

Farm Employer Compliance Pack (2026)

Worker Requirements & Documents

Updated for 2026 • Last checked: 21 January 2026

Use this as a quick, farmer-friendly guide to the minimum legal basics for employing farm workers in Namibia. It is not legal advice - when in doubt, check the official Acts and speak to a labour practitioner.

1. The 2026 must-know numbers (quick view)

Item	Minimum requirement (Namibia)
Minimum wage for agricultural workers	N\$14.00 per hour from 1 January 2026 (national minimum wage phased increase for agriculture).
Overtime limits	Only by agreement; max 10 hours per week and max 3 hours per day.
Overtime pay	At least 1.5x hourly basic wage (double in certain Sunday/public holiday overtime situations).
Meal interval	If work is continuous for more than 5 hours: at least 1 hour (may be reduced to 30 minutes if the employee agrees and the Permanent Secretary is notified).
Weekly rest	At least 36 consecutive hours of rest per week.
Annual leave	At least 4 consecutive weeks per leave cycle (e.g., 24 working days for a 6-day week; 20 for a 5-day week).

2. The employer compliance checklist

If you only do one thing: build an employee file for every worker and keep it updated.

A) Before the worker starts (hire + setup)

- Identify the worker: copy of Namibian ID card OR passport (and valid work authorisation if not Namibian).
- Written employment agreement: job title, duties, start date, wage rate, pay day, hours, overtime rules, leave, termination notice, housing/benefits if provided.
- Register as an employer for PAYE with NamRA (so you can deduct and pay employee tax correctly).
- Register as an employer with the Social Security Commission (SSC) for the relevant funds.

B) Every pay day (pay + proof)

- Pay wages on the agreed pay day (cash, bank transfer, or agreed method).
- Give a pay slip / wage statement with the required particulars (hours, overtime, deductions, nett pay).
- Keep a simple payroll record: hours worked, overtime, leave taken, deductions, proof of payment.

C) Ongoing (records + inspections)

- Keep leave records (annual leave, sick leave, compassionate leave, maternity leave).
- Track Sunday/public holiday work and pay correctly.
- If you provide goods/food as part of wages (in-kind): do not exceed the allowed limit and record how value is calculated.
- Keep disciplinary warnings and incident reports (if any) in the employee file.

3. The employee file (documents to keep on hand)

Farm inspections go smoother when your paperwork is tidy. Here is the practical file list:

Employee identity & right to work

- Copy of ID / passport.
- If not Namibian: valid work permit/visa authorising employment in Namibia (and keep a copy).

Employment & pay documents

- Signed written employment agreement (or written statement of key terms).
- Wage rate and pay schedule (hourly/daily/weekly/monthly).
- Pay slips/wage statements for each pay period.
- Proof of payment (bank transfer proof or signed cash receipt record).
- Record of any deductions (only lawful/authorised deductions).

Tax & social security

- Employer registration details for NamRA (PAYE) and monthly PAYE payment confirmations.
- Employee tax details (where applicable) and annual tax certificate issued to employee (PAYE 5).
- SSC employer registration and employee registration records (and good standing certificates if used).

4. Pay slips: what must be on them (the essentials)

Namibia requires a written statement of particulars to accompany payment of monetary remuneration. In plain language: give a payslip and keep a copy.

A payslip should include (minimum practical list):

- Employer name and employee name/ID.
- Pay period (dates) and pay date.
- Ordinary hours worked and rate.
- Overtime hours (if any) and rate/premium.
- Sunday/public holiday hours (if any) and rate/premium.
- Any night work premium (if applicable).
- Gross pay, each deduction (with reason), and nett pay.
- Leave taken in the period (if any).

5. Working time & leave basics (quick rules)

The Labour Act sets minimum protections.

Overtime

- Only by agreement.
- Max 10 hours overtime per week and max 3 hours per day (unless an official exception applies).
- Overtime pay: at least 1.5x hourly basic wage.

Sundays & public holidays (common on farms)

- Work on Sundays and public holidays is regulated - farms can be an allowed category, but pay rules still apply.
- Sunday work is generally paid at double hourly basic wage, with a limited alternative: 1.5x if time off is granted in the next week and the employee agrees.
- Public holiday pay depends on whether it falls on an ordinary work day and whether the employee works that day.

Annual leave (minimum)

- At least 4 consecutive weeks per leave cycle.
- Typical calculation: 24 working days for a 6-day week; 20 working days for a 5-day week.
- A public holiday falling during annual leave on an ordinary work day adds an extra paid leave day.

6. Common farm pitfalls (avoid these)

- No written agreement - this creates disputes and inspection problems.
- Paying cash with no payslip/record - this looks bad fast.
- Unexplained deductions - deductions must be lawful/authorised and recorded.
- Housing/food counted as wages without proper valuation - and paying too much in-kind.
- Overtime and Sunday work not recorded - farmers often lose money here because they cannot prove what was agreed.

Sources (official)

- National Minimum Wage Order for agricultural workers (phased increase): NamibLII record of GN 218 of 2024 (shows N\$14.00 per hour from 1 Jan 2026).
- Labour Act, 2007 (Act No. 11 of 2007): Basic Conditions of Employment (overtime, rest periods, Sundays/public holidays, leave).
- Labour General Regulations (Government Gazette 31 Oct 2008): written statement of particulars/payslip content + employer records.
- NamRA - Employer's Tax Obligations (PAYE): employer registration and monthly submission/payment rules.
- Social Security Commission (SSC): employer registration forms and guidance.

Prepared for AgriPulse Africa. Keep this PDF on your phone, and keep the documents in a folder on the farm office desk. Future-you will thank you.