

EDUCATION BUREAU CIRCULAR MEMORANDUM NO. 94/2026

From : Permanent Secretary for Education To : Supervisors and Heads of all aided schools

Ref. : 1074-2015-8050-9045-00001

Date : 3 July 2026

2026-27 Pay Adjustment for Staff in Aided Schools

Summary

The purpose of this circular memorandum is to inform aided schools of the details related to pay adjustment for staff in aided schools as a result of the 2026-27 Civil Service Pay Adjustment.

Details

2. The Finance Committee of the Legislative Council has approved an increase of 2% in the dollar value of the pay points in the upper, middle and lower salary bands¹ and the directorate of the civil service pay scales arising from the 2026-27 civil service pay adjustment. In accordance with the above rate, the revised Master Pay Scale (MPS), Model Scale I (MOD I) and Training Pay Scale (TPS) are at **Appendix I**.

Salary of staff paid by the Salaries Grant in aided schools

3. For regular teachers / monthly-paid temporary teachers / Native-speaking English Teachers / laboratory technicians / specialists and other non-teaching staff who are remunerated by the Salaries Grant on pay scales linked to those of the civil service, their monthly salary will be adjusted to the new dollar value of the corresponding pay point. Similar adjustments will be made to the rates of pay of those staff approved to retain their pay point as at 31 August 2025 due to the lowering of their rank resulting from the reduction in the number of approved classes. Further, corresponding adjustments will be made to the amounts of the allowances payable to those staff where the amounts of those allowances are adjusted / determined in accordance with or by reference to the civil service pay scales.

¹ The pay ranges of the three salary bands are –

- Upper : Above Master Pay Scale (MPS) 33 or equivalent;
- Middle: From MPS 10 to 33 or equivalent; and
- Lower: Below MPS 10 or equivalent.

Implementation date

4. The salary adjustment will take retrospective effect from 1 April 2026. The revised salaries, together with arrears, will be paid in July 2026.

Subventions

5. All school subventions that are adjusted / determined on the basis of formulae with a factor of civil service pay adjustment will be increased as a result of the 2026-27 Civil Service Pay Adjustment. These include –

- (a) the Salaries Grant for teaching and non-teaching posts, the pay for which is pegged to the pay points of the civil service pay scales; and
- (b) the price-adjusted grants that are adjusted / determined likewise such as the “Supply Teacher Salaries Grant” / “Substitute Teacher Grant” / “Teacher Relief Grant” / “School Efficiency Grant”. (The adjusted daily rates for supply teachers and supply staff will be announced under separate cover.)

6. All school subventions that are adjusted / determined on the basis of formulae **without** a factor of civil service pay adjustment will not be increased, e.g. the constituent grants of the “Operating Expenses Block Grant” (OEBG) / “Expanded OEBG”.

Salary arrears to staff who have left employment

7. Salary arrears may be paid to those staff who have –

- (a) retired after 1 April 2026;
- (b) resigned by giving sufficient notice after 1 April 2026;
- (c) resigned by paying an amount equivalent to their salary of the number of insufficient days of notice after 1 April 2026. The amount is capped at one month’s salary; or
- (d) resigned after 1 April 2026 but were waived the payment in lieu of notice by the Incorporated Management Committee (IMC) / School Management Committee (SMC) of the school on exceptional grounds in view of the justified reasons provided by the staff, and the IMC / SMC has informed the Permanent Secretary for Education of such a waiver and the reasons thereof.

In case of (c) above, the salary arrears may only be paid to them after deduction of an amount representing the difference in salaries (paid in lieu of notice) between the old and the revised rates. The deductions must be refunded to the Education Bureau by cheque made payable to ‘**The Government of the Hong Kong Special Administrative Region**’. If the amount to be deducted is greater than the amount of salary arrears payable, it is not necessary to recover the

difference from the staff concerned.

8. Salary arrears shall **not** be paid to those staff who –
- (a) were dismissed before the date of this circular memorandum;
 - (b) resigned before the date of this circular memorandum without satisfying the conditions listed at paragraphs 7(b), 7(c) and 7(d) above; or
 - (c) were identified to have been overpaid after re-assessment of their salary entitlement.

The salary arrears which are not required to be paid to the staff concerned, as specified in this paragraph, must be refunded to the Education Bureau by cheque payable to ‘**The Government of the Hong Kong Special Administrative Region**’.

Sections 52(6) and 52(7) of the Inland Revenue Ordinance

9. Supervisors are reminded to observe sections 52(6) and 52(7) of the Inland Revenue Ordinance when releasing any salary payments to those staff who have either retired, resigned, or left Hong Kong. These sections are reproduced at **Appendix II** for easy reference.

Resignation without giving sufficient notice

10. With effect from the date of this circular memorandum, salary in lieu of notice on staff's resignation must be paid at the revised rate.

11. In calculating the salary in lieu of notice as stipulated in paragraphs 7 and 10 above, the monthly average of the salary earned by the staff during the period of 12 months (or the shorter period if the staff has been employed for a period less than 12 months) immediately before the date of notification should be based.

Enquiries

12. For enquiries, please contact the respective Senior School Development Officers of your district.

Ms W P LEE

for Permanent Secretary for Education

- c.c. Supervisors/Heads of Caput, DSS and ESF schools) for information
Heads of sections)

Master Pay Scale

Point	as at 31.3.2026	w.e.f. 1.4.2026
	\$	\$
49	147,125	150,070
48	142,010	144,850
47	137,085	139,825
46 (44B)	132,275	134,920
45 (44A)	127,700	130,255
44	119,650	122,045
43	115,495	117,805
42	110,740	112,955
41	106,155	108,280
40	101,775	103,810
39	97,575	99,525
38	93,255	95,120
37	89,170	90,955
36 (33C)	85,130	86,835
35 (33B)	83,150	84,815
34 (33A)	82,330	83,975
33	81,510	83,140
32	77,855	79,410
31	74,345	75,830
30	71,010	72,430
29	67,850	69,205
28	64,780	66,075
27	61,865	63,100
26	59,110	60,290
25	56,450	57,580
24	53,980	55,060
23	51,545	52,575
22	49,230	50,215
21	47,010	47,950
20	44,765	45,660
19	42,640	43,495
18	40,620	41,430
17	38,715	39,490
16	36,850	37,585

Master Pay Scale

Point	as at 31.3.2026	w.e.f. 1.4.2026
	\$	\$
15	35,080	35,780
14	33,405	34,075
13	31,795	32,430
12	29,995	30,595
11	28,225	28,790
10	26,590	27,120
9	25,115	25,620
8	23,585	24,060
7	22,145	22,590
6	20,770	21,190
5	19,535	19,930
4	18,305	18,675
3	17,200	17,545
2	16,135	16,460
1	15,180	15,485
0	14,280	14,570

Model Scale 1 Pay Scale

Point	as at 31.3.2026	w.e.f. 1.4.2026
	\$	\$
13	19,755	20,155
12	19,355	19,745
11	18,960	19,340
10	18,595	18,970
9	18,230	18,595
8	17,880	18,240
7	17,555	17,910
6	17,200	17,545
5	16,865	17,205
4	16,520	16,855
3	16,165	16,490
2	15,840	16,160
1	15,495	15,805
0	15,175	15,480

Training Pay Scale

Point	as at 31.3.2026	w.e.f. 1.4.2026
	\$	\$
16	34,995	35,695
15	33,325	33,990
14	31,725	32,360
13	30,340	30,945
12	28,485	29,055
11	26,160	26,685
10	24,020	24,505
9	22,625	23,080
8	21,235	21,660
7	19,945	20,345
6	18,730	19,105
5	17,570	17,925
4	16,510	16,845
3	15,515	15,830
2	14,535	14,830
1	13,670	13,945

Extracts from Inland Revenue Ordinance (Cap. 112)

Section 52 Information to be furnished by officials and employers

- (6) The employer of any individual who is chargeable to tax under Part 3 and is about to leave Hong Kong for any period exceeding 1 month shall give notice in writing to the Commissioner of the expected date of departure of such individual. Such notice shall be given not later than 1 month before the expected date of departure:
- Provided that—
- (a) the Commissioner may accept such shorter notice as he may deem reasonable; and
 - (b) this subsection shall not apply in the case of an individual who is required in the course of his employment to leave Hong Kong at frequent intervals. (*Added 49 of 1956 s. 38*)
- (7) An employer who is required by subsection (6) to give notice to the Commissioner of the expected departure of an individual shall not, in the case of an individual whom he has ceased, or is about to cease, to employ in Hong Kong, except with the consent in writing of the Commissioner or in the case of money paid to the Commissioner on the direction of the individual, make any payment of money or money's worth to or for the benefit of the individual for a period of 1 month from the date on which he gave the notice; and compliance with this subsection shall constitute a defence in any proceedings against an employer in respect of his failure to make any payment to or for the benefit of the individual during the said period. (*Added 26 of 1969 s. 29. Amended 2 of 1971 s. 34*)