



ANY REPLY OR SUBSEQUENT REFERENCE SHOULD BE ADDRESSED TO THE  
FINANCIAL SECRETARY AND THE FOLLOWING REFERENCE NUMBER QUOTED:-

Telephone No. 92-28600-16  
Website: <http://www.mof.gov.jm>  
Email: [info@mof.gov.jm](mailto:info@mof.gov.jm)

REF NO: 11300<sup>IV</sup>

MINISTRY OF FINANCE AND THE PUBLIC SERVICE  
30 NATIONAL HEROES CIRCLE  
P.O. BOX 512  
KINGSTON  
JAMAICA

January 3, 2023

## Circular No. 4

Cabinet Secretary  
Permanent Secretaries  
Heads of Departments

### Revision of Allowances April 1, 2022 to March 31, 2025

As part of its commitment to the transformation of the public sector, the Government of Jamaica (GOJ) is implementing a new compensation system. The new system will result in a more rational compensation structure for the Public Sector. In this regard, the allowances outlined below are payable in the Public Sector.

In implementing these allowances, Ministries/Departments should ensure that the conditions for payment are observed as detailed in this circular. The payment of these allowances should not be extended to any category of employees not currently in receipt of them. The existing and revised rates are detailed below:

#### Allowances

##### Shift Premium

**i. Swing Shift (payable after 6:00 p.m.)**

2:00 p.m. – 10:00 p.m. Existing rate of \$16.65 per hour continues to apply

**Grave-Yard Shift**

(10:00 p.m. – 6:00 a.m.)

(11:00 p.m. – 7:00 a.m.) Existing rate of \$25.00 per hour continues to apply.

**ii. Night Premium (payable to those employees normally working from 6:00 p.m. to 8:00 a.m.)**

Existing rate of \$25.00 per hour continues to apply.

*Please note that night Premium and Shift premium are not payable simultaneously*

**iii. Subsistence**

Existing \$3,042.00 per 24 hours

With effect from January 1, 2023 \$4,000.00 per 24 hours

**iv. Taxi**

*Round Town or in rural area*

*Within 15 kilometers from base*

Existing \$855.00 per occasion

With effect from January 1, 2023 \$950.00 per occasion

*Out of Town or in rural area*

*Beyond 15 kilometers from base*

Existing \$1,465.00 per occasion

With effect from January 1, 2023 \$2,000.00 per occasion

**v. Meal/Supper**

Existing \$855.00 per occasion

With effect from January 1, 2023 \$950.00 per occasion

<b>vi. Refreshment Allowance</b>	
Existing	\$1,465.00 per occasion
With effect from January 1, 2023	\$2,000.00 per occasion

The existing rate continues to apply for the Allowances detailed below:

<b>vii. Special Duty Allowance</b>	\$1,560.00 per occasion
<b>viii. Tailoring (TSS/HS)</b>	\$51,500.00 per annum
Weekly paid	\$23,690.00 per annum

**Please note the conditions detailed for payments of the various allowances:**

- **Honorarium** is payable in accordance with Staff Order 6.7.4. Honorarium is paid when an officer who is not eligible for overtime rates of pay is assigned special duties which are extraneous to his/her normal duties and which necessitates the performance of these duties beyond normal working hours, for an average of ten (10) hours per week for a period of not less than one (1) month. The request for the performance of such duties should be made to the Permanent Secretary/Head of Department well in advance of the commencement date and should include a statement of the work to be done, a work plan, the necessary justification, the proposed duration, the number and categories of staff to be assigned and an estimate of the cost. The officer(s) involved should not be relieved of their normal duties for the duration of the assignment. Honorarium is to be calculated at the rate of 90% of time and a half for additional work done on Mondays to Saturdays and 90% of double time for additional work done on Sundays and Public Holidays.
- **Subsistence Allowance** is payable in accordance with Circular No. 3 dated January 3, 2023. This allowance is payable when an officer travels in excess of Twenty Five (25) kilometers from his/her official place of work and must have been absent for a period of at least six (6) hours. Where it is envisaged that an employee has to stay overnight, an advance on the subsistence may be paid on the understanding that the appropriate bills will be submitted. Ministries and Departments are reminded that in keeping with Staff Order 9.15, where the actual expenditure exceeds the subsistence allowance, the officer may be reimbursed actual expenses in lieu of subsistence on the presentation of bona fide bills reflecting **reasonable rates**.
- **Taxi Allowance** is payable to non-shift employees who are required to work beyond 7:00 p.m. It is also payable to employees who work on the swing and graveyard shifts, that is, **those employees who are coming on or going off duty at 10:00 p.m. or 11:00 p.m. Please note it is not payable to employees who are going off duty at 6:00 a.m. or 7:00 a.m.** It is also not payable to any employee who is transported to and/or from work. Please note that the out-of-town taxi rate is applicable for distances from Kingston to Spanish Town, Portmore and rural areas 15 km from base and beyond.
- **Supper Allowance** is payable to non-shift employees who are required to work beyond 7:00 p.m. and who are not in receipt of overtime payments or honorarium. Where meals are provided, a supper allowance is not payable.
- **Meal Allowance** is payable to employees working on the 2:00 p.m. to 10:00 p.m., the 10:00 p.m. to 6:00 a.m., the 3:00 p.m. to 11:00 p.m. and the 11:00 p.m. to 7:00 a.m. shifts
- **Refreshment Allowance** is payable to employees who are required to work on weekends (Saturdays/Sundays) and Public Holidays and who are not in receipt of sessional rates, overtime or honorarium. An officer should be working a minimum of four (4) hours before being eligible for this allowance. This allowance is not payable to shift workers. Any assignments that will occasion the payment of refreshment allowance are to be pre-authorized by the officer's Supervisor and Head of Department.
- **Special Duty Allowance** is payable to officers who are officially assigned at National Events. Where the event extends beyond a day, the allowance is payable daily. The allowance is not payable where other payments are already in place for such events.

All terms of Circular No. 20 Ref 59/40 dated November 18, 2022 applies.

In respect of reimbursement expenses, for example, meal and taxi allowances, Managers and Supervisors should ensure that the most cost-effective measures are put in place so that public expenditure is contained.

**Some of the allowances included here are subject to continuing discussions to be finalized by March 31, 2023 as agreed in signed MOUs.**

In any case of doubt or difficulty, the Compensation Unit of this Ministry should be contacted for advice **before** any payment is made.



Darlene Morrison CD  
Financial Secretary