FORM D

PENSION AND PROVIDENT FUNDS

To be completed by the member's **employer** in all cases where Form A is applicable, and submitted by the Trustee / Administrator / Insurer of the Fund in conjunction with a Form A to SARS.

NAME OF EMPLOYER _____

ADDRESS OF EMPLOYER _____
_____
_____

1. Employee's surname _____

   Employer's first name _____

2. Highest average salary actually earned by the taxpayer during any five consecutive years in the service of the employer during his membership of the Fund.

YEAR	**SALARY**
_____	R_____
_____	R_____
_____	R_____
_____	R_____
_____	R_____
_____	R_____
TOTAL	R_____

Average for 5 years or lesser period if employee employed for lesser period

R_____

3. To be completed on the death of an employee twice the salary during 12 months immediately preceding death

R_____

NOTE: For the purpose of question 2 and 3, 'Salary' includes any amount received or receivable annually under a contract of service as also cost of living allowances commission, share of profits, etc, but not occasional bonuses or fees which were dependant on the shim of the Directors or employer.

CERTIFIED CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

DATE: _____ _____

MANAGER / SECRETARY