

## **Kampala Social Impact Remuneration Survey for Global Livingston Institute/Staffable Africa**

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## Executive Summary

During the spring semester of 2019, a capstone team from the Cornell Institute for Public Affairs (CIPA) partnered with staff from the Global Livingston Institute (GLI) and Staffable Africa on designing a remuneration survey for organizations working in the sectors of social impact and social enterprise in Kampala, Uganda.

This survey is intended to better understand the status quo of employees' remuneration in organizations with social missions in Kampala, Uganda. The information collected through this survey will help current organizations with social missions understand remuneration structures of similar organizations in Kampala, and potentially redesign their own compensation and benefit structures to improve and maintain competitiveness.

The survey was designed to be as specific to the employment landscape of Uganda and Kampala as possible. The team conducted extensive research on labor regulations and laws in Uganda when designing the survey questions. Although Uganda has employee benefits and retirement plans regulated by law, there was still uncertainty on whether organizations have instituted such benefit plans, since previous data collected by researchers showed a low rate of organizations following regulations and establishing retirement plans. Thus, the remuneration survey may allow GLI and Staffable Africa to obtain a more accurate picture of compensation and benefits that are actually offered by organizations working in the social impact space in Kampala.

The team recommends that GLI and Staffable Africa contact every potential participating organization to collect more information about the definitions for the position titles used by organizations in Kampala. The current definition chart provide by the team was originally designed by Mercer, a professional remuneration survey consulting company. However, some of the definitions might not apply or may not be specific enough for organizations in Kampala. In addition, GLI and Staffable Africa should consider the level of detail to include in the initial survey, as well as the follow up survey. Response rates might drop significantly if either section of the survey is too long.

# Glossary

## Remuneration

Payment or compensation that one receives for a service. It includes not only the base salary, but also options, bonuses and other forms of compensation and benefits (Gupta, N., & Shaw, J. D., 2014). Since this survey is interested in salary, benefits and compensation, the team named the survey - remuneration survey.

## Compensation

In general use, compensation is very similar to remuneration. It is any benefit that workers receive in exchange for work (Moriarty, 2018). However, from the legal perspective, there is a difference between payments of remuneration and payment of compensation to the employee. Compensation in the legal perspective is narrower than its general use definition. There are mainly two differences between the two.

1. Payment scenario: remuneration is paid to an employee periodically for his work done while compensation is paid for his physical or mental injury or death during the course of employment.
2. Payment amount: remuneration paid to employees varies according to the positions of the job in the organization hierarchy while compensation is dependent on the gravity of the injury.

## Salary

Fixed compensation for services, paid to employees periodically. It does not include the value of benefits, such as insurance, allowances, etc.

## Benefits

Non-monetary rewards that employees earn during the course of the employment relationship in addition to basic salary. Other names for benefits are payroll, wage supplements, and fringe benefits, etc.

### Allowance

One kind of benefit. It is an amount given to an employee for expenses, such as the cost of travel (Oxford, 2016).

### Retirement benefits

There are mainly three ways that retirement benefits are given to employees in Uganda.

1. Pension: A regular income paid by the state to people above pensionable age, by former employers to people who have retired from employment, or by a personal pension fund to a contributor (Oxford, 2016). Pension is the periodic regular (monthly) payment made to a retiree who served for at least 10 years prior to retirement or to an officer who retired on abolition of office having been confirmed in the service. On the contrary, Judges and Justices qualify for pension after serving for 1 year (Ministry of Public Service, Republic of Uganda).
2. Gratuity: Gratuity is a part of the salary that is received by an employee from his/her employer in gratitude for the services offered by the employee in the company. In Uganda, gratuity is a negotiated benefit embedded in collective bargaining agreements (Bogomolova, 2006). Gratuity is an advance payment from pension at the rate of 1/3 of the annual pension at retirement multiplied by a factor of 15 in accordance with regulation 20 of the Pension Regulations of the Pensions Act Cap. 286 (Ministry of Public Service, Republic of Uganda).<sup>1</sup>
3. Lump sum payment: A one-time payment from the pension administration.

### Social Enterprise

One of the special characteristics of our potential respondents is that they are all organizations with a social impact focus. In addition to asking if enterprises are for-profit or nonprofit, the team decided it is important to ask in the survey whether an organization defines itself as a social enterprise so as to understand the organization's awareness of the way social enterprises work, and potential branding.

The definition of social enterprise according to the World Bank is “privately owned organizations—either for-profit, non-profit, or a hybrid of the two—that use business methods to

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<sup>1</sup> <https://publicservice.go.ug/frequently-asked-questions/#difference-gratuity-pension>

advance their social objectives.” They are often capable of reaching underserved people through business models with an understanding of local communities (World Bank Group, 2017). The specific characteristics of social enterprise examined in this project were drawn from the descriptions of social enterprise found in Kerlin (2009). According to Kerlin, a majority of social enterprises in Uganda are organized based on the Sustainable Subsistence Model. Individualized small group efforts of entrepreneurs provide poverty relief through subsistence employment for themselves and their families. International development aid and more often, microfinance-supported projects, are used to support social enterprises’ activities, via which small-scale economic development is achieved in a more sustainable way.

The team adopted a simpler definition for clarifying purposes and for use in the proposed survey. This definition is from the Social Enterprise Alliance. The Social Enterprise Alliance defines social enterprises as: organizations that address a basic unmet need or solve a social or environmental problem through a market-driven approach. The team believes this definition is aligned with the goals of this project.

# **Background**

## **Remuneration Survey**

A remuneration survey collects data on salaries and benefits to determine the median or average compensation paid to employees on one or more specific positions. Surveys may focus on one or more job titles, geographic regions, employer size, and industries. The purpose of the surveys is to provide an overview of salaries and benefits in industry and present some information on organizational practices and policies (“Salary and compensation surveys from hr-survey.com,” n.d.). Certain kinds of organizational practices and policies reflect compensation philosophy, and include individual base salary determination and base salary structure design (World at Work, 2016).

## **Remuneration Survey Rationale**

A remuneration survey is a very important tool to ensure objectivity and equity in employee payments. The rationale for a remuneration survey is that the payment systems in organizations, whether public or private, are to some extent structured on similar market-based logic.

To decide the remuneration for organizations, managers should first determine what pay structure should be used. According to Milkovich (2014), the pay structure is “the array of pay rates for different work or skills within a single organization and is determined by the number of level differentials in pay between the levels and the criteria used to determine those differences”.

An important feature of an internal pay structure is hierarchy, with different levels and resulting pay differences. Very few organizations provide the same amount of salary to staff on different levels. Remuneration differences could be used as motivation for staff to work harder in order to get a promotion.

Externally, pay structures vary even more. To gain external competitiveness in the human resource market, organizations need to set a pay level (and benefits) above competitors’ level so as to attract and retain employees. Organizations’ own factors such as the industry they work in, size of the



organization and strategies might also influence the way organizations determine their pay levels and benefits (Milkovich et al., 2014).

While levels and job titles may vary substantially among organizations, the two most common bases for pay structure design are work content and work value. Content means the work required in a job and tasks, behavior and knowledge required to finish the work. Value refers to the worth and contribution brought by the content of the work and external market value, i.e. what is the salary paid by competitors in the market for the job.

### **Remuneration Survey Best Practices**

A general remuneration survey examines three items: base salary, compensation and benefits. Compensation can be further divided into incentives compensation and non-incentives compensation. Incentives compensation include short-term incentives such as sales incentives, profit sharing and long-term incentives such as stock-based compensation.

A typical remuneration survey follows the steps below:

1. Organizations provide information on positions and responsibilities in their organizations
2. Organizations provide information on revenue and budget, number of employees, location, assets and industry
3. Organizations provide information regarding cash compensation and benefits they offer to specific positions in their organization

Key remuneration survey factors are discussed in more detail the “Survey Design” section of this report.

### **Value of Remuneration Surveys**

Remuneration surveys can bring benefits to both organizations and employees. A salary survey is helpful to organizations to establish a compensation structure or strategy that can be updated periodically as the labor market changes with fluctuations in supply and demand for both laborers, in general, and for specific jobs. It also enables organizations to determine what a remuneration package should include. By knowing the salary and benefits offered by other employers of similar

size within the same industry, an organization is able to cut down research time and cost, build a well-defined salary structure to guide how job offers are made and provide a compensation package to attract and retain employees in a competitive labor market (“Compensation strategy | eridlc,” n.d.).

A compensation survey does not only provide information regarding the external competitiveness of an organization, but also aids in addressing internal issues of equity that arise in wage and benefits decisions. Internal equity problems occur when some employees have been underpaid relative to their market value, and they can be solved by the organization knowing and paying by the market rate (Galuscak et al., 2012). Therefore, organizations are usually willing to participate in salary surveys if they are able to benefit from them (by, for example, receiving useful information from the survey).

As for organizations with a social mission, especially nonprofits, remuneration surveys are even more meaningful. According to the NonProfitTimes (2019 Nonprofit Organizations Salary and Benefits Report), the average nonprofit allocates more than 49%\* of its total organizational budget to employee salaries, taxes and benefits. Employee compensation is the most challenging expense category to manage. Salary and benefit surveys are therefore very helpful in informing human resource managers. The surveys can also give nonprofits the capability to compare themselves against nonprofit counterparts (Solutions, 2018).

## **Uganda**

### **Uganda Main Industry Sectors Division**

According to the Report on the Uganda Business Inquiry (2009/2010) issued by the Uganda Bureau of Statistics (UBOS), the main industry sectors in Uganda include:

- Agriculture, Forestry and Fishing
- Mining and Quarrying
- Manufacturing
- Construction
- Utilities

- Trade
- Transport and Storage
- Accommodation and Food Services
- Information and Communication
- Finance and Insurance
- Real Estate and Business Services
- Education
- Health and Social Services
- Recreation and Personal Services

### **Economy Briefing for Uganda**

As of 2016, the economy sectors in Uganda is described by the World Bank as follows:

Agriculture engaged the largest employed labor force in 2003 and contributed more than a quarter of GDP to Uganda in 2016. Based on the data provided by the Food and Agriculture Organization of the United Nations (UN), 71.7% of the total labor force is employed in agriculture.

Industry, which includes mining, manufacturing, construction and power, is the second largest GDP contributor. 7.8% of the working population in Uganda was employed in industry in 2003. In 2016, Mining contributed 0.8% of the GDP, manufacturing contributed 9.7% and construction sector contributed 8.2% to Uganda's GDP.

The service sector contributed 51.8% of Uganda's GDP and engaged 23.5% of the total working population. Within this sector, trade is the most important aspect (Economic Affairs).

### **Social Enterprises in Uganda**

Uganda is a low-developed country with a high unemployment rate and a fast-growing informal sector, which means formal employment opportunities and tax revenues available to address social needs are limited. In order to tackle social issues, social enterprises are developing and making social impacts in Uganda (Sserwanga, 2014). Many of the social enterprises have international

ownership/leadership or close international collaboration, but a lot of locally developed organizations also define themselves as social enterprises.

Based on the World Bank report, the current ecosystem of Uganda social enterprises can be summarized below:

Table 1: Current Social Enterprise Ecosystem in Uganda

Policy and Regulation	<ul style="list-style-type: none"> <li>• Social Enterprises are not recognized by specific policy or strategy.</li> </ul>
Infrastructure and Human Capital	<ul style="list-style-type: none"> <li>• Access to stable electricity is a key challenge for social enterprises.</li> <li>• Mobile money has improved the financial services sector in Uganda.</li> <li>• Competition with high wages in donor organizations or NGOs is a significant recruitment challenge for social enterprises.</li> </ul>
Financing	<ul style="list-style-type: none"> <li>• Ugandan social enterprises can access a number of sector specific grants. They are rarely social enterprise specific, but easier for them to access due to social impact requirements.</li> </ul>
Information and Networks	<ul style="list-style-type: none"> <li>• Incubators and challenge competitions have gained prominence in Uganda.</li> </ul>

Data Source: World Bank Group, 2017

## **Payroll in Uganda**

### ***Basic Information***

The most common pay periods are 12 monthly periods. Other payrolls such as weekly or fortnightly are also practiced. There are no statutory 13<sup>th</sup> or 14<sup>th</sup> month payment in Uganda. (There are some large companies that pay 13<sup>th</sup> cheque payments, reflecting the 13<sup>th</sup> month salary or Christmas bonus: This bonus is usually paid at the end of the year and is a form of

acknowledgement and appreciation for excellent service rendered). The tax year in Uganda is from July 1<sup>st</sup> to June 30<sup>th</sup> of the next year. Employers should pay the employees as per required by the Employment Act of 2006. The Act is the main piece of legislation about employment in Uganda. There are also other sources that need to be used to maintain legislation compliance (Sharon, 2016).

Table 2: Related Employment Legislation

The National Social Security Fund Act	<a href="https://ulii.org/ug/legislation/consolidated-act/222">https://ulii.org/ug/legislation/consolidated-act/222</a> Establishment of the National Social Security Fund
The National Social Security Fund Rules S - I 222—1	<a href="https://www.nssfug.org/uploads/NSSF%20Act.pdf">https://www.nssfug.org/uploads/NSSF%20Act.pdf</a> The NSSF covers all employers who have 5 or more employees between 16 and 55 years of age, with the exception of employees under the Government Pensions Scheme. The NSSF Act requires a registered employer is required to pay contributions to the Fund for his/her employees every month during which he/she pays salaries.
The Employment and Labor Relations Act, 2004	<a href="http://www.ilo.org/dyn/travail/docs/2212/Employment%20and%20Labour%20Relations%20Act%202004.pdf">http://www.ilo.org/dyn/travail/docs/2212/Employment%20and%20Labour%20Relations%20Act%202004.pdf</a> An act to make provisions for core labor rights, to establish basic employment standards, to provide a framework for collective bargaining, to provide for the prevention and settlement of disputes, and to provide for related matters.
The Employment Regulation, 2011	<a href="http://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=&amp;p_isn=86721&amp;p_classification=01.02">http://www.ilo.org/dyn/natlex/natlex4.detail?p_lang=&amp;p_isn=86721&amp;p_classification=01.02</a> Laid out the functions of District Labor Officer and Labor Advisory Board; provided guidelines of employment services in public and private sectors
The Labor Disputes	<a href="https://ulii.org/ug/legislation/act/2015/2006-1">https://ulii.org/ug/legislation/act/2015/2006-1</a> An act to revise the law relating to industrial relations, to repeal and replace the

Arbitration and Settlement Act, 2003	Trade Disputes (Arbitration and Settlement) Act, Cap 224, and to provide for related matters.
The Workers Compensation Act, Cap 225, laws of Uganda 2000	<a href="https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/56869/100635/F1276716481/UGA56869.pdf">https://www.ilo.org/dyn/natlex/docs/ELECTRONIC/56869/100635/F1276716481/UGA56869.pdf</a> An Act to provide for compensation to workers for injuries suffered and scheduled diseases incurred in the course of their employment.
The Occupational Safety and Health Act, 2006	<a href="https://ulii.org/ug/legislation/act/2015/2006-10">https://ulii.org/ug/legislation/act/2015/2006-10</a> An Act to consolidate, harmonize and update the law relating to occupational safety and health; to repeal the Factories Act, Cap 220 and to provide for connected matters.
The Labor Unions Act, 2006	<a href="https://ulii.org/ug/legislation/act/2015/2006-4">https://ulii.org/ug/legislation/act/2015/2006-4</a> An Act to regulate the establishment, registration and management of labor unions and to provide for other related matters.
The Capital Markets Authority Regulation, 2006	<a href="https://ulii.org/ug/legislation/statutory-instrument/2006/200637">https://ulii.org/ug/legislation/statutory-instrument/2006/200637</a> The CMA approves the offers of all securities to the public and licenses market professionals like broker-dealers, investment advisers, and fund managers. It licenses stock exchanges but has so far issued a license only to the Uganda Securities Exchange. Its overall objectives are market regulation and investor protection (Daily Monitor, 2011).

### *Types of employment*

The International Labor Organization's (ILO) report discussed at the Expert Meeting in February 2015 defines standard employment as full-time work, an unlimited-duration contractual arrangement, and a subordinate relationship (work for pay, whether a wage or in-kind). Any form

of employment that does not fulfill these three criteria is considered to be non-standard, which includes part-time work, temporary employment and temporary placement agencies/multiple parties' arrangements (ILO, 2015).

Full-time employment is when a person works a minimum number of hours defined by an employer. Full-time employees often have benefits that are typically not offered to part-time or temporary workers (Fairwork Ombudsman, 2018). In Uganda, the 2006 Employment Act defines the maximum number of working hours per week to be 48 hours. It is difficult to identify a threshold number of hours that differentiate full-time and part-time, but the ILO proposed for statistical purposes, to define part-time work as that of fewer than 35 hours per week (ILO, 2004).

In Uganda, the working hour shall not exceed 48 hours per week (eight hours a day or forty-eight hours per week) and any extra hour shall be deemed to be overtime. Where hours in excess of eight hours per day or forty-eight hours per week are worked, they shall, in the absence of a written agreement to the contrary, be remunerated at the minimum rate of one and a half (1.5) times of the normal hourly rate if the overtime is on the normal working days, and at two (2) times the hourly rate where the overtime is worked on public holidays (Dumas, 2016).

### *Wages*

Uganda's minimum wage is 6,000 Ugandan shillings (US\$1.59) per month for all workers. This standard does not meet the necessary living wage in Uganda (World Minimum Wage Rates, n.d.)

Table 3: Necessary Living Wage in Uganda

Living Wages (monthly rates in Uganda Shilling)				
	2015	2016	2017	2018
Minimum wage	.	.	.	.
Living Wage - Single Adult	.-.	.-.	.-.	482,200-806,200
Living Wage - Typical Family	.-.	.-.	.-.	987,000-1,581,300

Real wage of low-skilled worker	179,600-417,200	.-.	309,600-649,900	171,000-412,400
Real wage of medium-skilled worker	496,000-796,300	444,800-884,000	660,900-1,095,500	430,000-762,100
Real wage of high-skilled worker	760,500-1,391,900	646,200-1,479,100	951,100-1,766,600	601,500-1,216,600

Data sources: WageIndicator Cost of Living Survey, <https://wageindicator.org/>

The Minimum Wage Bill of 2015 was read on December 24, 2015 in the Parliament of Uganda, and was referred to the Committee on Gender, Labor and Social Development for consideration, in accordance with Rule 128 of the Rules of Procedure of Parliament. However, as of April 2019, the debates were still on-going, and no new minimum wage rate has been set.

### *Salary Increase*

Pay increases are generally a matter of agreement between an employer and employees. Pay raises are not governed by law (Shulman, 1955).

### *Tax Deduction*

The Employment Act strictly outlaws deductions to employee salaries, except in certain circumstances such as income-tax, NSSF (National Social Security Fund), Trade Union fees, etc. In case of other deductions e.g SACCO fees (Savings & Credit Cooperative), then such a deduction should only be carried out with permissions of the Employee (Sharon. 2016).

In Uganda, the Employment Act strictly outlaws deductions to employee salaries, except in certain circumstances. The following circumstances are mandatory by law.

#### **1. Income Tax-Registration and Filings**

Ugandan tax residents are subject to income tax on their worldwide income, whereas non-residents are subject to tax on income accrued in or derived from Uganda.

Tax is imposed at graduated rates ranging from 0% to 40% (see table below).



Table 4: Tax Residents Rate of Tax

Tax Residents Rate of Tax	
Annual Chargeable Income (Uganda shillings)	Tax residents rate of tax
Up to UGX 1560000	Nil
Exceeding UGX 1560000-not exceeding UGX 2820000	10% of amount exceeding UGX 1560000
Exceeding UGX 2820000-not exceeding UGX 4920000	UGX 126,000 plus 20% of the amount exceeding UGX 2820000
Exceeding UGX 4920000	UGX 546,000 plus 30% of the amount exceeding UGX. Where income exceeds UGX 10,000,000, an addition 10% is charged on the amount exceeding UGX 10,000,000.

Employees are taxed on a monthly basis in terms of the Pay-As-You-Earn (PAYE) system. Tax is withheld at source by an employer on taxable amounts paid to an employee. Employment income includes the value of any benefits in kind either provided by the employer or paid on behalf of the employee, termination benefits or payments, private or personal expenditures reimbursed by the employer, wages, salaries, leave pay, payment in lieu of leave, overtime, commission, gratuities, bonus payments, any form of allowance, and any discount or profit-/loss-on-share transactions.

## 2. Local Service Tax (LST)

The Local Service Tax (LST) is levied on the earnings of employees under the Local Governments Act. The LST is deducted from the gross earnings of the employee when calculating taxable income (Kaddu, n.d).

Table 5: Local Service Tax Table

Local Service Tax Table (Uganda shillings)	
Monthly gross pay	Rate of LST per annum

100000~200000	5000
200000~300000	10000
300000~400000	20000
400000~500000	30000
500000~600000	40000
600000~700000	60000
700000~800000	70000
800000~900000	80000
900000~1000000	90000
>=1000000	100000

LST is levied on the gross earnings as seen in the table above and is payable in the first four months of the Government’s fiscal year, which is from July to October.

### 3. National Social Security Fund (NSSF)

Fifteen percent of an employee’s monthly salary, wages, and cash allowances are obliged to be paid by the employers to the National Social Security Fund on a monthly basis. It is allowed that 5% can be deducted from the employee’s wage. Most of the employers in Uganda follow this practice. After the employees reach the age of 55, there is an exemption in place in terms of NSSF liabilities. For employees who are non-residents, but work in Uganda for more than three years, they are also required to make contributions to NSSF. However, they can apply for an exemption if they are paying to a social security scheme back in their home countries. The employer, in this case, is still required to make a 10% contribution toward NSSF, which is nonrefundable.

### *Benefits*

A survey by the Uganda Bureau of Statistics (Employment Benefits Baseline Survey, 2017) found that allowances were the most common employment benefits provided by organizations to their permanent staff: allowances were provided by 67.6% of establishments in Uganda. Non-cash benefits such as insurance, funeral leave and grants came in second, provided by 9.8% of surveyed participating organizations. Pensions came in third, with 9.6% of establishments providing it to their staff. Additionally, 9.2% provided gratuity<sup>2</sup> and 3.3% provided a lump sum at retirement.

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<sup>2</sup> In Uganda, gratuity is a negotiated benefit embedded in collective bargaining agreements.

For temporary employees, fewer organizations provide benefits. Roughly 20% provided allowances, followed by 2.6% providing non-cash benefits, 2.1% providing pension, 1.1% providing gratuity and 0.4% providing a lump sum payment.

Other labor laws and regulations that could have an impact on the survey design can be found in the chart below:

Table 6: Survey Relevant Labor Laws and Regulations in Uganda

Work and Wage	Minimum Wage	Uganda currently has no minimum wage.
	Regular Pay	The Act requires an employer to make timely payment of remuneration to the employees. The wages should be paid in legal tender to the worker at the workplace or with prior written consent of the worker.
Compensation	Overtime Compensation	Normal working hours are 8 per day and 48 per week. <b><u>An employer is required to pay overtime at the rate of one and a half times the normal rate of pay</u></b> (150% of normal wage rate).
	Night Work Compensation	There is no provision in the law that requires an employer to make premium payment to the night workers.
	Compensatory Holidays	Section 54 of the Employment Act requires an employer to provide a compensatory holiday with full pay to a worker who works on a public holiday.
	Public Holiday Work Compensation	If workers have to work on a public holiday, they are entitled to 200% of the normal rate of wages within a month after public holiday.
Annual Leave and Holidays	Paid Vacation/Annual Leave	All workers on completion of at least six months of service can have annual leave. <b><u>A worker, working weekly for sixteen or more hours, is entitled to 21 working days paid annual leave</u></b> at the rate of 7

		days for each period of continuous 4 months of service on completion of 12 months of continuous service.
	Pay on Public Holidays	Workers are entitled to paid Festival (public and religious) holidays. Festival holidays are announced by Ugandan Government at the start of calendar year (usually 13 in number).
	Weekly Rest Days	Workers are entitled to <b><u>24 consecutive hours of rest per week</u></b> . The weekly rest may be taken on customary rest day (Sunday) or as agreed between the two parties.
Employment Security	Written Employment Particulars	Ugandan Labor Law requires that contract of employment should be in writing and written statement of particulars should be provided to a worker within twelve weeks of the commencement of employment.
	Fixed Term Contracts	Ugandan Labor Law does not prohibit hiring fixed term contract workers for tasks of permanent nature.
	Probation Period	Maximum length of probation period is 6 months, but it may be extended to 1 year with the consent of a worker.
Fair Treatment	Equal Pay	The Constitution of Uganda, 1995 recognizes the right to equal pay for work of equal value.
	Non-Discrimination	In accordance with article 21 of the Constitution of Uganda, all human being is equal before the law and no person can be discriminated against on any ground including sex, race, color, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability.

	Equal Choice of Profession	Women can work in the same industries as men.
Family Responsibilities	Paternity Leave	A male employee, after birth of child or miscarriage of a wife, is entitled to <b><u>fully paid 4 working days of paternity leave in a year.</u></b>
	Parental Leave	There is no provision in the law on paid or unpaid parental leave.
	Flexible Work Option for Parents/Work-life Balance	No provisions could be located in the law supporting work-life balance for parents or workers with family responsibilities.
Maternity and Work	Maternity Leave	Female employees are entitled to <b><u>60 working days (eight and a half weeks) of fully paid maternity leave.</u></b> The compulsory leave is four weeks after child birth or miscarriage.
	Income	The maternity leave is granted with full pay. It includes at least four weeks after childbirth or miscarriage and may be extended by 20 working days under special circumstances.
	Free Medical Care	There is <b><u>no act about the free medical care</u></b> that has to be provided by the employer.
Health and Safety	Employer Cares	It is obligatory for an employer to ensure health, safety and welfare of persons at workplace.
	Free Protection	It is the responsibility of employer to provide free protective equipment including clothing to the workers involved in hazardous work.
	Training	It is the responsibility of an employer to provide instruction, training and supervision as is necessary to ensure health and safety at work of his workers.

Sick Leave	Income	A worker, working at least sixteen hours a week, is entitled to pay sick leave on completion of one month of service with the employer.
	Medical Care	Medical benefits are available for insured workers and these include general medical care, specialist care, medicine, hospitalization, and transportation.
	Job Security	An employer may not dismiss a worker during his/her first two months of sickness, or on account of pregnancy or disability.
Social Security	Pension Rights	<b><u>National Social Security Fund Act, 1985 provides for old age benefit to a worker who has attained the age of 55 years.</u></b> An early retirement benefit can also be claimed at the age of 50 years.
	Dependent's Benefit	The National Social Security Fund Act provides survivor benefits to dependents, including surviving spouse, dependent children, parents and brothers, grandparents or next-of-kin and the person who had paid for the funeral.
	Invalidity Benefit	The National Social Security Fund Act provides for invalidity benefit in the case of occupational accident resulting into permanent total invalidity for any work that he or she was able to perform before the disability began or permanent partial invalidity that prevents the worker from earning a reasonable living.

### **Kampala: Economy**

Kampala is the capital and largest city of Uganda. It is a fast-growing city with an annual population growth rate of 4.03 percent. The city is divided into five boroughs: Kampala Central Division, Kawempe Division, Makindye Division, Nakawa Division, and Rubaga Division (City Mayors Statistics, 2018).

Kampala is the headquarter for most of Uganda's large firms. Heavy industry in Kampala is being relocated to the Kampala Business and Industrial Park. It is located approximately 14 kilometers east of the city's central business district and was developed as a central place where investors can locate factories, warehouses, distribution centers, and other business offices. The businesses that remain in the city center include the commercial banking sector, telecommunications and transportation businesses (Globefeed, 2016).

Although agriculture is a major industry in Uganda, Kampala is a relative business-centered city with many trading activities taking place in the city. The informal sector is a large contributor to Kampala's GDP. Citizens who work in the formal sector also participate in informal business activities to earn more income for their families. Informal activities include urban agriculture and driving taxis (Isunju, 2016).

## Survey Design

### Basic Elements

There are several key sectors of information that should be collected in a compensation survey.

- **Organization Data**

This information is important to reflect similarities and differences across the participating organizations.

- **Organization location:** It is essential to determine whether the survey should focus on local, regional or national scale organizations. Surveys regarding support staff jobs are usually conducted locally because recruitment for those jobs is local. Professional or management job surveys are regional or national because that labor market is more geographically dispersed.
- **Organization size:** Larger organizations tend to have a well-defined payment structure while smaller sized organizations may not. A well-defined payment structure will help ensure that pay levels for groups of jobs are competitive externally and equitable internally and allow management to reward performance

and skills development while controlling overall base salary cost by providing a cap on the range paid for particular jobs or locations (“Salary structures,” 2010).

- Organization financial data: This information is usually used to group organizations by size, expressed in terms of sales or revenues (Jensen, 1997).

- **Comparability of Agency Function or Services:**

The responsibilities of a specific job title may differ between organizations. It is necessary to ensure that data collected from different organizations are comparable. To allow comparability of data, a salary survey can ask for information about clearly defined job descriptions and level of responsibilities (“How to Establish Salary Ranges,” 2018). It is also necessary to note operating budgets of respondent organizations, because comparable salaries usually come from organizations of comparable size and size can be estimated by looking at operating budget or looking at the number of paid full-time staff.

A more detailed list of basic elements to be included in a remuneration survey is illustrated below:

Table 7: Basic Elements in a Remuneration Survey

<b>Basic Elements</b>	<b>Examples</b>	<b>Rationale</b>
<b>Nature of Organization</b>		
Identification	Name, address, contact person, location, key business sectors	Further contacts
Size	Total number of employees	Grouping organizations for comparability
Structure	Organization Charts/Percent of employees at each level	Indicate how business is organized and provide hints for how job match could be realized in the future
<b>Nature of Total Compensation System</b>		



Cash Forms Used	Base pay, pay increase schedule, long and short-term incentives, bonuses, overtime and shift differentials	Indicate the mix of compensation offered; used to establish a comparable base
Noncash Forms Used	Benefits and services, particularly coverage and contributions to medical and health insurance and pensions	
<b>Job Matchings</b>		
Date	Date survey data in effect	Update the current date
Job	Match generic job description; Reporting levels	Indicate degree of similarity with survey's jobs
<b>HR Outcomes</b>		
Total labor costs	Number of employees*(average wages + benefits)	Major expense

## Nonprofits and Social Enterprises' Sectors Division

There is scant available literature on nonprofit industry sectors in Uganda, but information of the nonprofit sector in the United States can provide useful guidance for understanding the main sectors and fields that non-profit organizations usually work in (Boris, 2012). The main nonprofit sectors in the US are:

- Human Services
- Education
- Health care
- Public and Social Benefits
- Arts/Culture and Humanities
- Religious Related
- Environment and Animals

- International

## **Remuneration Comparison**

With high variability of pay structures within and across organizations, one of the pinpoints of our survey design was to find a way to match jobs and levels to realize remuneration comparability.

### **Job Matching Theories**

Milkovich introduced several approaches for deciding which jobs/levels should be included in a remuneration survey.

#### **1. Benchmark-Job Approach**

Milkovich thinks that benchmark jobs are jobs that are common across different employers with relatively stable and well-known content and a reasonable proportion of the workforce employed. Benchmark jobs should cover the various domains of the work being evaluated (such as managerial, technical, manufacturing and administrative) and capture the diversity within the domain. Survey designers should select benchmark jobs from each level and form a benchmark jobs sample. The sample is comparable across different organizations.

#### **2. Low-high Approach**

If organizations use skill-competency-based structures, i.e. rewarding employees based on the skills, knowledge and experience they apply in the workplace rather than their job title or position (Dubois et al, 2014), the benchmark job approach might not work well. Given that, Milkovich suggested picking the highest-and lowest-paid benchmark jobs for the relevant skills in the relevant market and to use the wages for the two as anchors, with the rest of the levels slotted between the two. For example, the highest payment for operators in the market is \$50 an hour and the payment for entry-level operators is \$11, so the wage rate for operators could be between \$11 and \$50. Wages across different organizations can be labeled as quantiles of the range or out of the range.

#### **3. Benchmark Conversion/Survey Leveling**

If the jobs listed in the salary survey do not sufficiently match jobs in the participating organizations, benchmark conversion could be used to quantify the difference. Leveling is a process of determining the height of one level relative to another. Benchmark conversion

or survey leveling is used to measure the relative value of specific organizations' jobs compared to that of the survey jobs.

### **Job Matching Practices**

In order to make the matching process more efficient, many of the leading human resources consulting companies use a comprehensive position-coding system. For example, Mercer's Total Remuneration Surveys (TRS) created the Mercer Universal Position Coding System® (MUPCS®) framework. This coding system enables comparability of different career leveling worldwide.

Respondents will have a position list for them to match their own positions with the ones that Mercer defined in their structure. All positions have a three-part identification number. All three parts consist of three digits.

The first part is the functions of the position, or "family" as called in the coding system. Examples of a "family" are Corporate Affairs, Human Resources, Finance, Finance and Administration. The second part is called "sub-family", which identifies the detailed responsibilities that the position has. For example, under the function Finance, the responsibilities are Risk Management, Investment, Financial Planning/Analysis, etc.

The third part consist of three separate parts (more detailed illustration can be found in the graph below):

**a. Career stream**

Executive, Management, Professional and Para-Professional

**b. Career level**

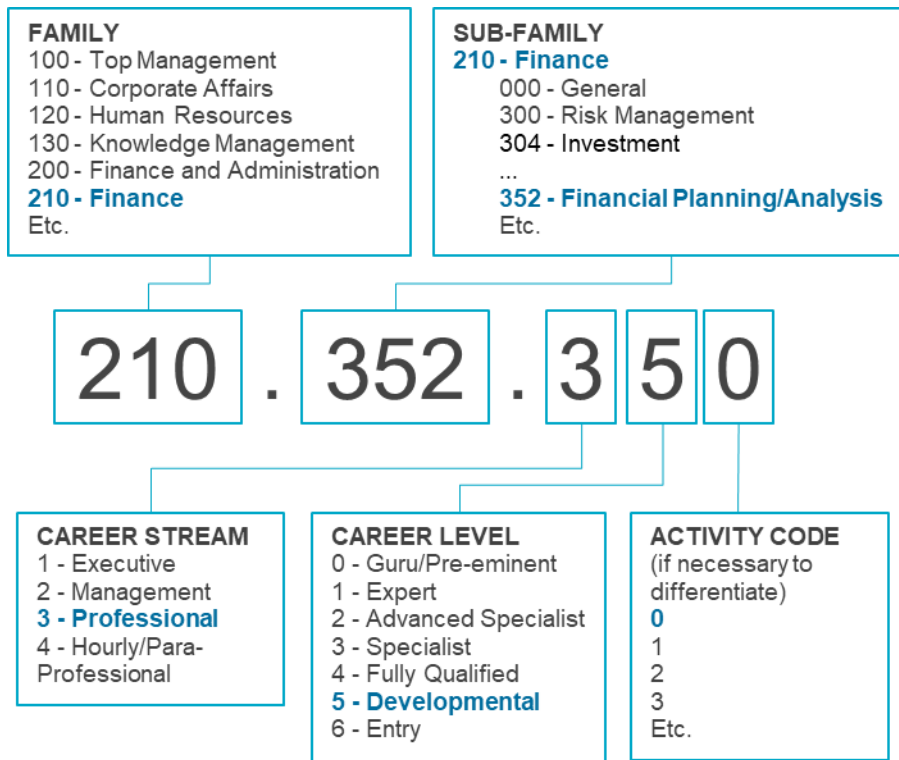
Specific to each of the career stream. For example, under the Management career stream, are Director, Manager, Professional Supervisor, Para-professional Supervisor.

**c. Activity code**

If the career level is not enough to separate the positions, respondents could further use activity codes.

Respondents could match their own companies or organizations' positions with Mercer's standardized position list by using the three-parts coding method. It is deemed a good match as long as the description represents 80% of the position.

Graph 1: Coding System Illustration



<b>Career Stream</b>	<b>Level</b>
1 - Executive	1 - Head of Organization 2 - Function Head 3 - Sub-function Head
2 - Management	1 - Sr. Manager/Director 2 - Manager 3 - Team Leader/Supervisor (Professional) 4 - Team Leader/Supervisor (Hourly/Para-Professio
3 - Professional	0 - Guru/Pre-eminent 1 - Expert 2 - Advanced Specialist 3 - Specialist 4 - Fully Qualified 5 - Developmental 6 - Entry
4 - Hourly/Para-Professional	0 - Working Lead 1 - Senior 2 - Experienced 3 - Entry

## **Next Steps**

By looking at the main industry sectors in Uganda and also the nonprofits' main mission fields, a simple coding system similar to Mercer's could be developed after receiving the submission of organizations' structures in Part 1. Based on the current research, the team designed a hypothetical organization structure that GLI and Staffable Africa can refer to in the future. Using this structure, GLI and Staffable Africa could design a tailored follow-up survey about salary and benefit differences across positions within an organization. The hypothetical structure is as follows:

Table 8: Hypothetical Organization Structure

Job Family	Career Stream	Career Level		
		Top Management	Executive	Head of Organization
Corporate Affairs				
Legal	Management	Director/Senior Manager	Manager	Team Leader (Professional)
HR				
Communications		Team Leader (Hourly/Para-Professionals)		
Finance				
Administration	Professional	Guru/Pre-eminent	Expert	Advanced Specialist
Information Technology				
Marketing		Specialist	Qualified	Developmental
Supply & Logistics				
R&D		Entry		
Engineering				
	Para-Professional	Working Lead	Senior	Experienced
		Entry		

However, the career streams, levels and job families used in the hypothetical chart above need to be defined in a way that fits the situations in Kampala. This can be further developed by GLI and Staffable Africa to create a definition sheet that captures the most commonly agreed definition of career streams, levels and families among the organization they work with and that will participate in the survey in Kampala. Additionally, as suggested by Libby, it might be a benefit to having a call with all of the organizations that GLI and Staffable Africa are inviting to participate in the survey in order to explain the survey and goals and to help answer any questions.

Lastly, the current table of salary differences by positions are realizable only in Excel. Neither Qualtrics nor Google Form allows the table structure design. If GLI wants to distribute the survey via Qualtrics, the way salary and benefits differences across positions is asked now is not transferrable to Qualtrics. Excel is therefore easier to use in terms of asking salary differences across positions. However, unlike Qualtrics and Google Forms, Excel needs to be downloaded by the respondents to fill out and GLI and Staffable Africa have to rely on the respondents to upload their answered survey, which could neither be guaranteed nor controlled. GLI and Staffable need to compare the pros and cons of each platform and choose one that fits their intention the best.

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## Appendix: Survey Draft

### Kampala Remuneration Survey: Introduction

Staffable Africa, would like to invite you to participate in this Kampala Remuneration Package Survey Part I. The survey will be conducted within Kampala, Uganda for similar-sized organizations in the social impact, social enterprise, and NGO space.

The survey's intent is to better understand the status quo of employees' remuneration in organizations with social missions in Kampala. The information provided by you is highly valuable to all organizations with social missions in Kampala. It allows us to provide a more comprehensive overlook of the whole industry and create like groupings to derive meaningful conclusions from the data. For organizations with a mature remuneration structure, you can identify competitiveness of your remuneration package in human resources market and therefore attract more talent. For newly started NGOs and social enterprises, the report could help you design your remuneration structure based on the whole industry level.

The survey will take you approximately 45 minutes to one hour to fill out. Please complete the survey by (\_\_\_).

For all questions that require a response including currency, please respond using Ugandan Shillings (UGX).

If you have any questions, please contact (\_\_\_\_\_).

- Statement of Consent: I have read the above information, and I consent to take part in the survey.

#### 1. GENERAL ORGANIZATION INFORMATION

##### Q1 Organization Information

Name of Organization \_\_\_\_\_

Organization Address \_\_\_\_\_

##### Q2 Contact Information for Person Completing Survey

Name \_\_\_\_\_

Title \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

##### Q3 Organization Location

- Headquartered in Kampala
- Headquartered in other areas of Uganda with (an) office(s) in Kampala
- Headquartered in other areas of Uganda and no office in Kampala
- Headquartered in other countries with (an) office(s) in Kampala
- Headquartered in other countries and no office in Kampala

- Other (If other, please specify here) \_\_\_\_\_

**Q4 Organization Type**

- For Profit
- Nonprofit
- Other (If other, please specify here) \_\_\_\_\_

**Q5 Do you consider your organization to be a social enterprise?**

(Social enterprise organizations address a basic unmet need or solve a social or environmental problem using a market-driven approach.)

- Yes
- No
- Not sure

**Q6 Please indicate the main industry sector that your organization currently works in:**

- Agriculture, Forestry and Fishing
- Arts, Culture and Humanities
- Accommodation and Food Services
- Construction
- Community Development
- Education
- Energy
- Environment and Animals
- Finance and Insurance
- Healthcare
- Human Services
- Information and Communication
- International Development
- Mining and Quarrying
- Manufacturing
- Poverty Alleviation
- Real Estate and Business Services
- Recreation and Cultural Services\*
- Trade
- Transport and Storage
- Tourism
- Utilities
- Water
- Women's Rights
- Other (Please specify)

\* covers activities in Creative, Arts and Entertainment Activities, Library Archives, Museums and other Cultural Activities, Gambling and Betting activities, Sports Activities, Amusements and Recreation Activities, and Activities of Membership organizations and Business Employers.

Q9 We would like to know more information about employees in your Kampala office:

Approximately what % are originally from and permanently reside in Uganda as of the end of Fiscal Year (FY) 2018? \_\_\_\_\_

Approximately what % are originally from East Africa and permanently reside outside of Uganda as of the end of Fiscal Year (FY) 2018? \_\_\_\_\_

Approximately what % are originally from other regions and permanently reside in countries outside of Africa as of the end of Fiscal Year (FY) 2018? \_\_\_\_\_

Q10 What were your organization's total revenues for FY 2018?

---

Q11 Please share the total operating budget of your organization's Kampala office for FY 2018:

---

Q12.a Does your organization have an organizational chart with departments and job titles?

- Yes
- No

Q12.b If yes, please take a picture of the chart and paste it here.

Q13 As we are working to design this survey to be useful, is it okay to follow up with questions as they arise?

- Yes
- No

---

Thank you for participating in the Kampala Remuneration Package Survey Part I! The Kampala Remuneration Package Survey Part II will follow up with more questions on salary and benefits for specific positions. Organizations participating in the follow-up survey will have access to the final report publication at a cost of 30,000 UGX.

---

**Would you like to participate in the follow-up survey of salary and benefits for specific positions?**

- Yes
- No

## **2. SALARY**

Q1 Please share the salary budget of your organization's Kampala office for FY 2018:

---

Q2a Does your organization make deductions from employees' salaries?

- Yes
- No

Q2b If yes, what is deducted from employees' salaries? (Please check all that apply)

- PAYE (Pay-As-You-Earn)
- NSSF (National Social Security Fund)
- LST (Local Service Tax)
- Other (please specify)

Q3a Does your organization have a policy for salary incremental increases?

- Yes
- No

Q3b If yes, what is your organization's pay increase schedules? (Please check all that apply)

- Annual increase for personal growth within the top increment for a certain pay level
- Cost-of-living adjustments
- Bonus for overall achievements
- Other (Please specify)

## **3. BENEFIT AND COMPENSATION**

Q1 What allowances did your organization offer to employees in FY 2018? (Please check all that apply)

- Airtime Allowance (only for work)
- Holiday Bonus/End of Year Bonus
- Housing Allowance (not business travel related accommodation)
- Laptop/Phone Allowance (if employees have no laptop or phone)
- Overtime Pay
- Additional days-off for overtime work
- Reimbursement for off-site employee training
- Reimbursement for additional education (secondary or college level)
- Transport Allowance (to and from regular workplace)
- Business Travel Allowance

- Other (please specify) \_\_\_\_\_

Q2a Did your organization provide work meals or meal allowances to employees in FY 2018?

- Work Meals
- Meal Allowances
- Neither
- Both

Q2b If your organization provided work meals or meal allowances, please specify the allotted amount of money per employee per month:

\_\_\_\_\_

Q3 What leave provisions did your organization offer to employees in FY 2018? (Please check all that apply)

- Public Holidays
- Paid Annual Leave
- Paid Sick Leave
- Maternity Leave
- Paternity Leave
- Compassionate Leave (e.g. severe family illness, injury, up to and including death and time off for funeral services)
- Leave without pay
- Other (please specify) \_\_\_\_\_

Q4 What health-related provisions did your organization offer to employees in FY 2018? (Please check all that apply)

- Accident Coverage (in addition to the NSSF Invalidity Benefit)
- Life Insurance /Payment upon death (in addition to NSSF Dependent's Benefit)
- Health Insurance or Free Medical Care
- Disability Benefits (in addition to the NSSF Invalidity Benefit)
- Free Protection (free protective equipment for hazardous work)
- Health and Safety Training
- Other (please specify) \_\_\_\_\_

Q5a Did your organization offer a retirement plan to employees in FY 2018 (in addition to NSSF)?

- Yes
- No

Q5b If your organization offered a retirement plan to employees in FY 2018 in addition to NSSF, what did it offer? (Please check all that apply)

- Pension
- Gratuity
- A lump-sum payment
- None of these

- Other; if other please describe here: \_\_\_\_\_

---

**Thank you for participating in the Kampala Remuneration Package Survey Part II! You will have access to the final report publication for 30,000 UGX.**