

% Non-taxable Income / Total Income

Year	District Council Members					Legco Members				
	Income	Taxable (A)	Non-taxable (B)	Total (C)	% of Non-taxable Income B/C	Income	Txable (D)	Non-taxable (E)	Total (F)	% of Non-taxable Income E/F
1982	Honararium	\$ 1,000	\$ 1,000	\$ 2,000	50	ROB	\$ 0	\$ 4,000	\$ 4,000	100
1984	Honararium	1,000	1,000	2,000	50	ROE	0	9,500	9,500	100
1985	Honararium	1,750	1,750	3,500	50	Stipend ROE	8,500	10,200	18,700	55
1991	Honararium	5,450	5,450	10,900	50	Stipend ROE	36,000	30,000	66,000	45
1996	Honararium ORA	7,900	7,900			Stipend ROE	53,380	98,730		
		7,900	12,400	20,300	61		53,380	98,730	152,110	65
2000	Honararium AA	9,095	9,095			Stipend ROE	62,590	115,750		
		9,095	19,095	28,190	68		62,590	115,750	178,340	65
2001	Honararium AA	8,975	8,975			Stipend ROE	58,210	132,644		
		8,975	26,975	35,950	75		58,210	132,644	190,854	69
2004	Honararium OEA	8,345	8,345			Stipend ROE	55,220	125,834		
		8,345	24,355	32,700	75		55,220	125,834	181,054	70

Note

ORA = Office Rental Allowance 辦事處租金津貼

AA = Accountable Allowance 實報實銷津貼

OEA = Operating Expenses Allowance 營運開支津貼

ROE = Reimbursement of Operating Expenses 發還工作開支