

Public sector remuneration





To help the public
service spend wisely

CONTENTS

Key facts	1
Public servants' remuneration between 2020 and 2024	3
About the report	3
The Government spent \$3.1 billion on public servants' remuneration	4
Ten public bodies account for two-thirds of total remuneration.....	8
Public servants' remuneration increased at a higher rate than staff numbers	9
Public servants' average remuneration increased at a slightly lower rate than inflation	11
Public servants' remuneration accounts for 49 per cent of Government expenditure.....	14
The Government owed \$2.8 billion in post-retirement obligations as at December 2024.....	15
Civil servants' remuneration.....	18
The Government spent \$1.9 billion on civil servants' remuneration.....	18
Five civil service entities account for about 60 per cent of all civil service remuneration.....	20
Civil servants' remuneration increased by 34 per cent in five years.....	22
Civil servants' average remuneration increased at a slightly lower rate than inflation.....	23
Statutory Authorities and Government Companies employees' remuneration.....	24
The Government spent \$1.2 billion on SAGC employees' remuneration	24
Five SAGCs account for 76 per cent of total SAGC employees' remuneration	26
SAGC employees' remuneration increased by 41 per cent in five years.....	28
SAGC employees' average remuneration increased at a slightly lower rate than inflation	29
Appendix 1 – Overview and scope of this public interest report	30
What is a public interest report?	30
Components of civil servants' remuneration	30
Components of the remuneration of SAGC employees.....	33
Scope.....	36
Appendix 2 – The Government's salary scales, 2020–2025.....	39

KEY FACTS

**\$3.1
billion**



Public servants' remuneration, 2020-2024



7,894

Number of public
servants, 2024

37%

Increase in public servants'
remuneration, 2020-2024



14%

Increase in the number of
public servants, 2020-2024



\$90K

Average remuneration of
a public servant in 2024

22%

Cumulative increase
in prices due to
inflation, 2020-2024



10%

Cumulative increase
from salary adjustments
awarded by the civil
service, 2020-2024



49%

Public servants'
remuneration
as a percentage
of Government
expenditure,
2020-2024



**\$2.8
billion**



The Government's liability for
post-retirement obligations for
pensions and healthcare, 2024

PUBLIC SERVANTS' REMUNERATION BETWEEN 2020 AND 2024

ABOUT THE REPORT

1. In January 2019, we published a report analysing the remuneration and benefits of key management personnel and members of boards of directors in Statutory Authorities and Government Companies (SAGCs). The report covered the 18-month period from July 2016 to December 2017.¹ The Office of the Auditor General (OAG) will give an update on this in our upcoming report *Governance in SAGCs*, which we plan to publish in 2026.
2. In November 2023, we published a report analysing the remuneration and benefits of the Cabinet, Judiciary, Members of Parliament and key management personnel within the civil service in 2022.²
3. This report presents information about total public servants' remuneration, including the civil service and SAGCs, for the five years 2020 to 2024. In preparing the report, we used data and information available as at 28 February 2026, including remuneration data from audited financial statements for the five years 2020 to 2024. However, as at February 2026, the audits of some public bodies' financial statements for 2020 to 2024 were backlogged. See Exhibit 20 in Appendix 1 for a list of backlogged audits. For these public bodies, we used unaudited financial information from the draft financial statements.
4. We did not consider 2025 remuneration in preparing the report, because the 2025 financial statements for all public bodies were unaudited as at 28 February 2026.
5. The civil service was reorganised between 2020 and 2024, resulting in name changes. The Government reorganised the civil service again with effect from 1 July 2025. For this report, we use the civil service entity names as at 31 December 2024. Exhibit 21 in Appendix 1 summarises the civil service entities whose names changed with effect from 1 July 2025.
6. The OAG prepared this public interest report to provide independent information and improve transparency regarding public servants' remuneration. We have included further information about the scope of this report in Appendix 1.

¹ *Key Management and Board Remuneration in Statutory Authorities and Government Companies during 2016-17*, Office of the Auditor General, January 2019.

² *Remuneration of the Cabinet, Judiciary, MPs and Key Management Personnel within the Civil Service in 2022*, Office of the Auditor General, November 2023.

THE DISTINCTION BETWEEN THE CIVIL SERVICE AND THE PUBLIC SERVICE

7. The *Public Service Management Act (2018 Revision)* (PSMA) defines the civil service as “the group comprising all civil servants”. The PSMA defines a civil servant as a person employed by the Government and who is a public officer under the Constitution. According to the PSMA, Members of Parliament, other than the Deputy Governor and the Attorney General, are not civil servants. In simple terms, civil servants are employees of Ministries, Portfolios and independent Offices. We refer to these as civil service entities. As at December 2024, there were 20 civil service entities. See Exhibit 11 later for the list of civil service entities.
8. According to the Government’s *5-Year Strategic Plan for a World Class Civil Service 2018–2022*, the civil service is responsible for delivering government policies and priorities, thereby bolstering the continued well-being of the country’s people and ensuring its international competitiveness.³ The Deputy Governor, who reports to the Governor, is the head of the civil service.
9. According to the PSMA, the public service includes the civil service and employees of SAGCs. SAGCs are Government-owned entities that are not part of the civil service. Statutory authorities are established through specific acts (for example, the Water Authority under the *Water Authority Act*). Government companies are incorporated under the *Companies Act*, as are any private companies operating in the Cayman Islands, such as the Cayman Islands Stock Exchange Limited. As at December 2024, there were 26 SAGCs. See Exhibit 15 later for the list of SAGCs.

THE GOVERNMENT SPENT \$3.1 BILLION ON PUBLIC SERVANTS’ REMUNERATION

10. The Government spent \$3.1 billion on public servants’ remuneration over the five years 2020 to 2024. Exhibit 1 shows total public servants’ remuneration by category between 2020 and 2024. A few public bodies have components of remuneration that are unique to them and these are discussed later in this section. The categories of remuneration that are common across public bodies, including their basis in law, are discussed in Appendix 1.

³ The Government replaced this strategic plan with the *Civil Service Strategic Plan 2024–2026*, launched in April 2024. However, the 2024–2026 Strategic Plan does not redefine the role of the civil service.

Exhibit 1: Public servants' remuneration by category, 2020–2024

Categories	2020	2021	2022	2023	2024	Total	Percentage of total	Percentage change 2020-2024
	\$000	\$000	\$000	\$000	\$000	\$000		
Salaries and wages	384,603	403,721	422,521	469,885	504,116	2,184,870	71.6%	31%
Healthcare	67,891	75,853	86,975	98,805	104,517	434,042	14.2%	54%
Pension	35,529	37,534	44,334	49,092	53,019	219,481	7.2%	49%
Overtime	14,184	16,506	18,714	21,316	23,106	93,826	3.1%	63%
Duty allowance	2,771	3,122	4,851	6,599	5,609	22,954	0.8%	102%
Special allowances	2,891	3,237	3,709	3,479	3,672	16,988	0.6%	27%
Housing allowance	2,819	2,766	2,761	2,649	2,611	13,605	0.4%	-7%
Acting allowance	1,389	1,800	2,097	1,914	1,895	9,094	0.3%	36%
Temporary staff	1,223	2,140	1,859	1,143	1,287	7,665	0.3%	5%
Training and recruitment	711	843	1,234	2,135	1,993	6,924	0.2%	180%
Performance-related pay	696	895	985	1,796	2,371	6,743	0.2%	241%
Other personnel costs	923	1,068	1,377	1,521	1,614	6,503	0.2%	75%
Annual leave and time-off-in-lieu	2,725	954	772	563	1,321	6,335	0.2%	-52%
Severance pay	316	1,374	594	1,944	475	4,703	0.2%	50%
Motor car upkeep allowance	568	624	601	650	676	3,119	0.1%	19%
Call-out allowance	559	583	590	572	782	3,086	0.1%	40%
Staff uniforms	289	369	653	717	686	2,714	0.1%	137%
Staff welfare	330	265	490	586	745	2,416	0.1%	126%
Work permit fees	477	409	445	521	554	2,405	0.1%	16%
Benefits and passages	316	389	286	325	467	1,783	0.1%	48%
Workers' benefits*	(60)	444	251	544	337	1,516	0.0%	-24%
Life Insurance	57	54	61	62	65	299	0.0%	14%
Total	521,207	554,950	596,160	666,818	711,918	3,051,071	100.0%	37%

Notes:

- The financial statements of Cayman Airways Limited (CAL) are presented in United States dollars (US\$). We converted the financial data of CAL to Cayman Islands dollars (\$) using the rate of US\$1 = \$0.84.
- The Segregated Insurance Fund of the Cayman Islands (SIF) and Sister Islands Affordable Housing Development Corporation (SIAHDC) do not have any employees. Therefore, they have no remuneration to include in the exhibit.
- We computed the percentage change in workers' benefits using data from 2021 to 2024 because the 2020 balance was a credit (negative).

Source: OAG analysis of public bodies' financial statements for 2020 to 2024.

11. The top four categories of remuneration – salaries and wages, healthcare, pension and overtime – accounted for \$2.9 billion, or 96 per cent of the total remuneration. Salaries and wages increased by 31 per cent, from \$385 million in 2020 to \$504 million in 2024. We discuss the changes in the number of public servants and the impact of cost-of-living salary adjustments (COLAs) awarded by the Government between 2020 and 2024 later in this chapter. Over the same period, the other three categories had greater increases – healthcare costs increased by 54 per cent to \$105 million, pension costs increased by 49 per cent to \$53 million and overtime increased by 63 per cent to \$23 million. Along with the 31 per cent increase in salaries and wages, these contributed to an increase of about \$183 million in public servants’ remuneration between 2020 and 2024.
12. Public bodies paid \$7.7 million for temporary staff over the five-year period. Public bodies incur temporary staff costs in respect of staff employed on temporary contracts, usually for three to six months. Training and recruitment costs of \$6.9 million include costs related to staff training, payments to recruitment agencies for staff placements and job advertisement costs.
13. Other personnel costs of \$6.5 million include all costs that do not fall within the other categories, for example relocation costs, including for travel and short-term accommodation for staff recruited from overseas, and cell phone allowances. Staff welfare costs include items such as office groceries.
14. Public bodies paid about \$17 million in special allowances, with four public bodies accounting for 95 per cent of the total cost:
 - The Health Services Authority (HSA) paid a total of \$11.9 million in special allowances to specialist physicians for on-call duties.
 - The Port Authority of the Cayman Islands (PACI) reported \$1.9 million in special allowances. PACI’s expenditure includes acting, duty, motor vehicle upkeep and call-out allowances. Unlike other public bodies, the PACI does not record these allowances separately.
 - The Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development (MPAHITD) paid \$1.2 million in special allowances, mainly relating to stipends the ministry pays to apprentices working with the Public Works Department.
 - The Office of the Commissioner of Police (OCP) paid \$1 million in special allowances. The OCP pays specialists special allowances as an incentive because of difficulties in attracting, recruiting and retaining specialists for certain units or departments.
15. Two bodies – the OCP (\$11 million) and the Ministry of Home Affairs (MHA) (\$910,000) – account for \$11.9 million, or 87 per cent of the total housing allowance expenditure of \$13.6 million. The OCP pays police officers an annual housing allowance of \$2,400 in accordance with Regulation 3 of the Police Regulations (1996 Revision). Prison officers are entitled to a monthly housing allowance of \$125.

16. Public bodies paid \$6.7 million in performance-related pay. Exhibit 18 shows that civil servants are eligible for performance-related pay, but no civil service entities paid this between 2020 and 2024. Exhibit 19 shows that SAGC employees are also eligible for performance-related pay subject to Cabinet approval. Three SAGCs – the Cayman Islands Monetary Authority (CIMA) (\$4.9 million), the Civil Aviation Authority (CAA) (\$933,000) and the Maritime Authority of the Cayman Islands (MACI) (\$853,000) – accounted for 99 per cent of the total performance-related awards paid between 2020 and 2024.
17. Performance-related pay increased from \$696,000 in 2022 to \$2.4 million in 2024, a 241 per cent increase. Notably, performance-related pay almost doubled between 2022 and 2023 because:
- MACI started paying performance-related bonuses in 2023, paying an average of about \$425,000 annually between 2023 and 2024; and
 - CIMA's performance-related payments increased from an annual average of about \$635,000 between 2020 and 2022 to an annual average of about \$1.5 million between 2023 and 2024, an average annual increase of about 134 per cent.
18. In addition to its \$1.8 million expenditure on performance awards in 2024, CIMA also paid each staff member an honorarium of \$2,000, a one-time payment approved by the Government for civil servants. The CAA and MACI did not pay honorariums in 2024. The Government paid several honorariums to staff between 2020 and 2024, which we estimate later in this chapter to have cost \$27.8 million. The Government usually asks SAGCs to pay honorariums similar to the civil service but only if they can afford to do so in that year. In practice, however, most SAGCs pay honorariums once the Government approves them for the civil service based on sections 47(2) and 47(3) of the *Public Authorities Act (2020 Revision)* (PAA), which allow SAGCs to effectively match allowances paid to civil servants.
19. Between 2020 and 2024, the HSA accounted for all of the \$1.5 million in public service expenditure on workers' benefits. This total represents subscription payments made by the HSA to medical bodies on behalf of its staff.
20. The entire cost of staff uniforms of \$2.7 million was incurred by SAGCs. Three SAGCs – the HSA (\$1.2 million), Cayman Airways Limited (CAL) (\$525,000) and the Water Authority (\$410,000) – accounted for 80 per cent of the total cost. The HSA buys uniforms for its staff and provides an allowance for staff to buy their own uniforms. Civil service entities also provide staff uniforms, but include the costs within 'supplies and consumables expenses'. The civil service spent \$3.6 million on staff uniforms between 2020 and 2024, about \$131,000 of which is allowances OCP paid for plain clothes. The \$3.6 million expenditure is not included within the public or civil servants' remuneration in this report.

21. The entire benefits and passages cost of about \$1.8 million was incurred by the Water Authority for Christmas gifts (\$1 million; approximately \$1,200 per staff member annually) and Christmas meals and related costs; corporate wellness activities; COVID-19-related expenses; gift cards; honorariums; employee awards; and hurricane-related costs. It is worth noting that the Water Authority's cost of about \$1.8 million is equivalent to about 74 per cent of the staff welfare costs incurred by all public bodies. For purposes of this report, we did not assess the value for money of the Water Authority's benefits and passages expenditure.
22. The PACI accounted for \$288,000 or 96 per cent of the total life insurance cost of \$299,000.
23. Between 2020 and 2024, the largest percentage increases in remuneration of public servants were noted in the following categories of remuneration:
- Performance-related pay more than tripled, from \$700,000 in 2020 to \$2.4 million in 2024.
 - Training and recruitment costs increased almost threefold, from \$700,000 in 2020 to \$2 million in 2024.
 - The cost of staff uniforms increased from \$290,000 in 2020 to \$690,000 in 2024.
 - Staff welfare costs increased from \$330,000 in 2020 to \$750,000 in 2024.

TEN PUBLIC BODIES ACCOUNT FOR TWO-THIRDS OF TOTAL REMUNERATION

24. Exhibit 2 shows that 10 public service bodies accounted for \$2.1 billion, or 67 per cent, of the public service's total remuneration of \$3.1 billion. The number of employees in each body is a significant contributor to its remuneration costs. For example, as at 31 December 2024, these same 10 bodies employed 72 per cent of all public servants. It is worth noting that all public bodies are expected to use the same salary scale. Over the five-year period, SAGCs implemented section 47 of the PAA, which aimed to align SAGC employees' remuneration with the civil service. However, SAGCs implemented this at different times and two SAGCs – CAA and CIMA – had not done this as at December 2024.

Exhibit 2: The top 10 bodies accounting for most public service remuneration

Public bodies	2020	2021	2022	2023	2024	Total
	\$000	\$000	\$000	\$000	\$000	\$000
Health Services Authority	76,586	83,114	98,376	109,579	118,815	486,469
Ministry of Education	81,468	79,307	74,867	85,885	91,638	413,164
Office of the Commissioner of Police	37,054	38,004	39,749	42,909	43,202	200,918
Ministry of Border Control, Labour and Culture	32,642	35,843	38,273	38,512	44,062	189,332
Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development	28,500	29,171	27,003	32,460	34,661	151,795
Cayman Islands Monetary Authority	22,646	26,158	26,227	28,201	32,438	135,670
Cayman Airways Limited	25,083	22,851	23,834	29,631	33,066	134,466
Ministry of Home Affairs	-	17,595	36,636	39,566	40,004	133,801
Ministry of Health	21,224	20,077	19,610	22,258	26,475	109,667
Ministry of Investment, Innovation and Social Development	-	11,775	25,438	29,138	31,094	97,445
Total remuneration for 10 public bodies	325,203	363,895	410,013	458,139	495,455	2,052,727
Total public service remuneration	521,207	554,950	596,160	666,818	711,918	3,051,071
10 public bodies as a percentage of total public servants' remuneration	62%	66%	69%	69%	70%	67%

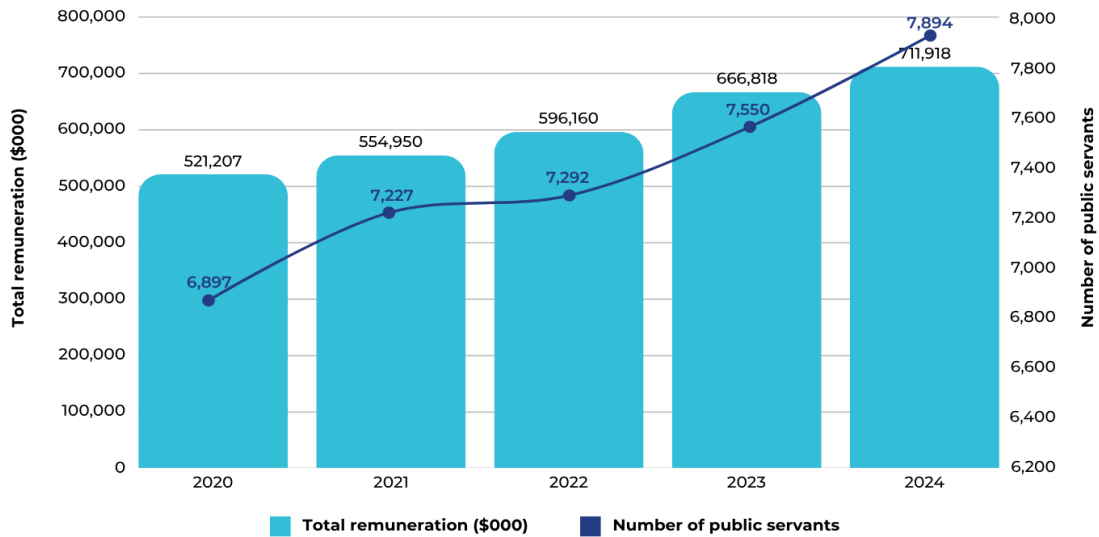
Note: The financial statements of CAL are presented in United States dollars (US\$). We converted the financial data of CAL to Cayman Islands dollars (\$) using the rate of US\$1 = \$0.84.

Source: OAG analysis of public bodies' financial statements for 2020 to 2024.

PUBLIC SERVANTS' REMUNERATION INCREASED AT A HIGHER RATE THAN STAFF NUMBERS

25. Exhibit 3 shows the total remuneration of all public servants and the number of public servants between 2020 and 2024. The exhibit shows that public servants' remuneration increased from \$521 million in 2020 to \$712 million in 2024, a 37 per cent increase. During the same period, the number of public servants increased at a lower rate, from about 6,900 in 2020 to about 7,900 in 2024, a 14 per cent increase.

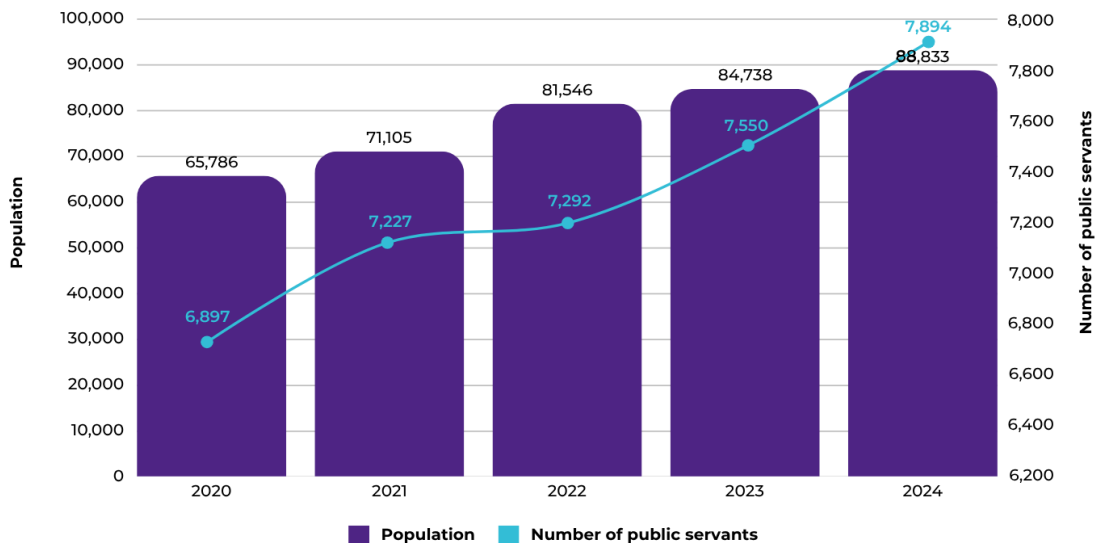
Exhibit 3: Number of public servants and their total remuneration, 2020–2024



Source: OAG analysis of public bodies' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by the Economics and Statistics Office (ESO).

26. The Government is responsible for providing public services. Between 2020 and 2024, the population increased from about 66,000 to about 89,000, a 35 per cent increase. As stated earlier, the number of public servants increased by 14 per cent during the same period. Therefore, the population grew faster than the number of public servants. Exhibit 4 shows trends in the population and the number of public servants between 2020 and 2024.

Exhibit 4: Changes in the population and number of public servants, 2020–2024

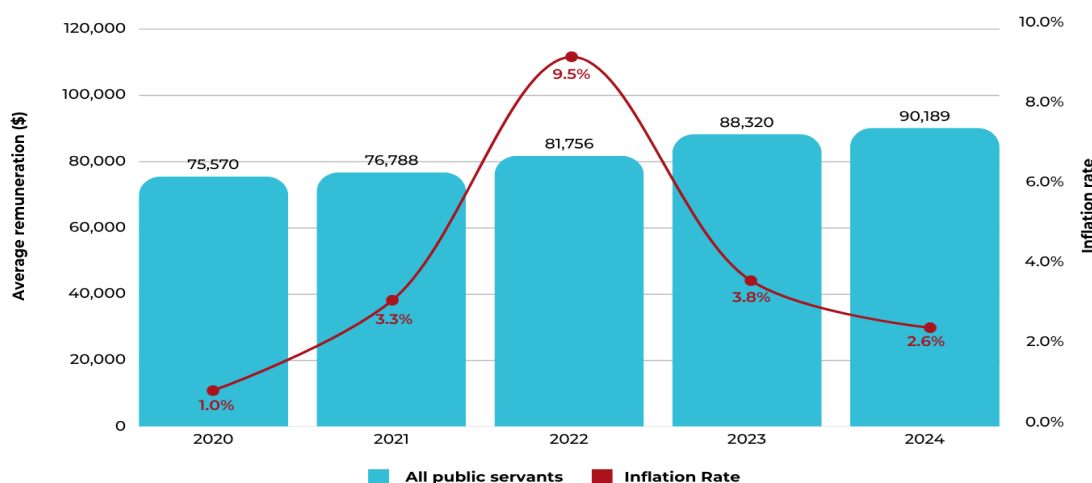


Source: OAG analysis of public bodies' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

PUBLIC SERVANTS' AVERAGE REMUNERATION INCREASED AT A SLIGHTLY LOWER RATE THAN INFLATION

27. According to the World Bank, inflation, as measured by the Consumer Price Index, reflects the annual percentage change in the cost to the average consumer of acquiring a basket of goods and services that may be fixed or changed at specified intervals, such as yearly.⁴ According to the International Monetary Fund, inflation measures how much more expensive a set of goods and services has become over a certain period, usually a year.⁵
28. Exhibit 5 shows the changes in the average remuneration of all public servants and the inflation rate between 2020 and 2024.⁶ The exhibit shows that the average remuneration of public servants increased from about \$76,000 in 2020 to about \$90,000 in 2024, a 19 per cent increase. The exhibit also shows that the inflation rate ranged between 1 per cent and 3.8 per cent during the period, except in 2022 when it spiked to 9.5 per cent. The cumulative impact of the inflation rate during the same period was 22 per cent. In other words, goods and services are estimated to have become 22 per cent more expensive between 2020 and 2024. Therefore, public servants' average remuneration increased at a slightly lower rate than inflation between 2020 and 2024.

Exhibit 5: Changes in the average remuneration of all public servants and the inflation rate, 2020–2024



Source: OAG analysis of public bodies' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

⁴ World Bank website: <https://databank.worldbank.org/metadataglossary/world-development-indicators/series/FP.CPI.TOTL.ZG> (accessed 18 March 2026).

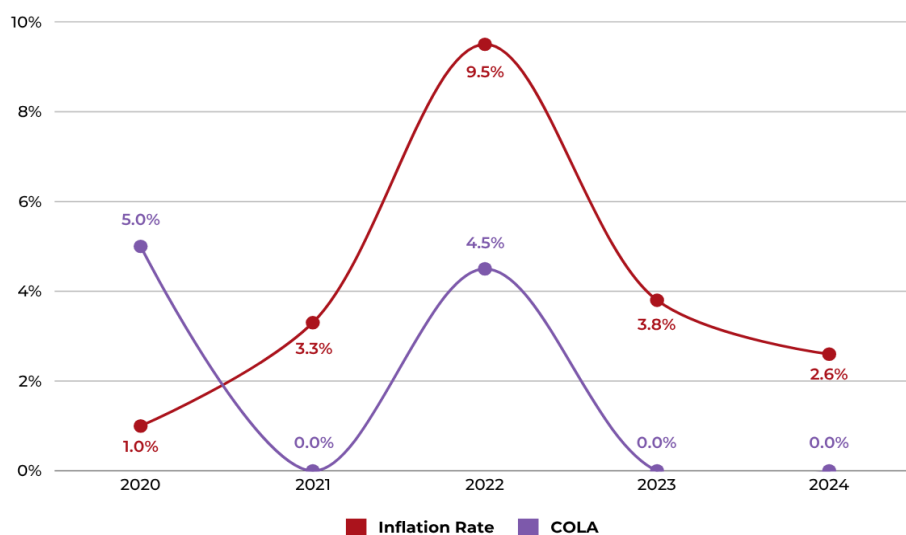
⁵ International Monetary Fund website: <https://www.imf.org/en/publications/fandd/issues/series/back-to-basics/inflation> (accessed 18 March 2026).

⁶ We calculated the average remuneration by dividing the total remuneration for the year by the number of public servants at the end of the year.

THE GOVERNMENT ADJUSTS SALARIES TO HELP PUBLIC SERVANTS COPE WITH INCREASES IN THE COST OF LIVING

29. Exhibit 6 shows the inflation rate and the COLAs that the Government awarded to public servants between 2020 and 2024. The exhibit shows that inflation ranged between 1 per cent and 3.8 per cent a year, except for a 9.5 per cent spike in 2022. Overall, the inflation rate had a cumulative impact of 22 per cent. The Government awarded two COLAs over the same period. Cumulatively, these increased public servants' remuneration by about 10 per cent.

Exhibit 6: Inflation rate and COLAs, 2020–2024



Source: OAG analysis of data from the Cayman Islands' Compendium of Statistics 2024 published by ESO and personnel circulars issued by the civil service between 2020 and 2024.

30. The Government awarded public servants the following:⁷

- In 2020, a 5 per cent COLA to all public servants.⁸
- In September 2022, a 2 per cent COLA. In addition, in December 2022, the Government awarded all public servants on salary grade E and below a 1-point within-salary grade increment valued at 2.5 per cent. Employees at the top of their pay grades were instead awarded a one-off honorarium equivalent to the higher of either a six-month value of a 2.5 per cent salary increment or \$700. For simplicity, we have considered these as a 4.5 per cent COLA for all public servants.

⁷ Under section 47(1) of the *Public Authorities Act (2020 Revision)*, civil servants and SAGC employees are expected to be on the same salary scale. Therefore, COLAs awarded to civil servants apply to SAGC employees too.

⁸ *Administrative Circular 3 of 2019, Civil Service Cost of Living Adjustment – 2020*, Deputy Governor, November 2019.

- Between June and August 2022, the Government awarded civil servants \$450 in honorariums aimed at offsetting high fuel costs.⁹

31. With effect from January 2025, the Government awarded another 5 per cent COLA to all public servants. Based on salaries and wages paid in 2024, this COLA will cost the Government about \$25.2 million overall, comprising \$14.5 million in additional salaries and wages for civil servants and \$10.7 million for SAGC employees.
32. In addition to COLAs, the Government awarded several honorariums between 2020 and 2024. In 2020, the Government awarded an honorarium to all public servants in appreciation for continuing to deliver essential services during the COVID-19 pandemic. Exhibit 7 shows the cost of the honorariums awarded between 2020 and 2024. Overall, the Government paid an estimated \$27.8 million in honorariums between 2020 and 2024. Of this, \$25.1 million was paid to civil servants and \$2.7 million to SAGC staff.

Exhibit 7: The cost of honorariums awarded between 2020 and 2024

	2020	2021	2022	2023	2024	Total
Number of staff	6,897	4,452	4,489	4,635	4,834	
Honorarium rate (\$)	1,000	500	450	1,500	2,000	
Estimated honorarium (\$000)	6,897	2,226	2,020	6,953	9,668	27,764

Note: SAGCs are required to use the same salary scale as the civil service. However, they are usually required to pay similar honorariums to those awarded to the civil service if they can afford to do so with savings from other budgeted expenditure. Therefore, apart from the 2020 honorarium, which the Government awarded to all public servants, we have excluded SAGCs from this estimate.

Source: OAG analysis of data from the Cayman Islands' Compendium of Statistics 2024 published by ESO and personnel circulars issued by the civil service between 2020 and 2024.

33. In October 2025, the Deputy Governor announced that a formal COLA methodology had been developed that recommends that COLAs be assessed and awarded every two years, with the next COLA assessment due in 2027. However, the Cabinet has yet to approve the proposal.

⁹ *Personnel Circular 6 of 2022, Pay Remedy – Employees at the Top of Pay Grade*, Cayman Islands Government, October 2022.

PUBLIC SERVANTS' REMUNERATION ACCOUNTS FOR 49 PER CENT OF GOVERNMENT EXPENDITURE

34. Exhibit 8 shows public service remuneration as a percentage of government expenditure between 2020 and 2024. The exhibit shows that public service remuneration ranged between 46 per cent and 51 per cent of annual government expenditure during the period. Overall, it accounted for 49 per cent of government expenditure over the five years. During the same period, government expenditure increased by 26 per cent, from \$1.1 billion in 2020 to \$1.4 billion in 2024, and public servants' remuneration increased by 37 per cent, from \$521 million in 2020 to \$712 million in 2024.

Exhibit 8: Public service remuneration as a percentage of government expenditure, 2020–2024

	2020	2021	2022	2023	2024	Total
	\$000	\$000	\$000	\$000	\$000	\$000
Public servants' remuneration	521,203	554,950	596,162	666,818	711,917	3,051,050
Government expenditure	1,108,679	1,216,513	1,225,455	1,313,353	1,393,538	6,257,538
Public servants' remuneration as a percentage of Government expenditure	47%	46%	49%	51%	51%	49%

Note: The audits of the financial statements of the entire public sector (EPS) for 2022 to 2024 have yet to be completed. The Auditor General issued adverse opinions for the 2020 and 2021 EPS audits. Therefore, the consolidated EPS financial statements are unreliable for decision-making purposes.

Source: OAG analysis of public bodies' and the consolidated EPS' financial statements for 2020 to 2024.

35. In February 2025, the OAG highlighted that public sector expenditure increased by 51 per cent between 2018 and 2023. We also highlighted that this increase was double the 25 per cent increase in public sector revenues over the same period, indicating a risk to the Government's long-term financial sustainability.¹⁰
36. As highlighted in Exhibit 8, the Government spent \$3.1 billion on public servants' remuneration between 2020 and 2024. Of this total, \$1.9 billion, 30 per cent, relates to civil servants' remuneration. The remaining \$1.2 billion relates to the remuneration of SAGC employees. We discuss the Government's expenditure on civil servants' and SAGC employees' remuneration separately in the next two chapters.

¹⁰ *Improving Financial Accountability and Transparency: Long-Term Financial Sustainability*, Office of the Auditor General, February 2025.

THE GOVERNMENT OWED \$2.8 BILLION IN POST-RETIREMENT OBLIGATIONS AS AT DECEMBER 2024

37. The public service pension plan has both a defined benefit component for members who joined before January 2000 and a defined contribution component for those joining from January 2000. Section 18(1) of the Personnel Regulations (2022 Revision) requires the Government to provide post-retirement healthcare for civil servants who retire within the civil service after working for the Government for at least 10 consecutive years, and also for their spouses. For the children of these civil servants, the Government is required to provide healthcare until the age of 18 if they are unmarried and not working, or until the age of 23 if they are unmarried and studying full-time.
38. Defined contribution pensions are expensed as they are incurred and are reported as “pension” throughout this report. The Government engages an actuary, Mercer, to estimate its liability for post-retirement healthcare and defined benefit pensions. The actuary’s valuations are complex because they consider several assumptions about discount rates, employee life expectancy, retirement patterns, healthcare cost inflation and changes in workforce demographics.
39. As a result, the liabilities and the impact of their annual remeasurement in public bodies’ financial statements are subject to significant fluctuations year-on-year. We have therefore excluded these from our analysis of public servants’ remuneration.
40. Exhibit 9 shows the Government’s liabilities for defined benefit pensions and post-retirement healthcare between 2020 and 2024. The exhibit shows that the Government owed about \$2.8 billion in respect of these liabilities as at 31 December 2024. As at 31 December 2024, employees of 11 SAGCs participate in the public service pension plan, with contribution rates that vary by entity, ranging from 6 per cent to 10.2 per cent.¹¹

¹¹ The 11 SAGCs are the Cayman Islands Airports Authority, CIMA, the Cayman Turtle Conservation and Education Centre Limited, the CAA, the HSA, MACI, the National Roads Authority, the Public Service Pensions Board, the University College of the Cayman Islands, the Utility Regulation and Competition Office and the Water Authority.

Exhibit 9: Post-retirement healthcare and defined benefit pension liabilities, 2020–2024

	2020	2021	2022	2023	2024
	\$000	\$000	\$000	\$000	\$000
Post-retirement healthcare:					
Civil Service	2,387,794	2,218,135	2,104,972	2,375,036	2,258,449
SAGCs	369,736	370,156	296,783	318,128	390,752
Sub-total	2,757,530	2,588,291	2,401,755	2,693,164	2,649,201
Defined benefit pension:					
Civil Service	496,096	423,224	434,819	327,656	156,142
SAGCs	40,865	28,285	14,852	15,855	(2,993)
Sub-total	536,961	451,509	449,671	343,511	153,149
Total	3,294,491	3,039,800	2,851,426	3,036,675	2,802,350

Notes:

- The audits of the EPS financial statements for 2022 to 2024 have yet to be completed. The Auditor General issued adverse opinions for the 2020 and 2021 EPS audits. Therefore, the consolidated EPS financial statements are unreliable for decision-making purposes.
- Note that Mercer's 2024 actuarial valuation report had yet to be signed as at 28 February 2026.

Source: OAG analysis of Mercer's actuarial valuation reports from 2020 to 2024 and the EPS' financial statements for 2020 to 2024.

41. In October 2025, we highlighted that the Government's consolidated financial statements for the entire public sector (EPS) from 2016–17 to 2020 were materially misstated. The liabilities for the civil service's post-retirement healthcare, estimated at about \$2.3 billion, are not reported in the statement of financial position.¹² The Government's draft EPS financial statements for 2021 to 2024 also do not report these liabilities on the statement of financial position. However, it is worth noting that the financial statements report all other liabilities shown in the exhibit (i.e., SAGCs' post-retirement healthcare liabilities and all defined benefit pension liabilities) in the statement of financial position.

¹² *Financial Reporting of the Cayman Islands Government: General Report 31 December 2024*, Office of the Auditor General, October 2025.

42. The audits of the EPS financial statements for 2022 to 2024 have yet to be completed. Therefore, we do not yet know why the public service's defined benefit pension liabilities reduced by more than half, from \$344 million in 2023 to \$153 million in 2024.

CIVIL SERVANTS' REMUNERATION

43. This chapter sets out the Government's remuneration of civil servants, the top five categories of spending on civil servants' remuneration, the number of civil servants, and a comparison of the growth in civil servants' average annual pay and the inflation rate.

THE GOVERNMENT SPENT \$1.9 BILLION ON CIVIL SERVANTS' REMUNERATION

44. The Government spent around \$1.9 billion on civil servants' remuneration between 2020 and 2024. Exhibit 10 shows civil servants' remuneration by category between 2020 and 2024. Appendix 1 describes the nature of key components of public service remuneration (i.e., those that are common across public bodies).

Exhibit 10: Civil servants' remuneration by category, 2020–2024

Categories	2020	2021	2022	2023	2024	Total	Percentage of total	Percentage change 2020 -2024
	\$000	\$000	\$000	\$000	\$000	\$000		
Salaries and wages	223,242	237,703	244,847	274,842	290,630	1,271,264	68.5%	30%
Healthcare	51,903	58,177	67,550	74,464	79,029	331,123	17.8%	52%
Pension	25,988	27,579	28,566	31,543	33,053	146,729	7.9%	27%
Overtime	7,146	6,444	7,288	8,672	9,079	38,629	2.1%	27%
Duty allowance	2,015	2,521	3,892	3,651	4,284	16,363	0.9%	113%
Housing allowance	2,698	2,655	2,587	2,489	2,472	12,901	0.7%	-8%
Acting allowance	1,283	1,629	1,892	1,581	1,530	7,915	0.4%	19%
Temporary staff	1,094	2,006	1,731	1,067	1,073	6,971	0.4%	-2%
Annual leave and time-off-in-lieu	1,207	1,688	938	433	1,423	5,689	0.3%	18%
Severance pay	191	1,144	319	1,704	444	3,802	0.2%	132%
Special allowance	421	441	772	891	627	3,152	0.2%	49%
Training and recruitment	415	528	606	865	623	3,037	0.2%	50%
Motor car upkeep	459	510	498	551	579	2,597	0.1%	26%
Other personnel costs	375	475	566	639	514	2,569	0.1%	37%
Call-out allowance	446	475	475	460	538	2,394	0.1%	21%
Staff welfare	200	222	292	451	602	1,767	0.1%	201%
Total	319,083	344,197	362,819	404,303	426,500	1,856,902	100%	34%

Source: OAG analysis of civil service entities' financial statements for 2020 to 2024.

45. Five categories of remuneration – salaries and wages, healthcare, pension, overtime and duty allowance – accounted for \$1.8 billion, or 97 per cent of total civil service remuneration. Salaries and wages increased by 30 per cent, from about \$223 million in 2020 to about \$291 million in 2024. We discuss the changes in the number of civil servants later in this chapter. We discussed the impact of COLAs the Government awarded to civil servants between 2020 and 2024 in the chapter **Public servants’ remuneration between 2020 and 2024**. Costs in the other four remuneration categories increased as follows:

- healthcare costs increased by 52 per cent to \$79 million;
- pension costs increased by 27 per cent to \$33 million;
- overtime costs increased by 27 per cent to \$9 million; and
- duty allowance costs increased by 113 per cent to \$4.3 million (civil servants earn a duty allowance if they undertake duties substantially above their normal ones for more than 15 consecutive calendar days).

Along with the 30 per cent increase in salaries and wages, cost increases in these categories contributed to an increase of about \$106 million in civil servants’ remuneration between 2020 and 2024.

46. The civil service pays acting allowances to staff acting in other positions. In practice, this usually applies when the position holder is on vacation or a position is vacant, pending recruitment. The amount of acting allowance paid is generally equal to the difference between the acting staff member’s salary and the first point of the remuneration band of the position in which the staff member is acting. Acting allowances increased by 19 per cent, from \$1.3 million in 2020 to \$1.5 million in 2024.

47. Most components of civil servants’ remuneration are similar across civil service entities, apart from the following:

- Housing allowances. Two entities – the OCP (\$11.0 million) and the MHA (\$910,000) – account for \$11.9 million, or 92 per cent, of the total housing allowance expenditure of \$12.9 million. We highlight the legal basis under which these entities pay housing allowances in Exhibit 18.
- Special allowances. Two entities – the MPAHITD (\$1.2 million) and the OCP (\$1.0 million) – account for 72 per cent of the total cost of about \$3.2 million. We described the nature of special allowances in the chapter **Public servants’ remuneration between 2020 and 2024**.

48. Between 2020 and 2024, the biggest percentage increases were noted in the following categories of remuneration:

- Staff welfare costs tripled from \$200,000 in 2020 to \$602,000 in 2024.
- Severance pay costs more than doubled from about \$191,000 in 2020 to \$444,000 in 2024. It is worth noting that the civil service incurred \$1.7 million in severance pay costs in 2023, with

payments of \$940,000 and \$640,000 by the Ministry of Education and the MPAHITD, respectively, accounting for most of these costs.

- Duty allowance costs more than doubled from about \$2.0 million in 2020 to about \$4.3 million in 2024.

FIVE CIVIL SERVICE ENTITIES ACCOUNT FOR ABOUT 60 PER CENT OF ALL CIVIL SERVICE REMUNERATION

49. Five civil service entities accounted for about \$1.1 billion, or 58 per cent, of total civil service remuneration. Exhibit 11 shows the total remuneration by civil service entity. As reported earlier, all public bodies are required to use the same salary scale. Therefore, the number of employees per entity is a significant contributor to its expenditure on remuneration. As at 31 December 2024, the five entities employed about 3,000 people, or 61 per cent of all civil servants.

Exhibit 11: Civil service remuneration by civil service entity, 2020–2024

Civil service entity	2020	2021	2022	2023	2024	Total	Percentage of total
	\$000	\$000	\$000	\$000	\$000	\$000	
Ministry of Education	81,468	79,307	74,867	85,885	91,638	413,165	22%
Office of the Commissioner of Police	37,054	38,004	39,749	42,909	43,202	200,918	11%
Ministry of Border Control, Labour and Culture	32,642	35,843	38,273	38,512	44,062	189,332	10%
Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development	28,500	29,171	27,003	32,460	34,661	151,795	8%
Ministry of Home Affairs	-	17,595	36,636	39,566	40,004	133,801	7%
Ministry of Health and Wellness	21,224	20,077	19,610	22,258	26,475	109,644	6%
Ministry of Investment, Innovation and Social Development	-	11,775	25,438	29,138	31,094	97,445	5%
Ministry of Financial Services and Home Affairs	40,016	21,309	-	-	-	61,325	3%
Ministry of Finance and Economic Development	11,817	12,299	12,933	14,229	9,935	61,213	3%
Portfolio of the Civil Service	10,228	10,883	11,424	12,803	13,328	58,666	3%
Ministry of District Administration and Lands	-	7,082	14,284	16,056	18,219	55,641	3%
Ministry of Tourism and Ports	16,396	12,866	8,072	8,075	8,021	53,430	3%
Ministry of Financial Services and Commerce	-	5,804	12,577	14,682	15,162	48,225	3%
Cabinet Office	6,748	7,504	8,120	9,131	12,661	44,164	2%
Judicial Administration	5,999	7,224	7,617	8,647	8,980	38,467	2%
Portfolio of Legal Affairs	5,984	6,399	6,654	7,399	7,387	33,823	2%
Ministry of Sustainability and Climate Resiliency	-	3,117	6,998	7,917	5,671	23,703	1%
Ministry of Community Affairs	13,099	6,755	-	-	-	19,854	1%
Office of the Director of Public Prosecutions	2,922	2,792	3,181	3,529	3,853	16,277	1%
Ministry of Youth, Sports and Heritage	-	1,794	3,841	4,243	4,659	14,537	1%
Office of the Auditor General	2,231	2,342	2,535	3,360	3,621	14,089	1%
Office of the Ombudsman	1,665	1,683	1,407	1,607	1,641	8,003	0%
Cayman Islands Parliament	-	1,540	1,600	1,897	2,225	7,262	0%
Ministry of International Trade, Investments, Aviation and Maritime Affairs	1,091	1,033	-	-	-	2,124	0%
Total	319,084	344,198	362,819	404,303	426,499	1,856,903	100%

Notes:

- The Government created the Ministry of Home Affairs, the Ministry of Investment, Innovation and Social Development, the Ministry of District Administration and Lands, the Ministry of Financial Services and Commerce,

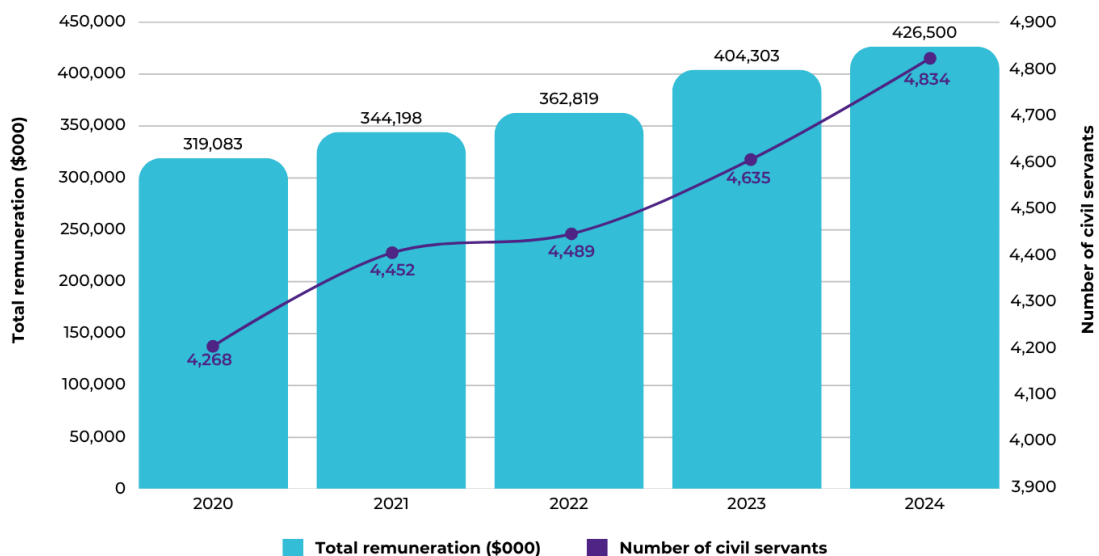
- the Ministry of Sustainability and Climate Resiliency and the Ministry of Youth, Sports and Heritage with effect from 1 July 2021.
- The Government created the Cayman Islands Parliament as a separate entity with effect from 1 January 2021.
 - The Government discontinued the Ministry of Financial Services and Home Affairs, the Ministry of Community Affairs and the Ministry of International Trade, Investment, Aviation and Maritime Affairs with effect from 30 June 2021.

Source: OAG analysis of civil service entities' financial statements for 2020 to 2024.

CIVIL SERVANTS' REMUNERATION INCREASED BY 34 PER CENT IN FIVE YEARS

50. Exhibit 12 shows the total remuneration of all civil servants and the number of civil servants between 2020 and 2024. The exhibit shows that civil servants' remuneration increased from \$319 million in 2020 to \$427 million in 2024, a 34 per cent increase. During the same period, the number of civil servants increased at a lower rate, from about 4,300 to 4,800 or 13 per cent. Other factors like COLAs contribute to increases in remuneration. We highlighted in the chapter **Public servants' remuneration between 2020 and 2024** that the Government awarded civil servants COLAs with a cumulative impact of 10 per cent between 2020 and 2024.

Exhibit 12: Number of civil servants and their total remuneration, 2020–2024

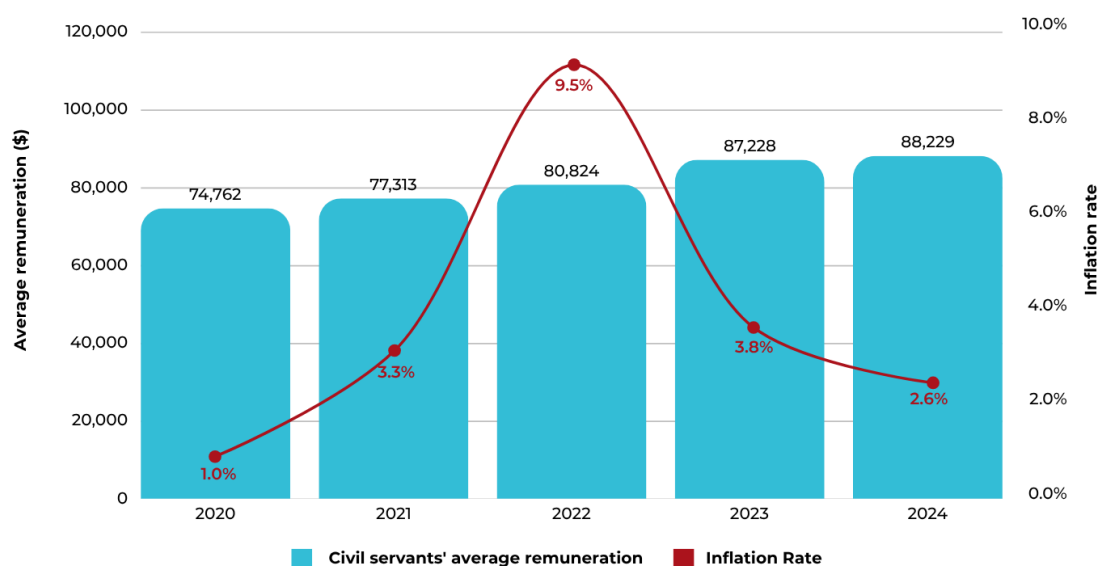


Source: OAG analysis of civil service entities' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

CIVIL SERVANTS' AVERAGE REMUNERATION INCREASED AT A SLIGHTLY LOWER RATE THAN INFLATION

51. Exhibit 13 shows the changes in the average remuneration of all civil servants and the inflation rate between 2020 and 2024.¹³ The exhibit shows that the average remuneration of civil servants increased from about \$75,000 in 2020 to about \$88,000 in 2024, an 18 per cent increase. The exhibit also shows that the inflation rate ranged between 1 per cent and 3.8 per cent during the period, except in 2022 when it spiked to 9.5 per cent. The cumulative impact of the inflation rate during the same period was 22 per cent. Therefore, civil servants' average remuneration increased at a slightly lower rate than inflation between 2020 and 2024.

Exhibit 13: Changes in the average remuneration of all civil servants and the inflation rate, 2020–2024



Source: OAG analysis of civil service entities' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

¹³ We calculated the average remuneration by dividing the total remuneration for the year by the number of civil servants at the end of the year.

STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES EMPLOYEES' REMUNERATION

52. This chapter sets out the Government's remuneration of SAGC employees, the top five categories of spending on SAGC employees' remuneration, the number of SAGC employees and a comparison of the growth in the average annual pay of SAGC employees with the inflation rate.

THE GOVERNMENT SPENT \$1.2 BILLION ON SAGC EMPLOYEES' REMUNERATION

53. The Government spent \$1.2 billion on SAGC employees' remuneration between 2020 and 2024. Exhibit 14 shows the remuneration of SAGC employees by category from 2020 to 2024. As reported earlier, we describe the nature of the common components of public service remuneration in Appendix 1.

Exhibit 14: Remuneration of SAGC employees by category, 2020–2024

Categories	2020	2021	2022	2023	2024	Total	Percentage of total	Percentage change 2020-2024
	\$000	\$000	\$000	\$000	\$000	\$000		
Salaries and wages	161,360	166,017	177,674	195,042	213,485	913,577	76.5%	32%
Healthcare	15,988	17,676	19,425	24,341	25,488	102,919	8.6%	59%
Pension	9,540	9,955	15,767	17,549	19,966	72,777	6.1%	109%
Overtime	7,037	10,061	11,426	12,645	14,027	55,197	4.6%	99%
Special allowance	2,470	2,796	2,937	2,588	3,045	13,836	1.2%	23%
Performance-related pay	696	895	985	1,796	2,371	6,743	0.6%	241%
Duty allowance	756	601	960	2,948	1,324	6,589	0.6%	75%
Other personnel costs	548	594	811	882	1,099	3,934	0.3%	101%
Training and recruitment	297	316	628	1,270	1,371	3,881	0.3%	362%
Staff uniforms	289	369	653	717	686	2,714	0.2%	137%
Work permit fees	477	409	445	521	554	2,405	0.2%	16%
Benefits and passages	316	389	286	325	467	1,783	0.1%	48%
Workers' benefits*	(60)	444	251	544	337	1,516	0.1%	-24%
Acting allowance	105	170	205	332	365	1,178	0.1%	248%
Severance pay	125	230	275	240	31	901	0.1%	-75%
Housing allowance	121	111	174	160	138	704	0.1%	14%
Call-out allowance	112	108	115	113	244	692	0.1%	118%
Temporary staff	129	134	129	76	214	682	0.1%	66%
Staff welfare	130	43	198	135	143	649	0.1%	10%
Annual leave and time-off-in-lieu	1,518	(733)	(166)	131	(102)	647	0.1%	-107%
Motor car upkeep allowance	108	114	104	99	97	522	0.0%	-10%
Life insurance	57	54	61	62	65	299	0.0%	14%
Total	202,119	210,753	233,343	262,516	285,415	1,194,145	100%	41%

Notes:

- The financial statements of CAL are presented in United States dollars (US\$). We converted the financial data of CAL to Cayman Islands dollars (\$) using the rate of US\$1 = \$0.84.
- The SIF and the SIAHDC do not have any employees. Therefore, they have no remuneration to include in the exhibit.
- We computed the percentage change in workers' benefits using data from 2021 to 2024 because the 2020 balance was a credit (negative).

Source: OAG analysis of SAGCs' financial statements for 2020 to 2024.

54. Five categories of remuneration – salaries and wages, healthcare, pension, overtime and special allowances – accounted for around \$1.2 billion, or 97 per cent of the total remuneration. Salaries and wages increased by 32 per cent, from \$161 million in 2020 to \$213 million in 2024. We discuss

the changes in the number of SAGC employees and the impact of the COLAs the Government awarded between 2020 and 2024 elsewhere in this report. Over the five-year period, healthcare costs increased by 59 per cent to \$26 million, pension costs increased by 109 per cent to \$20 million and overtime costs increased by 99 per cent to \$14 million. Along with the 32 per cent increase in staff costs, these cost increases contributed to an increase of about \$79 million in SAGC employees' remuneration.

55. Duty allowance costs increased by 75 per cent, from about \$760,000 in 2020 to \$1.3 million in 2024. Like the civil service, SAGCs pay duty allowance to employees if they undertake duties substantially above their normal ones for more than 15 consecutive calendar days.

56. Most components of remuneration are similar across SAGCs, apart from the following:

- Special allowances. Two SAGCs – the HSA (\$11.9 million) and the PACI (\$1.9 million) – accounted for more than 99 per cent of the total SAGC expenditure of \$13.8 million.
- Performance awards. Three SAGCs – the CIMA (\$4.9 million), the CAA (\$933,000) and MACI (\$853,000) – accounted for 99 per cent of the total performance-related awards of \$6.7 million.
- Staff uniforms. Three SAGCs – the HSA (\$1.2 million), CAL (\$525,000) and the Water Authority (\$410,000) – accounted for 80 per cent of the total cost of \$2.7 million.
- The entire cost of workers' benefits of \$1.5 million was incurred by the HSA.
- The entire benefits and passages cost of about \$1.8 million was incurred by the Water Authority.
- PACI accounted for \$288,000, or 96 per cent of, total life insurance costs of \$299,000.

We discussed the nature of all these costs earlier, in the chapter **Public servants' remuneration between 2020 and 2024**.

57. Between 2020 and 2024, the biggest percentage increases were noted in the following categories of remuneration:

- Training and recruitment costs increased by 362 per cent, from about \$300,000 in 2020 to \$1.4 million in 2024.
- Acting allowances increased by 248 per cent, from \$105,000 in 2020 to \$365,000 in 2024.
- Performance-related pay increased more by 241 per cent, from about \$700,000 in 2020 to \$2.4 million in 2024. We discussed this earlier in the report.

FIVE SAGCS ACCOUNT FOR 76 PER CENT OF TOTAL SAGC EMPLOYEES' REMUNERATION

58. Five SAGCs account for about \$906 million, or 76 per cent of the total SAGC employees' remuneration. Exhibit 15 shows the total remuneration of SAGC employees. As reported earlier, all public service entities are expected to use the same salary scale. Therefore, the number of employees per entity is a significant contributor to its expenditure on remuneration of public

servants. As at 31 December 2024, the five entities employed about 2,400 staff, or 78 per cent of all SAGC employees.

Exhibit 15: SAGC employees' total remuneration by SAGC, 2020–2024

SAGC	2020	2021	2022	2023	2024	Total	Percentage of total 2020-2024
	\$000	\$000	\$000	\$000	\$000	\$000	
Health Services Authority	76,586	83,114	98,376	109,579	118,815	486,469	40.7%
Cayman Islands Monetary Authority	22,646	26,158	26,227	28,201	32,438	135,670	11.4%
Cayman Airways Limited	25,083	22,851	23,834	29,631	33,066	134,466	11.3%
Port Authority of the Cayman Islands	13,731	13,983	16,616	17,341	19,130	80,801	6.8%
Cayman Islands Airports Authority	12,188	11,848	12,780	15,325	16,677	68,817	5.8%
Water Authority of the Cayman Islands	9,759	10,586	10,643	12,166	13,588	56,742	4.8%
University College of the Cayman Islands	7,049	6,490	6,807	8,257	8,408	37,012	3.1%
Cayman Turtle Conservation and Education Centre Limited	5,006	4,777	5,288	6,050	6,628	27,749	2.3%
National Roads Authority	4,096	4,437	4,966	5,414	5,851	24,764	2.1%
Maritime Authority of the Cayman Islands	4,329	4,665	4,412	4,612	4,416	22,435	1.9%
Cayman Islands National Insurance Company	3,117	3,472	4,242	5,667	5,752	22,251	1.9%
Utilities Regulation and Competition Office	3,309	3,293	3,611	3,625	3,740	17,578	1.5%
Public Service Pensions Board	2,894	2,662	2,814	3,292	3,134	14,796	1.2%
Civil Aviation Authority	2,962	2,890	3,003	2,818	2,832	14,505	1.2%
Children and Youth Services Foundation	2,452	2,613	2,617	2,540	2,900	13,122	1.1%
Cayman Islands Development Bank	1,397	1,514	1,621	1,765	1,846	8,141	0.7%
Cayman Islands National Attractions Authority	1,669	1,487	1,262	1,532	1,650	7,600	0.6%
Cayman Islands Stock Exchange	970	1,062	1,197	1,143	1,173	5,544	0.5%
National Housing Development Trust	834	774	887	1,308	1,134	4,937	0.4%
Cayman National Cultural Foundation	571	636	551	631	630	3,020	0.3%
National Gallery of the Cayman Islands	520	506	585	608	664	2,884	0.2%
National Drug Council	388	415	477	539	537	2,355	0.2%
Cayman Islands National Museum	518	473	481	427	356	2,255	0.2%
Auditors Oversight Authority	46	48	44	45	51	234	0.0%
Total	202,120	210,754	233,341	262,516	285,416	1,194,147	100%

Notes:

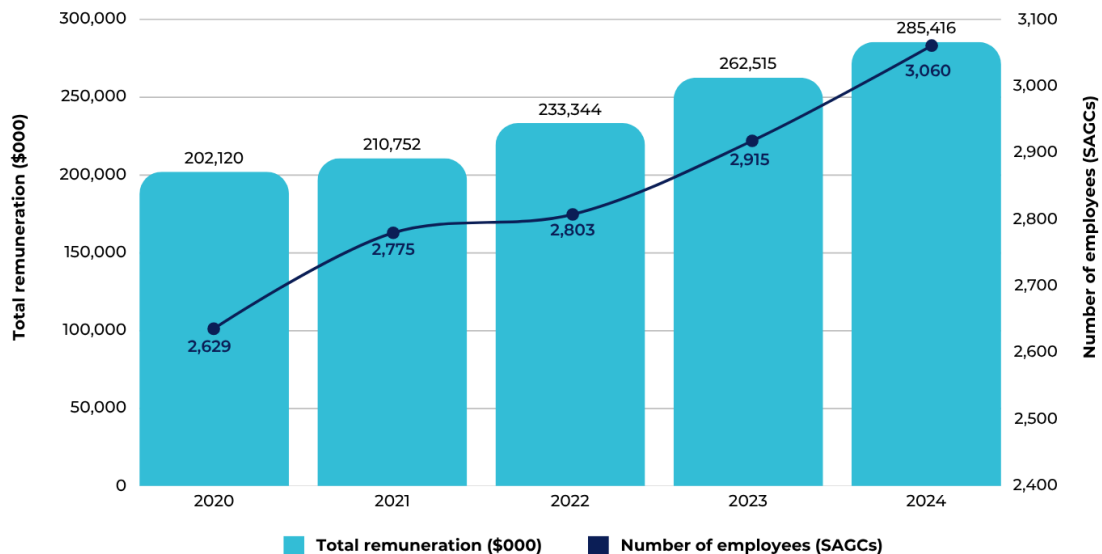
- *The financial statements of CAL are presented in United States dollars (US\$). We converted the financial data of CAL to Cayman Islands dollars (\$) using the rate of US\$1 = \$0.84.*
- *The SIF and the SIAHDC do not have any employees. Therefore, they have no remuneration to include in the exhibit.*

Source: OAG analysis of SAGCs' financial statements for 2020 to 2024.

SAGC EMPLOYEES' REMUNERATION INCREASED BY 41 PER CENT IN FIVE YEARS

59. Exhibit 16 shows the number and total remuneration of all SAGC employees between 2020 and 2024. The exhibit shows that SAGC employees' remuneration increased from \$202 million in 2020 to \$285 million in 2024, a 41 per cent increase.

Exhibit 16: Number of SAGC employees and their total remuneration, 2020–2024



Source: OAG analysis of SAGCs' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

60. The exhibit also shows that the number of SAGC employees increased at a lower rate than their remuneration, from about 2,600 to 3,100 or 16 per cent. As previously stated, the Government awarded COLAs worth 10 per cent in total between 2020 and 2024.
61. In addition, sections 47(1)–(3) of the PAA became effective from 1 June 2019. These sections require SAGCs to align their salary and benefits with those of the civil service, and implementing them has contributed to increased remuneration costs for SAGCs. Some SAGCs have started implementing elements of section 47(3). In October 2023, we estimated that the costs resulting from all SAGCs implementing section 47(3) would be significant.¹⁴ We estimated at that time that SAGCs would incur an additional \$14 million annually in pension costs and at least \$17 million annually in

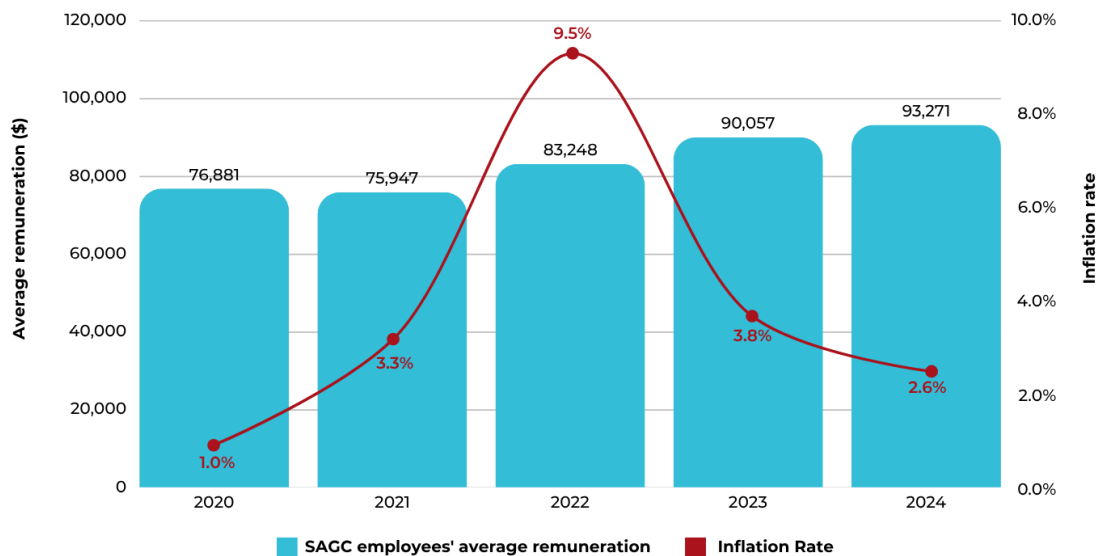
¹⁴ *Financial Reporting of the Cayman Islands Government: General Report 31 December 2022*, Office of the Auditor General, October 2023.

healthcare insurance costs. The cost of matching healthcare insurance benefits for SAGC employees will exceed that estimate.

SAGC EMPLOYEES' AVERAGE REMUNERATION INCREASED AT A SLIGHTLY LOWER RATE THAN INFLATION

62. Exhibit 17 shows the changes in the average remuneration of SAGC employees and the inflation rate between 2020 and 2024.¹⁵ The exhibit shows that the average remuneration increased by 21 per cent, from about \$77,000 in 2020 to about \$93,000 in 2024. The average remuneration of SAGC employees is higher than that in the civil service; for example, the average remuneration of civil servants in 2024 was \$88,000 (see Exhibit 13). Exhibit 17 also shows that the inflation rate ranged between 1 per cent and 3.8 per cent during the period, except in 2022 when it spiked to 9.5 per cent. The cumulative impact of the inflation rate during the same period was 22 per cent. Therefore, the average remuneration of SAGC employees increased at a slightly lower rate than inflation between 2020 and 2024.

Exhibit 17: Changes in the average remuneration of SAGC employees and the inflation rate, 2020–2024



Source: OAG analysis of SAGCs' financial statements for 2020 to 2024 and data from the Cayman Islands' Compendium of Statistics 2024 published by ESO.

¹⁵ We calculated the average remuneration by dividing the total remuneration for the year by the number of SAGC employees at the end of the year.

APPENDIX 1 – OVERVIEW AND SCOPE OF THIS PUBLIC INTEREST REPORT

WHAT IS A PUBLIC INTEREST REPORT?

1. Public interest reports consider issues that the Office of the Auditor General (OAG) has identified during an audit or on which a report has been requested during the year. The OAG also uses public interest reports when a matter they determine to be of public interest would benefit from being reported but a full audit is not required. In general, these reports are responsive and provide factual information relevant to an individual entity or a wider section of the public service.
2. All OAG reports are presented to Parliament and its Public Accounts Committee for consideration. The OAG has identified certain circumstances in which it may produce a public interest report. These circumstances are not intended to represent an exhaustive list, and the OAG exercises judgement in individual cases where:
 - A financial statements audit raises an issue that the OAG needs to publicly bring to the Parliament's attention through a separate report.
 - The Auditor General believes that an issue related to an entity merits public disclosure or emphasis through a public interest report.
 - A statutory requirement has been breached, contrary to the Parliament's intent.
3. Unlike a performance or financial statements audit, public interest reports do not seek to provide an opinion or recommendations based on the reported details. Instead, they aim to provide greater emphasis on a matter deemed to be of interest to the public. A public interest report aims to add value by providing information for decision-making and providing accountability through greater transparency. The nature of the work conducted is focused on reporting information rather than following the auditing standards required for the conduct of a performance or financial audit.
4. Some of the matters considered in this public interest report have already been identified through our financial statements audit work. However, we have not previously collated or presented them in a manner that provides a holistic perspective to the users of the public bodies' financial statements.

COMPONENTS OF CIVIL SERVANTS' REMUNERATION

5. Civil servants' remuneration generally consists of:
 - a. salaries and wages;
 - b. allowances such as acting, duty, housing, motor vehicle upkeep and call-out allowances;
 - c. pension;

- d. healthcare;
 - e. other benefits such as overtime and performance awards; and
 - f. other costs such as severance pay, annual leave and time-off-in-lieu.
6. Exhibit 18 presents the definitions of some of these components of civil servants' remuneration and their legal basis. Throughout the exhibit, we reference laws and regulations in effect as at 31 December 2024, even if these were revised after this time.¹⁶

¹⁶ As at 31 December 2024, the Personnel Regulations (2022 Revision) were the latest version. These were replaced by the Personnel Regulations (2025 Revision) on 11 February 2025. We refer to the 2022 revision throughout the report because it was the latest version during the audit scope period (2020–2024).

Exhibit 18: Definitions of the general components of civil servants' remuneration and their legal basis

Type of allowance or benefit	Section in the Personnel Regulations (2022 Revision)	Definition and other details
Acting allowance	Paragraph 3(2)(f) of Schedule 1	The Civil Service pays acting allowances to staff acting in another position. In practice, this usually applies when the position holder is on vacation or a position is vacant, pending recruitment. The amount of the acting allowance paid is generally equal to the difference between the acting staff's salary and the first point of the remuneration band of the position in which the staff is acting.
Annual leave	Paragraph 5 of Schedule 1	Civil servants are entitled to 18-28 days of annual leave, depending on their salary band and length of service.
Duty allowance	Paragraph 3(2)(g) of Schedule 1	Civil servants earn a duty allowance if they undertake duties substantially above their normal ones for more than 15 consecutive calendar days.
Healthcare	Paragraph 9 of Schedule 1	The Government provides medical, dental, and optical benefits for civil servants and their spouses and dependent children residing in the Cayman Islands. The Government insures civil servants with the Cayman Islands National Insurance Company, paying 100 per cent of their premiums.
Honorariums	Paragraph 3(2)(j) of Schedule 1	Civil servants can earn a non-pensionable one-time honorarium at the Deputy Governor's discretion.
Housing allowance	Paragraphs 3(1)(vi) and 11(1)(c)(iv) of Schedule 1	The civil service pays a housing allowance of \$125 monthly to Prisons Officers. The civil service also pays the rental cost of a house for a maximum of three years for civil servants it transfers between the three Cayman Islands. The Office of the Commissioner of Police pays Police Officers an annual housing allowance of \$2,400 in accordance with Regulation 3 of the Police Regulations (1996 Revision).
Motor vehicle upkeep allowance	Paragraph 3(1)(b)(iii) of Schedule 1	Civil servants who regularly use their motor vehicles as part of their normal duties earn a motor car upkeep allowance. The maximum allowance is \$1,500 annually.
Overtime and time-off-in-lieu	Paragraphs 2(1), 3(2)(d) and 3(3)(a) of Schedule 1	The standard work week for civil servants is between 37.5 and 40 hours. Civil servants earn overtime or time-off-in-lieu when they work in excess of these hours in a week. In such instances: - Civil servants on salary bands H and above may earn time-off-in-lieu on a one-to-one basis at the appointing officer's discretion; - Civil servants on salary bands I and below whose normal working hours are not shift based earn overtime at time-and-a-half for normal working days and Saturdays, and double-time for Sundays. Alternatively, they may earn time off-in-lieu on a one-to-one basis at the appointing officer's discretion. - Civil servants on salary bands I or below whose normal working hours are shift based earn overtime at time-and-a-half for any hours worked in excess of the normal hours worked over the shift cycle, regardless of the days of the week on which those hours were worked.
Pension	Paragraph 3(2)(a) of Schedule 1	The Civil Service contributes pension at 12 per cent of civil servants' salaries, duty and acting allowances. The 12 per cent rate includes 6 per cent for both employer and employee contributions, but the Government pays both contributions on behalf of civil servants.
Performance-related pay	Paragraph 3(2)(h) of Schedule 1	Civil servants are eligible for performance-related pay of 10 per cent of their wages or salary. It is worth noting that no civil service entities paid performance-related pay between 2020 and 2024.
Salaries and wages	Paragraph 3(1)(a) of Schedule 1	Civil servants earn salaries or wages within a remuneration band on the salary scale assigned by the Portfolio of the Civil Service, and at a point within that band agreed between the appointing officer and the civil servant. Appendix 2 shows the Government salary scales between 2020 and 2025.
Severance pay	Paragraph 20(6) of Schedule 1	The Government pays severance pay when it terminates a civil servant's employment on medical grounds, retires the civil servant to improve a civil service entity or makes the civil servant redundant.
Standby and call-out allowances	Paragraph 3(1)(b)(i) of Schedule 1	Civil servants who are required to standby in case of emergency or who are subject to call-out in normal off-duty hours earn standby and call-out allowances at the discretion of the Chief Officer.

Source: OAG analysis of the Personnel Regulations (2022 Revision).

COMPONENTS OF THE REMUNERATION OF SAGC EMPLOYEES

7. The remuneration of SAGC employees generally consists of:
 - a. salaries and wages;
 - b. allowances such as acting, duty, housing, motor vehicle upkeep and call-out allowances;
 - c. pension;
 - d. healthcare;
 - e. other benefits such as overtime and performance-related pay; and
 - f. other costs such as work permit fees, severance pay, annual leave and time-off-in-lieu.
8. It is worth noting that employees of SAGCs are public servants but are not civil servants. Therefore, they are not directly governed by the Personnel Regulations (2022 Revision), which apply only to civil servants.
9. The *Labour Act (2021 Revision)* sets minimum employment standards for all employees in the Cayman Islands, including public servants (for example, standard working hours, overtime, annual leave entitlements and severance pay).
10. In addition, the PAA sets out some requirements for employment terms, remuneration and personnel management of SAGC employees. The PAA may provide more favourable terms, but the *Labour Act (2021 Revision)* sets out baselines for standard working hours, overtime, annual leave entitlements and severance pay, among other things.
11. Under section 47 of the PAA, SAGCs can decide the terms and conditions and remuneration for their own employees. However, section 41 of the PAA requires SAGCs to establish these in compliance with the PAA and the SAGCs' human resource (HR) policies approved by their Board. For Chief Executive Officers of SAGCs, section 28 of the PAA requires that their remuneration be set by the Board after consultation with the responsible Minister and the relevant Chief Officer.
12. Section 47(1) of the PAA, effective from 1 June 2019, requires SAGCs to use a Cabinet-approved salary scale and the same job evaluation methodology as the civil service. The civil service salary scale, shown in Appendix 2, is the Cabinet-approved standard.

13. As at 31 December 2024, all SAGCs other than the CAA and CIMA had implemented section 47(1) of the PAA. In October 2022, we recommended that CIMA and the CAA urgently implement this section of the PAA.¹⁷ We reiterated this recommendation in October 2023.¹⁸
14. It is unclear what the total cost of implementing section 47(1) of the PAA has been so far. However, in March 2024, we reported that CAL had spent over \$2 million in aligning its staff salaries with the civil service salary scale.¹⁹
15. Sections 47(2) and 47(3) of the PAA allow SAGCs to adjust their employees' remuneration to address differences between their terms and conditions compared to that of civil service by:
- paying employee contributions to health insurance and pensions;
 - providing different types of allowances; and
 - changing working hours, leave entitlements and retirement benefits.
16. This alignment of staff terms and conditions creates additional costs that must be properly budgeted for and factored into annual payroll costs. As reported earlier, in October 2023, we estimated that the cost of implementing section 47(3) would be significant.²⁰ In May 2021, we recommended that the Government estimate the cost of fully implementing section 47 of the PAA and ensure that SAGCs are provided with enough funding to cover these costs in their future budgets.²¹ The Government has yet to act on this recommendation.
17. Exhibit 19 presents definitions of the general components of SAGC employees' remuneration and their legal basis. Throughout the exhibit, we reference laws and regulations in effect as at 31 December 2024, even if these were revised after this time.

¹⁷ *Financial Reporting of the Cayman Islands Government: General Report 31 December 2021*, Office of the Auditor General, October 2022.

¹⁸ *Financial Reporting of the Cayman Islands Government: General Report 31 December 2022*, Office of the Auditor General, October 2023.

¹⁹ *The Efficiency and Effectiveness of Cayman Airways Limited*, Office of the Auditor General, March 2024.

²⁰ Ibid.

²¹ *Improving Financial Accountability and Transparency: Financial Management and Reporting*, Office of the Auditor General, May 2021.

Exhibit 19: Definitions of the general components of the remuneration of SAGC employees and their legal basis

Type of allowance or benefit	Legal or alternative basis	Definition and other details
Acting Allowance	Section 47(3) of the PAA and board-approved HR policy	Where there is a difference in terms and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by providing different types of allowances.
Annual leave	Section 14(3) of the <i>Labour Act (2021 Revision)</i> and board-approved HR policy	SAGC employees are entitled to a minimum of 2-4 weeks of annual leave depending on their length of service. Where there is a difference in terms and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by changing working hours, leave entitlements and retirement benefits.
Duty Allowance	Section 47(3) of the PAA and board-approved HR policy	Where there is a difference in term and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by providing different types of allowances.
Healthcare	Section 5(2) and 7 of the <i>Health Insurance Act (2021 Revision)</i> , PAA sections 47(2) and 47(3) and board-approved HR policy	SAGCs are required to provide health insurance for all employees, their unemployed spouses, and dependent children residing in the Cayman Islands, with the minimum requirement being the Standard Health Insurance Contract (SHIC). SAGCs are required to pay at least 50 per cent of the premium for their employees' health insurance. Where there is a difference in terms and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by paying employee contributions to health insurance and pensions. In practice, most SAGCs provide health coverage through CINICO or equivalent plans that are more generous than the SHIC minimum.
Motor vehicle / Housing / Call-out	PAA sections 47(2) and 47(3) and board-approved HR policy	Where there is a difference in term and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by providing different types of allowances.
Overtime and time-off -in-lieu	Sections 24, 25 and 26 of the <i>Labour Act (2021 Revision)</i> and board-approved HR policy	SAGC employees earn overtime at a rate of time-and-a-half for every hour of work in excess of the standard work week or a standard work day. The standard work week cannot exceed 45 hours. However, SAGCs and their employees can agree to provide time-off equivalent to the extra hours in lieu of overtime pay. They can also agree that no overtime is to be paid for employees at the professional or managerial level and above.
Pension	Regulation 2(4) of the Public Service Pensions (Contribution Rates) Regulations, 2024. Sections 3 and 37(3)(b) of the <i>National Pensions Act (2024 Revision)</i> . Sections 47(2) and (3) of the PAA. Board-approved HR policy.	As at 31 December 2024, employees of 11 SAGCs participate in the public service pension plan, with contribution rates that vary by entity, ranging from 6 per cent to 10.2 per cent. For other SAGCs, pension contributions are set at a minimum of 10 per cent of an employee's earnings, up to the maximum pensionable earnings of CI\$87,000 per annum, split equally between the employer and the employee. Where there is a difference in terms and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by paying employee contributions to health insurance and pensions.
Performance-related pay	PAA sections 47(2), 47(3) and 48(4)	SAGCs require the Cabinet's approval for performance-related pay schemes. Where there is a difference in terms and conditions of employment at an SAGC and the civil service, an SAGC may reduce these by providing different types of allowances.

Type of allowance or benefit	Legal or alternative basis	Definition and other details
Salaries and wages	PAA section 47 and board-approved HR policy	Appendix 2 shows the Government salary scales between 2020 and 2025. SAGC employees earn salaries or wages within a remuneration band on the salary scale assigned by the Portfolio of the Civil Service, and at a point within that band agreed between the SAGC's Chief Executive Officer and the employee. Under section 48(l) of the PAA, cost-of-living adjustments for SAGC employees require Cabinet approval. It is worth noting that section 47(l) of the PAA requires SAGCs to use the same salary scale as the civil service. Under section 47(l) of the PAA, SAGCs should automatically award salary increments to their staff when the Government awards cost-of-living salary adjustments to civil servants. Therefore, the guidance in section 48(l) of the PAA contradicts that in section 47(l) by adding a requirement for Cabinet approval of salary increments for SAGCs.
Severance Pay	Sections 40, 41 and 51 of the <i>Labour Act (2021 Revision)</i> and board-approved HR policy	Unless an employee is dismissed for misconduct or failing to perform their duties, SAGCs are required to pay them severance pay. The pay rate is equal to one week's wages, at the employee's latest basic wage, for each completed twelve-month period of that person's employment with that person's employer and any predecessor-employer.
Work permit fees	Section 67(l) of the <i>Immigration (Transition) Act (2022 Revision)</i>	SAGCs are required to pay work permit fees for all non-Caymanian employees.

Source: OAG analysis of the cited laws and regulations.

SCOPE

- As stated in the chapter **Public servants' remuneration between 2020 and 2024**, this report presents information about public servants' remuneration for the five years 2020 to 2024. We relied on audited financial statements for these years. However, the audits of some public bodies for some of these years had not been completed as at 28 February 2026. For these public bodies, we relied on unaudited data. Exhibit 20 shows the audits of civil service entities and SAGCs that had not been completed as at 28 February 2026.

Exhibit 20: Public bodies whose audits had not been completed as at 28 February 2026

Entity	Year(s) outstanding					Total
	2020	2021	2022	2023	2024	
Ministry of Health	✓	✓	✓	✓	✓	5
Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development					✓	1
Cayman Islands Airports Authority		✓	✓	✓	✓	4
Cayman Turtle Conservation and Education Centre Ltd.					✓	1
Cayman Airways Limited					✓	1
National Housing Development Trust				✓	✓	2
Total	1	2	2	3	6	14

Notes:

- In March 2026, the OAG and the Ministry of Health agreed to limit the audit of the Ministry's 2020–2023 financial statements to compliance audits focused on key public sector risks. Therefore, the OAG will issue a disclaimer of opinion on the Ministry's financial statements for these years.
- The exhibit does not include the EPS financial statements as it is not a public body. The EPS financial statements for 2022 to 2024 were backlogged as at 28 February 2026.

Source: OAG analysis of audit completion dates of financial statements.

- As highlighted previously, CAL financial statements were presented in United States dollars (US\$); this being the case, we converted the financial data of CAL to Cayman Islands dollars (\$) using the rate of US\$1 = \$0.84. The SIF and the SIAHDC do not have any employees. Therefore, they have no remuneration to include in this report.
- As previously stated, the civil service underwent reorganisation between 2020 and 2024, resulting in name changes. The Government reorganised again with effect from 1 July 2025. For this report, we use the entity names as at 31 December 2024. Exhibit 21 summarises the civil service entities whose names changed with effect from 1 July 2025.

Exhibit 21: Changes to civil service entities' before and after the July 2025 Government reorganisation

Entities whose names changed with effect from 1 July 2025	
Entity name at 31 December 2024	Entity name from 1 July 2025
Ministry of Border Control, Labour and Culture	Ministry of Caymanian Employment and Immigration
Ministry of Education	Ministry of Education and Training
Ministry of Health and Wellness	Ministry of Health, Environment and Sustainability
Ministry of Investment, Innovation and Social Development	Ministry of Social Development and Innovation
Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
Ministry of Tourism and Ports	Ministry of Tourism and Trade Development
Ministry of Youth, Sports and Heritage	Ministry of Youth, Sports, Culture and Heritage
Entities the Government discontinued with effect from 1 July 2025	
Ministry of Home Affairs	
Ministry of District Administration and Lands	
Ministry of Sustainability and Climate Resiliency	

Source: OAG analysis of the Government's organisational structure with effect from 1 July 2025.

21. Some public bodies include travel expenses and board members' remuneration in personnel costs within their financial statements. We excluded these from our analysis because they are not elements of remuneration.

AUDIT STAFF

22. The audit was carried out under the direction of Angela Cullen, Deputy Auditor General (Performance Audit), assisted by Adrian Murenzi, Audit Manager (Performance Audit) and Innocent Mbaguta, Audit Project Leader.

APPENDIX 2 – THE GOVERNMENT’S SALARY SCALES, 2020–2025

Annual Salary Scale for Salaried Staff - Effective 1st January 2020

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$183,504	\$188,076	\$192,804	\$197,568	\$202,536	\$207,600	\$212,796	\$218,112					
B	1185-1365	\$174,636	\$179,004	\$183,504	\$188,076	\$192,780	\$197,568	\$202,512	\$207,576	\$212,772				
C	1050-1184	\$141,456	\$145,008	\$148,632	\$152,340	\$156,144	\$160,056	\$164,040	\$168,144	\$172,344	\$176,652			
D	870-1049	\$121,212	\$124,224	\$127,344	\$130,512	\$133,764	\$137,124	\$140,556	\$144,072	\$147,672	\$151,368	\$155,148		
E	775-869	\$110,520	\$113,304	\$116,112	\$119,028	\$121,992	\$125,040	\$128,184	\$131,376	\$134,652	\$138,012	\$141,468	\$145,008	
F	614-774	\$101,436	\$103,968	\$106,572	\$109,236	\$111,996	\$114,780	\$117,636	\$120,576	\$123,576	\$126,684	\$129,852	\$133,104	\$136,428
G	534-613	\$ 89,124	\$ 91,356	\$ 93,648	\$ 95,976	\$ 98,364	\$100,872	\$103,368	\$105,948	\$108,576	\$111,312	\$114,096	\$116,928	\$119,868
H	451-533	\$ 79,656	\$ 81,636	\$ 83,712	\$ 85,788	\$ 87,936	\$ 90,132	\$ 92,388	\$ 94,692	\$ 97,056	\$ 99,480	\$101,976	\$104,508	\$107,148
I	371-450	\$ 70,224	\$ 71,976	\$ 73,776	\$ 75,624	\$ 77,520	\$ 79,452	\$ 81,444	\$ 83,472	\$ 85,560	\$ 87,684	\$ 89,904	\$ 92,136	\$ 94,440
J	314-370	\$ 61,272	\$ 62,796	\$ 64,368	\$ 65,952	\$ 67,608	\$ 69,288	\$ 71,040	\$ 72,792	\$ 74,616	\$ 76,476	\$ 78,396	\$ 80,340	\$ 82,380
K	289-313	\$ 54,504	\$ 56,064	\$ 57,288	\$ 58,704	\$ 60,168	\$ 61,680	\$ 63,216	\$ 64,788	\$ 66,396	\$ 68,088	\$ 69,780	\$ 71,508	\$ 73,296
L	228-288	\$ 48,816	\$ 50,052	\$ 51,288	\$ 52,572	\$ 53,892	\$ 55,236	\$ 56,616	\$ 58,056	\$ 59,460	\$ 60,972	\$ 62,496	\$ 64,080	\$ 65,664
M	192-227	\$ 43,812	\$ 44,904	\$ 46,032	\$ 47,184	\$ 48,360	\$ 49,584	\$ 50,784	\$ 52,056	\$ 53,388	\$ 54,732	\$ 56,076	\$ 57,504	\$ 58,920
N	166-191	\$ 39,612	\$ 40,560	\$ 41,580	\$ 42,636	\$ 43,668	\$ 44,796	\$ 45,912	\$ 47,052	\$ 48,216	\$ 49,416	\$ 50,676	\$ 51,936	\$ 53,244
O	135-165	\$ 35,880	\$ 36,780	\$ 37,716	\$ 38,628	\$ 39,636	\$ 40,572	\$ 41,604	\$ 42,660	\$ 43,728	\$ 44,820	\$ 45,948	\$ 47,088	\$ 48,288
P	115-134	\$ 32,460	\$ 33,252	\$ 34,104	\$ 34,968	\$ 35,832	\$ 36,708	\$ 37,668	\$ 38,580	\$ 39,528	\$ 40,524	\$ 41,532	\$ 42,564	\$ 43,632
Q	85-114	\$ 29,004	\$ 29,712	\$ 30,468	\$ 31,200	\$ 31,992	\$ 32,808	\$ 33,636	\$ 34,476	\$ 35,340	\$ 36,204	\$ 37,116	\$ 38,016	\$ 39,000
R	Trainee	\$ 20,400	\$ 20,904	\$ 21,468	\$ 21,972	\$ 22,536	\$ 23,088	\$ 23,664	\$ 24,264	\$ 24,840	\$ 25,476	\$ 26,100	\$ 26,772	\$ 27,432

Monthly Salary Scale for Salaried Staff

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 15,292	\$ 15,673	\$ 16,067	\$ 16,464	\$ 16,878	\$ 17,300	\$ 17,733	\$ 18,176					
B	1185-1365	\$ 14,553	\$ 14,917	\$ 15,292	\$ 15,673	\$ 16,065	\$ 16,464	\$ 16,876	\$ 17,298	\$ 17,731				
C	1050-1184	\$ 11,788	\$ 12,084	\$ 12,386	\$ 12,695	\$ 13,012	\$ 13,338	\$ 13,670	\$ 14,012	\$ 14,362	\$ 14,721			
D	870-1049	\$ 10,101	\$ 10,352	\$ 10,612	\$ 10,876	\$ 11,147	\$ 11,427	\$ 11,713	\$ 12,006	\$ 12,306	\$ 12,614	\$ 12,929		
E	775-869	\$ 9,210	\$ 9,442	\$ 9,676	\$ 9,919	\$ 10,166	\$ 10,420	\$ 10,682	\$ 10,948	\$ 11,221	\$ 11,501	\$ 11,789	\$ 12,084	
F	614-774	\$ 8,453	\$ 8,664	\$ 8,881	\$ 9,103	\$ 9,333	\$ 9,565	\$ 9,803	\$ 10,048	\$ 10,298	\$ 10,557	\$ 10,821	\$ 11,092	\$ 11,369
G	534-613	\$ 7,427	\$ 7,613	\$ 7,804	\$ 7,998	\$ 8,197	\$ 8,406	\$ 8,614	\$ 8,829	\$ 9,048	\$ 9,276	\$ 9,508	\$ 9,744	\$ 9,989
H	451-533	\$ 6,638	\$ 6,803	\$ 6,976	\$ 7,149	\$ 7,328	\$ 7,511	\$ 7,699	\$ 7,891	\$ 8,088	\$ 8,290	\$ 8,498	\$ 8,709	\$ 8,929
I	371-450	\$ 5,852	\$ 5,998	\$ 6,148	\$ 6,302	\$ 6,460	\$ 6,621	\$ 6,787	\$ 6,956	\$ 7,130	\$ 7,307	\$ 7,492	\$ 7,678	\$ 7,870
J	314-370	\$ 5,106	\$ 5,233	\$ 5,364	\$ 5,496	\$ 5,634	\$ 5,774	\$ 5,920	\$ 6,066	\$ 6,218	\$ 6,373	\$ 6,533	\$ 6,695	\$ 6,865
K	289-313	\$ 4,542	\$ 4,672	\$ 4,774	\$ 4,892	\$ 5,014	\$ 5,140	\$ 5,268	\$ 5,399	\$ 5,533	\$ 5,674	\$ 5,815	\$ 5,959	\$ 6,108
L	228-288	\$ 4,068	\$ 4,171	\$ 4,274	\$ 4,381	\$ 4,491	\$ 4,603	\$ 4,718	\$ 4,838	\$ 4,955	\$ 5,081	\$ 5,208	\$ 5,340	\$ 5,472
M	192-227	\$ 3,651	\$ 3,742	\$ 3,836	\$ 3,932	\$ 4,030	\$ 4,132	\$ 4,232	\$ 4,338	\$ 4,449	\$ 4,561	\$ 4,673	\$ 4,792	\$ 4,910
N	166-191	\$ 3,301	\$ 3,380	\$ 3,465	\$ 3,553	\$ 3,639	\$ 3,733	\$ 3,826	\$ 3,921	\$ 4,018	\$ 4,118	\$ 4,223	\$ 4,328	\$ 4,437
O	135-165	\$ 2,990	\$ 3,065	\$ 3,143	\$ 3,219	\$ 3,303	\$ 3,381	\$ 3,467	\$ 3,555	\$ 3,644	\$ 3,735	\$ 3,829	\$ 3,924	\$ 4,024
P	115-134	\$ 2,705	\$ 2,771	\$ 2,842	\$ 2,914	\$ 2,986	\$ 3,059	\$ 3,139	\$ 3,215	\$ 3,294	\$ 3,377	\$ 3,461	\$ 3,547	\$ 3,636
Q	85-114	\$ 2,417	\$ 2,476	\$ 2,539	\$ 2,600	\$ 2,666	\$ 2,734	\$ 2,803	\$ 2,873	\$ 2,945	\$ 3,017	\$ 3,093	\$ 3,168	\$ 3,250
R	Trainee	\$ 1,700	\$ 1,742	\$ 1,789	\$ 1,831	\$ 1,878	\$ 1,924	\$ 1,972	\$ 2,022	\$ 2,070	\$ 2,123	\$ 2,175	\$ 2,231	\$ 2,286

COLA of 5% implemented 01-Sep-2018 [Retroactive to 1-Jul-2018]

Extension of Grades A through F implemented 1-Jun-2019

COLA of 5% implemented 1-Jan-2020

Annual Salary Scale for Salaried Staff - 1st January 2021

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 212,796	\$ 218,112	\$ 223,572	\$ 229,164	\$ 234,900								
B	1185-1365	\$ 188,076	\$ 192,780	\$ 197,568	\$ 202,512	\$ 207,576	\$ 212,772							
C	1050-1184	\$ 152,340	\$ 156,144	\$ 160,056	\$ 164,040	\$ 168,144	\$ 172,344	\$ 176,652						
D	870-1049	\$ 130,512	\$ 133,764	\$ 137,124	\$ 140,556	\$ 144,072	\$ 147,672	\$ 151,368	\$ 155,148					
E	775-869	\$ 110,520	\$ 113,304	\$ 116,112	\$ 119,028	\$ 121,992	\$ 125,040	\$ 128,184	\$ 131,376	\$ 134,652	\$ 138,012	\$ 141,468	\$ 145,008	
F	614-774	\$ 101,436	\$ 103,968	\$ 106,572	\$ 109,236	\$ 111,996	\$ 114,780	\$ 117,636	\$ 120,576	\$ 123,576	\$ 126,684	\$ 129,852	\$ 133,104	\$ 136,428
G	534-613	\$ 89,124	\$ 91,356	\$ 93,648	\$ 95,976	\$ 98,364	\$ 100,872	\$ 103,368	\$ 105,948	\$ 108,576	\$ 111,312	\$ 114,096	\$ 116,928	\$ 119,868
H	451-533	\$ 79,656	\$ 81,636	\$ 83,712	\$ 85,788	\$ 87,836	\$ 90,132	\$ 92,388	\$ 94,692	\$ 97,056	\$ 99,480	\$ 101,976	\$ 104,508	\$ 107,148
I	371-450	\$ 70,224	\$ 71,976	\$ 73,776	\$ 75,624	\$ 77,520	\$ 79,452	\$ 81,444	\$ 83,472	\$ 85,560	\$ 87,684	\$ 89,904	\$ 92,136	\$ 94,440
J	314-370	\$ 61,272	\$ 62,796	\$ 64,368	\$ 65,952	\$ 67,608	\$ 69,288	\$ 71,040	\$ 72,792	\$ 74,616	\$ 76,476	\$ 78,396	\$ 80,340	\$ 82,380
K	289-313	\$ 54,504	\$ 56,064	\$ 57,288	\$ 58,704	\$ 60,168	\$ 61,680	\$ 63,216	\$ 64,788	\$ 66,396	\$ 68,088	\$ 69,780	\$ 71,508	\$ 73,296
L	228-288	\$ 48,816	\$ 50,052	\$ 51,288	\$ 52,572	\$ 53,892	\$ 55,236	\$ 56,616	\$ 58,056	\$ 59,460	\$ 60,972	\$ 62,496	\$ 64,080	\$ 65,664
M	192-227	\$ 43,812	\$ 44,904	\$ 46,032	\$ 47,184	\$ 48,360	\$ 49,584	\$ 50,784	\$ 52,056	\$ 53,388	\$ 54,732	\$ 56,076	\$ 57,504	\$ 58,920
N	166-191	\$ 39,612	\$ 40,560	\$ 41,580	\$ 42,636	\$ 43,668	\$ 44,796	\$ 45,912	\$ 47,052	\$ 48,216	\$ 49,416	\$ 50,676	\$ 51,936	\$ 53,244
O	135-165	\$ 35,880	\$ 36,780	\$ 37,716	\$ 38,628	\$ 39,636	\$ 40,572	\$ 41,604	\$ 42,660	\$ 43,728	\$ 44,820	\$ 45,948	\$ 47,088	\$ 48,288
P	115-134	\$ 32,460	\$ 33,252	\$ 34,104	\$ 34,968	\$ 35,832	\$ 36,708	\$ 37,668	\$ 38,580	\$ 39,528	\$ 40,524	\$ 41,532	\$ 42,564	\$ 43,632
Q	85-114	\$ 29,004	\$ 29,712	\$ 30,468	\$ 31,200	\$ 31,992	\$ 32,808	\$ 33,636	\$ 34,476	\$ 35,340	\$ 36,204	\$ 37,116	\$ 38,016	\$ 39,000
R	Trainee	\$ 20,400	\$ 20,904	\$ 21,468	\$ 21,972	\$ 22,536	\$ 23,088	\$ 23,664	\$ 24,264	\$ 24,840	\$ 25,476	\$ 26,100	\$ 26,772	\$ 27,432

Monthly Salary Scale for Salaried Staff

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 17,733	\$ 18,176	\$ 18,631	\$ 19,097	\$ 19,575								
B	1185-1365	\$ 15,673	\$ 16,065	\$ 16,464	\$ 16,876	\$ 17,298	\$ 17,731							
C	1050-1184	\$ 12,695	\$ 13,012	\$ 13,338	\$ 13,670	\$ 14,012	\$ 14,362	\$ 14,721						
D	870-1049	\$ 10,876	\$ 11,147	\$ 11,427	\$ 11,713	\$ 12,006	\$ 12,306	\$ 12,614	\$ 12,929					
E	775-869	\$ 9,210	\$ 9,442	\$ 9,676	\$ 9,919	\$ 10,166	\$ 10,420	\$ 10,682	\$ 10,948	\$ 11,221	\$ 11,501	\$ 11,789	\$ 12,084	
F	614-774	\$ 8,453	\$ 8,664	\$ 8,881	\$ 9,103	\$ 9,333	\$ 9,565	\$ 9,803	\$ 10,048	\$ 10,298	\$ 10,557	\$ 10,821	\$ 11,092	\$ 11,369
G	534-613	\$ 7,427	\$ 7,613	\$ 7,804	\$ 7,998	\$ 8,197	\$ 8,406	\$ 8,614	\$ 8,829	\$ 9,048	\$ 9,276	\$ 9,508	\$ 9,744	\$ 9,989
H	451-533	\$ 6,638	\$ 6,803	\$ 6,976	\$ 7,149	\$ 7,328	\$ 7,511	\$ 7,699	\$ 7,891	\$ 8,088	\$ 8,290	\$ 8,498	\$ 8,709	\$ 8,929
I	371-450	\$ 5,852	\$ 5,998	\$ 6,148	\$ 6,302	\$ 6,460	\$ 6,621	\$ 6,787	\$ 6,956	\$ 7,130	\$ 7,307	\$ 7,492	\$ 7,678	\$ 7,870
J	314-370	\$ 5,106	\$ 5,233	\$ 5,364	\$ 5,496	\$ 5,634	\$ 5,774	\$ 5,920	\$ 6,066	\$ 6,218	\$ 6,373	\$ 6,533	\$ 6,695	\$ 6,865
K	289-313	\$ 4,542	\$ 4,672	\$ 4,774	\$ 4,892	\$ 5,014	\$ 5,140	\$ 5,268	\$ 5,399	\$ 5,533	\$ 5,674	\$ 5,815	\$ 5,959	\$ 6,108
L	228-288	\$ 4,068	\$ 4,171	\$ 4,274	\$ 4,381	\$ 4,491	\$ 4,603	\$ 4,718	\$ 4,838	\$ 4,955	\$ 5,081	\$ 5,208	\$ 5,340	\$ 5,472
M	192-227	\$ 3,651	\$ 3,742	\$ 3,836	\$ 3,932	\$ 4,030	\$ 4,132	\$ 4,232	\$ 4,338	\$ 4,449	\$ 4,561	\$ 4,673	\$ 4,792	\$ 4,910
N	166-191	\$ 3,301	\$ 3,380	\$ 3,465	\$ 3,553	\$ 3,639	\$ 3,733	\$ 3,826	\$ 3,921	\$ 4,018	\$ 4,118	\$ 4,223	\$ 4,328	\$ 4,437
O	135-165	\$ 2,990	\$ 3,065	\$ 3,143	\$ 3,219	\$ 3,303	\$ 3,381	\$ 3,467	\$ 3,555	\$ 3,644	\$ 3,735	\$ 3,829	\$ 3,924	\$ 4,024
P	115-134	\$ 2,705	\$ 2,771	\$ 2,842	\$ 2,914	\$ 2,986	\$ 3,059	\$ 3,139	\$ 3,215	\$ 3,294	\$ 3,377	\$ 3,461	\$ 3,547	\$ 3,636
Q	85-114	\$ 2,417	\$ 2,476	\$ 2,539	\$ 2,600	\$ 2,666	\$ 2,734	\$ 2,803	\$ 2,873	\$ 2,945	\$ 3,017	\$ 3,093	\$ 3,168	\$ 3,250
R	Trainee	\$ 1,700	\$ 1,742	\$ 1,789	\$ 1,831	\$ 1,878	\$ 1,924	\$ 1,972	\$ 2,022	\$ 2,070	\$ 2,123	\$ 2,175	\$ 2,231	\$ 2,286

COLA of 5% implemented 01-Sep-2018 [Retroactive to 1-Jul-2018]

Extension of Grades A through F implemented 1-Jun-2019

COLA of 5% implemented 1-Jan-2020

Adjustment to Grades A through D implemented 1-Jan-2021

Annual Salary Scale for Salaried Staff - Effective 1st September 2022

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$217,056	\$222,480	\$228,048	\$233,748	\$239,604								
B	1185-1365	\$191,844	\$196,644	\$201,528	\$206,568	\$211,728	\$217,032							
C	1050-1184	\$155,388	\$159,276	\$163,260	\$167,328	\$171,516	\$175,800	\$180,192						
D	870-1049	\$133,128	\$136,440	\$139,872	\$143,376	\$146,964	\$150,636	\$154,404	\$158,256					
E	775-869	\$112,740	\$115,572	\$118,440	\$121,416	\$124,440	\$127,548	\$130,752	\$134,004	\$137,352	\$140,784	\$144,300	\$147,912	
F	614-774	\$103,476	\$106,056	\$108,708	\$111,432	\$114,240	\$117,084	\$120,000	\$122,988	\$126,048	\$129,228	\$132,456	\$135,768	\$139,164
G	534-613	\$90,912	\$93,192	\$95,532	\$97,896	\$100,332	\$102,900	\$105,444	\$108,072	\$110,748	\$113,544	\$116,388	\$119,268	\$122,268
H	451-533	\$81,252	\$83,280	\$85,392	\$87,504	\$89,700	\$91,944	\$94,236	\$96,588	\$99,000	\$101,472	\$104,016	\$106,608	\$109,296
I	371-450	\$71,640	\$73,416	\$75,252	\$77,148	\$79,080	\$81,048	\$83,076	\$85,152	\$87,276	\$89,448	\$91,704	\$93,984	\$96,336
J	314-370	\$62,508	\$64,056	\$65,664	\$67,272	\$68,964	\$70,680	\$72,468	\$74,256	\$76,116	\$78,012	\$79,968	\$81,948	\$84,036
K	289-313	\$55,596	\$57,192	\$58,440	\$59,880	\$61,380	\$62,916	\$64,488	\$66,084	\$67,728	\$69,456	\$71,184	\$72,948	\$74,772
L	228-288	\$49,800	\$51,060	\$52,320	\$53,628	\$54,972	\$56,352	\$57,756	\$59,220	\$60,660	\$62,196	\$63,756	\$65,364	\$66,984
M	192-227	\$44,700	\$45,804	\$46,956	\$48,132	\$49,332	\$50,580	\$51,804	\$53,100	\$54,456	\$55,836	\$57,204	\$58,656	\$60,108
N	166-191	\$40,416	\$41,376	\$42,420	\$43,500	\$44,544	\$45,696	\$46,836	\$48,000	\$49,188	\$50,412	\$51,696	\$52,980	\$54,312
O	135-165	\$36,600	\$37,524	\$38,472	\$39,408	\$40,440	\$41,388	\$42,444	\$43,524	\$44,604	\$45,720	\$46,872	\$48,036	\$49,260
P	115-134	\$33,120	\$33,924	\$34,788	\$35,676	\$36,552	\$37,452	\$38,424	\$39,360	\$40,320	\$41,340	\$42,372	\$43,416	\$44,508
Q	85-114	\$29,592	\$30,312	\$31,080	\$31,824	\$32,640	\$33,468	\$34,320	\$35,172	\$36,048	\$36,936	\$37,860	\$38,784	\$39,780
R	Trainee	\$20,808	\$21,324	\$21,900	\$22,416	\$22,992	\$23,556	\$24,144	\$24,756	\$25,344	\$25,992	\$26,628	\$27,312	\$27,984

Monthly Salary Scale for Salaried Staff

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$18,088	\$18,540	\$19,004	\$19,479	\$19,967								
B	1185-1365	\$15,987	\$16,387	\$16,794	\$17,214	\$17,644	\$18,086							
C	1050-1184	\$12,949	\$13,273	\$13,605	\$13,944	\$14,293	\$14,650	\$15,016						
D	870-1049	\$11,094	\$11,370	\$11,656	\$11,948	\$12,247	\$12,553	\$12,867	\$13,188					
E	775-869	\$9,395	\$9,631	\$9,870	\$10,118	\$10,370	\$10,629	\$10,896	\$11,167	\$11,446	\$11,732	\$12,025	\$12,326	
F	614-774	\$8,623	\$8,838	\$9,059	\$9,286	\$9,520	\$9,757	\$10,000	\$10,249	\$10,504	\$10,769	\$11,038	\$11,314	\$11,597
G	534-613	\$7,576	\$7,766	\$7,961	\$8,158	\$8,361	\$8,575	\$8,787	\$9,006	\$9,229	\$9,462	\$9,699	\$9,939	\$10,189
H	451-533	\$6,771	\$6,940	\$7,116	\$7,292	\$7,475	\$7,662	\$7,853	\$8,049	\$8,250	\$8,456	\$8,668	\$8,884	\$9,108
I	371-450	\$5,970	\$6,118	\$6,271	\$6,429	\$6,590	\$6,754	\$6,923	\$7,096	\$7,273	\$7,454	\$7,642	\$7,832	\$8,028
J	314-370	\$5,209	\$5,338	\$5,472	\$5,606	\$5,747	\$5,890	\$6,039	\$6,188	\$6,343	\$6,501	\$6,664	\$6,829	\$7,003
K	289-313	\$4,633	\$4,766	\$4,870	\$4,990	\$5,115	\$5,243	\$5,374	\$5,507	\$5,644	\$5,788	\$5,932	\$6,079	\$6,231
L	228-288	\$4,150	\$4,255	\$4,360	\$4,469	\$4,581	\$4,696	\$4,813	\$4,935	\$5,055	\$5,183	\$5,313	\$5,447	\$5,582
M	192-227	\$3,725	\$3,817	\$3,913	\$4,011	\$4,111	\$4,215	\$4,317	\$4,425	\$4,538	\$4,653	\$4,767	\$4,888	\$5,009
N	166-191	\$3,368	\$3,448	\$3,535	\$3,625	\$3,712	\$3,808	\$3,903	\$4,000	\$4,099	\$4,201	\$4,308	\$4,415	\$4,526
O	135-165	\$3,050	\$3,127	\$3,206	\$3,284	\$3,370	\$3,449	\$3,537	\$3,627	\$3,717	\$3,810	\$3,906	\$4,003	\$4,105
P	115-134	\$2,760	\$2,827	\$2,899	\$2,973	\$3,046	\$3,121	\$3,202	\$3,280	\$3,360	\$3,445	\$3,531	\$3,618	\$3,709
Q	85-114	\$2,466	\$2,526	\$2,590	\$2,652	\$2,720	\$2,789	\$2,860	\$2,931	\$3,004	\$3,078	\$3,155	\$3,232	\$3,315
R	Trainee	\$1,734	\$1,777	\$1,825	\$1,868	\$1,916	\$1,963	\$2,012	\$2,063	\$2,112	\$2,166	\$2,219	\$2,276	\$2,332

COLA of 5% implemented 01-Sep-2018 [Retroactive to 1-Jul-2018]
 Extension of Grades A through F implemented 1-Jun-2019
 COLA of 5% implemented 1-Jan-2020
 Adjustment to Grades A through D implemented 1-Jan-2021
 COLA of 2% implemented 1-Sep-2022

Annual Salary Scale for Salaried Staff - Effective from 1st December 2022

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 217,056	\$ 222,480	\$ 228,048	\$ 233,748	\$ 239,604								
B	1185-1365	\$ 191,844	\$ 196,644	\$ 201,528	\$ 206,568	\$ 211,728	\$ 217,032							
C	1050-1184	\$ 155,388	\$ 159,276	\$ 163,260	\$ 167,328	\$ 171,516	\$ 175,800	\$ 180,192						
D	870-1049	\$ 133,128	\$ 136,440	\$ 139,872	\$ 143,376	\$ 146,964	\$ 150,636	\$ 154,404	\$ 158,256					
E	775-869	\$ 112,740	\$ 115,572	\$ 118,440	\$ 121,416	\$ 124,440	\$ 127,548	\$ 130,752	\$ 134,004	\$ 137,352	\$ 140,784	\$ 144,300	\$ 147,912	
F	614-774	\$ 103,476	\$ 106,056	\$ 108,708	\$ 111,432	\$ 114,240	\$ 117,084	\$ 120,000	\$ 122,988	\$ 126,048	\$ 129,228	\$ 132,456	\$ 135,768	\$ 139,164
G	534-613	\$ 90,912	\$ 93,192	\$ 95,532	\$ 97,896	\$ 100,332	\$ 102,900	\$ 105,444	\$ 108,072	\$ 110,748	\$ 113,544	\$ 116,388	\$ 119,268	\$ 122,268
H	451-533	\$ 81,252	\$ 83,280	\$ 85,392	\$ 87,504	\$ 89,700	\$ 91,944	\$ 94,236	\$ 96,588	\$ 99,000	\$ 101,472	\$ 104,016	\$ 106,608	\$ 109,296
I	371-450	\$ 71,640	\$ 73,416	\$ 75,252	\$ 77,148	\$ 79,080	\$ 81,048	\$ 83,076	\$ 85,152	\$ 87,276	\$ 89,448	\$ 91,704	\$ 93,984	\$ 96,336
J	314-370	\$ 62,508	\$ 64,056	\$ 65,664	\$ 67,272	\$ 68,964	\$ 70,680	\$ 72,468	\$ 74,256	\$ 76,116	\$ 78,012	\$ 79,968	\$ 81,948	\$ 84,036
K	289-313	\$ 55,596	\$ 57,192	\$ 58,440	\$ 59,880	\$ 61,380	\$ 62,916	\$ 64,488	\$ 66,084	\$ 67,728	\$ 69,456	\$ 71,184	\$ 72,948	\$ 74,772
L	228-288	\$ 49,800	\$ 51,060	\$ 52,320	\$ 53,628	\$ 54,972	\$ 56,352	\$ 57,756	\$ 59,220	\$ 60,660	\$ 62,196	\$ 63,756	\$ 65,364	\$ 66,984
M	192-227	\$ 44,700	\$ 45,804	\$ 46,956	\$ 48,132	\$ 49,332	\$ 50,580	\$ 51,804	\$ 53,100	\$ 54,456	\$ 55,836	\$ 57,204	\$ 58,656	\$ 60,108
N	166-191	\$ 40,416	\$ 41,376	\$ 42,420	\$ 43,500	\$ 44,544	\$ 45,696	\$ 46,836	\$ 48,000	\$ 49,188	\$ 50,412	\$ 51,696	\$ 52,980	\$ 54,312
O	135-165	\$ 36,600	\$ 37,524	\$ 38,472	\$ 39,408	\$ 40,440	\$ 41,388	\$ 42,444	\$ 43,524	\$ 44,604	\$ 45,720	\$ 46,872	\$ 48,036	\$ 49,260
P	115-134	\$ 33,120	\$ 33,924	\$ 34,788	\$ 35,676	\$ 36,552	\$ 37,452	\$ 38,424	\$ 39,360	\$ 40,320	\$ 41,340	\$ 42,372	\$ 43,416	\$ 44,508
Q	85-114	\$ 29,592	\$ 30,312	\$ 31,080	\$ 31,824	\$ 32,640	\$ 33,468	\$ 34,320	\$ 35,172	\$ 36,048	\$ 36,936	\$ 37,860	\$ 38,784	\$ 39,780
R	Trainee	\$ 20,808	\$ 21,324	\$ 21,900	\$ 22,416	\$ 22,992	\$ 23,556	\$ 24,144	\$ 24,756	\$ 25,344	\$ 25,992	\$ 26,628	\$ 27,312	\$ 27,984

Monthly Salary Scale for Salaried Staff

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 18,088	\$ 18,540	\$ 19,004	\$ 19,479	\$ 19,967								
B	1185-1365	\$ 15,987	\$ 16,387	\$ 16,794	\$ 17,214	\$ 17,644	\$ 18,086							
C	1050-1184	\$ 12,949	\$ 13,273	\$ 13,605	\$ 13,944	\$ 14,293	\$ 14,650	\$ 15,016						
D	870-1049	\$ 11,094	\$ 11,370	\$ 11,656	\$ 11,948	\$ 12,247	\$ 12,553	\$ 12,867	\$ 13,188					
E	775-869	\$ 9,395	\$ 9,631	\$ 9,870	\$ 10,118	\$ 10,370	\$ 10,629	\$ 10,896	\$ 11,167	\$ 11,446	\$ 11,732	\$ 12,025	\$ 12,326	
F	614-774	\$ 8,623	\$ 8,838	\$ 9,059	\$ 9,286	\$ 9,520	\$ 9,757	\$ 10,000	\$ 10,249	\$ 10,504	\$ 10,769	\$ 11,038	\$ 11,314	\$ 11,597
G	534-613	\$ 7,576	\$ 7,766	\$ 7,961	\$ 8,158	\$ 8,361	\$ 8,575	\$ 8,787	\$ 9,006	\$ 9,229	\$ 9,462	\$ 9,699	\$ 9,939	\$ 10,189
H	451-533	\$ 6,771	\$ 6,940	\$ 7,116	\$ 7,292	\$ 7,475	\$ 7,662	\$ 7,853	\$ 8,049	\$ 8,250	\$ 8,456	\$ 8,668	\$ 8,884	\$ 9,108
I	371-450	\$ 5,970	\$ 6,118	\$ 6,271	\$ 6,429	\$ 6,590	\$ 6,754	\$ 6,923	\$ 7,096	\$ 7,273	\$ 7,454	\$ 7,642	\$ 7,832	\$ 8,028
J	314-370	\$ 5,209	\$ 5,338	\$ 5,472	\$ 5,606	\$ 5,747	\$ 5,890	\$ 6,039	\$ 6,188	\$ 6,343	\$ 6,501	\$ 6,664	\$ 6,829	\$ 7,003
K	289-313	\$ 4,633	\$ 4,766	\$ 4,870	\$ 4,990	\$ 5,115	\$ 5,243	\$ 5,374	\$ 5,507	\$ 5,644	\$ 5,788	\$ 5,932	\$ 6,079	\$ 6,231
L	228-288	\$ 4,150	\$ 4,255	\$ 4,360	\$ 4,469	\$ 4,581	\$ 4,696	\$ 4,813	\$ 4,935	\$ 5,055	\$ 5,183	\$ 5,313	\$ 5,447	\$ 5,582
M	192-227	\$ 3,725	\$ 3,817	\$ 3,913	\$ 4,011	\$ 4,111	\$ 4,215	\$ 4,317	\$ 4,425	\$ 4,538	\$ 4,653	\$ 4,767	\$ 4,888	\$ 5,009
N	166-191	\$ 3,368	\$ 3,448	\$ 3,535	\$ 3,625	\$ 3,712	\$ 3,808	\$ 3,903	\$ 4,000	\$ 4,099	\$ 4,201	\$ 4,308	\$ 4,415	\$ 4,526
O	135-165	\$ 3,050	\$ 3,127	\$ 3,206	\$ 3,284	\$ 3,370	\$ 3,449	\$ 3,537	\$ 3,627	\$ 3,717	\$ 3,810	\$ 3,906	\$ 4,003	\$ 4,105
P	115-134	\$ 2,760	\$ 2,827	\$ 2,899	\$ 2,973	\$ 3,046	\$ 3,121	\$ 3,202	\$ 3,280	\$ 3,360	\$ 3,445	\$ 3,531	\$ 3,618	\$ 3,709
Q	85-114	\$ 2,466	\$ 2,526	\$ 2,590	\$ 2,652	\$ 2,720	\$ 2,789	\$ 2,860	\$ 2,931	\$ 3,004	\$ 3,078	\$ 3,155	\$ 3,232	\$ 3,315
R	Trainee	\$ 1,734	\$ 1,777	\$ 1,825	\$ 1,868	\$ 1,916	\$ 1,963	\$ 2,012	\$ 2,063	\$ 2,112	\$ 2,166	\$ 2,219	\$ 2,276	\$ 2,332

COLA of 5% implemented 01-Sep-2018 [Retroactive to 1-Jul-2018]
Extension of Grades A through F implemented 1-Jun-2019
COLA of 5% implemented 1-Jan-2020
Adjustment to Grades A through D implemented 1-Jan-2021
COLA of 2% implemented 1-Sep-2022
Point 1 restriction for Grades E to R implemented 1-Dec-22

Annual Salary Scale for Salaried Staff - Effective from 1st January 2025

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$227,916	\$233,604	\$239,460	\$245,436	\$251,592								
B	1185-1365	\$201,444	\$206,484	\$211,608	\$216,900	\$222,324	\$227,892							
C	1050-1184	\$163,164	\$167,244	\$171,432	\$175,704	\$180,096	\$184,596	\$189,204						
D	870-1049	\$139,788	\$143,268	\$146,868	\$150,552	\$154,320	\$158,172	\$162,132	\$166,176					
E	775-869	\$118,380	\$121,356	\$124,368	\$127,488	\$130,668	\$133,932	\$137,292	\$140,712	\$144,228	\$147,828	\$151,524	\$155,316	
F	614-774	\$108,660	\$111,360	\$114,144	\$117,012	\$119,952	\$122,940	\$126,000	\$129,144	\$132,360	\$135,696	\$139,080	\$142,560	\$146,124
G	534-613	\$ 95,460	\$ 97,860	\$100,320	\$102,792	\$105,360	\$108,048	\$110,724	\$113,484	\$116,292	\$119,232	\$122,208	\$125,232	\$128,388
H	451-533	\$ 85,320	\$ 87,444	\$ 89,664	\$ 91,884	\$ 94,188	\$ 96,552	\$ 98,952	\$101,424	\$103,956	\$106,548	\$109,224	\$111,948	\$114,768
I	371-450	\$ 75,228	\$ 77,088	\$ 79,020	\$ 81,012	\$ 83,040	\$ 85,104	\$ 87,240	\$ 89,412	\$ 91,644	\$ 93,924	\$ 96,300	\$ 98,688	\$101,160
J	314-370	\$ 65,640	\$ 67,260	\$ 68,952	\$ 70,644	\$ 72,420	\$ 74,220	\$ 76,092	\$ 77,976	\$ 79,932	\$ 81,924	\$ 83,976	\$ 86,052	\$ 88,248
K	289-313	\$ 58,380	\$ 60,060	\$ 61,368	\$ 62,880	\$ 64,452	\$ 66,072	\$ 67,716	\$ 69,396	\$ 71,124	\$ 72,936	\$ 74,748	\$ 76,596	\$ 78,516
L	228-288	\$ 52,796	\$ 53,616	\$ 54,936	\$ 56,316	\$ 57,732	\$ 59,172	\$ 60,648	\$ 62,184	\$ 63,696	\$ 65,316	\$ 66,948	\$ 68,640	\$ 70,344
M	192-227	\$ 46,944	\$ 48,096	\$ 49,308	\$ 50,544	\$ 51,804	\$ 53,112	\$ 54,396	\$ 55,764	\$ 57,180	\$ 58,632	\$ 60,072	\$ 61,596	\$ 63,120
N	166-191	\$ 42,444	\$ 43,452	\$ 44,544	\$ 45,684	\$ 46,776	\$ 47,988	\$ 49,188	\$ 50,400	\$ 51,648	\$ 52,944	\$ 54,288	\$ 55,632	\$ 57,036
O	135-165	\$ 38,436	\$ 39,408	\$ 40,404	\$ 41,388	\$ 42,468	\$ 43,464	\$ 44,568	\$ 45,708	\$ 46,836	\$ 48,012	\$ 49,224	\$ 50,448	\$ 51,732
P	115-134	\$ 34,776	\$ 35,620	\$ 36,528	\$ 37,464	\$ 38,388	\$ 39,336	\$ 40,356	\$ 41,328	\$ 42,336	\$ 43,416	\$ 44,496	\$ 45,588	\$ 46,740
Q	Up to 114	\$ 31,080	\$ 31,836	\$ 32,640	\$ 33,420	\$ 34,272	\$ 35,148	\$ 36,036	\$ 36,936	\$ 37,860	\$ 38,784	\$ 39,756	\$ 40,728	\$ 41,772
R	Trainee	\$ 21,852	\$ 22,392	\$ 23,004	\$ 23,544	\$ 24,144	\$ 24,744	\$ 25,356	\$ 26,004	\$ 26,616	\$ 27,300	\$ 27,960	\$ 28,680	\$ 29,388

Monthly Salary Scale for Salaried Staff

Grade	Grade Band	PT 1	PT 2	PT 3	PT 4	PT 5	PT 6	PT 7	PT 8	PT 9	PT 10	PT 11	PT 12	PT 13
A	1366-1502	\$ 18,993	\$ 19,467	\$ 19,955	\$ 20,453	\$ 20,966								
B	1185-1365	\$ 16,787	\$ 17,207	\$ 17,634	\$ 18,075	\$ 18,527	\$ 18,991							
C	1050-1184	\$ 13,597	\$ 13,937	\$ 14,286	\$ 14,642	\$ 15,008	\$ 15,383	\$ 15,767						
D	870-1049	\$ 11,649	\$ 11,939	\$ 12,239	\$ 12,546	\$ 12,860	\$ 13,181	\$ 13,511	\$ 13,848					
E	775-869	\$ 9,865	\$ 10,113	\$ 10,364	\$ 10,624	\$ 10,889	\$ 11,161	\$ 11,441	\$ 11,726	\$ 12,019	\$ 12,319	\$ 12,627	\$ 12,943	
F	614-774	\$ 9,055	\$ 9,280	\$ 9,512	\$ 9,751	\$ 9,996	\$ 10,245	\$ 10,500	\$ 10,762	\$ 11,030	\$ 11,308	\$ 11,590	\$ 11,880	\$ 12,177
G	534-613	\$ 7,955	\$ 8,155	\$ 8,360	\$ 8,566	\$ 8,780	\$ 9,004	\$ 9,227	\$ 9,457	\$ 9,691	\$ 9,936	\$ 10,184	\$ 10,436	\$ 10,699
H	451-533	\$ 7,110	\$ 7,287	\$ 7,472	\$ 7,657	\$ 7,849	\$ 8,046	\$ 8,246	\$ 8,452	\$ 8,663	\$ 8,879	\$ 9,102	\$ 9,329	\$ 9,564
I	371-450	\$ 6,269	\$ 6,424	\$ 6,585	\$ 6,751	\$ 6,920	\$ 7,092	\$ 7,270	\$ 7,451	\$ 7,637	\$ 7,827	\$ 8,025	\$ 8,224	\$ 8,430
J	314-370	\$ 5,470	\$ 5,605	\$ 5,746	\$ 5,887	\$ 6,035	\$ 6,185	\$ 6,341	\$ 6,498	\$ 6,661	\$ 6,827	\$ 6,998	\$ 7,171	\$ 7,354
K	289-313	\$ 4,865	\$ 5,005	\$ 5,114	\$ 5,240	\$ 5,371	\$ 5,506	\$ 5,643	\$ 5,783	\$ 5,927	\$ 6,078	\$ 6,229	\$ 6,383	\$ 6,543
L	228-288	\$ 4,358	\$ 4,468	\$ 4,578	\$ 4,693	\$ 4,811	\$ 4,931	\$ 5,054	\$ 5,182	\$ 5,308	\$ 5,443	\$ 5,579	\$ 5,720	\$ 5,862
M	192-227	\$ 3,912	\$ 4,008	\$ 4,109	\$ 4,212	\$ 4,317	\$ 4,426	\$ 4,533	\$ 4,647	\$ 4,765	\$ 4,886	\$ 5,006	\$ 5,133	\$ 5,260
N	166-191	\$ 3,537	\$ 3,621	\$ 3,712	\$ 3,807	\$ 3,898	\$ 3,999	\$ 4,099	\$ 4,200	\$ 4,304	\$ 4,412	\$ 4,524	\$ 4,636	\$ 4,753
O	135-165	\$ 3,203	\$ 3,284	\$ 3,367	\$ 3,449	\$ 3,539	\$ 3,622	\$ 3,714	\$ 3,809	\$ 3,903	\$ 4,001	\$ 4,102	\$ 4,204	\$ 4,311
P	115-134	\$ 2,898	\$ 2,969	\$ 3,044	\$ 3,122	\$ 3,199	\$ 3,278	\$ 3,363	\$ 3,444	\$ 3,528	\$ 3,618	\$ 3,708	\$ 3,799	\$ 3,895
Q	Up to 114	\$ 2,590	\$ 2,653	\$ 2,720	\$ 2,785	\$ 2,856	\$ 2,929	\$ 3,003	\$ 3,078	\$ 3,155	\$ 3,232	\$ 3,313	\$ 3,394	\$ 3,481
R	Trainee	\$ 1,821	\$ 1,866	\$ 1,917	\$ 1,962	\$ 2,012	\$ 2,062	\$ 2,113	\$ 2,167	\$ 2,218	\$ 2,275	\$ 2,330	\$ 2,390	\$ 2,449

COLA of 5% implemented 01-Sep-2018 [Retroactive to 1-Jul-2018]

Extension of Grades A through F implemented 1-Jun-2019

COLA of 5% implemented 1-Jan-2020

Adjustment to Grades A through D implemented 1-Jan-2021

COLA of 2% implemented 1-Sep-2022

Point 1 restriction for Grades E to R implemented 1-Dec-22

COLA of 5% implemented 01-Jan-25

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