Knowledge Mining Academy (Pty) Ltd.

UNLOCKING POTENTIAL EMPOWERING FUTURES



THE COMPLETE BENEFITS OF A 24-MONTH LEARNERSHIP

A 24-month learnership is a strategic investment that develops skilled, capable and work-ready talent while unlocking significant financial, compliance and business benefits for employers.

1 DEEPER SKILLS ACQUISITION AND CONTEXTUALISATION

- A longer learning period allows for richer employer-specific contextualisation.
- More time for practical work experience, workplace projects and progressive application of learning.
- Builds stronger technical, behavioural and workplace competencies aligned to industry needs.

2 STRONGER TALENT DEVELOPMENT PIPELINE (UNEMPLOYED LEARNERS)

- Provides 24 months of structured learning and work experience for previously unemployed learners.
- Allows sufficient time to develop foundational, practical and professional skills before the end of the contract.
- Creates a larger pool of capable, work-ready talent for future recruitment.
- Improves the quality of candidates available for permanent positions.

3 MORE MANAGEABLE LEARNING FOR EMPLOYED LEARNERS

- Learning can be spread over a longer period, reducing operational disruption.
- Employees can balance work, study and assessments more effectively.
- Supports continuous skills development without significant downtime.
- Enables incremental application of learning in the workplace.

4 EMPLOYMENT TAX INCENTIVE (ETI)

- Qualifying young employees may generate ETI relief against PAYE for up to 24 months (subject to ETI eligibility requirements).
- Applicable to learners between 18 and 29 years of age (no age limit in Special Economic Zones).
- Remuneration must be within the prescribed ETI bands and comply with the National Minimum Wage.

5 SETA MANDATORY GRANT

- Employers may recover 20% of their Skills Development Levy (SDL) contributions through the annual WSP/ATR process (subject to SETA requirements).
- Calculated on the employer's SDL contributions and not on the training fee. Both accredited and non-accredited training can be reported in the ATR.

6 SECTION 12H TAX ALLOWANCE

- Additional deduction from taxable income for qualifying registered learnerships.
- For non-disabled learners (NQF 1–6): **R160,000** per learner over 24 months (R80,000 annual allowance + R80,000 completion allowance).
- For learners with disabilities: **R240,000** per learner over 24 months (R120,000 annual allowance + R120,000 completion allowance).
- Represents a tax saving (not a cash rebate) – e.g. approximately **R43,200** at a 27% corporate tax rate for a R160,000 deduction.

7 B-BBEE SKILLS DEVELOPMENT POINTS

- Learnership expenditure, learner remuneration and other qualifying costs may contribute to the Skills Development scorecard.
- A 24-month programme allows for a sustained investment and improved measurement, which can enhance B-BBEE recognition (subject to the applicable codes and verification rules).

8 EMPLOYMENT EQUITY (EE) & INCLUSION

- Supports the implementation of the company's Employment Equity Plan.
- Creates opportunities for designated groups (e.g. black people, women, youth and people with disabilities).
- Helps to improve workforce diversity and representation.
- Contributes to compliance with EE regulations and sectoral targets.

9 RETENTION, SUCCESSION PLANNING & BUSINESS CONTINUITY

- Develops a pipeline of skilled internal candidates for future roles.
- Supports succession planning and reduces reliance on external recruitment.
- Increases employee engagement and loyalty, particularly for designated groups and young talent.
- Strengthens organisational knowledge and critical skills for long-term business continuity.

10 IMPROVED PRODUCTIVITY & RETURN ON INVESTMENT

- Workplace projects and applied learning create real business value.
- Learners contribute to operational deliverables while learning.
- Results in a higher return on investment through improved performance and capability.

11 REDUCED IMPLEMENTATION RISK

- More time for remediation, learner support and assessment preparation.
- Improves completion rates and the overall success of the programme.
- Reduces the risk of non-completion and maximises the value of the investment.

12 ALIGNMENT WITH SECTOR SKILLS NEEDS

- Supports scarcity and critical skills development.
- Aligns with sector skills plans and national priorities.
- Helps to future-proof the organisation through a more skilled, adaptable and resilient workforce.

LET'S UNLOCK POTENTIAL TOGETHER

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