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### 1. Maximising employee health benefits: A strategic investment for employers

**Author:** Jonathan Aitken

In today's fast-paced world, the health and wellbeing of employees is critical to the success of every organisation. In Sapien Labs' [Mental State of the World 2022 report](#), South Africa was ranked as the country with the highest percentage (35.8%) of its population that is distressed and struggling with mental health.

Recognising this, many employers in South Africa are investing in medical health insurance for their employees – a decision that not only enhances employee satisfaction but also yields numerous benefits for the company itself.

At HRTorque, we understand the importance of comprehensive health initiatives for businesses, and we work closely with clients to maximise the benefits of their medical health insurance programmes.

Here's why investing in employee health insurance is not just a smart move but a strategic one too:

1. **Enhanced access to healthcare:** Medical health insurance provides employees with access to a wide range of healthcare services, including online doctor appointments. This reduces the time spent waiting at clinics and allows employees to receive timely medical attention, leading to improved productivity and morale.
2. **Employee Assistance Programmes (EAPs) and wellness days:** Beyond basic medical cover, employers can offer additional benefits such as EAPs and wellness days. These initiatives support employees' mental and emotional wellbeing, helping them manage stress and maintain a healthy work-life balance. By investing in employee wellness, employers foster a positive work environment and reduce the risk of burnout.
3. **Reduced absenteeism:** Comprehensive health insurance can contribute to a healthier workforce, ultimately reducing absenteeism due to illness. When employees have access to quality healthcare and preventive

services, they are less likely to miss work due to health-related issues. This results in increased productivity and lower costs associated with absenteeism and employee turnover.

While purchasing medical health insurance is a crucial first step in employee wellbeing, the real value lies in implementing a strategic approach to maximise its benefits. Employers must go beyond merely providing coverage and actively engage employees in understanding and utilising these benefits effectively.

This involves:

- ✓ **Ongoing training and education:** Employers should invest in training programmes to educate employees about the benefits of their health insurance coverage and how to access services. By empowering employees with knowledge, employers ensure that they make informed decisions about their health and use available resources efficiently.
- ✓ **Organising wellness days:** Regular wellness days provide opportunities for employees to participate in health screenings, fitness activities and educational seminars. These events promote healthy lifestyle choices and encourage employees to prioritise their health and wellbeing.
- ✓ **Advertising benefits:** Employers should actively promote the various programmes and services available through the health insurance plan. Effective communication ensures that employees are aware of the resources available to them and encourages utilisation.
- ✓ **Monitoring absenteeism:** Tracking absenteeism trends allows employers to assess the impact of their health initiatives and identify areas for improvement. By monitoring absenteeism rates, employers can measure the effectiveness of their investment in employee health and make adjustments as needed.

At [HRTorQue](#), we partner with businesses to design tailored health insurance solutions that align with their organisational goals and budgetary constraints. Our team of experts provides strategic guidance and support throughout the implementation process, ensuring that employers maximise the value of their health initiatives.

Investing in employee health insurance is not just a financial decision, it is a strategic investment in the success and wellbeing of your workforce. By taking a proactive approach to employee health, employers can create a thriving workplace culture, improve productivity and drive long-term business success. Let HRTorQue be your partner in unlocking the full potential of your people and your health initiatives.

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## 2. The signing of the NHI Bill

**Author:** Dave Beattie

The very mention of the term 'National Health Insurance' (NHI) is likely to invoke several emotions in the average South African. For those people who do not have access to reasonable health care, those emotions may be relief and happiness. To those who carry the highest tax burden, the emotions may be frustration, anger or even dread. What is not in dispute though is that the level of health care available to all South Africans has to improve. How that will happen is a contentious issue and the inevitable court challenges are likely to dominate the headlines for many years to come.

On Wednesday the 15<sup>th</sup> May 2024, the President signed the NHI Bill into law (the National Health Insurance Act), which will take effect on a date proclaimed by the President in the Government Gazette. This Act's purpose is to create and preserve a national health insurance fund in the Republic with guaranteed free health care services for all South Africans, regardless of whether they seek treatment in private or public health facilities. The basis of the funding of this health care is yet to be determined and will no doubt stir up controversy.

The NHI scheme will provide health care services to South African citizens, permanent residents, refugees, inmates

and certain categories of foreign nationals determined by the Minister of Home Affairs. Asylum seekers or illegal foreigners will only be entitled to emergency medical services and services for notifiable conditions of public health concern.

Even though the NHI has been signed into law this does not mean it is operational, so medical aid members should not cancel their memberships.

The plan is to roll out the NHI gradually over time, but no timeline is mentioned in the bill. Additionally, owing to the uncertainty, it is expected that there will be legal challenges which could drag on for a long time. In fact, it is likely that the NHI will be delayed for many years, possibly even decades.

Once the NHI is fully implemented and as per the current legislation, medical aids will not be allowed to cover services that the NHI pays for. In its current form, the bill does not explain what fully implemented means or which services the NHI will cover.

Ultimately in the future, the full implementation and operation of the National Health Insurance Act may have tax and medical health cover benefits implications for employees and employers alike.

South Africans are very concerned about the NHI, particularly those in the middle class and higher income groups who bear the greatest portion of the tax burden. They are worried about the impact this will have on their medical insurance, healthcare and the taxes they will have to pay to fund the government's ambitious objectives.

One thing is certain – it is going to be an interesting ride!

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### 3. Why should an employer provide fringe benefits? (Part one)

**Author:** Jonathan Aitken

As a team at HRTorQue, we were discussing fringe benefits and both employees' and employers' perspectives on whether to introduce them into their organisations.

After some back and forth, a couple of related themes emerged:

- Fringe benefits and insurance are grossly misunderstood. Explanations of how these products work are mystified further with jargon, and there is considerable mistrust around something that is reducing the employees' take home pay each month.
- Employees tend to be far more focused on the present and, given the choice, the majority of employees, prefer to receive money in the bank rather than some future, uncertain outcome.
- Fringe benefits are most beneficial for employees when they are no longer the direct responsibility of the employer or perhaps differently put, when employees are not on site and front of mind e.g. when they are retired or impacted by a life or disability event.

#### **So, what do these insights mean for employers?**

Whether the employer likes it or not, this places a burden on employers to try and make wise decisions on behalf of employees. In our experience, while better education is always important, it doesn't bridge the trust gap and even with more sophisticated work forces, lack of knowledge remains.

Consider the following common scenarios:

- In South Africa, Black Tax is widespread with considerable pressure placed on an employee earning an income to contribute financially to a wider family group. There is considerable personal pressure on the employee to take home as much as possible each month with little thought to future plans. Should something happen to the employee and they are unable to earn an income, then this broader group is directly impacted.
- When offered the choice of an employer group life policy or opting out in favour of a personal life policy, employees will often select a cheaper personal policy because this increases their take home pay without

considering that the group policy (because it is done as a group with spread risk) gives them far more bang for their buck.

### Next steps for employers

Please give us a call to discuss the benefits you offer employees. We work with employers to implement fringe benefits that add real value to both the employer and employee without increasing the employer's overall payroll cost. Contact us on [info@hrtorque.co.za](mailto:info@hrtorque.co.za).

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## 4. What to do when facing uncertainty in South Africa

**Author:** Erin Snyman (Head of Global Tax at [Sail International](#))

It is often at times of unrest or potential political change that South Africans step back and assess their situation. So, what are the realistic choices?

### Option One: Emigration

Emigration is certainly an option and hundreds of thousands of South Africans have taken this route in the last few decades. We won't go into this option in detail, but we would like to stress the importance of considering your tax consequences both in South Africa and the country you are emigrating to (have a look at our webinar which explains some of these considerations "[The tax consequences of emigration](#)").

### Option Two: Diversify your investments by investing offshore

Investing offshore allows for diversification of investment portfolios and hedges your risk against local economic uncertainties. There are a few different offshore options:

- You have indirect offshore options and direct offshore options.
- An indirect offshore option is done through global assets where no physical cash leaves South Africa. This is either through Rand denominated offshore equity funds or through allocating a portion of your assets to locally based offshore funds.
- You then get direct offshore investment options. You can achieve this by utilising a platform to invest offshore directly (e.g. in bonds or equities) or as an alternative you can move your own funds offshore to invest in specific investments such as property.

For direct offshore investments you will need to ensure you remain within the limits for offshoring of funds. South Africans are allowed to take a maximum of R10 million a year offshore **if** they have been granted a SARS tax clearance certificate (Approval for International Transfer) to move money abroad. Without this tax clearance certificate, you can only send a maximum of R1 million out of South Africa each year using your Single Discretionary Allowance.

### Tax consequences of offshore investing

As a South African tax resident, you will be liable for taxes on your worldwide income. This means your offshore income and gains will be taxed in South Africa. The other country may also hold taxing rights so where a double tax treaty exists it is always beneficial to assess the treaty to see the taxing implications of each income source so that you understand the impact and don't risk being taxed twice.

South Africa has a lot of complex legislation around foreign dividends, controlled foreign companies, transfer pricing, capital gains tax and estate duty on foreign assets, as well as anti-avoidance provisions. This should not be a deterrent to investing offshore, but it is important to spend a bit of time understanding the potential consequences so that you don't get caught out.

At SAIL we are passionate about assisting and aiding people with their offshoring considerations. Give us a call today to see how we can map the path to a successful offshore investment.

And for those South Africans who are considering returning, please do read this article for the taxing implications on return: [Returning to South Africa? Give some thought to the tax consequences](#)

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## 5. The opening of the expanded Special Economic Zone (SEZ)

**Author:** Karl van der Merwe

### What are Special Economic Zones?

Special Economic Zones (SEZs) are designated areas within a country where business and trade laws differ from the rest of the country. These areas are created to attract foreign direct investment (FDI), stimulate economic growth and create jobs by offering a favourable business environment. SEZs typically provide advantages such as improved infrastructure, streamlined administrative processes and various economic incentives.

### SEZs in South Africa

South Africa has implemented SEZs as part of its strategy to promote industrial development and economic growth. The SEZ Programme aims to enhance investment, boost industrialisation and foster regional development. These zones support various sectors, including manufacturing, logistics and technology, by providing a conducive environment for businesses to thrive.

### The second area of the SEZ adjacent to King Shaka International Airport

A second area of the SEZ adjacent to King Shaka International Airport in Durban has been opened. This SEZ is strategically positioned to attract investments in logistics and the automotive industry, leveraging its proximity to the airport for efficient transportation and supply chain management.

### Employment Tax Incentive (ETI)

One of the key incentives available to businesses operating within South African SEZs, including the Durban SEZ, is the Employment Tax Incentive (ETI). The ETI aims to tackle youth unemployment by making it more affordable for employers to hire young workers aged between 18 and 29 years. By offering a reduction in the PAYE liability for qualifying employees, the ETI reduces the financial burden on employers, thereby encouraging them to create more job opportunities. For each qualifying employee, employers can receive a tax rebate (PAYE deduction) for a period of 24 months.

The employees for whom the ETI is claimed must be:

- Between the ages of 18 and 29 (doesn't apply in an SEZ)
- In possession of a valid South African ID or asylum seeker permit
- Earning a monthly salary of between R2,000 and R6,500

**NB - There is no age restriction qualifying criteria for ETI benefits applicable to employees working in SEZs. This makes it more attractive for employers to operate and deploy employees to work (mainly) in these zones.**

SEZs in South Africa are crucial to the country's economic strategy, aiming to attract investment, drive industrial development and create employment. The Employment Tax Incentive (ETI) and the advantages afforded to employers in a SEZ plays a significant role in this strategy by reducing the cost of hiring workers, thereby encouraging businesses to expand their workforce.

If you would like to find out more on this topic, check your company's eligibility or ascertain whether you fall into a SEZ, please contact [info@hrtorque.co.za](mailto:info@hrtorque.co.za).

## 6. Embracing wellness: A day of renewal at HRTorQue Outsourcing

**Author:** Sibusiso Shange

In the hustle and bustle of our daily work lives, it is easy to overlook the importance of self-care and wellbeing. However, at HRTorQue, we believe that investing in the health and happiness of our employees is essential for success. That is why we recently hosted a wellness day, dedicated to rejuvenation and renewal for all members of our team.

Organised in collaboration with Momentum Health4Me, our wellness day was filled with activities designed to nourish the mind, body and soul. As the event commenced, employees had the opportunity to check their blood pressure, blood glucose, cholesterol, body fat and BMI. These health screenings provided valuable insights into one's physical wellbeing and highlighted areas for improvement. One employee noted, "It was eye-opening to see my health metrics laid out so clearly. It has motivated me to make some positive changes."

Recognising the onset of winter, employees also received flu vaccines. This proactive measure is important in safeguarding one's health during the colder months, reducing the risk of illness and ensuring we remain fit and productive. As one staff member commented, "Getting the flu jab at work without booking with my doctor and travelling was so convenient and gives me peace of mind as we head into winter."

For participants that completed their health assessment on our wellness day, they received a R50 airtime voucher from Momentum. And for those Health4Me members that are registered for the More4Me free benefits, they also stand to receive a healthy heart score after completing the health assessments. Based on this score, members receive monthly rewards to up to R85 in their Momentum wallet for 12 months until their next health assessment is due. Momentum More4Me rewards you for leading a healthy lifestyle by offering airtime, data and shopping vouchers.

One of the highlights of the day was the lucky draw, where one of the employees had a chance to win a prize from Momentum for participating in the wellness day.

We also conducted a survey to gather feedback from our employees about their wellness day experience. Here are some of the responses we received:

- "I appreciated how simple it was to get involved. The instructions were clear and the process was smooth from start to finish."
- "I really appreciated the health screenings. It has given me a better understanding of where I stand health-wise."
- "The wellness tips from last year have led to significant improvements in my overall health."

The feedback from our wellness day highlights the significant benefits of investing in employee health and wellbeing. Our employees not only appreciated the simplicity and convenience of the wellness day, but many also reported tangible improvements in their health and lifestyle as a result of the advice provided during these events.

We strongly encourage other companies to invest in their employees' health by adopting comprehensive wellness programmes like Health4Me. These programmes offer a range of benefits that can lead to healthier, more engaged and more productive employees.

Curious about the impact of health insurance on employee wellbeing? [Don't hesitate to reach out!](#) We are eager to share our insights and guide you on the path to creating a supportive, health-focused work environment.

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## 7. Driving excellence: How performance management fuels achievement

**Author:** Jenny Dowlath

One of the fundamental roles as a leader is to direct and support the efforts of your team. To do that well, you must be clear about what you expect of them and be comfortable and knowledgeable in how you go about assessing what is expected of them. It is critical that the business, line managers and employees alike, understand that there is a **significant** difference between performance management relating to goal setting and goal reviews, versus performance being managed through the process of discipline.

Performance management is a continuous process that plays a pivotal role in aligning employees' efforts with the strategic objectives of an organisation. It is a continuous process that involves planning, monitoring and reviewing employee performance within an organisation. Its primary goal is to enhance individual and collective contributions to meet organisational objectives. Key components of this process include:

1. Setting clear expectations (goal setting, KPI's)
2. Providing regular feedback through one on ones
3. Conducting performance appraisals or reviews either annually or biannually
4. Implementing development plans

Effective performance management doesn't have to be complex or time-consuming, nor should it make employees and line managers feel overwhelmed or frustrated. Instead, the process should be well-defined, clearly understood and consistently applied to eliminate subjectivity and create a positive experience for both managers and employees alike. For performance management to add real value, it must be recognised and accepted as a core business process and not as an HR function.

The need for performance management arises from the necessity to align employees' efforts with the strategic goals of the organisation. It ensures that employees understand their roles and responsibilities while providing a structured approach to address performance issues and recognise achievements. Effective performance management also aids in identifying training needs, fostering professional growth and driving organisational improvement.

The benefits of implementing a robust performance management system are significant. Here are just a few of them:

1. It builds a culture of performance in that it enhances employee performance through regular feedback and clear expectations, helping employees to improve and excel in their roles.
2. It enables execution and support of the organisation's strategy in that it ensures individual goals are in sync with organisational objectives, driving overall business success.
3. Performance management increases motivation by recognising and providing constructive feedback, boosting employee morale and engagement.
4. It improves line managers' abilities to effectively and constructively lead their teams.
5. It aids in improved talent management by identifying skill gaps and providing opportunities for learning and career advancement.
6. It ensures consistency and standardisation in the way employees are led.
7. Performance management improves communication by facilitating open dialogue between employees and management, promoting a transparent work environment.
8. It promotes continuous development.
9. It fosters better communication between managers and employees.

Performance management is crucial for organisational success, offering numerous benefits such as improved employee performance and morale, goal alignment and enhanced communication. However, it also presents challenges, including the time spent to perform the assessments as well as potential bias. Therefore, businesses must carefully design and implement performance management systems to maximise their positive impact while mitigating drawbacks.

Unlock the full potential of your team with HRTorQue! Our experienced consultants are here to help you enhance your line managers' capabilities and competencies to effectively drive the performance management process. We also equip your employees with a deep appreciation of the purpose, process and value of performance

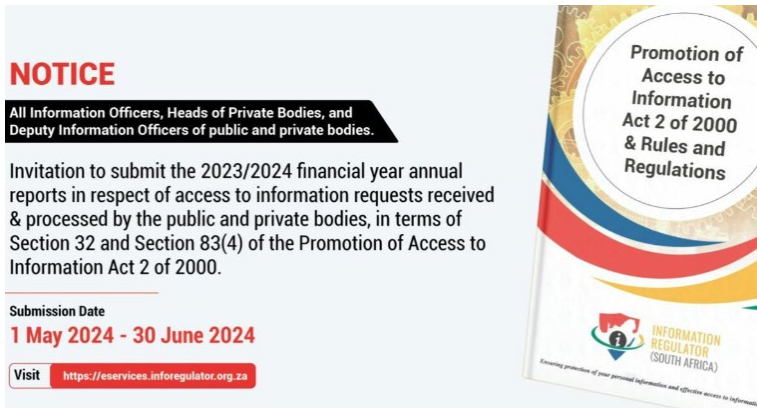
management for their career growth and development. [Reach out to us today](#), and let's work together to create a thriving, high-performance environment tailored to your needs.

PS: You can view our webinar recording by Jenny on [Performance Management here](#)

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## 8. PAIA annual report submission deadline

**Author:** Meagan Cesar



**NOTICE**

All Information Officers, Heads of Private Bodies, and Deputy Information Officers of public and private bodies.

Invitation to submit the 2023/2024 financial year annual reports in respect of access to information requests received & processed by the public and private bodies, in terms of Section 32 and Section 83(4) of the Promotion of Access to Information Act 2 of 2000.

Submission Date  
**1 May 2024 - 30 June 2024**

Visit <https://eservices.inforegulator.org.za>

Promotion of Access to Information Act 2 of 2000 & Rules and Regulations

INFORMATION REGULATOR (SOUTH AFRICA)

Ensuring protection of your personal information and effective access to information.

It is now a requirement that all private bodies submit a PAIA section (83)4 report to the Information Regulator. The deadline for this is the 30<sup>th</sup> June 2024.

The Promotion of Access to Information Act (PAIA) in South Africa mandates that public and private bodies submit annual reports on requests for information. A section 83(4) report should not be confused with a section 32 PAIA report which applies to information officers of public bodies, while the section 83(4) report pertains to private bodies.

The submission process involves several key steps:

1. **Data collection:** Public and private bodies must collect data on all requests for information they have received during the reporting year. This includes details about the number of requests for the period **1 April 2023 to 31 March 2024**, the nature of the requests and the outcomes (e.g. granted, denied or pending).
2. **Report compilation:** The collected data is then compiled into an annual report. The report should include statistical information as well as any relevant qualitative data that provides insight into the handling and processing of information requests. Submission is made through the Regulator's portal and the regulator has indicated that all information requested on the portal is completed in full and accurate, otherwise submissions will be rejected.
3. **Registration migration:** In order to comply with the requirements of the Information Regulator, your organisation must be migrated from the previous registration portal onto the new eServices portal. Note that this is not automatic – you will need to complete this and confirm that your information officer is properly registered prior to completing the migration.
4. **Updated records:** Ensure your PAIA manual is completed and updated and ready for inspection if called for by the Information Regulator
5. **Publication and analysis:** The Department of Justice, through the Information Regulator, may publish summary reports or use the data to inform policy recommendations. They are required to submit reports to the National Assembly.

For help with your annual submission, please contact HRTorQue at [info@hrtorque.co.za](mailto:info@hrtorque.co.za) or through our website at <https://www.hrtorque.co.za/contact>

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## 9. Webinar replay - Recruitment do's and don'ts

**Author:** Candice Zulu





In this month's webinar replay, we look back at the highly popular session, "Recruitment Do's and Don'ts" hosted by Sabelo Gwala, one of our HR consultants. This webinar has received the highest number of views on our YouTube channel so far this year, reflecting its critical importance to our audience.

### Key takeaways

In this comprehensive webinar, Sabelo looks into the intricacies of recruitment, covering crucial aspects that every employer must know. From conducting effective interviews to navigating pre-employment checks, understanding the significance of reference checks and handling the delicate process of retracting job offers, no stone is left unturned. In addition, he explores the pitfalls and costs associated with recruiting poorly, offering valuable insights to ensure successful hiring practices.

### Q&A highlights

**Q:** For an internal recruitment process, is it necessary for HR management to do the whole interview process since they know the applicant's skills and ability etc? Or is an interview necessary especially if that employee is applying for a new position?

**A:** With hiring internally, the interview process is not as strict, as you are already familiar with the candidate's skills and capabilities and you know how they work. You may have an interview if this is a standard process in your business, but it will not be the same as interviewing a new person where you are trying to figure out if the new person's skills aligns with the position etc.

**Q:** What about CV's that do not have any references on them and only have "Reference available on request" – how do you go about that?

**A:** It depends if the person you are interviewing has the talent and the skills you are looking for, if they do then you could request these from the candidates. Reference checks in most cases are only done after the interviews, with the candidates you are happy with. This is not needed for candidates that did not make the cut. This is an important check and should not be missed.

**Q:** How important is it for recruitment agencies to give feedback to candidates especially if they are not considering them for the position?

**A:** Most companies will make a declaration to applicants, that is, if they have not been contacted within two weeks of their application they must consider their application unsuccessful. This helps when you receive large numbers of applications and companies may not have the capacity to call hundreds of applicants.

### Attendee testimonials

- "Thanks for a great session, I have been recruiting for a number of years but have picked up some great new tips!" – *S McLaughlin*
- "Thank you so much for this Sabelo, this has been very helpful." – *E Benson*

If you missed this webinar you can view the [webinar recording here](#) . Subscribe to our [YouTube channel](#) today so you never miss another webinar upload.

If your recruitment and interviewing process is not delivering the right results in your business, then we can assist you. We offer a range of [HR support and consulting services](#) and can assist you in designing your own competency-based interviews and psychometric testing, targeted at your specific business requirements.

If you are interested in learning more or discussing your specific needs, please do not hesitate to [reach out to us](#) or set up a free [15 minutes meeting to go through your request](#).

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**Author:** Candice Zulu

1. Tax year end for the following African countries in June:
  - Malawi
  - Swaziland
  - Botswana
2. SARS announces **tax season 2024 dates**

### Tax Season 2024 dates

- **Individual taxpayers (non-provisional):** 15 July 2024 to 21 October 2024
  - Auto-assessment notices: 1 – 14 July 2024
- **Provisional taxpayers:** 15 July 2024 to 20 January 2025
- **Trusts:** 16 September 2024 to 20 January 2025

You can read the full SARS article here: <https://www.sars.gov.za/types-of-tax/personal-income-tax/filingseason/>

3. We know that managing HR matters can sometimes feel like you are navigating a maze. That is why we have put together our **HR Go-to Guide**, a powerful resource designed to simplify your HR journey. Access our [HR Go-to Guide](#) now.
4. **Income tax number:** We can assist you with the registration of your employees for income tax purposes, managing the process from start to finish. Our consultants will obtain the employee's personal information from your payroll administrator and complete the necessary applications. The turnaround time for this process is 24 hours and the cost per application is R150 plus VAT. A volume discount will be negotiated in cases where there are more than 20 applications at a time. Should you need assistance please contact Dave Beattie on 031 582 7410 or [dave@hrtorque.co.za](mailto:dave@hrtorque.co.za).
5. HRTorQue hosts a variety of weekly, online **HR-focused mini workshops**, covering various topics to assist and guide your managers to perform more optimally. View our [list of trainings available](#) or [email us](#) for more information.
6. For our latest recordings from our **Wednesday webinars** take a look at our [YouTube channel](#), filled with informative HR, payroll and legislation tips and tricks. If you are not receiving our weekly invites you can subscribe [here](#).

[Contact us today](#) for all your HR, payroll, tax and accounting needs.

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