Example：

Chan Iat is a local worker employed as a waiter with monthly basic wage of MOP$9,000 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 Restaurant	Contact No.: 61234567
	Office Address: G/F, No. 1 Macao Road	
Employee's Information	Name: Chan Iat	Position: Waiter
	Social Security Fund Beneficiary No.: 12345/2008	
	Taxpayer No.:2345/2008	
Period Corresponding to Remuneration Received [1]	1st September 2021 to 30th September 2021	

	Item	Amount(MOP$)
Remuneration	(1) Basic Wage (monthly basis)	9,000.00
	(2) Food Allowance [2]	500.00
	(3) Overtime Remuneration (2 hours) [3]	90.00
	(4) Extra Remuneration for Work on Weekly Rest Day (1 day, 9th September) [4]	316.70
	(5) Mandatory Holiday (On 22nd September Mandatory Holiday)	Included in Basic Remuneration
	(6) Annual leave (4 days, 3rd to 6th September) [5]	Included in Basic Remuneration
	(7) Absence with Just Cause (Sickness) (2 days, 18th to 19th September) [5]	Included in Basic Remuneration

Total Remunerations   :   9906.70

	Item	Amount(MOP$)
Deduction	(1) Loss of Remuneration due to the Employee's Application for Leave for Personal Reasons (1 day, 20th September) [6]	316.70

Total Deductions   :   316.70

Gross Income	Total Deductions	Net Income
9,906.70	316.70	9,590.00

* 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. The food allowance is considered part of the basic remuneration.

3. 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 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\$45.00 (normal remuneration of MOP\$37.50 plus an increase of twenty per cent, or MOP\$7.5).

4. 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 an additional day's basic remuneration. This extra basic remuneration is calculated according to the basic remuneration in the month preceding the calculation month (i.e. August), which was MOP\$9,500 (basic wage of MOP\$9,000 plus food allowance of MOP\$500), so the average daily basic remuneration is MOP\$316.70 (MOP\$9,500/30 days).

   Note: If the employee's remuneration does not include the monthly food allowance of MOP\$500, the basic wage shall be applied (same as below).

5. As Chan Iat receives monthly remuneration, the basic 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.

6. As Chan Iat 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\$316.70 (MOP\$9500/30 days).

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

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