

# UHLOLOJIKELELE LOMTHETHO OWENGAMELA IZICELO ZOKUBONELELWA EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE



## ISINGENISO NENHLOSO

UMthetho Wamaholo kaZwelonke ka 2018 wethula umuholo oyisimiso kazwelonke. Uhlelo lokuqala uMthetho Wamaholo kaZwelonke ibuyekeziwe, futhi, kusukela ngomhlaka 1 kuNdasa (March) 2021 umhlo kaZwelonke ukhuphukile usungu R21.69 ngehora ngalinye umsebenzi alisebenzile. Leli nani liyafana nalelo labasebenzi basemapulazini, kuhlangukisa nabasebenzi basezindlini, abasebenza emakhaya asemapulazini nalabo abasebenza kwimvelo yamahlathi, nonogada basemapulazini noma kwezinye izakhiwo zezolimo. Alifani nenani likanogada oqashwe kumkhakha wezokuphepha wangasese ngokomthetho obizwa nge Private Security Industry Regulation Act 56 of 2001.

Umhlo kaZwelonke wabanye abasebenzi basezindlini kuhlangukisa umsebenzi wasengadini, umsebenzi oqashelwe ukushayeleva umndeni imoto, umsebenzi oqashelwe ukunakekela izingane, asebekhulile, ababuthaka, abagulayo noma abakhubazekile; nabasebenzi basezindlini abaqashwe noma abahlizelwe izinkonzo zokuqashwa umhlo ungu R19.09, bese kuthi kulabo basebenzi abaqashwe kuhlelo olunwetshiwe lwemisebenzi yomphakathi phecelezi (Public Works Programme) umhlo ungu R11.93 ngehora.

UMthetho Wamaholo kaZwelonke wenza ukuhlizelwa kokuba umqashi afake isicelo sokuthi abonelelwe ekukhokheni umhlo oyisimiso kazwelonke ophelele.

Inqubo mgomo yokubonelelwa ekukhokheni umhlo oyisimiso kazwelonke yakhishwa ngomhlaka 19 December 2018. Lenqubomgomo ibeka indlela okumele ilandelwe, uma kufakwa izicelo zokubonelelwa, imininingwane okumele ithunyelwe kanye nesicelo, izibophezelo kubaqashi zokuthi kuboniswa, ukuhlolwa ukuthi abaqashi bangakwazi ukukhokha umhlo oyisimiso kazwelonke. Iphinde futhi ibeke isikhathi sokubonelelwa ekukhokheni umhlo kazwelonke kanye nezinqubo okufanele zilandelwe makhoxiswa isibonelelo.

## KUYINI UKUBONELELWA EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE?

Inqubomgomo ayinikezeli ukubonelelwa okuphelele ekukhokheni umhlo oyisimiso kazwelonke, kodwa ihlinzeka ukunciphisa ukubonelelwa okungeqi kumaphesenti ayishumi (10%) kusuka, ngokwesibonelo, sika

R21 ngehora ukuya ku R19.52 ngehora kubaqashi okufanelekile babonelelwe. Umhlo oyisimiso kazwelonke ungu R19.52 ngehora wenza umhlo wenyanga ube ngu R3 357.44 esikhundleni sika R3 730.68, uma ubalwa ngamahora angu 40 ngesonto.

Umhlo oyisimiso kazwelonke wabasebenzi basezindlini ungu R19.09 ungancishiswa okungenani ube ngu R17.08 uma lelokhaya libonelelwe ekukhokheni umhlo oyisimiso kazwelonke.

Ukubonelelwa ekukhokheni umhlo kazwelonke kunganikezwa kusukela ngosuku umqashi efaka isicelo, esingeqi izinyanga ezingamashumi amathathu (12).

## NGUBANI ONGAFAKA ISICELO SOKUBONELELWA?

Umqashi noma inhlangano yabaqashi ebhaliswe ngokwesigaba esingunombolo 96 soMthetho obizwa nge Labour Relations Act angafaka isicelo sokubonelelwa ekukhokheni umuhlo oyisimiso kaZwelonke. Nokho izicelo eziningi ezilethwa yizinhlangano zabaqashi ezimele wonke amalunga azo azivumelekile, futhi kufanele kwenziwe isicelo ngasinye selunga ngalinye ngesikhathi.

## ZIFAKWA KANJANI IZICELO ZOKUBONELELWA?

Umqashi noma omele inhlangano yabaqashi kumele afake isicelo ngekompuyutha esebenzisa uhlelo lokufaka isicelo sokubonelelwa ekukhokheni umhlo oyisimiso kazwelonke (National Minimum Wage Exemption system). Uhlelo lufinyeleleka emphakathini ngokusebenzisa ikompuyutha noma uvakashele nanoma yiliphi ihhovisi lomnyango wezabasebenzi ihhovisi elaziwa ngokuthi (iDepartment of Labour) Ukuze ukwazi ukufaka isicelo usebenzisa ikompuyutha ungasebenzisa iwebsite: <https://nmw.labour.gov>

Lolu hlelo luzotshengisa imininingwane eqondile yomqashi kubandakanya nenombolo yakwa SARS, imininingwane yomkhandlu wokuxoxisana (bargaining council) nezivumelwano ezibophezelayo ezenziwe ngokuhlanganyela (collective agreements).

Uhlelo ludinga le mininingwane elandelayo:

- Izitatimende zemali engenayo kanye nezindleko [Emabhizinisini:](#)

- Isitatimende sokusebenza ngokwezimali (Isitatimende semali engenayo: izibikezelo zonyaka wamanje kanye nezeminyaka emibili edlule)
- Isitatimende sesimo sezimali zenkampani phecelezi (balance sheet)
- Imininingwane yokwehla kwenani lempahla ngokuhamba kwesikhathi, uqedisizungu, ukusulwa kwezikweletu ezimbi, izabelo zenzuzo ezinikezwa abanikazi bamasheya njalo njalo.

## Kwimindeni yangasese (Private Households):

- Isitatimende sokusebenza ngokwezimali (Imali engenayo kanye nezindleko, kubalwa nezindleko zemfundo, ukudla, iziphuzo, uqedisizungu, nezokuvakasha)
- Amahora asetshenzwa abasebenzi kanye nemininingwane ngamaholo
- Ubufakazi bokuthi kubonisenwe nazo zonke izinyunyana zabasebenzi ezifanelekile ngokomthetho noma abasebenzi abathintekayo uma ingekho inyunyana enjalo.

Isicelo sokubonelelwa ekukhokheni umhlo oyisimiso kazwelonke siyobuyekezwa kuphela uma umqashi eqinisekile ukulandela umthetho malunga nenkokhelo esemthethweni kubandakanya nesikhwama somshwalense wabasebenzi phecelezi (UIF), isikhwama sezinxephezelo phecelezi (Compensation Fund) kanye nezivumelwano ezenziwe kumkhandlu wokuxoxisana (Bargaining Council Agreements).

Umqashi kumele athole amaphepha okufaka isicelo sokubonelelwa kwikompuyutha bese ethumela ikhophi kumkhandlu wokuxoxisana, nakunoma iyiphi inyunyana yabasebenzi ebhalisiwe ngokusemthethweni futhi nakubasebenzi abathintekayo.

## UKUHLOLWA UKUZE UMQASHI AFANELEKE UKUBONELELWA EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE

Ukubonelelwa ekukhokheni umhlo oyisimiso kazwelonke kunganikwa kuphela uma loyo ongunya (uMqondisi Jikelele womnyango wezabasebenzi) noma isikhulu esithunyelwe sanelisekile ukuthi

- Umqashi akakwazi ukukhokha umhlo oyisimiso kazwelonke; futhi
- Umqashi uthintane nazo zonke izinyunyana zabasebenzi ezifanelekile ngokomthetho endaweni yokusebenzela futhi, nabasebenzi abathintekayo uma ingekho inyunyana yabasebenzi.

# UHLOLOJIKELELE LOMTHETHO OWENGAMELA IZICELO ZOKUBONELELWA EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE



Inqubomgomo ibeka izindlela ezahlukene zokuhlola ezingasetshenziswa yizinkampani ukuze kubonakale ukuthi zifanelekile ukubonelelwa ekukhokheni umhlo oyisimiso kazwelonke, ukusekelwa inzuzo yenkampani phecelezi (profitability), ikhono lenkampani lokuthola imali yayo nanoma inini lapho iyidinga khona phecelezi (liquidity) kanye nekho lenkampani lokukwazi ukuhlangabezana nezikweletu kwisikhathi eside phecelezi (solvency).

Ngaphambi kokuthi kuthathwe isinqumo sokuthi umqashi anikezwe isibonelelo ekukhokheni umhlo oyisimiso kazwelonke, isinyathelo sokuqala ukunquma ukuthi umhlo oyisimiso kazwelonke uzobiza umqashi imali engakanani ngaphezulu. Isinyathelo sesibili ukunquma ukuthi umqashi angakwazi yini ukukhokha imali eyengeziwe kumhlo.

Kungaqalwa kanje, ukubonelelwa kukamqashi ekukhokheni umhlo oyisimiso kazwelonke kuyonikezwa uma umqashi esebenza ngokulahlekelwa inzuzo.

Ngisho nezinkampani ezenza inzuzo zinganikezwa isibonelelo ekukhokheni umhlo oyisimiso kazwelonke uma kukhombisa – ngokwendlela emisiwe - ukuthi inzuzo yenkampani ngokulobene nempahla yayo (return on assets) ingaphansi kwamaphesenti ayisithupha (6%) futhi abaqashi bephasa uchungechunge lwezivivinyo eziphathelele namandla abo ngokwezimali (financial strength) noma ikhono lokukwazi ukuhlangabezana nezikweletu kwesikhathi eside ngolimi lwasemzini (Solvency).

*Uma kuhlolwa ukuthi ibhizinisi liyakwazi ukuhlangabezana nezikweletu kwesikhathi eside phecelezi (Solvency tests) kuye kubhekwe izimpahla zenkampani. Umqashi uyonikezwa isibonelelo ekukhokheni umhlo oyisimiso kazwelonke uma kube nokwehla kwezimpahla. Uma kube nokwanda kwezimpahla – isilinganiso esibizwa nge "debt-to-asset ratio" siyanqunywa. Uma isilinganiso singaphezu kwamaphesenti angu 50 (50%) (okusho ukuthi impahla engaphezu kwamaphesenti angu 50 (50%) ingeyababolekisi) isicelo sokubonelelwa ekukhokheni umhlo oyisimiso kazwelonke siyonikezwa uma isilinganiso singaphansi kwamaphesenti angu 50 (50%), isicelo siyonqatshwa noma angeke sivumeleke.*

Izinkampani ezinezuzo ngokulobene nempahla yazo ngolimi lwasemzini (Companies that are profitable in relation to their assets) engamaphesenti angaphezu kuka -6 (6%) zisengakwazi ukunikezwa isibonelelo ekukhokheni umhlo omisiwe kazwelonke uma zingakwazi

ukuletha ubufakazi bokuthi umhlo omusha ophakeme ungazibangela ukulahlekelwa. Ngenxa yalokhu, kwenziwa ukuhlolwa kwekhono lenkampani lokuthola imali yayo nanoma inini lapho iyidinga ngolimi lwasemzini (*Liquidity tests*). Impahla engashintshwa ibe ukheshi phecelezi (cash) ngesikhathi esifushane, njengempahla yababoleki, impahla ebhalwe kwi – "inventory", nezinye izimpahla ezikhona ngaso leso sikhathi ziqhathaniswa nemali eyandisiwe kwi akhawunti eyisikweletu esisuka esikhungweni sokubolekisa ebizwa ngokweqisa ngokweqile phecelezi (overdraft). Isicelo sokunikezwa isibonelelo siyonqatshwa uma lezo zimpahla zingakwazi ukuhlanganisa i-overdraft.

Kunezivivinyo ezihlukile ezenziwayo ngokuphathelele nemizi phecelezi (households) nezinhlangano ezingenzi inzuzo ezaziwa nge (NPOs). Ngokuphathelele nemizi kuhlaziywa imali engenayo kanye nezindleko ukuze kunqunywe ukuthi umqashi angakwazi yini ukukhokha amaholo anyusiwe adingekayo. Uma engakwazi, isicelo sokubonelelwa siyovunywa noma siyokwamukeleka. Izinhlangano ezingenzi inzuzo kungenzeka zibonelelwe uma zenza imali engaphantsi kwebilindelwe noma edingekayo phecelezi (deficit) noma, yize zenza imali ngaphezulu kwebilindelwe noma edingakalayo, leyo mali ayanele ukukhokhela umhlo oyisimiso kazwelonke.

## KUTHIWANI UMA UMQASHI ENIKEZIWE ISIBONELELO EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE?

Umqashi onikeziwe isibonelelo ekukhokheni umhlo oyisimiso kazwelonke kumele abonise isitifiketi sokubonelelwa endaweni yokusebenzela futhi anikeze ikhophi kumkhandlu wokuxoxisana, ikhophi kwinyunyana yabasebenzi efanelekile ngokoMthetho, ikhophi nakunoma yibaphi abasebenzi abacela ikhophi.

## UKUHOXISWA KWESIBONELELO EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE

Noma yimuphi umuntu othintekayo angafaka esebenzisa ikhompuyutha isicelo sokuhoxiswa kwesibonelelo ekukhokheni umhlo oyisimiso kazwelonke esinikeziwe umqashi.

Isibonelelo ekukhokheni umhlo oyisimiso kazwelonke singahoxiswa uma kunezizathu ezivumelekile, kubandakanya:

- Imininingwane engamanga noma engalungile eyaholela ekunikezweni kwesibonelelo

- Umqashi akathobeli isaziso sesibonelelo
- Izimali zomqashi zithuthuke kangangoba angakwazi ukukhokha umhlo oyisimiso kazwelonke

## IMITHETHO EFANELE

- Basic Conditions of Employment Amendment Act 7 of 2018.
- National Minimum Wage Act 9 of 2018.