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GENERAL NOTICES • ALGEMENE KENNISGEWINGS

DEPARTMENT OF EMPLOYMENT AND LABOUR

NOTICE 3753 OF 2026

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993 (ACT NO 130 OF 1993)

NOTICE ISSUED BY THE COMPENSATION COMMISSIONER UNDER THE COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993

I, Farzana Fakir, the acting Compensation Commissioner, hereby in terms of section 81,82 and 83 of the Compensation for Occupational Injuries and Diseases Act,1993 (Act No 130 of 1993) as amended issue this notice of the following required prescribed supporting documents to clear employers who are flagged for audit by the Compensation Fund,

a) EMP 501
b) A Detailed Payroll Report
c) An Audited /Independently Reviewed/Compiled Annual Financial Statement
d) An affidavit explaining a reason for variance
e) Fully Completed ROE Form (CF-2A/ W.As.8)
f) Power of Attorney (Consultants, bookkeepers, accountants, auditors and attorneys)

FARZANA FAKIR

ACTING COMMISSIONER: COMPENSATION FUND

DATE 2026/01/27

GENERAL NOTICE

DEPARTMENT OF EMPLOYMENT AND LABOUR

EXAMPLE

An Employer flagged for the audit when submitting the 2024 ROE (2024/2025 Financial year) will need to submit the following set of supporting documents,

a) SARS EMP 501 (2025)

b) A Detailed Payroll Report (01 March 2024 to 28 February 2025)

c) An Audited/Independently Reviewed/Compiled Annual Financial Statement

d) An affidavit (2023 declaration vs 2024 declaration) explaining a drastic variance

e) Fully completed ROE Form (CF-2A/ W.As.8)

employment & labour
Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA

FINAL REMINDER FOR THE SUBMISSION OF 2024 AND PRIOR YEARS OUTSTANDING RETURN OF EARNINGS (ROE'S)

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT 130 OF 1993 AS AMENDED BY COMPENSATION FOR OCCUPATIONAL INURIES AND DISEASES ACT 61 OF 1997.

This serves as a reminder to all the Employers who are not in compliance with Section 82 of the Compensation for Occupational Injuries and Diseases Act (COIDA) for the submission of the Return of Earnings (CF-2A/W.As 8).

The Act requires Employers to submit a Return of Earnings before 31 March in each year or as communicated by the Director-General, the responsibility of which rests with the Employer to ensure that the Return of Earnings is submitted.

Should an Employer not submit a Return of Earnings before 28 February 2026, Director-General will have the rights to raise an assessment on an earnings estimate basis in terms of section 83(6)(a) of the Act; and or, impose a penalty not exceeding 10% of the final assessment in terms of section 83(6)(b).

Employer's are encouraged to submit outstanding Return of Earnings online at cfonline.labour.gov.za or manually at cfcallcentre@labour.gov.za

Note that the Department of Employment and Labour has the right and obligation to conduct employer compliance reviews and audits against the COIDA.

FARZANA FAKIR

ACTING COMMISSIONER: COMPENSATION FUND

DATE 2026/01/27

Compensation Fund
WORKING FOR YOU

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