Tax Alert

2 September 2026

Urgent call for participation: Employment Tax Incentive employer survey

A University of Cape Town ('UCT') research team, led by Professor Haroon Bhorat, is conducting a survey to understand employers' views on the Employment Tax Incentive ('ETI').

The project focuses on how South African firms make employment decisions and on employers' awareness of government measures that support employment and job creation.

We understand that the survey results may form part of a broader research project in support of the National Treasury, and there is currently an opportunity to consider potential revisions to the incentive.

This Alert summarises the key details of the survey and encourages all employers to participate in this important policy process.

Why participate

The survey will provide evidence-based insights into employers' experiences with the ETI and will inform discussions on the incentive's future. By participating, employers will:

- Contribute directly to the national review of the ETI;
- Ensure that employer perspectives are represented in policy discussions and decision-making processes; and
- Support research aimed at understanding the impact and effectiveness of the ETI.

Survey details:

The survey takes approximately 10 to 15 minutes to complete and closes on Friday, 11 September 2026. Participation by employers is encouraged.

Access the survey here:

https://dpru2026.limesurvey.net/456752?lang=en&firmsurvey=aa4

How we can help

If you have any questions regarding the ETI, including how to claim and the eligibility requirements, or if you require assistance with ETI reviews or audits conducted by SARS, please do not hesitate to contact us.

Our team can further assist employers with:

01 Assessing eligibility for the ETI and identifying qualifying employees.

02 Calculating the correct ETI amounts claimable per employee

03 Reviewing and reconciling ETI claims against payroll records

04 Preparing for and responding to SARS ETI verification or review processes

05 Ensuring ongoing compliance with ETI legislative requirements and any amendments thereto

We are well placed to help you claim your ETI benefit whilst maintaining full compliance with the applicable legislation.

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