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# HousePay Labour Notes

Household labour practice in South Africa, the United Kingdom, the United Arab Emirates, and the United States.



These are the wage floors, hours, contributions, and leave rules loaded in HousePay on 8 October 2026. A household still checks the official source before it relies on a number. Wage rules follow the country where the work is done. The employee can come from any country. HousePay fills the country code from that choice and does not read status from a name.

HousePay records the wage. The household pays it. Employees' tax is not calculated. Pay under a statutory floor can be stored. The payslip for that person stays a draft until the wage meets the floor. A required work permission that is missing or expired does the same.

## South Africa

Domestic workers are on the national minimum wage. From 1 March 2025 the floor is R28.79 an hour. From 1 March 2026 it is R30.23 an hour, Gazette 54075. A day of four hours or less is paid as four hours, so the shortest day is R120.92. The household sets any higher wage. Pay below the floor blocks issue of that payslip until it is corrected.

Ordinary time is at most 45 hours a week. Overtime is at most 10 hours, at 1.5 times. A Sunday outside the normal pattern, and a public holiday, are 2 times. UIF is 1% from the worker and 1% from the household once the worker does 24 hours in the month, on earnings up to R17,712.

Annual leave accrues at one day for every 17 days worked. Sick leave sits on the 36-month cycle. Family-responsibility leave is 3 days when the worker qualifies. Food, tools, and work clothing cannot be deducted. Accommodation needs a written agreement and cannot exceed 10% of the wage. There is no end-of-service gratuity in this engine.

A South African national needs no visa on the record. A foreign national needs a visa or permit that allows the work, under the Immigration Act 13 of 2002. The payslip shows the month and the tax year from 1 March to the end of February, including that payslip, plus leave accrued and leave taken. The IRP5 record sums issued payslips: income on source code 3601 and the employee's UIF on 4141. Household UIF is shown without an income code. PAYE is left out. The certificate is a household record, not a SARS eFiling upload.

## United Kingdom

A nanny employed by the family is an employee. Register with HMRC before the first payday. From 1 April 2025 the floors are GBP 12.21 at 21 and over, GBP 10.00 at 18 to 20, and GBP 7.55 under

18. From 1 April 2026 they are GBP 12.71, GBP 10.85, and GBP 8.00, SI 2026/357. An omitted age uses the 21-and-over rate.

Paid holiday is 5.6 weeks a year, capped at 28 days. Untaken statutory holiday is paid when the job ends. Category A National Insurance, from 6 April 2026 to 5 April 2027, on a full calendar month: the employee pays 8% between GBP 1,048 and GBP 4,189 and 2% above that. The employer pays 15% above GBP 417. Income tax waits for the HMRC tax code on the contract. The payslip warns until that code is used.

British and Irish nationals need a passport check. Everyone else needs a Home Office share code. A missing share code blocks the payslip. A missing passport check warns. Ireland is a nationality for this check. It is not a separate wage market.

## United Arab Emirates

Domestic workers are covered by Federal Decree-Law 9 of 2022, as amended, not by the private-sector labour law. There is no statutory minimum in the rules HousePay loads. The wage in the MOHRE standard contract is the wage. Pay is in dirhams through the Wage Protection System by the 10th of the month. The employer holds insurance for unpaid dues up to AED 20,000. No wage tax is deducted.

Annual leave is at least 30 days after one year, or two days a month when service is more than six months and less than a year. Sick leave is not more than 30 days a year. One paid rest day is due each week. The law sets rest, not an overtime premium. A premium has to be in the contract. Article 22 leaves end-of-service gratuity to the Cabinet. No Cabinet formula is loaded, so no number of days is invented. A foreign domestic worker needs a MOHRE work permit before the work starts.

## United States

The 2026 federal rules come from IRS Publication 926 and the Fair Labor Standards Act. The federal minimum is $7.25 an hour. A higher agreed wage is recognised. If no state is stored, the payslip warns that the state or city may set a higher floor. State minimum wages and state unemployment are not guessed.

Overtime is 1.5 times after 40 hours in the week for a live-out employee. Live-in domestic employees are generally exempt from federal overtime. Social Security is 6.2% each and Medicare is 1.45% each once cash wages for that employee reach $3,000 in 2026. Social Security stops at $184,500. Medicare has no wage cap. Additional Medicare of 0.9% is employee-only above $200,000. Crossing $3,000 makes earlier cash wages in that year taxable too. The draft withholds on the current pay and says the earlier wages still need to be brought in.

FUTA is an employer tax of 6% on the first $7,000. A 5.4% credit usually applies when state unemployment tax is paid on time, which leaves 0.6%. Both figures are kept. FUTA is not deducted from the employee. Federal law does not set paid annual leave. Form I-9 is completed for every household employee. The worker chooses the documents. A foreign worker with no I-9 cannot have an issued payslip. A citizen with no I-9 yet is warned. Schedule H for 2026 is filed with the household return by 15 April 2027.

## What the record does

The employer keeps one book: people, days, the wage that was entered, the contract PDF, the

right-to-work file, proof of payment, and a month and a year of spend beside the household budget. Cleaner, nanny, garden, and maintenance stay apart. A repair that returns to the same place shows the number of visits and the total spent. HousePay does not name a replacement price.

The employee has a period payslip. In South Africa it also carries the tax-year running total and the leave accrued and taken. The contract can be opened again. A casual job keeps what was done and what was paid. A plumber, electrician, appliance company, or handyman is a supplier: invoice, proof, and warranty, and no payslip.

Personal repairs are not deducted from income tax in South Africa, the United Kingdom, or the United States. The UAE does not tax a household on the repair. The fuller invoice starts above R50 in South Africa, with a full tax invoice above R5,000 (VAT Act 89 of 1991, section 20); above GBP 250 in the United Kingdom (VAT Regulations 1995, regulations 14 and 16); above AED 10,000 for a VAT-registered recipient in the UAE; and the US disaster-loss estimate method changes above $5,000 (Revenue Procedure 2018-08 and Publication 547).

Longer guides: housespay.com/labour. This issue is HousePay Labour Notes, October 2026, published by Sibisi.