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Should you need any further information on these topics, please contact us at info@hrtorque.co.za.

1. Employment Equity: Manage the Progress, Not Just the Report

Author: Nicky Hardwick

Your Employment Equity report tells you what your workforce looks like. The more useful question is: what are you doing to change the picture?

Accurate reporting matters. Your payroll software may already produce an EE report from your employee data. That is a useful starting point, but managing Employment Equity means using that information to identify barriers, plan action, assign responsibility and track progress throughout the year. If the same gaps appear year after year, producing another report will not resolve them. Progress comes from the decisions you make between submissions: who you recruit, who gets development opportunities and who is ready for promotion.

Look behind the numbers
You advertise a supervisory position and find that few internal candidates have the experience required. So you recruit externally — again.

But who has been given the chance to gain that experience? If your managers always ask the same people to stand in for a supervisor, other employees may never get an opportunity to demonstrate their potential.

An EE manager can help identify that pattern. Changing it requires line managers to broaden access to acting opportunities, provide support and review employees' readiness for progression.

Ask what happens after training
HR sends employees on a management course. Attendance is recorded, certificates are filed and the training appears in the relevant reports.

Then what?

If those employees return to exactly the same responsibilities, with no opportunity to apply what they have learnt, the course may do little to prepare them for promotion.

Before approving training, ask: what skill gap are we addressing, how will the employee use the learning, and who will support them afterwards? Follow up on the answers. Course completion is one measure; increased capability and career progression tell you more.

Make the connections
Your EE plan may identify a need to develop people for technical roles, while your training budget continues to fund the same courses as last year. Meanwhile, someone else is working on B-BBEE requirements.

Bringing these conversations together can help you direct development towards actual workforce needs. EE, Skills Development and B-BBEE each require attention, but planning them together creates opportunities for the work to support shared priorities.

With these connections in mind, we have added Skills and B-BBEE modules to our EE Manager platform. Further information is available at equity.hrtorque.com.

Give the EE manager support to act
Your EE manager can highlight gaps, challenge assumptions and coordinate action. They also need managers who take responsibility for recruitment, development and progression, and senior leaders who support the work.

For every action in your EE plan, identify who will deliver it, when it will happen and how you will assess the result.

At your next review, go beyond asking whether the report is ready. Ask what has changed for the people behind the numbers.

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2. Misconduct, incapacity, or poor performance? Getting it right in the workplace

Author: Gerelene Chetty

Employers regularly face workplace challenges such as repeated errors, absenteeism, missed deadlines and failure to follow instructions. A common mistake is to treat every concern as misconduct. The key question is not only what went wrong, but why it happened. Correctly identifying the issue determines the appropriate process and helps prevent unfair dismissal disputes.

Three different workplace issues and the three different approaches

MISCONDUCT – This arises where an employee who is capable of complying, breaches a known and reasonable workplace rule or instruction. Examples include dishonesty, unauthorised absence, repeated lateness or deliberately refusing a lawful instruction. The employer should establish the rule, the employee's knowledge, the breach, consistency and an appropriate sanction. Relevant cases: Sidumo v Rustenburg Platinum Mines Ltd (2008) 29 ILJ 2405 (CC), on the fairness and appropriateness of dismissal; and Avril Elizabeth Home v CCMA (2006) 27 ILJ 1644 (LC), on a fair non-criminal-style disciplinary process.

INCAPACITY – This concerns an employee's inability to perform duties, for example because of illness, injury or dependency. An employee with recurring medically related absence should not automatically receive misconduct warnings. The employer should investigate the circumstances, consider medical information, reasonable adjustments, alternative work, counselling or rehabilitation where appropriate. Relevant cases: PSA obo Van Wyk v Department of Social Development [2025] ZALCCT 93, addressing alcoholism and incapacity; and Pahlanga v Petroleum Oil and Gas Corporation of SA [2021] ZALCCT 48 considering the distinction between alcohol-related misconduct and incapacity.

POOR PERFORMANCE – This arises where an employee does not meet the required work standard, despite being capable of doing so with appropriate instruction and support. For example, a payroll administrator repeatedly makes errors because they have not been adequately trained on a new system. Before taking action, the employer should clarify standards, identify the cause, provide guidance and training, set measurable improvement objectives and allow a reasonable opportunity to improve. Relevant cases: Somyo v Ross Poultry Breeders (Pty) Ltd (1997) 18 ILJ 1099 (LAC) and Palluci Home Depot (Pty) Ltd v Herskowitz (2015) 36 ILJ 1511 (LAC), on fair management of poor performance.

Why getting it wrong matters
Misclassifying a workplace problem can expose an employer to an unfair dismissal referral to the CCMA, arbitration, legal and HR costs, management time away from operations, potential reinstatement, re-employment or compensation orders. For example, dismissing an employee for poor performance without training or a fair opportunity to improve, or disciplining an employee for medically related absence without investigating incapacity, may undermine the fairness of the decision.

A practical HR process
Before issuing charges, warnings or making a dismissal decision, employers should: establish the facts and underlying cause, identify whether the issue is misconduct, incapacity or poor performance, gather and retain relevant records, explain the concern and give the employee a fair opportunity to respond, provide support, training, counselling or explore alternatives where appropriate; and document the decision and reasons. Most importantly apply the Labour Relations Act 66 of 1995 and the Code of Good Practice.

The business takeaway
The cost of getting it wrong is not limited to a possible compensation payment. It includes management time, operational disruption, external advice and the loss of focus on running the business. These risks can be reduced through early HR involvement, accurate classification, proper documentation and a fair consistent process.

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3. Excessive sick leave in South Africa: Should employers discipline or follow the incapacity process?

Author: Vishanya Deeplall

An employee who is frequently absent from work due to illness can create significant operational challenges for an employer. Deadlines may be missed, workloads may shift to colleagues and productivity may suffer. But when an employee has taken what the employer considers to be "excessive" sick leave, an important question arises:

Should the employee be disciplined for excessive absenteeism, or should the employer follow an incapacity process?

The answer depends largely on why the employee is absent.

The financial impact of excessive sick leave should not be overlooked. Sick leave comes at a cost to employers, not only in terms of remuneration paid to employees who are absent and unable to perform

their duties, but also through lost productivity, operational disruptions, overtime costs and the additional workload placed on other employees.

In South Africa, employers are required to provide paid sick leave in accordance with the Basic Conditions of Employment Act, which means that repeated absenteeism can have a significant financial impact on a business. However, this does not mean employers must simply accept excessive absenteeism without taking action. It can be managed, but it requires a proactive and legally compliant approach.

By monitoring absence patterns, addressing concerns early, engaging with employees and following the appropriate incapacity or disciplinary process, employers can protect their operational interests while ensuring that employees are treated fairly. The key is not to ignore the cost of absenteeism, but to manage it correctly.

South African labour law distinguishes between misconduct and incapacity due to ill health. Where an employee is genuinely unable to attend work because of illness or injury, the matter will generally need to be approached as one of incapacity rather than simply treating the absenteeism as misconduct.

The Labour Relations Act 66 of 1995 (LRA), Schedule 8, Item 10 provides that incapacity due to ill health or injury may be temporary or permanent. Where an employee is temporarily unable to work, the employer should investigate the extent of the incapacity. If the absence is likely to be unreasonably long, the employer should consider alternatives short of dismissal, taking into account factors such as the nature of the job, the period of absence, the seriousness of the illness and the possibility of obtaining temporary replacement.

This does not mean, however, that an employee with frequent sick leave is automatically protected from disciplinary action.

There is an important distinction between being sick and abusing sick leave.

For example, an employee who repeatedly submits legitimate medical certificates and suffers from genuine medical conditions may present an incapacity issue. In contrast, an employee who deliberately misrepresents their illness, submits fraudulent documentation, fails to comply with reasonable reporting requirements or uses sick leave for purposes other than illness may potentially be dealing with misconduct.

The courts have recognised that persistent intermittent absenteeism can constitute incapacity, even where the employee's individual periods of sick leave are genuine. In General Motors (Pty) Ltd v NUMSA obo Ruiters (2015), the Labour Appeal Court recognised excessive intermittent absence due to ill health as a form of incapacity and confirmed that an employer may, in appropriate circumstances, terminate employment on that basis after properly considering the requirements of the Code.

Similarly, in General Motors South Africa (Pty) Ltd v NUMSA and Others (2018), the Labour Court dealt with employees who had exceeded the employer's sick-leave threshold and were subjected to incapacity enquiries. The Court recognised the employer's right to address excessive sick absence through an incapacity process where the employee's attendance was affecting their ability to fulfil their contractual obligations.

However, employers should be careful not to assume that a high number of sick-leave days automatically justifies dismissal. In Atlantis Foundries (Pty) Ltd v NUMSA obo Brown and Others (2020), the Labour Court considered frequent absenteeism for various illnesses but found the dismissal for incapacity premature because there was evidence suggesting a possible underlying cause that had not been sufficiently investigated.

The distinction becomes even more important where an employer suspects sick-leave abuse. In Cumaio v MEC Department (KZN) (2022), the Labour Court recognised the distinction between genuine incapacity and allegations that an employee had abused sick leave or engaged in malingering. Where the allegation is misconduct, a disciplinary process may be appropriate; where the issue is genuine ill health affecting the employee's ability to work, an incapacity process should be considered.

More recently, SAMWU obo May v City of Cape Town Municipality (2026) illustrates the other side of the issue. The Court dealt with allegations of sick-leave dishonesty where an employee's conduct while supposedly ill was inconsistent with the claimed incapacity. The case demonstrates that an employer may legitimately pursue a misconduct route where there is evidence suggesting dishonesty or abuse rather than merely frequent genuine illness.

For HR and managers, the practical lesson is therefore simple:
Do not discipline the absence simply because the absence is excessive. Investigate the reason for the absence first.

If the evidence indicates genuine ill health affecting the employee's ability to render services, an incapacity process may be appropriate. If there is evidence of dishonesty, failure to follow reporting procedures or unauthorised absence, a disciplinary process may be appropriate.

The employer should also consider the employee's medical circumstances, attendance history, job requirements, possible accommodation, previous interventions and whether the situation is likely to improve.

Ultimately, the number of sick-leave days is only the starting point, not the conclusion.

The better HR question is not:
"How many times has this employee been sick?"
It is:
"What is causing the absence, and what is the legally appropriate way to address it?"

Getting that distinction right can mean the difference between a fair, defensible HR process and a costly dispute.

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4. The December payroll crunch: Bonuses, early salaries, and no room for error

Author: Candice Zulu

For many South African businesses, December is one of the busiest months of the year, and payroll is no exception.

November payroll has barely closed when December processing begins. Year-end bonuses may need to be paid around the 15th, followed by salaries on the 25th. Earlier payment dates, adjusted payroll cut-offs, annual leave, and business shutdowns can put additional pressure on payroll teams. There is little room for delays, missing information, or last-minute corrections. And when bonuses enter the picture, getting the numbers right becomes even more important. Employees may look forward to their year-end bonus, but the amount they receive after tax can be very different from what they expected. Employers need to ensure that bonuses are calculated correctly, PAYE is processed using the applicable method, and employees understand how tax affects their take-home pay.

December payroll requires more than an earlier payment date. It requires careful planning, accurate calculations, and reliable controls.

How are year-end bonuses taxed in South Africa?

Year-end bonuses are generally subject to Pay-As-You-Earn (PAYE) tax. However, the tax deducted from a bonus is not necessarily the same as the deduction from an employee's regular monthly salary.

Under the South African Revenue Service (SARS) rules, an annual bonus is generally treated as an annual payment. Payroll must calculate the applicable employees' tax using the prescribed annual-payment method and the relevant tax tables.

The calculation takes the employee's annualised remuneration into account, together with the bonus, to determine the additional PAYE attributable to the payment. This means employees may receive less than they expected, even when the gross bonus matches the amount communicated by their employer.

Clear communication is therefore important. Employees who expect a particular net amount may be disappointed when they see their payslip if the tax implications have not been explained beforehand. Employers should also ensure that their payroll software and tax tables are up to date and that bonuses, incentives, and other additional payments are classified and processed correctly.

Five things employers should check before December payroll

1. **Confirm the bonus arrangements**
   Establish who qualifies for a bonus, how the amount is determined, who must approve the payment, and when the bonus will be paid. Check employment contracts, bonus policies, and any relevant agreements before finalising the calculations. Make sure that approved amounts are communicated to payroll in time for processing.
2. **Check PAYE and bonus tax calculations**
   Ensure that bonuses and other additional payments are processed using the correct PAYE method and the applicable SARS tax tables. Review employee tax details, bonus amounts, and any relevant adjustments before finalising payroll. Do not assume that the usual monthly tax deduction will apply to a once-off payment.
   Employers should also consider the difference between a **bonus provision** — funds set aside to meet anticipated bonus costs — and a **bonus tax provision**, an additional taxable payroll earning used to increase an employee's tax deductions ahead of the bonus payment. Where appropriate, this can help spread the tax impact over the year rather than leaving employees facing a larger deduction when the bonus is paid. The arrangement needs to be carefully configured and monitored, taking into account the bonus structure, the relevant tax year and changes in remuneration.
   Where necessary, communicate the likely effect of PAYE deductions so employees have a realistic expectation of their net bonus.
3. **Plan both payroll runs**
   If bonuses and salaries are paid separately, plan and manage each payment run independently. Set clear cut-off dates for overtime, new employees, terminations, salary changes, deductions, banking details, and other payroll adjustments. Allow sufficient time to capture information, run validations, review exceptions, and obtain the necessary approvals. Also confirm payment dates with the finance team and bank, particularly where public holidays or business shutdowns may affect normal processing arrangements.
4. **Check leave and employee changes**
   December payroll may include annual leave adjustments, leave encashments, unpaid leave, resignations, terminations, and other changes that affect employee remuneration. Ensure these changes are captured accurately and processed according to the applicable rules. Pay

particular attention to employees leaving the business before year-end and any payments that need to be included in their final remuneration. A missed adjustment can affect both the employee's pay and the employer's payroll reporting.

5. **Protect the payment process**
   Payroll errors aren't always caused by incorrect calculations. They can also arise from inadequate reviews, incorrect bank details, or payment files that have not been properly checked. Before releasing funds, reconcile payroll totals, investigate unusual changes, verify payment files, and confirm that the required approvals are in place. Where possible, separate the responsibilities for preparing payroll, approving the final figures, and releasing payments. This helps reduce the risk of errors and unauthorised changes.

What happens when December payroll is processed too late?

A rushed payroll process increases pressure on payroll and finance teams and leaves less time to identify errors before employees are paid. The consequences can include incorrect salary payments, bonus discrepancies, missed deductions, employee queries, and additional work to correct payroll records. Late changes can also create avoidable pressure when key employees are preparing to go on leave or when the business is operating with reduced staff.

The solution is to plan backwards from the required payment dates, agree on realistic cut-off dates, and make sure everyone involved understands their responsibilities. Payroll teams should also identify a backup contact for critical approvals and payment activities during the holiday period.

How can employers prepare for a smoother December payroll?

A successful year-end payroll process starts well before December. Employers should confirm bonus policies and approvals early, communicate payroll deadlines to managers, check that employee information is up to date, and test the planned payment runs before the final processing dates. It's also worth reviewing previous year-end payroll issues to identify recurring problems and improve the process before the next cycle.

Preparation, clear responsibilities, and a reliable review process can make the difference between a controlled year-end and a scramble to fix problems!

Don't let December catch your payroll off guard

December payroll doesn't have to become a last-minute crisis. With the right planning, accurate tax calculations, and appropriate payment controls, businesses can manage bonuses and early salary payments with greater confidence. At HRTorQue, we support businesses with payroll processing, tax compliance, and specialist assistance when additional support is needed. Whether your business requires ongoing payroll outsourcing or help getting through a demanding year-end period, we can help you plan for the pressure before it arrives.

Contact us to discuss your year-end payroll requirements and find out how we can support your business.

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5. Short time and UIF in South Africa: What employers and employees need to know

Author: Nicky Hardwick

Introducing short time can help South African employers reduce wage costs during a slowdown while preserving jobs. However, employees need to understand how reduced working hours may affect their income before the arrangement begins.

Does UIF pay employees who are placed on short time?

Potentially, yes. The Unemployment Insurance Fund (UIF) provides a Reduced Work Time Benefit for eligible contributors whose working time and earnings are reduced. However, qualifying for the benefit is not automatic, and the amount payable depends on the applicable rules and the employee's circumstances. Understanding how the benefit is calculated can help employers communicate the financial implications clearly and avoid creating unrealistic expectations.

How is the UIF benefit calculated?

UIF uses an earnings-based formula rather than paying every employee the same percentage of their salary. Its published calculation method uses average remuneration over the preceding six months, subject to the applicable earnings ceiling. As an example, for an employee who consistently earns R10,000 per month, the initial benefit calculation is estimated as follows:

Calculation step	Calculation	Result
Daily income	R10,000 × 12 ÷ 365	R328.77
Income replacement rate	29.2 + (7,173.92 ÷ (232.92 + daily income))	41.97%
Daily UIF benefit	Daily income × replacement rate	R137.99
Benefit for 30 days	Daily benefit × 30	**R4,139.71**

This is an illustrative calculation of the initial benefit level, assuming the employee's average remuneration is R10,000 and sufficient UIF credits are available. It's not a guarantee of payment. UIF assesses each claim and determines the final entitlement.

What happens when an employee still earns short-time pay?

The key question is how the employee's reduced remuneration affects their eligibility for a Reduced Work Time Benefit and the amount payable. Using the illustrative benefit level of R4,139.71 for 30 days, consider these two scenarios:

For the same 30-day period	Example 1	Example 2
Short-time earnings	R6,000	R3,000
Illustrative UIF benefit level	R4,139.71	R4,139.71
Potential top-up under the example calculation	R0	R1,139.71
Combined earnings and estimated UIF	R6,000	R4,139.71

In Example 1, the employee's short-time earnings exceed the illustrative benefit level. In Example 2, the difference between R4,139.71 and R3,000 is R1,139.71.

Important: These figures illustrate the proposed comparison, not a confirmed UIF payment outcome. The precise Reduced Work Time Benefit calculation and the treatment of remuneration must be verified against the current applicable UIF rules before using these figures to advise employees or calculate payroll. Employers should not promise a particular top-up based on this example alone.

What should employers do before introducing short time?

Before implementing short time, employers should consider the following:

- Check the employment requirements: Review employment contracts, applicable collective agreements, and relevant labour legislation to establish what consultation, agreement, or other steps are required.
- Explain the financial impact: Communicate the proposed working hours, reduced remuneration, and potential gap in take-home pay. Make it clear that UIF approval, benefit amounts, and payment dates cannot be guaranteed.
- Prepare accurate supporting information: Ensure that the relevant UIF records and forms are completed correctly. Depending on the application process, these may include the UI-19, salary schedule, and UI-2.7, together with the employee's identification and required banking information.
- Set realistic expectations: Explain that UIF assesses claims individually and that administrative processing may affect when benefits are paid.

Good preparation helps employers manage a difficult business period more responsibly while giving employees a clearer understanding of the financial implications. We're here to help too – email us on info@hrtorque.co.za for any of your UIF or short time questions.

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6. SARS Is asking questions... can your payroll answer them?

Author: Candice Zulu

Payroll mistakes can cost your business more than you think. If SARS identifies incorrect tax treatment, underpaid employees' tax or inadequate supporting documentation, your business may face additional tax assessments, interest and penalties where applicable.

Don't wait for a SARS audit to uncover the gaps. A proactive payroll review can help identify potential risks before they become costly compliance problems.

Salaries may be paid on time, payslips issued and PAYE submitted every month, but that doesn't automatically mean your payroll is compliant.

What happens when the South African Revenue Service (SARS) asks why an employee's reimbursement was treated as tax-free, how a staff loan was taxed, or where the supporting documents for an allowance can be found?

Paying employees correctly is only part of payroll compliance. Businesses must also be able to explain and support the decisions behind every payment. It's not just about getting the numbers right; it's about being able to prove they are right.

What payroll compliance risks should South African employers watch out for?

Payroll errors aren't always obvious. Some of the biggest risks arise from everyday payments that appear straightforward but require the correct tax treatment and supporting documentation. Common areas requiring attention include:

- Allowances and reimbursements: Are payments correctly classified for tax purposes, and is the required supporting evidence available? A reimbursement is not automatically tax-free simply because it is labelled as one.

- Employee benefits: Have benefits such as employer-provided accommodation, meals, company vehicles, or low-interest loans been assessed correctly for employees' tax?
- Bonuses and incentives: Has the correct PAYE calculation been applied to annual bonuses, incentives, and other additional remuneration?
- Termination payments: Have payments been classified correctly, and have tax directives been obtained where required?
- Payroll deductions and declarations: Do payroll records agree with the amounts declared and paid to SARS, and are statutory deductions being handled correctly?
- Record keeping: Can your business produce the documents, calculations, and approvals needed to support its payroll decisions?

Individually, these may seem like minor administrative matters. Across an entire workforce however, repeated errors can lead to payroll corrections, additional tax liabilities, penalties, interest where applicable, and time-consuming SARS queries.

Why is payroll documentation so important during a SARS audit?

Correct calculations are essential, but calculations alone may not be enough when SARS requests further information. Employers should be able to explain how payments were classified, which tax rules were applied, and what evidence supports the treatment used.

For example, if an employee receives a reimbursement, the employer may need to demonstrate what the payment covered and why it qualified for the tax treatment applied. Similarly, where an employee receives a taxable benefit, payroll records should support the value used to calculate the relevant tax. Incomplete records can make it difficult to demonstrate compliance, even when the original payment was processed in good faith.

A reliable payroll process should make it possible to trace a payment from the original supporting document through to the payroll calculation and the relevant tax declaration. This is why record keeping should be part of the monthly payroll process rather than something addressed only when SARS requests information.

How can employers reduce payroll tax risks?

Payroll compliance requires more than processing figures each month. It requires knowledgeable people, sound procedures, accurate records, and regular checks that the correct tax treatment is being applied. South African employers can reduce their exposure to payroll errors by taking a few practical steps:

1. **Review payroll tax treatment regularly**
   Check how allowances, reimbursements, bonuses, employee benefits, and termination payments are classified. Make sure the treatment reflects the applicable SARS requirements rather than relying on assumptions or historical practice.
2. **Keep supporting documents organised**
   Maintain accessible records of relevant invoices, claims, approvals, calculations, and other supporting information. Ensure that payroll decisions can be explained and substantiated when required.
3. **Reconcile payroll with SARS submissions**
   Regularly compare payroll records with EMP201 declarations, payments made to SARS, and the relevant employee tax certificates and reconciliations. Investigate discrepancies promptly rather than allowing them to carry over into future periods.
4. **Keep payroll knowledge and systems up to date**

Tax legislation, SARS requirements, and payroll processes can change. Ensure that payroll staff understand the applicable rules and that payroll software is maintained with the relevant updates.

5. **Conduct regular payroll reviews**
   A structured payroll review can help identify incorrect tax treatment, missing documentation, inconsistent practices, and weaknesses in internal controls before they become larger problems.

For businesses with complex payrolls, limited internal resources, or frequent changes to employee remuneration, specialist support can be particularly valuable. At HRTorQue, we assist businesses with payroll management, payroll and tax compliance, and specialist support when complex issues arise. Whether you need ongoing, outsourced payroll services or help with a specific challenge, the right support can help you manage payroll more confidently and reduce avoidable compliance risks. Contact us to discuss your unique payroll support requirements.

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7. Building confident, capable, and compliant managers

Author: Candice Zulu

Managers, supervisors, and team leaders deal with people-related situations every day, but not everyone has had the opportunity to learn the practical skills needed to handle them confidently and consistently. From managing sick leave and probation, to handling misconduct, poor performance, and workplace communication, having the right knowledge on hand can help managers make better decisions, manage employees fairly, and reduce the risk of unnecessary workplace disputes.

And that's where we come in. HRTorQue's Business Essential workshops are short, practical, and interactive sessions designed to give managers the tools and confidence they need to manage everyday employee matters effectively and compliantly. Take a look at our upcoming training schedule and hopefully we'll see you at some of our sessions.

Training schedule for our Business Essentials workshops

Training	Date
Public officer responsibilities	03-Nov-26
Effectively managing employee performance with performance improvement plans	10-Nov-26
Duplicate banking details	17-Nov-26
Alcohol in the workplace	24-Nov-26
Performance appraisal: Best practices and common pitfalls	01-Dec-26

Whether you're a new manager or an experienced team leader, these focused sessions provide practical guidance that can be applied immediately in the workplace.

Book your spot here or email hra@hrtorque.co.za for more information.

Empowering Managers with AI-Driven HR Help Desks
Give managers access to the information they need, when they need it. HRTorQue's AI-driven HR Help Desks provide an intelligent, accessible way for managers to find answers to questions relating to HR

policies, employment practices, bargaining council agreements, and other documented business processes. By making company-specific knowledge available on demand, these solutions help managers make informed decisions, apply policies consistently, and resolve routine queries without unnecessary delays or constant reliance on HR teams. The result is a more empowered management team, a more efficient HR function, and greater consistency across the business.

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8. This month's highlights

1. **Employment equity:** Reporting (EEA2 and EEA4) season officially opened on the 1st September 2026. Manual submissions will close on the 1st October 2026, while online submissions close on the 15th January 2027. Who must submit:
    - **Designated employers:** Employers with 50 or more employees must submit EEA2 and EEA4 reports.
    - **Non-designated employers (<50 employees):** Not required to report workforce profiles but may confirm/update status by applying for an EE Compliance Certificate.

    HRTorQue Outsourcing can help with all your employment equity needs. For assistance please contact hra@hrtorque.co.za.

2. Navigating the complexities of HR can be confusing, even for the experts. That's why we've put together our **HR Managers' Pocket Guide,** a powerful resource designed to help simplify your HR journey. **Find it here.**

3. **Income tax numbers:** 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 your employees' personal information from your payroll administrator and complete the necessary applications. The turnaround time is 24 hours and the cost per application is R300 plus VAT per employee. 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 031 564 1155 or dave@hrtorque.co.za

4. For the 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're not receiving our weekly invites, please subscribe here.

Contact us today for all your HR, payroll, tax, and accounting needs.

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