

# UHLOLOJIKELELE LOMTHETHO OWENGAMELA IZICELO ZOKUBONELELWA EKUKHOKHENI UMHOLO OYISIMISO KAZWELONKE

## ISINGENISO NENHLOSO

UMthetho Wamaholo kaZwelonke ka 2018 wethula umuholo oyisimiso kazwelonke.Uhlelo lokuqala loMthetho Wamaholo kaZwelonke ubuyekeziwe, futhi, kusukela ngomhlaka 1 kuNdasa (March) 2024 umholo kaZwelonke ukhuphukile usungu R27.58 ngehora ngalinye umsebenzi alisebenzile. Leli nani liyafana nalelo labasebenzi basemapulazini, kuhlanganisa 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.

Umholo kaZwelonke wabanye abasebenzi basezindlini kuhlanganisa umsebenzi wasengadini, umsebenzi oqashelwe ukushayeleta umndeni imoto, umsebenzi oqashelwe ukunakekela izingane, asebekhulile, ababuthaka, abagulayo noma abakhubazekile; nabasebenzi basezindlini abaqaqashwe noma abahlinzekwe izinkonzo zokuqashwa umholo ungu R27.58, bese kuthi kulabo basebenzi abaqaqashwe kuhlelo olunwetshiwe lwemisebenzi yomphakathi phecelezi (Public Works Programme) umholo ungu R15.16 ngehora.

UMthetho Wamaholo kaZwelonke wenza ukuhlinzekwa kokuba umqashi afake isicelo sokuthi abonelelwa ekukhokheni umholo oyisimiso kazwelonke ophelele.

Inqbo mgomo yokubonelelwa ekukhokheni umholo oyisimiso kazwelonke yakhishwa ngomhlaka 19 December 2018. Lenqubomgommo ibeka indlela okumele ilandelwe,uma kufakwa isicelo zokubonelelwa, imininingwane okumele ithunyelwe kanye nesicelo, izibophezelo kubaqashi zokuthi kuboniswane, ukuhlolwa ukuthi abaqaqashi bangakwazi ukukhokha umholo oyismiso kazwelonke. Iphinde futhi ibeke isikhathi sokubonelelwa ekukhokheni umholo kazwelonke kanye nezinqubo okufanele zilandelwe makuhoxiswa isibonelelo.

## KUYINI UKUBONELELWA EKUKHOKHENI UMHOLO OYISMISO KAZWELONKE?

Inqubomgommo ayinikezeli ukubonelelwa okuphelele ekukhokheni umholo oyisimiso kazwelonke, kodwa ihlinzeka ukunciphisa ukubonelelwa okungeqi kumaphesenti ayishumi (10%) kusuka,

ngokwesibonelo, sika R27.58 ngehora ukuya ku R24.82 ngehora kubaqashi okufanelekile babonelelwe. Umholo oyisimiso kazwelonke ongu R24.82 ngehora wenza umholo wenyanga ube ngu R4 298.82 esikhundleni sika R4 776.86, uma ubalwa ngamahora angu 40 okusebenza ngesonto.

Ukubonelelwa ekukhokheni umholo kazwelonke kunganikezwa kusukela ngosuku umqashi efaka isicelo,esingeqi izinyanga ezingamashumi amabili phecelezi (12).

## NGUBANI ONGAFAKA ISICELO SOKUBONELELWA EKUKHOKHENI UMHOLO OYISMISO KAZWELONKE?

Umqashi noma inhlango yabaqashi ebhaliswe ngokwesigaba esingunombolo 96 encwadini yomthetho ebizwa nge Labour Relations Act angafaka isicelo sokubonelelwa ekukhokheni umholo oyisimiso kaZwelonke. Nokho izicelo eziningi ezilethwa yizinhlangano zabaqashi ezimele wonke amalunga azo azivumelekile, futhi kufanele kwensiwe isicelo ngasinye selunga ngalinye ngesikhathi.

## ZIFAKWA KANJANI IZICELO ZOKUBONELELWA SOKUBONELELWA EKUKHOKHENI UMHOLO OYISMISO KAZWELONKE?

Umqashi noma omele inhlango yabaqashi kumele ifake isicelo ngekhompuyutha esebezisa uhlelo lokufaka isicelo sokubonelelwa ekukhokheni umholo oyisimiso kazwelonke (National Minimum Wage Exemption system). Uhlelo lufinyelekwa emphakathini ngokusebenzia ikhompuyutha noma uvakashele nanoma yiliphi ihhovisi lomnyango wezabasebenzi ihhovisi elaziwa ngokuthi (iDepartment of Labour) Ukuze ukwazi ukufaka isicelo usebezisa ikhompuyutha ungasebenzia iwebsite: <https://nmw.labour.gov>

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

Uhlelo ludinga le mininingwane elandelayo:

- Izitativende zemali engenayo kanye nezindleko Emabhizinisini:

- Izitativende sokusebenza ngokwezimali (Izitativende semali engenayo: izibikezelo zonyaka wamanje kanye nezeminyaka emibili edlule)
- Izitativende sesimo sezimali zenkampani phecelezi (balance sheet)
- Imininingwane yokwehla kwenani lempahla ngokuhamba kwasikhathi, uqedisizungu, ukusulta kwezikweletu ezimbili, izabelo zenzuzzo ezinikezwa abanikazi bamasheya njalo njalo.

### Kwiminden yangasese (Private Households):

- Izitativende sokusebenza ngokwezimali (Imali engenayo kanye nezindleko, kubalwa nezindleko zemfundu, ukudla, iziphuzo, uqedisizungu, nezokuvakasha)
- Amahora assetshenzwa abasebenzi kanye nemininingwane ngamaholo
- Ubufakazi bokuthi kubonisenwe nazo zonke izinyunya zabasebenzi ezifanelekile ngokomthetho noma abasebenzi abathintekayo uma ingekho inyunya enjalo.

Isicelo sokubonelelwa ekukhokheni umholo oyisimiso kazwelonke siyobuyekezwa kuphela uma umqashi eqinisekisile ukulandela umthetho malunga nenkokhelo esemthethweni kubandakanya nesikhwama somshuwalense wabasebenzi phecelezi (UIF), isikhwama sezinxepezelu phecelezi (Compensation Fund) kanye nezivumelwano ezenziwe kumkhandlu wokuxosisana eyaziwa nge (Bargaining Council Agreements).

Umqashi kumele athole amaphepha okufaka isicelo sokubonelelwa kwikhompuvutha bese ethumela ikhophi kumkhandlu wokuxosisana, nakunoma iyiphi inyunya yabasebenzi ebhalisiwe ngokusemthethweni futhi nakubasebenzi abathintekayo.

## UKUHLOLWA UKUZE UMQASHI AFANELEKE UKUBONELELWA EKUKHOKHENI UMHOLO OYISMISO KAZWELONKE

Ukubonelelwa ekukhokheni umholo oyisimiso kazwelonke kunganikwa kuphela uma loyo onegunya (uMqondisi Jikelele womnyango wezabasebenzi) noma isikhulu esithunyelwe sanelisekile ukuthi -

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- Umqashi akawazi ukukhokha umholo oyisimiso kazwelone; futhi
- Umqashi uthintane nazo zonke izinyunyana zabasebenzi ezifanelekile ngokomthetho endaweni yokusebenzela futhi, nabasebenzi abathintekayo uma ingekho inyunya yabasebenzi.

Inqubomgomu ibeka izindlela ezaahlukene zokuhlola ezingasetshenziswa yizinkampani ukuze kubonakale ukuthi zifanelekile ukubonelelwa ekukhokheni umholo oyisimiso kazwelone, ukusekelwa inzuzu yenkompani phecelezi (profitability), ikhono lenkampani lokuthola imali yayo nanoma inini lapho iyidinga khona phecelezi (liquidity) kanye nekhono lenkampani lokukwazi ukuhlangabezana nezikweletu kwesikhathi eside phecelezi (solvency).

Ngaphambi kokuthi kuthathwe isinqumo sokuthi umqashi anikezwu isibonelelo ekukhokheni umholo oyisimiso kazwelone, isinyathelo sokuqala ukunquma ukuthi umholo oyisimiso kazwelone uzobiza umqashi imali engakanani ngaphezulu. Isinyathelo sesibili ukunquma ukuthi umqashi angakwazi yini ukukhokha imali eyengeziwe kumholo.

Kungaqlwa kanje, ukubonelelwa kukamqashi ekukhokheni umholo oyisimiso kazwelone kuyonikezwu uma umqashi esebeza ngokulahlekelwa inzuzu.

Ngisho nezinkampani eenza inzuzu zinganikezwu isibonelelo ekukhokheni umholo oyisimiso kazwelone uma kuhombisa – ngokwendlela emisiwe - ukuthi inzuzu yenkompani ngokuhlobene nempahla yayo (return on assets) ingaphansi kwamaphesenti ayisithupa ngolimi lwasemzini (6%) futhi abaqashi bephasa uchungechunge lwezivivinyo eziphatelene namandla abo ngokwezimali phecelezi (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 zenkompani. Umqashi uyonikezwu isibonelelo ekukhokheni umholo oyisimiso kazwelone uma kube nokwehla kwezimpahla noma uma kube nokwanda kwezimpahla – isilinganiso esibizwa nge “debt-to-asset ratio” siyanqunywa. Uma isilinganiso singaphezu kwamaphesenti angu (50%) (okusho ukuthi impahla engaphezu kwamaphesenti angu (50%) ingeyababoleksi) isicelo

sokubonelelwa ekukhokheni umholo oyisimiso kazwelone siyonikezwu uma isilinganiso singaphansi kwamaphesenti angu (50%), isicelo siyonqatshwa noma angeke sivumeleke.

Izinkampani ezinenzuko ngokuhlobene nempahla yazo ngolimi lwasemzini (Companies that are profitable in relation to their assets) engamaphesenti angaphezu kuka (6%) zisengakwazi ukunikezwu isibonelelo ekukhokheni umholo omisiwe kazwelone uma zingakwazi ukuletha ubufakazi bokuthi umholo omusha ophakeme ungazibangela ukulahlekelwa. Ngenxa yalokhu, kwenziwa ukuhlolwa kwekhono lenkampani lokuthola imali yayo nanoma inini lapho iyidinga ngolimi lwasemzini (*Liquidity tests*). Impahla engashintshwa ibe ukhesi phecelezi (cash) ngesikhathi esifushane, njengempahla yababoleki, impahla ebhalwe kwi – “inventory”, nezinye izimpahla ezikhona ngaso lesu sikhathi zighathaniswa nemali eyandisiwe kwi akhawunti eyisikweletu esisuka esikhungweni sokubolekisa ebizwa ngokweqisa ngokweqile phecelezi (overdraft). Isicelo sokunikezwu isibonelelo siyonqatshwa uma lezo zimpahla zingakwazi ukuhlanganisa i-overdraft.

Kunezivivinyo ezihlukile ezenziwayo ngokuphatelene nemizi phecelezi (households) nezinhlangano ezingenzi inzuzu ezaziwa nge (NPOs). Ngokuphatelene nemizi kuhlaziya imali engenayo kanye nezindleko ukuze kunqunywe ukuthi umqashi angakwazi yini ukukhokha amaholo anyusiwe adingekayo. Uma engakwazi, isicelo sokubonelelwa siyovunyuwa noma siyokwamukeleka. Izinhlangano ezingenzi inzuzu kungenzeka zibonelelwe uma zenza imali engaphantsi kwebilindelwe noma edingekayo phecelezi (deficit) noma, yize zenza imali engapezulu kwebilindelwe noma edingakalayo, leyo mali ayanele ukukhokhela umuholo oyisimiso kazwelone.

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

Umqashi onikeziwe isibonelelo ekukhokheni umholo oyisimiso kazwelone 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 esebeanza ikhompyutha isicelo sokuhoxisa kwsibonelelo ekukhokheni umholo oyisimiso kazwelone esinikeziwe umqashi.

Isibonelelo ekukhokheni umuholo oyisimiso kazwelone singahoxisa uma kunezizathu ezivumelekile, kubandakanya:

- Imininingwane engamanga noma engalungile eyaholela ekunikezweni kwsibonelelo
- Umqashi akathobeli isaziso sesibonelelo
- Izimali zomqashi zithuthuke kangangoba angakwazi ukukhokha umholo oyisimiso kazwelone

## IMITHETHO EFANELE

- Basic Conditions of Employment Act 75 of 1997.
- National Minimum Wage Act 9 of 2018 as amended (March 2024).
- Regulations to the National Minimum Wage Act, 2018.