

How to register a business for UIF

Registration of a business and new employees for unemployment insurance contributions is regulated by the Acts listed below:

The Unemployment Insurance Contributions Act 4 of 2002 (UICA)

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The Unemployment Insurance Act 63 of 2001 (UIA)

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The statutory duty to pay unemployment insurance applies to all employers, and all employees except:

- Where an employee works less than 24 hours in a month for an employer.
- Employees under a contract of employment contemplated in section 18 of the Skills Development Act 97 of 1998:
- Foreigners who entered the Republic to carry out a contract of service, apprenticeship or learnership and who will be leaving SA at the end of their contract, work permit, visa etc.; and
- Certain government and municipal employees.

Every employer and every employee, except for those listed above, must contribute on a monthly basis to the Unemployment Insurance Fund (UIF).

- The employer must apply for registration with UIF. Such registration may be undertaken via the electronic filing provision of "u-Filing". The electronic link is as follows: https://www.ufiling.co.za
- The employer and the employee must each contribute on a monthly basis 1% of the gross remuneration payable to the employee. The total monthly contribution is thus 2% of the employee's gross monthly remuneration.
- This is paid to the UIF and can be done online.
- There is a maximum remuneration level that is determined from time to time this is currently R17 712-00 i.e., the maximum UIF contribution is 2% of R177,12. This means that employees earning over this limit still contribute, but their contributions and those of their employer are calculated on the maximum earnings ceiling.
- The employer must deduct the employee's contribution and pay it, together with the employer's contribution, to the Commissioner of the UIF or SARS on or before the 7th day of each month, or on the last business day before the 7th should it fall on a Saturday, Sunday, or public holiday.
- The employer must at the same time submit a UIF return this can also be done on u-Filing at the address provided above.





The employer must advise the UIF of any terminations or new appointments, by the 7th of each month
(on the monthly UIF return).

How to register as an employer for UIF

This can be done online via u-Filing

Go to the <u>u-Filing website here</u>

U-Filing also allows for the following:

- Monthly returns and payments
- Uploading employee documents
- Downloading relevant UIF forms
- Employer and employee guidelines / 'frequently asked questions'