

## 18.1 END-OF-YEAR BONUS

- 18.1.1 The payment of an end-of-year bonus is an integral component of the conditions of service of employees in the Public Sector.
- 18.1.2 The present provisions for the payment of the end-of-year bonus are as hereunder:
- (i) an end-of-year bonus equivalent to one month's salary is paid to employees of the Public Sector including students, trainees or apprentices who draw an allowance instead of salary/wage whether on a monthly or daily basis;
  - (ii) subject to sub-paragraph 18.1.2 (iv) below, payment of the end-of-year bonus is on a pro-rata basis to employees who reckon less than a year's service and are still in employment on 31 December except for Supply Teachers and officers in actingship.
  - (iii) in the case of employees who retired during the year, the bonus is calculated pro-rata according to the period in respect of which they have drawn salary and pension respectively. The same principle applies to employees who were on approved leave without pay during the year and have resumed duty;
  - (iv) subject to sub-paragraph 18.1.2 (v) below, employees who were on approved leave with half pay during the whole or part of the year are eligible for a proportion of the bonus which the salary/wage actually drawn during the year bears to the total annual salary/wage;
  - (v) Government employees who joined a Parastatal Body/Local Authority (or vice-versa) or employees of a Parastatal Body/Local Authority who joined another Parastatal Body/Local Authority in the course of the year and are still in employment, the following principles are followed:
    - (a) those who have not resigned from their previous service are eligible for bonus from the Government and the Parastatal Body/Local Authority or from a Parastatal Body/Local Authority and another Parastatal Body/Local Authority in proportion to their respective periods of service during the year in the two sectors; and
    - (b) those who have resigned from their previous service are eligible only for a bonus in proportion to the period of service with their present employer. However, those who resign from the service to join a Parastatal Body/Local Authority or vice-versa and the resignation is due to the officers not holding a substantive appointment to be able to proceed on leave without pay are paid end-of-year bonus in proportion to the respective periods in both organisations.

- (vi) No payment of an end-of-year bonus is made to employees who have resigned from the service to join the private sector or for their own convenience or have been dismissed or are under interdiction. However, employees who are reinstated in their posts may be paid the end-of-year bonus in respect of the period they were under interdiction, subject to the approval of the Supervising Officer.
- (vii) Payment of an end-of-year bonus in case of death of a public officer is effected on a pro-rata basis to the officers' legal heirs.
- (viii) Advisers/Officers whose contract of employment are not renewed or who give the appropriate notice for termination of their employment, are paid the end-of-year bonus provided they have served at least six months in that calendar year in the organisation and the end-of-year bonus, was not pro-rated and integrated in their emoluments. The bonus is in proportion to the period of service and is paid at the end of December of that year.
- (ix) Substitute employees employed "on and off" and paid on a daily basis; resource persons employed on a sessional basis but paid on a month-to-month basis; and persons employed on a sessional basis under a Bank Scheme and who:
  - (a) reckon continuous employment with the employer for a whole or part of the year; and
  - (b) are in employment on 31 Decemberare entitled to a proportion of the bonus which the salary/wage/allowance/fees actually drawn during the year in respect of normal hours of work bear to the total annual salary/wage of the corresponding grade or where there is no corresponding grade, to a proportion of the bonus which the fees actually drawn during the year bear to the total annual fees of an employee who would have worked full-time.
- (x) The computation of the end-of-year bonus in respect of officers acting in a higher grade for a continuous period of 12 months is on the basis of aggregate earnings (i.e. the salary of the substantive post plus any Acting Allowance drawn).

**End of Year Bonus to officers who have been in actingship in a higher post or assigned higher duties**

18.1.3 Officers who are assigned duties against:

- (a) permanent vacancies;
- (b) temporary vacancies which would become permanent;
- (c) temporary vacancies arising from officers proceeding on leave without pay for a period of at least one year; and

(d) vice officers who were interdicted for a continuous period of more than one year.

are paid the end-of-year bonus on the aggregate earnings on a pro-rata basis in case the officer had proceeded on approved leave during the calendar year, provided the officer had been assigned the higher duties for a continuous period of at least four months in a calendar year.

18.1.4 Supply Teachers are paid the end-of-year bonus on a pro-rata basis for the period they served in a particular year, although they were not in employment on 31 December provided they have served at least six months in a calendar year.

**Recommendation**

**18.1.5 We recommend that the present provisions governing the payment of end-of-year bonus be maintained.**

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