

SALARIES AND WAGES

- 1 SALARY SCALES**
- 2 DEDUCTIONS: PAYE**

WORKSHEET 1

SALARY SCALES

Salary scales

It shows the employee what his starting salary (notch) is. The employee can see what his future increments (increases) and notches will be. There is a minimum salary and thereafter a certain amount in annual increments until the maximum salary is reached.

Annual increment (increase)

The amount of the yearly increase as shown in the salary scale.

EXAMPLE 1 - SALARY SCALE

Salary scale of J Jones

Notch: R80 000 X R3 000 – R92 000 X R4 500 – R105 500

EXPLANATION

Year 1	start with	R80 000	} R3 000 increase p.a. until R92 000 p.a. is reached
Year 2	+ R3 000 =	R83 000	
Year 3	+ R3 000 =	R86 000	
Year 4	+ R3 000 =	R89 000	
Year 5	+ R3 000 =	R92 000	
Year 6	+ R4 500 =	R96 500	} R4 500 increase p.a. until R105 500 p.a. is reached
Year 7	+ R4 500 =	R101 000	
Year 8	+ R4 500 =	R105 500	

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