



PLEASE READ THIS FIRST	SECTION A: EMPLOYER DETAILS & INSTRUCTION		
<p style="text-align: center;">↓</p> <p>PURPOSE OF THIS FORM</p> <p>This form enables employers to comply with Section 27 (1) of the Employment Equity Act 55 of 1998, as amended.</p> <p>This form contains the format for an Income Differential Statement to be completed by a designated employer and submitted to the Department of Employment and Labour</p> <p>WHO COMPLETES THIS FORM?</p> <p>All designated employers must submit a report in terms of Section 27(1) of the Employment Equity Act, 55 of 1998 as amended.</p> <p>WHEN SHOULD EMPLOYERS REPORT?</p> <p>Designated employers must submit their report annually at a Department of Employment and Labour office on the first working day of October for immediate capturing or by 15 January of the following year for online reporting.</p> <p>Employers who become designated on or after the first working day of April but before the first working day of October must submit their Income Differential Statement on the first working day of October of the following year.</p> <p>Online reporting: www.labour.gov.za Helpline: 0860101018</p> <p>NO FAXED OR E-MAILED REPORTS WILL BE ACCEPTED</p>	Trade name		
	DTI registration name		
	DTI registration number		
	PAYE/SARS number		
	UIF reference number		
	EE reference number		
	Seta classification		
	Industry/Sector		
	Bargaining Council		
	Telephone number		
	Postal address		
	Postal code		
	City/Town		
	Province		
	Physical address		
	Postal code		
	City/Town		
	Province		
	Details of CEO/Accounting Officer at the time of submitting this report		
	Name and surname		
Telephone number			
Fax number			
Email address			
Details of Employment Equity Senior Manager at the time of submitting this report			
Name and Surname			
Telephone number			
Fax number			
Email address			
Business type			
<input type="checkbox"/> Private Sector	<input type="checkbox"/> State-Owned Enterprise		
<input type="checkbox"/> National Government	<input type="checkbox"/> Provincial Government		
<input type="checkbox"/> Local Government	<input type="checkbox"/> Educational Institution		
<input type="checkbox"/> Non-profit Organisation			
Information about the organisation at the time of submitting this report			
Number of employees in the organisation	<input type="checkbox"/> 0 to 49 <input type="checkbox"/> 50 to 149 <input type="checkbox"/> 150 or more		
Is your organisation an organ of State?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Is your organisation part of a group / holding company?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
If yes, please provide the name.	_____		
Is your organisation a public company?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Year for which this report is submitted	_____		

SECTION B: THE FOLLOWING MUST BE TAKEN INTO CONSIDERATION WHEN COMPLETING THE EEA4 FORMS

1. The objective of the EEA4 Form is to collect information for the assessment of the remuneration gap between the highest paid and lowest paid employees and, at the same time, to assess inequalities in remuneration in relation to race and gender in the various occupational levels. It must be noted that the total number of employees in the EEA2 in each occupational level (Workforce profile table 1.1) must be taken into account when completing this form (EEA4).
2. All employees (including Foreign Nationals) must be included when completing the EEA4 form in the appropriate space provided in the table below. Temporary employees are employees employed to work for less than three months over a period of 12 months.
3. **“Remuneration”** means any payment in money or in kind, or both in money and in kind, made or owing to any person in return for that person working for any other person, including the State.
4. Remuneration (i.e. fixed and variable remuneration) contained in this form must reflect information of the same employees reflected in the EEA2 Form for the reporting period concerned across all occupational levels. The workforce in terms of race and gender must be exactly the same as the workforce outlined in the EEA2 Form.
5. All employees, including Foreign Nationals and temporary employees (i.e. those employees employed to work for less than three months) must be included when completing the EEA4 Form.
6. Calculation of remuneration must include a period of twelve months and reflect the same reporting period covered by the EEA2 Form. Where an employee had not worked for a full twelve month period, an amount equivalent to the annual remuneration must be calculated and furnished. For example, the annual equivalent for an employee who worked for three months and earned R30 000 is R120 000 (i.e. $(R30\ 000 / 3) * 12$). All remuneration amounts to be reflected in the table below must be rounded up to the nearest Rand (R) and included as **total remuneration (fixed / guaranteed remuneration plus any variable remuneration)** that was paid out for each group in terms of population group and gender.
7. No blank spaces, commas (,), full stops or decimal points (.) or any other separator should be included when capturing the remuneration information in each of the cells in the table below – for example R7 345 567.6 must be captured as R7345568 with no separators.
8. All remuneration (i.e. total cost to company) must be included in the form as annualized fixed / guaranteed remuneration and annualized variable remuneration). The information below provides inclusions and exclusions to consider when completing the EEA4 Form.

8.1 Fixed / Guaranteed remuneration includes:

- a) Salary/wage;
- b) Housing or accommodation subsidy or housing or accommodation received as a benefit in kind;
- c) Travel allowance or provision of a car, except to the extent that the allowance or the car is provided to enable the employee to work as provided for by the Fourth and Seventh Schedules of the Income Tax Act;
- d) Any cash payments made to an employee, except those listed as exclusions in terms of this schedule;
- e) Any other payments in kind received by an employee, except those listed as exclusions in terms of this schedule;
- f) Employer's contributions to medical aid, pension, provident fund or similar benefit funds;

- g) Employer's contributions to income protection, funeral or death benefit schemes; and
- h) Guaranteed (non-discretionary) annual bonus/13th cheque.

8.2 Variable remuneration includes:

- a) Short-term incentives: annual or shorter incentives and (generally) cash performance-based payments, including deferrals (commission schemes are included here);
- b) Long-term incentives: longer than one year, (usually) share-based awards and cash-based settlement that have a vesting period of more than one year must also be included, which may be retention and / or performance-based;
- c) Lump sums in respect of ongoing employment e.g. back pay and leave paid upon termination;
- d) Discretionary payments not related to an employee's hours of work or performance (for example, a retention bonus);
- e) As provided for by the Income Tax Act, the taxable benefit portion of bursaries and scholarships provided to the employee and/or relatives of the employee; and
- f) Dividends included as remuneration by the Fourth Schedule of the Income Tax Act.

8.3 Excluded:

- a) Any allowance, cash payment or payment in kind provided to enable the employee to work (for example, an equipment, tool or similar allowances or the provision of transport or the payment of a transport allowance to enable the employee to travel to and from work);
- b) Gratuities (for example, tips received from customers) and gifts from the employer;
- c) Non-employment related lump sums such as severance pay; and
- d) Dividends not included as remuneration by the Fourth Schedule of the Income Tax Act.

9. Information and Calculations

Information is required on the number of employees, including persons with disabilities, and the total remuneration in each **occupational level** in terms of the population group and gender in **Section C of the EEA4 form**.

In addition, remuneration information is required for the lowest paid individual at the lowest occupational level and the remuneration of the highest paid individual is required for each of the other occupational levels in your organisation in terms of population group and gender in **Section D of the EEA4 form**.

- 9.1 Please provide the remuneration of the employee with the **highest total remuneration** (i.e. fixed/guaranteed and variable remuneration) for each occupational level in terms of population group and gender. Where applicable, information must be provided for both males and females for Africans, Coloureds, Indians, Whites and Foreign Nationals.
- 9.2 Please provide the remuneration of the employee with the lowest total remuneration (i.e. fixed/guaranteed and variable remuneration) for the lowest occupational level in your organisation in terms of population group and gender. Where applicable, information must be provided for both males and females for Africans, Coloureds, Indians, Whites and Foreign Nationals.
- 9.3 Please provide the **average/ mean remuneration**, the **median remuneration** and the **remuneration gap** as required in **Section E of the EEA4 Form**.

SECTION C: WORKFORCE PROFILE AND TOTAL REMUNERATION

Please use the table below to indicate the number of employees, including persons with disabilities, and the total remuneration in terms of population group and gender for each occupational level. In addition, please provide the total remuneration per occupational level in your organisation.

Occupational levels		MALE				FEMALE				FOREIGN NATIONALS		Total
		A	C	I	W	A	C	I	W	M	F	
Top Management	Number of employees											
	Total remuneration											
Senior Management	Number of employees											
	Total remuneration											
Professionally qualified and experienced specialists and mid-management	Number of employees											
	Total remuneration											
Skilled technical, academically qualified and, junior management,	Number of employees											
	Total remuneration											
Semi-skilled and discretionary decision making	Number of employees											
	Total remuneration											
Unskilled and defined decision making	Number of employees											
	Total remuneration											
TOTAL PERMANENT	Number of employees											
	Total remuneration											
Temporary employees	Number of employees											
	Total remuneration											
TOTAL	Number of employees											
	Total remuneration											

SECTION D: FIXED / GUARANTEED AND VARIABLE REMUNERATION

Please provide the remuneration of the employee with the **highest total remuneration (i.e. fixed/guaranteed and variable remuneration)** in terms of population group and gender for all the occupational levels, **except for the lowest occupational level in your organisation**. Please provide the remuneration of the employee with the **lowest total remuneration** in your organisation in terms of population group and gender. Where a choice has to be made between two employees with the same total remuneration, i.e. one employee having a higher fixed/guaranteed remuneration and the other employee having a higher variable remuneration, the employee with the higher variable remuneration, **except at the lowest occupational level, wherein an employee with the lowest variable remuneration** should be chosen when completing the form below.

Occupational levels		MALE				FEMALE				FOREIGN NATIONALS	
		A	C	I	W	A	C	I	W	M	F
Top Management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Senior Management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Professionally qualified, experienced specialists and mid-management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Skilled technical, academically qualified and, junior management,	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Semi-skilled and discretionary decision making	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Unskilled and defined decision making	Fixed / Guaranteed										
	Variable										
	Total Remuneration										

SECTION E: AVERAGE AND MEDIAN REMUNERATION AND THE REMUNERATION GAP

Please note the **average/ mean remuneration** involves adding up a number of amounts in remuneration and dividing the total by the total number of employees included in the total. The **'median'** is the "middle" value in a list of payments (i.e. remuneration) ranked from lowest to highest.

What is the average annual remuneration of the top 10% of your <u>top earners</u>?	Average Annual Remuneration	R
What is the average annual remuneration for the bottom 10% of your <u>bottom earners</u>?	Average Annual Remuneration	R
What is the median <u>earners</u> remuneration in your organisation?	Median Earners Remuneration	R
Please indicate whether your organisation has a policy in place to address and close the vertical gap between the highest and lowest paid employees in your workforce? (Mark with X)	YES	
	NO	
How many times (e.g. 10x, 15x, 20x) is the vertical gap between the highest and lowest paid worker in your organisation in terms of the policy?	_____	
Is the remuneration-gap between the highest and lowest paid employees in your organisation aligned to your policy? (Mark with X)	YES	
	NO	
Are AA measures to address the remuneration gap included in your EE Plan? (Mark with X)	YES	
	NO	
Please indicate a key reason for the Income Differentials that apply to your organisation. (Mark with X)	a) Seniority/ length of service	
	b) Qualifications	
	c) Performance	
	d) Demotion	
	e) Experiential training	
	f) Shortage of skill	
	g) Transfer of business	

SECTION F: Signature of the Chief Executive Officer/Accounting Officer

Chief Executive Officer /Accounting Officer

I -----(full Name) CEO/Accounting Officer of

hereby declare that I have read, approved and authorized this information.

Signed on this -----day of ----- (month) year -----

At (place): -----

Chief Executive Officer/Accounting Officer