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**isett seta**  
COMMITTED TO SKILLS DEVELOPMENT IN THE ICT SECTOR



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## LEARNERSHIPS

A Learnership is a work-based education and training programme that comprises of both structured workplace experience (practical component) and structured theoretical training. Learnerships relate to an occupation.

### WHY LEARNERSHIP?

- To fast track the development of current employees;
- To offer employees opportunity to obtain a nationally recognised qualification;
- To recognise employees experience and knowledge acquired through formal or informal learning.

### BENEFITS OF LEARNERSHIPS

#### Benefits for the employer

##### 1. Workforce

Appropriately skilled employment pool to draw from;  
Increased productivity because of skilled and competitive workforce

##### 2. Learnership Grant

Isett Seta will pay all participating stakeholders a sum of R25 000.00 per learner for the duration of the Learnership. Over and above the R25 000.00 Isett Seta will pay towards a learner allowance an amount of R120.00 per week per learner on a Level 4 Learnership and R260.00 per week per learner for Level 5 Learnership.

#### Grant payment structure

- Of the total amount Isett Seta will pay
- 30% on registration of Learnership agreements,
- 20% after the first quarter and on submission of the first quarterly (progress) report and a site visit by Seta staff,
- 20% after the second quarter and on submission of the first quarterly (progress) report and a site visit by Seta staff,
- 30% on completion of the Learnership and on submission of a final progress report.

##### 3. Tax Incentive

Companies participating in Learnerships qualify for a tax rebate of: R42 500.00 in the case of an employed learner (18.1), and, R50 00.00 in the case of an unemployed learner (18.2)

The tax rebate is claimed as follows, for the employed learner the employer can claim up to R17 500.00 on registration of the Learnership agreement and R25 000.00 on completion of the Learnership.

In case of an unemployed learner the employer can claim up to R25 000.00 on registration of the Learnership agreement and up to R25 000.00 on completion of the Learnership.

#### Claiming company Tax Rebate

1. The claim is made on SARS forms IT 180.
  - Go to [www.sars.gov.za](http://www.sars.gov.za),
  - Click on IT forms;
  - Scroll down to IT180;
  - Refer also to section 12H of Act no 30 of 2002 on this website
2. You claim twice in the tax year in which the Learnership begins and in the tax year in which the Learnership is completed.
3. The 9-digit L number is shown on your monthly EMP 201 form (PAYE/SDL/UIF return).
4. The name of the SETA is ISETT SETA.
5. As noted in 1 above, you claim the annual equivalent of the learner's

remuneration in the year in which the Learnership begins and the annual equivalent of the learner's remuneration in the year in which the Learnership is completed.

**NB. A separate IT180 form must be submitted for each learner for the year of commencement and the year of completion of the Learnership.**

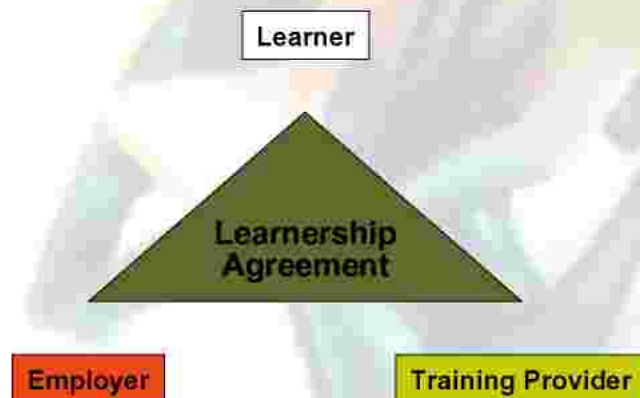
6. Note that this tax rebate is applicable to all Learnerships entered into from 1 October 2001.

**NB. THIS SHOULD BE READ IN CONJUNCTION WITH THE SKILLS DEVELOPMENT LEVIES ACT OF 1999 AND SARS REGULATIONS ON TAX REBATE.**

#### Benefits for the Learner

- ✓ A nationally recognised qualification;
- ✓ Practical workplace experience for the unemployed learners
- ✓ Recognition of past experience and knowledge whether obtained formally or informally for current employees
- ✓ Exposure to the real job environment

### PARTIES TO THE LEARNERSHIP AGREEMENT



### AGREEMENT (TRIPARTITE AGREEMENT)

The Learnership agreement is a legally binding document that should be signed by the above mentioned role players. The agreement outlines the rights and duties of the various parties and also specifies the termination date of the Learnership agreement. ISETT SETA must formally register all Learnership agreements so that a register of learner credits can be maintained. A Learnership agreement has two parts;

PART A Terms and Conditions of Agreement	PART B Details of parties to the Agreement
<ul style="list-style-type: none"> <li>• Learnership details</li> <li>• Learner details</li> <li>• Parents or Guardian details</li> <li>• Training provider details</li> <li>• Terms and conditions of Employment (pre- and unemployed Learners)</li> <li>• Signatures</li> </ul>	<ul style="list-style-type: none"> <li>• Declaration of the Parties</li> <li>• Rights of Learners, Employer, registered Training providers</li> <li>• Duties of Learners, Employers, registered Training providers</li> <li>• Conditions for Terminating the Agreement</li> <li>• Handling Dispute</li> </ul>

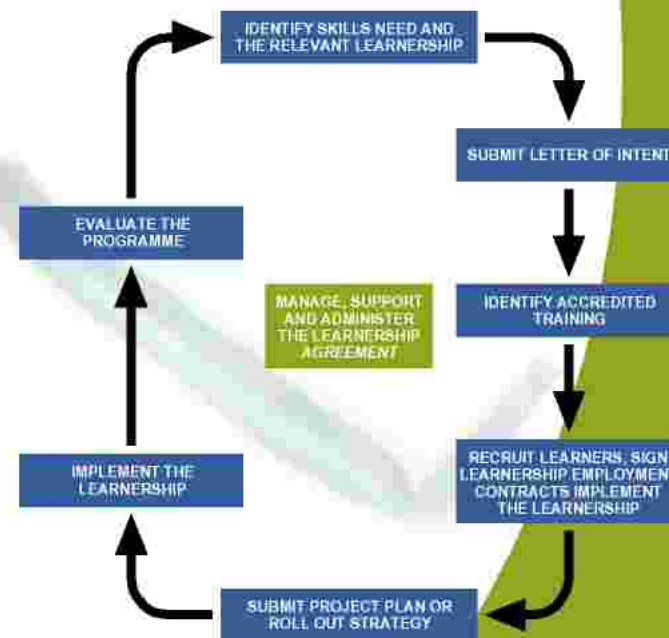
### CRITERIA FOR PARTICIPATION

The following conditions apply to participate in Learnerships

EMPLOYER	LEARNER	TRAINING PROVIDER
<ul style="list-style-type: none"> <li>✓ Must be a registered ISETT SETA levy payer</li> <li>✓ Willingness to provide workplace/experiential learning.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Must have passed standard 10 with Maths and Science</li> </ul>	<ul style="list-style-type: none"> <li>✓ Must be accredited by Isett Seta, any other Seta or any other accrediting body.</li> <li>✓ If already accredited submit confirmation of accreditation.</li> <li>✓ Be prepared to go through programme approval process</li> </ul>

**NB. Non-Isett Seta levy payers can participate but will have to consult the SETA where they pay their levy.**

### PROCESS OF IMPLEMENTATION



### ISETT SETA'S COMMITMENT

- To assist in aligning Learnerships and skills programmes with the skills needs identified in the Workplace Skills Plan and the Sector Skills Plan
- To help with SAQA processes for the development of the relevant unit standards and qualifications
- To accredit providers and evaluate learning programmes
- To approve and register Learnerships and skills programmes
- To execute the payment of grants to qualifying stakeholders
- To support training and registration of assessors and moderators.
- To give advice on the claiming of tax rebate and other incentives
- Provide a database of unemployed learners to stakeholders.