Welmac Wage Report – April 2022

1. Introduction

This report elaborates on labour market characteristics and wage development in South Africa, reflects on a minimum wage vs living wage gap for Limpopo province and indicates how Welmac is planning to address this gap.

2. Employment, wages and social benefits in South Africa

2.1 Employment and general wage development

Up to 2019 minimum wages in South Africa were set per sector by the Department of Labour. From 2019 onwards a National Minimum Wage (NMW) was introduced, with different minimum wages for the agricultural sector and domestic work. From 1 March 2021 onward, the National Minimum wage also covers farm workers in the agricultural sector.

The table below is an overview of South Africa's minimum wage development for the agricultural sector.

Year	Minimum wage agricultural sector	Increase	
2013	R 2274 p.m.		
2014	R 2420 p.m.	6.4%	
2015	R 2606 p.m.	7.7%	
2016	R 2779 p.m.	6.6%	
2017	R 3001 p.m.	8.0%	
2018	R 3169 p.m.	5.6%	
1-2019	R 18 per hour	10.7%	National Minimum wage of R 20 per hour; R 18 per hour for farm workers.
3-2020	R 18.68 per hour	3.8%	National Minimum wage of R 20.76 per hour. Z 18.68 per hour for farm workers.
2-2021	R 21.69 per hour	16.1%	National Minimum wage of R 21.69 per hour for all employees.
3-2022	R 23.19 per hour	6.9%	National Minimum wage of R 23.19 per hour for all employees.

Please note that the actual number of working days, public holidays and weekend days can differ per month. Normally, there are between 20-23 pay days a month (x 9 hours a day). E.g. a month with 22 pay days would translate to a gross wage of approx. R 4,592 from March 2022.

General information on South African wages and how wages are set can be found in the report: The Impact of the National Minimum Wage in South Africa: Early Quantitative Evidence - A Report for the National Minimum Wage Commission - Haroon Bhorat, Adaiah Lilenstein and Ben Stanwix - November 2020 - https://bit.ly/3DkcTgu

This report points out that the NMW is set relatively high compared to actual median wages in South Africa. Levels of non-compliance with pre-existing sectoral minimum wages have always been high. Especially in more informal sectors like the agricultural sector and partly caused by pay per piece/kg practices. 2018 figures show that 65% of wage earners in the agricultural sector earned below the NMW.

Unemployment levels in Limpopo province, where Welmac is situated, are high. Especially in the wake of the Covid pandemic. According to the latest SA government report¹ the official unemployment rate in Limpopo province was 33,9% in the Oct-Dec 2021 period. The expanded unemployment rate for Limpopo province, which also includes discouraged job seekers, for the same period was 52,8%.

Average inflation in the 2015-2021 period was 4%².

2.2 Social security grants

Citizens, including Welmac employees, might be entitled to monthly social grants according to their personal situation like income, age, marital status, and other characteristics. There are several different types of social grant as shown below and grant amounts are set from year to year.

Type of Grant	Amount per 1 April 2022
Older Persons (60 – 74 yrs)	R 1985
Older Persons (75+ yrs)	R 2005
Veterans	R 2005
Disability	R 1985
Care Dependency	R 1985
Foster Child	R 1070
Child Support	R 480
Grant-in-Aid	R 460
Covid-19 Social relief grant	R 350

A common grant for Welmac employees is the child support grant. The child support grant is aimed at lower-income households to assist parents with the costs of the basic needs of their child. Parents can apply for children under 18, if they do not earn more than R 55,200 per year (R 4,600 per month) for a single parent or R 110,400 (R 9,200 per month) for a married couple.

In April 2022 the Department of Social Development announced that about 31% of the South African population relies on one or more social grants – which include everything from disability to childcare. However, there are approximately 10 million beneficiaries who currently depend on the monthly R350 special Covid-19 Social Relief of Distress Grant. This increases the number of South Africans who rely on social transfers to about 47%. Data from Bloomberg and Old Mutual showed that the country currently has twice as many welfare beneficiaries as registered taxpayers. The government is now considering the feasibility of introducing a basic income grant in South Africa which is expected to widen the social safety net further³.

¹ Chapter 4, page 18 of the Q4 2021 Labour Force Survey http://www.statssa.gov.za/publications/P0211/P02114thQuarter2021.pdf

² SA inflation update - http://www.statssa.gov.za/?p=15031

³ Business news - https://businesstech.co.za/news/finance/583692/almost-half-of-all-south-africans-are-now-on-grants/

3. Living wage in South Africa - Limpopo

3.1 Introduction

Most countries around the world use minimum wages that are the result of economic reality and negotiations between different parties (e.g., politics, employers, employees). The 'living wage' concept goes beyond minimum wages and reflects a true cost of living.

According to the Universal Declaration of Human Rights, every worker has the right to a "just and favourable remuneration ensuring himself and his family an existence worthy of human dignity". A living wage is a remuneration that is sufficient to afford a decent standard of living for the worker and her or his family in their location and time. Unfortunately, in most countries around the world the minimum wage is not a decent living wage.

What a decent living wage is differs per location, time, and family situation. There are several different methodologies to calculate living wages. In general, a living wage is calculated by first establishing basic but decent cost of living in a specific region, including food, housing, education, healthcare, transportation, clothing, and other essential needs for a family including unexpected events. The total costs for a family are then divided by the typical number of working adults to reflect other wage earners contribution to the family earnings. This value indicates the necessary take home pay for one wage earner, or the net living wage, in a specific region. Finally, this net living wage is adjusted to consider taxes, social contributions, and deductions.

3.2 Wageindicator.org data

In this report Welmac used Wageindicator.org October 2021 Country and regional data for South Africa – Limpopo. More information on the Wageindicator methodology can be found in Annex 1 (calculation method) and in the Wageindicator FAQ online⁴.

Data in some categories is the same for both South Africa and Limpopo. This can be the case when Wageindicator did not have enough region-specific data entries and the category does not differ too much between regional and nationwide costs.

Country statistics

Country	South Africa	
country code	710	
Currency	ZAR	
Income group	C: Upper middle income	
Continent	Africa	
Region	Southern Africa	
Fertility rate	2,4	
Earners per family	1,64	
Province	ZAF Limpopo	
Origin of data	Primary data - region	
National Minimum Wage - per hour	21,69	
Normal weekly working hours in the country	45	
Wage high-skilled - lowest - per month	16.541	
Wage high-skilled - highest - per month	25.916	
Wage medium-skilled - lowest - per month	7.260	
Wage medium-skilled - highest - per month	11.561	
Wage low-skilled - lowest - per month	3.365	
Wage low-skilled - highest - per month	4.750	

Wageindicator.org FAQ https://wageindicator.org/salary/living-wage/faq-living-wage

Estimated Cost of Living in South Africa / Limpopo

	South Africa	ZAF Limpopo
Food cost individual - lowest - per month	813	1.127
Food cost individual - highest - per month	1.059	1.577
Housing cost individual - lowest - per month	4.940	3.080
Housing cost individual - highest - per month	5.930	3.780
Housing cost for a family - lowest - per month	6.480	5.770
Housing cost for a family - highest - per month	7.690	6.220
Transport for one adult - lowest - per month	506	469
Transport for one adult - highest - per month	675	546
Education for one child - lowest - per month	389	389
Education for one child - highest - per month	545	545
Healthcare for one person - lowest - per month	150	150
Healthcare for one person - highest - per month	197	197
Clothing for one person - lowest - per month	162	162
Clothing for one person - highest - per month	226	226
Water for one person - lowest - per month	81	81
Water for one person - highest - per month	81	134
Phone for one person - lowest - per month	74	74
Phone for one person - highest - per month	97	97
Other costs individual - lowest - per month	336	336
Other costs individual - highest - per month	416	416

Estimated Taxes and Social Contributions

	South	ZAF
	Africa	Limpopo
Taxes for one individual - lowest - per month	71	54
Taxes for one individual - highest - per month	411	69
Taxes for a standard family - 2+2 - 1.8 working - lowest - per	477	244
month	177	241
Taxes for a standard family - 2+2 - 1.8 working - highest - per month	655	702
Taxes for a typical family - 2+national fertility rate - national employment rate - lowest - per month	446	534
Taxes for a typical family - 2+national fertility rate - national employment rate - highest - per month	1.005	1.087

Estimated Living Wage

	South	ZAF
	Africa	Limpopo
Living wage individual - lowest - per month	7.130	5.450
Living wage individual - highest - per month	9.150	6.950
Living wage typical family - 2+national fertility rate - national		
employment rate - lowest - per month	9.330	9.800
Living wage typical family - 2+national fertility rate - national		
employment rate - highest - per month	12.300	12.700
Living wage standard family - 2+2 - 1.8 working - lowest - per month	7.900	8.240
Living wage standard family - 2+2 - 1.8 working - highest - per month	10.500	10.700

Standard Family Living Wage indicates the gross monthly income for a full-time equivalent worker at which the total earned family income is sufficient to cover necessary costs. The standard family includes two adults and two children (family 2+2) and a family employment rate of 1.8, which means one adult is a full-time worker and the second adult has a working week of 80% (4 days a week).

The Typical Family is 'typical' for a country. The Typical Family Living Wage accounts for the variation in the household composition and employment conditions in a given country. In this definition a typical family includes two adults, whereas the number of children is derived from the national fertility rate (in SA 2.4). Moreover, in a typical family one adult is assumed to work full-time and the employment rate of the other adult is derived from the national employment rate (in SA 1.64 earner per family).

3.3 Survey farm employees

To be able to compare the Wageindicator data to the local context of the area where our farm is located, we conducted a survey among 15 farm employees of various age and family situation in the December '21 to February '22 period. Farm employees were asked about costs of living like housing, transport, clothing, phone, school/childcare, and groceries for their family situation. Costs of groceries were also checked on the local market and in the supermarket.

To make our own living wage calculation, costs were converted to a 4,4-family situation, 2 adults and 2,4 children in line with the South African birth-rate.

Housing

Rental houses are almost non-existent in rural villages in Limpopo. People usually build and finance their own house.

Land in Limpopo is often communal and assigned by the chief to which one pays a one-time fee for right of use of the land.

The average size of a house in a rural community in Limpopo is approximately 50 m2. With average building material costs of R 1,500 per m2, the average building costs of a house in a rural community are approximately R 75,000.

In terms of labour, people usually tend to build themselves with help from family and relatives. Since people do not adhere to any formal buildings requirements this sometimes leads to dangerous situations.

Building materials are usually funded by family savings but because R 75,000 is a considerable amount people usually don't build in one go, but in periods in which they managed to save some money.

A mortgage to finance building costs of a house is only common if the land is owned and not communal and the worker has a permanent contract, which is rarely the case.

If one has a communal plot, a permanent contract and steady income and savings one might be eligible for a personal loan to finance (parts of the) building costs. Personal loans usually have a maximum of 5 years. Current interest rate is 7,75%. On top of the interest rate, one would pay a premium based on the credit risk rating the bank considers applicable for the lender. This risk premium can be between 0% and 10%.

If one would lend R 75,000 with a 5-year personal loan and would have a yearly interest rate of 12,75% (7,75 + 5), one would pay an average interest of R 797 per month.

For our own living wage calculation, we use R 800 a month. This is far less than the housing costs Wageindicator estimates. According to the FAQ on the Wageindicator website, Wageindicator uses the cost of a privately rented housing as the most realistic available option. The only rental houses available in 'the vicinity' are usually larger more luxurious

houses in provincial towns like Louis Trichardt so this is not a realistic estimate of real housing costs for locals in the vicinity of our farm.

Utilities

When building the house, establishing a connection to the electricity network is common. A connection to water/sewage systems is not common.

Our survey results and estimate for utility costs:

Electricity	R340,00	per month
Water	R21,00	per month
Garbage removal	R20,00	per month
TV+Internet	R131,00	per month
Phone	R38,00	per month

For our own living wage calculation, we use R 510 a month for a family.

Our survey result is an average electricity bill of R 340 a month. Noteworthy is that South Africa is experiencing problems with more and more people in rural areas or large city townships not paying their bills for public services as they usually get away with it without being cut off. This has resulted in a nationwide culture of non-payment by even governments of municipalities leading to the near bankruptcy of large service providers like national energy supplier Eskom⁵.

<u>Transport</u>

One-way Ticket (Local Transport)	R32,40	per day
Monthly Pass (Regular Price)	R306,00	per month

Employees who live close walk to the farm or travel by bike. Others drive together and share the costs. Only some employees who live at a somewhat larger distance to the farm and/or do not possess their own means of transport use local bus/taxi transport (bakkie). This causes a wide variety in transport costs among our employees.

For our own living wage calculation, we use R 400 a month for a family.

Clothing

School clothes - R 750 per child per year	R150,00	per month
Clothes per month (household - on acc)	R1.200,00	per month

Our survey indicates R 1,560 in clothing costs for an average family of 4,4.

Phone Phone

Phone	R38,00	per month

For our own living wage calculation, we use R 75 a month for a family.

⁵ Non payment culture - https://www.dailymaverick.co.za/article/2022-02-14-the-culture-of-non-payment-in-a-dysfunctional-state/

School/childcare

Pre-school (or Kindergarten), Full Day, Private,		
mothly for 1 Child	R20,83	per month
Primary/high School, monthly for 1 Child	R132,78	per month

Public schools in rural areas are in general free of charge but school require additional fees for extracurricular activities, support for teacher training, etc. School/childcare costs can differ substantially per family dependent on the number and age of the children or the level of education. For our own living wage calculation, we use a family with 2,4 children in primary/high school age, which adds up to approximately R 320 per month.

Food

We surveyed prices for a typical Limpopo food basket.

			Amount
	Price per	Amount used per	spent per
Item	item	month	month
Milk (regular), (1 litre)	R14,50	R8,00	R119,88
Loaf of Fresh White Bead (500g)	R12,74	R11,20	R142,78
Rice (white), (1kg)	R22,90	R3,80	R89,00
Eggs (regular) (12)	R30,90	R2,00	R61,80
Local Cheese (1kg)	R30,32	R0,40	R30,32
Apples (2kg)	R20,80	R1,20	R28,00
Banana (bundle)	R23,00	R1,40	R33,00
Oranges (1kg)	R20,00	R0,60	R20,00
Onion (1kg)	R38,51	R1,60	R48,03
Lettuce (1 head)	R9,64	R1,40	R22,54
Cold drink	R21,10	R4,60	R96,40
Juice 2L	R25,00	R3,00	R77,00
Tonic 1L	R11,20	R3,20	R45,60
Beef	R200,00	R1,40	R320,00
Chicken (whole)	R73,00	R11,00	R817,00
Spinach (per bundle)	R9,00	R3,20	R36,00
Potato (10kg)	R67,00	R1,00	R67,00
Tomato (5kg)	R48,00	R1,40	R70,00
Tin food - fish	R23,60	R16,80	R413,00
Tin food - beans	R9,80	R19,40	R179,64
Tin food - bully beef	R8,60	R1,40	R28,00
Washing powder 2kg	R57,00	R1,40	R81,00
Green bar	R10,20	R1,60	R19,80
Jik	R10,80	R0,60	R10,80
Domestos	R20,00	R0,80	R20,00
Stay soft	R46,00	R0,80	R46,00
Snacks - koekies	R41,80	R2,60	R66,40
Snacks - chips	R25,80	R4,00	R78,00
Snacks - chocolates	R42,80	R1,20	R53,20
Chocolates loose	R7,10	R2,60	R21,50
Snacks - peanuts	R7,90	R3,20	R26,50
Total of average amount spent on food per month			R3.168,19

For our own living wage calculation, we use an amount of R 3,200 a month for a family.

Healthcare

Healthcare costs are usually free of charge for consults, medical treatments or medicine provided by government hospitals or clinics.

Other costs and taxes

Since 'Other costs' is not clearly defined by Wageindicator we cannot question it in our own survey. For our own living wage calculation, we use an amount of R 700 a month (2 adults x R350) for a family.

For individuals there is a national income tax threshold of R 87,300 a year. With a minimum wage of approx. R 50,000 a year this means that a large part of the South African population does not pay any income tax. The only taxes people pay might be related to municipality or social security. For our own living wage calculation, we use an amount of R 150 a month for a family.

3.4 Living wage calculation farm employees

Based on our survey we made our own living wage estimate for an average family of 4,4-2 adults and 2,4 children, who lives in the vicinity of our farm.

Housing	R 800
Utilities	R 510
Transport	R 400
Clothing	R 1560
Phone (2 adults x R 38)	R 75
School costs children	R 320
Healthcare	R 0
Food/groceries	R 3200
Other costs (2 adults x R350)	R 700
Taxes	R 150
Child support (2,4 x R 480)	R 1150 -/-
Total	R 6565

Our estimate of R 6,565 a month is less than Wageindicator's low range estimate for a standard family (2+2, 1.8 working) which is R 8,240 a month.

If a family would be dependent on 1 income, than it's save to conclude that the current minimum wage is not a living wage. If both parents work full time and both earn a minimum wage the situation changes but this is often very personal and family dependent.

When researching family income among our employees most people mentioned that normally both parents 'work', but this does not necessarily mean a formal job with a contract. Often 1 of the parents has a more informal job, like selling fruit/vegetables.

Wageindicator uses 1,8 parents working for a standard family and 1,64 parent working for a typical family. With a minimum wage of approx. R 4,592 per month this would translate in a family income of R 7,506 for a standard family or R 6,840 for a typical family. We consider such family incomes on the high side for our region.

How our calculation translate to a reasonable living wage for one of our employees is subjective and debatable and will also change from time to time depending on personal situation of the employee, inflation, developments at the cost of living side, developments regarding the NMW and social grants, etc. Nevertheless, Welmac strives to do better than

only paying the NMW because we want to make a difference and be a positive example for the region in which we operate. In chapter 4 we elaborate on how we want to move forward.

Other family income / finance information which does not influence the living wage but is still worth mentioning:

- South Africans live on a day-to-day basis and in general do not plan ahead financially or save up for large expenses.
- It's quite common in South Africa to buy things on credit. A lot of retail outlets offer this possibility. Even for smaller, regular expenses like clothes. Usually, one has to show an ID and 3 bank statements. Credit usually needs to be paid back in 3 6 months at an interest rate of 3,5-4% per 3 months. As there is no central debt register this can easily lead to credit entrapment.
- Alcohol consumption is a nationwide problem, especially among males⁶. It is not uncommon that a considerable share of family income is spend on alcohol in the weekend after payday.

⁶ International Society of Substance Use Professionals - https://www.issup.net/knowledge-share/publications/2021-02/demand-alcohol-south-africa-during-national-lockdown

4. Conclusion and the way forward at Welmac

Welmac wants to make a gradual transition from paying minimum wage to living wage.

Currently Welmac pays minimum wages according to the March 2022 National Minimum Wage standard. Welmac's April 2022 Payroll can be found in Annex 2. To start the transition, we would like to provide additional non-cash benefits to our employees.

Welmac wants to combine macadamia farming with a more regenerative agricultural approach. This provides opportunities to grow staple food/vegetables between young orchard tree row, develop hectares of farmland adjacent to macadamia orchards and grow food in an agroforestry set up in land that's not suitable for macadamia orchards.

We also aim to set up a worker's council to give employees responsibility to organize such cultivation, processing and harvest themselves it (in consultation and with help from Welmac).

Furthermore, we want to increase our number of beehives significantly. For Welmac, we focus on improved pollination/yield and biodiversity. The honey would also be a nice and nutritious giveaway to employees.

Other ideas

Some ideas still need time to research need/demand among employees and practical implications of implementing these ideas.

A. Encourage home growing and entrepreneurial skills

A reasonable amount of our employees have small home plots around their house where they grow various crops. We want to make trees from our nursery available to employees at cost price and/or provide employees with free trees as a non-cash end of year bonus and help employees to develop entrepreneurial skills to sell their own produce.

B. English courses

Most of our employees speak English and either Venda or Tsonga depending on their origin. English is the main language on the farm and although most employees have a fair command of verbally spoken English, reading and writing is problematic. English courses will increase their reading and writing skills.

C. Medical consulting

We consider to invite a nurse at the farm for periodic medical consulting/checkups.

D. Worker's fund

At the moment Welmac is not yet profitable. In the future we consider setting up a 'worker's fund'. Each year a certain percentage/amount of the profit of Welmac PTY will be allocated to this fund. Our employees can collectively decide on what initiatives the money is spent on.



How are WageIndicator Living Wages calculated

Prices in the country (per month):

- Food for one person (daily intake: 2100 Kcal)

- Housing for one person (one-bedroom apartment)

- Housing for a family (two-bedroom apartment)

- Healthcare for one person

- Transport for one adult

- Education for one child

- Clothing and water for one person

- Phone expenses for an adult

- Fertility rate (average of 2015-2019 World Bank data)

- Earners per family (average of 2016-2020 World Bank data)

- Tax per worker (on the basis of rates per income level, includes social contributions)

information

Family

Types

Country-specific

WageIndicator

Cost of Living Survey

Individual

One person working 100% of the national working time

Standard Family

Typical Family



Two adults and two children (Fertility rate: 2). One of the adults works 100% of the national working time, the other works 80% of the national working time (Earners per family: 1.8)

Two adults and as many children as indicated in the national Fertility rate. The percentage of working time worked by each adult in the family is indicated in the national Earners per family information.

Formulas to calculate the basic cost of living for different family types (includes 5% extra costs) CLI (Basic Cost of Living for one individual) = (Food for one person + Housing for one person + Healthcare for one person + Transport for one adult + Clothing for one person + Water for one person + Phone for one adult) * 1.05 Other costs

CLSF (Basic Cost of Living for a standard family) = [(4 * Food for one person) + Housing for a family + <math>(4 * Healthcare for one person) + (2 * Transport for one adult) + (2 * Education for one child) + <math>((4 * Clothing for one person) + (4 * Water for one person) + (2 * Phone for one adult)] * 1.05 Other costs

CLTF (Basic Cost of Living for a typical family) = $\{[(2*Food\ for\ one\ person) + (Fertility\ rate*Food\ for\ one\ person)] + Housing\ for\ a\ family + <math>[(2*Healthcare\ for\ one\ person) + (Fertility\ rate*Healthcare\ for\ one\ person)] + (2*Transport\ for\ one\ adult) + (Fertility\ rate*Education\ for\ one\ child) + <math>[(2*Clothing\ for\ one\ person) + (Fertility\ rate*Clothing\ for\ one\ person)] + (2*Phone\ for\ one\ adult)\} * 1.05\ Other\ costs$

Formulas to calculate the Gross Living Wage for different family types (includes taxes) <u>Gross Living Wage for one individual</u> = CLI + Tax for one worker

Gross Living Wage for a standard family = (CLSF / 1.8) + Tax for one worker

<u>Gross Living Wage for a typical family</u> = (CLTF / Earners per family) + Tax for one worker

Examples:

Country pages: Ethiopia, Indonesia, Italy, Kazakhstan

Annex 2 Welmac April 2022 Payroll

- Because of privacy regulations personal information, like names, is removed.
- South African companies do not need to adhere to calendar months. For instance, Welmac's pay roll reflects the period between the 28th of a month and the 27th of next month.

Nursery permanent

Emp No	Emp Name	Batch Date	Hourly Rate	Total Hours	Gross Earnings	Deductions	Employers	Net Earnings
399		27-apr-22	23,19	206,93	4,798.78	179,09	95,98	4,619.69
401		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
420		27-apr-22	23,19	198,00	4,591.62	407,02	91,84	4,184.60
421		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
422		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
436		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
600		27-apr-22	23,19	205,00	6,253.95	62,54	125,08	6,191.41
601		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
602		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
604		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
605		27-apr-22	23,19	216,00	5,009.04	411,19	100,18	4,597.85
606		27-apr-22	23,19	207,00	4,800.33	228,55	96,00	4,571.78
607		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
608		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
609		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
610		27-apr-22	23,19	213,20	5,538.99	281,94	110,78	5,257.05
611		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
612		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
613		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
614		27-apr-22	23,19	211,73	6,464.98	291,20	129,30	6,173.78
615		27-apr-22	23,19	198,00	4,591.62	226,47	91,84	4,365.15
616		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
617		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
618		27-apr-22	23,19	207,00	4,800.33	228,55	96,00	4,571.78
620		27-apr-22	23,19	207,00	4,800.33	228,55	96,00	4,571.78
621		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
622		27-apr-22	23,19	206,68	4,792.99	113,48	95,86	4,679.51
623		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23

Farm permanent

rann þ	<u>ermanent</u>	<u>.</u>						
Emp No	Emp Name	Batch Date	Hourly Rate	Total Hours	Gross Earnings	Deductions	Employers	Net Earnings
1		27-apr-22	23,19	248,43	13,559.65	373,65	271,20	13,186.00
2		27-apr-22	23,19	248,63	7,790.28	1,143.45	155,80	6,646.83
3		27-apr-22	23,19	252,50	6,487.39	425,97	129,74	6,061.42
4		27-apr-22	23,19	252,48	6,486.82	245,42	129,74	6,241.40
5		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
6		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
7		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
10		27-apr-22	23,19	232,60	7,211.70	72,12	144,24	7,139.58
11		27-apr-22	23,19	207,00	4,800.33	274,55	96,00	4,525.78
12		27-apr-22	23,19	253,25	6,513.48	65,13	130,26	6,448.35
15		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
18		27-apr-22	23,19	252,43	6,485.08	245,40	129,70	
19		27-apr-22	23,19	252,47	6,486.23	425,96	129,72	6,060.27
20		27-apr-22	23,19	265,52	14,086.05	407,66	281,72	13,678.39
21		27-apr-22	23,19	265,58		69,63	139,26	
22		27-apr-22	23,19	207,00	4,800.33	113,55	96,00	4,686.78
23		27-apr-22	23,19		4,800.33	48,00	96,00	
24		27-apr-22 27-apr-22	23,19	207,00	7,300.33	138,55	146,00	7,161.78
				207,00	5,100.33			
25		27-apr-22	23,19			51,00	102,00	5,049.33
26		27-apr-22	23,19		6,043.83	60,44	120,88	
29		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
30		27-apr-22	23,19	208,03	6,136.27	126,91	122,72	6,009.36
31		27-apr-22	23,19	252,47	6,486.24	245,41	129,72	
33		27-apr-22	23,19	207,00	5,800.33	189,10	116,00	5,611.23
34		27-apr-22	23,19		4,836.27	113,91	96,72	4,722.36
35		27-apr-22	23,19	,	4,800.33	179,10	96,00	
36		27-apr-22	23,19	198,52	13,103.60	397,84	262,08	
50		27-apr-22	23,19	225,50		185,54	108,88	5,258.31
51		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
52		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
140		27-apr-22	23,19	253,27	6,514.06	245,69	130,28	6,268.37
152		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
158		27-apr-22	23,19	208,03	4,836.27	48,36	96,72	4,787.91
161		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
180		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
306		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
313		27-apr-22	23,19	207,00	4,800.33	409,10	96,00	4,391.23
314		27-apr-22	23,19	54,00	1,252.26	12,52	25,04	
321		27-apr-22	23,19		5,342.97	233,98	106,86	-
322		27-apr-22	23,19	207,00	4,800.33	113,55	96,00	
323		27-apr-22	23,19		4,836.27	113,91	96,72	4,722.36
324		27-apr-22	23,19		5,388.78	184,99		5,203.79
326		27-apr-22			4,800.33	48,00		4,752.33
330		27-apr-22	23,19		4,800.33	48,00	96,00	
336		27-apr-22	23,19	205,03	4,766.70	113,22	95,34	
347		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
357		27-apr-22 27-apr-22	23,19		4,800.33	48,00	96,00	4,752.33
381		27-apr-22 27-apr-22	23,19	253,32	6,515.80	245,71	130,32	
383		27-apr-22 27-apr-22	23,19	189,00	4,591.62	407,02	91,84	
		27-apr-22 27-apr-22	23,19	207,00	4,800.33		96,00	4,752.33
386			· ·			48,00		,
387		27-apr-22	23,19	207,00	4,800.33	228,55	96,00	4,571.78
388		27-apr-22	23,19	253,25	6,513.48	65,13	130,26	6,448.35
389		27-apr-22	23,19	208,05	4,836.85	179,47	96,74	4,657.38
406		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
408		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
410		27-apr-22	23,19	216,00	5,009.04	230,64	100,18	4,778.40
414		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
432		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
443		27-apr-22	23,19	219,13	5,264.13	183,74	105,28	
444		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
451		27-apr-22	23,19	213,43	5,044.98	181,55	100,90	4,863.43
453		27-apr-22	23,19	206,98	4,799.94	179,10	96,00	4,620.84
472		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
475		27-apr-22	23,19	207,00	4,800.33	179,10	96,00	4,621.23
476		27-apr-22	23,19	208,03	4,836.27	179,46	96,72	4,656.81
478		27-apr-22	23,19		4,800.33	179,10	96,00	4,621.23
481		27-apr-22	23,19		4,800.33	179,10	96,00	4,621.23
482		27-apr-22	23,19	•	4,800.33	179,10	96,00	
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Seasonal/temporary

Emp No	Emp Name	Batch Date	Hourly Rate	Total Hours	Gross Earnings	Deductions	Employers	Net Earnings
316	-mp Name	27-apr-22	23,19	81,00	1,878.39	18,78	37,56	1,859.61
337		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	
340		27-apr-22	23,19	117,00	2,713.23	27,13	54,26	
341		27-apr-22	23,19	117,00	2,713.23	27,13	54,26	,
342		27-apr-22	23,19	117,00	2,713.23	27,13	54,26	
343		27-apr-22	23,19	117,00	2,713.23	27,13	54,26	
344		27-apr-22	23,19	117,00		27,13	54,26	
345		27-apr-22	23,19	117,00		27,13	54,26	
346		27-apr-22	23,19	117,00		27,13	54,26	
348		27-apr-22	23,19	207,00		48,00	96,00	
349		27-apr-22	23,19		4,800.33	48,00	96,00	
350		27-apr-22	23,19	207,00		48,00	96,00	
351		27-apr-22	23,19	207,00		48,00	96,00	
352		27-apr-22	23,19	207,00		48,00	96,00	·
353		27-apr-22	23,19	153,00	3,548.07	35,48	70,96	
354		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	
355		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	
356		27-apr-22	23,19	198,00	4,591.62	45,92	91,84	
362		27-apr-22 27-apr-22	23,19	198,00	4,591.62	45,92	91,84	
370		27-apr-22 27-apr-22	23,19	198,00		45,92	91,84	
379		27-apr-22	23,19	11,12	257,87	2,58	5,16	
382		27-apr-22	23,19	207,00	,	48,00	96,00	
384		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	·
385			23,19	117,00		27,13	54,26	
397		27-apr-22		207,00			96,00	
415		27-apr-22	23,19 23,19	207,00	4,800.33	48,00 48,00	96,00	
		27-apr-22		·		•		
429 431		27-apr-22	23,19	117,00	2,713.23	27,13	54,26	
433		27-apr-22 27-apr-22	23,19 23,19	207,00 207,00	4,800.33 4,800.33	48,00 48,00	96,00 96,00	
453						,	96,00	
454		27-apr-22	23,19 23,19	207,00	4,800.33 4,800.33	48,00 48,00	96,00	
454		27-apr-22		207,00	•	,		•
-		27-apr-22	23,19	108,00	2,504.52	25,05	50,10	
458		27-apr-22	23,19	207,00		48,00	96,00	
459		27-apr-22	23,19	117,00		27,13	54,26	
465		27-apr-22	23,19	207,00		48,00	96,00	
466		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	· ·
484 485		27-apr-22	23,19		4,800.33	48,00	96,00	
		27-apr-22	23,19		4,800.33	48,00		4,752.33
486		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
487		27-apr-22	23,19	198,00	4,591.62	45,92	91,84	4,545.70
488		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
489		27-apr-22	23,19	198,00	4,591.62	45,92	91,84	4,545.70
490		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
491		27-apr-22	23,19	198,00	4,591.62	45,92	91,84	4,545.70
492		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
493		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
494		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
495		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
496		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
497		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33
498		27-apr-22	23,19	198,00	4,591.62	45,92	91,84	4,545.70
499		27-apr-22	23,19	207,00	4,800.33	48,00	96,00	4,752.33