

Example : Monthly-rated Non-resident Employee (subject to the conditions set out in the employment permit)¹

Ana is a monthly-rated non-resident employee hired as a waitress with monthly wage of MOP\$9,000 and a housing allowance of MOP\$500. Her working status in September 2021 is shown as follows:

1. Enjoyed a mandatory holiday on 22nd September;
2. Worked on a weekly rest day on 9th September, and worked overtime for 2 hours;
3. Annual leave for 4 days from 3rd to 6th September;
4. Absence with just cause (sickness) for 2 days from 18th to 19th September;
5. Applied for leave for personal reasons on 20th September, approved by employer.

Pay Slip* (Completed Sample)

Employer's Information	Name: XYZ Restaurant	Contact Number: 61234567
	Office Address: G/F, No. 1 Macao Road	
Employee's Information	Name: Ana	Position: Waitress
	Non-Resident Worker's Identification Card (commonly known as Blue Card) No.: 12345678	
Period Corresponding to Remuneration Received²	1 st September 2021 to 30 th September 2021	

Remuneration	Item	Amount(MOP\$)
	(1) Basic Wage (monthly basis)	9,000.00
	(2) Housing Allowance ³	500.00
	(3) Overtime Remuneration (2 hours) ⁴	90.00
	(4) Extra Remuneration for Work on Weekly Rest Day (1 day, 9 th September) ⁵	300.00
	(5) Mandatory Holiday (On 22 nd September Mandatory Holiday)	Included in Basic Remuneration
	(6) Annual Leave (4 days, 3 rd to 6 th September) ⁶	Included in Basic Remuneration
	(7) Absence with Just Cause (Sickness) (2 days, 18 th to 19 th September) ⁶	Included in Basic Remuneration

Total Remunerations : 9,890.00

Deduction	Item	Amount(MOP\$)
	(1) Loss of Remuneration due to the Employee's Application for Leave for Personal Reasons (1 day, 20 th September) ⁷	300.00

Total Deductions : 300.00

Gross Income	Total Deductions	Net Income
9,890.00	300.00	9,590.00

* Please pay attention to 'Notes' on reverse when completing receipt.

Notes

1. If the working conditions agreed by both parties are more favorable than those stipulated in the employment permit, the former shall be adopted for settlement.
2. The last day of each month for the calculation of basic remuneration agreed between the employer and the employee is the due day for payment.
3. The housing allowance for non-resident worker is a right specially provided for by the *Law for the Employment of Non-resident Workers*; such obligation can be fulfilled in cash by the employer. The housing allowance for non-resident worker is not within the scope of basic remuneration.
4. Pursuant to subparagraph 8) of Article 2 of Law No. 7/2008, overtime work means work performed beyond normal working hours. Requested in advance by the employer and with the consent of the employee, the employee worked 2 hours overtime (normal working hours are 8 hours each day, but the employee worked 10 hours that day). Under paragraph 2 of Article 37 of the same law, the employee is entitled to receive the normal remuneration for overtime work plus an increase of twenty per cent. The employee's normal remuneration is the monthly basic wage of MOP\$9,000 and the normal working hours are 8 hours a day. Thus, the normal hourly rate is MOP\$37.50 (MOP\$9,000/30 days/8 hours). Based on the aforementioned, the hourly compensation for overtime work is MOP\$45 (normal remuneration of MOP\$37.50 plus an increase of twenty per cent, or MOP\$7.50).
5. The employee worked on weekly rest day of her own accord with an agreement record. Pursuant to paragraph 3 and subparagraph 1) of paragraph 4 of Article 43 of Law No. 7/2008, as the employee was unable to enjoy the compensatory day of rest within 30 days following the performance of work, she is entitled to receive an additional day's basic remuneration. This extra basic remuneration is calculated according to subparagraph 1) of paragraph 1 of Article 61 of Law No. 7/2008. Based on this example, assuming that the basic remuneration in the month preceding the calculation month, i.e., August, was MOP\$9,000, the average daily basic remuneration should be MOP\$300 (MOP\$9,000/30 days).
6. As Ana receives monthly remuneration, pursuant to Article 60 of Law No. 7/2008, the basic monthly remuneration includes the basic remuneration for weekly rest days, mandatory holidays, annual leave and paid absence for sickness or accident, and shall not be subject to any deduction because of non-performing work during those periods.
7. As Ana receives monthly remuneration, in the event of the employee requesting 1 day of no pay leave, the employer has the right to deduct the basic remuneration for the day of absence, which is MOP\$300 (MOP\$9000/30 days).

Reminder: Rules in 'Notes' are based on Law No.7/2008 (Labour Relations Law), Law No.21/2009 (Law for the Employment of Non-resident Workers) and Law No.5/2020 (Minimum Wage for Employees).

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