

Example :

Lei I is a local worker employed as a salesman with daily wage of MOP\$300 and MOP\$500 food allowance. His working status in September 2021 is shown as follows:

1. Enjoyed a mandatory holiday on 22nd September;
2. Worked on 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 for 20th September, approved by employer.

Pay Slip* (Completed Sample)

Employer's Information	Name: XYZ Sales Company	Contact No.: 62345678
	Office Address: 5/F, No. 2 Macao Road	
Employee's Information	Name: Lei I	Position: Salesman
	Social Security Fund Beneficiary No.: 23456/2008	
	Taxpayer No.:3456/2008	
Period Corresponding to Remuneration Received ¹	1 st September 2021 to 30 th September 2021	

	Item	Amount(MOP\$)
Remuneration	(1) Basic Wage (daily wage MOP\$300, 20 days) ²	6,000.00
	(2) Food 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	316.70
	(5) Mandatory Holiday (On 22 nd September Mandatory Holiday) ⁶	300.00
	(6) Annual leave (4 days, 3 rd to 6 th September) ⁶	1200.00
	(7) Absence with Just Cause (Sickness) (2 days, 18 th to 19 th September) ⁶	600.00

Total Remunerations : 9006.70

	Item	Amount(MOP\$)
Deduction	(1) Loss of Food Allowance due to the Employee's Application for Leave for Personal Reasons (1 day, 20 th September) ⁷	16.70

Total Deductions : 16.70

Gross Income	Total Deductions	Net Income
9006.70	16.70	8990.00

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

Notes

1. 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.
2. Employee Lei I worked 20 days in September (normal remuneration for performance of work on weekly rest day on 9th September is included).
3. The food allowance is considered part of the basic remuneration.
4. 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). The employee is entitled to receive the normal remuneration for overtime work plus an increase of twenty per cent. The normal daily remuneration of the employee is MOP\$300 and the normal working hours are 8 hours a day. Thus, the normal hourly rate is MOP\$37.5 (MOP\$300/8 hours). Based on the aforementioned, the hourly compensation for overtime work is MOP\$45 (normal remuneration of MOP\$37.5 plus an increase of twenty per cent, or MOP\$7.5).
5. The employee worked on weekly rest day of his own accord with an agreement record. As the employee was unable to enjoy the compensatory day of rest within 30 days following the performance of work, he is entitled to receive the normal remuneration for work performed (such normal remuneration is already included in the basic wage) plus an additional day's basic remuneration.

Based on this example, the employee's remuneration includes the part calculated according to actual time worked (daily basis) and a fixed monthly food allowance. This extra basic remuneration is calculated according to the basic remuneration in the month preceding the calculation month (i.e. August). Assuming that in August, the employee's basic wage for 26 days of work was MOP\$7,800 plus food allowance of MOP\$500, the average daily basic remuneration is MOP\$316.70 (MOP\$7,800/26 days plus MOP\$500/30 days).

Note: If the employee's remuneration does not include the monthly food allowance of MOP\$500, the remuneration calculated according to actual time worked shall be applied (same as below).

6. Based on this example, the employee's remuneration includes the part calculated according to actual time worked (daily basis) and a fixed monthly food allowance. The basic remuneration calculated on a daily basis only includes the basic remuneration for the weekly rest days. The employer is obliged to pay additional basic remuneration for mandatory holidays, annual leave and paid absence for sickness or accident. Therefore, the part of additional basic remuneration calculated on a daily basis is calculated in accordance with the amount of MOP\$7,800 in August /26 days.

As the monthly food allowance includes the basic remuneration for mandatory holidays, annual leave and paid absence for sickness or accident, no extra payment is required.

7. For the employee who receives daily remuneration, his/her remuneration is calculated according to the number of days actually worked. In the event of the employee requesting 1 day of no pay leave, the employer need not pay the remuneration calculated on a daily basis as no work was performed on that day.

Regarding the part of monthly food remuneration, the employer may deduct the basic remuneration for the day of absence, which is MOP\$16.70 (MOP\$500/30 days), from the employee's pay.

Reminder: Rules in 'Notes' are based on Law No. 7/2008 (Labour Relations Law) and Law No.5/2020 (Minimum Wage for Employees).