SINGLE SPINE SALARY STRUCTURE
GHANA EDUCATION SERVICE
EFFECTIVE JANUARY 2023 TO DECEMBER 2023
30% BASE PAY INCREMENT

LEVEL	STEP	OLD BASIC ANNUAL SALARY (GH¢)	NEW BASIC ANNUAL SALARY (GH¢)	NEW BASIC MONTHLY SALARY (GH¢)	15% MARKET PREMIUM (GH¢)	GROSS INCOME (GH¢)	5.5% SSF (GH¢)	TAXABLE INCOME (GH¢)	INCOME TAX (GH¢)	NET SALARY (GH¢)
1L	1	3,672.84	4,774.69	397.89	59.68	457.57	21.88	435.69	1.68	**434.01**
	2	3,735.27	4,855.86	404.65	60.70	465.35	22.26	443.10	2.05	**441.04**
	3	3,798.78	4,938.41	411.53	61.73	473.26	22.63	450.63	2.43	**448.20**
	4	3,863.35	5,022.36	418.53	62.78	481.31	23.02	458.29	2.81	**455.48**
	5	3,929.03	5,107.74	425.64	63.85	489.49	23.41	466.08	3.20	**462.88**
	6	3,995.82	5,194.56	432.88	64.93	497.81	23.81	474.00	3.60	**470.40**
	7	4,063.75	5,282.88	440.24	66.04	506.28	24.21	482.06	4.00	**478.06**
	8	4,132.83	5,372.68	447.72	67.16	514.88	24.62	490.26	4.41	**485.84**
1H	1	4,203.10	5,464.03	455.34	68.30	523.64	25.04	498.59	4.83	**493.76**
	2	4,274.54	5,556.91	463.08	69.46	532.54	25.47	507.07	5.25	**501.81**
	3	4,336.52	5,637.47	469.79	70.47	540.26	25.84	514.42	5.74	**508.68**
	4	4,421.11	5,747.45	478.95	71.84	550.80	26.34	524.45	6.75	**517.71**
	5	4,496.28	5,845.16	487.10	73.06	560.16	26.79	533.37	7.64	**525.73**
	6	4,572.71	5,944.52	495.38	74.31	569.68	27.25	542.44	8.54	**533.89**
	7	4,650.44	6,045.58	503.80	75.57	579.37	27.71	551.66	9.47	**542.19**
2L	1	4,274.54	5,556.91	463.08	69.46	532.54	25.47	507.07	5.25	**501.81**
	2	4,347.22	5,651.38	470.95	70.64	541.59	25.90	515.69	5.87	**509.82**
	3	4,421.11	5,747.45	478.95	71.84	550.80	26.34	524.45	6.75	**517.71**
	4	4,496.28	5,845.16	487.10	73.06	560.16	26.79	533.37	7.64	**525.73**
	5	4,572.71	5,944.52	495.38	74.31	569.68	27.25	542.44	8.54	**533.89**
	6	4,650.44	6,045.58	503.80	75.57	579.37	27.71	551.66	9.47	**542.19**
	7	4,729.51	6,148.36	512.36	76.85	589.22	28.18	561.04	10.40	**550.63**
	8	4,809.91	6,252.88	521.07	78.16	599.23	28.66	570.58	11.36	**559.22**
2H	1	4,891.68	6,359.18	529.93	79.49	609.42	29.15	580.28	12.33	**567.95**
	2	4,974.84	6,467.29	538.94	80.84	619.78	29.64	590.14	13.31	**576.83**
	3	5,059.41	6,577.23	548.10	82.22	630.32	30.15	600.17	14.32	**585.86**
	4	5,145.42	6,689.04	557.42	83.61	641.03	30.66	610.37	15.34	**595.04**
	5	5,232.89	6,802.76	566.90	85.03	651.93	31.18	620.75	16.38	**604.38**

Compiled by Joseph Oppong , Internal Auditor (Angloga Dist. Educ. Off)
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	6	5,321.85	6,918.40	576.53	86.48	663.01	31.71	631.30	17.43	**613.87**
	7	5,412.32	7,036.01	586.33	87.95	674.28	32.25	642.04	18.51	**623.53**
3L	1	4,974.84	6,467.29	538.94	80.84	619.78	29.64	590.14	13.31	**576.83**
	2	5,059.41	6,577.23	548.10	82.22	630.32	30.15	600.17	14.32	**585.86**
	3	5,145.42	6,689.04	557.42	83.61	641.03	30.66	610.37	15.34	**595.04**
	4	5,232.89	6,802.76	566.90	85.03	651.93	31.18	620.75	16.38	**604.38**
	5	5,321.85	6,918.40	576.53	86.48	663.01	31.71	631.30	17.43	**613.87**
	6	5,412.32	7,036.01	586.33	87.95	674.28	32.25	642.04	18.51	**623.53**
	7	5,504.33	7,155.62	596.30	89.45	685.75	32.80	652.95	20.42	**632.53**
	8	5,597.90	7,277.27	606.44	90.97	697.40	33.35	664.05	22.36	**641.69**
3H	1	5,693.06	7,400.98	616.75	92.51	709.26	33.92	675.34	24.33	**651.01**
	2	5,789.84	7,526.80	627.23	94.08	721.32	34.50	686.82	26.34	**660.48**
	3	5,888.27	7,654.76	637.90	95.68	733.58	35.08	698.50	28.39	**670.11**
	4	5,988.37	7,784.88	648.74	97.31	746.05	35.68	710.37	30.46	**679.91**
	5	6,090.18	7,917.24	659.77	98.97	758.74	36.29	722.45	32.58	**689.87**
	6	6,193.72	8,051.83	670.99	100.65	771.63	36.90	734.73	34.73	**700.00**
	7	6,299.00	8,188.71	682.39	102.36	784.75	37.53	747.22	36.91	**710.31**
4L	1	5,789.84	7,526.80	627.23	94.08	721.32	34.50	686.82	26.34	**660.48**
	2	5,888.27	7,654.76	637.90	95.68	733.58	35.08	698.50	28.39	**670.11**
	3	5,988.37	7,784.88	648.74	97.31	746.05	35.68	710.37	30.46	**679.91**
	4	6,090.18	7,917.24	659.77	98.97	758.74	36.29	722.45	32.58	**689.87**
	5	6,193.72	8,051.83	670.99	100.65	771.63	36.90	734.73	34.73	**700.00**
	6	6,299.00	8,188.71	682.39	102.36	784.75	37.53	747.22	36.91	**710.31**
	7	6,406.09	8,327.92	693.99	104.10	798.09	38.17	759.92	39.14	**720.79**
	8	6,514.99	8,469.49	705.79	105.87	811.66	38.82	772.84	41.40	**731.44**
4H	1	6,625.75	8,613.48	717.79	107.67	825.46	39.48	785.98	43.70	**742.28**
	2	6,738.39	8,759.91	729.99	109.50	839.49	40.15	799.34	46.03	**753.31**
	3	6,852.93	8,908.81	742.40	111.36	853.76	40.83	812.93	48.41	**764.52**
	4	6,969.43	9,060.26	755.02	113.25	868.28	41.53	826.75	50.83	**775.92**
	5	7,087.92	9,214.29	767.86	115.18	883.04	42.23	840.80	53.29	**787.51**
	6	7,208.41	9,370.93	780.91	117.14	898.05	42.95	855.10	55.79	**799.31**
	7	7,330.96	9,530.24	794.19	119.13	913.31	43.68	869.63	58.34	**811.30**
	1	6,738.39	8,759.91	729.99	109.50	839.49	40.15	799.34	46.03	**753.31**
	2	6,852.93	8,908.81	742.40	111.36	853.76	40.83	812.93	48.41	**764.52**
	3	6,969.43	9,060.26	755.02	113.25	868.28	41.53	826.75	50.83	**775.92**

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5L	4	7,087.92	9,214.29	767.86	115.18	883.04	42.23	840.80	53.29	**787.51**
	5	7,208.41	9,370.93	780.91	117.14	898.05	42.95	855.10	55.79	**799.31**
	6	7,330.96	9,530.24	794.19	119.13	913.31	43.68	869.63	58.34	**811.30**
	7	7,455.58	9,692.25	807.69	121.15	928.84	44.42	884.42	60.92	**823.49**
	8	7,582.33	9,857.03	821.42	123.21	944.63	45.18	899.45	63.55	**835.90**
5H	1	7,711.22	10,024.59	835.38	125.31	960.69	45.95	914.74	66.23	**848.51**
	2	7,842.32	10,195.01	849.58	127.44	977.02	46.73	930.30	68.95	**861.34**
	3	7,975.64	10,368.33	864.03	129.60	993.63	47.52	946.11	71.72	**874.39**
	4	8,111.22	10,544.59	878.72	131.81	1,010.52	48.33	962.19	74.53	**887.66**
	5	8,249.11	10,723.84	893.65	134.05	1,027.70	49.15	978.55	77.40	**901.15**
	6	8,389.35	10,906.15	908.85	136.33	1,045.17	49.99	995.19	80.31	**914.88**
	7	8,531.97	11,091.56	924.30	138.64	1,062.94	50.84	1,012.10	83.27	**928.84**
6L	1	7,842.32	10,195.01	849.58	127.44	977.02	46.73	930.30	68.95	**861.34**
	2	7,975.64	10,368.33	864.03	129.60	993.63	47.52	946.11	71.72	**874.39**
	3	8,111.22	10,544.59	878.72	131.81	1,010.52	48.33	962.19	74.53	**887.66**
	4	8,249.11	10,723.84	893.65	134.05	1,027.70	49.15	978.55	77.40	**901.15**
	5	8,389.35	10,906.15	908.85	136.33	1,045.17	49.99	995.19	80.31	**914.88**
	6	8,531.97	11,091.56	924.30	138.64	1,062.94	50.84	1,012.10	83.27	**928.84**
6H	1	8,531.97	11,091.56	924.30	138.64	1,062.94	50.84	1,012.10	83.27	**928.84**
	2	8,677.02	11,280.12	940.01	141.00	1,081.01	51.70	1,029.31	86.28	**943.03**
	3	8,824.51	11,471.87	955.99	143.40	1,099.39	52.58	1,046.81	89.34	**957.47**
	4	8,974.54	11,666.90	972.24	145.84	1,118.08	53.47	1,064.60	92.46	**972.15**
	5	9,127.10	11,865.23	988.77	148.32	1,137.08	54.38	1,082.70	95.62	**987.08**
	6	9,282.25	12,066.93	1,005.58	150.84	1,156.41	55.31	1,101.11	98.84	**1,002.26**
7L	1	8,824.51	11,471.87	955.99	143.40	1,099.39	52.58	1,046.81	89.34	**957.47**
	2	8,974.54	11,666.90	972.24	145.84	1,118.08	53.47	1,064.60	92.46	**972.15**
	3	9,127.10	11,865.23	988.77	148.32	1,137.08	54.38	1,082.70	95.62	**987.08**
	4	9,282.26	12,066.94	1,005.58	150.84	1,156.41	55.31	1,101.11	98.84	**1,002.26**
	5	9,440.06	12,272.08	1,022.67	153.40	1,176.07	56.25	1,119.83	102.12	**1,017.71**
	6	9,600.54	12,480.71	1,040.06	156.01	1,196.07	57.20	1,138.86	105.45	**1,033.41**
7H	1	9,600.54	12,480.71	1,040.06	156.01	1,196.07	57.20	1,138.86	105.45	**1,033.41**
	2	9,763.75	12,692.88	1,057.74	158.66	1,216.40	58.18	1,158.22	108.84	**1,049.39**
	3	9,929.74	12,908.66	1,075.72	161.36	1,237.08	59.16	1,177.92	112.29	**1,065.63**
	4	10,098.54	13,128.10	1,094.01	164.10	1,258.11	60.17	1,197.94	115.79	**1,082.15**
	5	10,270.21	13,351.28	1,112.61	166.89	1,279.50	61.19	1,218.30	119.35	**1,098.95**

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	6	10,434.12	13,564.35	1,130.36	169.55	1,299.92	62.17	1,237.75	122.76	**1,114.99**
8L	1	9,929.74	12,908.66	1,075.72	161.36	1,237.08	59.16	1,177.92	112.29	**1,065.63**
	2	10,098.54	13,128.10	1,094.01	164.10	1,258.11	60.17	1,197.94	115.79	**1,082.15**
	3	10,270.21	13,351.28	1,112.61	166.89	1,279.50	61.19	1,218.30	119.35	**1,098.95**
	4	10,444.82	13,578.26	1,131.52	169.73	1,301.25	62.23	1,239.02	122.98	**1,116.04**
	5	10,622.37	13,809.08	1,150.76	172.61	1,323.37	63.29	1,260.08	126.66	**1,133.42**
	6	10,802.96	14,043.84	1,170.32	175.55	1,345.87	64.37	1,281.50	130.41	**1,151.09**
8H	1	10,802.96	14,043.84	1,170.32	175.55	1,345.87	64.37	1,281.50	130.41	**1,151.09**
	2	10,986.60	14,282.58	1,190.21	178.53	1,368.75	65.46	1,303.29	134.22	**1,169.06**
	3	11,173.38	14,525.39	1,210.45	181.57	1,392.02	66.57	1,325.44	138.10	**1,187.34**
	4	11,363.33	14,772.32	1,231.03	184.65	1,415.68	67.71	1,347.97	142.05	**1,205.93**
	5	11,556.50	15,023.45	1,251.95	187.79	1,439.75	68.86	1,370.89	146.06	**1,224.83**
	6	11,752.95	15,278.84	1,273.24	190.99	1,464.22	70.03	1,394.19	150.13	**1,244.06**
9L	1	11,173.38	14,525.39	1,210.45	181.57	1,392.02	66.57	1,325.44	138.10	**1,187.34**
	2	11,363.33	14,772.32	1,231.03	184.65	1,415.68	67.71	1,347.97	142.05	**1,205.93**
	3	11,556.50	15,023.45	1,251.95	187.79	1,439.75	68.86	1,370.89	146.06	**1,224.83**
	4	11,752.95	15,278.84	1,273.24	190.99	1,464.22	70.03	1,394.19	150.13	**1,244.06**
	5	11,952.76	15,538.58	1,294.88	194.23	1,489.11	71.22	1,417.90	154.28	**1,263.61**
	6	12,155.96	15,802.75	1,316.90	197.53	1,514.43	72.43	1,442.00	158.50	**1,283.50**
9H	1	12,155.96	15,802.75	1,316.90	197.53	1,514.43	72.43	1,442.00	158.50	**1,283.50**
	2	12,362.61	16,071.39	1,339.28	200.89	1,540.18	73.66	1,466.51	162.79	**1,303.72**
	3	12,572.78	16,344.61	1,362.05	204.31	1,566.36	74.91	1,491.45	167.15	**1,324.29**
	4	12,786.51	16,622.46	1,385.21	207.78	1,592.99	76.19	1,516.80	171.59	**1,345.21**
	5	13,003.88	16,905.05	1,408.75	211.31	1,620.07	77.48	1,542.59	176.10	**1,366.48**
	6	13,224.94	17,192.43	1,432.70	214.91	1,647.61	78.80	1,568.81	180.69	**1,388.12**
10L	1	12,572.78	16,344.61	1,362.05	204.31	1,566.36	74.91	1,491.45	167.15	**1,324.29**
	2	12,786.51	16,622.46	1,385.21	207.78	1,592.99	76.19	1,516.80	171.59	**1,345.21**
	3	13,003.88	16,905.05	1,408.75	211.31	1,620.07	77.48	1,542.59	176.10	**1,366.48**
	4	13,224.94	17,192.43	1,432.70	214.91	1,647.61	78.80	1,568.81	180.69	**1,388.12**
	5	13,449.77	17,484.70	1,457.06	218.56	1,675.62	80.14	1,595.48	185.36	**1,410.12**
	6	13,678.42	17,781.95	1,481.83	222.27	1,704.10	81.50	1,622.60	190.11	**1,432.50**
10H	1	13,678.42	17,781.95	1,481.83	222.27	1,704.10	81.50	1,622.60	190.11	**1,432.50**
	2	13,910.95	18,084.24	1,507.02	226.05	1,733.07	82.89	1,650.19	194.93	**1,455.25**
	3	14,147.43	18,391.66	1,532.64	229.90	1,762.53	84.30	1,678.24	199.84	**1,478.40**
	4	14,387.95	18,704.33	1,558.69	233.80	1,792.50	85.73	1,706.77	204.83	**1,501.94**

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	5	14,632.54	19,022.30	1,585.19	237.78	1,822.97	87.19	1,735.78	209.91	**1,525.87**
	6	14,881.29	19,345.68	1,612.14	241.82	1,853.96	88.67	1,765.29	215.08	**1,550.22**
11L	1	14,147.43	18,391.66	1,532.64	229.90	1,762.53	84.30	1,678.24	199.84	**1,478.40**
	2	14,387.95	18,704.33	1,558.69	233.80	1,792.50	85.73	1,706.77	204.83	**1,501.94**
	3	14,632.54	19,022.30	1,585.19	237.78	1,822.97	87.19	1,735.78	209.91	**1,525.87**
	4	14,881.29	19,345.68	1,612.14	241.82	1,853.96	88.67	1,765.29	215.08	**1,550.22**
	5	15,134.27	19,674.55	1,639.55	245.93	1,885.48	90.18	1,795.30	220.33	**1,574.98**
	6	15,391.55	20,009.02	1,667.42	250.11	1,917.53	91.71	1,825.82	225.67	**1,600.15**
11H	1	15,391.55	20,009.02	1,667.42	250.11	1,917.53	91.71	1,825.82	225.67	**1,600.15**
	2	15,653.21	20,349.18	1,695.76	254.36	1,950.13	93.27	1,856.86	231.10	**1,625.76**
	3	15,919.32	20,695.12	1,724.59	258.69	1,983.28	94.85	1,888.43	236.63	**1,651.80**
	4	16,189.95	21,046.93	1,753.91	263.09	2,017.00	96.47	1,920.53	242.24	**1,678.29**
	5	16,465.17	21,404.72	1,783.73	267.56	2,051.29	98.10	1,953.18	247.96	**1,705.22**
	6	16,745.08	21,768.61	1,814.05	272.11	2,086.16	99.77	1,986.39	253.77	**1,732.62**
12L	1	15,919.32	20,695.12	1,724.59	258.69	1,983.28	94.85	1,888.43	236.63	**1,651.80**
	2	16,189.95	21,046.93	1,753.91	263.09	2,017.00	96.47	1,920.53	242.24	**1,678.29**
	3	16,465.17	21,404.72	1,783.73	267.56	2,051.29	98.10	1,953.18	247.96	**1,705.22**
	4	16,745.08	21,768.61	1,814.05	272.11	2,086.16	99.77	1,986.39	253.77	**1,732.62**
	5	17,029.75	22,138.67	1,844.89	276.73	2,121.62	101.47	2,020.15	259.68	**1,760.48**
	6	17,319.26	22,515.03	1,876.25	281.44	2,157.69	103.19	2,054.50	265.69	**1,788.81**
12H	1	17,319.26	22,515.03	1,876.25	281.44	2,157.69	103.19	2,054.50	265.69	**1,788.81**
	2	17,613.68	22,897.78	1,908.15	286.22	2,194.37	104.95	2,089.42	271.80	**1,817.62**
	3	17,913.12	23,287.05	1,940.59	291.09	2,231.68	106.73	2,124.94	278.02	**1,846.93**
	4	18,217.64	23,682.93	1,973.58	296.04	2,269.61	108.55	2,161.07	284.34	**1,876.73**
	5	18,527.34	24,085.54	2,007.13	301.07	2,308.20	110.39	2,197.81	290.77	**1,907.04**
	6	18,842.30	24,495.00	2,041.25	306.19	2,347.44	112.27	2,235.17	297.30	**1,937.86**
13L	1	17,913.12	23,287.05	1,940.59	291.09	2,231.68	106.73	2,124.94	278.02	**1,846.93**
	2	18,217.64	23,682.93	1,973.58	296.04	2,269.61	108.55	2,161.07	284.34	**1,876.73**
	3	18,527.34	24,085.54	2,007.13	301.07	2,308.20	110.39	2,197.81	290.77	**1,907.04**
	4	18,842.30	24,495.00	2,041.25	306.19	2,347.44	112.27	2,235.17	297.30	**1,937.86**
	5	19,162.62	24,911.41	2,075.95	311.39	2,387.34	114.18	2,273.17	303.95	**1,969.21**
	6	19,488.38	25,334.90	2,111.24	316.69	2,427.93	116.12	2,311.81	310.72	**2,001.09**
13H	1	19,488.38	25,334.90	2,111.24	316.69	2,427.93	116.12	2,311.81	310.72	**2,001.09**
	2	19,819.68	25,765.59	2,147.13	322.07	2,469.20	118.09	2,351.11	317.59	**2,033.52**
	3	20,156.62	26,203.60	2,183.63	327.55	2,511.18	120.10	2,391.08	324.59	**2,066.49**

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	4	20,499.28	26,649.07	2,220.76	333.11	2,553.87	122.14	2,431.73	331.70	**2,100.03**
	5	20,847.77	27,102.10	2,258.51	338.78	2,597.29	124.22	2,473.07	338.94	**2,134.13**
	6	21,202.19	27,562.85	2,296.90	344.54	2,641.44	126.33	2,515.11	346.29	**2,168.82**
14L	1	20,156.62	26,203.60	2,183.63	327.55	2,511.18	120.10	2,391.08	324.59	**2,066.49**
	2	20,499.28	26,649.07	2,220.76	333.11	2,553.87	122.14	2,431.73	331.70	**2,100.03**
	3	20,847.77	27,102.10	2,258.51	338.78	2,597.29	124.22	2,473.07	338.94	**2,134.13**
	4	21,202.19	27,562.85	2,296.90	344.54	2,641.44	126.33	2,515.11	346.29	**2,168.82**
	5	21,562.62	28,031.40	2,335.95	350.39	2,686.34	128.48	2,557.87	353.78	**2,204.09**
	6	21,929.19	28,507.95	2,375.66	356.35	2,732.01	130.66	2,601.35	361.39	**2,239.96**
14H	1	21,929.19	28,507.95	2,375.66	356.35	2,732.01	130.66	2,601.35	361.39	**2,239.96**
	2	22,301.98	28,992.57	2,416.05	362.41	2,778.45	132.88	2,645.57	369.13	**2,276.45**
	3	22,681.11	29,485.44	2,457.12	368.57	2,825.69	135.14	2,690.55	377.00	**2,313.55**
	4	23,066.70	29,986.71	2,498.89	374.83	2,873.73	137.44	2,736.29	385.00	**2,351.29**
	5	23,458.83	30,496.48	2,541.37	381.21	2,922.58	139.78	2,782.80	393.14	**2,389.66**
	6	23,857.63	31,014.92	2,584.58	387.69	2,972.26	142.15	2,830.11	401.42	**2,428.69**
15L	1	22,681.11	29,485.44	2,457.12	368.57	2,825.69	135.14	2,690.55	377.00	**2,313.55**
	2	23,066.70	29,986.71	2,498.89	374.83	2,873.73	137.44	2,736.29	385.00	**2,351.29**
	3	23,458.83	30,496.48	2,541.37	381.21	2,922.58	139.78	2,782.80	393.14	**2,389.66**
	4	23,857.63	31,014.92	2,584.58	387.69	2,972.26	142.15	2,830.11	401.42	**2,428.69**
	5	24,263.21	31,542.18	2,628.51	394.28	3,022.79	144.57	2,878.22	409.84	**2,468.38**
	6	24,675.69	32,078.39	2,673.20	400.98	3,074.18	147.03	2,927.15	418.40	**2,508.75**
15H	1	24,675.69	32,078.39	2,673.20	400.98	3,074.18	147.03	2,927.15	418.40	**2,508.75**
	2	25,095.17	32,623.72	2,718.64	407.80	3,126.44	149.53	2,976.91	427.11	**2,549.80**
	3	25,521.79	33,178.33	2,764.86	414.73	3,179.59	152.07	3,027.52	435.97	**2,591.56**
	4	25,955.65	33,742.35	2,811.86	421.78	3,233.64	154.65	3,078.99	444.97	**2,634.02**
	5	26,396.90	34,315.97	2,859.66	428.95	3,288.61	157.28	3,131.33	454.13	**2,677.20**
	6	26,845.65	34,899.34	2,908.28	436.24	3,344.52	159.96	3,184.56	463.45	**2,721.12**
16L	1	25,521.79	33,178.33	2,764.86	414.73	3,179.59	152.07	3,027.52	435.97	**2,591.56**
	2	25,955.65	33,742.35	2,811.86	421.78	3,233.64	154.65	3,078.99	444.97	**2,634.02**
	3	26,396.90	34,315.97	2,859.66	428.95	3,288.61	157.28	3,131.33	454.13	**2,677.20**
	4	26,845.65	34,899.34	2,908.28	436.24	3,344.52	159.96	3,184.56	463.45	**2,721.12**
	5	27,302.02	35,492.63	2,957.72	443.66	3,401.38	162.67	3,238.70	472.92	**2,765.78**
	6	27,766.16	36,096.00	3,008.00	451.20	3,459.20	165.44	3,293.76	482.56	**2,811.20**
	1	27,766.16	36,096.00	3,008.00	451.20	3,459.20	165.44	3,293.76	482.56	**2,811.20**
	2	28,238.19	36,709.64	3,059.14	458.87	3,518.01	168.25	3,349.76	492.36	**2,857.40**

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16H	3	28,718.23	37,333.70	3,111.14	466.67	3,577.81	171.11	3,406.70	502.32	**2,904.38**
	4	29,206.44	37,968.37	3,164.03	474.60	3,638.64	174.02	3,464.61	512.46	**2,952.16**
	5	29,702.95	38,613.84	3,217.82	482.67	3,700.49	176.98	3,523.51	522.76	**3,000.75**
	6	30,207.91	39,270.28	3,272.52	490.88	3,763.40	179.99	3,583.41	533.25	**3,050.17**
17L	1	28,718.23	37,333.70	3,111.14	466.67	3,577.81	171.11	3,406.70	502.32	**2,904.38**
	2	29,206.44	37,968.37	3,164.03	474.60	3,638.64	174.02	3,464.61	512.46	**2,952.16**
	3	29,702.95	38,613.84	3,217.82	482.67	3,700.49	176.98	3,523.51	522.76	**3,000.75**
	4	30,207.91	39,270.28	3,272.52	490.88	3,763.40	179.99	3,583.41	533.25	**3,050.17**
	5	30,721.44	39,937.88	3,328.16	499.22	3,827.38	183.05	3,644.33	544.08	**3,100.25**
17H	1	30,721.44	39,937.88	3,328.16	499.22	3,827.38	183.05	3,644.33	544.08	**3,100.25**
	2	31,243.70	40,616.81	3,384.73	507.71	3,892.44	186.16	3,706.28	559.57	**3,146.71**
	3	31,774.85	41,307.30	3,442.28	516.34	3,958.62	189.33	3,769.29	575.32	**3,193.97**
	4	32,315.02	42,009.52	3,500.79	525.12	4,025.91	192.54	3,833.37	591.34	**3,242.03**
	5	32,864.38	42,723.69	3,560.31	534.05	4,094.35	195.82	3,898.54	607.63	**3,290.90**
18L	1	31,243.70	40,616.81	3,384.73	507.71	3,892.44	186.16	3,706.28	559.57	**3,146.71**
	2	31,774.85	41,307.30	3,442.28	516.34	3,958.62	189.33	3,769.29	575.32	**3,193.97**
	3	32,315.02	42,009.52	3,500.79	525.12	4,025.91	192.54	3,833.37	591.34	**3,242.03**
	4	32,864.38	42,723.69	3,560.31	534.05	4,094.35	195.82	3,898.54	607.63	**3,290.90**
	5	33,423.07	43,449.99	3,620.83	543.12	4,163.96	199.15	3,964.81	624.20	**3,340.61**
18H	1	33,423.07	43,449.99	3,620.83	543.12	4,163.96	199.15	3,964.81	624.20	**3,340.61**
	2	33,991.27	44,188.65	3,682.39	552.36	4,234.75	202.53	4,032.21	641.05	**3,391.16**
	3	34,569.11	44,939.84	3,744.99	561.75	4,306.74	205.97	4,100.76	658.19	**3,442.57**
	4	35,156.79	45,703.82	3,808.65	571.30	4,379.95	209.48	4,170.47	675.62	**3,494.86**
	5	35,754.46	46,480.79	3,873.40	581.01	4,454.41	213.04	4,241.37	693.34	**3,548.03**
19L	1	33,991.27	44,188.65	3,682.39	552.36	4,234.75	202.53	4,032.21	641.05	**3,391.16**
	2	34,569.11	44,939.84	3,744.99	561.75	4,306.74	205.97	4,100.76	658.19	**3,442.57**
	3	35,156.79	45,703.82	3,808.65	571.30	4,379.95	209.48	4,170.47	675.62	**3,494.86**
	4	35,754.46	46,480.79	3,873.40	581.01	4,454.41	213.04	4,241.37	693.34	**3,548.03**
	5	36,362.28	47,270.97	3,939.25	590.89	4,530.13	216.66	4,313.48	711.37	**3,602.11**
19H	1	36,362.28	47,270.97	3,939.25	590.89	4,530.13	216.66	4,313.48	711.37	**3,602.11**
	2	36,980.44	48,074.57	4,006.21	600.93	4,607.15	220.34	4,386.80	729.70	**3,657.10**
	3	37,609.11	48,891.84	4,074.32	611.15	4,685.47	224.09	4,461.38	748.35	**3,713.04**
	4	38,248.47	49,723.01	4,143.58	621.54	4,765.12	227.90	4,537.22	767.31	**3,769.92**
	5	38,898.68	50,568.29	4,214.02	632.10	4,846.13	231.77	4,614.36	786.59	**3,827.77**
	1	40,232.48	52,302.23	4,358.52	653.78	5,012.30	239.72	4,772.58	826.14	**3,946.43**

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20L	2	40,916.44	53,191.37	4,432.61	664.89	5,097.51	243.79	4,853.71	846.43	**4,007.28**
	3	41,612.01	54,095.61	4,507.97	676.20	5,184.16	247.94	4,936.22	867.06	**4,069.17**
	4	42,319.42	55,015.25	4,584.60	687.69	5,272.29	252.15	5,020.14	888.04	**4,132.11**
	5	43,038.85	55,950.50	4,662.54	699.38	5,361.92	256.44	5,105.48	909.37	**4,196.11**
20H	1	43,038.85	55,950.50	4,662.54	699.38	5,361.92	256.44	5,105.48	909.37	**4,196.11**
	2	43,770.51	56,901.66	4,741.81	711.27	5,453.08	260.80	5,192.28	931.07	**4,261.21**
	3	44,514.61	57,868.99	4,822.42	723.36	5,545.78	265.23	5,280.55	953.14	**4,327.41**
	4	45,271.36	58,852.76	4,904.40	735.66	5,640.06	269.74	5,370.31	975.58	**4,394.74**
	5	46,040.97	59,853.26	4,987.77	748.17	5,735.94	274.33	5,461.61	998.40	**4,463.21**
21L	1	46,823.66	60,870.76	5,072.56	760.88	5,833.45	278.99	5,554.46	1,021.61	**4,532.84**
	2	47,619.67	61,905.56	5,158.80	773.82	5,932.62	283.73	5,648.88	1,045.22	**4,603.66**
	3	48,429.21	62,957.97	5,246.50	786.97	6,033.47	288.56	5,744.91	1,069.23	**4,675.69**
	4	49,252.50	64,028.24	5,335.69	800.35	6,136.04	293.46	5,842.58	1,093.64	**4,748.93**
	5	50,089.79	65,116.73	5,426.39	813.96	6,240.35	298.45	5,941.90	1,118.48	**4,823.43**
21H	1	50,089.79	65,116.73	5,426.39	813.96	6,240.35	298.45	5,941.90	1,118.48	**4,823.43**
	2	50,941.32	66,223.72	5,518.64	827.80	6,346.44	303.53	6,042.91	1,143.73	**4,899.19**
	3	51,807.32	67,349.52	5,612.46	841.87	6,454.33	308.69	6,145.64	1,169.41	**4,976.23**
	4	52,688.04	68,494.45	5,707.87	856.18	6,564.05	313.93	6,250.12	1,195.53	**5,054.59**
22L	1	53,583.74	69,658.86	5,804.90	870.74	6,675.64	319.27	6,356.37	1,222.09	**5,134.28**
	2	54,494.66	70,843.06	5,903.59	885.54	6,789.13	324.70	6,464.43	1,249.11	**5,215.32**
	3	55,421.08	72,047.40	6,003.95	900.59	6,904.54	330.22	6,574.33	1,276.58	**5,297.74**
	4	56,363.23	73,272.20	6,106.02	915.90	7,021.92	335.83	6,686.09	1,304.52	**5,381.57**
22H	1	56,363.23	73,272.20	6,106.02	915.90	7,021.92	335.83	6,686.09	1,304.52	**5,381.57**
	2	57,321.41	74,517.83	6,209.82	931.47	7,141.29	341.54	6,799.75	1,332.94	**5,466.81**
	3	58,295.87	75,784.63	6,315.39	947.31	7,262.69	347.35	6,915.35	1,361.84	**5,553.51**
	4	59,286.90	77,072.97	6,422.75	963.41	7,386.16	353.25	7,032.91	1,391.23	**5,641.68**
	5	60,294.78	78,383.21	6,531.93	979.79	7,511.72	359.26	7,152.47	1,421.12	**5,731.35**
23L	1	61,319.78	79,715.72	6,642.98	996.45	7,639.42	365.36	7,274.06	1,451.51	**5,822.54**
	2	62,362.22	81,070.89	6,755.91	1,013.39	7,769.29	371.57	7,397.72	1,482.43	**5,915.29**
	3	63,422.38	82,449.09	6,870.76	1,030.61	7,901.37	377.89	7,523.48	1,513.87	**6,009.61**
	4	64,500.56	83,850.73	6,987.56	1,048.13	8,035.70	384.32	7,651.38	1,545.84	**6,105.53**
23H	1	64,500.56	83,850.73	6,987.56	1,048.13	8,035.70	384.32	7,651.38	1,545.84	**6,105.53**
	2	65,597.08	85,276.20	7,106.35	1,065.95	8,172.30	390.85	7,781.45	1,578.36	**6,203.09**
	3	66,712.22	86,725.89	7,227.16	1,084.07	8,311.23	397.49	7,913.74	1,611.43	**6,302.30**
	4	67,846.34	88,200.24	7,350.02	1,102.50	8,452.52	404.25	8,048.27	1,645.07	**6,403.20**

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	5	68,999.72	89,699.64	7,474.97	1,121.25	8,596.22	411.12	8,185.09	1,679.27	**6,505.82**
24L	1	70,172.72	91,224.53	7,602.04	1,140.31	8,742.35	418.11	8,324.24	1,714.06	**6,610.18**
	2	71,365.65	92,775.35	7,731.28	1,159.69	8,890.97	425.22	8,465.75	1,749.44	**6,716.31**
	3	72,578.87	94,352.53	7,862.71	1,179.41	9,042.12	432.45	8,609.67	1,785.42	**6,824.25**
	4	73,812.71	95,956.52	7,996.38	1,199.46	9,195.83	439.80	8,756.03	1,822.01	**6,934.02**
24H	1	73,812.71	95,956.52	7,996.38	1,199.46	9,195.83	439.80	8,756.03	1,822.01	**6,934.02**
	2	75,067.52	97,587.77	8,132.31	1,219.85	9,352.16	447.28	8,904.88	1,859.22	**7,045.66**
	3	76,343.67	99,246.77	8,270.56	1,240.58	9,511.15	454.88	9,056.27	1,897.07	**7,159.20**
	4	77,641.51	100,933.96	8,411.16	1,261.67	9,672.84	462.61	9,210.22	1,935.56	**7,274.67**
	5	78,961.42	102,649.85	8,554.15	1,283.12	9,837.28	470.48	9,366.80	1,974.70	**7,392.10**
25L	1	80,303.77	104,394.90	8,699.57	1,304.94	10,004.51	478.48	9,526.03	2,014.51	**7,511.53**
	2	81,668.93	106,169.61	8,847.47	1,327.12	10,174.59	486.61	9,687.98	2,054.99	**7,632.98**
	3	83,057.29	107,974.48	8,997.87	1,349.68	10,347.55	494.88	9,852.67	2,096.17	**7,756.50**
	4	84,469.28	109,810.06	9,150.84	1,372.63	10,523.46	503.30	10,020.17	2,138.04	**7,882.13**
25H	1	84,469.28	109,810.06	9,150.84	1,372.63	10,523.46	503.30	10,020.17	2,138.04	**7,882.13**
	2	85,905.25	111,676.82	9,306.40	1,395.96	10,702.36	511.85	10,190.51	2,180.63	**8,009.88**
	3	87,365.64	113,575.33	9,464.61	1,419.69	10,884.30	520.55	10,363.75	2,223.94	**8,139.81**
	4	88,850.85	115,506.11	9,625.51	1,443.83	11,069.34	529.40	10,539.93	2,267.98	**8,271.95**

NB: NET SALARY: INCOME AFTER SSF & TAX BUT BEFORE DEDUCTIONS LIKE LOANS, UNION DEDUCTION, ETC
RELIEF & ALLOWANCE SUCH AS NIGHT,FUEL,RENT ETC WERE NOT INCLUDED IN THE COMPUTATION
L :LOW, H:HIGH

Ref:

1. Ministry of Finance letter PAD/09/SAL.1 of 22nd July, 2009.

2. Agreement on base Pay for 2023 between Government of Ghana & Organised Labour dated 12th day of January,2023.

Compiled by Joseph Oppong , Internal Auditor (Angloga Dist. Educ. Off)

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