

GUIDELINES:

LEARNERSHIP ALLOWANCE CLAIMS

Employers may claim learnership allowances in respect of registered learnerships, over and above the normal remuneration deduction.

This allowance is granted in two parts; which consists of a recurring annual allowance and a completion allowance.

An annual pro-rata allowance is granted depending on the number of months falling within the relevant tax year.

The completion allowance is determined by multiplying the number of completed 12 month periods of the learnership with the amounts below: **(Prior to 1 October 2016, the allowances were R30 000 (disabled person: R50 000) regardless of the person's NQF level.)**

For learnerships entered into on or after 1 October 2016, the allowance is determined as follows:

- NQF levels 1 to 6: R40 000 (disabled person: R60 000)
- NQF levels 7 to 10: R20 000 (disabled person: R50 000)

The level descriptions are as follows:

- NQF levels 1 to 4: Up to grade 12 (National Certificate)
- NQF level 5: Higher Certificate
- NQF level 6: Diploma or Advanced Certificate
- NQF levels 7 to 10: Bachelor's Degree to Doctorate.

****The allowances cease to apply from 1 April 2022**