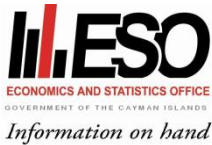




THE CAYMAN ISLANDS’
OCCUPATIONAL WAGE SURVEY 2026



User Guide for Completing Forms A & B

REFERENCE PERIOD: SEPTEMBER 2026

USER GUIDE

CONTACT INFORMATION

Contact Details: The contact details listed in this Section should be the Director/Owner, Human Resource Manager or an appointed individual with comprehensive knowledge of employees’ compensation and employment information. The individual listed will be responsible for filling out the survey and should be capable of providing additional information or explanations as necessary to the Economics and Statistics Office.

FORM A – Summary of Employment, Allowances and Benefits

SECTION A: EMPLOYEE CHARACTERISTICS

1a. Total Employees Please record the number of employees working *as of 30th September 2026*. Employees are defined as workers who hold explicit (written or oral) or implicit employment contracts that give them 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 arise from the employer’s decision to investigate or discipline the employee.

b. Employees by Sex

Please record the **sex** of each employee within the establishment.

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

c. Employees by Immigration Status

Please record the **immigration status** of each employee. The immigration status of an employee falls into **two** categories; these are: **Caymanian**, **Non-Caymanian** with sub-category **Permanent Resident**.

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

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

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

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

d. Employees by Compensation

Employees are classified based on their remuneration (**salaried employees/wage earners, 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 are agricultural, production, construction and maintenance workers and workers in the retail sales, transport, hotel and restaurant sectors.

Commission (only) the entire amount paid to an employee as 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 the compensation categories should equal the total employees recorded in **Total Employees**.

e. Employees by Terms of Contract

Full-time Employees (Open) with open-ended (no time limit) are regular employees for whom the contracts specify no particular date of termination.

Full-time 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, 2026.

Part-time employees 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: 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

Please tick **Yes** or **No**, indicating whether the establishment provides allowances such as housing, transportation, training/education and uniform/clothing. **Note:** detailed explanations of these allowances are located in the **FORM B** instructions.
2. Benefits

Please tick **Yes** or **No**, indicating whether the establishment provides benefits such as bonuses, commission, gratuities, pensions, insurance and leave entitlement. **Note:** detailed explanations of these benefits are located in the **FORM B** instructions.
3. Tips

Please tick **Yes** or **No**, indicating whether employees receive tips from customers or clients.

FORM B – Employee Characteristics, Compensation and Work Hours

COLUMN NUMBER	COLUMN TITLE AND EXPLANATION
1	Unique identifier: this can be any successive number (e.g. 1, 2, 3, etc.) where each number is assigned to an employee. Identifiers must be consistent throughout the pages of the Form.
2	Please record the sex of each employee in the establishment.
3	Please record the age of each employee in the establishment. Age should be at the last birthday of the employee as of 30 th September 2026.
4	Please record the immigration status of each employee in the establishment. Please use the codes located at the bottom of the page.
5a	Please record the education level of each 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.
5c	Please record what is the required education level for the job.
6	Please record each employee's job title/occupation and describe their position within your organisation. 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	Please record the main duties/tasks performed by an employee who holds the job title/occupation recorded in column 6 – job title/occupation. The main duties/tasks should summarise the key responsibilities, functions, and duties commensurate with the job title/occupation held by the employee.
8	Please record the type of worker by compensation for each employee. Please use the codes at the bottom of the page and refer to the definition used in Form A – Employees by Compensation.
9	Please record the type of employment contract for each 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.
10	Please record the employee's usual/normal working hours per week . Usual/normal working hours are those hours agreed upon by the employer and employee as the basis for remuneration, and excess hours worked at any time are classified as overtime, 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 the usual hours for September 2026, e.g. 20 hours per month.

- 11 Please record the **actual number of hours worked** by the employee during September 2026. Ensure the number of hours recorded excludes paid overtime and does not include any time the employee spent away from the office for personal reasons, e.g., sick or vacation leave. Include time away from the office for official business or training.
- 12 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, 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 services.
- 13 Please record the **actual hourly wage/salary rate** per employee.
- 14a Please record the **actual salary or wages paid to each employee during** September 2026. **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., travelling, housing and cost-of-living allowances), bonuses or overtime pay, gratuities, tips, etc.
- 14b **Overtime payment** is the actual pay received by an employee for hours worked in excess of usual/normal working hours.
- 14c Please record **payments in kind** made to all employees during the month of September 2026. Payments in kind represent the value of goods and services the establishment gives the worker as remuneration. If the establishment produces the goods or services, 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.
- 15a Please record the **total (acting or duty) allowances** earned by an employee temporarily performing most of the duties of another job or extra duties.
- 15b Please record the total **commissions** earned per employee during September 2026. Commissions are remuneration paid to employees, which are calculated as a percentage of goods sold or services rendered by the employee.
- 15c 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.
- 15d Please record the total **gratuities** paid to each employee. A **gratuity** is an amount of money (typically 15% of the cost of service). Gratuities are pooled and split among employees.
- 15e Please record any **tips** 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.**
- 16a Please record the total cost of **housing** borne by the employer during the reference period. If the establishment owns the dwelling, include repairs, maintenance, and housing utility costs. If the establishment does not own the dwelling, record total rent/mortgage payments, housing utilities (e.g. water, electricity, gas), etc.
- 16b Please record the **transportation allowance** paid to or on behalf of the employee from October 2025 to September 2026. These include **local transportation** (gas allowances/reimbursement, bus fares, vehicle insurance, vehicle loan payments, etc.) within the Cayman Islands.
- 16c Please record any **transportation allowance for vacation or repatriation** from October 2025 to September 2026. Please include the cost of air transportation (airline tickets, baggage fees) and hotel accommodation as applicable.
- 16d Please record the total cost of **training/education** paid to or on behalf of the employee from October 2025 to September 2026. Training/education allowances cover fees such as tuition, books, airfare, accommodation, and per diem and are granted to employees who pursue studies or qualifications relating to their employment. This may also include fees for online courses and professional certification/qualification examinations.
- 16e Please record the total cost of **work uniform/clothing** paid to the employee during September 2026. Uniform/clothing allowance can be paid to employees if they are required to wear a uniform when performing their duties and may include a dry cleaning fee.
- 16f Please record the total value of any **other allowance** not listed in 16a to 16e.

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