

# *HR Quarterly*

**July 2012**

*A quarterly journal  
published by PwC South  
Africa providing  
informed commentary  
on current developments  
in the Reward arena  
both locally and  
internationally.*



**pwc**

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## **Talent wins games, but teamwork and intelligence wins championships – *Michael Jordan***

In 1997 McKinsey coined the phrase “war for talent” and predicted that it would persist for at least two decades – the prediction seems to be coming true and will probably continue for many years to come.

In a down-turned economy one would think that the war for talent has diminished quite substantially as employers can literally pick and choose from the workforce pool that has become available due to the economic climate. It is interesting that the focus of employers is now not only on talented and skilled employees but they are searching for the high performing team players to maximise their return on human capital.

We believe that organisations must start preparing for the new wave of war for talent. Talent management strategies including sophisticated recruiting, powerful on boarding, retention, exciting development opportunities and leadership development programmes will ensure that replacement of lost talent can happen quickly and seamlessly. This will assist employers to manage the impact on the business, both from a customer or client perspective as well as the bottom line more effectively.

The full employee value proposition with a focus on the Total Reward statement remains a critical element in the attraction and retention of key talent.

We trust that you will be prepared to fight the war for talent and that your organisation will be an employer of choice in 2012.

### ***The PwC Reward Team***

## ***PwC HRS News***

*At PwC we foster an environment of growth and development as it is one of the key elements of staff retention.*

We are pleased to advise that Johlene van der Linde and Gary Seath from the REMchannel® Research team have joined the Reward Consulting team under the leadership of Martin Hopkins. We would like to assure our Research clients that their responsibilities have been handed over to very competent staff members within the Research team.

We also have new additions to the respective teams who will be servicing our clients in various disciplines. They are:

Christelle Brunette (Research)  
Bilal Bhamjee (Reward Consulting)  
Liesl Baumeister (Reward Consulting)

**We have also established an *Employment Law Consultancy* offering employment law services to our clients as part of our virtual HRS Legal Services. The services include:**

- Employment contracts – We draft specimen employment agreements and restraint of trade agreements, review employment contracts to check compliance with requirements in terms of legislation, and advise on disputes concerning the terms of an employment contract.
- Employment law policies – We draft, review and advise on employment law policies.
- General compliance – We draft summaries of labour legislation applicable to a particular client, review and identify non-compliance with labour laws, and advise on the labour laws that need to be complied with in the SA context.
- Opinions on employment law matters – We provide client specific opinions tailored to their particular circumstances.
- Dispute resolution assistance – We provide guidance on dispute resolution procedures and requirements in terms of legislation.
- Training to clients' in-house HR personnel – We provide training sessions created according to a client's particular needs.

**For further information please contact Candice Aletter on 011 797-4329 or [candice.letter@za.pwc.com](mailto:candice.letter@za.pwc.com).**

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## PwC Remchannel Surveys

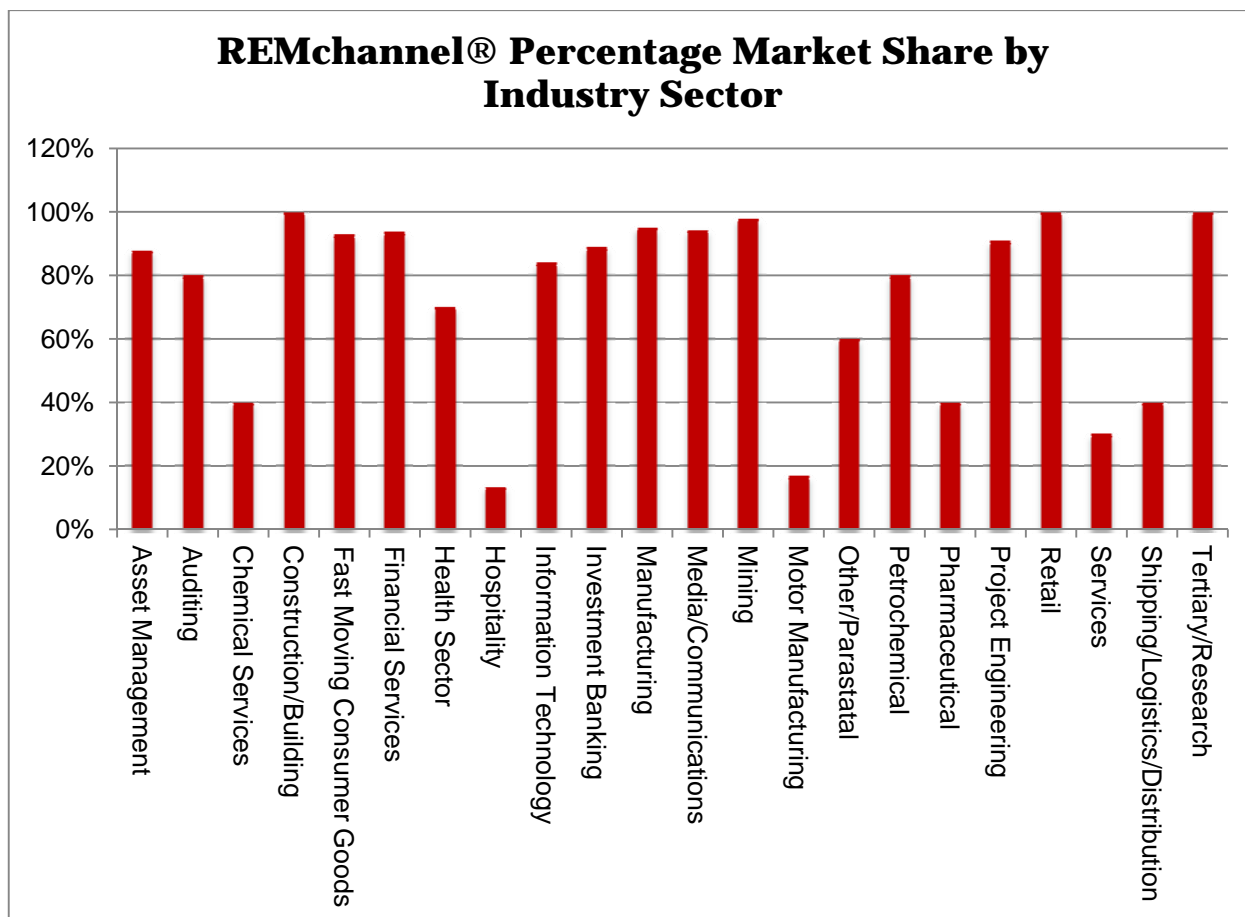
### ***Welcome aboard: new REMchannel® participants***

*PwC continues to strive to provide our clients with the highest quality of information which forms a crucial element in the reward decision-making process.*

We would like to extend a warm welcome to the following companies who have joined our list of discerning Southern Africa survey participants since April 2012.

- |   |  |
|---|--|
| • Adcock Ingram                                 | • Motor Vehicle Accident Fund of Namibia   |
| • Alexander Forbes - Asset Management           | • Mutual & Federal Insurance Namibia       |
| • ATIO  | • Namibia Institute of Pathology           |
| • BESTMED Medical Scheme                        | • National Housing Enterprise (Namibia)    |
| • Brandcorp (Pty) Ltd                           | • Paarl Media                              |
| • Elizabeth Arden                               | • Provantage (Pty) Ltd                     |
| • EMSS Trust                                    | • Rare Earth Extraction Company Ltd        |
| • EnviroServ Waste Management                   | • Rio Tinto - Project Engineering          |
| • Erongo Regional Electricity Company (Namibia) | • Roads Contractor Company Ltd (Namibia)   |
| • Eskort Limited                                | • Tharisa Minerals (Pty) Ltd               |
| • Ethos Private Equity (Pty) Ltd                | • Tourvest Holdings (Pty) Ltd              |
| • Grindrod (Botswana)                           | • Transaction Capital Ltd                  |
| • Grindrod (South Africa)                       | • Tshipi é Ntle Manganese Mining (Pty) Ltd |
| • Grindrod (Swaziland)                          | • Ububele Holdings Ltd                     |
| • Letseng Diamonds (Namibia)                    | • Vision OSS (Pty) Ltd                     |
| • Medscheme (Swaziland)                         | • WBHO Construction Company (Pty) Ltd      |

Our survey client base now exceeds 450 of the top organisations in South Africa with a total database sample of more than 900 000 data points. The current REMchannel market share by industry is illustrated graphically below.



***If you would like to obtain an updated client and Key Account Manager list please contact Margie Manners at +27 11 468 2639.***

***You can also extract the participant list from the PwC Remchannel system if you subscribe to the on line survey.***

## 2012 Executive Director Reward Trends

*Given the failure of the market to recover at the pace anticipated, it is not surprising that the key challenge facing companies is to budget for low base pay increases, whilst remaining competitive in the market to retain and motivate key employees.*

2012 is the fourth year in which PwC has researched and published the general market practices and trends for executive directors in South Africa. PwC has established itself as a leader on executive reward services and thought leadership publications. The executive directors' report is our way of giving back to a broad South African audience. Of course this report will be of interest to the population of executive directors and prescribed officers, but it is equally relevant for company secretaries, members of remuneration committees, investors, shareholders, academics, the wider employee base and any other indirect stakeholders in South African companies.

Compared to the past we have seen shareholders and institutional investors becoming more vocal than ever regarding perceived excessive payments to executive directors. The report was compiled using remuneration information from 373 entities listed on the JSE and contains benchmarks for the median total guaranteed pay at CEO, CFO and executive director level. In addition we have dealt with the main market trends in the remuneration arena – both locally and internationally.



### Key findings of the report

- Actual short term incentive (“STI”) payments to CEO’s of the largest South African companies have increased considerably from last year. As best practice STI is designed to be a factor of financial outperformance this is an indication that high growth was delivered in certain sectors the past year.
- Guaranteed pay increases for executives was approached with caution the past year and mirrored the general average total guaranteed pay (“TGP”) increase for wider based employees. It is not anticipated that 2013 increases will significantly exceed inflation. Higher guaranteed pay

increases will largely depend on whether markets on the whole grow substantially in the next 12 months.

- Both in terms of institutional investor/shareholder feedback and best practice design of STIs we found that deferral of a portion of STI into shares creates a strong incentive for executives to ensure continued organisational performance. In contrast with this, a recent study conducted by PwC globally (Making executive pay work - The psychology of incentives: 2012) indicates that generally executives are risk averse in their thinking and deferred remuneration is discounted considerably. It is therefore possible to pay executives less, if structured correctly.



- Bonus capping is a concept which is being discussed at length globally (and especially by the European Council). Early indications are that a maximum ratio of variable to guaranteed pay may be implemented with a leverage cap of 1:1. If these reforms gain traction and similar changes are implemented in the South African environment, the face of executive reward in South Africa will change drastically.
- In terms of LTIs we see that the majority of the sample companies operate a full share-type plan and that the popularity of option-type long term incentives (“LTI”) is decreasing rapidly. This is probably resulting from the accounting volatility caused by option-type plans and the easier administration of full share-type plans when compared to option-type plans.
- With regard to performance conditions for vesting of LTI instruments, return on capital/equity is becoming increasingly popular used in conjunction with earnings related measures such as headline earnings per share (“HEPS”) or earnings per share (“EPS”) and relative total shareholder return (“TSR”). Institutional investor sentiment supports this trend.
- On the governance front South Africa has not seen earth shattering legislation being passed, however, in the United Kingdom (“UK”) very prescriptive remuneration legislation is in the pipeline with the EU Commission making noises regarding mandatory shareholder vote on executive remuneration.

To download a copy of the report please use the following link:

<http://www.pwc.co.za/en/publications/executive-directors-report,jhtml>

## Review

# 10 Minutes on Global Talent Mobility

*Global talent mobility is increasingly a two-way street, as skill shortages affect mature and emerging economies alike.*

Business leaders and employees alike are focused on talent mobility. 78% of CEOs expect to make major changes in talent management strategies in the next twelve months. 71% of millennials want to work outside their home countries during their careers. As powerful economic, social and demographic forces continue to reshape the business world, talent mobility is becoming a new strategic enabler for growth.

The non traditional approaches to global mobility i.e. long distance commuting, frequent business travel and rotator assignments are becoming more common but



of course they bring added complexity, unexpected costs and compliance risks.

*10Minutes on global talent mobility* highlights the best practices of leading-edge companies, including Microsoft, Fluor Corporation and Tiffany, and the mega-trends influencing

cross-border employment. These best-in-class companies and others are aligning their global mobility programs more closely with business planning and overall talent management, while carefully managing risk and compliance. This edition of 10Minutes will share how organizations are becoming more strategic and agile in managing an increasingly globally-mobile workforce.

**To obtain a copy of this insightful publication on global mobility, please contact René Richter on 082 460 4348 or [rene.richter@za.pwc.com](mailto:rene.richter@za.pwc.com).**

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## Remuneration Trends for remainder of 2012

*The rising salary costs in South and Southern Africa continues to give CEO's and HR Directors sleepless nights. Balancing incentive payments and salary increases within tight budget constraints has become an art. We have provided some paint for your canvas to assist in your decision making-process.*

### Predicted Global Pay Adjustments

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The global economic outlook improved during the first quarter of 2012 amidst aggressive policy interventions by the decision makers. Although the European markets are not out of the woods, financial markets have calmed down and are providing some assurance to employers and economists in the region.

Salary increase budgets on the other hand remain very

conservative and in line with global inflation. The average global base salary increase budgets across all jobs and locations are however projected to rise marginally from 3.26% in 2011 to 3.39% in 2012.

Base salary increases in South Asia, South America, the former Soviet Republics (i.e., Commonwealth of Independent States), and Africa are higher and

more volatile than other regions of the world. Base salary increases in the Eurozone (€), member states of European Free Trade Association (EFTA), and Northern America (i.e., United States and Canada) are lower and more stable than other regions of the world.

### Predicted South African Pay Adjustments

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The Bureau for Economic Research has again indicated that the renewed EU debt jitters will be weighing on the rand. In addition the Gross Domestic Product (GDP) forecasts remain unchanged. The economic data released during the first and second quarters of 2012 remains mixed. On a more positive note the manufacturing sector has had a decent start to 2012 whilst the mining industry sector has shown a decline of 14.5% in production year on year during the first quarter of 2012.

In the March 2012 Salary and Wage Movement Survey comprising of 60 South African

companies across various industry sectors, the Mining/Quarrying and the Parastatal sectors granted the highest increases over the past 12 months. It would be interesting to see whether the decline in mining production has an influence on wage negotiations and the percentage increases for unionised staff during the July review cycle. Should you wish to obtain a copy of the survey, please contact Louna Robbertse at [louna.robberse@za.pwc.com](mailto:louna.robberse@za.pwc.com). Please note that terms and conditions apply and that the survey will only be made available to non-participants on the

proviso that you participate in the September 2012 survey.

The predicted average salary increases for the National All Industry sector in the July 2012 publication of REMchannel® range between 6.7% and 7.1% for the next 12 months. As expected the Executive increases are the lower and the General staff the higher percentage increases. This is a continuation of the trends reported during March 2012 and the increases are in line with the headline consumer inflation which has remained at or above 6% since October 2011.

### Predicted Southern Africa Salary Increases

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From a regional perspective the average increases for the remainder of 2012 ranges

between 6.07% in Namibia and 8.03% in Zimbabwe.

The table below provides the predicted average basic salary

increases by country for the next 12 months and has been extracted from the REMchannel® surveys in these countries.



Regional Predicted Pay Adjustments – Next 12 months		
Country	Basic Cash	Total Guaranteed Package
Zimbabwe	7.6	8.5
Botswana	8.8	6.3
Namibia	5.7	6.3
Swaziland	6.2	6.2

## Incentive/Performance Bonus Percentages by Industry Sector

The tables below reflect the annual actual performance bonus percentages by industry sector. On average 86% of executives received a short term incentive bonus during the past 12 months for these sectors. The actual percentages ranged between 38.8% and 102% of annual Guaranteed Package. The average bonus granted for the past 12 months was 57% of annual Guaranteed Package.

Executives		
Industry Sector	% Employees who received an incentive bonus in past 12 months	% of Guaranteed Package
National All Industries	84.3	62.1
Mining	88.8	29.9
Financial Services	89.1	102
Fast Moving Consumer Goods	85	38.8
Retail	85.9	45.8
Information Communications Technology	85.2	68.6

On average 79% of management received performance bonuses during the past 12 months for the industry sectors in question. The actual percentages ranged between 14% and 26.7% of annual Guaranteed Package with the average short term incentive bonuses being 18.3%.

Management		
Industry Sector	% Employees who received an incentive bonus in past 12 months	% of Guaranteed Package
National All Industries	76.1	18.5
Mining	89.4	14
Financial Services	84.3	26.7
Fast Moving Consumer Goods	78	14.3
Retail	68.3	14.4
Information Communications Technology	82	20.3

On average 20% of employees in the General Staff category received incentive bonuses in the last 12 months. The incentive bonuses as a percentage of Guaranteed Package ranged between 9.2% and 16.1%. What is interesting is that the Retail industry sector granted the highest incentive bonuses but it is evident that the number of employees that received bonuses was significantly less than those in the other industry sectors. The Retail industry sector is the only industry sector where the General Staff bonuses were higher than the Management employee category bonuses.

General Staff		
Industry Sector	% Employees who received an incentive bonus in past 12 months	% of Guaranteed Package
National All Industries	64.2	9.5
Mining	79.4	9.2
Financial Services	75	11.4
Fast Moving Consumer Goods	51.9	9.2
Retail	36.8	16.1
Information Communications Technology	89.1	10.9

## REMeasure® Global Adaptation

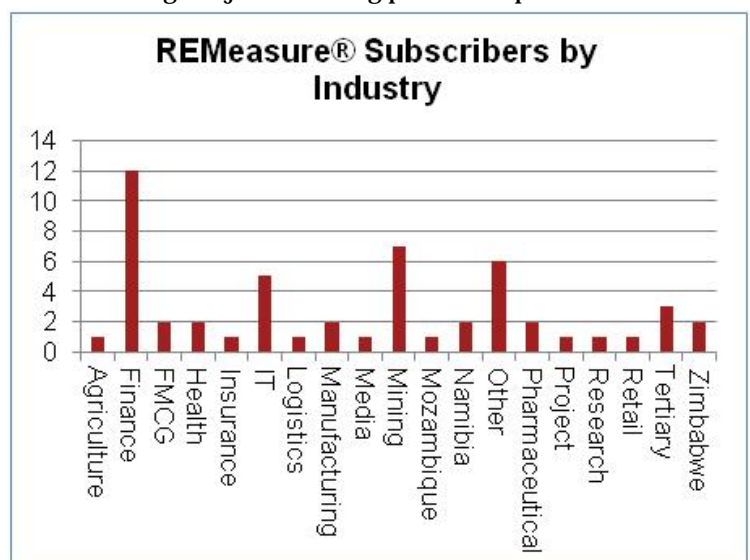
*Since launching our REMeasure® job evaluation system it has become evident that the tool is not only required for South Africa and Africa evaluations but also global evaluations.*

Based on the requirements of our clients, we are in the process of scoping the required changes to make REMeasure® a truly global system. Watch this space for further details in the coming months.

In addition we continue to certify clients, our reward consultants and the REMchannel® key account managers to ensure that they can add maximum value during the job matching process as part of the collection methodology.

REMeasure has already started expanding across our borders as indicated alongside.

If you would like to see REMeasure® in action or attend the monthly scheduled certification courses, please contact Anita Wing at [anita.wing@za.pwc.com](mailto:anita.wing@za.pwc.com), or Minda Botha at [minda.botha@za.pwc.com](mailto:minda.botha@za.pwc.com). Please note that terms and conditions apply.



**Is your top talent flying under the radar or soaring to its full potential?**

## ***How to engage, innovate and win with inclusion through workplace flexibility***

*The talent war is back on; while many business leaders want to hire new talent, many are concerned that a limited talent pool will adversely affect business success.*

Many leaders don't realize they've failed to be inclusive. The downturn led to a 53% drop in discretionary effort, as disengaged workers remained in place.

The definition of diversity is expanding beyond and transcending traditional classifications.

A singular 'command and control' style of management is increasingly regarded as obsolete in today's workforce, where inclusion is a must.

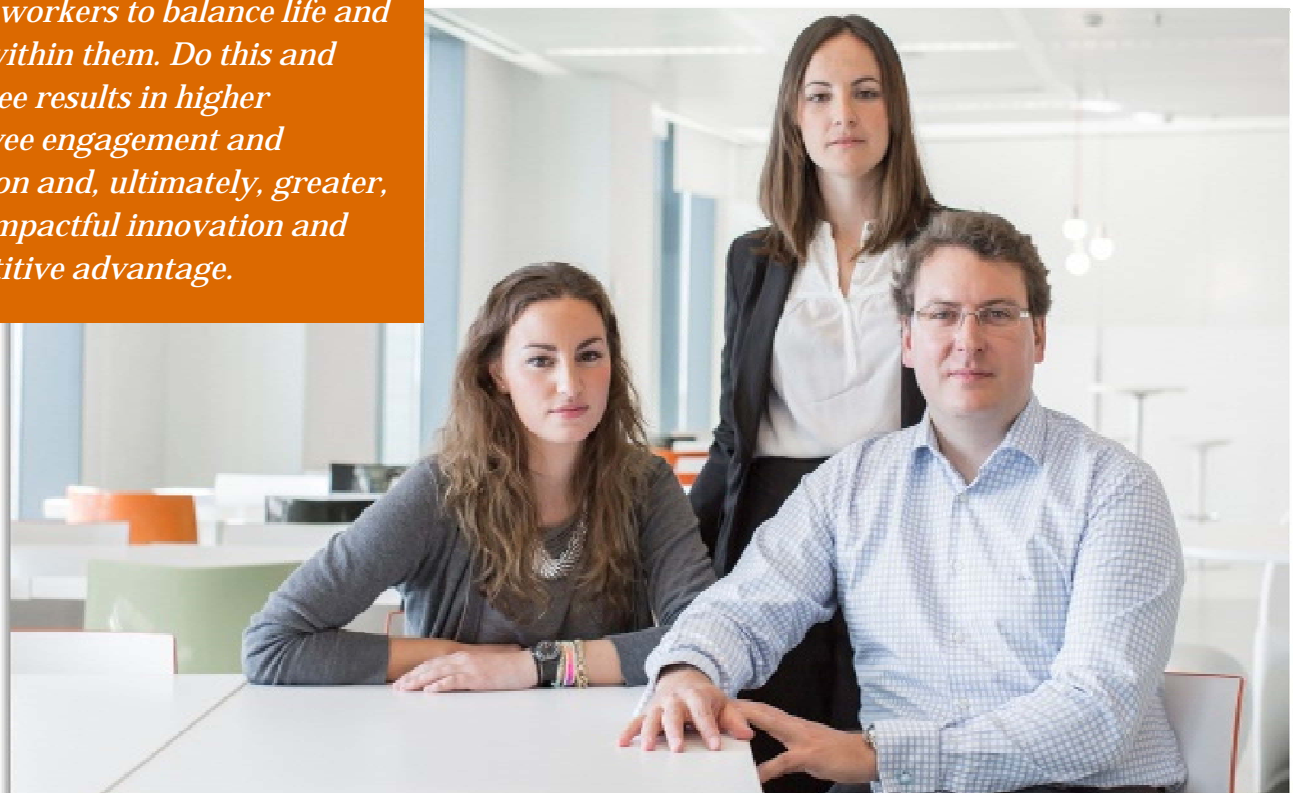
It's all about engaging talent to fuel growth and innovation.

### **Flexibility is a critical challenge**

Recognizing that businesses today need to tap into a broader, more skilled workforce encompassing working mothers, Generation X, Baby Boomers, and Millennials the White House notes:

"The truth about innovative workplace flexibility policies is catching on: flexibility about when one works, where one works, or how much one works can help employees balance work and personal responsibilities, while simultaneously improving employers' bottom lines through greater productivity, lower turnover, and reduced absenteeism. In fact, workplace flexibility is a must-have to keep America competitive in a 21st century global economy."

*Your mission: Figure out your talent's 'Aha comfort zones' and enable workers to balance life and work within them. Do this and you'll see results in higher employee engagement and retention and, ultimately, greater, more impactful innovation and competitive advantage.*



## Cut turnover and costs

We've found that instituting flexible workplace policies has cut our turnover by nearly half. To get there, the talent management recipe for high performance stirs in the recognition that having a diverse workforce alone is not enough.

## People work best—and remain engaged and loyal—when work enables and empowers them to be fully who they are

Diversity absent inclusion erodes employee engagement: involvement in and commitment to their work, and to the company's strategy, mission, and value proposition. The organization must be not only diverse, but also inclusive and flexible.

## March with the individuality of your different drummers

What that entails will vary greatly from individual to individual. It can get complicated in a workforce that has never been more demographically and geographically diverse, from four generations working together, to more varied and complex family styles, to cyber-workers contributing from distant vistas, perhaps in different languages and time zones—and certainly with widely divergent styles, motivations, and challenges, both personal and professional.

When people are forced to fit in, conform, or sacrifice important aspects of their identity, innovation and productivity plummet and turnover climbs.

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### Rewarding Excellence – an intrinsic PwC Value

## Remuneration Report Award

*This is the second year that PwC is sponsoring the SARA Best **Remuneration Report Award**. The past few years' remuneration disclosure has gained a lot of traction in South Africa and we have seen remuneration reports published of the highest standards. We encourage you to nominate your company's remuneration report for this prestigious award.*

This year remuneration reports which were published prior to 30 June 2012 and in respect of financial years ending on or before 31 March 2012 are eligible for nomination. The judges of this prestigious award are known for their contributions to governance and this year the panel will consist of:

Prof Mervyn King;  
Ms Ansie Ramalho (IOD Chair); and  
Mr Graeme Brookes (JSE) .

If you need any further information please contact Julia Fourie at [julia.fourie@za.pwc.com](mailto:julia.fourie@za.pwc.com) or alternatively log on to the SARA website [www.sara.co.za](http://www.sara.co.za) to obtain a nomination form. You can also contact Marisa or Melindi at SARA on +27 11 061 5000 and they will provide the necessary information.

### Annual Reward Awards

Do not miss the most prestigious event of the year! We will be unveiling the winners at the Reward Awards gala evening on the 13th October 2012. To find out more about this event and nominate the legends in your organisation please visit the SARA website at [www.sara.co.za](http://www.sara.co.za).

SARA and PwC Remchannel will be hosting the 10th year of the SARA Reward Awards. Over the past nine years we have recognised some great legends in the industry proving that we truly can compete with the best globally.

We invite companies to look within their organisation to recognise the contributions of those that are making an impact through the management, the development and the implementation of relevant reward strategies and practices by nominating these individuals or teams for the esteemed SARA Reward Awards.



# ***The power of difference is distinction***

**Are you there yet?**



*For years, business leaders have heard warnings about a looming talent war: through the migration into corporate corridors of Generation X and the Millennials, through the drumbeat over Baby Boomer retirement and the quagmire of the economic crisis that capped off the first decade of the new millennium, to the rapid acceleration of new technology and globalization.*

The time to stop worrying about the future is past. And that's because in the second decade of the new millennium, the talent war is back on. The number of unfilled, skilled-worker jobs is expected to grow to 14 million by 2015, according to the US Bureau of Labour Statistics. Recognizing that it's time to get refocused on active management of talent, leaders are grappling with how to find the right people with the right skills in the right places, engage them, and retain them.

Talent is top of mind for CEOs; strategies for managing people lands first on their list of areas where they anticipate change in response to the global business environment, with more than 80% planning to alter their strategies for managing talent over the next year and more than half wanting to add to their organization's ranks. But the majority worry that a limited supply of candidates will adversely affect business success over the next three years.

They needn't agonize. The answer might be closer than they think. There are talent gems in most populations that are already on board. Leadership just needs to understand where they are, who they are, and how to reach them—to unleash what they can do. It's powerful stuff.

As CEOs shape talent strategies with an eye toward motivating and deploying staff, they should zero in on crucial resources who can inject their organizations with a healthy dose of zeal.

## Namibia

# Expat Employment

*The Namibian skills shortage and strong growth in specialist industries in our economy require skilled expatriates to work in Namibia. These are some of the common issues that Namibian expats and their employers will have to deal with.*

### Determining taxability in Namibia

- Namibia's tax system is based on the source principle and not residency.
- All non-resident individuals, should submit tax returns in respect of Namibian source income.
- An expatriate may be exempted from paying taxes in Namibia where a Double Tax Agreement was concluded between Namibia and the individual's home country.
- Careful consideration should be given to the tax implications in both the home country and Namibia. Split remuneration, employee stock options and long-term deferred compensation schemes for expatriates are specific areas that require early planning.

### Taxing Employment Income

- Any amount, including a voluntary award, received by or accrued to a person in cash or kind, in respect of rendering services or employment, will be



considered to be employment income.

- This includes the value of fringe benefits in respect of such services or employment.
- Taxation paid on behalf of expatriates (who receive salaries net of taxes) is also considered a fringe benefit and a gross-up calculation should be done to determine the tax on this benefit.
- Employment income (remuneration) thus includes salaries, wages, leave pay, overtime, bonuses, allowances, commissions, fees, emoluments, pensions, annuities, superannuation,

gratuities, retiring allowance or stipend, certain lump sum payments and fringe benefits (e.g. housing, school fees, home visit airfares).

### Social Security

- The employer as well as each employee (irrespective whether an expatriate or not) should be registered with the Social Security Commissioner, and make monthly contributions in this regard.

### Namibia tax filing requirements

- The expatriate should register as a taxpayer; and
- Deregister when he/she leaves Namibia.
- Pay As You Earn (PAYE) on remuneration should be deducted and paid over monthly by the employer.
- An annual PAYE 5 certificate should be issued for the expatriate (to be filed with the annual income tax return).
- Annual income tax returns for salaried individuals are due on 30 June.



## Namibia

# Immigration in Namibia

*The process to arrange Namibian immigration documents for expatriate experts involves extensive preparation and planning. Below is a brief explanation of the immigration system in Namibia.*

### Overview

In terms of the Namibian Immigration Control Act, Act 7 of 1993; any person who intends to enter or reside in Namibia for the purpose of employment or to carry on a profession is required to have a valid employment visa or permit.

Depending on the purpose and duration of his/her stay in Namibia, different immigration applications are required by the Ministry of Home Affairs and Immigration (MHA). An application will only be considered if application forms are completed in full, all requirements are met and the relevant required documents have been submitted to MHA offices.

The respective immigration applications for Namibia can be obtained and submitted at the nearest Namibian Embassy in the home country of the applicant or the Ministry of Home Affairs: Alien Control in Windhoek, Namibia.

### Business Visa

A business visa is required for a person visiting Namibia in any of the following instances:

- looking for prospects to set up formal business;



- exploration for business opportunities;
- business people attending meetings at branches or subsidiaries;
- official government visits;
- attending conferences, corporate events (not work) and meetings for which no remuneration is received;
- attending short training courses (not more than 90 days), sports events, expositions and trade fairs.

Business visas are valid for a period not exceeding 90 days per annum. Kindly note, the 90 days per annum does not refer to a calendar, but rather to the day of first entry into Namibia. Nationals from certain countries are exempt from the application and payment of business visa fees.

### Work Visa

A work visa is required for any person who intends to enter Namibia for the purpose of employment. The visa should be granted to the individual prior to entering the country.

The work visa is valid for a period not exceeding 3 months. Please note that an initial application for a 6 months work visa has the same requirements as a work permit application.

### Work Permit

Any person who intends to enter or reside in Namibia for the purpose of employment is required to have a valid employment permit prior to entering the country, if the duration/period of stay will exceed 3 months.

A favourable police clearance certificate from the country of origin and last country of residence/work is required.

## Immigration in Namibia (cont)/

The processing time for authorities in the respective countries to issue such certificates vary, and it is important to obtain such certificate for expats in advance as this is one of the major reasons causing delays in the submission of the work permit application to Home Affairs.

Application	Minimum processing time	Validity period of document
Business Visa	7 – 10 days	90 days
Work Visa	7 – 10 days	3 – 6 months
Work Permit	3 months	1 or 2 years

Please contact Harold Mbuende at [harold.mbuende@na.pwc.com](mailto:harold.mbuende@na.pwc.com) or refer to the MHA office website [www.mha.gov.na](http://www.mha.gov.na) for further information.

### ***Forthcoming attractions***

***The following thought leadership and survey publications will be released during 2012. Should you wish to obtain more information about these publications, please contact Gerald Seegers, Martin Hopkins or René Richter.***

- Human Capital Effectiveness report
- Salary and Wage Movement Survey (September 2012)
- Short and Long Term Incentive Surveys (second quarter 2012)

These are just some of the publications planned for 2012 and we will publish additional reward and human resources thought leadership publications on our website on a continuous basis.





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