

BEREKENING VAN WERKLOOSHEIDSVERSEKERINGSFONDSBYDRAE (WVF)

Die berekening van WVF is nie 'n eenvoudige toepassing van 1% van die bruto loon van 'n werker nie. Die berekening van die bedrag van inkomste wat onderhewig is aan WVF, word deur wetgewing beskryf.

Lees asseblief hierdie paragrawe en maak seker u verstaan hulle voordat u ons skakel om te sê dat AfriKlok hierdie berekening verkeerd doen.

Die "Unemployment Insurance Contributions Act, 2002" beskryf die basiese berekening soos volg:

"Subject to subsection (2), the amount of the contribution payable in terms of section 5 –

- a) by an employee, must be one per cent of the remuneration paid or payable to that employee by his or her employer during any month; and
- b) by an employer in respect of any one of its employees, must be equal to one per cent of the REMUNERATION paid or payable by that employer to that employee during any month.

REMUNERATION means "remuneration" as defined in paragraph 1 of the Fourth Schedule to the Income Tax Act, but does not include any amount paid or payable to an employee –

- (a) by way of any pension, superannuation allowance or retiring allowance;
- (b) which constitutes an amount contemplated in paragraphs (a), (cA), (d), (e) or (eA) of the definition of "gross income" in section 1 of the Income Tax Act; or
- (c) **by way of commission**"

Die "Income Tax Act, 1962 (Act, 1962)" definieer "remuneration" soos volg:

"Remuneration" means any amount of income which is paid or is payable to any person by way of any **salary, leave pay, wage, overtime pay, bonus, gratuity, commission, fee, emolument pension, superannuation allowance, retiring allowance or stipend**, whether in cash or otherwise and whether or not in respect of services rendered, including--

- a) any amount referred to in paragraph (a), (c), (cA),(d), (e), (eA) or (f) of the definition of "gross income" in section one of this Act;
- b) any amount required to be included in such person's gross income under paragraph (i) of that definition;
- bA) any allowance or advance, which must be included in the taxable income of that person in terms of section 8(1)(a)(i), other than-
 - i) an allowance in respect of which paragraph (c) applies;
 - ii) an allowance or advance paid or granted to that person in respect of accommodation, meals or other incidental costs while that person is obliged to spend at least one night away from his or her usual place of residence in the Republic"

ensovoorts – u kan self die res van die wet naslaan.

Dus, ter opsomming:

AfriKlok bereken WVF op bruto loon, MINUS aftrekkings vir korttyd, PLUS betaling vir oortyd, en bereken NIE WVF op verkoopskommissie nie. Moet asseblief nie die argument voortsit sonder spesifieke wetsverwysings of ander regsbasis nie.