



Labour Department (Headquarters)

勞工處（總處）

Your reference 來函編號：

Our reference 本處檔案編號：LD SMW 1-55/2/1

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25 May 2011

The Hon. Lee Cheuk Yan
Chairman
Panel on Manpower
Legislative Council
(c/o Clerk, Panel on Manpower
Legislative Council)
8 Jackson Road
Hong Kong

Dear Chairman,

Minimum Wage Reference Calculator

The Secretary for Labour and Welfare informed the Panel on Manpower at the meeting on 17 May 2011 that the Labour Department would launch a Minimum Wage Reference Calculator programme before the pay day at the end of May, to provide a quick preliminary reference for employers and employees in ascertaining whether their wages are up to the statutory minimum wage level.

We are pleased to inform the Panel that the Minimum Wage Reference Calculator will be rolled out today at the Labour Department's homepage (www.labour.gov.hk) and the GovHK website (www.gov.hk) which provides a simple and direct means for computing minimum wage covering more common work patterns. Members of the public may enter some basic information (e.g. the number of working days per week, the amount of wages paid) into the calculator programme, and it will work out the amount of minimum wage and compare it with the wages payable to the employee to see if the minimum wage requirement has been met or not. The calculator programme is a simple tool, and accurate calculations would require consideration of other factors like the

terms in the employment contract and the actual hours worked/leave taken in the month etc. Sample screen layout and report are also attached herewith for the Panel's reference.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Mabel Li', written in a cursive style.

(Miss Mabel Li)
for Commissioner for Labour

c.c. Secretary for Labour and Welfare
Permanent Secretary for Labour and Welfare



PUBLIC SERVICES

EMPLOYEE RIGHTS & BENEFITS

Minimum Wage Reference Calculator

This Minimum Wage Reference Calculator programme is a simple tool to assist employers and employees to speedily compute the minimum wage for the more common work patterns for preliminary reference purpose. After entering all basic information on working hours and wages as required and pressing the 'Generate Report' button at the bottom, the calculator programme will work out the amount of minimum wage and compare it with the wages payable to see if the minimum wage requirement is met.

NOTE

Please note that this calculator programme works according to the data you have entered and is based on certain assumptions on wage calculations. The computation results generated by the calculator programme are for quick and preliminary reference only. Accurate calculations would require consideration of other factors like the terms under the employment contract and the actual hours worked/leave taken in the month etc. Since these factors would vary from case to case, they may not be able to be reflected in the computation results. The Labour Department accepts no liability for any loss arising from or related to the use of the information. The information generated by this calculator programme should neither be used in any legal proceedings nor be regarded as evidence in pursuing any claim.

For details of minimum wage calculations, you may refer to the [Statutory Minimum Wage: Reference Guidelines for Employers and Employees](#) or call Labour Department's 24-hour enquiry hotline 2717 1771 (the hotline is handled by the 1823 Call Centre).

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PUBLIC SERVICES

EMPLOYEE RIGHTS & BENEFITS

Minimum Wage Reference Calculator

Note: This page is for data input and not suitable for printing out as reference because calculations are incomplete. For report-printing, please input all required information and then press "Generate Report" button at the bottom of this input screen.

Computations in this calculator programme are based on the following assumptions:

- the wage period is a calendar month;
- wage rate for each working day is the same;
- the employee has worked on all working days (i.e. has taken no statutory holiday, annual leave, maternity leave, sick leave or other paid leave in the relevant month); and
- there is no payment for time that is not hours worked in the month other than payment for rest day/day-off and meal break, if any.

Hours worked

Days worked per week	<input type="text" value="6 days per week, with rest day on Sunday"/>
No. of calendar days in the month	<input type="text" value="30"/> Days
Which day of the week is the first day of the month?	<input type="text" value="Wednesday"/>
Is the first Saturday of the month a day-off?	<i>No input required</i>
Net hours worked on normal working day (include meal break if it is considered hours worked) [Notes 1 & 2]	<input type="text" value="8"/> Hours
Net hours worked on Saturday (include meal break if it is considered hours worked) [Notes 1 & 2]	<i>No input required</i>

Overtime that is considered hours worked in the month [\[Note 1\]](#)

Hours

Other adjustment to the no. of hours worked in the month (+/-)
(e.g. taken no pay leave/swopped Saturday-off etc)

+ Hours

No. of rest days / day-offs taken in the month
(NOT to include statutory holiday, annual leave, maternity leave, sick leave)

No input required

Total no. of hours worked in the month

208.00 Hours

Minimum wage for the month

(Total no. of hours worked X \$ 28)

\$5,824.00

Wages paid

Amount of wages for the month
(should include employee's contributions to Mandatory Provident Fund, if applicable) [\[Note 3\]](#)

\$

Rest day/day-off pay [\[Note 4\]](#)

Are rest days/day-offs with pay?

Yes No

4 Sundays in the month

No. of paid rest days/day-offs in the month
(NOT to include statutory holiday, annual leave, maternity leave, sick leave)

Days

Are rest days/day-offs paid at normal daily rate?
(if yes, daily rate for paid rest days/day-offs = monthly wages ÷ (no. of working days + no. of paid rest days/day-offs))

Yes No

Basis for calculation of rest days/day-offs pay

Amount of wages stated above i.e. \$5000

Other monthly rate

Monthly wage rate for calculation of rest days/day-offs pay

No input required

Daily rate for rest days/day-offs

No input required

Total amount of payment for rest days/day-offs in the month
(manual input allowed)

\$ 666.68

Meal break pay [\[Note 4\]](#)

Are meal breaks with pay?

Yes

No

Are meal breaks considered hours worked? [\[Note 2\]](#)

No input required

No. of days with paid meal breaks in the month

No input required

Daily rate for meal break

No input required

Total amount of meal break pay in the month
(manual input allowed)

No input required

Total payment for time that is not hours worked

\$666.68

Wages payable for the month after exclusion of payment for time that is not hours worked [\[Note 5\]](#)

\$4,333.32

Calculate

Reset

Generate Report

Note 1:
Under section 4 of the Minimum Wage Ordinance, for the purpose of computing minimum wage, **hours worked** (including any part of an hour) include any time during which the employee is, in accordance with the contract of employment or with the agreement or at the direction of the employer:

- in attendance at a place of employment, irrespective of whether he is provided with work or training at that time; or
- travelling in connection with his employment, excluding travelling (in either direction) between his place of residence and his place of employment other than a place of employment that is outside Hong Kong and is not his usual place of employment.

A place of employment means any place at which the employee is, in accordance with the contract of employment or with the agreement or at the direction of the employer, in attendance for the purpose of doing work or receiving training.

Apart from the circumstances expressly mentioned in section 4 of the Minimum Wage Ordinance, any hours (including any part of an hour) which are regarded as hours worked under the employment contract should also be included as "hours worked".

Note 2:

If an employee is, during his **meal break**, in accordance with the employment contract or with the agreement or at the direction of the employer, in attendance at a place of employment, irrespective of whether he is provided with work or not, such time should be included in the hours worked for computing minimum wage. On the contrary, meal break falling outside the provisions on hours worked in the Minimum Wage Ordinance is not included in the hours worked for computing minimum wage. Besides, if a meal break is regarded as hours worked according to the employment contract, it should also be regarded as "hours worked" in computing minimum wage.

Note 3:

Wages means all remuneration, earnings, allowances including travelling allowances, attendance allowances, commission, overtime pay, tips and service charges, however designated or calculated, capable of being expressed in terms of money, payable to an employee in respect of work done or to be done. Certain payments e.g. end of year payment, employer's contribution to any retirement scheme etc are not regarded as wages. The definition of wages for statutory minimum wage is aligned closely with that under the Employment Ordinance. For details, please refer to the Concise Guide to the Employment Ordinance ([Chapter 3 of the Concise Guide \(PDF\)](#)).

For the purpose of calculating statutory minimum wage, deductions from the wages of an employee made under the specified provisions of the Employment Ordinance must be counted as part of the wages paid e.g. deductions for employee's contributions for Mandatory Provident Fund, deductions for repayment of loan with the employee's written consent etc. For details, please see Chapter 4 Part C of the [Statutory Minimum Wage : Reference Guidelines for Employers and Employees](#).

Note 4:

Neither the Minimum Wage Ordinance nor the Employment Ordinance prescribes whether meal break and rest days are paid or not. Whether meal break and rest days are with pay or otherwise, the calculation method, the rate and amount of these payments, if any, are matters to be agreed between employers and employees.

Note 5:

Minimum wage is derived by multiplying an employee's total number of hours worked in a wage period and the statutory minimum wage rate. Since the calculation of minimum wage excludes the time that is not hours worked, payment made to the employee for any time that is not hours worked (e.g. rest day pay, holiday pay, annual leave pay, maternity leave pay, sickness allowance, etc) must not be counted as part of the wages payable to the employee for computing minimum wage.



Minimum Wage Reference Calculator Report

Based on the information entered by you, the wages payable for the month after exclusion of payment for time that is not hours worked, if any, is **\$4,333.32** which is less than the minimum wage of **\$5,824.00** based on the total no. of hours worked in the month. Accordingly, the employer needs to pay the employee additional remuneration of **\$1,490.68** (minimum wage – wages payable) in order to meet the statutory minimum wage requirement. In other words, the employer needs to pay the employee a total of **\$6,490.68** (i.e. monthly wages of \$5,000.00 + additional remuneration of \$1,490.68).

Please note that this calculator programme works according to the data you have entered and is based on certain assumptions on wage calculations. The information provided in this report is for quick and preliminary reference only. Accurate calculations would require consideration of other factors like the terms under the employment contract and the actual hours worked/leave taken in the month etc. Since these factors would vary from case to case, they may not be able to be reflected in the above computation. The Labour Department accepts no liability for any loss arising from or related to the use of the information. The information generated by this calculator programme should neither be used in any legal proceedings nor regarded as evidence in pursuing any claim.

For details of minimum wage calculations, you may refer to the [Statutory Minimum Wage: Reference Guidelines for Employers and Employees](#) or call Labour Department's 24-hour enquiry hotline 2717 1771 (the hotline is handled by the 1823 Call Centre).

Detailed calculations

Computations in this calculator programme are based on the following assumptions:

- the wage period is a calendar month;
- wage rate for each working day is the same;
- the employee has worked on all working days (i.e. has taken no statutory holiday, annual leave, maternity leave, sick leave or other paid leave in the relevant month); and
- there is no payment for time that is not hours worked in the month other than payment for rest day/day-off and meal break, if any.

* Information provided by user

Hours worked	
Days worked per week*	6 days per week, with rest day on Sunday
No. of calendar days in the month*	30 days
First day of the month is a*	Wednesday
First Saturday of the month is a day-off*	N/A
No. of days worked in the month	26 days
Net hours worked on normal working day (meal break included if it is considered hours worked)*	8.00 hours
Net hours worked on Saturday (meal break included if it is considered hours worked)*	N/A
Normal no. of hours worked in the month (No. of days worked x net hours worked per day)	208.00 hours (26 days x 8.00 hours)

Overtime that is considered hours worked in the month*	0.00 hours
Other adjustment to the no. of hours worked in the month*	+0.00 hours
Total no. of hours worked in the month (Normal no. of hours worked in the month + overtime worked + other adjustment)	208.00 hours
Minimum wage for the month (Total no. of hours worked in the month x \$28)	\$5,824.00 (208.00 hours x \$28)
Wages Paid	
Amount of wages for the month (should include employee's contributions for Mandatory Provident Fund, if applicable)*	\$5,000.00
Rest day/day-off pay	
Rest days/day-offs with pay*	Yes
No. of paid rest days/day-offs in the month*	4 days
Rest days/day-offs paid at normal daily rate	Yes
Monthly wage rate for calculation of rest day/day-off pay*	\$5,000.00
Daily rate for paid rest days/day-offs (monthly wage rate ÷ (no. of working days + no. of paid rest days/day-offs))	\$166.67 (\$5,000.00 ÷ (26 days + 4 days))
Total amount of payment for rest days/day-offs in the month (no. of paid rest days/day-offs x daily rate)	\$666.68 (4 days x \$166.67)
Meal break pay	
Meal breaks with pay*	No
Meal breaks are considered hours worked*	N/A
No. of days with paid meal breaks in the month*	N/A
Daily rate for meal break*	N/A
Total amount of meal break pay in the month	N/A
Total payment for time that is not hours worked (Total amount of payment for rest days/day-offs + meal breaks)(if applicable)	\$666.68
Wages payable for the month after exclusion of payment for time that is not hours worked (Wages for the month - Payment for time that is not hours worked)	\$4,333.32 (\$5,000.00 - \$666.68)
Additional remuneration (Minimum wage - Wages payable for the month after exclusion of payment for time that is not hours worked)	\$1,490.68 (\$5,824.00 - \$4,333.32)
Total wages for the employee in the month (Wages for the month + additional remuneration)	\$6,490.68 (\$5,000.00 + \$1,490.68)

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