

**THE CAYMAN ISLANDS’**

**OCCUPATIONAL WAGE SURVEY 2017**

**User Guide for Completing Forms A & B**

**REFERENCE PERIOD: SEPTEMBER 2017**

**USER GUIDE**

**FORM A – Summary of Employment, Allowances and Benefits**

**SECTION A: EMPLOYEE CHARACTERISTICS**

**1a. Total Employees** Please record the number of employees working *as at* ***30th September 2017***. Employees are defined as workers who hold explicit (written or oral) or implicit employment contracts that give them a basic remuneration (cash or in kind). Such persons typically work according to the agreement or guidelines agreed between the owner(s) and the persons in the owners’ employment.

Please **exclude** the following:

* Working “non-salaried” proprietors (owner, investor, partner)
* Silent or inactive partners
* Non-salaried Board of Directors
* Directors and managerial staff who are remunerated predominantly by a share of profits
* Unpaid family workers (that is not paid in cash or kind)
* Consultants and sub-contracted workers not on the company’s payroll.
  + Workers with employment contracts but are on no pay leave (e.g. **extended sick leave without pay**)

Please **include** the following:

* Salaried directors and management not predominantly remunerated by a share of profits
* Probationary workers
* Part-time, casual and temporary workers
* Paid apprentices and trainees
* Persons on paid vacation, sick, maternity and other leave
* Persons working away (overseas) from the establishment but paid by and have an employment contract with the company
* Workers with employment contracts but are on required leave with pay. Required leaves are those arising from the employer’s decision to investigate or discipline the employee.

**b. Employees** Please record the number of employees within the establishment by **sex** (male, female).

**by Sex**

***Note:*** *the sum of Males and Females should equal the total employees recorded in* ***Total Employees.***

**c. Employees** Please record the count of employees by ***immigration status***. The immigration status of an employee falls into

**by Immigration** one of ***four*** categories: ***Caymanian***, ***Non-Caymanian Married to Caymanian/RERC, Permanent* *Resident,***

**Status *and Non-Caymanian.***

**Caymanian**: These are individuals who acquired the right to be Caymanian (or Caymanian Status as it was formerly known), whether by birth, descent, or grant.

**Non-Caymanian Married to Caymanian or Holders of Residency and Employment Rights Certificate (RERC).**

**Permanent Resident:** These are individuals who obtained the right to reside permanently in the Cayman Islands other than through marriage.

**Non-Caymanian**:These are individuals who hold a valid work-permit or government contract to reside and work in the Cayman Islands.

***Note:*** *the sum of the immigration categories should equal the total employees recorded in* ***Total Employees.***

**d. Employees by** Pleaserecordthe count of employees based on their remuneration (**salaried employees, wage earners,**

**Compensation commission or mixed).**

***Salaried employees*** are usually paid a fixed amount per pay period. Examples include administrative, professional and technical staff and supervisory workers in service sectors.

***Wage earners*** are classified either as time-rated, i.e., paid by the hour, week, etc., or piece-rated where their remuneration is based on their output. Examples of these are agricultural, production, construction and maintenance workers and workers in the retail sales, transport, hotel and restaurant sectors.

***Commission (only)*** the employee is paid an amount equal to a percentage of the value of the sale of goods and services sold by the employee. Examples of these are Real Estate Agents.

***Mixed (salary or wage, plus commission)*** the employee is paid a salary or wage and a percentage of the sale of goods and services rendered during the given period. Examples of these are Insurance Agents.

***Note****: the sum of employees by compensation categories should equal the total employees recorded in* ***Total Employees****.*

**e. Employees by Regular Employees (Open) with open-ended (no time limit)** are regular employees for whom the contracts

**Terms of Contract** specify no particular date of termination.

**Regular Employees (Fixed) with fixed term contracts** are those employees who have contracts (or succession of contracts) for one year or more as at 30th September 2017.

**Temporary Employees (Temp)** include: (a) **employees in seasonal employment** who hold explicit or implicit contracts of employment; and (b) all other employees who hold explicit or implicit contracts of employment which have a duration period of less than one year or which is expected to have a duration period of less than one year.

**Note**: ***Part-time employees*** (interns) should be included in either of the above categories depending on their terms of employment. For example, if a part-time employee is employed for a season only, then include this person as a temporary employee. If this person is employed for a fixed period, at least one year, they should be counted as a regular fixed-term.

**Employees who have held a *succession* of temporary contracts** for at least one year as at the 30th September 2017 should be classified as **regular fixed-term contracts**.

***Note:*** *the sum of the employee contract categories should equal the total employees recorded in* ***Total Employees****.*

**SECTION B: SUMMARY OF ALLOWANCES AND BENEFITS**

**1. Allowances** Pleasetick ***Yes*** or ***No*** indicating whether the establishment provides allowances such as housing, transportation, training/education and uniform/clothing to some or all employees as of end of September 2017. **Note:** detailed explanations of these allowances are located in the **FORM B** instructions.

**2. Benefits** Pleasetick ***Yes*** or ***No*** indicating whether the establishment provides benefits such as bonus, commission, gratuities, pension, insurance and leave entitlement to some or all employees. **Note:** detailed explanations of these benefits are located in the **FORM B** instructions.

**3. Tips** Pleasetick ***Yes*** or ***No*** indicating whether employees receive tips from customers or clients, to the best of your knowledge.

**FORM B – Employee Characteristics, Compensation and Work Hours**

**COLUMN NUMBER COLUMN TITLE AND EXPLANATION**

**1** **Employee Survey ID #:** you will assign a unique number to each employee (e.g. 1, 2, 3,…). All responses to the questions in Form B for each employee should correspond to the same employee ID #.

**2** Please record the ***sex*** of the employee: M for male, F for female.

**3** Please record the ***age*** of the employee.Age should be at the last birthday of the employee as of 30th September 2017.

**4** Please record the ***immigration status*** of the employee. Please use the codes located at the bottom of the page.

**5a** Please record the ***education level*** of the employee. The education level recorded should be the highest level of education completed by the employee. Please use the codes located at the bottom of the page.

**5b** Please record ***YES*** or ***NO*** if the employee has Professional Qualifications directly related to the current job.

**6** Please record the ***job title/occupation*** of the employee that describes the position held by him/her within your entity. If the employee holds more than one position, please record the MAIN JOB or the job for which he/she receives the larger portion of his/her salary.

**7** This column should ***NOT*** be filled and is ***For ESO Use*** only.

**8** Please record the ***main duties/tasks*** performed by the employee who holds the job title/occupation recorded in column 6 – job title/occupation. The main duties/tasks should summarize the key responsibilities, functions, and duties commensurate with the job title/occupation held by the employee.

**9** Please record the ***type of worker by compensation*** for the employee. Please use the codes at the bottom of the page and refer to the definition used in Form A – Employees by Compensation.

**10** Please record the ***type of employment contract for*** the employee. Please use the codes at the bottom of the page and refer to the definition used in Form A – Employees by Terms of Contract.

**11** Please record the ***pay period*** for which the employee receives compensation. This is the period at the end of which this employee receives their pay. If an employee is paid at the end of each week, then their pay period is weekly. Please use the codes located at the bottom of the page. “**Other**” pay period can include payment upon sale of goods and service.

**12** Please record the ***usual/normal working hours per week*** for the employee. Usual/normal working hours are those hours agreed by the employer and employee as the basis for compensation and excess hours worked at any time are classified asovertime, unpaid hours or time in lieu.

**If the usual working hours are not on a weekly basis, e.g. on a monthly basis, please write whatever is the usual hours for the month of September 2017, e.g. 20 hours per month.**

**13** Please record the ***usual/normal length of meal breaks*** per day in minutes (according to established customs, policy, or regulations and agreements). Do not include short rest breaks including tea and coffee breaks.

**14** Please record the ***actual number of hours worked*** by the employee during the month of September 2017. **Exclude paid overtime hours and any time the employee spent away from the office for personal reasons, e.g. sick leave, vacation leave. Include time away from office for official business or training.**

**15** Please record the ***actual number of paid overtime hours*** worked by the employee during the month of September. Paid overtime hours are hours after usual working hours as defined in column 12 for which the employee receives overtime pay.

**16** Please record ***actual time in lieu*** earned by the employee during the month of September 2017. Time in lieu is unpaid hour/s worked by the employee beyond the usual hours for which he/she is credited with extra leave with pay to be taken in the future.

**17** Please record ***actual salary*** *or* ***actual wages*** paid to each employee during the month of September 2017. ***Salaries*** are the pay received by an employee for usual/normal hours worked (as defined in column 12), before deductions for contributions to employee pension plans, health insurance, and other payroll deductions are made. ***Wages*** are the pay received by an employee for actual hours worked or the actual piece of work/service. Salary and wages do not include allowances (e.g., traveling, housing and cost-of-living allowances), bonuses or overtime pay, gratuities, and tips, etc.

***Overtime payment*** is the actual pay received by an employee for hours worked in excess of usual/normal working hours (as defined in column 12).

Please record ***payments in kind*** made to all employees during the month of September 2017.Payments in kind represent the value of goods and services given to the worker by the establishment as compensation. If the goods or services are produced by the establishment, they should be valued at production cost; if purchased by the establishment they should be valued at acquisition cost. Included are payments in kind for fuel (e.g. electricity, or LPG), food, drinks and other items such as clothing and footwear.

**18** Please record the ***total acting or duty allowances*** paid to the employee temporarily acting the duties of another job, or performing extra duties.

Please record the total ***commission*** earned by the employee during September 2017. Commissions are remuneration paid to employees, which are calculated as a percentage of goods sold or services rendered by the employee.

Please record any **bonus** paid to the employee. A bonus is an additional compensation given to an employee, which is above their normal wage/salary. A bonus sometimes represents a reward for achieving specific goals set by the company or for dedication to the company.

Please record the total **gratuities** paid to the employee. A ***gratuity*** is an amount of money (typically 15% of the cost of service). Gratuities are pooled and split among employees.

Please record any **tip** received by the employee during the reference period. Tips are generally paid directly to the employee. ***Provide an estimate of the tips received by the employee if an exact figure is not known or ask the employees.***

**18b** Please recordthe amountof ***commission*** earned by the employee for the past twelve (12) months. Commissions are remuneration paid to employees, which are calculated as a percentage of goods sold or services rendered by the employee.

Please recordany ***bonus*** paid to the employeefor the past twelve (12) months.A bonus is an additional compensation given to an employee, which is above their normal wage/salary. A bonus sometimes represents a reward for achieving specific goals set by the company or for dedication to the company.

**19** Please record the total number of days for which the employee received paid time away from work during the month of September 2017: Paid vacations, sick leave, maternity or paternity leave and any other type of paid leave.

**20** Please record the total number of days of paid vacation and sick leaves for which employees are entitled for the year 2017.

**21** Please record the employer’s ***contributions*** to public or private pension schemes or retirement saving plans for the month of September 2017 for the benefit of the employee. If payments were made in September 2017 for pensions contributions for prior months, please exclude such payments.

Please record the total ***premiums*** paid on behalf of the employees for personal insurance coverage corresponding to health, life, disability and other types of insurance.

**22** Please record the employee’s ***contributions*** paid to public or private pension schemes or retirement saving plans in September 2017, and other insurance plans as deducted from his/her salary/wage.

**23** Please record the total cost of ***housing*** borne by the employer during the reference period. If the dwelling is owned by the establishment, include costs of repairs, maintenance, and housing utilities. If the dwelling is not owned by the establishment, record total rent/mortgage payments, housing utilities (e.g. water, electricity, gas), etc.

Please record the ***local*** ***transportation allowance*** paid to or on behalf of the employee (gas allowances/reimbursement, bus fares, vehicle insurance, vehicle loan payments, etc.) within the Cayman Islands in September 2017.

Please record thevalue of assistance given to the employee for **vacation or repatriation transportation** fromSeptember 2016 to September 2017**.** Please include the cost of air transportation (airline tickets, baggage fees), hotel accommodation as applicable.

Please record the total cost of ***training/education*** paid to or on behalf of the employee during the period October 2016 to September 2017. Training/education allowances cover fees such as tuition, books, air fare, accommodation, per diem and are granted to employees who pursue studies or qualification relating to their employment. This may also include fees for on-line courses, and fees for professional certification/qualification examinations.

Please record the total cost of clothing ***allowance*** paid to the employee during September 2017 as part of remuneration. **Please exclude the cost of office uniforms that are essentially required for business operations.**

Please record **other** allowances paid to the employee for the month of September 2017, e.g. per diem, honorarium, etc.

**24** Please recordthetotal ***work permit fees*** paid on behalf of the employeefor the past twelve (12) months. Fees paid to the government for a work permit, allows a person to work and remain in the Cayman Islands for a specified period of time.

* **END** –