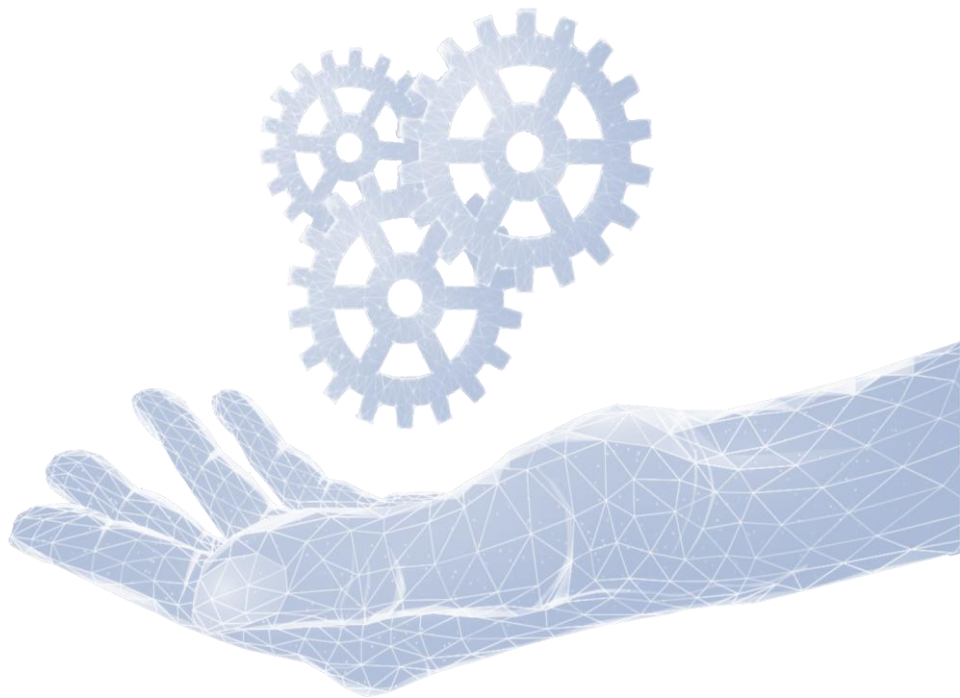


Preliminary Release Notes

10 - 17 March 2023



Contents:

Legislation and Statutory Reports	3
South Africa Validation Enhancement on the Asylum Seeker Identify Number	3
South Africa COIDA Reports Enhancements	4
South Africa Disability Lumpsum components	6
South Africa Updated COIDA Income Adjustment	8
Zimbabwe ZMDLI accumulation enhancement	9
Ivory Coast CNPS - Appel De Cotisation Mensuel	11
Ivory Coast Formulaire Unique de declaration et de paiement des impots et taxes report updates	12
Ivory Coast Severance Pay Taxation (RETRNCH), Special and Responsibility Allowance updates	13

South Africa | Validation Enhancement on the Asylum Seeker Identify Number

Ticket ID

46741

State

Active

Description

[NOTE] The following enhancement might affect APIs.

The validation on the "Asylum Identity No" field has been enhanced to be in line with SARS requirements.

How does it work?

- The validation takes place on the employee's Tax Profile screen.
- If the 'Nature of person' is 'M - Asylum Seeker' then the 'Asylum Identity No' is required.
- If the user does not capture the "Asylum Identity No" then the following error will return *"Asylum Identity No. is required if Nature of Person is Asylum Seeker"*

Paymaster Impact:

- The current logic where the ID number or the passport number is required when 'Nature of person' is 'M - Asylum Seeker' has been removed.
- Bulk Actions has been updated.
- Customer Action: None.

South Africa | COIDA Reports Enhancements

Ticket ID

40118

State

Testing

Description

The COIDA Return and the COIDA Breakdown Report have been updated in South Africa.

Report Name: COIDA Report

Report Description: Provides a breakdown of figures to complete the statement of earnings for the Compensation for Occupational Injuries and Diseases Act.

Report Changes:

- The 'COIDA reference number' dropdown list has been updated to include the reference number captured on the Basic Company Information screen. If this reference number is selected, then all employees with either the same or a blank reference number on their Basic Profile, will be included in the report.
- If no selection is made on the 'COIDA reference number' dropdown list then all the employees in the company will be included.
- Updated the logic that determines if an employee is a director. The report now refers to the 'Director for COIDA' custom field on the employee's Basic Profile.

COIDA Return:

- If the 'run report for current frequency' is selected on the report parameters then the Frequency Name will return in the 'Name of Employer' field.

COIDA Breakdown Report:

- The tax code mapping was updated to return the values on the COIDA Income note component (only effective from 01 March 2022).
- Only return the 'Actual' values if there are MTC values on the COIDA Income note component.
- The reference number has been added on the header of the report.
- The Directors and Normal Employee columns have been swapped.
- Added logic for transfers and the 'terminate for statutory reporting' function.

Paymaster Impact:

- Confirm the COIDA reference numbers on the Company Basic Information and

Employee Basic Profile screens.

- Ensure all Directors are flagged on the Basic Profile screens.

South Africa | Disability Lumpsum components

Ticket ID

46599

State

Testing

Description

The Disability Lumpsum components have been updated.

Component Name: Disability Lumpsum Employer Contribution

Payslip Action: Company Contribution

Component Name: Disability Lumpsum Fringe Benefit

Payslip Action: Fringe Benefit

How does it work?

- Disability funds can be set up on the "Disability Lumpsum Setup" screen.
- When adding a disability instance, the user can either select the instance as an "approved scheme" or advise "what percentage of this fund will result in a fringe benefit".
- If the disability instance is selected as an "approved scheme", the user will need to select the "fund type" of either "Pension Fund", "Provident Fund" or "Retirement Annuity".
- The "fund type" determines the tax codes which return on the payslip. For example, if the disability instance is set up as an approved pension fund, then the company contribution will return tax code 4472 and the fringe benefit will return tax code 3817.
- If the disability instance is not an "approved scheme", then the company contribution will return as tax code 0000, and the fringe benefit will either be tax code 3801 or 3808.
- If the instance is selected as "is the policy employee owned?" then the fringe benefit tax code will be 3808 for an unapproved fund.

Paymaster Impact:

- If the disability instance is changed within the tax year, then the setup of the current/active instance will be applied for the full tax year. The tax codes associated with the current setup will apply to the full years' values on the tax certificate.
- If an employee should be linked to a new fund in the middle of the tax year, then it is advised to add another component instance, delete the current fund on the

recurring screen, and add the new component instance. For example, if an employee has an approved pension and then changes to an unapproved fund, then the approved pension component should be deleted from the recurring payslip screen and the component for the unapproved fund should be added.

South Africa | Updated COIDA Income Adjustment

Ticket ID

51183

State

Testing

Description

Updated COIDA Income Adjustment component

The category that the 'COIDA Income Adjustment' is allocated to, has been updated.

Component Name: COIDA Income Adjustment

Payslip Action: Notes

Tax Code: COIDAADJ

How does it work?

- The 'COIDA Income' component is calculated automatically.
- The 'COIDA Income Adjustment' component can be used to alter the system's predefined calculation.
- An income base can be set up on the component, or an advised amount can be captured.

Paymaster Impact:

- If category order overrides have been set up on company level, then these categories will take preference over the system-defined category.
- If the COIDA income limit has already been reached, then an adjustment will not impact the current 'COIDA Income' amount.

Zimbabwe | ZMDLI accumulation enhancement

Ticket ID

52363

State

Testing

Description

The following enhancements have been made to the *ZMDL Income* note component for Zimbabwe USD and Local.

1) The ZMDL Income note component has been linked to Tax code ZMDLI for reporting purposes.

2) The accumulation of the ZMDL Income base will include the following MTD Tax codes: SAL, OTHEREARN, BONUS, OVT, COMM, FBOTHER, FBHOUSE, FBCAR, FBSCHOOL, FBQUAL, FGASSIGN, FBFLIGHTA, FBLOAN, FBNONTAX, MEDER, NECER, NPSE, NSSAER, RETIREER, GROUPER, BONP, DIRE, DIRETAX, HOUSENTAX, NONTAX, TRAVEL, TRANNONTAX.

3) No ZMDL components will calculate if the company or employee is exempt.

Paymaster Impact:

A data fix will be applied to backdate history on the Tax Drill Down screen.

Legislation:

The gross wage bill from which the 1% Manpower Training Levy is to be calculated is comprised of the following items (leviable items) as outlined in Section 53 (1) of the Manpower Planning & Development Act, Chapter 28:02 and Section 2 of S.I. 74 of 1999:

- salaries and wages of all employees and agents;
- cash in lieu of rations;
- any bonuses paid in terms of a contract of service or for work performed;
- the employer's pension and medical aid contributions;
- cost of living, housing, holiday, education, climatic and other allowances of a similar nature;
- leave pay;

- commissions;
- the value of free food, free quarters, including rent paid on behalf of any employees, electricity, water, and any other remuneration in kind;
- director's fees and all other pre-tax emoluments paid to directors; and
- any other remuneration or money that may be specified in Statutory Instrument in terms of subsection (2).

Ivory Coast | CNPS - Appel De Cotisation Mensuel

Ticket ID

51506

State

Active

Description

Report Name: CNPS - Appel De Cotisation Mensuel

Report Description: The Monthly CNPS return must be completed and payment made to the CNPS when the employer has more than 20 employees in the company.

Report Changes:

- 1) The report name has been changed to *CNPS - Appel De Cotisation Mensuel*
- 2) The report has been enhanced to apply the new ceiling values as per the Legislation section below.

Legislation:

The amount of salary to be taken into consideration for the basis of calculating the Social Security (CNPS) contributions, cannot be lower than the SMIG (minimum monthly salary).

The SMIG has increased from 60 000.00 francs per month to 75 000.00 francs per month, effective 1 January 2023 as published in Decree No. 2022-986 of 21 December 2022.

Therefore, effective 1 January 2023, the monthly CNPS limits have increased to the following:

Contribution	Minimum Monthly Salary (CFA francs)	Monthly Ceiling (CFA francs)	Annual Ceiling (CFA francs)
Family Benefits	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Maternity Insurance	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Accident at work Occupational Diseases	From 60 000.00 to 75 000.00	From 70 000.00 to 75 000.00	From 840 000.00 to 900 000.00
Pension	From 60 000.00 to 75 000.00	From 2 700 000.00 to 3 375 000.00	From 32 400 000.00 to 40 500 000.00

Ivory Coast | Formulaire Unique de declaration et de paiement des impots et taxes report updates

Ticket ID

51470

State

Active

Description

The following amendments have been made to the legislative report in Ivory Coast:

Report Name: Formulaire Unique de declaration et de paiement des impots et taxes Updates

Report Description: Excel sheet for the payment and declaration of monthly taxes and fees. The report will provide the data to be used to complete the ITS, PPSSI, FDFP and annual sheets ETAT 301 and DETAIL ETAT 301 sheets of the submission report. ETAT 301 will only produce if the month selected is December.

Summary of changes:

- Declaration tab - item 8 has been updated to also include tax codes CNEER + CEER.
- ITS tab - The employer taxes section has been updated to include the new note component ITS1 for Employer Taxes (tax code ITSIR). Refer to the Release note for additional information on the new component #50090.
- FDFP tab - The TAUX column percentage and Montant Mensual fields have been updated to reflect either the 0.6% or 1.2% values based on if the approved training plan is selected or not, section 2.3 updates and section 03 for the annual amounts will only display if the selected month is December.
- FDFP Detail tab - This sheet returned blank information and has been corrected.

Paymaster Impact:

The report has been updated.

Ivory Coast | Severance Pay Taxation (RETRNCH), Special and Responsibility Allowance updates

Ticket ID

50090

State

Active

Description

The following enhancements have been made to the Retrenchment, Special and Responsibility allowances in Ivory Coast:

1) The non taxable limit for Retrenchment pay has been updated to 900 000 francs per annum, in line with the SMIG increase announced in January 2023.

2) A new note component has been created to indicate the gross amount of Retrenchment Pay. This amount will be used as the base for the following employer taxes:

- Contribution Employeur (CE) (Tax code CEER)
- Contribution Nationale Employeur (CN) (Tax code CNER)
- Provision for Training Tax 2 (Tax code PTRAIN2)
- Training Tax 1 (FDFP TA) (Tax code TRAIN)
- Training Tax Year end 2 (Tax code TRAIN2)

Component Name: ITSI for Employer Taxes

Payslip Action: Note

Tax Code: ITSIR

Calculation: This component will include all the taxable income components but exclude the 50% taxable portion for Retrenchment. The gross amount of Retrenchment pay will be included. This component will be based on a MTD calculation, regardless of the company tax method selected.

3) A new component that is non-taxable for the court decision retrenchment pay has also been created:

Calculation: The component is non-taxable but is included in the CNPS base.

Component Name: Court Decision Retrenchment

Payslip Action: Allowance

Tax Code: RETRENCHNT

Formula: Once off

4) Tax code RESPONS will now be included in the Special Allowance tax base..

Paymaster Impact:

The calculation for the above components has been updated on the system.

Legislation:

According to Order no 01224/MBPE/DGI-DLCD of 12 April 2022, severance pay is treated as follows:

1. If severance pay is less than or equal to SMIG, it is 100% exempt.
2. If Severance pay is greater than the SMIG, then 50% is taxable.
3. When the compensation is awarded by a court decision it is also exempt

The exemption only applies to the employee taxes and not the taxes payable by the employer. So where 50% of the value is taxable for the employee taxes, 100% remains taxable for the employer taxes.