

## **TEACHER - SALARY, TAXATION, INFORMATION AND BENEFITS**

### **CONTRACT TERM**

Primary and Secondary class teacher and Settlement teacher contracts can be arranged for between two and four years initially and may be extended on local terms at the end of the four year period, if mutually agreed. These posts can be accompanied.

Travelling Teacher contracts are offered on an unaccompanied basis for between one and four years and may be extended on local terms at the end of the four year period, if mutually agreed, and dependent upon the requirements of the Education Department at that time.

### **SALARY**

The salary for teaching appointments goes up to £45,244 per annum for a qualified teacher who has 5 years' experience, plus a 25% taxable gratuity payable at the end of the contract period. The salary offered to the successful applicant who has less than 5 years' experience is dependent on previous relevant experience.

Taking an annual salary of £45,244 for a teacher as an example, the total salary package over a four year contract period would therefore be £226,220 before tax (the salary of £45,244 for each of the four years, plus the 25% end of contract gratuity which is £45,244).

SENCoS receive a TLR1 SENCo allowance of £5,331 in addition to their salary.

Please also note below the Falkland Islands lower tax rates and other benefits, which enhance these packages further.

### **INCOME TAX**

*(This tax information is for guidance only and may alter during the period of a contract, always refer to the Tax Office for up to date information)*

The tax year in the Falkland Islands runs from 1st January to 31st December.

Tax returns for individuals are issued in March following the tax year and have a submission deadline of 31st July or 60 days from the date of issue, whichever is later.

Payment of tax liabilities is 1st October or 30 days from the date of assessment, whichever is later.

#### **Personal Allowance & Tax Rates**

The personal allowance is currently £15,960, depending on an individual's tax residency. Please see 'Tax Residency' below.

The first £12,000 after the personal allowance and other allowable deductions is taxed at 21% with any remaining amount being taxed at 26%.

<https://www.falklands.gov.fk/taxation/>

## **Taxable Income**

Tax Resident individuals are required to declare all income including employment, self-employment, pensions, benefits in kind, dividends, rental income, casual labour from both the Falklands and overseas as well as interest and income from ISA's from overseas, as these are taxable here.

Individuals on contract, recruited from overseas may receive a gratuity – all gratuities are taxable.

There are prescribed Benefits In Kind (BIK's) for housing, board and accommodation including heating & electricity, vehicles, travel. For more information on Benefits In Kind, please see ['Benefits In Kind'](#)

## **Double Taxation Agreement**

The Falkland Islands hold one Double Taxation Agreement with the UK. Please [see here](#) for more information.

## **Tax Residency**

Residency for tax purposes differs to resident for immigration purposes.

A Tax Resident is someone who has been physically present in the Islands for 183 days or more during the relevant tax year.

A Non-Resident is someone who has been physically present in the Islands for less than 183 days. Non-residents get a reduced personal allowance based on the number of days physically present in the Islands.

Someone repeatedly resident except for a temporary absence is classed as ordinarily resident.

For more information on Residency please see 'A General Guide for Individuals'

[General Tax Guide \(falklands.gov.fk\)](#)

**Note:** Please also be aware that any allowance granted may also be subject to Benefit in Kind and it is your responsibility to check with the Tax Office details of these allowances/payments.

<https://www.falklands.gov.fk/taxation/employers/benefits-in-kind>

## **Taxation Examples:**

The amount of tax that would be charged on an individual FI tax resident (present 183 days or more in the tax year) with an annual salary of £45,244 no other taxable income and a full year's Retirement Pension Contributions (RPC) payments is as follows:

Tax Year 2025

Worldwide income	£45,244
Personal Allowance	£16,860
RPC	£1,120
<b>Net chargeable income</b>	<b>£27,264</b>

Income Tax Calculation	£18,000 @ 21%	= £3,780.00
	£9,264 @ 26%	= £2,408.64
		<b>Total £6,188.64</b>

<b>Total Due</b>	<b>Income Tax</b>	<b>£6,188.64</b>
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The Taxation Office holds further guides available by email, post or collection. If you have any questions on taxation please contact them using the details below, visit their office or website.

FIG Taxation Office, St Mary's Walk, Stanley, Falkland Islands, FIQQ 1ZZ

Telephone No. (+500) 28470 Fax No. (+500) 27287

E-mail: [general@taxation.gov.fk](mailto:general@taxation.gov.fk)

Web: <https://www.falklands.gov.fk/taxation/>

## **RETIREMENT PENSION SCHEME:**

Employees are required to pay contributions on a weekly basis. The current contribution rate is £43.08 per week during 2024. For those in employment 50% is paid by the employer and 50% (currently £1,120.08 annually) by the employee by salary deduction. Contribution rates may alter during the period of the contract. Contributions are compulsory and will be deducted from salary each month.

Under the terms of Falkland Islands law there is no facility for refunds of contributions to be made, under any circumstances, however a partial pension can be paid at retirement age provided an individual makes 250 weekly contributions to the scheme. If your period of residence in the Falklands is less than 5 years you can, if you so wish, make voluntary payments to the scheme from anywhere in the world in order to achieve 250 contributions.

This is a state operated pension scheme, it is not recognised in the UK and likewise UK National Insurance is not recognised in the Falklands.

Further information can be obtained from The Treasury, Stanley; Tel: (+500) 28415; Fax No. (+500) 27144 E-mail: [daldridge@sec.gov.fk](mailto:daldridge@sec.gov.fk) or via the website [Retirement Pension Scheme \(falklands.gov.fk\)](http://RetirementPensionScheme(falklands.gov.fk))

## **MEDICAL CARE CHARGES**

Most services including prescriptions are free to residents of the Falkland Islands. However, charges are made for some items and the Government reserves the right to alter the charges for medical services. At present charges are made for spectacles, dentures and cosmetic dentistry such as crowns and bridges. The charges are variable based on the cost of the materials, including freight.

## **RELOCATION GRANT**

Relocation grants are only payable for contracts of 2 years or longer. If you travel alone to the Islands from the UK you will be entitled to a relocation grant of £2,000. This is to assist with getting to the airport for your flight, shipping costs (if relevant) and any other expenses incurred by relocating to the Islands.

If you are to be accompanied by your spouse/partner you will be entitled to £2,500 and this amount will be increased by £100 in respect of each dependent child who accompanies you.

If you are being recruited from outside Europe however, this amount may vary so please check with the Recruitment Officer.

FIG usually pays 50% of this relocation grant on signing of the contract and 50% on arrival in the Islands to assist with setting up bank accounts and so on.

## **ACCOMMODATION:**

Primary and Secondary class teachers and Settlement teachers and any accompanying family members (if applicable) will be provided with accommodation, including essential furnishings, for which a rent will be charged per month (deducted from salary). Utility bills are the responsibility of the tenant.

Travelling Teachers will be provided with lodgings by families on their farm, in most cases this is self-catered accommodation. A shared cabin is retained for the Travelling Teacher's use when in Stanley. There is a daily rate payable in both situations.

Some basic information regarding rent and utilities for the Stanley based posts follows:

### **Rent**

The standard and size of Government housing varies, consequently current rental charges range from approximately £400 per month for a small self-contained flat to approximately £850 per month for a fully furnished four-bedroom house. Rental charges are reviewed annually.

### **Property Service Charge**

There is an annual service charge on domestic properties to cover the cost of the provision of water and refuse collection. This charge is currently (July 2024) fixed at £42.12 per month and is reviewed annually.

### **Utilities**

Current rates (Sep 2024) are shown below and are subject to change:

Petrol	- £1.31 per litre
Diesel	- 70p per litre
Kerosene	- £1.05 per litre
Propane Gas	- 45kg cylinder £142.20
Electricity	- 35p per unit

## **EDUCATION ALLOWANCES:**

Education allowances are available for children in Further Education. In order to be eligible for this allowance you must be accompanied by your spouse for the whole period of employment.

If you are widowed, divorced, separated or single, you may be eligible to receive this allowance providing you have:-

- a) judicial custody of the child or children to whom the claim applies; and
- b) financial responsibility for the child or children; and
- c) exclusive care and control over the child or children.

Please also be aware that any allowance granted may also be subject to Benefit in Kind and it is your responsibility to check with the Tax Office details of these allowances/payments. [Benefits in Kind \(falklands.gov.fk\)](http://falklands.gov.fk)

## **FLIGHTS:**

One-year Travelling Teacher contracts have a single flight at the beginning and end of the contract.

Contracts for all other teaching positions, which are 2 years or longer, entitle you and those accompanying you (if applicable) to a flight at the beginning and end of your contract, as well as a return flight at the end of each full contracted year.

## **QUALITY OF LIFE:**

Lastly, and an important consideration, the quality of life in the Falkland Islands is to be relished. No traffic jams, pollution, queues, commuting... plenty of community spirit, friendly faces, fresh air, spare time, wildlife, good times: a truly unique experience.

The information enclosed is correct at the time of print (September 2024). If you have any further queries please contact the Recruitment Officer: email [recruitment@sec.gov.fk](mailto:recruitment@sec.gov.fk) or telephone 00 500 27420.