



FOR PSA MEMBERS: **SOUTH AFRICAN REVENUE SERVICE (SARS)**

13-08-2025

Update: SARS performance bonus -2025

The PSA has received several enquiries regarding the Employee Performance Bonus at SARS. Whilst the PSA is following up on these concerns, members should note the following:

The Employee Performance Bonus, including IPMDS related awards, is governed by SARS internal policy SS-HR-02 – Employee Performance Bonus – Internal Policy. This policy explicitly states that the payment of performance bonuses is not a right, but a discretionary privilege, subject to SARS internal governance and approval processes.

The bonus pool and allocations are determined by SARS in accordance with the *Public Finance Management Act* and the *SARS Act, No 34 of 1997*. These are not negotiated through the National Bargaining Forum (NBF), as the *Labour Relations Act, No 66 of 1995* distinguishes between discretionary benefits and negotiable conditions of service. Performance bonuses fall into the former category. Bonus payments are based on performance outcomes, budgetary considerations, and approval by the Accounting Authority. These are reviewed annually, with final outcomes communicated internally by SARS.

The PSA acknowledges members' concerns about the lack of communication and the need for transparency. The PSA will escalate this matter through the appropriate internal channels to request clarity on the status of 2025 IPMDS awards. A copy of the policy is *attached* for reference. The PSA will communicate any updates as soon as these are received.

Employees who want to join the PSA can visit the PSA's website, send an email to ask@psa.co.za, or contact PSA Provincial Offices.

Reuben Maleka
GENERAL MANAGER