

COVID19 WAGE SUBSIDY – FREQUENTLY ASKED QUESTIONS

Q1	What nationality do the employees need to be? <i>Citizens of Botswana with valid o'mang.</i>
Q2	How much should employers pay employees? <i>The purpose of the subsidy is to provide assistance to employees of eligible sectors. The Government cannot dictate to employers how much they must pay employees but encourages employers to do their best to meet employees wages and salaries.</i>
Q3	Can an employee apply on his own? <i>NO. The facility is to be accessed by employers on behalf of their employees.</i>
Q4	Is there a difference between wages and salary for purposes of the subsidy? <i>No. Wages and salaries are the same for purposes of the subsidy. The computation of subsidy however is based on the basic wage or salary of the employee.</i>
Q5	How do we treat non-monetary benefits in computing subsidy? <i>Non-monetary benefits are not considered in determining 50% of the employee's wages or salary.</i>
Q6	If a business is owned by a non-citizen, can the business apply for the subsidy? <i>Yes. The criteria for application is that the business must be an eligible business with Botswana employees</i>
Q7	If a business owes BURS any taxes can they apply? <i>Yes. The subsidy applies even if the employer owes BURS any taxes. However, businesses are encouraged to continue meeting their tax obligations.</i>
Q8	How does the subsidy work for domestic employees such as house help and farm help? <i>The subsidy does not apply for private employment. It only applies in respect of registered and eligible businesses.</i>
Q9	Can an employee for whom taxes have never been deducted be eligible for the subsidy? <i>YES. Some employees do not earn the minimum income to pay tax. However they remain eligible to be paid under the wage subsidy</i>
Q9	Construction employees not on current payroll due to finished or completed project? <i>Any person not considered to be an employee at the time of the subsidy is not eligible for receiving subsidy support.</i>
Q10	Can I correct or amend a claim form once I have successfully uploaded it? <i>Yes. An amended claim form may be submitted. However BURS may make enquiries to determine the reasons for the amendment</i>
Q11	Rent-a-chair hair salon – can we claim for the individuals renting chairs? <i>In the instance of rent-a-chair, the renters are not employees and cannot therefore be considered for the subsidy. However, if the renter is a business registered for tax and is considered to be an employee of that business they may be eligible.</i>
Q12	Which identification numbers should non-citizens enter during registration? <i>Non-citizens should use the number of the passport they used to apply for a residence or work permit.</i>

Q13	Common claim form issues:
	a. Changing the structure of the form
	<i>Applicants should not change the structure of the Claim Form template. That is, do not add or remove column headers and do not rename column header labels</i>
	b. Error message: Unsupported file format validation
	<i>The downloaded template is in the format of a csv file. After completing the template ensure that the file is saved in this same format i.e. csv (comma delimited) before attempting to upload.</i>
	c. Omang starting with zero:
	To address this, follow the following steps: Step 1: Highlight the ID (Omang) column in excel. Step 2: Right click and choose Format Cells . Step 3: In the list that appears, select text and click ok.
	d. Error message: Sorry we could not process your request
	<i>Applicants are advised to download a new form and complete that.</i>
	e. Adding commas or 'P' to monetary amounts
	<i>Applicants are advised not to include commas or 'P' in completing monetary values. P2000.00 is incorrect and should rather be entered as 2000.00. 30,000.00 is incorrect and should rather be entered as 30000.00</i>
	f. Which account number should be inserted in employee rows?
	<i>The completion of the cell is optional</i>
Q14	Some of my employees left my employment during the period between December 2019 and March 2020
	<i>These individuals are not the claimants employees and should not ordinarily be considered for a claim. See Question 26 for guidance on how to treat retrenched employees</i>
Q15	During registration, which account should I use, the employer or employee account number?
	<i>The account number to be used for registration is that of the employer. The payments from BURS will be paid to employers for onward distribution to employees. See question 19 below.</i>
Q16	Employee left my employment before end of April 2020 but is currently unemployed. Can I claim for them as my former employee?
	<i>NO. The employee is not in your employment and should therefore not be considered for an employers claim.</i>
Q17	Employee left my employment before end of April 2020 and was due to commence employment at a new employer in April. Can the new employer claim for them?
	<i>The new employer may not claim for the new employee as the employee has no wage record with the new employer.</i>
Q18	What if I don't have internet access? Can the process be accessed in any other way?
	<i>Unfortunately the facility is only available online to reduce the risk of exposure to COVID19. BURS will not accept registration or claim forms in any other way other than online.</i>
Q19	Who will be receiving payment from BURS, the employer or the employee?
	<i>The employer will receive the subsidy funds for onward distribution to employees.</i>
Q20	What should be entered in the Subsidy Claimed column on the WAGE SUBSIDY CLAIM FORM?
	<i>The completion of this column is optional. BURS will compute the subsidy claim on the basis of the basic contractual salary or wage of the employee and notify the employer.</i>

Q21	My business is not listed in the list of Business Sectors in the Registration form? What should I do?
	<i>The list of business sectors on the registration form is not exhaustive. Applicants are therefore requested to find a business sector that closely resembles their business. However, the business sectors in the Guidelines at Question 2 are not eligible.</i>
Q22	If an employee is on maternity leave and are earning a reduced salary or wage which salary or wage can they use for claiming subsidy?
	<i>The salary or wage to be used is their basic contractual salary or wage.</i>
Q23	Can we use an Orange Money, Mascom My Zaka, bemobile smega or similar payment instead of a bank account number during registration?
	<i>NO. Payments are to be made only into account numbers of banks registered in Botswana. Payment facilities such as the ones mentioned above are not to be used for this purpose.</i>
Q24	My employer is not keen to apply for the subsidy. How can we be helped?
	<i>Employers are encouraged to apply for the subsidy to supplement wages or salaries of employees if their ability to pay full wages has been compromised by COVID19. Employees are therefore advised to the Secretariat of the Public Finance Management (COVID-19 Pandemic (Corona Virus) Relief Fund) as advised in Question 12 to the Guidelines.</i>
Q25	My employees don't have bank accounts. How do I pay them?
	<i>The subsidy is paid to employers for distribution to employees. Employers are encouraged to find ways of ensuring employees are paid especially during this period of lockdown.</i>
Q26	What if I had retrenched employees before the subsidy was made available?
	<i>Employers who had retrenched employees due to the fall in business as a result of COVID19 are advised to retain their employees and ensure they are paid the wage subsidy.</i>

Acting Commissioner General
Botswana Unified Revenue Service
Dated: 14th April, 2020