COSATU

Site Tax Campaign Manual

1. BACKGROUND TO THE SITE TAX CAMPAIGN

What is Site Tax?

Since 1989 most workers in South Africa have had their wages taxed under the Site Tax system. SITE stands for **Standard Income Tax on Employees.** Under the Site Tax system, the employer is responsible for making sure that workers pay the correct amount of tax. This is different from the old Pay As You Earn (PAYE) system where the Receiver of Revenue had to make sure that the amount of tax paid was correct.

Now the employer works out how much tax has to be paid from the personal information, such as number of children, given to them by each worker. But COSATU has seen that many workers have been taxed too much by their employers. This is mostly because no-one has explained to workers how the Site Tax system works and what tax reductions they are entitled to.

Section 2 of this manual explains how the SITE tax system works.

COSATU Site Tax Negotiations and Campaign

When COSATU realised that workers were being unfairly taxed, COSATU started negotiations with the Receiver of Revenue to make sure that workers who have been overtaxed are given back the money they are owed. When the government refused to refund the money, COSATU workers campaigned to force the government to pay.

COSATU Special Congress passed a resolution to start a campaign to force the government to give back the money owed to workers. Congress also demanded that this money be repaid to workers before April next year. It is the current government which has been taking workers' money. So it is this government which must pay back the money.

COSATU Wins Money Back for Workers

COSATU has won a victory for thousands of workers. Through negotiations the government has been forced to pay back the money that workers have been overtaxed.

The government has agreed to:

- refund all over-payments of tax made between March 1990 and February 1993
- pass legislation in the November parliamentary session which will provide for these refunds
- get claim forms in offices by February 1994

We have shown the government that they cannot just take workers money and expect us to let them get away with it.

COSATU has also met with employers to call on them to support the right of workers to a refund, and to provide workers with all the information they need to claim back their tax.

COSATU wins victory for workers!

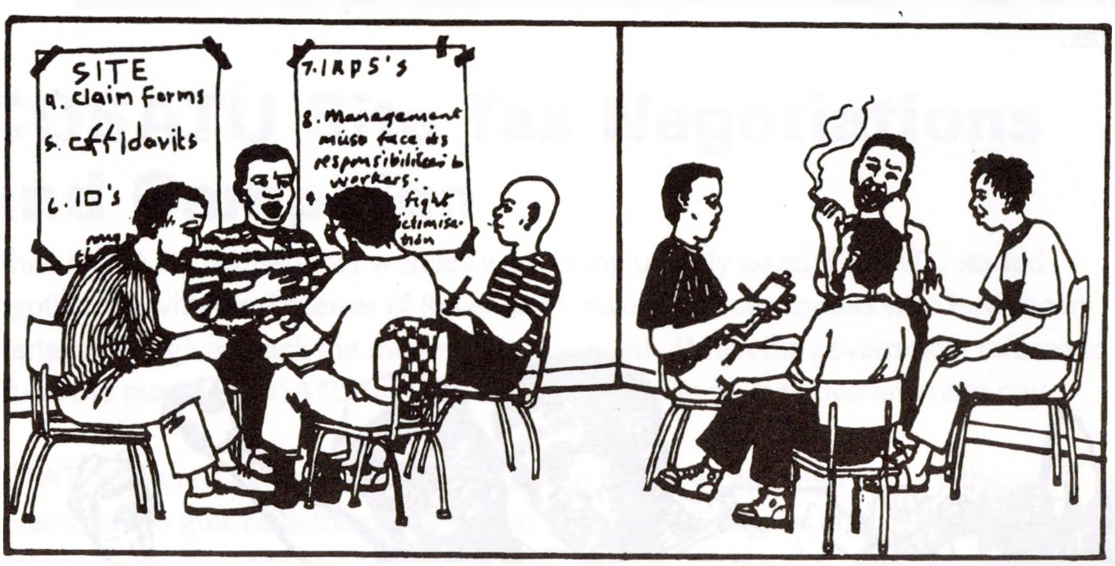
The Role of COSATU Shopstewards

COSATU shopstewards are central to the success of the Site Tax Campaign. In addition to the usual services shopstewards give workers it is important for shopstewards to take up this campaign.

Shopstewards need to teach workers how the Site Tax system works so that workers can claim back money if they have been over-taxed. Workers need to understand the system properly so that the same problems do not happen again in future.

It is very important to help all workers as well as union members, so that we can show workers what trade unions can do for them. We can use this campaign to try and recruit more members into the unions.

COSATU will help by providing training for shopstewards. Contact COSATU Head Office to arrange for training.



Shopstewards need to teach workers how the SITE Tax system works

2. HOW THE SITE TAX SYSTEM WORKS

2.1. The Background

What is SITE?

SITE is Standard Income Tax on Employers. It was introduced in 1988 and replaced PAYE. Sometimes workers' payslips still say PAYE rather than SITE. This is normally just because the employer has not changed the name in their computer system — but if workers earn less than R50 000 per year, they will definitely pay SITE.

Why did the government change to SITE?

With PAYE, the Receiver of Revenue had to work out the tax and process a lot of refunds. This was a lot of work. With SITE they have given the job to the employer. If the employer over or under deducts the employer is responsible.

Site Tax is based on the fact that employers deduct and not the Receiver of Revenue. This is where the problem started. Employers often did not do the deductions correctly.

2.2. What are the factors that determine how much SITE tax you pay?

The following factors affect what you pay:

- earnings
- age
- marital status
- children

How much you earn/ remuneration

John, single earns R300.50 per week. His SITE is R20.32
Don, single works overtime. He earns: R305.50 per week. His SITE is R21.52
Norman, single earns more: R310.50 per week. His SITE is R22.72

We can see that if we earn more we will pay more SITE.
If we work overtime and thus earn more we will pay more SITE.

Age

Pule, single person under 63, earns R300.50 per week and pays R20.32 SITE tax.

Sipho, single person, 64, earns R300.50 per week and pays R18.01 SITE tax.

Don, single person over 65, earns R300.50 per week and pays R00.00.

Older people pay less tax. However married women do not qualify for this reduction *(see section on **married women** below).*

Children

The tax language is different from our ordinary language. Qualifying children for tax purposes are only:

- unmarried children under the age of 18 years
- between 18 and 21 unmarried and dependent
- between 18 and 26 unmarried and a full-time student
- mentally or physically handicapped of any age and dependent

They must be your natural children or formally adopted. You do not have to be married to the mother or father of your children to claim for them. You can claim for your natural children even if they are looked after by someone else and are not dependent on you.

A married person earning R300.50 per week will pay the following tax, depending on their number of children:

- with no children pays R11.64 tax
- with two children, pays R7.80
- with three children, pays R2.03

If you have between 1 and 5 children you pay R100 per year less per child.

If you have more than five children you pay R150 less per year for each child after five.

Marriage

Again the tax language is different from ordinary language.

- A man or woman who has never married and has no children is called an unmarried person.

- A man who is married (whether or not he has children) or a single mother supporting a child is called a married person. Married persons pay less than unmarried persons.

- A woman who is married and whose husband earns more than R10.000 per year is called a married woman. Married women pay more tax even than unmarried persons.

- A woman who is married and whose husband is unemployed or earns less than R10.000 per year is called a married person or sole breadwinner but she must fill in a special form to qualify as this.

If you get married during the year then you count as married for the whole tax year (see *"The Tax Year"* on page 12). So even if you married in December you should be counted as a married person for the whole tax year.

2.3. Forms and tax codes

IRP2 form

This form needs to be filled in every time your circumstances change. Employers are meant to keep copies of these forms. If you do not fill in this form when you start a job, then employers and the Receiver of Revenue may assume that you are a single person if you are a man and a married woman if you are a woman and you will be taxed at the highest possible rate. If you do not fill in this form when you get married or have a child, the employer will not know about this and you will not get your tax reduction.

When your circumstances change, in tax language you are *"starting a new tax year"*.

*See the example of an **IRP2 form** on the next page.*

DEPARTMENT OF FINANCE — INLAND REVENUE

PAYE: PERSONAL PARTICULARS OF EMPLOYEE

A. EMPLOYEES

IMPORTANT—Please read the notes overleaf.

(a) This form must be completed and lodged with your employer immediately you start working for the first time.
(b) A new IRP 2 form must be completed and submitted to your employer when:
- **(i) new employment is taken up;**
- **(ii) a change in your marital status takes place;**
- **(iii) there is an increase or decrease in the number of children in respect of whom you are entitled to a rebate;**
- **(iv) you become the sole breadwinner or you cease to be the sole breadwinner (see Note 1.1.4.1).**

1. Surname (block letters) .... 2. Date of birth ..../........19........

3. First names (in full) ....

4. Address ....
....

5. Insert your identity number in the blocks → [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

6. **MARITAL STATUS. IMPORTANT— Please read note 1 overleaf, then mark the applicable block with an X.**

MARRIED PERSON (See Note 1.1)	SOLE BREADWINNER (Directive required—see Note 1.1.4.1)	UNMARRIED PERSON (See Note 1.3)	MARRIED WOMAN (See Note 1.2)

7. Details of children qualifying for a child rebate (See overleaf—Note 2)

	Initials and surname	*Date of birth*		*Initials and surname*	*Date of birth*
(1)	....	........./........19........	(5)	....	........./........19........
(2)	....	........./........19........	(6)	....	........./........19........
(3)	....	........./........19........	(7)	....	........./........19........
(4)	....	........./........19........	(8)	....	........./........19........

8. If you have an income tax reference number, insert it in the blocks → [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

9. If you rendered an income tax return previously, state to which office it was rendered ....

10. A married woman who is the sole breadwinner (see par. 1.1.4 on the reverse side) must furnish the following details with regard to her husband;

10.1 Full names and surname ....

10.2 Income tax reference number (see par. 1.1.4.3) → [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

10.3 Identity number → [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

11. Do you have other employment? Mark the applicable block with an X → Yes | No

12. DECLARATION: I declare that the information furnished in this form is true and correct.

.... *Date* .... *Signature of employee* .... *Branch or division where employed*

B. EMPLOYERS

IMPORTANT

(a) The above-mentioned information must be used to determine the DEDUCTION CODE and tax must be deducted accordingly.
(b) Please consult the notes in the IRP 10 TAX DEDUCTION TABLES.
(c) Retain this form for examination by officers of Inland Revenue.
(d) An employer may regard an employee as a "sole breadwinner" (see 6 above) only where the Receiver of Revenue has issued a tax directive (IRP 3 form).

Insert the CODE according to which tax will be deducted from the employee's remuneration in the blocks →

Block 1	Block 2	Block 3	Block 4

The CODE consists of:

Block 1: Married person .... M or Married woman .... MW or Unmarried person .... S		Block 3: Person under 61 years .... 5 or Person 61–64 years .... 6 or Person 65 years and older 7	
Block 2: Number of children 0–9		Block 4: Full-time employee .... FT or Part-time employee .... PT	

IRP3(a)

This is a directive for special circumstances. Married women workers will need to fill in one of these if their husbands are unemployed or low earners and they want to be taxed at the lower married persons rate. If you have a mentally handicapped child, or a child between the ages of 18 to 26 years old in full-time education, you will also need to fill in one of these forms.

This form can be obtained from the Receiver of Revenue but some large employers also have copies.

*See the example of an **IRP3(a) form** on the next page.*

DEPARTMENT OF FINANCE — INLAND REVENUE

REQUEST FOR A TAX DEDUCTION DIRECTIVE FOR THE YEAR ENDING ON THE LAST DAY OF FEBRUARY 19..........

THE RECEIVER OF REVENUE

....

1. DETAILS OF PERSON IN RESPECT OF WHOM A DIRECTIVE IS REQUIRED

(a) Full name (block letters) ....

(b) Address ....

(c) Marital state ....

(d) Income tax reference number (if any) → | | | | | | | | | | |

(e) Identity number → | | | | | | | | | | | | | |

(f) If you rendered an income tax return previously, state to which office it was rendered ....

(g) A married woman who applies to be regarded as a sole breadwinner must furnish the following details with regard to her husband:

(i) Full names and surname ....

(ii) Income tax reference number (if any) → | | | | | | | | | | |

(iii) Identity number → | | | | | | | | | | | | | |

(h) Remuneration is paid (mark applicable block with "X") [MONTHLY] [WEEKLY] [DAILY]

(i) Average monthly/weekly/daily remuneration for current tax year (after deduction of pension and/or retirement annuity fund contributions) .... R ....

(j) Pension or provident fund number (if any) ....

2. REASON FOR REQUESTING DIRECTIVE

(a) Claim for rebate for child/children over 18 years of age on the last day of the above-mentioned year (NB.: Birth certificates may be requested.)

(i) Name(s) and date(s) of birth of child(ren) (over the age of 18 years) ....

(ii) Reasons why wholly dependent upon you ....

(iii) Number of children under 18 years ....

(b) Request for reduced deduction not covered by 2 (a)—

(i) State reasons in full why tax at statutory rates should not be deducted ....

(ii) Amount of deduction required (state monthly, weekly or daily) .... R ....

(c) Married woman—claim to be regarded as the sole breadwinner. Should relief in this regard be claimed, the following additional particulars must please be furnished:

(i) Details of your and your husband's anticipated income for the tax year;

(ii) your and your husband's latest pay-slips (or photocopies thereof); and

(iii) the full names, addresses and telephone numbers of your and your husband's employers.

CANCELLED

3. PENSION, PROVIDENT OR RETIREMENT ANNUITY FUNDS

Where a lump sum benefit is payable by a pension, provident or retirement annuity fund on withdrawal by or on death or retirement of a member the prescribed form "A", "B" or "C" and annexures, required to be furnished by the fund must be completed and submitted in lieu of this request.

Specimens of forms "A", "B" and "C" are obtainable from Receivers of Revenue.

4. DETERMINATION OF DEDUCTIONS FROM LUMP SUM BENEFITS PAYABLE (except those mentioned in paragraph 3 above)

(a) Nature of benefit .... (b) Amount payable R ....

(c) Date accrued ....

5. DETAILS OF EMPLOYER TO WHOM DIRECTIVE MUST BE ISSUED

(a) Trade name ....

(b) Business address ....

(c) State name of branch, division or section to which directive must be sent ....

Date ....
Signature

IRP5

This is issued by the employer at the end of each tax year. *(See the section on "The Tax Year" on the next page.)* The tax year ends in February. It tells you how much SITE you have paid over the whole year. Employers are meant to keep these forms for five years.

The form shows:

- employer name and address
- worker's name and address
- employer's PAYE number — this is the number the government gives to the employer to identify the tax paid by that employer
- deduction code. This is the most important bit on the form and shows whether the worker is classified under the correct marital status, number of children etc.
- gross remuneration — this is the total amount earned by the worker in that tax period
- SITE amount and TOTAL SITE AND PAYE amount. This shows the total tax paid by the worker in that tax period.

Do not worry about the other boxes on the form, since they are less relevant to Site.

DEPARTEMENT VAN FINANSIES
BINNELANDSE INKOMSTE
WERKNEMERSBELASTING-SERTIFIKAAT

DEPARTMENT OF FINANCE
INLAND REVENUE
EMPLOYEES TAX CERTIFICATE

IRP 5
BY 247956

NAAM EN ADRES VAN WERKGEWER
NAME AND ADDRESS OF EMPLOYER

BELASTING-JAAR/
TAX YEAR

WERKGEWER SE LBS-VERWYS Nr
EMPLOYER'S PAYE REF. No

WERKNEMERNOMMER
EMPLOYEE'S NUMBER

NAAM EN ADRES VAN WERKNEMER
NAME AND ADDRESS OF EMPLOYEE

WERKNEMER SE INKOMSTEBELASTINGNOMMER
EMPLOYEE'S INCOME TAX NUMBER

INKOMSTEKANTOOR
REVENUE OFFICE

IDENTITEITSNOMMER
IDENTITY NUMBER

MAN SE VOORNAME/HUSBAND'S FIRST NAMES	AFTREKKINGSKODE DEDUCTION CODE	TYDPERK IN DIENS/PERIOD EMPLOYED VAN/FROM - TOT/TO

BESOLDIGING / REMUNERATION

BRUTO BESOLDIGING GROSS REMUNERATION	* INGESLUIT BY BRUTO BESOLDIGING INCLUDED IN GROSS REMUNERATION / * ENKELBEDRAGBETALINGS LUMP SUM PAYMENTS	* REIS- EN VERBLYFTOELAE TRAVELLING AND SUBSISTENCE ALLOWANCE	* ONTHAALTOELAE ENTERTAINMENT ALLOWANCE

* GEBRUIK VAN MOTOR-VOERTUIE USE OF MOTOR VEHICLES	* VERBANDSUBSIDIES BOND SUBSIDIES	* RENTEVRY OF LAE RENTEKOERSLENINGS LOW OR INTEREST FREE LOANS	* GRATIS OF GOEDKOOP HUISVESTING FREE OR CHEAP ACCOMMODATION	* ANDER OTHER

AFTREKKINGS / DEDUCTIONS

PENSIOENFONDS-BYDRAES PENSION FUND CONTRIBUTIONS: LOPEND/CURRENT	AGTERSTALLIG ARREAR	MEDIESE BYSTANDSFONDS MEDICAL BENEFIT FUND	SIBW SITE	LBS PAYE	TOTAAL: SIBW + LBS TOTAL: SITE + PAYE

Borlon Forms

Bewaar hierdie afskrif vir u rekords
Retain this copy for your records

The deduction codes

These codes show how the employer has classified the worker in terms of age, number of children etc. The main codes are:

S	Single person
M	Married person
M1	Married person with one child
M5	Married person with five children
MW	Married woman

The Tax Year

You are given the IRP5 at the end of each tax year. The tax year is different from the normal year — it goes from 1st March of one year to the end of February the next year. The tax year that went from March 1992 to February 1993 is called the 1993 tax year, even though it mostly covers the year 1992.

3. HOW TO CLAIM

3.1.Who is Entitled to a Refund?

Those who are entitled to a refund most often includes workers who:

- are married, but their employers did not know
- have children that their employers did not know about
- are married women whose husbands are unemployed, but their employers did not know
- have paid large amounts of tax on their retrenchment packages

3.2.Who is most likely to be owed money?

It is very important that shop stewards explain to workers that not everyone will be owed money since otherwise comrades' expectations will be raised unfairly.

You need to look at the IRP5 form. Is the code on the form correct or incorrect?. If your circumstances have changed and you did not let your employer know then your code will be incorrect and you can claim.

If the code was correct over the three years, then you would have paid the right amount of tax and money is not owed to you. Then you should not claim.

Workers who are single with no children are unlikely to be owed money unless the employer made a mistake in calculating the tax rate. These workers are taxed at the highest rate.

How do we get Refunds?

If you have been overcharged on Site Tax, you need to claim a refund from the Receiver of Revenue.

To do this each worker must:

- get proof of:
  - how much tax the employer paid on their behalf
  - their marital status and their number of children
- fill in a claim form

3.3.Filling in the claim form

Most workers fill in claim form IT11(A) and (B). **Married women who should have been classified as married persons must fill in different claim forms called the IT77(a) and IT12(S).** *(See **section 3.5** for details of how to get and complete these forms.)*

You can get it from the offices of the Receiver of Revenue, or demand that management gets it for all workers. It has two pages.

DEPARTMENT OF FINANCE | INLAND REVENUE

IT11(A)

INCOME TAX

SITE

RETURN FOR REDETERMINATION OF LIABILITY IN RESPECT OF SITE

(Income Tax Act, No 58 of 1962, as amended)

PART 1: INFORMATION

1.1 For each IRP5 certificate in respect of which SITE has been calculated incorrectly, the IT11(B) portion of this form must be completed. Where more than three IRP5 certificates are involved, further IT11(B) forms may be obtained from your local Receiver of Revenue. Only one IT11(A) form per application must be completed irrespective of the number of IT11(B) forms involved.

1.2 In the case of a married woman who is the breadwinner, her spouse must be registered for Income Tax purposes. In this instance an IT12S return, reflecting the joint income of the husband and the wife, must be completed.

1.3 Proof in support of the rebates claimed is essential. The following will be acceptable as proof:

1.3.1 MARITAL STATUS: Certified copy of your marriage certificate, or in the case of a custom marriage a letter written by the person who performed the marriage ceremony in confirmation of such marriage.

1.3.2 WIDOW OR WIDOWER: Certified copy of your spouse's death certificate.

1.3.3 DIVORCE: Certified copy of the divorce order.

1.3.4 LIVING APART: Affidavit.

1.3.5 CHILDREN: Certified copies of birth certificates or certificates of baptism.

Where any of the certificates mentioned above are not available, affidavits or letters of confirmation from prominent members of the local community (for example headmasters, church leaders and headmen) will also be acceptable as proof.

PART 1: PERSONAL PARTICULARS *(use block letters and write one letter per block)*

2.1 INITIALS SURNAME

2.2 FIRST NAME *(Two first names, the rest initials) (Leave a block open after each name)*

2.3 DATE OF BIRTH 19

2.4 IDENTITY NUMBER *(must be filled in)*

2.5 POSTAL ADDRESS *(to which assessment must be posted)*

Postal Code

FOR OFFICE USE (POSTAL ADDRESS)

Postal Code

2.6 PARTICULARS OF BANK/BUILDING SOCIETY ACCOUNT (These particulars must be filled in for any possible refund to be paid directly into your Bank/Building Society account thereby eliminating the possibility of the cheque being stolen and unlawfully cashed and so safeguarding your interests.)

(a) Name of Bank or Building Society

(b) Type of account: Current ☐ Savings ☐ Transmission ☐ *(Mark the applicable box with an X.)*

(c) Name of account holder

(d) Branch number of Bank or Building Society – – –

(e) Account number

NB Should these particulars not be furnished it will be regarded as an instruction, in the event of a refund, to post a cheque to you in which case the Commissioner for Inland Revenue will not be responsible for any loss you may suffer should such cheque be fraudulently cashed.

2.7 DECLARATION : I declare that the information furnished in this return and the supporting documents are true and correct.

Code	Telephone number	Code	Telephone number		DD	MM	YY	For office use
								LANGUAGE
Home		Work		Signature	Date			

2.8 PREPARED BY:

Name

Address

Signature

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION

PART 1: OVERDEDUCTION OF SITE IN RESPECT OF:

1.1 NAME OF TAXPAYER: Initials ______ Surname ______

1.2 IRP 5 CERTIFICATE DETAILS:

1.2.1 IRP 5 certificate number (original certificate) or

IRP 5(a) certificate number (duplicate certificate)

1.2.2 Period of IRP 5 certificate: from DD MM YY to DD MM YY

1.2.3 Reasons for the incorrect deduction of tax *(MUST BE FILLED IN).*

1.3 REMUNERATION AND/OR PENSION:

1.3.1 Gross remuneration: Wages/ Salary/ Pension received *(Amount in rands only)*	R	EQ
1.3.2 Annual payment (bonus) included in gross remuneration *(Amount in rands only)*	R	BO

1.4 DEDUCTIONS:

1.4.1 CURRENT PENSION FUND CONTRIBUTIONS:

Name of fund(s) ______	R	AB

	R	C	
1.4.2 EMPLOYEES TAX (SITE) DEDUCTED			CZ
1.5 CONTROL TOTAL (FOR OFFICE USE ONLY)			TR

PART 2: REBATES AS APPLICABLE DURING THE PERIOD TO WHICH THE IRP 5 CERTIFICATE REFERS

2.1 AGE *(State your age as on the last day of the tax year)*

2.2 MARITAL STATUS ON THE LAST DAY OF THE PERIOD TO WHICH THE IRP 5 CERTIFICATE REFERS
(See notes 1.2 and 1.3.1 to 1.3.4 in PART 1 of the IT11(A) form)
(Mark the applicable block with an X)

2.2.1		UNMARRIED	19
2.2.2		MARRIED MAN – State date of marriage	19
2.2.3		MARRIED WOMAN – State date of marriage	19
2.2.4		WIDOW OR WIDOWER – State date of death of spouse	19
2.2.5		DIVORCED – State date of divorce	19
2.2.6		MARRIED BUT LIVING APART (separation likely to be permanent) SINCE	19

2.2.6.1 Do you intend getting a divorce? YES NO

2.2.6.2 If not – furnish reasons for living apart.

2.3 CHILDREN *Only own, step- or legally adopted children. Foster children and dependants do not qualify for child rebate. (This part must NOT be completed by a MARRIED WOMAN.)* ***(See note 1.3.5 in PART 1 of the IT11(A) form)***

		FIRST NAME AND SURNAME OF CHILD	DATE OF BIRTH	
2.3.1	Not yet 18 years old on the last day of the tax period and unmarried.		19	Show the total income (excluding non-taxable bursaries and loans) received by each child of 18 years and older
			19	
			19	
			19	
			19	
2.3.2	On the last day of the tax period 18 but not yet 21 years old, unmarried, dependent upon you and not liable for the payment of normal tax.		19	R
			19	R
			19	R
2.3.3	On the last day of the tax period not yet 26 years old, full-time student, unmarried, dependent upon you and not liable for the payment of normal tax.		19	R
			19	R
			19	R
2.3.4	Any age, married or unmarried, incapable of maintaining self through mental or physical infirmity, dependent upon you and not liable for the payment of normal tax.		19	R
			19	R
			19	R

FOR OFFICE USE ONLY

Part 1 of the claim form

Part 1 of the claim form (on the first page) need only be completed once, even if you are claiming for different tax years or tax periods.

It contains details of your personal particulars. These are details of your name, address and ID. Note that all workers will need an ID in order to be able to claim. It is important that we encourage all workers to get IDs anyway, since they will need them to vote.

The form also asks for details of your bank or building society account. If workers have an account, it is a good idea to get the refund sent directly to it, since this is safer than a cheque through the post. If workers do not have an account, put not applicable on the top of this section and leave it blank — workers will then get their refund in a cheque through the post.

At the bottom of Part 1 of the form there is a declaration. The worker must sign this to state that all the details they have put down are correct.

Part 2 of the claim form.

Part 2 of the claim form (on pages 2, 3 and 4 of the form) must be completed for every tax period you are claiming for. That is, every time a worker has an IRP5 with the wrong tax code, they must complete Part 2 of the form. If you are submitting forms for three tax years, you must fill in all three pages of Part 2 of the claim form, one for each year, and there must be three IRP5s with it.

The first section of Part 2 is for overdeductions of site. You can find all the details to complete this section of the form on your IRP5 form.

The second section is for rebates applicable. This section gives details of your age, number of children, etc., so the government can work out how much tax you should have paid, and refund you the amount that was overpaid.

3.4.Proofs

You will need two types of proofs:

- an IRP5 for each tax period for which you are claiming
- proofs of your tax status (marital status, number of children, etc.

IRP5 forms

You will need copies of these forms for each tax period that you are claiming. Employers are legally obliged to keep these forms for five years, so they will definitely have them. Shop stewards may wish to collect these forms from management for all workers who want to claim in one go.

All workers claiming need to submit IRP5s with their claim forms.

Marital status

If your IRP5 form shows you as single, but you were actually married in that tax period, you will need to submit one of the following as proof of this:

- Marriage certificate (can be certificate or letter from priest in the case of traditional marriages such as Hindu marriages)
- OR affidavit *(see the **example of an affidavit** on the next page)*
- OR letter from priest, doctor, lawyer, headman, social worker *(see the **example of a letter** on page 19).*

Children

If the IRP5 shows you as having less children than you actually had in that tax period, then you will need to submit one of the following as proofs of this:

- Birth certificate
- OR Baptismal certificate
- OR affidavit *(see the **example of an affidavit** on the next page)*
- OR letter from priest, doctor, lawyer, headman, social worker

EXAMPLE OF AN AFFIDAVIT

for workers to prove that they are married or have children (if birth or baptism certificates are not available)

I, the undersigned

Name: *(full name and surname of worker claiming)*

Identity number: ______________________

do hereby make an oath and say that:

1. I have been married to *(name of spouse)* since *(date of marriage).*

2. I have the following dependents:

name of child ______________________ date of birth __________

name of child ______________________ date of birth __________

Signed: *(signature of worker claiming)*

Thus signed and sworn before me at ____________ on this the ____________

day of ____________ . The deponent having acknowledged that he/she knows and understands the contents of this affidavit and has no objection to taking the above oath and regards same as binding on his/her conscience.

____

Commissioner of Oaths

EXAMPLE OF A LETTER FROM A COMMUNITY LEADER

To whom it may concern

1. I, ***(name of priest/ lawyer/ doctor/ social worker/ school principal/ headman), (occupation and qualifications, if any)*** have known ***(name of worker claiming)*** since ***(date they first knew the worker).***

2. I know ***(name of worker claiming)*** to have been married to ***(name of worker's husband/ wife)*** since ***(date or year they were married).***

3. I know ***(name of worker claiming)*** to have the following children:

name of child	date of birth
name of child	date of birth

Signed: ***(Signature and printed full name and address and contact phone number of priest/ lawyer/ doctor/ social worker/ school principal/ headman)***

Date: ***(date letter written)***

3.5.Married women/sole breadwinners

Getting the claim form

If you are shown as a married woman on the IRP5, when you should have been shown as a married person, you cannot claim using form IT11 (A). You must get forms IT77(a) and IT12S from the offices of the Receiver of Revenue.

Filling in the claim forms

The forms should be completed as follows:

- Fill out the IT77(a) form once only, even if you are claiming for more than one year.
- Fill out the IT12S for each year you are claiming for.

Proofs

You will have to submit the following proofs with the form:

- copies of your IRP5 certificate for the tax periods you are claiming for;
- **if husbands are low earners:** IRP5 for the husband during the tax period for which she is claiming
  OR letter from employer if IRP5 cannot be found;
- **if husbands are unemployed:** husband's UIF card covering the tax periods you are claiming for
  OR a public sector Certificate of Service
  OR a letter from the employer
  OR an affidavit stating that the husband was unemployed;
- full names, telephone numbers and addresses of your employer and your husband's employer (unless the worker's husband is unemployed).

IT77(a

DEPARTMENT OF FINANCE

INLAND REVENUE

APPLICATION FOR REGISTRATION AS A TAXPAYER WHERE A MARRIED WOMAN IS THE BREADWINNER

FOR OFFICE USE ONLY
INCOME TAX REFERENCE NUMBER

PERSONAL PARTICULARS (Please use block letters)

IDENTITY NUMBER: HUSBAND

WIFE

HUSBAND'S IDENTITY NUMBER IF LESS THAN 9 DIGITS

INITIALS : HUSBAND

SURNAME: HUSBAND

FIRST NAMES: HUSBAND

WIFE

POSTAL ADDRESS

POSTAL CODE

OCCUPATION: HUSBAND

WIFE

DATE OF BIRTH : HUSBAND 19

LANGUAGE AFRIKAANS ENGLISH

WIFE'S INCOME TAX REFERENCE NUMBER (if applicable)

RESIDENTIAL ADDRESS

POSTAL CODE

DRAFT

KONSEP

COPY

TELEPHONE

CODE	NUMBER	CODE	NUMBER
HOME		WORK	

PARTICULARS IN RESPECT OF THE HUSBAND:

IF AN IMMIGRANT: DATE OF ARRIVAL IN RSA 19

DATE ON WHICH YOU FIRST STARTED WORKING 19

DATE ON WHICH YOUR BUSINESS OR FARMING OPERATIONS COMMENCED (if applicable) 19

ARE YOU MARRIED IN G OUT OF H COMMUNITY OF PROPERTY (Mark applicable block with an X)

SIGNATURE

DATE 19

FOR OFFICE USE ONLY

NEW REGISTRATION	CHANGE IN REGISTERED PARTICULARS	MARRIED (06	DISTRICT CODE (07	AREA CODE (08	INITIALS OF SPOUSE (11	YEAR OF LIABILITY (13	RETURN(S) ISSUED LOCALLY (14
JD	KH	X					L

(09 DATE OF CHANGE OF ADDRESS/ RETURN(S) ISSUED LOCALLY 19

CHECKED BY 19

The Hon/Prof/Dr/Rev/Mr/Mrs/Miss

REPUBLIC OF SOUTH AFRICA
DEPARTMENT OF FINANCE

INLAND REVENUE

IT 12S
19

RETURN OF INCOME: INDIVIDUAL
(Income Tax Act, No. 58 of 1962)

ASSESSING OFFICE:

ALWAYS MENTION THIS REFERENCE NUMBER IN YOUR CORRESPONDENCE AND AT INTERVIEWS

PART 1: PERSONAL PARTICULARS (USE BLOCKLETTERS)

1.1 IDENTITY NUMBER/S (Write one figure per block): SELF

SPOUSE

1.2 SURNAME

1.3 FIRST NAMES: SELF

SPOUSE

For office use

Initials

1.4 OCCUPATION: SELF

SPOUSE

1.5 YOUR DATE OF BIRTH 19

For office use

1.6 ARE YOU MARRIED IN / OUT OF COMMUNITY OF PROPERTY? (mark applicable block with an "X")

FURNISH INCOME TAX REFERENCE NUMBER OF YOUR SPOUSE

1.7 RESIDENTIAL ADDRESS

Postal Code

1.8 POSTAL ADDRESS (Only if it differs from the postal address shown above)

Postal Code

1.9 DID YOU SUBMIT A RETURN FOR 19 ?
(Mark applicable block with an "X") YES / NO
If "YES", to which Revenue office?
If "NO", furnish reasons

For office use

IT 72 COMPLETED

1.10 NAME OF MAGISTERIAL DISTRICT IN WHICH YOU RESIDE

1.11 DECLARATION: I declare that the information furnished in this return and in the supporting accounts and statements, is true and correct.

DIALLING CODE	DIALLING CODE		DD	MM	YY	For office use: DIST.	LANG.
Tel. No. (Home)	Tel. No. (Work)	Signature of taxpayer	Date				

1.12 PREPARED BY: Name

Address

Signature

IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION OR TO FAIL TO RENDER A RETURN OR TO NEGLECT TO RENDER YOUR RETURN WITHIN THE PRESCRIBED PERIOD

EXAMPLE OF AN AFFIDAVIT

for sole breadwinner to complete if husband's UIF certificate is not available

I, the undersigned

Name: *(full name and surname)*

Identity number: ____________________

do hereby make an oath and confirm that I am the sole breadwinner of our family, and that my husband has been unemployed since *(date husband became unemployed)* to date.

Signed: *(signature of worker claiming)*

Thus signed and sworn before me at ______________ on this the ____________

day of ________________. The deponent having acknowledged that he/she knows and understands the contents of this affidavit and has no objection to taking the above oath and regards same as binding on his/her conscience.

____
Commissioner of Oaths

3.6. Workers who have received retrenchment packages

In 1992 the NUM successfully negotiated that the first R30 000 of workers' retrenchment packages should not be taxed. The agreement applied to all retrenchment payments made since March 1992. But not all employers applied this agreement, so some workers may have wrongly had tax deducted from their retrenchment packages.

COSATU Special Congress resolved to include the reclaim of retrenchment tax in the Site Tax Campaign.

This is what shop stewards can do to help workers get back tax wrongly deducted from retrenchment packages:

1. Find out if the worker was retrenched since March 1992. If it was before this, he/she cannot claim back the tax.

2. Find out from management if the worker paid tax on their retrenchment package. The worker should only claim if tax was deducted on amounts below R30 000.

3. If tax was wrongly deducted, the first responsibility for refunding lies with the employer. Shop stewards should approach management and demand that they refund the tax. If management refuses, however, the Receiver will repay the money.

4. If management refuses to pay back the tax, the worker should get for IT12(S) from the local offices of the Receiver of Revenue. They should fill out this form with the details for the year when they were retrenched. They should include with the form:
   - their IRP5 for the year they were retrenched
   - a letter or payslip showing the amount of retrenchment pay they received and the amount of tax deducted from it

5. The Receiver will then calculate any overpayment and refund the money owed. This should take about 8 weeks. If no response is received in 8 weeks, contact the Receiver to find out what has happened to the claim.

3.7. Tax tables

What are the tax tables?

So far we have looked at the tax codes to work out if the worker is owed money. But you can work this out more exactly if you use the government tax tables. These are what employers use to work out how much tax they should pay for each worker. The time office or personnel department at each employer should have a copy of the tax tables, or you can get them from the Receiver of Revenue.

How the tax tables work

There are monthly, weekly and yearly tax tables. We will use the yearly ones, because we want to look at the whole tax that a worker paid in the year.

There are six sections in the tax tables, covering;

- single persons under 63
- single persons between 63 and 65
- single persons over 65
- married persons under 63
- married persons between 63 and 65
- married persons over 65

It is important to make sure you are in the right section, or you will make a mistake in the calculation. The bottom of the page shows the section you are in. The example sheet is taken from the married persons under 63 section.

The left side of each page shows wages. In the example, you can see that this page shows the tax for yearly earnings of R23 697 - R24 396. The top of each page shows the marital status and number of children — e.g. married + 0, married + 1.

REMUNERATION BESOLDIGING R	MARRIED / GETROUD + 0			MARRIED / GETROUD + 1		
	SITE SIBW R	PAYE LBS R	TOTAL TOTAAL R	SITE SIBW R	PAYE LBS R	TOTAL TOTAAL R
23697 - 23716	2253.37	0.00	2253.37	2153.37	0.00	2153.37
23717 - 23736	2257.57	0.00	2257.57	2157.57	0.00	2157.57
23737 - 23756	2261.77	0.00	2261.77	2161.77	0.00	2161.77
23757 - 23776	2265.96	0.00	2265.96	2165.96	0.00	2165.96
23777 - 23796	2270.17	0.00	2270.17	2170.17	0.00	2170.17
23797 - 23816	2274.37	0.00	2274.37	2174.37	0.00	2174.37
23817 - 23836	2278.57	0.00	2278.57	2178.57	0.00	2178.57
23837 - 23856	2282.77	0.00	2282.77	2182.77	0.00	2182.77
23857 - 23876	2286.96	0.00	2286.96	2186.96	0.00	2186.96
23877 - 23896	2291.17	0.00	2291.17	2191.17	0.00	2191.17
23897 - 23916	2295.37	0.00	2295.37	2195.37	0.00	2195.37
23917 - 23936	2299.57	0.00	2299.57	2199.57	0.00	2199.57
23937 - 23956	2303.77	0.00	2303.77	2203.77	0.00	2203.77
23957 - 23976	2307.96	0.00	2307.96	2207.96	0.00	2207.96
23977 - 23996	2312.17	0.00	2312.17	2212.17	0.00	2212.17
23997 - 24016	2316.37	0.00	2316.37	2216.37	0.00	2216.37
24017 - 24036	2320.57	0.00	2320.57	2220.57	0.00	2220.57
24037 - 24056	2324.77	0.00	2324.77	2224.77	0.00	2224.77
24057 - 24076	2328.96	0.00	2328.96	2228.96	0.00	2228.96
24077 - 24096	2333.17	0.00	2333.17	2233.17	0.00	2233.17
24097 - 24116	2337.37	0.00	2337.37	2237.37	0.00	2237.37
24117 - 24136	2341.57	0.00	2341.57	2241.57	0.00	2241.57
24137 - 24156	2345.77	0.00	2345.77	2245.77	0.00	2245.77
24157 - 24176	2349.96	0.00	2349.96	2249.96	0.00	2249.96
24177 - 24196	2354.17	0.00	2354.17	2254.17	0.00	2254.17
24197 - 24216	2358.37	0.00	2358.37	2258.37	0.00	2258.37
24217 - 24236	2362.57	0.00	2362.57	2262.57	0.00	2262.57
24237 - 24256	2366.77	0.00	2366.77	2266.77	0.00	2266.77
24257 - 24276	2370.96	0.00	2370.96	2270.96	0.00	2270.96
24277 - 24296	2375.17	0.00	2375.17	2275.17	0.00	2275.17
24297 - 24316	2379.37	0.00	2379.37	2279.37	0.00	2279.37
24317 - 24336	2383.57	0.00	2383.57	2283.57	0.00	2283.57
24337 - 24356	2387.77	0.00	2387.77	2287.77	0.00	2287.77
24357 - 24376	2391.96	0.00	2391.96	2291.96	0.00	2291.96
24377 - 24396	2396.17	0.00	2396.17	2296.17	0.00	2296.17

MARRIED PERSONS UNDER 63
GETROUDE PERSONE ONDER 63

MARRIED / GETROUD + 2			MARRIED / GETROUD + 3		
SITE SIBW R	PAYE LBS R	TOTAL TOTAAL R	SITE SIBW R	PAYE LBS R	TOTAL TOTAAL R
2053.37	0.00	2053.37	1953.37	0.00	1953.37
2057.57	0.00	2057.57	1957.57	0.00	1957.57
2061.77	0.00	2061.77	1961.77	0.00	1961.77
2065.96	0.00	2065.96	1965.96	0.00	1965.96
2070.17	0.00	2070.17	1970.17	0.00	1970.17
2074.37	0.00	2074.37	1974.37	0.00	1974.37
2078.57	0.00	2078.57	1978.57	0.00	1978.57
2082.77	0.00	2082.77	1982.77	0.00	1982.77
2086.96	0.00	2086.96	1986.96	0.00	1986.96
2091.17	0.00	2091.17	1991.17	0.00	1991.17
2095.37	0.00	2095.37	1995.37	0.00	1995.37
2099.57	0.00	2099.57	1999.57	0.00	1999.57
2103.77	0.00	2103.77	2003.77	0.00	2003.77
2107.96	0.00	2107.96	2007.96	0.00	2007.96
2112.17	0.00	2112.17	2012.17	0.00	2012.17
2116.37	0.00	2116.37	2016.37	0.00	2016.37
2120.57	0.00	2120.57	2020.57	0.00	2020.57
2124.77	0.00	2124.77	2024.77	0.00	2024.77
2128.96	0.00	2128.96	2028.96	0.00	2028.96
2133.17	0.00	2133.17	2033.17	0.00	2033.17
2137.37	0.00	2137.37	2037.37	0.00	2037.37
2141.57	0.00	2141.57	2041.57	0.00	2041.57
2145.77	0.00	2145.77	2045.77	0.00	2045.77
2149.96	0.00	2149.96	2049.96	0.00	2049.96
2154.17	0.00	2154.17	2054.17	0.00	2054.17
2158.37	0.00	2158.37	2058.37	0.00	2058.37
2162.57	0.00	2162.57	2062.57	0.00	2062.57
2166.77	0.00	2166.77	2066.77	0.00	2066.77
2170.96	0.00	2170.96	2070.96	0.00	2070.96
2175.17	0.00	2175.17	2075.17	0.00	2075.17
2179.37	0.00	2179.37	2079.37	0.00	2079.37
2183.57	0.00	2183.57	2083.57	0.00	2083.57
2187.77	0.00	2187.77	2087.77	0.00	2087.77
2191.96	0.00	2191.96	2091.96	0.00	2091.96
2196.17	0.00	2196.17	2096.17	0.00	2096.17

Calculating how much a worker is likely to be owed

To work out how much a worker may be owed, we need to know how much tax they actually paid (in a year when they were coded wrongly) and how much they should have paid (if they had had the correct deduction code).

For example, look at the IRP5 for Lindiwe Twala shown below. She earns R24.000 per year. Her IRP5 shows that, because she was classified single, she paid R3.220.14 tax. She should have been classified as M2 and she should have paid only R2116.37 tax.

To calculate the refund, you need to subtract the tax she should have paid from the tax she actually paid, as follows:

```
    R3.220.14
 –  R2.116.37
 =R1.103.77
```

So she should get a refund of R1 103.77

DEPARTEMENT VAN FINANSIES
BINNELANDSE INKOMSTE
WERKNEMERSBELASTING-SERTIFIKAAT

DEPARTMENT OF FINANCE
INLAND REVENUE
EMPLOYEES TAX CERTIFICATE

IRP 5
BY 247961

NAAM EN ADRES VAN WERKGEWER / NAME AND ADDRESS OF EMPLOYER: COSATU, 1 Loyd Street, Braamfontein, JHB	BELASTING JAAR / TAX YEAR: 1992
	WERKGEWER SE LBS-VERWYS Nr / EMPLOYER'S PAYE REF No: 137/1403/307/502
NAAM EN ADRES VAN WERKNEMER / NAME AND ADDRESS OF EMPLOYEE: Lindiwe Twala, 123 Zambesi House, New Town	WERKNEMERNOMMER / EMPLOYEE'S NUMBER: 108
	WERKNEMER SE INKOMSTEBELASTINGNOMMER / EMPLOYEE'S INCOME TAX NUMBER:
	INKOMSTEKANTOOR / REVENUE OFFICE:
IDENTITEITSNOMMER / IDENTITY NUMBER: 4806270480 476	
MAN SE VOORNAME / HUSBAND'S FIRST NAMES:	AFTREKKINGSKODE / DEDUCTION CODE: S
	TYDPERK IN DIENS / PERIOD EMPLOYED VAN / FROM - TOT / TO: 1/3/1991 - 28/02/1992

BESOLDIGING / REMUNERATION

BRUTO BESOLDIGING / GROSS REMUNERATION	INGESLUIT BY BRUTO BESOLDIGING / INCLUDED IN GROSS REMUNERATION: ENKELBEDRAGBETALINGS / LUMP SUM PAYMENTS	REIS- EN VERBLYFTOELAE / TRAVELLING AND SUBSISTENCE ALLOWANCE	ONTHAALTOELAE / ENTERTAINMENT ALLOWANCE
24 000			

GEBRUIK VAN MOTORVOERTUIE / USE OF MOTOR VEHICLES	VERBANDSUBSIDIES / BOND SUBSIDIES	RENTEVRY OF LAE RENTEKOERSLENINGS / LOW OR INTEREST FREE LOANS	GRATIS OF GOEDKOOP HUISVESTING / FREE OR CHEAP ACCOMMODATION	ANDER / OTHER

AFTREKKINGS / DEDUCTIONS

PENSIOENFONDS BYDRAES / PENSION FUND CONTRIBUTIONS: LOPEND / CURRENT	AGTERSTALLIG / ARREAR	MEDIESE BYSTANDSFONDS / MEDICAL BENEFIT FUND	SIBW / SITE	LBS / PAYE	TOTAAL SIBW + LBS / TOTAL SITE + PAYE
			3220.14		3220.14

Heg hierdie sertifikaat aan u inkomstebelastingopgawe of bewaar dit indien dit nie van u verwag word om 'n opgawe te verstrek nie.
Attach this certificate to your income tax return or retain it if you are not required to render a return.

How to submit a claim

When the claims have been completed, you must photocopy both the claim form and the documents that you include with your claim. Write the date when you submit the claim on the photocopy and keep it in a safe place. This will help you if you need to query anything with the Receiver of Revenue or if your claim is mislaid.

When all the workers at your workplace who want to claim have filled in forms and got the right documents, and you have made photocopies, you can go to the Receiver of Revenue and submit the claims all at once. You can also ask your employer to do this for you. If you do not get a response from the Receiver of Revenue within 8 weeks of submitting the claim, phone to find out what is happening.

4. GETTING HELP

In this document, we are training you as a shop steward to help your fellow workers. We hope that we will train you enough, so that you can do that. However, if you have problems, we suggest that you contact the following people:

4.1. Union organisers

Your union organiser should be able to help you.

4.2. The COSATU office

If you have a COSATU office nearby, the COSATU educators should be able to help you.

4.3. TURP, LRS

If you are in Natal, the Trade Union Research Project may be able to help you. And if you are in the Western Cape, then the Labour Research Service may.

They do not like to help individuals, but if there are a group of you in a factory, mine or shop, then they will come out and help you.

Their contact numbers are:

TURP
Tel:- (031) 260-2438
Physical Address:-
Room 119 Memorial Tower Building,
University of Natal
King George 5th Avenue
DURBAN
4001

LRS
Tel:- (021) 47-1677
Physical Address:-
41 Salt River Road
Community House
Salt River

4.4. Black Sash and other advice offices

We will be in contact with as many advice offices as we can, explaining the Site Tax campaign to them. We can't promise that they will all be able to help you, but we hope that they will. Black Sash offices are already helping workers.

Black sash regional addresses

Southern Transvaal
P.O. Box 2827
JOHANNESBURG
2000

Tel: 011- 834 8372
Fax: 011- 492 1177

Natal Midlands
P.O. Box 732
PIETERMARITZBURG
3200

Tel: 0331 - 42 6368
Fax: 0331 - 94 5403

Border
P.O. Box 8067
NAHOON
East London
5210

Tel: 0431 - 43 9206
Fax: 0431 - 43 2176

Cape Eastern
P.O. Box 2767
NORTH END
Port Elizabeth
6056

Tel: 041 - 54 6274
Fax: 041 - 54 1107

National Co-ordinator
021 - 685 6667

Cape Western
5 Long Street
Mowbray
7700

Tel: 021 - 689 3150
Fax: 021 - 685 7510

Northern Transvaal
P.O. Box 9383
PRETORIA
0001

Tel: 012 - 322 3969
Fax: 012 - 320 5138

Natal Coastal
Ecumenical Cntre
20 St. Andrew's Street
DURBAN
4001

Tel: 031 - 301 9215
Fax: 031 - 301 6611

Albany
P.O. Box 319
GRAHAMSTOWN
6140

Tel: 0461 - 28091
Fax: 0461 - 27647

Southern Cape
P.O. Box 210
KNYSNA
6570

Tel: 0445 - 24458
Fax: 0445 - 23615

4.5.Workers Tax Consultants

This is a commercial tax consultancy, which helps people to get refunds. They have already been helping some unions, and they will travel to your area to teach workers in a factory or local how to claim. But they charge a fee.

We have negotiated with them, that they will charge only 15c for every R1 they help workers to get back. This is cheaper than many consultancies, but is still a lot of money.

Contacts for the Workers' Tax Consultancy are:

Name:Larry Hayman
Tel: (011) 673-3080

Physical Address:
26 Thornton Road
Westdene

You may also be able to find other commercial tax firms willing to help you, but be careful because some of them may cheat you.

5. HOW TO TAKE UP THE SITE TAX CAMPAIGN

Make sure you get your money back

We should expect some problems both from management and from the Receiver of Revenue. For example, management may try to stop you from getting access to the necessary documentaion such as IRP5s. We need to keep up the campaign to make sure that we receive the co-operation we need to get back workers' money.

Take forward the Site Tax Campaign!

5.1. At a regional/local level

You need to co-ordinate this campaign through your affiliate local and COSATU local level. You need to give reports about the progress of the campaign. If there are problems, you need to discuss together how to take joint action.

5.2. At a factory level

Informing workers

The first thing to do is to inform workers about this campaign and that they may have been unfairly taxed. Explain what COSATU has done to help them get their money back.

Electing tax campaign committee

Elect a special committee to take responsibility for the campaign in your work place. You may also decide that you want to make it the responsibility of the shop steward committee.

Approaching management

The shop stewards or members of the committee will need to approach management and inform them that you are embarking on this campaign and that they need to assist. They need to give workers copies of their IRP5 forms if they have not kept them themselves.

If employers are reluctant, you will need to discuss ways of pressuring them with other workers and other workers in the same area.

Getting claim forms

You will then need to get claim forms. These will be available from the 1st of February from the Receiver of Revenue. You may want to ask your employer to get them for you or the union office or COSATU office may also have some.

Remember that two types of form are needed — the IT11 (A) for most claims, and the IT12(S)/IT77(a) for married women claiming to be married persons.

Helping workers fill out claims

Now is the most difficult part. You will need to sit down (together or individually) with all the workers who want to claim and try to see whether they are likely to be owed money (by looking at their IRP5s). If they are likely to be owed, you will need to help them to fill in the claim forms. You will also need to check that they have all the necessary proofs and advise them on how to get such proofs.

You may need to find out if there is a Commissioner of Oaths in your work place where workers can make a signed statement (affidavit) or whether they will need to go to a post office or police station.

Checking that 1993/1994 tax is correct

You will also need to check that workers who have been taxed incorrectly, are paying the right amount of tax for 1993 and will pay the right amount for 1994. If their circumstances have changed, you must advise them to fill in a new IRP2 form.

Making copies of the claims

Before the claim forms are taken to the Receiver of Revenue the shop steward of the Site Tax Committee should make copies of all the claim forms and the proofs.

Submitting the claims to the Receiver

You now need to get the claim forms to the Receiver of Revenue. You may decide to ask your employers to do it for you. You may decide to all go together or you may tell workers to go themselves. Or workers may give the responsibility to the shop stewards who may do it or ask the union organiser. If shop stewards take responsibility, make sure that you take the forms to the Receiver of Revenue as soon as possible: workers will get very angry with you if you do not do the job properly.

Waiting for the claims to be processed

The Receiver of Revenue says it will take about two months to process the claims. The money will then be deposited in the persons bank account or a cheque sent to them. After two months you need to check whether workers have got their money. Any problems should be followed up.

5.3. Helping unorganised and retrenched workers

COSATU wants to use this campaign to reach out to unorganised workers. We also should help workers who have been retrenched since 1989. At a factory level, make sure you do not only help COSATU members.

At a local level, spread the word through your local civic, ANC branch etc. and arrange that workers can go for assistance on a Saturday morning to an office in the area.