



SETA Registered & Accredited Training
Tel: 041 360 2540 Fax: 0865 115 516
info@sfhconsulting.co.za

LEARNERSHIPS: OVERVIEW

LEARNERSHIPS: STAFF DEVELOPMENT TRAINING

SFH Consulting in Association with First Medical Response is accredited to offer training for a selection of registered learnerships. A learnership is a structured training programme that combines workplace experience and classroom training to develop job-relevant skills and knowledge.

SFH Consulting College delivers learnerships on-site for companies who wish to develop their own staff and offers public learnerships to companies who have small groups but wish to benefit from the tax rebates and SETA grants.

All learnerships are offered both as in-house learnerships or as public courses where companies with smaller numbers can send learners to training off-site. Public learnerships are offered annually and is continuously running, any new candidates can start the learnership anytime during the 12 months. Contact info@sfhconsulting or visit www.fmrqa.co.za for an up-to-date schedule of the public learnership dates.

LEARNERSHIPS AND B-BBEE:

Under the present B-BBEE scorecard, large companies can earn maximum skills development points if they spend 6% of their annual payroll on training their staff or the community around them. In addition, if employees are enrolled on a learnership there are additional B-BBEE points to be claimed.

The B-BBEE Codes of Good Practice have recently been revised (GG No. 36928 11/10/2013) and the new codes came into effect in May 2015. These new codes are far more stringent and therefore, encourage organisations to do much more than they did previously to retain their B-BBEE standing. For example, the required percentage spend of annual payroll has increased from 3% to 6% to gain the full benefit.

LEARNERSHIPS AND TAX INCENTIVES:

Tax rebates for learnerships are available. To qualify for this, an accredited training provider must be used, the learning must take place in both the workplace and classroom and a learnership contract must be signed and registered with the SETA to which the employer pays its levy.

The Income Tax Act allows additional deductions from taxable income of up to R60 000 per learner who completes the full learnership. The tax savings from these deductions are usually enough to cover the costs of training and mentoring a learner.

Learners with disabilities on learnerships have a higher tax deduction, as follows:

- Employee with disability on a learnership – R40 000 on signing and R50 000 on completion.
- Unemployed learner with disability on a learnership – R50 000 on signing and R50 000 on completion.

Employers can refer to Section 12H of the Income Tax Act no. 58 of 1962, and more information can be obtained from SARS.

More information can be obtained from SARS using the following link:

[SARS Guide on the Tax Incentive for Learnership Agreements](#)

Companies wishing to discuss on-site learnerships should contact info@sfhconsulting.co.za to arrange a meeting with a SFH Consulting representative. At this meeting we will help you to identify the most suitable learnership, select the optimal delivery method and assist you to select staff who have the potential to complete the learnership.