

# Industry Legislation and Definitions

South African labour relations legislation contains very many terms with the potential to confuse those outside the sector. By way of assistance, we have assembled the following list of legislative acts, labour relations terms and document titles.

The list is a work in progress and by no means exhaustive. So if there is an entry you would like to see included, please let us know.

## **Labour Relations Act (LRA)**

Applies to all workers and employers and aims to advance economic development, social justice, labour peace and the democracy of the workplace.

## **Basic Conditions of Employment Act (BCEA)**

Applies to all employers and workers and regulates leave, working hours, employment contracts, deductions, pay slips, and termination

## **Unemployment Insurance Funds Act (UIF)**

Provides security to workers when they become unemployed.

## **Occupational Health and Safety Act (OHSACT)**

Aims to provide and regulate health and safety at the workplace for all workers.

## **Compensation for Occupational Injuries and Diseases Act (COIDA)**

Workers who are affected by occupational injuries and diseases are entitled to compensation

## **Employment Equity Act (EEA)**

Applies to all employers and workers and protects workers and job seekers from unfair discrimination, and also provides a framework for implementing affirmative action

## **Skills Development Act (SDA)**

Aims to develop and improve the skills of the South African workforce.

## **Skills Development Levies Act (SDLA)**

Prescribes how employers should contribute to the National Skills Fund.

## **Income Tax Act (ITA)**

Income tax is a tax levied on all income and profit received by a taxpayer (which includes individuals, companies and trusts). It is the national government's main source of income and is imposed by the Income Tax Act No. 58 of 1962.

The form of tax that people generally associate with the concept of income tax is "normal" income tax. But the Income Tax Act is also the source of a number of other taxes that, although they have their own particular names, still form part of the income tax system. A few examples of taxes which may affect taxpayers are capital gains tax and donations tax. The Act also establishes a few methods of paying income tax - namely SITE, PAYE and provisional tax.