

IMPORTANT NOTES:

1. This return will be mailed to employers monthly in advance. Kindly indicate changes in the workforce by adding new engagements and providing dates of termination for resignations/discharges.
 2. **VAT Invoices:** A copy of the return will meet the requirements for a VAT invoice.
 3. In the event that Nil is applicable to any part of the of the return, kindly reflect Nil in the appropriate place on the return. Do not leave blank spaces.
 4. Employees engaged on a **temporary basis** must sign employment contracts of a limited duration and are subject to the Council Agreements during their temporary periods of employment.
 5. For the purposes of this return an **employee** is defined as: Any person employed or engaged in the Iron, Steel, Engineering and Metallurgical Industry whose wages are scheduled in the Agreement and shall include directors, members of Close Corporations and all other employees employed by employers falling within the scope of the Metal and Engineering Industries Bargaining Council.
 6. **Administration Levy:** Relates to contributions payable in respect of the Council Registration and Administration Expenses Agreement by weekly and monthly paid employees engaged on scheduled work regulated by Council Agreements. Employees pay contribution of R1.34 per employee per week. The employer pays a matching contribution of R1.34 per employee per week, amounting to a total contribution of R2.68 per employee per week. Alternatively: Employees pay a contribution of R5.80 per employee per month. The employer pays a matching contribution per employee per month amounting to a total contribution of R11.60 per employee per month. Kindly reflect the monthly amount on the levy return.
6.1 **Minimum Monthly Contribution:** The employer must make up any shortfall where contributions to the Administration Levy are less than R134.00
 7. **Apprentices, pre Apprentices and Learners:** Contributions are not payable for this category of employees. Kindly reflect the number of employees in this category in the Employment Summary block. Apprentices do however pay the Dispute Resolution Levy as per note 8.
 8. **Dispute Resolution Levy** is payable by ALL employees including employees doing administrative work and apprentices, pre-apprentices and learners. This is a separate levy to those referred to in Note 6 above. Employees pay a contribution of 47 cents per employee per week. The employer pays a matching contribution of 47 cents per employee per week, amounting to a total contribution of 94 cents per employee per week. Alternatively: Employees pay a contribution of R2.00 per month. The employer pays a matching contribution per employee per month, amounting to a total contribution of R4.00 per employee per month. Kindly reflect the monthly amount on the levy return.
 9. **COLLECTIVE BARGAINING LEVY**
This levy is payable:
 - * By all **employers who are not** members of the party employer organisations i.e. Employer Organisations affiliated to the Steel and Engineering Industries Federation of S.A. (SEIFSA), Consolidated Association of Employers of S.A. (CAESAR), Federated Employers Organisation of S.A. (FEOSA) and National Employers Association of S.A. (NEASA) at R185.00 per month. Details regarding membership are available at the Regional Offices. See note 15 below for the telephone numbers.
 - * By all **employees who are not** members of the trade unions party to the Council (as listed below) at 1% of his weekly / monthly wage e.g. if the weekly wage is R452.75 then the contribution will be R4.53 per week. Kindly reflect the monthly amount and insert the code in Column 11 on the levy return. The Trade Unions party to the Council are:
- | <u>CODE</u> | <u>DESCRIPTION</u> |
|-------------|---|
| 01 | United Association of South Africa (UASA) |
| 04 | Chemical, Energy, Paper, Printing, Wood and Allied Workers Union (CEPPWAWU) |
| 07 | Metal and Electrical Workers Union of S.A. (MEWUSA) |
| 08 | Solidarity |
| 09 | National Union of Metalworkers of S.A. (NUMSA) |
| 15 | S.A. Equity Workers Association |
| N/A | Employee is not a member of any union or is a member of a union not listed above. |
10. Contributions to the **Technological Fund** are only payable by members of employer organisations affiliated to SEIFSA. Should you require clarity in this regard telephone SEIFSA at (011) 298-9400.
 11. **Vat Credits:** The amount paid by the employer in respect of VAT on the Technological Fund Agreement may be utilised as a tax credit.
 12. **VOLUNTARY LEAVE ENHANCEMENT PAY (EMPLOYER ONLY)** as per the Leave Enhancement agreement with the Bargaining Council. (See Clause 14: Leave Enhancement in the Main Agreement). It is applicable only to those Employers who have volunteered to contribute monthly to this Trust Fund and entered into the prescribed contract. Show employer contribution (less tax) payable for all employees employed on the last day of the month (i.e. 1/12th or 8,33% of wages).
 13. Please indicate the industry wage grade category applicable (e.g. rate A, rate DDD, etc.)
 - 13.1 **Labour Brokers:** Please record the number of Labour Brokers utilised during the period and the number of workers procured.
 14. The levy returns can be mailed to the following address:
Metal Industries Benefit Funds Administrators
P O Box 61474
MARSHALLTOWN
2107
or faxed to the following number (011) 870-2411/5/6 or (011) 870-2169
Ensure that the levy returns and payment, whether it is mailed or transferred, reach the Metal Industries Benefit Funds Administrators (MIBFA) by the 7th day of the month following to avoid paying interest which is charged in the event of levies not received by that day.
Payment can be effected by:
 - 14.1 **Mailing cheque:** The cheque should be crossed, marked not transferable and be payable to the Metal Industries Benefit Funds Administrators (MIBFA). Cheques which have been altered will not be accepted. The levy return must accompany the cheque. The employer uses the postal service or any other means of delivery or transfer at his own risk.
 - 14.2 **Bank Transfer:** The money can be deposited directly into the MIBFA bank account at:
Bank Name: First National Bank
Bank Branch: FNB Corporate Bank
Branch Code: 252 - 555
Account Name: MIBFA Central Funds Collection Office
Account Number: 597 300 163 66
 - 14.3 **Electronic Transfer:** Your reference number must appear on your confirmation slip. The levy return must be faxed or posted to the MIBFA offices to reach MIBFA by the 7th of the month, as explained above.
 15. Should you require any assistance in completing the return, kindly contact your Regional Office on the following number:
Cape Town: (021) 421-6140
East London: (043) 743-7747
Durban: (031) 305-4761
Port Elizabeth: (041) 586-1542
Johannesburg: (011) 639-8000
Welkom: (057) 352-4142
MIBFA: (011) 870-2000
 16. **PENALTY PROVISIONS IN RESPECT OF ARREAR CONTRIBUTIONS:- INTEREST SHALL BE PAYABLE IN TERMS OF THE NATIONAL CREDIT ACT 34/2005.**