

Welcome to the South African Payroll Association Electronic Newsletter – JUNE 2007
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val@payrollassociation.co.za	www.sapayroll.co.za	

Welcome to the SA Payroll Association's online news service. This edition is packed with highlights of our achievements to date, and we hope you will find the news informative and beneficial. Watch this space for details of up and coming events and the latest news. Your feedback is welcome. Please send it to val@payrollassociation.co.za



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Word from the Chairperson



It is with great pleasure that we bring you a very full news letter this month. This is one of my commitments that we will print articles of interest, to you in the payroll departments as well as of interest to the various managers in your Company. Please pass this and subsequent news letters on to any person who may have an interest in the content.

Our AGM took place on Tuesday the 12th of June and I would like to thank those members who were able to attend. Sandira Singh from SARS e-filing was our guest speaker and she informed us of the exciting developments in the pipeline from SARS making it easier for us to interact with SARS.

In this letter you will note that we are introducing you to some of our directors. My thanks to the people who are so generously giving of their time to research and write articles for our News letter and I would encourage all members to share their expertise in this forum.

Remember the Annual Conference which takes place in September. Those of you who shared your time with us last year will remember what a great time was had by all. This year's conference promises to be every bit as much fun. Each month we will be introducing you to the speakers.



James McKerrell, Chairperson of the S. A. Payroll Association.

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James McKerrell

WELCOME



It is with great pleasure that we take this opportunity to welcome our newest members:

- | | |
|----------------------|--|
| Corporate Member | Defy Appliances |
| Corporate Member | Paxsal |
| Corporate Member | Tsogo Sun |
| Corporate Member | PJH Staffing Solutions (Pty) Ltd |
| Eusebe Diabio-Nzonzi | Private |
| Anna Romano | InterPay Payroll and Accounting Services |

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News



FROM THE NEWSROOM OF THE P.A.G. by Cathie Webb

Due to the changes in the way in which SARS will issue and administer annual returns, and the pressures that this has put on them, meetings between the PAG, SAPA and SARS were postponed until 6th June. The following queries were resolved at this meeting:

- Directives being issued for a portion of a tax year: a concession was granted for the 2007 tax year, allowing employers to apply the directive to the portion specified on the directive, or for the full tax year. This concession has been extended indefinitely until further notice.
- Directive percentages applied to a portion of remuneration only: it was clarified that a directive applies to all remuneration for an employee, and that the percentage cannot be applied to one portion (e.g. commission) only.
- Definition of "rooms" when calculating the fringe benefit tax for residential accommodation: open plan areas which include separate functional areas are to be counted as individual "rooms" per area (e.g. an area which serves as a kitchen, dining and living room, is to be treated as 3 rooms for purposes of the formula).
- Taxation and reporting of pension / provident fund contributions: where the total contribution to a fund includes retirement cover, other (non-retirement) risk cover and expenses, and the contribution is made to the fund within the rules of a retirement fund, these must be reflected against the applicable IRP5 reporting codes and taxed accordingly. Should contributions (e.g. to a group life scheme) be "unapproved", i.e. not part of the approved retirement fund, and contribution made by the company should be taxed as a fringe benefit.
- The February budget referred to improved administrative efficiency and service delivery by SARS. As the number of tax payers increases, and rising volumes of assessments required, changes to the PAYE system can be expected. Essentially, an increasing amount of administration must be dealt with electronically.

The Human Side to Pension Fund Administration written by Francesca Sammarchi for The S.A. Payroll Association

Pension Fund Administration is a highly legislated environment, often fraught with lack lustre service and inordinate delays that affect the lives of members and beneficiaries. Payroll and HR departments are often the front line defence for pension fund administrators when member issues become a reality. How do employer organisations minimise the cost to themselves in dealing with these issues ? How do employer organisations maximise service levels or just get the service that is being paid for?

The most important and relevant legislation to pension funds is the Pension Funds Act of 1956. This Act governs most aspects of pension funds administration and the actions of all those associated with pension funds.

The most important areas of pension fund administration relevant to service delivery to employees and employer are:

-
- 1) Claims management
 - 2) Data management
 - 3) Financial management of the Fund.

However, often the real beneficiaries of these services are forgotten in the administration processes within employers and the pension administrators themselves. Regardless of the circumstances of an employee's departure from employment, they often have 3 to 7 people relying on them for food and shelter. Horror stories abound of families being destitute for months while administrators and or trustees dally with documentation provision or the bureaucratic process flows that abound in these environments.

It is true however, that the abovementioned constraints are in place for very good reasons and are primarily in existence to prevent various abuses that have occurred in the past and to protect the employee and the fund.

But, perhaps the middle ground is possible ?

Very often, and especially in the labour type environments, pension or provident fund money is the only source of any savings or provision for the unforeseen for an employee.

This is so true in particularly 4 instances that may face a member over their lifetime as an employee

- death
- retrenchment
- dismissal
- disability

In the case of death, legislation allows for a claim payment to be delayed for 12 months; which begs the question ... Is it fair to inflict this on a family that may now starve?

In the latter instances, legislation makes provision for quick settlement but there is no real incentive for administrators to ensure that these payments are made timeously, unless under some form of pressure.

So what happens when a employee / beneficiary doesn't get paid ?

The trustees of a fund are the custodians of the fund and are required to ensure that reasonable service levels are maintained. However, in reality, this responsibility often becomes that of the payroll department.

So, the employee calls on the employer i.e. the payroll department and it then becomes their responsibility to make the necessary noise with the relevant administrator in order to chase up on payment.

This takes time, which means it costs the employer money e.g. if you are a large organisation and you have on average 100 claims per months and you have to follow up on 50 of these every month – the following costs would be reality:

- cost of phone call / email (every organisation has infrastructure costs to provide email)
- Time costs – average payroll salary for a junior clerk is R10,000 which equates to R1,06 per minute.
- Infrastructure costs lets say is R2 per action.
- Lets say it takes 2 phone calls / emails which take 10 minutes in total for each claims

Equals $R1,06 \times 10 \text{ minutes} \times 2 \text{ actions} \times 50 \text{ claims} \times 12 \text{ months} = R12,720 \text{ pa}$ (or one more junior salary clerk for one month).

The above is an additional unnecessary cost – you are already paying your administrator to manage claim payments for you ! Imagine the costs if you have a 1000 claims a month!

So, how do you practically apply pressure on administrators to avoid this cost (and not to mention the aggravation) ?

Avenues that are commonly open to you to control these costs and the service levels are:

- Service level agreements – these detail the level of service right down to turnaround times for various claims and other administration processes.
- Administration contracts – of which the SLA's form part.
- Making the trustees take their responsibility of service delivery seriously.

However, it is time that employers utilize the tools to speed up processes i.e.

- 1) Make use of time saving devices like internet submissions of claims – on line claims monitoring and on line reporting.
 - 2) Look at the reporting that an administrator provides – and get them to provide reports that are meaningful and provide measurement on their service delivery, on a regular basis – don't spend time and energy on monitoring them when they can give you're the necessary information.
 - 3) Encourage trustees to revamp service levels to incorporate penalties for non delivery and make these monetary sanctions i.e. if an administrator is lagging on service delivery by 20%, they should be paid 20% less of their fee. Similarly, good service should be rewarded.
 - 4) If non-delivery of service is habitual, their monthly fee should be adjusted or with drawn - it is amazing what administrators will do to retain the business when their income or continued relationship is threatened. It is important to remember who broke contract first !
 - 5) Move the business – it can be done quite effectively and painlessly – even if it comes at a cost.
 - 6) Keep meticulous records and certified copies of information / documents, relevant to employees, on file – so look at amending payroll and HR practice i.e. ID documents, beneficiary nomination forms, ensure full details of all beneficiaries / dependants are on file with contact details.
 - 7) Ensure that you meet regularly with the administrator i.e. the people that actually do the work.
-

Remember that in order for the above to be implemented, these stipulations must be written into the contract and must be part of the agreement that the trustees have with the administrator.

AND the best way to encourage trustees to do so is to do a little cost exercise so that they understand the hidden costs of bad service. Very often, the key players on the boards of trustees are the same people that are responsible for company performance and profitability.

Example of hidden costs for a payroll department:

- 1) Time taken to completing of claim forms
- 2) Time taken to collate all the required documentation
- 3) Time taken to extract the correct data in a format that the administrator requires
- 4) The infrastructure costs to provide for the above i.e. the people and the machinery.
- 5) The action costs i.e. postage, telephony etc.

It is human to regard another's injury with dispassion unless one feels that same pain and it is also more commonly human to accede to the material demands of modern business. I say, we can do both successfully – ALL parties will gain and especially the employee, which is after all, the person we're doing this for anyway.

Please call Val on (011) 433 2977 or e-mail clippings or suggestions to her on: val@payrollassociation.co.za (subject line: SAPA news).
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How do you effectively manage your Payroll and Human Resources Information in your Organisation? Written by Ockert Botha of Staffwise Consulting for the S.A. Payroll Association

To make intelligent decisions in today's dynamic and challenging Payroll and HR arena, managers must have instant access to fully integrated information about all facets of their organization's payroll and human resources.

Organisations are turning to their human resources department for productivity, improvement and competitive advantage... but without an effective information system human resources departments together with their payroll colleagues will be unable to meet these growing business challenges.

Many payroll and human resources departments are ill prepared to meet the growing regulatory, productivity and business challenges of this fast moving decade for one important reason – the lack of an integrated payroll and human resource information system (HRIS) to produce decision makers with timely management information.

These two departments also fail to recognize: acquiring and implementing an integrated payroll and human resource system (HRIS) are but the first steps to improving the effectiveness of Payroll/HR through automation. What happens after the HRIS is operational? Have you considered who will operate, maintain and further develop the HRIS? Should the responsibility lie with HR or IS? Do you know how to keep the HRIS on track so it continues to satisfy business needs for the longest possible time? How will user skills be developed and maintained? Do you know how changes in the business environment and within the company impact HRIS?

Do you know how to plan strategically for HRIS?

Further, HRIS can provide significant value to the business through the generation of well formulated timely reports. By providing management information enables better informed and timelier decisions.

One of the major reasons why most company's HRIS efforts fail is not because they didn't select the right hardware and software, but because they were unable to get key people to buy into the process and staff the Payroll/HR systems group with the right people. It is therefore evident that the human resources element of automation is more important than the technical element.

For more information: Please call Val on (011) 433 2977: val@payrollassociation.co.za

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Annual Conference Johannesburg, Durban and Cape Town

6th September in Johannesburg at Monte Casino

11th September in Cape Town at the Hotel School Granger Bay

13th September in Durban at the ICC

The Association has begun the exciting process of lining up top notch speakers for this year's conference. During the following months we will be profiling our speakers. We kick off by introducing you to:

MARK STUCKENBERG

Mark Stuckenberg has been involved in Human Resource and Payroll Systems for the last 17 years both locally and overseas. Focusing on the changing role of the payroll department he has given a variety of presentations in London, Kuala Lumpur and Fort Lauderdale in the United States.

Since joining FHRST Management Services, a payroll payments service provider in 2001, Mark was appointed Managing Director in 2004; he has focused on bringing recognition and governance to the payments industry co operating with the South African Reserve Bank and the banking industry to raise issues of importance to employers and employees alike.

The most recent being a study commissioned between FHRST Management Services and Deloitte's resulting in a Garnishee Handbook for employers aiming to make them aware of the rights, duties and obligations that employers and the debt collection industry must abide by to enable the payroll departments to better protect their company's and employees alike.

The Management of Accsys, one of our founder members will be sponsoring R21000 worth of training for the Diploma in Payroll Administration, done via eLearning.

This includes the course fees for the 2 year course, as well as the assessment fee at the end of the period.

This wonderful opportunity will be awarded to a **COMPANY** who sends a delegate to our 2007 Annual Conference.

It affords the winning Company a marvelous opportunity of having an employee in their salaries department expertly trained and becoming highly competent.

Important Note:

This sponsorship is not transferable or exchangeable in any way what-so-ever.

Please call Val on (011) 433 2977 or e-mail clippings or suggestions to her on: val@payrollassociation.co.za (subject line: SAPA news).

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Employers Could Face Fines or Prison Over Employee Loans

Employers that make loans to employees will need to register as credit providers to satisfy the criteria of the National Credit Act – or face penalties.

According to Helyn Patten, Senior Associate, Corporate Services at Webber Wentzel Bowens, SA's leading corporate law firm, employee loans will be classified as credit agreements under the National Credit Act if there is a deferral of payment and a fee, charge or interest is levied on the deferred amount.

"The National Credit Act applies to every credit agreement between parties dealing at arm's length and made within, or having an effect within, South Africa, subject to a number of exclusions.

"It could be argued that employee loans are credit agreements which are concluded between parties not dealing at arm's length i.e. an employee may be considered to be in a dependant relationship with their employer and the employer may not necessarily strive to obtain the utmost possible advantage out of the transaction."

The National Credit Regulator, however, considers employee loans to fall within the ambit of the National Credit Act. The correct interpretation will have to be determined by the Courts in due course.

Patten says that an employer must register as a credit provider, if:

1. they, alone or in conjunction with any associated person, are the credit provider under at least 100 employee loans; or
2. the total principal debt owed under all outstanding employee loans exceeds R500 000.

Employers who satisfied these 2 criteria as of 1 June 2007 (the effective date of the National Credit Act) and failed to register as credit providers by 28 July 2007, may still do so, but run the risk of being issued with a notice by the National Credit Regulator requiring the employer to register as a credit provider.

"In addition, the employer may incur a penalty (imposed by the National Credit Regulator, in an amount, still to be prescribed).

"It is an offence not to comply with such a notice and an employer may be subject to a fine or to imprisonment not exceeding 12 months or to both a fine and imprisonment."

Employee loans concluded after 1 June 2007 may be declared unlawful by our Courts if an employer is required to, and has not yet registered as a credit provider.

Unlawful employee loans are void from the date entered into and the employer must refund the employee any money it has received from the employee, with interest calculated in accordance with the National Credit Act.

Says Patten: "Employers who don't fall into either of the above 2 categories and therefore don't need to register as credit providers must still comply with the provisions of the National Credit Act to the extent that the Act applies to the employee loans."

The applicable provisions may include those pertaining to maximum interest, fees and charges; prevention of reckless credit; agreements in the prescribed form; statements of account; pre-agreement statements and quotations; debt recovery procedures and the prohibition on preferential payment instructions.

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Meet some of the Directors who voluntarily give so generously of their time to manage your Association and who strive to meet the professional needs of our members and the wider Payroll



James McKerrell

With an accounting qualification and 20 Years IT experience behind him James is currently CEO of CRS and has been focused on Integrated HR Software Solutions since 1991. James has the interests of the Association at heart and was the Vice Chairman until Steve Howes resigned as Chair and James was unanimously elected to fill the post.

In James' own words:

"My passion: to get Payroll and HR practitioners the recognition they deserve in organisations by aligning the strategic values of Companies Board's with the practical delivery by these practitioners. "



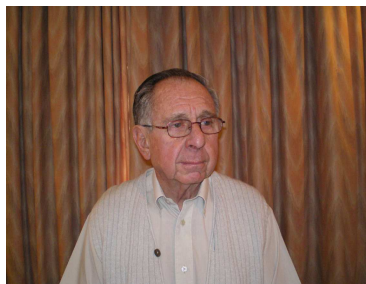
Cathie Webb

A Science teacher, Cathie added to her qualifications with a financial diploma. Having started her career in accounting and payroll Software Support in 1988, she identified a need for training (and from a financial management perspective seeing the risks companies face in the payroll area), Cathie has been passionate about the professionalising of payroll administrators ever since.

A director of the South African Payroll Association, and Vice-Chair of the Payroll Author's Group, Cathie has committed much of her personal time to payroll qualifications, first in the co-writing of unit standards, now approved by SAQA as 2 national qualifications, and then in the creation of the first eLearning payroll qualification in Africa, and one of only 2 in the world.

With only a short interruption in her Support career when she was Financial Manager of an educational NGO, Cathie is now the Chief Operations Officer for Accsys, and manager of the Accsys Sandton branch.

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Dave Teron

Dave is a Bachelor of Commerce and a Chartered Accountant.

He entered the Data Processing field over 40 years ago and spent his formative years with IBM in South Africa and overseas. He was a founding member of the Computer and Service Bureau Association and was national chairman.

His two main areas of expertise are Bureau operation and Payroll Computerisation. He was a director and shareholder of LEO Computer Bureau, which, at that time, was the largest payroll processing bureau in South Africa.

He has been a director of Paywell (Pty) Ltd for 22 years. Paywell produces and supports one of the major computerised payroll packages in SA.

Dave is also a director of Paywell Education (Pty) Ltd which was the first organisation to provide payroll education to payroll administrators in SA. This organisation has been in business for seven and a half years. In 1998 he and other members of the payroll administration community formed The South African Payroll Association which he chaired for five years. He was instrumental in having the Payroll Standards approved by SAQA.



Val Forrest

After more years than she cares to remember in Salaries Administration, Val opted out and spent a few years in a small town in the Western Cape where she ran her own business and in her spare time volunteered as secretary of the S.P.C.A.

After selling her business, Val relocated to Johannesburg, realized that she had missed the buzz of Jozi and decide to opt back in. She joined the Association in June 2003.

Since then she needs no introduction as our members have got to know her well. Val manages the office and administers the day to day operations of the Association.

She serves on the National Council Board of the Services SETA and various other committees established within the SETA.

Val is passionate about improving the image of the Payroll Professional and is totally committed to the professionalising of payroll administrators thereby ensuring that they all receive the recognition they deserve as highly competent and essential personnel.

News from SARS

SARS to close its nominated FNB bank accounts on 31 July 2007

Last year SARS expanded and enhanced its payment options to reduce the potential for errors and incorrect payments by introducing new payment channels for taxpayers and traders.

In partnership with FNB, ABSA, Standard Bank and Nedbank, SARS introduced a system of accounts utilising improved reference validation and beneficiary IDs that clients could use to make payments to SARS at all four banks.

This created extra channels for payments to SARS. Previously, all payments to SARS via the banks had to be routed through SARS's nominated accounts held at First National Bank. To deposit payments into these nominated accounts clients had to supply the account numbers and branch codes, resulting in many incorrect payments and errors.

The new Beneficiary ID system via FNB, ABSA, Standard Bank, and Nedbank has been working very well, enabling SARS to close its nominated FNB accounts with **effect from 31 July 2007**.

From this date all electronic tax and customs payments must be made using the beneficiary IDs. Payments made into the FNB nominated accounts will be rejected by the banks.

In a parallel development, SARS will be able to offer clients the option of making Customs and Air Passenger Tax payments via eFiling from the end of June. This is in line with SARS's objective to make it easier and more convenient for taxpayers and traders to transact with us.

For more detailed information go to: **Policies, Operations, Operations Finance, Cash Hall** on the SARS intranet or click on the following link <http://sarsportal:8001/C10/Cash%20Hall/default.aspx> [Back to Index](#)

Payroll Giving



Winter - The mere sound of this word brings shivers to one's spine.

Outside a six year old, dressed in shorts and a hand me down t-shirt with the words "Daddy's little Champ", lace less shoes with soles that allows for every pebble to be felt by feet that have long forgotten what it feels like to be warmed up with socks, is pushing his thin body behind a pillar trying to shield it from the cold that has so suddenly crept up and is now in full swing. When and where his next meal will be remains unanswered.

Thanks to our Payroll Givers we are able to help many children such as this six year old to be warmed up by means of a nutritional meal and a place to protect their battered bodies from the harsh winter nights.

Through your unselfish deed we are able to distribute an amount in excess of R1,2 million per able to help our children in need.

Well done Nedbank!

In this issue we salute **Nedbank** employees for making Payroll Giving their personal challenge. Their passionate response and positive reaction towards this campaign has been absolutely phenomenal. Since the inception of Payroll Giving in March 2006 the number of employees participating increased from a mere 44 participants to an astonishing 2965 – a growth of **67%!!!**

"....SPOTLIGHT ON...."

....CHOC – Childhood Cancer Foundation of South Africa...- It has been a bad two weeks for the residential centre that provides accommodation to children with cancer. First, torrential rains destroyed the roof of the residential centre in Saxonwold. The storms caused extensive damage to the house and lots of money had to be spent on renovations.

Soon thereafter thieves broke into the same property, helping themselves to personal belongings as well as the two minibuses used to transport the children to their treatment centres at Baragwanath and Johannesburg hospitals.

"A distressed Choc National Director, Geoff Penny, said that the attack was proof that the robbers were targeting charity organizations"

Fortunately, thanks to the monthly influx of Payroll Giving contributions, CHOC house is being repaired whilst contingency plans were put into place to accommodate the children at another Choc branch at Baragwanath Hospital.



.....Our CHOC children

Make a Difference!

Very few of us realize how little it takes to make a **BIG** difference! Your R5 will multiply with those of your friends to create Millions – all for a Good Cause.

If you would like to make a difference contact your HR division or contact Miriam at miriam@payrollassociation.co.za



QUESTION

Does the company pension contribution form part of the Non Retirement Funding Income for purposes of the I.R.P.5?

Answer:

The Company contribution does not form part of Non Retirement Funding Income.

Retirement funding income is the source of income that is used to determine the contributions to a pension or provident fund. The "Gross Income" less the "Retirement Funding Income" forms the "Non Retirement Funding Income".

Employer contributions are not categorised as Gross Income but would be reflected on either code 4472 for a Pension Fund and code 4473 for a Provident fund

Our Mission Statement

We are dedicated to the promotion of excellence and high standards within the payroll administration profession and the elevation of the payroll practitioner as a recognized professional.

For suggestions and enquiries please phone Val at (011) 433 2977 or e-mail: val@payrollassociation.co.za

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Calendar of Events ... 2007

The Association is currently organizing a breakfast interactive seminar on "The human Side of Pension Funds". This will be conducted by Francesca Sammarchi. A News Flash will be circulated shortly giving you all the particulars. As usual we look forward to your participation and the opportunity to engage in interesting discussions and presentations.

WE NEED OUR MEMBERS TO TELL US WHAT THEIR REQUIREMENTS ARE.

For suggestions and enquiries please phone Val at (011) 433 2977 or e-mail: val@payrollassociation.co.za

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Administration Notes



Payment of Fees

The executive committee wishes to remind all members that payment of subscriptions for the year January 2007 are now overdue. In order to ensure continued membership, all members must please ensure that payments are made timeously.

Those members who have not yet submitted VAT registration numbers and postal details to the Association are kindly requested to do so as soon as possible.

Please note that membership fees for individual members will remain at R400 inclusive of VAT for the year 2007, however Corporate Fees have increased marginally to R1,254 inclusive of VAT.

Please call Val on (011) 433 2977 or e-mail clippings or suggestions to her on: val@payrollassociation.co.za (subject line: SAPA news).

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DISCLAIMER

The articles in this News letter represent the author's personal views and opinions and do not necessarily reflect those of the S.A. Payroll Association.

Payroll is the reason people come to work !

SAPA Needs You!

In order to make our association more effective for all our members and our newsletter and website more vibrant and relevant, we need to make a call on you, our reader.

If you come across a news-story, article or event (especially when published outside the Gauteng area) that you believe would have an impact on the industry, or would be interesting to other payroll professionals as yourself, let us know about it. The extra eyes and ears would be appreciated and it would make for a more effective and relevant association. Also remember to pass on the newsletter and invitations to events to colleagues in the Finance or HR department and the directors.

Please call Val on (011) 433 2977 or e-mail clippings or suggestions to her on: val@payrollassociation.co.za (subject line: SAPA news). Let us know of any colleagues with inspirational achievements or who made major advances or in their payroll career. We would love to interview them. Remember to get the most benefit from membership to SAPA you should make every effort to attend the Annual General Meeting and budget and plan to attend seminars.

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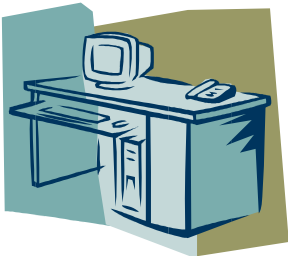
Advertise to Hit Your Target Market

It has been said that finding good payroll specialists to fill vacancies is a little like finding a needle in a haystack... a much easier job if you know where to look. The SAPA newsletter is one place that you get all the needles together in one little haystack. It's so easy, it's almost like cheating. The newsletter is read exclusively by dedicated payroll professionals such as you. Exactly who you need to reach when looking for someone to fill a gap, do a project or come aboard at your company.

Now the newsletter welcomes advertising for vacancies, which will be free for all members. We will also consider brand advertising at discount rates for SAPA members.

For advertising rates, contact Val Forrest on (011) 433 2977 or e-mail her on val@payrollassociation.co.za.

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Job Vacancies / Personnel

This is a free service to Paid up members of the Association

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And finally ... on the lighter side

An honest lawyer

An independent woman started her own business. She was shrewd and diligent, so business kept coming in. Pretty soon she realized she needed an in-house counsel, and so she began interviewing young lawyers.

"As I'm sure you can understand," she started off with one of the first applicants, "in a business like this, our personal integrity must be beyond question." She leaned forward. "Mr. Peterson, are you an 'honest' lawyer?"

"Honest?" replied the job prospect. "Let me tell you something about honest. Why, I'm so honest that my dad lent me fifteen thousand dollars for my education and I paid back every penny the minute I tried my very first case."

"Impressive. And what sort of case was that?"

He squirmed in his seat and admitted, "My dad sued me for the money

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