

Pay for the move, not the course: redesigning education, industrial policy and fiscal incentives so AI lifts productivity without breaking the labour market

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1. Introduction

1.1 Problem statement

South Africa wants what artificial intelligence (AI) promises, faster productivity growth, but it cannot afford what AI could cost: another shock to a labour market that already cannot absorb its young. Treasury expects real growth of 1.6% in 2026, rising to 2% by 2028 (National Treasury, 2026a:2). In the second quarter of 2026 the official unemployment rate was 33.6%, the youth (15 to 34) rate 47.4% and the broader measure that adds the potential labour force 43.8%; unemployment rose by 345 000 while employment fell by 16 000 (Statistics South Africa, 2026:1-2).

Business process outsourcing (BPO), which the industry calls global business services (GBS), is one of the few places where this shock can be seen coming. It created 26 346 new international jobs in 2025, its best year since 2018, and about 90% of hires were young (Mzekandaba, 2026b). It is also where AI bites first. Caribou and Genesis Analytics found that about 40% of tasks in African BPO could be automated by 2030, and that junior roles, the most common, have 52% of their tasks at risk (Caribou and Genesis Analytics, 2025:30, 32). The jobs absorbing the young are the jobs machines can learn.

South Africa should therefore redesign three things together: education that builds adaptable short-cycle skills, industrial policy that moves BPO from volume to value, and one narrow transition incentive that pays employers for outcomes, not courses. Because fiscal space is thin, it should be funded by reprioritisation, not new taxes.

1.2 Scope and approach

This is a literature study based on Treasury's 2026 budget documents (National Treasury, 2026a, 2026b), Statistics South Africa's labour data (2026), the Taxation Laws Amendment Act 42 of 2024 (Republic of South Africa, 2024), and industry and policy reports. Section 2 covers education and skills, including technical and vocational education and training (TVET); Section 3 uses BPO as the industrial-policy test case; Section 4 examines the Employment Tax Incentive (ETI), Section 12H and a proposed instrument; Section 5 makes three recommendations. Verification matters: in April 2026 the draft national AI policy was withdrawn over fictitious references (South African Government News Agency, 2026). Every figure comes from a source I opened; my own estimates are labelled.

2. Education and skills

2.1 Schools and universities: strong foundations, thin short-cycle skills

If AI absorbs routine tasks, a credential that certifies what the holder can do matters more than one that certifies attendance. Curricula should add data literacy, critical evaluation of AI output, systems thinking and applied problem-solving, and universities and colleges should offer stackable short courses that count towards a qualification, not only three-year degrees.

The budget shows where the money goes. Learning and culture is the largest function, at R527.2 billion in 2026/27 and 23.7% of consolidated expenditure over the medium term (National Treasury, 2026a:14; 2026b). Within it, basic education takes R344.7 billion, the National Student Financial Aid Scheme R54.3 billion, university transfers R50.5 billion, the skills development levy item R30.1 billion and the technical and vocational education item R15.0 billion (National Treasury, 2026b). The vocational item is about 2.8% of the function and less than a third of university transfers: the foundation and the degree are funded well, the short cycle thinly.

Two design lessons follow. First, pay for placement, not completion: the evidence on hiring subsidies is weak (Section 4.2). Second, use hiring routes that reach people without networks. Impact sourcing does this: Business Process Enabling South Africa (BPESA) reports that about 30% of hires come from households with no earner or dependent on grants (Mzekandaba, 2026b).

2.2 TVET as a reskilling engine, and what Singapore can teach

TVET colleges are the obvious place to reskill workers facing automation, but they are far from the White Paper's target of 2.5 million enrolments by 2030 (South African Government News Agency, 2014): enrolment was 560 446 in 2024/25, and early figures for 2025/26 are lower but unvalidated (Africa Check, 2026). Reskilling needs short, modular, employer-designed courses, with colleges paid partly on placement.

Singapore's SkillsFuture shows what a portable entitlement can do. Citizens receive an opening S\$500 credit at 25, and those aged 40 and above a S\$4,000 mid-career credit and fee subsidies of up to 90% (Ministry of Education Singapore, 2026), limited to about 7 000 courses chosen for employment outcomes (Ministry of Education Singapore, 2024). Two lessons transfer: fund the worker rather than the institution, and restrict funding to courses with proven employment results.

Other features do not transfer. Singapore's credit assumes a deep market of quality-assured providers and a state able to fund every citizen, whereas South Africa's vocational item is R15.0 billion (National Treasury, 2026b). A universal entitlement is out of reach; a narrow one aimed at an exposed sector is not.

2.3 My view on education

Both the White Paper's 2.5 million TVET target and the BPO master plan's 500 000 jobs are volume targets, and both look out of reach (Africa Check, 2026; Mzekandaba, 2026a). I would stop measuring education by seats and measure it by what happens six months after a course, which is why the first rand should go to short modules paid on placement. That is not an argument against the foundation: without it no one reaches a module. But workers already in jobs that AI is changing cannot wait a school generation for the fix.

3. Industrial policy: BPO as the test case

3.1 Why BPO is the right test case

BPO is the right test case because AI exposure and youth hiring meet there. Reliable job growth is thin: in the second quarter of 2026 employment rose in trade (70 000) and construction (39 000) but fell in community and social services (57 000), mining (26 000), and agriculture and manufacturing (15 000 each) (Statistics South Africa, 2026:2). Against that background the sector created 26 346 new international jobs in 2025 (Mzekandaba, 2026b), and 71% of new jobs in the second quarter of 2025 were frontline, voice-based roles (BPESA, 2025).

Those frontline roles are the exposed ones. Customer experience is 44% of African BPO and IT-enabled services employment, and just over 40% of its tasks are at risk of automation

(Caribou and Genesis Analytics, 2025:30). A good policy here protects a proven route for young entrants without defending the jobs most likely to change first.

3.2 Volume versus value: when upgrading means fewer jobs

The chief executive of BPESA says the master plan's highest-growth scenario of 500 000 cumulative jobs by 2030 is unlikely and that about 150 000 additional jobs is more realistic, partly because complex roles are "not going to scale" (Mzekandaba, 2026a). That is the volume–value trade-off: cognitive work raises the value of each job but can reduce their number.

Scenario work by Bridgespan with Harambee agrees. With co-ordinated public–private preparation, BPO employment could exceed 500 000 by 2035 through hybrid roles; without it, entry-level work shrinks, South Africa loses competitiveness and jobs reach only 250 000–290 000 (Mohapatra et al., 2026).

Policy should not slow adoption, because AI raises productivity: an AI assistant raised issues resolved per hour by 14% on average among about 5 000 customer-support agents, with the largest gains for novices (Brynjolfsson, Li and Raymond, 2025). The task is to steer adoption toward hybrid roles, because automation displaces labour from tasks while new tasks can reinstate it (Acemoglu and Restrepo, 2019).

Policy should respond in three ways. First, stop treating headcount as the target, because it rewards defending routine voice jobs; shift towards legal, financial and healthcare process outsourcing (LnT Desk, 2025) and, in my view, data validation and AI-model training, so that an entry-level job leads somewhere. Second, retrain workers while still employed, keeping them in paid work. Third, measure value alongside volume, such as the share of hires entering AI-supervision roles.

3.3 Policy levers that exist today

Three levers exist. The first is the Global Business Services incentive of the Department of Trade, Industry and Competition (the dtic), effective 1 January 2019, which aims to create jobs servicing offshore clients, with youth (18 to 34) employment and export revenue as secondary objectives (the dtic, n.d.). It pays cash grants in three tiers by job complexity (BPESA, 2019), R808 million in 2024/25 (the dtic, 2025). A January 2026 dtic notice on the programme's status reportedly queued new applications subject to budget and suspended revised guidelines (MJ Kotze Inc, 2026). I could not retrieve the notice itself, but it suggests the grant is rationed, so I do not rely on it for new money.

The second is the ETI, which subsidises hiring young workers but not their transition (National Treasury, 2024; Section 4.2). The third is Section 12H, the learnership allowance (Republic of South Africa, 2024:s65). All three support hiring or entry-level training; none is aimed at workers whose jobs are changing under them. That gap is where a new instrument would sit.

3.4 My view on industrial policy

Industrial policy should defend the entry ramp, not the entry-level task. About 90% of the sector's hires are young and about 30% come from households with no earner or dependent on grants (Mzekandaba, 2026b), so abandoning volume for complex roles that, on BPESA's own account, will not scale (Mzekandaba, 2026a) would close the door on those with least. The better bet is to redesign the first rung, so that an entry-level hire supervises AI rather than reads a script, and to pay for progression from there. I accept that some routine jobs will not return; the test is whether young entrants still find a first job, not whether headcount hits a target.

4. Fiscal incentives

4.1 The fiscal constraint

Any new instrument must fit a tight fiscal frame. Gross debt is projected to peak at 78.9% of GDP in 2025/26 (National Treasury, 2026a:8). The main budget deficit narrows from 4.5% of GDP in 2025/26 to 2.9% by 2028/29 (2026a:13), and debt-service costs fall from 21.3% of main budget revenue to 20.2% (2026a:15). Medium-term gross tax revenue was revised down by R57.2 billion, mainly because the proposed R20 billion tax increase was withdrawn (2026a:11), and the 2026 tax proposals raise no additional revenue (2026a:10). A new levy is therefore not on offer.

Table 1 shows the priorities in per-rand terms. Debt service takes R16.20 of every R100 spent in 2026/27, almost nine times what goes to industrialisation and exports (National Treasury, 2026b).

Table 1: Selected items per R100 of consolidated spending, 2026/27

Item	Rand per R100
Learning and culture	19.75
Social development	16.73
Debt-service costs	16.20
Health	11.63
Industrialisation and exports	1.86
Innovation, science and technology	0.80

Source: National Treasury (2026b), “Budget per R100” page.

4.2 Lessons from the ETI and Section 12H

The ETI is the closest precedent, and it is due to expire on 28 February 2029 (BusinessTech, 2026b). The evidence is weak: individual-level survey data find no significant effect on youth employment (Ranchhod and Finn, 2016), and firm-level tax data find no significant average effect, only a positive one in firms with fewer than 200 employees that the authors cannot separate from firm growth (Ebrahim, Leibbrandt and Ranchhod, 2017). Deadweight cannot be ruled out. The South African Revenue Service (SARS) has also taken a test case to court on how it applies (BusinessTech, 2026a).

The abuse is instructive: training institutions claimed the incentive for students classified as employees who never received cash wages, deducting training fees from their pay instead (National Treasury, 2024). The Act disregards non-cash amounts in monthly remuneration (Republic of South Africa, 2024:s56) and penalises them at 100% of the incentive received for each month (2024:s57), for years of assessment starting on or after 1 March 2025 (2024:s56(2), s57(2)). Press reports give a later date (BusinessTech, 2026b); I rely on the Act. Section 12H applies only to learnership agreements entered into before 1 April 2027, a deadline the Act moved from 2022 (Republic of South Africa, 2024:s65); sunsets slip, so they cannot be banked as savings.

The lesson is that training-linked money flows to whoever controls the training, who can enrol people for the subsidy rather than the skill. The money must go to the employer, for outcomes the worker can see in a bank account.

4.3 Proposed instrument: an outcome-linked Transition Incentive

I propose a capped Transition Incentive for global business services employers, paid in three tranches against verified outcomes.

Legal vehicle. A tax credit needs legislation, so the pilot starts as a SETA discretionary-grant window. Sector Education and Training Authorities (SETAs) pay discretionary grants by contract, on specified terms, from the 49.5% of levy income held for that purpose (HWSETA, n.d.). That needs no new Act or tax and no draw on the rationed GBS grant (Section 3.3). To avoid relying on SETA capacity alone, outcomes are confirmed by an independent verifier and the window is subject to Auditor-General audit. If the pilot succeeds, the dtic's own plan to move the GBS incentive to a tax-based model, including its request to list it under the 11th Schedule of the Income Tax Act (the dtic, 2025), is the route to a credit, legislated in the 2028 tax cycle.

Who qualifies. The claimant is the employer, never the training provider. Eligibility is by role family, not a firm-level audit: junior contact-centre, finance-and-accounting and help-desk roles, because junior roles have 52% of their tasks at risk (Caribou and Genesis Analytics, 2025:32). The sector-wide figure of about 40% is a screening estimate, not proof for any one worker. The employer submits a redesign plan naming the AI-supervision role and an accredited provider; the dtic, which already verifies jobs and wage floors under its incentive (BPESA, 2019), advises on plans, while the SETA approves them and audits a sample. SARS only confirms payroll data, with employer consent.

Deadweight and wages. The incentive covers only training spend above the employer's previous-year baseline, at no more than 50% of cost, from a provider independent of the claimant, and never for a learnership already earning a Section 12H allowance (Republic of South Africa, 2024:s65). The worker must receive the full cash wage; any deduction of training fees from wages disqualifies the claim and triggers a 100% clawback, mirroring section 57 (2024:s57).

Tranches. Take an illustrative case. An employer enrolls 100 agents in an accredited R40 000 module and claims 50%, so the grant is R2.0 million. Thirty per cent (R600 000) is released on enrolment, 30% on completion and the final 40% (R800 000) only if the agents are still in a redesigned role, on a wage no lower than before, six months later. Completion comes from provider records and wages from pay-as-you-earn (PAYE) data.

Cost and funding. I assume a pilot of R450 million a year and an average grant of R20 000, supporting about 22 500 workers: roughly 15% of the 150 000 professionals serving international markets (LnT Desk, 2025) and just over half of what the dtic disbursed under the GBS incentive in 2024/25 (the dtic, 2025). These are planning assumptions, not a costing. R450 million is 1.5% of the R30.1 billion skills development levy item (National Treasury, 2026b). What gives is SETA discretionary spending not tied to accredited, placement-linked programmes; Treasury would have to identify the exact line, and its R12 billion of savings (2026a:9) is the fallback. No new tax is needed.

Why BPO fits. About 90% of the sector's hires are young (Mzekandaba, 2026b), matching the ETI's youth focus. The ETI pays to hire; the incentive pays to keep and upgrade. Role-family eligibility could later extend to other exposed sectors, such as finance-and-accounting services, which the Caribou study also covers (Caribou and Genesis Analytics, 2025).

4.4 Alternatives I reject

A transition levy on employers would raise the cost of hiring in a sector that competes on cost. The Deputy Minister of Trade, Industry and Competition claimed cost savings of 55–65% against other markets (LnT Desk, 2025), a claim I could not verify independently, and a levy would erode that advantage and penalise the adoption that raises productivity.

A sovereign compute cloud fails on cost and targeting. Planned public infrastructure spending of R1.07 trillion is led by energy (R213.6 billion), water (R185.2 billion) and transport (R417.6 billion) (National Treasury, 2026a:7); a cloud would compete with those for capital while debt service takes R16.20 of every R100 (Table 1), and it would not reach workers whose tasks are changing.

4.5 My view on fiscal incentives

With R16.20 of every R100 going to debt service (National Treasury, 2026b), fiscal incentives should be small, temporary and paid only for outcomes. The ETI shows why: its evidence is weak and deadweight cannot be ruled out (Section 4.2). A R450 million pilot, under 0.02% of consolidated spending, is deliberately modest. Many evaluations of training and wage-subsidy programmes in developing countries find no significant effect on employment or earnings (McKenzie, 2017), which is why this is a pilot. It buys evidence before anyone commits public money at scale, and the stop rule in Section 5 halts payments if audits fail and blocks scale-up if retention is weak. The cost of being wrong is then small; the cost of an unproven national scheme would not be.

5. Original ideas and recommendations

Recommendation 1: Pilot the Transition Incentive in Section 4.3 as a SETA discretionary-grant window of R450 million a year | Owner: Department of Higher Education and Training and the relevant SETA, with the dtic (advice) and National Treasury; SARS payroll data only | Timing: announce in the 2027 Budget, open claims in the second half of 2027/28, run two years | Funding: 1.5% of the skills development levy item, from SETA discretionary spending not tied to accredited, placement-linked programmes (National Treasury, 2026b; HWSETA, n.d.) | Safeguard: employer-only claims, cash-wage test, 100% clawback and a provider independent of the claimant.

Recommendation 2: Build short, modular reskilling courses in TVET colleges in the Western Cape and KwaZulu-Natal, which accounted for about 80% of new BPO jobs in April to June 2025 (BPESA, 2025) | Owner: Department of Higher Education and Training with SETAs and BPESA | Timing: pilot in 2027, review after 18 months | Funding: reprioritised within the skills development levy item (National Treasury, 2026b) | Safeguard: part of each college's fee paid on placement, and published completion and employment results.

Recommendation 3: Make any ETI successor, any tax-credit version of the pilot, and any revision of the GBS incentive conditional on the pilot's scorecard | Owner: National Treasury and the dtic | Timing: decide in the 2028 tax cycle on first-cohort results, before the ETI expires on 28 February 2029 (BusinessTech, 2026b) | Funding: neutral within the medium-term expenditure ceiling and the fiscal anchor Treasury plans (National Treasury, 2026a:9) | Safeguard: sunset clause and independent evaluation.

Sequencing follows the legal calendar. The pilot needs no new Act, so it can start in 2027/28 and report first-cohort results before the 2028 tax amendments; only if it passes would a tax-credit version be legislated, before the ETI expires on 28 February 2029 (BusinessTech, 2026b) and alongside the fiscal anchor Treasury plans (National Treasury, 2026a:9). The scorecard is: module completion; share still in a redesigned role at six months with no wage loss; cost per sustained placement; and share of claims disallowed on audit. High disallowance on audit stops payments at once. Weak retention pauses scale-up, not the evaluation, because training effects can take two to three years to appear (Card, Kluve and Weber, 2018), so each cohort is tracked for 24 months.

6. Conclusion

The evidence shows a country that needs productivity but cannot spend its way through the transition. Unemployment is 33.6% and youth unemployment 47.4% (Statistics South Africa, 2026:1-2), debt peaks at 78.9% of GDP and debt service takes R16.20 of every R100 (National Treasury, 2026a:8; 2026b). BPO is both a rare source of youth jobs and a sector where about 40% of tasks may be automated by 2030 (Caribou and Genesis Analytics, 2025:30), and its own leadership expects far fewer jobs than the master plan assumed (Mzekandaba, 2026a).

Existing instruments reward hiring and entry-level training, not moving a worker from a task AI will absorb to a role that supervises it, and the ETI's history shows what happens when training-linked money reaches whoever controls the training (National Treasury, 2024). The Transition Incentive pays the employer, after the worker has the cash wage and the new role, from a capped budget funded by reprioritisation. TVET modules supply the training, and an outcomes gate decides what replaces the ETI.

Productivity and labour-market stability are not traded off by choosing one; they are managed by spending small, early and on outcomes. The strongest argument is that this is cheap to try, easy to stop and honest about what it has not yet proven.

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