

For information on
16 May 2016

**Legislative Council Panel on Manpower
Subcommittee to Study Issues Relating to Standard Working Hours**

**Consultation on Working Hours Policy Directions of
the Standard Working Hours Committee**

Purpose

The Standard Working Hours Committee (“SWHC”) launched the Consultation on Working Hours Policy Directions on 25 April 2016 for a period of three months to collect views on working hours policy directions for its reference in preparing its report to the Government afterwards. This paper briefs this Subcommittee on the key contents of the Consultation Document on Working Hours Policy Directions (“Consultation Document”, at Enclosure).

Background

2. The Government established SWHC on 9 April 2013 to follow up on the Report of the Policy Study on Standard Working Hours released in November 2012. Chaired by Dr Leong Che-hung, SWHC comprises members drawn from the labour and business sectors, academia, the community and the Government¹.

3. The terms of reference of SWHC are:

- (i) to follow up on the Government’s policy study on standard working hours (“SWH”) and conduct further in-depth studies, as necessary, on the key issues identified therein;
- (ii) to promote understanding of SWH and related issues including, among others, employees’ overtime work conditions and arrangements; to engage the public in informed discussion on the relevant issues; and to gauge the views of stakeholding groups; and

¹ The membership of SWHC is set out at Appendix 1 of the Consultation Document at Enclosure.

- (iii) to report to the Chief Executive and advise on the working hours situation in Hong Kong, including whether a statutory SWH regime or any other alternatives should be considered.

4. SWHC has since its establishment been taking forward its work at full steam. It completed an extensive first-stage consultation and an in-depth working hours survey in 2014. With reference to the findings of these two exercises and through an evidence-based approach, SWHC is exploring working hours policy directions suitable for Hong Kong.

Contents of the Consultation Document

5. SWHC has indicated that, unlike the consultation held in 2014 which was on working hours issues in a general sense, this is a comprehensive, forward-looking, directional and extensive consultation with substantial content. The Consultation Document comprises eight chapters and three appendices. Chapter 1 of the document introduces the terms of reference of SWHC and its work undertaken so far. Chapter 2 elaborates on the major findings of the working hours survey (including a household survey on working hours situation (“Household Survey”) with 10 275 employed persons successfully enumerated) and the first-stage consultation (including an opinion survey on working hours regimes (“Opinion Survey”) with 1 507 opinion collection forms from members of trade associations and labour unions received) completed in 2014. The key points are as follows:

- (i) the findings of the Household Survey² revealed that the average and median weekly total working hours³ for all employees (excluding live-in domestic workers) (3.14 million) in Hong Kong were 43.5 and 44.0 respectively. Of all employees, 25.2% (0.79 million) had performed overtime work; 18.4% (0.58 million) had uncompensated overtime work. Employees with lower educational attainment (Secondary 3 or below) and employees engaged in lower-skilled occupations⁴ had longer median weekly total working hours (48.0 and 45.0 respectively);

² Weekly total working hours in the Household Survey refer to employees’ actual working hours during the seven days before enumeration.

³ Total working hours comprise hours of work specified in contracts, and compensated (with pay and/ or time-off in lieu) and uncompensated (without pay or time-off in lieu) overtime hours.

⁴ Lower-skilled occupations refer to elementary occupations, service and sales workers, craft and related workers, plant and machine operators and assemblers, and clerical support workers.

- (ii) although 88.6% (2.79 million) of employees had their weekly working hours specified in contracts/ agreements⁵ and 82.7% (2.60 million) had signed written employment contracts with their employers, 61.1% (1.92 million) did not have the method of overtime compensation specified in their contracts/ agreements;
- (iii) 74.3% (2.34 million) of employees considered their total working hours “just right”; 24.4% (0.77 million) considered them “too long”. 69.9% (0.54 million) of the latter group did not wish to have their working hours reduced if their income would also decrease. Among all employees, 41.8% (1.31 million) were willing to work more overtime if the overtime work would be reasonably compensated;
- (iv) the findings of the Household Survey⁶ revealed that 93.7% of employees agreed with the approach of “providing for

⁵ Contracts/ agreements include written contracts/ oral agreements.

⁶ Views on Working Hours Policy Directions – Overall Findings of the Household Survey and the Opinion Survey:

Household Survey			Opinion Survey		
Working Hours Policy Approaches Agreed	Employees (%)	Employers (%)	Approaches of Changing the Current Working Hours Regime Selected	Labour Union Members (%)	Trade Association Members (%)
By mutual agreements between employers and employees	92.2	84.0	No need to change the existing regime under which employers and employees are at liberty to agree on working hours arrangements	14	62
Setting voluntary guidelines having regard to requirements of a sector	89.7	87.4	Individual sectors setting their own voluntary guidelines	31	51
Providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts	93.7	81.9	Requiring employers and employees to specify hours of work, overtime arrangements and overtime compensation in employment contracts	55	38
Setting standard working hours	67.1	56.1	Legislating for standard working hours	49	11
Setting maximum working hours	75.8	42.6	Legislating for maximum working hours	34	8

stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts”; 81.9% of employers also agreed with this approach. The percentages of employees and employers agreeing with “setting standard working hours” were 67.1% and 56.1% respectively; while the corresponding figures for “setting maximum working hours” were 75.8% and 42.6%. The Opinion Survey⁶ also revealed that 55% of labour union members preferred “requiring employers and employees to specify hours of work, overtime arrangements and overtime compensation in employment contracts”; and 38% of trade association members also supported this approach;

- (v) according to the views collected during the first-stage consultation activities, labour organisations generally suggested a weekly SWH at 44 hours, overtime compensation at 1.5 times of the basic pay rate; while employers’ associations and employers in general objected to the introduction of uniform working hours legislation in Hong Kong and considered that employment contracts with clear stipulation would be sufficient for the purpose of achieving working hours arrangements as mutually agreed by employees and employers. Some employers tended to accept a working hours policy targeting at helping grassroots employees with lower income, less bargaining power and who were required to work overtime without compensation; and
- (vi) employees and employers both recognised that a working hours policy had to take full account of the operational situations and practical needs of different sectors or occupations. A uniform (“across-the-board”) working hours regulation for all sectors could result in serious impacts on individual sectors and also on the community and economy as a whole.

6. Chapter 3 analyses a range of factors relating to the working hours policy. Having regard to the fact that the working hours policy may involve a series of complex issues and have wide and significant implications on employees and employers in different sectors, the overall economy, labour market, business environment and long-term competitiveness etc., SWHC has discussed issues relevant to the working hours policy from four perspectives, including the community, employees, enterprises and overall economy and had made the following major observations:

- (i) employees and employers generally recognised the importance of work-life balance as well as occupational safety and health;
- (ii) shorter working hours could help employees achieve better work-life balance and reduce potential health problems;
- (iii) the productivity and work performance of employees might be enhanced by an appropriate working hours policy;
- (iv) preferences of both employees and employers should be taken into account in the formulation of a working hours policy, with a view to maintaining good labour relations and social harmony;
- (v) working hours policy might help increase employees' income for some; on the other hand, it might lead to pay cuts for others owing to reduction in working hours;
- (vi) working hours policy might incur additional labour costs, resulting in profit margin squeeze for enterprises, thereby affecting their capability in sustainable operation; and
- (vii) further increases in labour costs might push up inflation and hamper the long-term competitiveness of Hong Kong

7. Chapter 4 outlines the following principles and suggestions deduced by SWHC in exploring working hours policy directions, with reference to the findings of the working hours survey and first-stage consultation:

- (i) a legislative approach to implement a policy to regulate working hours of employees;
- (ii) owing to the varied circumstances of different trades and occupations, a working hours policy should provide the necessary flexibility, and any “across-the-board” legislative approach would be inappropriate;
- (iii) an in-principle agreement to explore a legislative approach to mandate written employment contracts specifying working hours arrangements of employees in general (the “big frame”); and
- (iv) to explore, on the premise of the “big frame”, whether there is a need for other suitable measures to further protect grassroots employees with lower income, lower skills and less bargaining power (the “small frame”).

“Big Frame”

8. Chapter 5 introduces the concept and features of the “big frame” being explored by SWHC. On the premise of the Employment Ordinance (EO), the “big frame” proposes a legislative approach to mandatorily require employers and employees to enter into written employment contracts⁷, which shall include the specified working hours terms, such as overtime compensation arrangement. Considering the operational situations of different sectors and occupations, employers and employees may work out the agreed contents of these terms.

9. SWHC considers that the “big frame” under exploration would provide a useful framework for a working hours regime and its features include:

- (i) specification of such terms as working hours, overtime work arrangements and overtime compensation methods in written employment contracts helps employers and employees clarify working hours arrangements, protects their contractual rights and benefits, and enhances their awareness of reviewing and agreeing on these arrangements;
- (ii) contemplating for the first time the introduction of statutory definitions of “agreed working hours” and “overtime work”, thereby providing a useful framework for a working hours regime;
- (iii) providing a more solid legal basis for handling labour disputes and claims in relation to EO and employment contracts;
- (iv) contemplating the specification of legal liability, underpinned by enforcement actions, to strengthen employment protection and the legal effect of the “big frame”; and
- (v) promotion of the “sample employment contract” and formulation of relevant supporting measures (e.g. educational promotion, provision of reference information, etc.) to enhance understanding of employers and employees and their compliance with the relevant regulations.

10. With reference to some existing sample employment contracts and standard employment contracts, SWHC has preliminarily identified seven

⁷ In contrast to current establishment of employment contracts through oral agreements.

specified working hours terms (agreed working hours, overtime situation, overtime compensation arrangement, agreed wages, meal breaks and rest periods, rest days and records of hours worked) and three relevant issues (coverage, flexibility arrangements, as well as consequences and liability of non-compliance with the “big frame”), and devised a draft sample employment contract (Appendix 2 of the Enclosure) to facilitate public understanding of the relevant arrangements and expression of views.

“Small Frame”

11. Chapter 6 introduces that, on the premise of the “big frame”, SWHC is exploring in parallel whether there is a need for other suitable measures (e.g. legislating for a working hours standard and an overtime pay rate, industry-based discussion, etc.) to further protect grassroots employees with lower income, lower skills and less bargaining power (i.e. the “small frame”). This chapter also sets out the ideas and considerations of the “small frame”, as well as the data analyses and results of impact assessments of 28 parameter combinations comprising different total monthly wages of employees, weekly working hours and overtime pay rates⁸ conducted by SWHC. The relevant analyses are only for SWHC’s reference. SWHC does not have any stance on these parameter combinations, nor is SWHC obliged to make recommendation on any of these combinations. The key points therein are excerpted in paragraphs 12 to 16 below.

Potential Impacts of “Small Frame” on the Involved Employees

12. The findings of the Household Survey revealed that, in 2014, the number of employees (excluding government employees and live-in domestic workers) with total monthly wages not exceeding \$10,000, \$12,000, \$15,000 or \$25,000⁹, and weekly working hours over 44, 48 or 52 hours (i.e. the involved employees) ranged from 140 000 to 1 120 000, or 4.7% to 37.7% of all employees in Hong Kong (i.e. 2.97 million).

⁸ Upholding an evidence-based approach for discussion, SWHC has conducted data analyses and assessments of the impacts of the following 28 parameter combinations on three aspects viz. employees, enterprises and the overall economy:

- (a) the first 27 parameter combinations:
 - (i) employees with total monthly wages: not exceeding \$10,000, \$12,000, \$15,000;
 - (ii) weekly working hours: over 44, 48, 52 hours;
 - (iii) overtime pay rates (i.e. the rates of original hourly pay to hourly overtime pay): 1:1.0, 1:1.3, 1:1.5; and
- (b) an additional 28th parameter combination agreed by SWHC for analysis in response to the proposal raised by employee members of SWHC: Employees with total monthly wages not exceeding \$25,000, weekly working hours exceeding 44 hours and the overtime pay rate of 1:1.5.

⁹ Employees with total monthly wages not exceeding \$10,000, \$12,000, \$15,000 or \$25,000 accounted for 19.0%, 33.0%, 47.5% and 72.4% of all employees in Hong Kong (i.e. 2.97 million) respectively.

13. If the total working hours of all the involved employees remain unchanged, and assuming that those working hours above the working hours standards would be compensated at overtime pay rates of 1:1.0, 1:1.3 and 1:1.5 respectively, the average increases in wages of the involved employees would range from 0.7% to 10.1%. If the working hours of the involved employees are reduced to the working hours standards, i.e. 44, 48 or 52 hours per week, and their wage rates remain unchanged, their average decreases in wages would range from 10.2% to 15.8%.

Potential Impacts of “Small Frame” on Enterprises

14. Before adopting mitigation measures, enterprises would face an immediate increase in the annual wage bill, ranging from \$103 million to \$21.63 billion, equivalent to 0.02% to 3.84% of the total annual wage bill. If enterprises would offset the increases in payroll expenses¹⁰ in full by profit, the number of enterprises turning from profits to losses would range from 2 200 to 10 000, in which 13 800 to 271 800 employees were engaged. If enterprises would reduce the hours of work of involved employees to the working hours standards but separately hire additional hands to maintain operation, the number of full-time equivalent jobs entailed would range from 17 000 to 304 000, equivalent to around 20% to 363% of the average number of vacancies in 2015 (i.e. around 83 800).

Potential Impacts of “Small Frame” on the Overall Economy

15. Past experience suggests that the trends of labour costs and inflation are closely related. If the wage bill increases significantly, it may induce a wage-inflation spiral. Depending on the actual mitigation measures adopted by enterprises, the rise in labour costs entailed by the working hours policy might affect inflation, as well as the demand and supply of the labour market. On the one hand, enterprises would pass on part of the increases in wage bill to consumers, thereby pushing up inflation and affecting the general public. Crude estimations from an econometric model show that, under the scenario of a 2% real economic growth, the increases in wage bill under different parameter combinations would push up the Composite Consumer Price Index, to the extent of less than 0.05 percentage point up to around 4 percentage points.

16. On the other hand, in face of the increases in wage bill, enterprises (including small and medium-sized enterprises) would also review their manpower/ working hours arrangements with a view to saving costs. It

¹⁰ Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions.

may in turn pose unemployment risks to certain employees. Crude estimations from the econometric model show that, under the scenario of a 2% real economic growth, manpower reorganisation undertaken by enterprises as a result of the increases in wage bill under different parameter combinations would lead to job losses, ranging from less than 500 to 34 000.

17. Chapter 7 sets out a number of consultation issues. In addition to the concept, content and design of the “big frame” and “small frame”, SWHC is consulting the general public on the following four working hours policy directions:

- (i) only implementing the “big frame”;
- (ii) only implementing the “small frame”;
- (iii) on the premise of implementing the “big frame”, to implement the “small frame” as well; and
- (iv) not to implement the “big frame” nor “small frame” but recommend implementing other policies/ measures pertaining to working hours (e.g. formulating voluntary guidelines according to the needs of individual sectors).

18. Chapter 8 provides the channels for expressing views. The three appendices are respectively on the Membership of SWHC, Draft Sample Employment Contract and Statistical Appendices of the “Small Frame”.

Consultation Activities

19. During the consultation period, SWHC will organise different consultation activities, including meetings with major employers’ associations and major labour organisations; industry-based consultation forums including those in the relatively long-working-hours sectors; and district-based consultation forums to listen to the views of the wider community on working hours policy directions. The public can also send in their written submissions to SWHC by 24 July 2016.

Term of SWHC

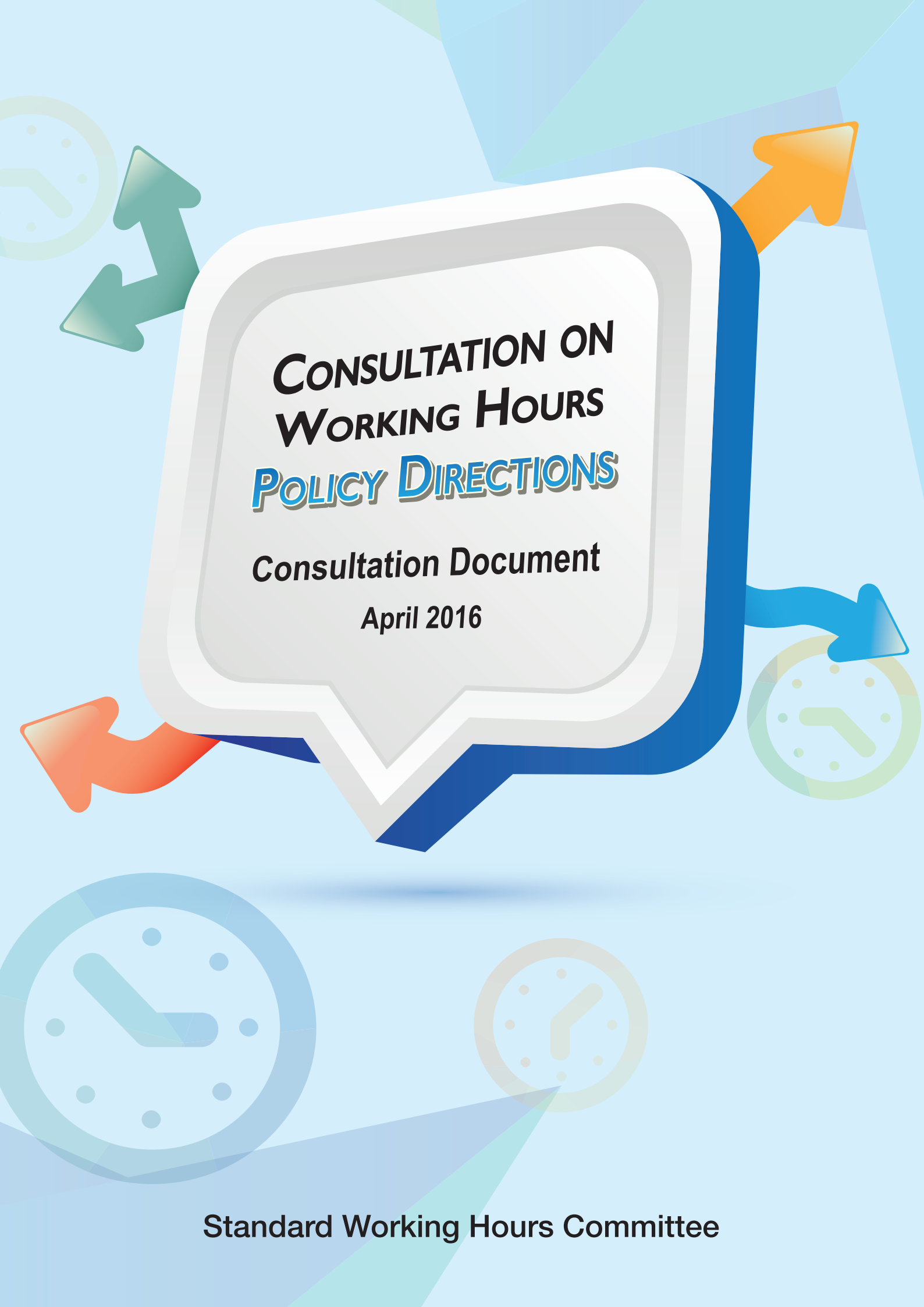
20. The term of SWHC was originally scheduled to expire on 8 April 2016. As SWHC will need more time to complete its remaining work, including the second-stage consultation in progress and preparation of its report afterwards, the Government has extended the term of SWHC to 30

November 2016 and re-appointed its current Chairperson and all members to SWHC. The terms of reference of SWHC remain unchanged. The Government will continue to fully support the work of and act in concert with SWHC.

For Members' Information

21. Members are invited to note the content of this paper.

Labour and Welfare Bureau
Labour Department
May 2016



**CONSULTATION ON
WORKING HOURS
POLICY DIRECTIONS**
Consultation Document
April 2016

Standard Working Hours Committee

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Chairperson's Foreword

Acknowledging concerns of the community about the subject of working hours, the Chief Executive in April 2013 set up the Standard Working Hours Committee (SWHC) to follow up on the “Report of the Policy Study on Standard Working Hours” released by the Government in November 2012. SWHC is also tasked to promote public understanding of standard working hours (SWH) and related issues, and advise the Government on the current working hours situation in Hong Kong including whether regulation of working hours is necessary, and if so, whether a statutory SWH regime or any other alternatives should be considered.

Working hours policy is extremely complex and highly controversial. It carries widespread and significant implications for the overall labour market, manpower demand, employment relations, work culture, business environment, economic development and business competitiveness. Members of SWHC comprise representatives of labour and business sectors, academia, the community and the Government. With no pre-conceived stance and believing in forging common grounds and allowing differences, SWHC aims to offer the best advice to the Government on the formulation of appropriate working hours policy directions for Hong Kong by using an evidence-based approach.

It is on this background, in 2014, SWHC conducted an extensive public consultation and an in-depth working hours survey, and examined a range of economic and social factors relating to the working hours policy. Through these we collected voluminous useful data and reference information, as well as views of the community on working hours arrangements and working hours issues. **With reference to the findings of the above work, SWHC deduced the following principles and suggestions:**



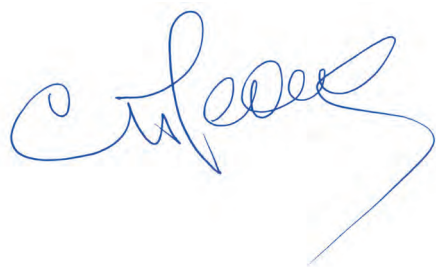
- (i) a legislative approach to implement a policy to regulate working hours of employees;**
- (ii) owing to the varied circumstances of different trades and occupations, a working hours policy should provide the necessary flexibility, and any “across-the-board” legislative approach would be inappropriate;**
- (iii) an in-principle agreement to explore a legislative approach to mandate written employment contracts specifying working hours arrangements of employees in general (the “big frame”); and**
- (iv) to explore, on the premise of the “big frame”, whether there is a need for other suitable measures to further protect grassroots employees with lower income, lower skills and less bargaining power (the “small frame”).**

Currently, the Employment Ordinance does not oblige employers and employees to enter into written employment contracts, nor to specify employees’ working hours and arrangements for overtime compensation. SWHC tends to propose a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms, such as overtime compensation arrangement, so as to afford better legal protection to employees. SWHC also conducted data analyses and impact assessments of 28 parameter combinations comprising employees’ total monthly wages, weekly working hours and overtime pay rates. These analyses facilitate the public to consider whether there is a need to set a working hours standard and an overtime pay rate for employees with lower income and less bargaining power.

SWHC is heading towards its final stage of work. Unlike the working hours consultation of a general nature held in 2014, the second-stage consultation is comprehensive and directional aiming to collect views of the public and stakeholding organisations on the preliminary discussion outcomes of SWHC and the working hours policy directions under exploration. In addition to the relevant issues, SWHC is contemplating the following four working hours policy directions:

- (i) only implementing the “big frame”;**
- (ii) only implementing the “small frame”;**
- (iii) on the premise of implementing the “big frame”, to implement the “small frame” as well; and**
- (iv) not to implement the “big frame” nor “small frame” but recommend implementing other policies/ measures pertaining to working hours (e.g. formulating voluntary guidelines according to the needs of individual sectors).**

I earnestly hope that during the second-stage consultation period, you would actively express your views on how to take forward the working hours policy directions of Hong Kong for SWHC’s reference in preparing its report and facilitating the Government to map out the way forward.



Dr Hon Leong Che-hung, GBM, GBS, JP
Chairperson of the Standard Working Hours Committee



Chapter 1

Standard Working Hours Committee

Setting up and Composition of the Standard Working Hours Committee

1.1 Acknowledging concerns of the community about the subject of working hours, the Chief Executive in April 2013 set up the Standard Working Hours Committee (SWHC) to follow up on the “Report of the Policy Study on Standard Working Hours” released in November 2012¹.

Diagram 1.1: Composition of SWHC

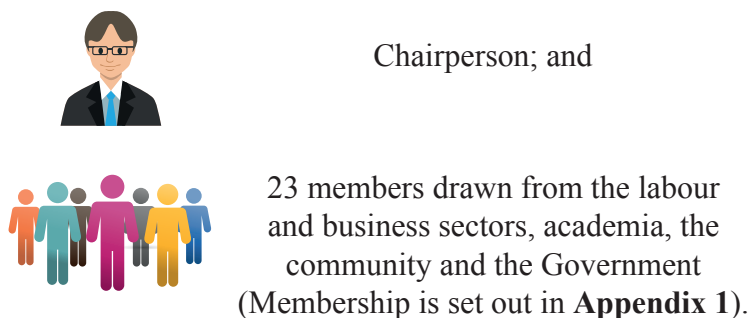


Diagram 1.2: Report of the Policy Study on Standard Working Hours



Terms of Reference of SWHC

1.2 The terms of reference of SWHC are:

- (a) to follow up on the Government’s policy study on standard working hours (SWH)² and conduct further in-depth studies, as necessary, on the key issues identified therein;
- (b) to promote understanding of SWH and related issues including, among others, employees’ overtime work conditions and arrangements; to engage the public in informed discussion on the relevant issues; and to gauge the views of stakeholding groups; and
- (c) to report to the Chief Executive and advise on the working hours situation in Hong Kong, including whether a statutory SWH regime or any other alternatives should be considered.

¹ The “Report of the Policy Study on Standard Working Hours” has been uploaded to the SWHC website (www.swhc.org.hk/en/resources/index.html).

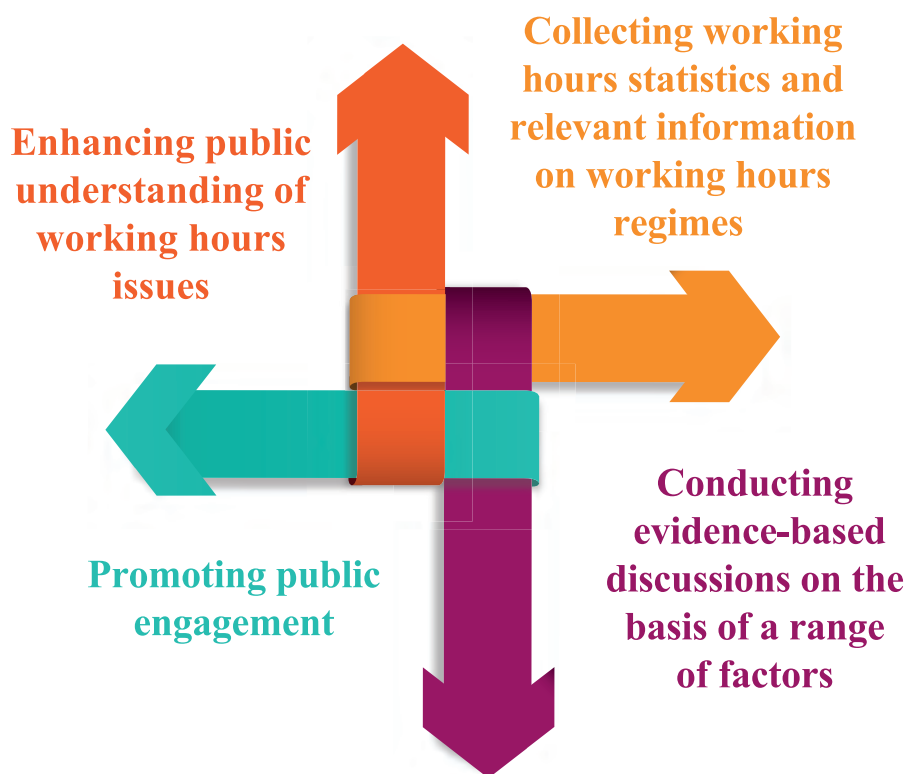
² “SWH” means an employee is entitled to overtime compensation for hours worked beyond a specified working hours standard within a period, while the total working hours are not capped. “Maximum working hours” refers to the specified upper limit that an employee’s total working hours (including normal working hours and overtime hours) within a period cannot exceed.

1.3 SWHC is a consultative body with no pre-conceived stance on working hours issues. Adopting an evidence-based approach for discussion, SWHC strives to offer the best advice to the Government on the formulation of appropriate working hours policy directions for Hong Kong.

Work of SWHC

1.4 SWHC has taken forward its work in the following four strategic areas, with a view to gathering public views and jointly exploring working hours policy directions suitable for Hong Kong.

Diagram 1.3: Four Strategic Areas Adopted by SWHC



- (a) **Enhancing Public Understanding of Working Hours Issues:** SWHC has launched various public education and promotional activities, including the SWHC website, a TV promotional programme, exhibitions on working hours issues and publication of a comic book on “Touring around the World of Working Hours”, to enhance public understanding of working hours issues (for example, differences between SWH and maximum working hours (MWH), different policy objectives of working hours regimes as well as possible multifarious implications of working hours regulation).

Diagram 1.4: Promotional Activities of SWHC



SWHC website

TV promotional programme



Exhibition on working hours issues



Comic book on “Touring around the World of Working Hours”

- (b) **Collecting Working Hours Statistics and Information:** SWHC conducted the first ever territory-wide comprehensive working hours survey between June and September 2014. Details are set out in Chapter 2.
- (c) **Promoting Public Engagement:** SWHC conducted an extensive first-stage consultation between January and July 2014. Details are set out in Chapter 2.
- (d) **A Range of Factors:** SWHC identified a range of economic and social factors for analysing the potential implications of the working hours policy for employees, employers, the overall economy, labour market, business environment, and long-term competitiveness, etc. Details are set out in Chapter 3.

1.5 SWHC is now exploring the working hours policy directions suitable for Hong Kong. The public is invited to express views on the working hours policy directions under exploration for SWHC’s reference in preparing its report to the Government. The working hours policy directions being explored are set out in Chapters 4 to 6.

Chapter 2

Major Findings of the Working Hours Survey and First-stage Consultation

Working Hours Survey and First-stage Consultation

- 2.1 Upholding an evidence-based approach for discussion, SWHC conducted the first ever territory-wide “2014 Household Survey on Working Hours Situation” (Household Survey) between June and August 2014 (with 10 275 employed persons successfully enumerated), and a self-administered survey on professions/ occupations³ identified by SWHC (selected professions/ occupations) between mid-July and September 2014 (with 2 277 questionnaires received), so as to collect comprehensive working hours data and opinions on working hours arrangements/ working hours policy. The consultancy report has been uploaded to the SWHC website (see the “Standard Working Hours Committee Report of the Study on the Working Hours Situation in Hong Kong” (Report of the Working Hours Survey) by the MOV Data Collection Center Limited (www.swhc.org.hk/en/resources/index.html)).
- 2.2 SWHC also conducted an extensive first-stage consultation between January and July 2014. During which, SWHC organised and participated in 40 consultation activities and received some 4 800 written submissions. Apart from consultation activities, SWHC through the “2014 Opinion Survey on Working Hours Regimes” (Opinion Survey) received 1 507 opinion collection forms from members of trade associations and labour unions, so as to collect public views on working hours issues. The consultancy report has been uploaded to the SWHC website (see the “Standard Working Hours Committee Report of the Public Engagement and Consultation on Working Hours” (Report of the First-stage Consultation) by the SEE Network Limited (www.swhc.org.hk/en/resources/index.html)).

³ Ten selected professions/ occupations include accountants, solicitors, engineers, doctors, employees of the educational profession, employees of the banking sector, information technology employees, journalists, estate agents, and tourist guides/ outbound tour escorts (listed in no particular order).

Diagram 2.1: The First-stage Consultation Activities



2.3 The salient points of the two consultancy reports are provided in paragraphs 2.4 to 2.20.

**Diagram 2.2:
Report of the Working Hours Survey and
Report of the First-stage Consultation**



Working Hours Situation of Hong Kong Employees in 2014

2.4 Based on the findings of the Household Survey, it is estimated that:

- (a) the average and median total working hours during the seven days before enumeration⁴ for all employees (excluding live-in domestic workers) (3 142 500) in Hong Kong were 43.5 and 44.0 respectively. Working hours of employees of different sectors varied significantly with median weekly working hours ranging from 40.0 to 54.0. Employees with lower educational attainment (Secondary 3 or below) and employees engaged in lower-skilled occupations⁵ had longer median working hours of 48.0 and 45.0 respectively.

⁴ Total working hours refer to employees' actual working hours during the seven days before enumeration, comprising hours of work specified in contracts, and compensated (with pay and/ or time-off in lieu) and uncompensated (without pay or time-off in lieu) overtime hours.

⁵ Lower-skilled occupations refer to elementary occupations, service and sales workers, craft and related workers, plant and machine operators and assemblers, and clerical support workers.

- (b) of all employees, 25.2% (790 700) had performed overtime work during the seven days before enumeration. 7.3% (228 300) had overtime work with pay and/ or time-off in lieu (i.e. compensated), and the median compensated overtime hours concerned was 5.0; while 18.4% (578 300) had engaged in overtime work without pay or time-off in lieu (i.e. uncompensated)⁶, and the median uncompensated overtime hours concerned was also 5.0.

Contractual/ Agreed Terms Relating to Working Hours and Overtime Compensation

2.5 The findings of the Household Survey revealed that, of all employees:

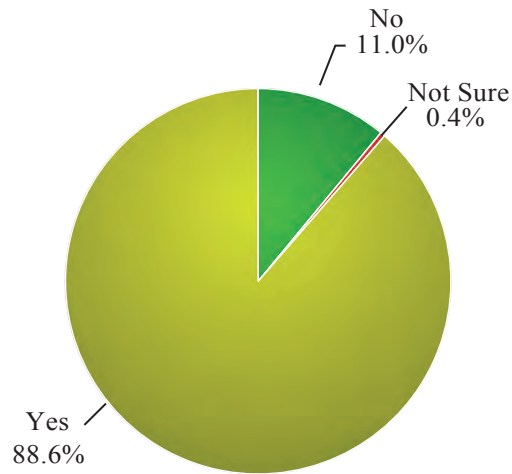
- (a) 88.6% (2 785 100) had their weekly working hours specified in contracts/ agreements⁷ (Diagram 2.3) and 82.7% (2 598 700) had signed written employment contracts with their employers (Diagram 2.4). Among the employees engaged in lower-skilled occupations, 76.9% had signed written employment contracts with their employers, which was lower than the overall percentage of all employees (82.7%) (see paragraph 3.5 of the Report of the Working Hours Survey for details).



⁶ Since employees with compensated overtime work and those with uncompensated overtime work are not mutually exclusive, the sum of the numbers and percentages of these two groups of employees are slightly higher than the corresponding figures of those with overtime work.

⁷ Contracts/ agreements include written contracts/ oral agreements.

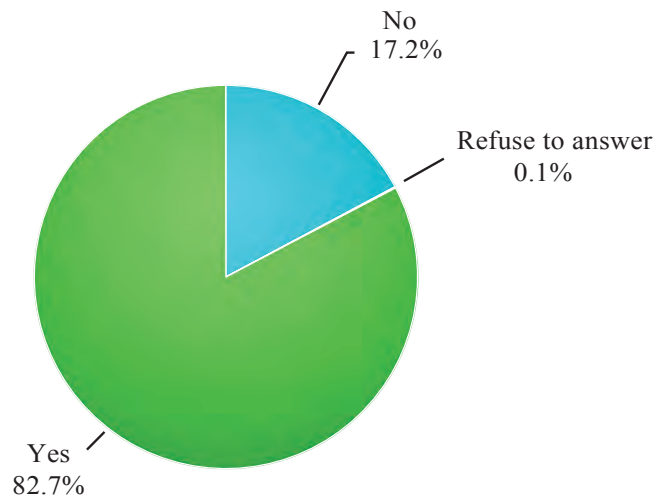
Diagram 2.3: Whether Contracts/ Agreements Specified the Weekly Working Hours



Base: Employees aged 15 and above (3 142 500)

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Diagram 2.4: Whether Written Employment Contracts Had Been Signed with the Employers

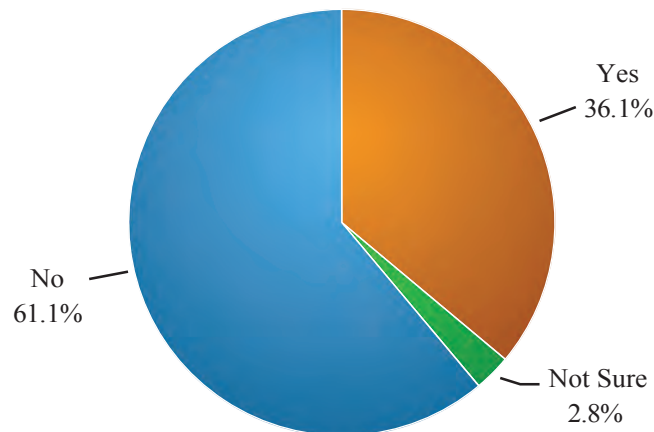


Base: Employees aged 15 and above (3 142 500)

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

(b) 61.1% (1 919 800) did not have the method of overtime compensation specified in their contracts/ agreements, while 36.1% (1 135 900) had entered into contracts/ agreements with the method of overtime compensation specified therein (Diagram 2.5).

Diagram 2.5: Whether Contracts/ Agreements Specified the Method of Overtime Compensation



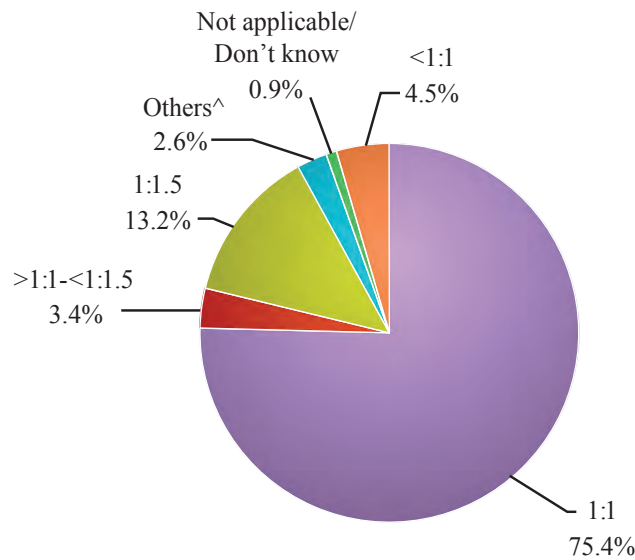
Base: Employees aged 15 and above (3 142 500)

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

(c) among employees with contracts/ agreements specifying overtime pay as overtime compensation (775 400), the commonest overtime pay rate was 1:1 (75.4%) (Diagram 2.6). For employees with contracts/ agreements specifying time-off in lieu as overtime compensation (554 300), the rate of 1:1 (95.4%) was also the commonest⁸ (Diagram 2.7).

⁸ Since the contracts/ agreements of some employees had specified both overtime pay and time-off in lieu as overtime compensation, the above two groups of employees are not mutually exclusive and hence their sum is larger than the number of employees with the method of overtime compensation specified in contracts/ agreements.

Diagram 2.6: Overtime Pay Rate* Specified in Contracts/ Agreements



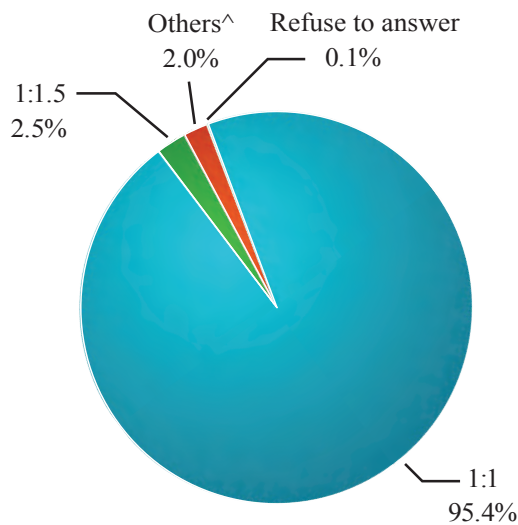
Base: Employees aged 15 and above with contracts/ agreements specifying overtime pay as overtime compensation (775 400)

* Relative to the basic wage rate

^ Others include >1:1.5, and information provided insufficient for calculating the overtime pay rate

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Diagram 2.7: Rate of Time-off in Lieu Specified in Contracts/ Agreements



Base: Employees aged 15 and above with contracts/ agreements specifying time-off in lieu as overtime compensation (554 300)

^ Others include <1:1, >1:1-<1:1.5 and 1:2

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

The above findings show that although more employees had signed written employment contracts with their employers (82.7%), and more employees had their weekly working hours specified in contracts/ agreements (88.6%), some employees still did not have written employment contracts (17.2%) or their weekly working hours specified in contracts/ agreements (11.0%), and relatively more employees (61.1%) did not have the method of overtime compensation specified in contracts/ agreements.

Objectives of Working Hours Policy

2.6 According to the findings of the Household Survey (Diagram 2.8):

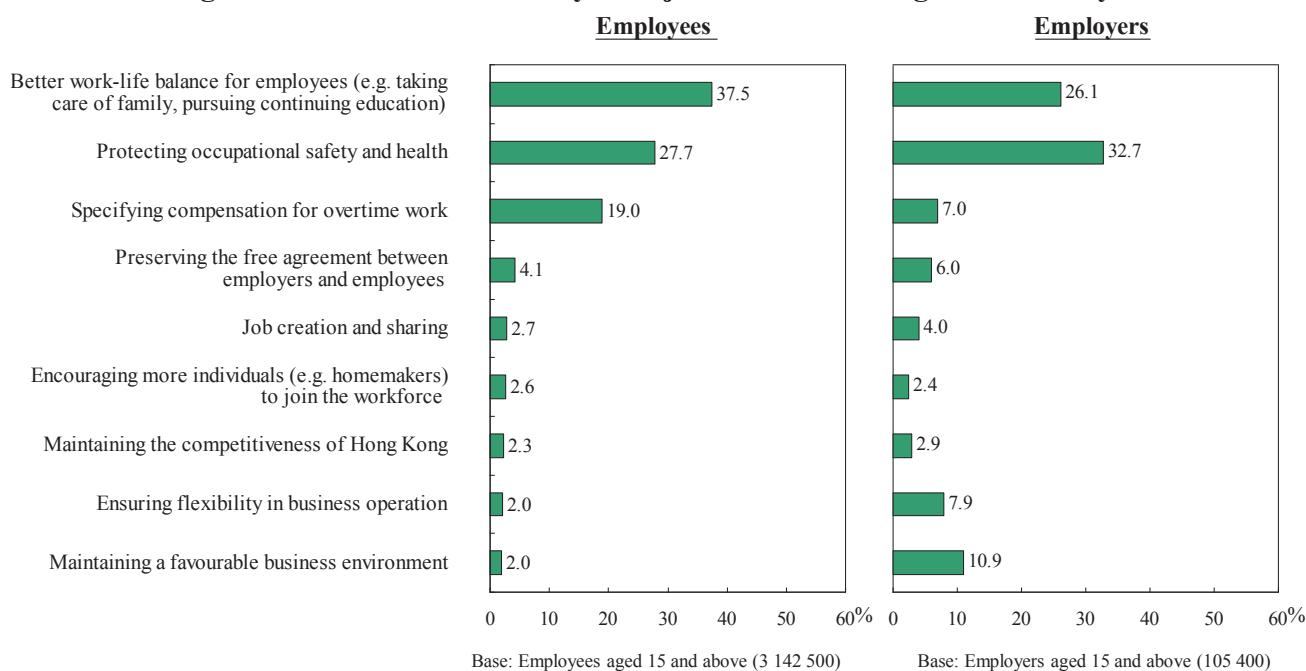
(a) the top three working hours policy objectives recognised by employees were:

- ⊗ “better work-life balance for employees” (37.5%);
- ⊗ “protecting occupational safety and health” (27.7%); and
- ⊗ “specifying compensation for overtime work” (19.0%).

(b) the top three working hours policy objectives recognised by employers were:

- ⊗ “protecting occupational safety and health” (32.7%);
- ⊗ “better work-life balance for employees” (26.1%); and
- ⊗ “maintaining a favourable business environment” (10.9%).

Diagram 2.8: Household Survey – Objectives of Working Hours Policy



Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

2.7 The findings of the Opinion Survey revealed that (Diagram 2.9):

(a) the top three working hours policy objectives chosen by labour union members were:

- ☉ “enabling employees to attain a better work-life balance” (30%);
- ☉ “protecting occupational safety and health” (23%); and
- ☉ “specifying compensation for overtime work” (16%).

(b) the top three working hours policy objectives chosen by trade association members were:

- ☉ “enabling employees to attain a better work-life balance” (17%);
- ☉ “protecting occupational safety and health” (17%); and
- ☉ “maintaining Hong Kong’s competitiveness” (14%).

Diagram 2.9: Opinion Survey – Objectives of Working Hours Policy

Options	Labour Union Members	Trade Association Members
Protecting occupational safety and health	23%	17%
Specifying compensation for overtime work	16%	4%
Job creation and sharing	1%	5%
Enabling employees to attain a better work-life balance	30%	17%
Facilitating employees to take care of family	5%	1%
Facilitating employees to pursue continuing education	1%	0%
Encouraging more individuals (such as homemakers) to join the workforce	0%	0%
Ensuring flexibility in business operations	0%	12%
Maintaining a good business environment	1%	7%
Maintaining Hong Kong’s competitiveness	1%	14%
Maintaining the freedom of agreement between employers and employees	3%	10%
Others	0%	0%
No reply	19%	12%

Source: 2014 Opinion Survey on Working Hours Regimes, Standard Working Hours Committee.

2.8 The views collected from the consultation activities revealed that both employees and employers also recognised “protecting occupational safety and health” and “achieving work-life balance” as the major working hours policy objectives. Employees also hoped that their overtime work would entitle them to additional compensation. Some employers opined that employees expecting reduction in working hours on the one hand but wishing to have increases in overtime pay on the other would lead to inconsistent results; and the pay, fringe benefits and year-end bonus, etc., agreed by employers and employees already reflected the spirit of more pay for more work.

Coverage of a Working Hours Regime

2.9 According to the Opinion Survey, both members of labour unions and trade associations opined that in formulating a working hours policy, the “modes of operation of different sectors” and “work arrangement flexibility and Hong Kong’s competitiveness” were the two major factors that needed to be considered. Should an SWH regime with exemptions be implemented, the exemption criteria (multiple options allowed) chosen by members of labour unions and trade associations were both in the order of:

- ☺ “industry/ sector” (49% for labour union members and 71% for trade association members);
- ☺ “occupational/ job responsibility” (42% for labour union members and 62% for trade association members); and
- ☺ “salary level” (30% for labour union members and 40% for trade association members).

Besides, 19% of members of labour unions and 5% of members of trade associations opined that no exemption should be provided (Diagram 2.10).

Diagram 2.10: Views on Exemption Criteria

Options	Labour Union Members	Trade Association Members
Industry/ sector	49%	71%
Occupation/ job responsibility	42%	62%
Salary level	30%	40%
Size or sales volume of an enterprise	7%	18%
Other exemption criteria	2%	3%
No exemption should be provided	19%	5%
No comment	14%	9%

Source: 2014 Opinion Survey on Working Hours Regimes, Standard Working Hours Committee.

2.10 The major views collected from the consultation activities reflected that:

- (a) the employees expressed that working hours legislation not applying to all sectors and occupations would likely result in loopholes, weakening the protection for employees. Nevertheless, they agreed that implementation of a working hours regime should take into account the operational circumstances of various sectors; and
- (b) the employers objected to implementation of a uniform working hours standard and considered that different working hours arrangements were already in place in response to the work nature and requirements of different sectors or occupations. For example, the deliverables of some posts could readily be measured by time and overtime work could clearly be identified (e.g. manual work). However, there were also posts involving working hours which could not be readily calculated (e.g. management, creative or customer-oriented) and their remuneration included revenue- or performance-based elements such as commission. Some employers worried that working hours regulation would aggravate the prevailing severe manpower shortage in the labour market, weaken enterprises' flexibility in manpower deployment and their ability to adapt to economic downturn. While generally of the view that it would be difficult to apply a one-size-fits-all model of working hours regulation, **some employers tended to accept a working**

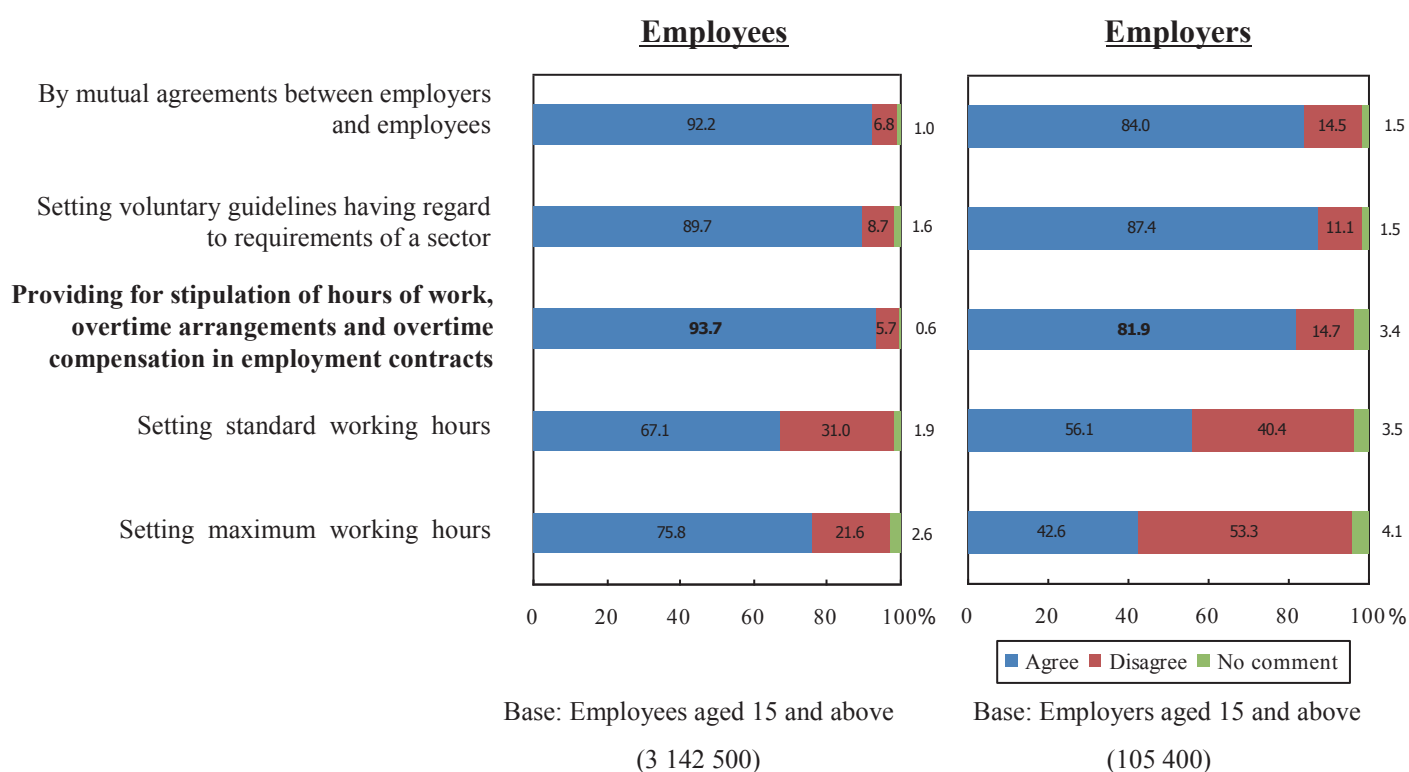
working hours policy targeting at helping grassroots employees with lower income, less bargaining power and who were required to work overtime without compensation.

Views on Working Hours Policy Directions

Household Survey

2.11 In the Household Survey, employees and employers interviewed were invited to answer “agree”, “disagree” or “no comment” to each working hours policy approach listed in the survey question. The survey findings revealed that 93.7% of employees agreed with the approach of “providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts”, and 81.9% of employers also agreed with this approach. The percentages of employees and employers agreeing with “setting standard working hours” were 67.1% and 56.1% respectively; and the corresponding figures for “setting maximum working hours” were 75.8% and 42.6% (Diagram 2.11).

Diagram 2.11: Household Survey - Views on Working Hours Policy Directions



Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

2.12 Of all employees, 74.3% (2 335 100) considered their total working hours during the seven days before enumeration “just right”; 24.4% (767 200) considered them “too long”. 69.9% (535 900) of the latter group did not wish to have their working hours reduced if their income would also decrease. Among all employees, 41.8% (1 313 600) were willing to work more overtime if the overtime work would be reasonably compensated.

Survey on Selected Professions/ Occupations

2.13 The views of employees of selected professions/ occupations on the working hours policy directions were generally consistent with those of overall employees in the Household Survey. The survey findings revealed that, on the whole, higher percentages of employees of the ten selected professions/ occupations agreed with the approaches of “providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts” (58.4% to 86.6%); “by mutual agreements between employers and employees” (60.8% to 77.9%), and “setting voluntary guidelines having regard to requirements of a sector” (52.4% to 70.9%). In comparison, lower percentages of employees agreed with the approaches of “setting maximum working hours” (44.8% to 75.7%) and “setting standard working hours” (44.2% to 67.9%).

Opinion Survey

2.14 The respondent members of labour unions and trade associations were invited to choose whether and, if so, how the current working hours regime should be changed (multiple options allowed). The survey findings revealed that 55% of labour union members preferred “requiring employers and employees to specify hours of work, overtime arrangements and overtime compensation in employment contracts”; and 38% of trade association members also supported this approach (Diagram 2.12).

Diagram 2.12: Opinion Survey - Views on Working Hours Policy Directions

Options	Labour Union Members	Trade Association Members
No need to change the existing regime under which employers and employees are at liberty to agree on working hours arrangements	14%	62%
Individual sectors setting their own voluntary guidelines	31%	51%
Requiring employers and employees to specify hours of work, overtime arrangements and overtime compensation in employment contracts	55%	38%
Legislating for standard working hours	49%	11%
Legislating for maximum working hours	34%	8%
No comment	11%	9%

Source: 2014 Opinion Survey on Working Hours Regimes, Standard Working Hours Committee.

2.15 In the Opinion Survey, compared with SWH, the respondent members of labour unions and trade associations expressed lower degree of support for and stronger opposition to MWH:

- (a) 75% of labour union members and 48% of trade association members opined that SWH was suitable for Hong Kong, but 14% of labour union members and 42% of trade association members opined that SWH was not suitable; and
- (b) 46% of labour union members and 22% of trade association members opined that MWH was suitable for Hong Kong, but 37% of labour union members and 67% of trade association members opined that MWH was not suitable.

Consultation Activities

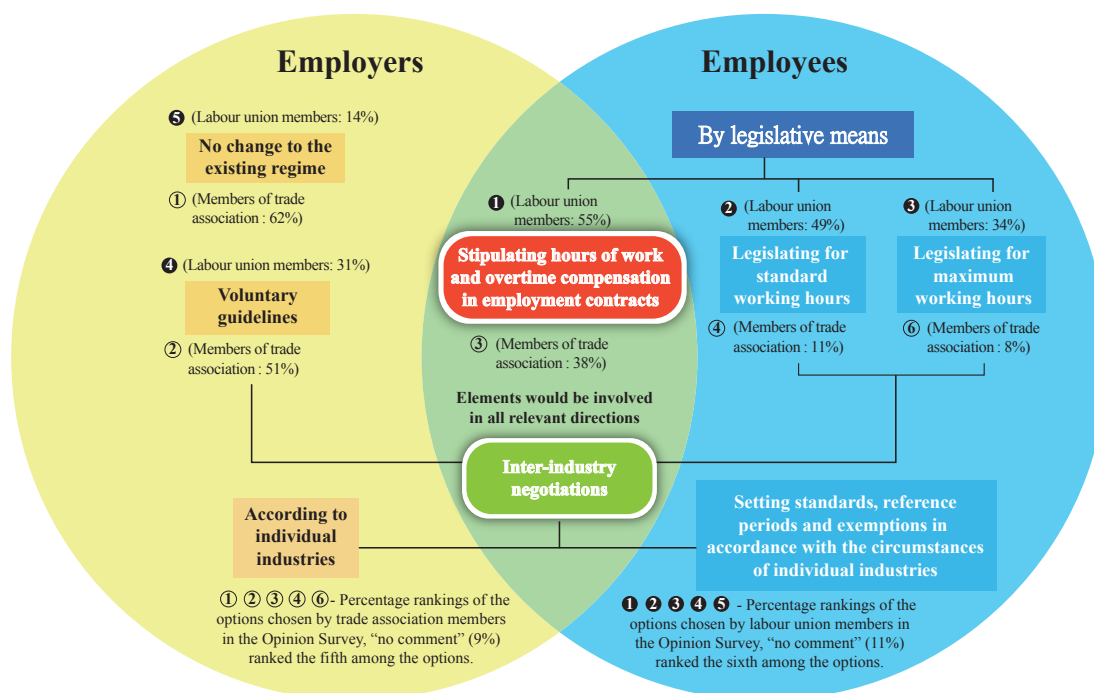
2.16 According to the major views collected from the consultation activities, employees generally expressed their aspirations for working hours legislation, and expressed that in view of the unequal status between employers and employees, as well as insufficient bargaining power of grassroots employees, legislation was the only effective means to protect employees' rights. The labour organisations generally suggested a weekly SWH at 44 hours, overtime compensation at 1.5 times of the

basic pay rate and conferring on employees the right to choose to work overtime, while some organisations expressed that MWH should be set at 50 to 72 hours per week.

2.17 Employers' associations and employers in general objected to the introduction of uniform working hours legislation in Hong Kong, as employees of different sectors, occupations and skill levels, etc. could hardly follow a single model of working hours regulation owing to their widely varied working hours situations. Employers considered that employment contracts with clear stipulation would be sufficient for the purpose of achieving working hours arrangements as mutually agreed by employers and employees. They tended to accept formulation of voluntary working hours guidelines according to the needs of different sectors.

2.18 Diagram 2.13 summarises the views on the working hours policy directions in the Opinion Survey and the consultation activities.

Diagram 2.13: Summary of the Views on Working Hours Policy Directions in Opinion Survey and Consultation Activities

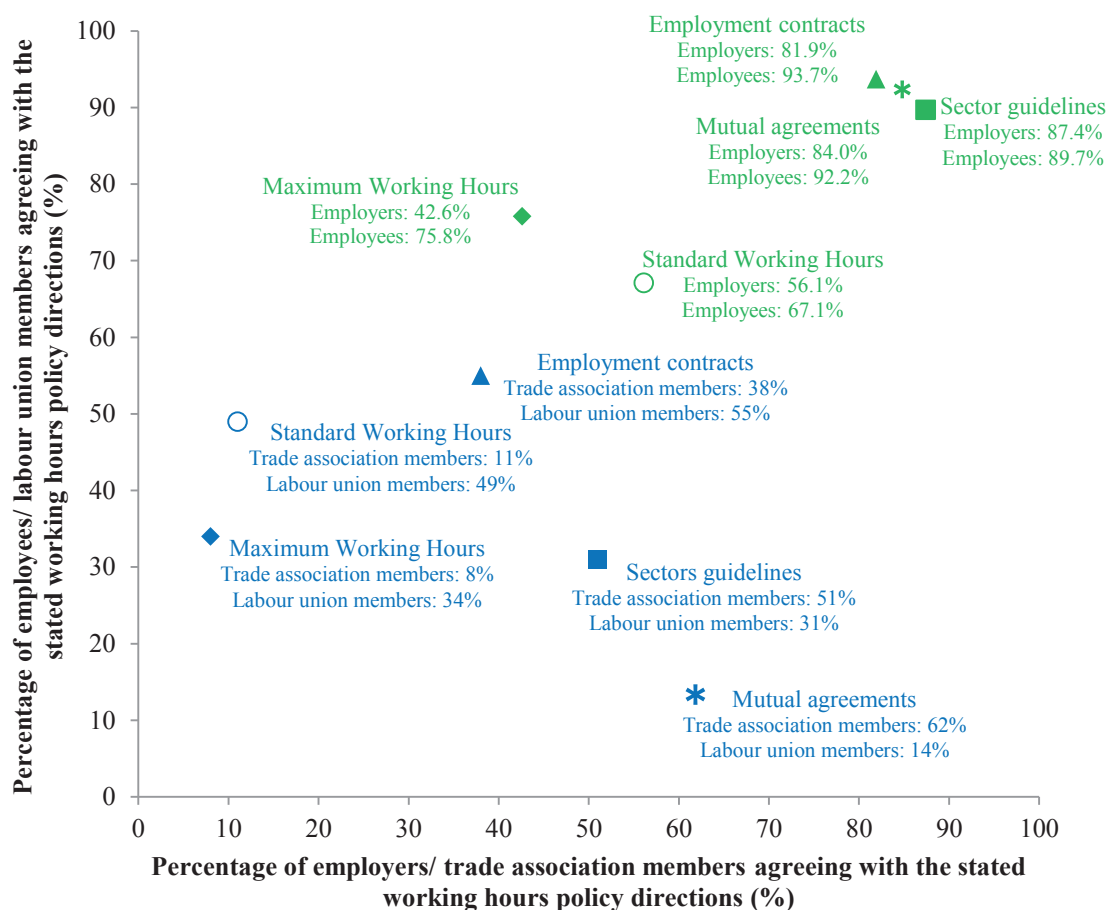


Source: 2014 Opinion Survey on Working Hours Regimes, Standard Working Hours Committee.

Synopsis of the Views on Working Hours Policy Directions in Household Survey and Opinion Survey

2.19 Diagram 2.14 presents a synopsis of the percentages of employers and employees agreeing with the working hours policy directions stated in the Household Survey, and those of trade association members and labour union members agreeing with the working hours policy directions stated in the Opinion Survey.

Diagram 2.14: Synopsis of the Views on Working Hours Policy Directions in Household Survey and Opinion Survey



Notes: Green represents the percentages of employers and employees in the Household Survey agreeing with the stated working hours policy directions; blue represents the percentages of trade association members and labour union members in the Opinion Survey agreeing with the stated working hours policy directions.

* By mutual agreements between employers and employees ○ Setting standard working hours

■ Setting voluntary guidelines having regard to requirements of a sector ◆ Setting maximum working hours

▲ Providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts

Sources: 2014 Household Survey on Working Hours Situation and 2014 Opinion Survey on Working Hours Regimes, Standard Working Hours Committee.

Overall Observations of Working Hours Survey and First-stage Consultation

- 2.20 Having regard to the major common areas emerging from the findings of the working hours survey and the first-stage consultation, SWHC has generally come up with the following overall observations:
- (a) Findings of both the Household Survey and the Opinion Survey revealed that the two major working hours policy objectives acknowledged by most of the employees and employers were work-life balance, and occupational safety and health. Besides, employees were also concerned about overtime compensation while employers placed more emphasis on the possible impacts of the working hours policy on Hong Kong's overall competitiveness and business environment (see Diagrams 2.8 and 2.9 for details).
 - (b) Employees generally expressed their aspirations for legislating for working hours regulation. Employers and employees expressed through the first-stage consultation the views that because of the widely varied work nature, working hours and overtime situation among employees at different wage levels and in different sectors or occupations, a working hours policy had to take full account of the operational situations and practical needs of different sectors or occupations. A uniform ("across-the-board") working hours regulation for all sectors could result in serious impacts on individual sectors or even the society and the economy as a whole (see paragraphs 2.16 and 2.17 for details).
 - (c) The Household Survey revealed that the working hours of employees with lower income and engaged in lower-skilled occupations were comparatively longer in general. Meanwhile, the views collected during the first-stage consultation indicated that employers were relatively receptive to a working hours policy focusing on helping grassroots employees with lower income, less bargaining power and who were required to work overtime without compensation (see paragraphs 2.4 and 2.10 for details).

- (d) According to the statistics of the Household Survey, of the employees who considered their working hours “too long”, 69.9% did not wish to have their working hours reduced if their income would also decrease. Among all employees, 41.8% were willing to work more overtime if the overtime work would be reasonably compensated (see paragraph 2.12 for details).

- (e) The Household Survey and the Opinion Survey revealed that 93.7% of employees and 55% of labour union members agreed with “providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts”; 81.9% of employers and 38% of trade association members also agreed with this working hours policy approach (see Diagrams 2.11 and 2.12 for details).

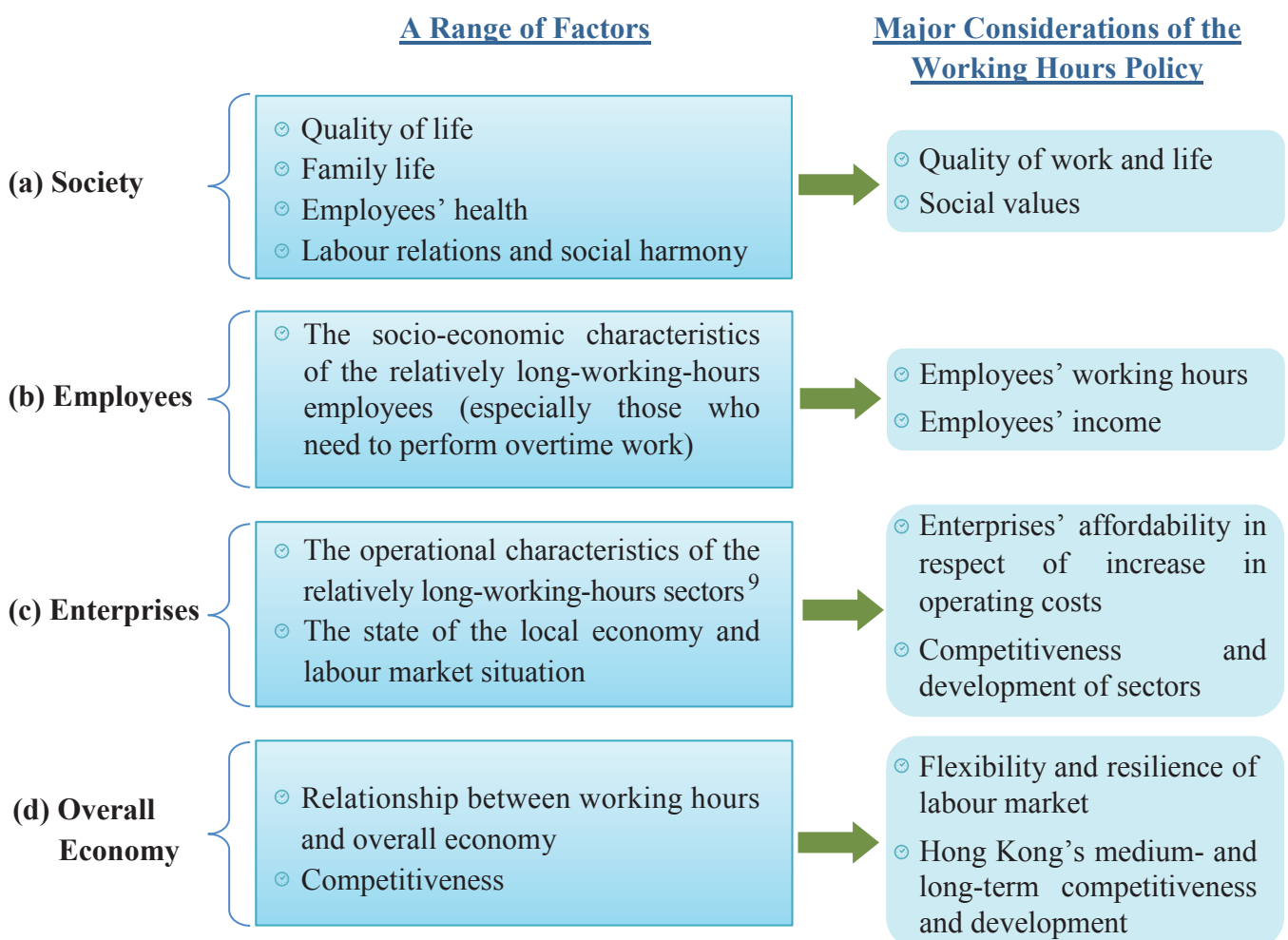


Chapter 3

A Range of Factors Relating to the Working Hours Policy

3.1 The working hours policy involves a wide range of complex issues with widespread and far-reaching implications for employees and employers of various trades, the overall economy, labour market, business environment, and long-term competitiveness, etc. Hence, SWHC has identified a range of factors to discuss issues relevant to the working hours policy from four perspectives, including the society, employees, enterprises and overall economy (Diagram 3.1).

Diagram 3.1 : SWHC Deliberated on Issues Relevant to the Working Hours Policy from Four Perspectives



⁹ The relatively long-working-hours sectors identified in the "Report of the Policy Study on Standard Working Hours" are retail, estate management and security, restaurants, land transport, elderly homes, as well as laundry and dry cleaning services.

Perspective of Society

Considerations

3.2 There are views in the community that the relatively long working hours of employees in Hong Kong have affected their health and life. Working hours regulation may ease the long working hours situation, improve employees' health, and help employees achieve work-life balance and better quality of life. Enterprises may also be prompted to review their mode of operation and manpower arrangements to enhance efficiency. Besides, clear specification of working hours and the arrangements for overtime compensation may foster labour relations and social harmony, thereby benefiting both employees and employers. Therefore, in exploring working hours policy directions, SWHC has considered the relevant social factors, including quality of life, family life, employees' health, as well as labour relations and social harmony.

(1) Quality of Life

3.3 Quality of life involves the level of personal satisfaction towards material and non-material life (e.g. family life), which is affected by factors such as subjective personal feelings, and the prevailing social and economic conditions.

3.4 A well-devised working hours policy may bring about income rises for some employees, but an aggressive policy may lead to a decrease in income for some employees who may then have to take up two jobs to make ends meet, resulting in deterioration in quality of life.

3.5 Real wages (referring to wages after discounting the effect of inflation) are commonly used as an income indicator to reflect employees' purchasing power and quality of life. If the wage increase lags behind inflation, the purchasing power of employees' income will decline and, to a certain extent, their quality of life will be adversely affected.

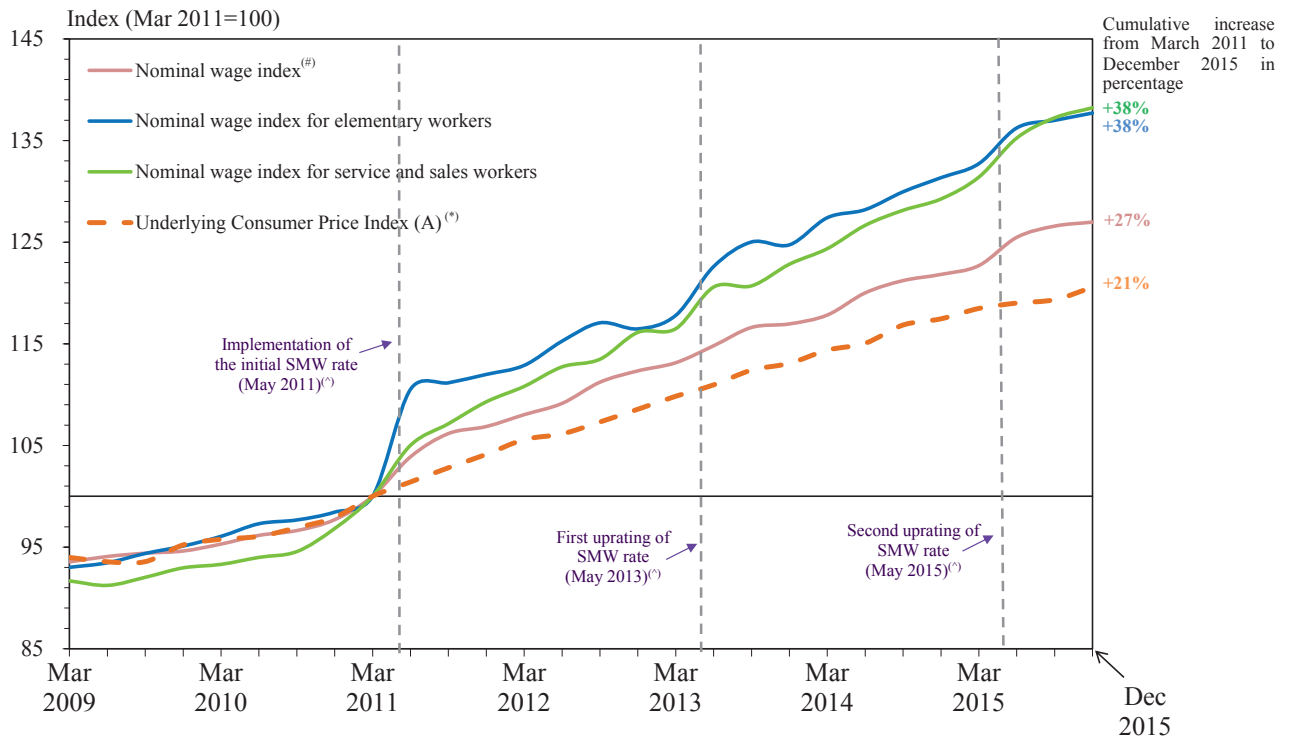
3.6 Depending on the policy design and the socio-economic circumstances at the time of policy implementation, a working hours policy may

improve employees' income but may also push up the labour cost. If enterprises pass on the additional cost to consumers, it may indirectly lead to a rise in inflation. If the two cannot maintain a proper balance, ultimately the real wages increase for employees may fall short of expected levels estimated before the implementation of the policy.

- 3.7 Using income as a crude indicator to measure quality of life, increases in employees' earnings were seen over the past few years. Real wage growth of low-paid employees who had benefited from the Statutory Minimum Wage (SMW) was notable. Specifically, the nominal wage index increased by 27% in cumulative terms from March 2011 to December 2015, while the corresponding wage indices for the generally lower-paid elementary workers, and service and sales workers went up even more by 38%, far exceeding the cumulative increase in the underlying Consumer Price Index (CPI)(A) (21%) over the same period. This in turn signified an appreciable improvement in the real wages of these employees (Diagram 3.2).



Diagram 3.2: Trends of Wages and Inflation



- Notes: ^(#) Nominal Wage Index measures the pure changes in wage rates of employees up to supervisory level (i.e. managerial and professional employees are not included).
- ^(*) The Consumer Price Index (CPI) measures the changes in the price level of consumer goods and services generally purchased by households over time. Its year-on-year rate of change is widely used as an indicator of the inflation faced by consumers. The underlying CPI(A) is compiled with reference to the expenditure patterns of households with lower average expenditure in the Household Expenditure Survey, netting out the effects of the Government's one-off relief measures.
- ^(*) The SMW has been implemented since 1 May 2011 with the initial SMW rate at \$28 per hour. The SMW rate was first upwardly adjusted to \$30 per hour from 1 May 2013, and then to \$32.5 per hour from 1 May 2015.

Sources: Labour Earnings Survey and Monthly Retail Price Survey, Census and Statistics Department.

(2) Family Life

3.8 The community generally recognises the importance of work-life balance for employees, families and the society. According to the findings of the Household Survey, most employees (37.5%) chose “better work-life balance for employees” as the most important objective of a working hours policy, while 26.1% of employers shared the same views (see Diagram 2.8 for details).

3.9 Working long hours would reduce the time that employees could spend on family and personal life. The findings of the Household Survey showed that 74.3% of employees considered their total working hours during the seven days before enumeration “just right”; 24.4% of

employees considered them “too long” (see paragraph 2.12 for details), of which 51.9% would like to arrange more family activities and 42.7% would like to have more personal activities (e.g. entertainment, sports).

- 3.10 According to a review report on the influence of working time on work-life balance¹⁰ published by the International Labour Organization (ILO), employees having worked longer weekly hours are more likely to report incompatibility between work and family life. Moreover, work-life nexus is subject to influence from personal, situational and social considerations. Employees of different sectors, ages and family backgrounds also have different expectations towards work and life.
- 3.11 Another study¹¹ has revealed a multi-faceted relationship between work and family life: the two can be mutually facilitating, but also in conflict with each other. In deliberating on a working hours policy, the public has to appreciate the multi-faceted relationship between work and family life and what effects would be achieved by the working hours policy.

(3) Employees’ Health

- 3.12 In many places, the objective of the working hours policy is to protect employees’ health. The findings of the Household Survey indicated that most employers (32.7%) chose “protecting occupational safety and health” as the most important objective of a working hours policy and 27.7% of employees shared the same views (see Diagram 2.8 for details).
- 3.13 According to an ILO review report on the study of working hours and employees’ health¹², the effects of daily and weekly working hours on

¹⁰ Fagan, C. et al. (2012): *The influence of working-time arrangements on work-life integration or ‘balance’: A review of the international evidence*, Conditions of Work and Employment Series No. 32. Geneva: ILO.

¹¹ Lau, Yuk-king et al. (2012): *The Work-Family Balance of Hong Kong Full-time Workers*, Occasional Paper Series No. 224. Hong Kong: Hong Kong Institute of Asia-Pacific Studies, The Chinese University of Hong Kong.

¹² Tucker, P. and Folkard, S. (2012): *Working Time, Health, and Safety: a Research Synthesis Paper*, Conditions of Work and Employment Series No. 31. Geneva: ILO.

the health of employees are different, while the effects of the same number of working hours on different employees also vary. For employees who work longer daily hours but fewer working days, the impacts on health may be relatively mild. Compared with long daily working hours, long weekly working hours would affect employees' health more by hindering their recovery.

- 3.14 The report also points out that while longer working hours may affect employees' occupational safety and health, such factors as work environment, occupational or job requirements, workload and rest breaks would also have a direct or indirect bearing on their health.
- 3.15 The findings of the Household Survey showed that among employees who considered their working hours "too long", 63.7% would like to spend more time on rest. Higher proportions of the elder employees (e.g. 74.0% for employees aged between 55 and 64), employees with lower income (e.g. 73.0% for employees with total monthly wage less than \$8,000) and employees engaged in lower-skilled occupations (65.8%) would like to have more rest, indicating that employees' concern over rest time is affected by such factors as age and job nature (e.g. involving manual work or not).
- 3.16 Shorter working hours may improve employees' health, which may help reduce the government's healthcare expenditure and extend employees' retirement age.

(4) Labour Relations and Social Harmony

- 3.17 According to an ILO report on the effects of working time on productivity and firm performance¹³, excessive hours worked often lead to less than proportionate gains in outputs. Shortening the excessive working hours may increase output per hour and bring about productivity improvement. Besides, working hours policies and better work-life balance practices would improve employees' self-reported work performance, reduce the rate of absenteeism and accidents, and

¹³ Golden, L. (2012): *The Effects of Working Time on Productivity and Firm Performance: a research synthesis paper*, Conditions of Work and Employment Series No. 33. Geneva: ILO.

help retain employees, recruit talents, as well as increase employees' satisfaction and commitment, thereby fostering harmonious labour relations.

- 3.18 That said, the impacts of a working hours policy on labour relations also hinge on the primary design of the working hours regime, including whether the definition of working hours and the exemptions, etc. are clearly set out, and whether the regime requirements can balance and cater for the needs of employers and employees of different sectors/occupations.
- 3.19 As revealed by the findings of the Household Survey, 92.2% of employees and 84.0% of employers agreed with the approach of arranging employees' working hours "by mutual agreements between employers and employees" (see Diagram 2.11 for details).
- 3.20 Consensus among employers, employees and the community at large is imperative for effective implementation of a working hours policy. In exploring Hong Kong's working hours policy, we should, in addition to the relevant experience of other places, take into account the socio-economic circumstances of Hong Kong and different views of the community so as to map out the suitable way forward.

Major Observations

- 3.21 Through examination of the above social factors, SWHC notes that employees and employers generally recognise the importance of work-life balance and occupational safety and health. If prolonged working hours can be alleviated by a suitable working hours policy, it may help employees achieve better work-life balance and reduce potential health problems, enhance employees' performance and productivity, and foster labour relations and social harmony.
- 3.22 In this connection, a working hours policy may increase employees' income. However, it may push up inflation and the general public could be affected. Some employees may also face a decrease in income brought about by shorter working hours.

- 3.23 In deliberating on a working hours policy for Hong Kong, SWHC should strike a balance of its impacts on various aspects and take into account the preferences of both employees and employers as well as views of the community, with a view to building consensus through forging common grounds and allowing differences.

Perspective of Employees

Considerations

- 3.24 Whether a working hours policy would ultimately be conducive to work-life balance, foster a work culture that values physical and psychological fitness for protecting employees' health, or provide fair compensation to employees to enhance their commitment to jobs and in turn improve their morale and productivity depends on the objectives, design and targets of the policy.
- 3.25 For grassroots employees, if overtime work would be compensated reasonably, this could avoid uncompensated overtime work and might help improve their income. Nevertheless, if their hours of work were reduced, some employees might face an involuntary pay cut.
- 3.26 For higher-paid individuals, owing to the nature of higher-skilled jobs, it is generally more difficult to clearly define working hours and their tasks can hardly be delineated. Assuming that the original agreed wages remain unchanged and overtime work is compensated, these individuals may enjoy a pay rise in the short term. In the medium to long term, if the working hours policy triggers some structural changes in the sectors to mitigate its impacts (e.g. enterprises relocate the operations to other places or adjust the employees' employment terms, etc.), the employment and earnings conditions of these individuals may also be affected.
- 3.27 Hence, in formulating the working hours policy directions, the key is to consider how to strike an appropriate balance between respecting

employees' freedom to choose their working hours and minimising the risks of reducing their working hours and wages.

Major Observations

- 3.28 Based on the findings of the Household Survey, even though some employees considered their current working hours “too long”, the majority of them did not wish to reduce their working hours if their income would as a result decrease. Some of them would even be willing to undertake more overtime work if they are compensated reasonably (see paragraph 2.12 for details). It can then be shown that income is a more important consideration for employees to weigh whether longer working hours would be accepted.
- 3.29 The working hours situation (including the hours of work specified in contracts, actual working hours, amount of overtime work, proportion of compensated and uncompensated working hours, etc.) is vastly different among employees of different wage levels/ sectors/ skill sets. This may also involve the ways to calculate remunerations by different job nature. Hence, it is difficult to have a unique solution to completely eradicate the problems of long working hours and uncompensated overtime work for different sectors/ occupations.
- 3.30 Most of the employees agreed that setting SWH and MWH could improve “staff morale” (67.5% and 71.5% respectively) and “productivity of employees” (59.9% and 60.1% respectively). Meanwhile, some employees considered that “flexibility in operation” (21.0% and 32.8% respectively) and “competitiveness of the company” (18.7% and 24.0% respectively) may be hampered. Therefore, the design of a working hours policy should strike a balance among the possible impacts it may bring about (see paragraphs 3.99 and 3.104 of the Report of the Working Hours Survey for details).

Perspective of Enterprises

Considerations

- 3.31 At the micro level, the immediate impact of a working hours policy would be an increase in wage bill of enterprises. In addition, while it may not be easy to clearly define working hours for some sectors or trades, employees and employers should clarify related details before policy implementation to minimise disputes that may arise in the future.
- 3.32 In the medium to long term, regulation of employees' working hours may bring structural changes to individual enterprises and the ecology of the sector as a whole, as well as impose some restrictions on their operations. We should thus be cautious about the systematic impacts so arising.
- 3.33 In this regard, it is a must to consider the mode of operation and take into account the affordability of various sectors in face of extra costs while formulating a working hours policy, with an aim to strike a proper balance between improving the employees' benefits and upholding Hong Kong's favourable business environment and competitiveness.

Major Observations

- 3.34 Based on the findings of the Household Survey, half of the employers recognised that setting SWH/ MWH would help enhance "staff morale" (53.0% and 49.9% respectively). At the same time, half of the employers were worried that MWH would impair "flexibility in operation" (55.9%) and "competitiveness of the company" (46.2%) (see paragraphs 4.26 and 4.30 of the Report of the Working Hours Survey for details). In fact, a majority of the employers tended to adopt more flexible means to arrange hours of work with employees (see Diagram 2.11 for details).
- 3.35 The manpower and cost structures (e.g. degree of labour intensity), mode of operation (e.g. whether work can be delineated) and profits situation of individual sectors are different. If the design of the

working hours policy does not suit the operational needs of the sectors, over-regulation would then affect their flexibility, long-term development, and growth potential. Hence, a working hours policy should take into account the various operational practices and complexities of different sectors.

- 3.36 In the short term, a working hours policy involves additional labour costs, which may be passed on to consumers by enterprises. Some other enterprises may adjust their staff structure to save costs. As for those which are less capable to pass on, they may have to face a reduction in their profits. As different sectors have their unique operating environment and mode of operation, the mitigation measures adopted would also be different.
- 3.37 In the medium to long term, care must be taken in respect of whether further regulation of the business environment in Hong Kong by a working hours policy would thwart business development and jeopardise Hong Kong's competitiveness as a global commercial centre.

Perspective of Overall Economy

Considerations

- 3.38 Short-term impacts of a working hours policy on the overall economy:
- (a) Apart from policy design, its impact also hinges on the economic cycle that Hong Kong is facing. Hence, the timing of policy implementation is crucial.
 - (b) Hours of work play a part in labour market adjustment under different economic cycles. Maintaining the flexibility and resilience of hours of work for responding to different paces of economic growth and labour demand are of utmost importance. Over-regulation of hours of work would hinder the effectiveness of their adjustment to economic cycles and labour market fluctuations.

3.39 Medium to long term impacts of a working hours policy on the overall economy:

- (a) In face of ageing population, Hong Kong's labour force will continue to shrink. Manpower shortage has already posed constraints to our economic growth potential.
- (b) Further regulation of employees' hours of work may aggravate the problem of labour shortage, boost labour costs further and exert upward pressure on wages. If a wage-inflation spiral is triggered, Hong Kong's long-term competitiveness may be affected.

Major observations

3.40 Hong Kong is a small and open economy with a linked exchange rate system. Maintaining a free labour market and keeping prices and wages flexible are most crucial for responding to economic shocks and reacting to fierce globalised competition. Over the past ten years or so, hours of work played a part in labour market adjustment under different economic cycles to help maintain the flexibility and resilience of the labour market, which was in turn vital to economic development.

3.41 The implementation of SMW since May 2011 has already set a wage floor to the market. If the working hours policy imposes further constraints to the adjustment capability of working hours amid the evolving economic environment, it may result in greater fluctuations in the labour market. The local economy may also take longer time to fully recover.

3.42 On top of the medium to long term challenges brought about by ageing population and shrinking labour force in Hong Kong, over-regulation of labour supply may further constrain economic growth potential, thereby undermining Hong Kong's competitiveness.

3.43 The short term impacts of a working hours policy on our economy and labour market hinge on the policy design and the economic situation at the time of implementation. Its long-term implications to economic

development and to what extent the labour market would stay resilient are indeed even more important. The policy should thus be designed properly, with due regard to its economic impacts.



Chapter 4

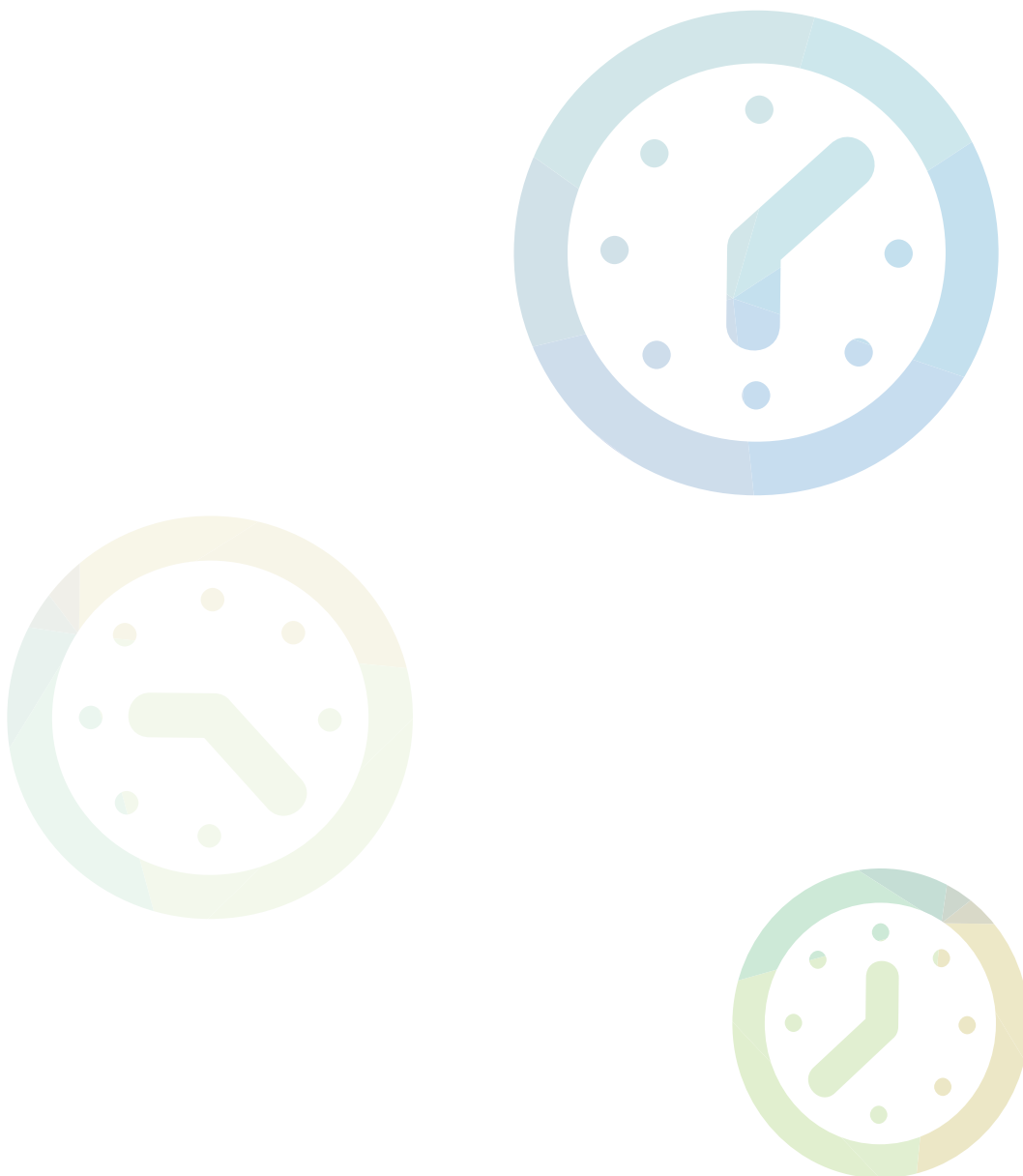
Basic Principles of Exploring Working Hours

Policy Directions

- 4.1 On the basis of the statistics from the working hours survey and the views from the first-stage consultation, through forging common grounds and allowing differences, a working hours regime being contemplated should be relatively accommodating and suitably flexible so as to cater for the needs of the overall labour market and different sectors/ occupations. The above factors are essential for the consideration of a working hours policy.
- 4.2 Based on the above considerations, SWHC deduced through an evidence-based approach the following principles and suggestions:
- (a) a legislative approach to implement a policy to regulate working hours of employees;
 - (b) owing to the varied circumstances of different trades and occupations, a working hours policy should provide the necessary flexibility, and any “across-the-board” legislative approach would be inappropriate;
 - (c) an in-principle agreement to explore a legislative approach to mandate written employment contracts specifying working hours arrangements of employees in general (the “big frame”); and
 - (d) to explore, on the premise of the “big frame”, whether there is a need for other suitable measures to further protect grassroots employees with lower income, lower skills and less bargaining power (the “small frame”).
- 4.3 The “big frame” under exploration proposes a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms, such as overtime compensation arrangement, so as to protect the

rights and benefits of both employers and employees, and to provide a more solid legal basis for handling labour disputes and claims in relation to the Employment Ordinance (EO) and employment contracts. Details of the ideas and design of the “big frame” are set out in Chapter 5.

- 4.4 SWHC is also exploring whether there is a need for other suitable measures to provide further protection for grassroots employees. Details of the ideas and impact assessment of the “small frame” are set out in Chapter 6.



Chapter 5

The “Big Frame” under Exploration

Background

- 5.1 Based on the findings of the Household Survey conducted by SWHC, most employees (93.7%) agreed with the approach of “providing for stipulation of hours of work, overtime arrangements and overtime compensation in employment contracts”, and quite a number of employers (81.9%) also agreed with this approach (see Diagram 2.11 for details). The findings of the Opinion Survey revealed that 55% of the labour union members preferred “requiring employers and employees to specify hours of work, overtime arrangements and overtime compensation in employment contracts”, and 38% of the trade association members also supported this approach (see Diagram 2.12 for details).
- 5.2 Currently, EO does not oblige employers and employees to sign written employment contracts¹⁴, nor to specify employees’ working hours arrangements. To strengthen the protection of rights and benefits of employers and employees, SWHC agrees to explore a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall clearly specify terms relating to working hours, including the number of working hours, overtime work arrangements and overtime compensation methods, etc. (i.e. the “big frame”).

Existing Major Working Hours Regulations/ Arrangements

- 5.3 At present, apart from working hours limits for specific categories of employees (e.g. children (under the age of 15) and young persons working in industrial undertakings (aged 15 or above and below 18)), employers and employees can mutually agree on working hours

¹⁴ Section 5 of EO provides that every contract of employment, which is a continuous contract, is deemed to be a contract for one month and renewable from month to month, unless there is an express agreement between an employer and an employee to the contrary, evidenced in writing and signed by both parties.

arrangements provided that the agreed employment terms meet the legal requirements.

- 5.4 Certain types of work or occupations are subject to the working hours limits laid down in the licensing requirements (e.g. security personnel), or the specific guidelines on working hours for certain occupations (e.g. franchised bus captains and green minibus drivers).
- 5.5 To assist employers and employees at large to arrange for suitable rest periods and shift work arrangements, the Government has published the “Guide on Rest Breaks” and “Guide on Shift Work” for employers’ and employees’ reference.

Ideas of the “Big Frame”

Concept

- 5.6 SWHC proposes, on the premise of EO, a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms, such as overtime compensation arrangement. Considering the operational situations of different sectors and occupations, employers and employees may work out the agreed contents of these terms, including any numbers of working hours and overtime pay rates or not filling in any numbers.

Coverage

- 5.7 SWHC preliminarily considers the “big frame” should widely apply to employers and employees.

Features

- 5.8 The “big frame” under exploration provides a useful framework for a working hours regime and its features include:
 - (a) At present, a contract of employment can be made orally or in writing, and some contracts do not specify the weekly working

hours and overtime compensation arrangement. The “big frame” proposes, for the first time, a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms of: agreed working hours, overtime situation, overtime compensation arrangement, agreed wages, meal breaks and rest periods, rest days and records of hours worked.

- (b) Specification of such terms as working hours, overtime work arrangements and overtime compensation methods in written employment contracts helps employers and employees clarify working hours arrangements, protects their contractual rights and benefits, and enhances their awareness of reviewing and agreeing on these arrangements.
- (c) Contemplating for the first time the introduction of statutory definitions of “agreed working hours” and “overtime work”, thereby providing a useful framework for a working hours regime.
- (d) Providing a more solid legal basis for handling labour disputes and claims in relation to EO and employment contracts.
- (e) Contemplating the specification of legal liability, underpinned by enforcement actions, to strengthen employment protection and the legal effect of the “big frame”.
- (f) Promotion of the “sample employment contract” and formulation of relevant supporting measures (e.g. educational promotion, provision of reference information, etc.) to enhance understanding of employers and employees and their compliance with the relevant regulations.

Design of the “Big Frame”

5.9 With reference to some existing sample employment contracts and standard employment contracts, SWHC has deliberated on the major employment terms relating to working hours which shall be included in written employment contracts, and preliminarily identified seven specified working hours terms and three relevant issues. A draft sample employment contract (see **Appendix 2**) is designed to facilitate public understanding of the relevant arrangements and expression of views.

Employment Terms: Interpretation

5.10 The “big frame” contemplates the provision of statutory definitions of “agreed working hours”, “agreed wages” and “overtime work”, so that employers and employees can have a clearer and consistent understanding of the concept of working hours and compensation arrangements when formulating the relevant contractual terms. The preliminary proposed definitions are:

- ☉ “Agreed working hours” means the hours to be worked by an employee in accordance with the contract of employment, including any time during which the employee is:
 - (a) in attendance at a place of employment, irrespective of whether he/ she is provided with work or training at that time; and
 - (b) travelling in connection with his/ her employment excluding travelling (in either direction) between his/ her place of residence and his/ her place of employment other than a place of employment that is outside Hong Kong and is not his/ her usual place of employment.

- ☉ “Agreed wages” means all remuneration, earnings, allowances (including travelling allowances, attendance allowances and commission), tips and service charges payable in terms of money

to an employee in respect of his/ her work under his/ her contract of employment, but does not include:

- (a) overtime pay;
- (b) the value of any accommodation, education, food, fuel, light, medical care or water provided by the employer;
- (c) any contribution paid by the employer on his/ her own account to any retirement scheme;
- (d) any commission which is of a gratuitous nature or which is payable only at the discretion of the employer;
- (e) any attendance allowance or attendance bonus which is of a gratuitous nature or which is payable only at the discretion of the employer;
- (f) any travelling allowance which is of a non-recurrent nature;
- (g) any travelling allowance payable to the employee to defray actual expenses incurred by him/ her by the nature of his/ her employment;
- (h) the value of any travelling concession;
- (i) any sum payable to the employee to defray special expenses incurred by him/ her by the nature of his/ her employment;
- (j) any end of year payment which is payable under Part IIA of EO;
- (k) any gratuity payable on completion or termination of a contract of employment; and
- (l) any annual bonus which is of a gratuitous nature or which is payable only at the discretion of the employer.

- ☺ “Overtime work” means the work done by an employee outside the agreed working hours at the request or with the agreement of his/ her employer.

Employment Terms Relating to Working Hours

5.11 The seven specified working hours terms preliminarily identified include: agreed working hours, overtime situation, overtime compensation arrangement, agreed wages, meal breaks and rest periods, rest days and records of hours worked. Further information and the

sample working hours terms are set out in paragraphs 5.12 to 5.18 below.

(1) Agreed Working Hours

5.12 “Agreed working hours” means the hours to be worked by an employee in accordance with the contract of employment, which can be in regular or irregular pattern, and are usually calculated on a daily, weekly or monthly basis. To cater for the needs of different sectors/ enterprises, the following sample provides various options of working hours arrangements for reference by employers and employees (Diagram 5.1).

Diagram 5.1: Sample Employment Term of Agreed Working Hours

<ul style="list-style-type: none"> • Agreed Working Hours 	<ul style="list-style-type: none"> <input type="checkbox"/> Fixed, at _____ days per week _____ hours per day, from _____ *a.m./p.m. to _____ *a.m./p.m. and _____ *a.m./p.m. to _____ *a.m./p.m. <input type="checkbox"/> Shift work required, at _____ hours per day from _____ *a.m./p.m. to _____ *a.m./p.m. or _____ *a.m./p.m. to _____ *a.m./p.m. or _____ *a.m./p.m. to _____ *a.m./p.m. <input type="checkbox"/> Not fixed, at _____ working day(s) per *week/month, totalling _____ hour(s) <input type="checkbox"/> Others _____ <p style="text-align: center;">(Please specify details of working hours arrangements)</p>
---	--

* Delete whichever is inapplicable

(2) Overtime Situation

5.13 Specifying the expected overtime situation in written employment contracts will facilitate employers’ and employees’ understanding of whether and under what circumstances the posts will involve overtime work (Diagram 5.2).

Diagram 5.2: Sample Employment Term of Overtime Situation

<ul style="list-style-type: none"> • Overtime Situation 	<ul style="list-style-type: none"> <input type="checkbox"/> Overtime work is not required <input type="checkbox"/> Overtime work is required at the request of the employer <input type="checkbox"/> Overtime work is to be performed with the mutual agreement of the employer and employee <input type="checkbox"/> Others _____ <p style="text-align: center;">(Please specify details of overtime work)</p>
---	---

(3) Overtime Compensation Arrangement

5.14 Specifying whether overtime work will be compensated, the compensation methods (e.g. in the form of overtime pay or time-off in lieu, and the rate of compensation) and relevant arrangements in written employment contracts will facilitate the compliance of employers and employees (Diagram 5.3).

Diagram 5.3: Sample Employment Term of Overtime Compensation Arrangement

- **Overtime Compensation Arrangement**
 - Overtime compensation arrangement that is applicable to working days (i.e. not rest days or other holidays):
 - Compensated by overtime pay:
 - At the rate of \$ _____ per hour
 - At the rate of _____ % of _____¹⁵
 - Others _____
(Please specify details of payment criteria and calculation method, etc.)
 - Compensated by time-off in lieu:

(Please specify details of granting criteria and calculation method, etc.)
 - Others: _____
(Please specify details of relevant criteria and calculation method, etc.)
 - The overtime compensation arrangement on rest days and other holidays **is/is not* the same as that on working days. If they are not the same, please specify in detail the overtime compensation arrangement on rest days and other holidays¹⁶: _____

 - Not applicable

* Delete whichever is inapplicable

¹⁵ Please fill in the basis for calculating the overtime pay, such as the basic wages and total wages. For example, if the overtime pay is calculated at the rate of 100% of the total hourly wages of \$50, the overtime pay will be \$50 per hour (\$50 x 100%).

¹⁶ Under EO, an employer should obtain the prior consent from his/ her employee should he/ she request him/ her to work on rest days. Furthermore, regardless of whether an employee is entitled to statutory holiday pay, an employer should still grant his/ her employee a statutory holiday, or arrange an “alternative holiday” or a “substituted holiday” for him/ her. An employer must not make any form of payment to the employee in lieu of granting a holiday.

(4) Agreed Wages

5.15 Setting out the amount of agreed wages, mode of payment (e.g. remunerated on a monthly, daily, hourly or piece-rated basis) and wage components (e.g. basic wages, allowances or commission) in written employment contracts will enhance employers' and employees' understanding of the calculation of agreed wages. Agreed wages may serve as the basis for calculating overtime compensation if appropriate (Diagram 5.4).

Diagram 5.4: Sample Employment Term of Agreed Wages

• **Agreed Wages** Basic wages of \$ _____ per **hour/day/week/month*
plus the following allowance(s):

- Meal allowance of \$ _____ per **day/week/month*
- Travelling allowance of \$ _____ per **day/week/month*
- Attendance allowance of \$ _____

(Please specify details of payment criteria and calculation method, etc.)

Others (e.g. commission and tips) \$ _____

(Please specify details of payment criteria, calculation method and date of payment, etc.)

If the agreed wages are paid and calculated by other means, please specify in detail:

* Delete whichever is inapplicable

(5) Meal Breaks and Rest Periods

5.16 In addition to arrangements of meal breaks/ rest periods, setting out whether meal breaks/ rest periods will be counted as agreed working hours and with pay in written employment contracts will facilitate the calculation of agreed working hours, overtime work and relevant compensation by both employers and employees (Diagram 5.5).

Diagram 5.5: Sample Employment Term of Meal Breaks and Rest Periods

- **Meal Breaks**
 - Fixed, from _____ *a.m./p.m. to _____ *a.m./p.m., *with/without pay
 - Not fixed, at _____ *minutes/hour(s) per day, *with/without payMeal breaks *are/are not counted as agreed working hour(s).
 - Not applicable
- **Rest Periods**
 - Fixed, from _____ *a.m./p.m. to _____ *a.m./p.m., *with/without pay
 - Not fixed, at _____ *minutes/hour(s) per day, *with/without payRest periods *are/are not counted as agreed working hour(s).
 - Not applicable

* Delete whichever is inapplicable

(6) Rest Days

5.17 According to EO, an employee employed under a continuous contract (i.e. employee who has been employed continuously by the same employer for four weeks or more, with at least 18 hours worked in each week) shall be granted not less than one rest day in every seven days. Written employment contracts may set out the arrangements of rest days and whether rest days are with pay (Diagram 5.6).

Diagram 5.6: Sample Employment Term of Rest Days

- **Rest Days**
 - Fixed, on every _____, *with/without pay
 - Not fixed, at _____ day(s) per *week/month, *with/without pay

* Delete whichever is inapplicable

(7) Records of Hours Worked¹⁷

5.18 Keeping comprehensive and clear records of employees' working hours will help employers and employees calculate working hours and overtime compensation involved. Employers and employees may discuss and agree on the arrangements for keeping records of working hours provided that the existing legal requirements are complied with (Diagram 5.7).

Diagram 5.7: Sample Employment Term of Records of Hours Worked

- | | |
|--|--|
| • Keeping Records of Hours Worked | <input type="checkbox"/> The employer shall keep records of the hours worked (including overtime hours) for handling employees' wages, overtime compensation, etc. |
| | <input type="checkbox"/> Such records will not be kept as the nature of work involved renders it difficult to calculate the hours worked |
| | <input type="checkbox"/> Others _____ |

Relevant Issues

5.19 In addition to the above seven specified working hours terms, SWHC preliminarily considers that implementation of the “big frame” involves three relevant issues, including coverage, flexibility arrangements as well as consequences and liability. Further information is provided in paragraphs 5.20 to 5.27 below.

(1) Coverage

5.20 The “big frame” proposes a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms, such as overtime compensation arrangement, so as to help employers and employees clarify working hours arrangements and compensation issues, as well as protect their contractual rights and benefits. The “big frame” should

¹⁷ Under EO, every employer shall maintain the wage and employment records of each employee covering the preceding 12 months. If the wages payable to the employee in respect of any wage period are less than the amount specified in the Ninth Schedule to EO (\$13,300 per month with effect from 1 May 2015), and the employee is an employee within the meaning of the Minimum Wage Ordinance, the employer shall keep a record of the total number of hours worked by the employee in that wage period.

widely apply to employers and employees to afford them better protection.

5.21 With reference to the experience in other places, certain categories of employees, e.g. employees expected to have a short employment duration, may be exempted from the regulation of working hours. At present, EO and the Minimum Wage Ordinance (MWO) do not apply to the following persons, including:

Persons to Whom EO Does Not Apply	Persons to Whom MWO Does Not Apply
<ul style="list-style-type: none"> ⊙ a family member who lives in the same dwelling as the employer; ⊙ an employee as defined in the Contracts for Employment Outside Hong Kong Ordinance; ⊙ a person serving under a crew agreement under the Merchant Shipping (Seafarers) Ordinance, or on board a ship which is not registered in Hong Kong; ⊙ an apprentice whose contract of apprenticeship has been registered under the Apprenticeship Ordinance, other than certain provisions of EO. 	<ul style="list-style-type: none"> ⊙ persons to whom EO does not apply; ⊙ live-in domestic workers¹⁸; ⊙ specified student interns as well as work experience students during a period of exempt student employment.

5.22 When contemplating the coverage of the “big frame”, other than the exempted employees, consideration may be given to whether the “big frame” should apply to:

- ⊙ all employees (i.e. upon the implementation of the “big frame”, employers must ensure signing of written employment contracts with all existing and future employees in compliance with the “big frame” requirements); or
- ⊙ employment contracts entered into after the implementation of the “big frame” (i.e. employment contracts newly entered into or renewed after the implementation of the “big frame”).

¹⁸ It refers to domestic workers (including domestic helpers, carers, chauffeurs, gardeners, boat-boys or other personal helpers) who dwell free of charge in their employing household, irrespective of their sex, race or nationality.

5.23 If the “big frame” is to be implemented, consideration may be given to whether a transitional period is required for preparation by employers and employees.

(2) Flexibility Arrangements

5.24 As employers and employees can agree on the contents of the specified working hours terms according to the actual circumstances, the design of the “big frame” has already provided certain flexibility.

5.25 According to the experience in other places, employees may voluntarily opt-out from the regulation of working hours; or a reference period can be adopted (e.g. one week, one month, and one quarter) to calculate employees’ total working hours and overtime compensation, etc. over a certain period of time.

(3) Consequences and Liability

5.26 In contrast to the current arrangement allowing employers and employees to reach oral agreements on employment terms, non-compliance with the requirement of entering into written employment contracts under the “big frame” may involve:

- (a) both parties to the employment failing to enter into a written employment contract;
- (b) the signed written employment contract not including all the working hours terms specified by the “big frame”; and
- (c) an employer/ employee failing to observe or having unilaterally varied the specified working hours terms.

5.27 With legal effect, the “big frame” will stipulate the consequences of non-compliance. As for the proposed penalties, reference may be made to the existing provisions of the labour legislation.

Chapter 6

The “Small Frame” under Exploration

Background

- 6.1 The Household Survey showed that the working hours of employees with lower income and engaged in lower-skilled occupations were comparatively longer in general. As also suggested by the opinions collected in the first-stage consultation, employers tended to accept that a working hours policy should focus on assisting grassroots employees with lower income, less bargaining power and who were required to work overtime without compensation (see paragraphs 2.4 and 2.10 for details).
- 6.2 On the premise of the “big frame”, SWHC explores in parallel whether there is a need for other suitable measures (e.g. legislating for a working hours standard and an overtime pay rate, industry-based discussion, etc.) to further protect grassroots employees with lower income, lower skills and less bargaining power (i.e. the “small frame”).

Ideas of the “Small Frame”

- 6.3 The community may consider whether there is a need to set a working hours standard and an overtime pay rate for employees with lower income and less bargaining power, i.e. employees would be entitled to overtime compensation for their working hours above the specified working hours standard within a period.
- 6.4 The “small frame” will not impose an upper limit on total working hours of employees (i.e. no regulation on setting MWH).

Parameters Used for Studying the “Small Frame”

6.5 Upholding an evidence-based approach for discussion, SWHC has conducted data analyses and assessments of the 28 parameter combinations (Diagram 6.1) comprising different total monthly wages of employees, weekly working hours and overtime pay rates, including:

- (a) The first 27 parameter combinations:
 - (i) **Employees with total monthly wages:** Not exceeding \$10,000, \$12,000, \$15,000;
 - (ii) **Weekly working hours:** Over 44, 48, 52 hours;
 - (iii) **Overtime pay rates (i.e. the rates of original hourly pay to hourly overtime pay):** 1:1.0, 1:1.3, 1:1.5; and
- (b) An additional 28th parameter combination agreed by SWHC for analysis in response to the proposal raised by employee members of SWHC: Employees with total monthly wages not exceeding \$25,000, weekly working hours exceeding 44 hours and the overtime pay rate of 1:1.5.

Diagram 6.1: Ideas of the “Small Frame” – Parameters Used for Studying the “Small Frame”



Note: * Total monthly wages of employees are estimated based on the sum of employees’ basic wages specified in the contracts/ agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Objectives of Conducting Impact Assessments

- 6.6 A working hours policy involves a wide range of complex issues with widespread and far-reaching implications for the overall labour market, manpower demand, employment relations, work cultures, business environment, economic development and business competitiveness.
- 6.7 Upholding an evidence-based approach for discussion, SWHC has conducted data analyses and assessments of the impacts of the above 28 parameter combinations on three aspects: employees, enterprises and the overall economy.
- 6.8 Conducting impact assessments aims at exploring the affordability of various segments of the community from different perspectives, thereby facilitating an informed and objective discussion on the basis of solid data by considering the pros and cons of different scenarios impartially.
- 6.9 It should be noted that the impact assessments were made based on a series of assumptions, in an attempt to perform stress tests on scenarios as and when a working hours standard had been set up. Hence, the assessment results should not be regarded as forecast. Furthermore, the analyses are only for SWHC's reference. SWHC does not have any stance on these parameter combinations, nor is SWHC obliged to make any recommendation on these combinations.
- 6.10 The ensuing paragraphs 6.11 to 6.30 set out the considerations pertinent to the exploration and study of the "small frame", as well as the impact assessment results of the 28 parameter combinations.

Potential Impacts on Employees

Identify Involved Employees

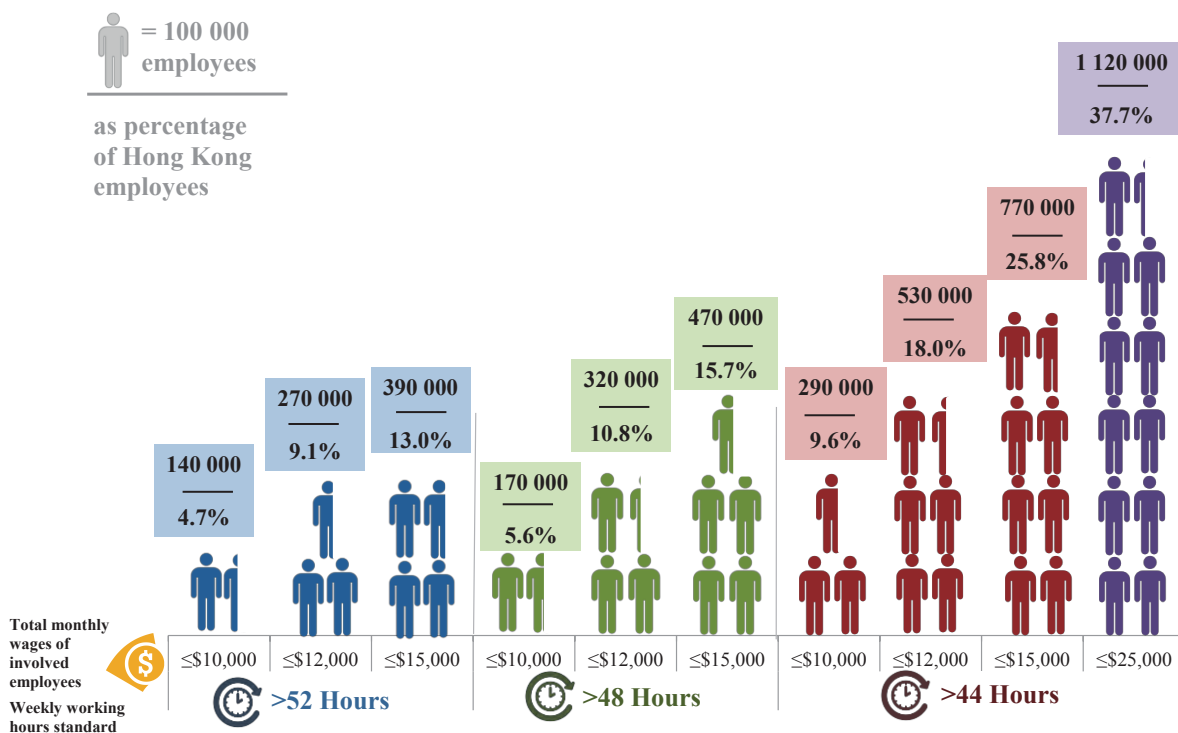
6.11 Before assessing the impacts, there is a need to identify the involved employees under the selected parameters, i.e. weekly working hours over 44, 48, 52 hours, and employees with total monthly wages not exceeding \$10,000, \$12,000, \$15,000 and \$25,000.

Number of Involved Employees in Hong Kong

6.12 Based on the findings of the Household Survey, in 2014, employees with total monthly wages not exceeding \$10,000, \$12,000, \$15,000 or \$25,000 accounted for 19.0%, 33.0%, 47.5% and 72.4% of all employees (excluding government employees and live-in domestic workers) (2 972 200) in Hong Kong respectively.

6.13 Among them, the number of employees with weekly working hours over 44, 48 or 52 hours ranged from 140 000 to 1 120 000, or 4.7% to 37.7% of all employees in Hong Kong (Diagram 6.2).

Diagram 6.2: Number of Involved Employees in Hong Kong



Note: The number of employees in the diagram excludes government employees and live-in domestic workers.
Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Potential Changes in Wages of Involved Employees

- 6.14 The “small frame” under exploration stipulates that overtime work will be compensated. On the one hand, working hours regulation may shorten working hours. Employees may thus have better work-life balance and less potential health problems, and some employees’ income would improve. On the other hand, some employees might face an involuntary pay cut as working hours are reduced. Whether the wages of individual involved employees would increase or decrease depends on the mitigation measures adopted by the employers, e.g. whether enterprises would adjust the working hours of involved employees, etc. Hence, not all involved employees can benefit from a pay rise.
- 6.15 The following illustration (Diagram 6.3) depicts the potential changes in wages and working hours of four involved employees under the parameter combinations of weekly working hours standard of 44 hours and overtime pay rate of 1:1.5.



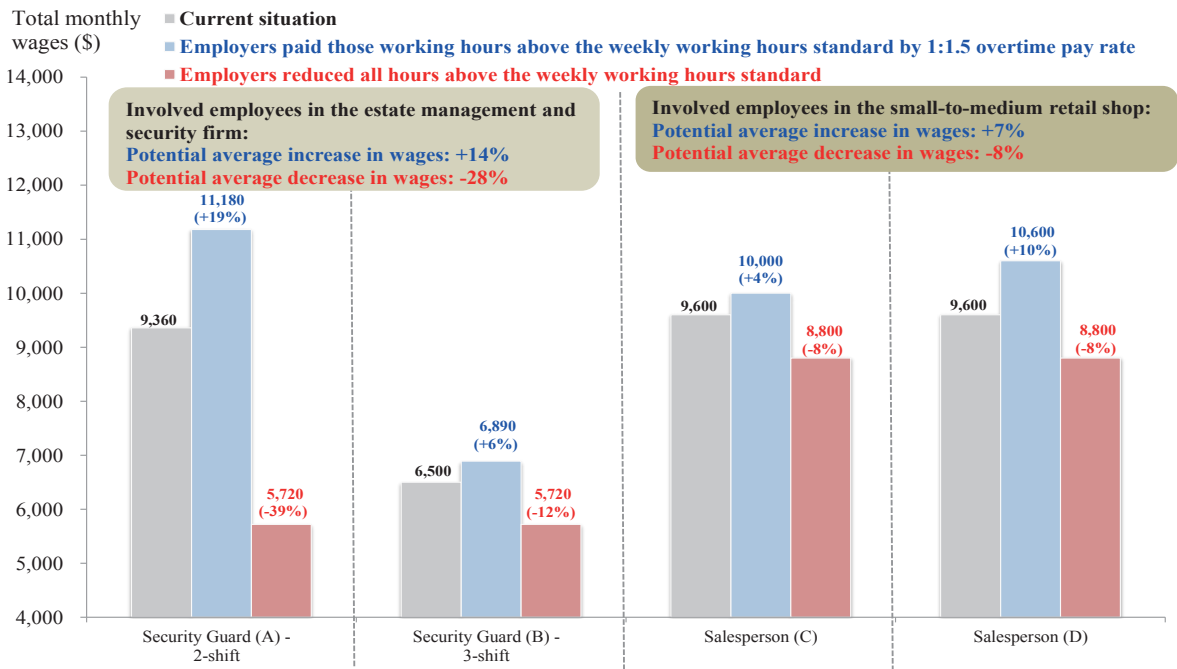
**Diagram 6.3: Illustration –
Potential Changes in Wages and Working Hours of Four Employees**

**Take four employees with current weekly total hours of work over 44 hours and total monthly wages not exceeding the levels under study →
All four of them are involved employees under the “small frame”**

		Total weekly hours of work ^(*) (Agreed working hours/ compensated overtime/ uncompensated overtime)	Hourly wages	Total monthly wages ^(^)
Estate management and security firm	Security guard (A) – 2-shift	72 (72 / 0 / 0)	\$32.5	\$9,360
	Security guard (B) – 3-shift	50 (48 / 2 / 0)	\$32.5	\$6,500
Small-to-medium retail shop	Salesperson (C)	48 (44 / 4 / 0)	\$50.0	\$9,600
	Salesperson (D)	50 (44 / 4 / 2)	\$50.0	\$9,600

Notes: (*) For illustration, all compensated overtime work is assumed to be compensated at overtime pay rate of 1:1.0.
(^) For illustration, assuming four weeks of work every month, employees’ rest days and meal breaks which are not regarded as working hours are assumed not to be paid.

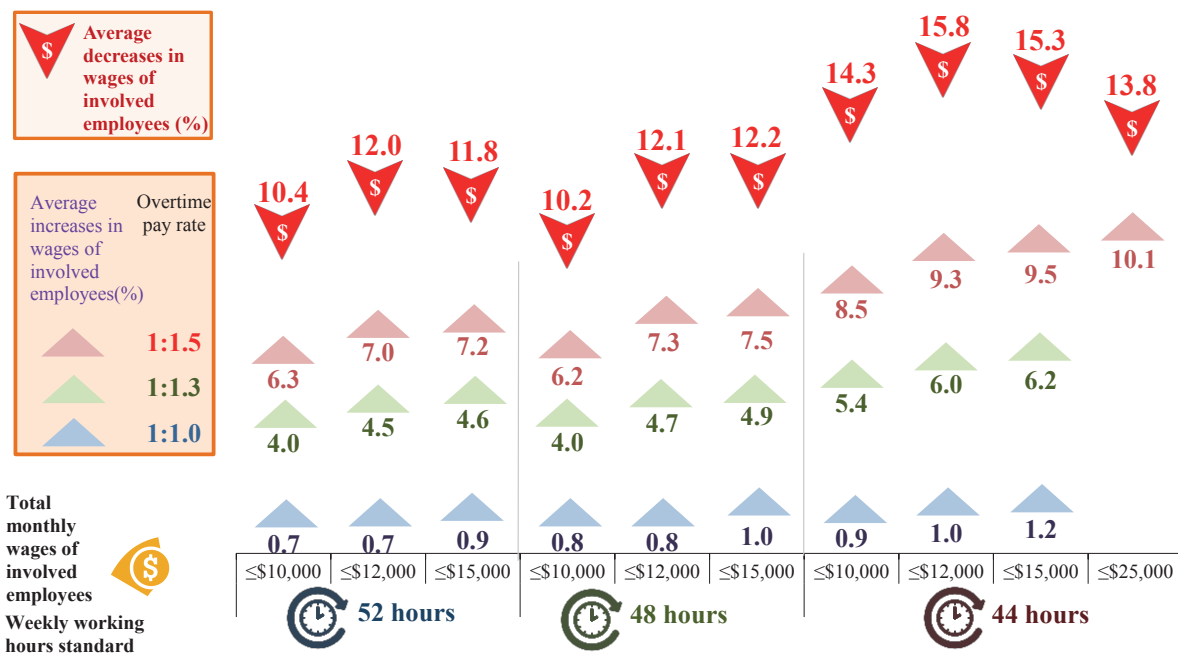
Under the parameter combinations of weekly working hours standard of 44 hours and overtime pay rate of 1:1.5, wages of the four involved employees may have different changes



Note: The estimates are made based on the assumption that employees’ hourly wages remain unchanged. Changes in employees’ wages would be different if different parameter combinations are adopted.

6.16 If the total working hours of all the involved employees remain unchanged, and assuming that those working hours above the working hours standards would be compensated at overtime pay rates of 1:1.0, 1:1.3 and 1:1.5 respectively, the average wages of the involved employees would increase (ranging from 0.7% to 10.1%). If their working hours are reduced to the working hours standards, i.e. 44, 48 or 52 hours per week, and their wage rates remain unchanged, the average wages of the involved employees would decrease (ranging from 10.2% to 15.8%) (Diagram 6.4).

Diagram 6.4: Potential Changes in Wages



Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Potential Impacts on Enterprises

6.17 Under the design of the “small frame”, enterprises need to pay compensation for overtime work if they request employees to work more than the working hours standard. This may lead to increases in wage bill of the enterprises and may involve other administrative costs (such as costs to clarify and verify the working hours of employees).

6.18 However, enterprises operate for profits. When their costs increase, they would usually adopt different measures to mitigate the impact. As the mode of operation of each sector/ enterprise is different, the strategy adopted will also be different depending on the overall economic situation, for example:

- (a) **Raise prices:** If the economic situation is favourable, enterprises are generally more capable to raise prices, resulting in higher inflation. Once the economy goes into recession, enterprises would be less able to do so. Employees might thus face higher risks of reduction of their working hours or even being laid off.
- (b) **Reduce profits:** For the enterprises which cannot fully pass on the costs to customers by raising prices, additional costs would lead to narrower profit margins, thereby affecting the sustainability of the sector, as well as the diversity of Hong Kong's industrial structure and its economic vitality.
- (c) **Reorganise staff structure:** Enterprises can reorganise the modes of operation and review manpower arrangements to improve operational efficiency and cut down the wage bill (such as reducing the hours of operation and employees' working hours). However, it might in turn affect the income and employment prospects of the employees. Amidst the challenges of a dwindling labour force in Hong Kong in the medium to long term, a further jump in wage bill may magnify the wage-inflation spiral.

6.19 It is noteworthy that all mitigation measures mentioned above may take place concurrently and bring impacts to different realms. Also, as the business situation varies across different sectors/ enterprises, their abilities to bear cost increases would also be different, especially for the small and medium-sized enterprises (SMEs) which constitute over 98% of enterprises in Hong Kong and provide almost 50% of jobs in the private sector¹⁹. As SMEs are usually less flexible to rearrange manpower, raise price and control costs, particular caution is required as to how further regulation of employees' working hours may affect their

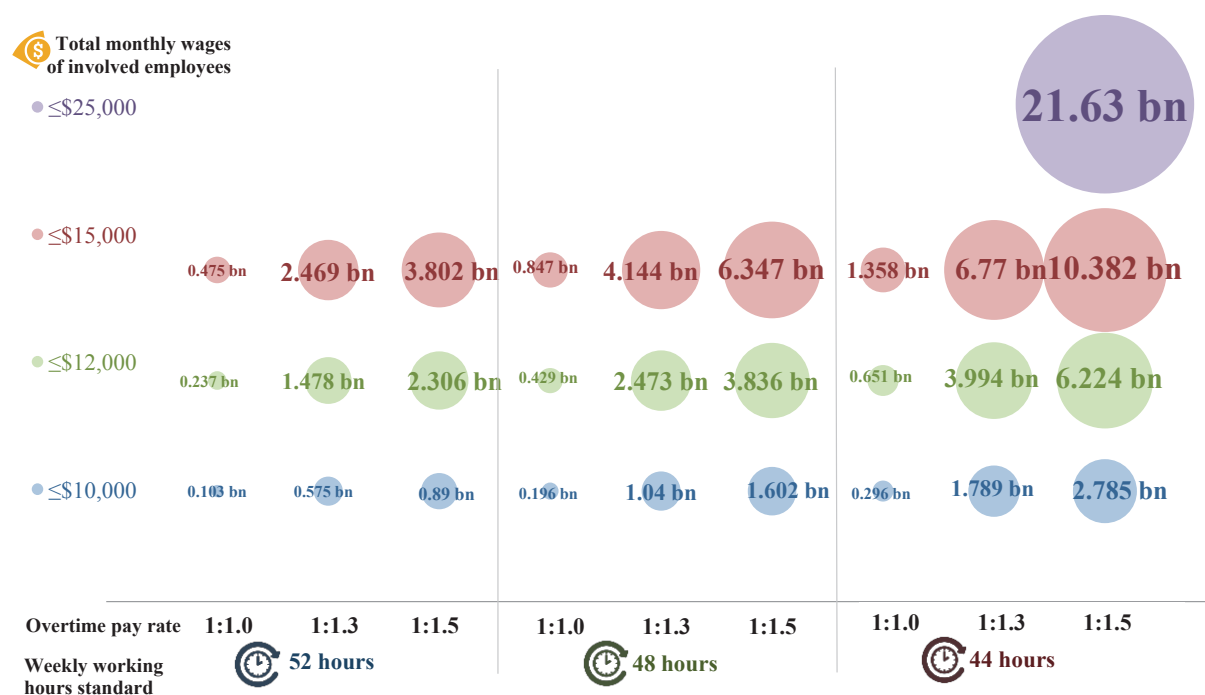
¹⁹ Data source: Quarterly Survey of Employment and Vacancies, Census and Statistics Department.

business environment. In fact, the various parameters studied under the “small frame” would potentially impact on individual sectors and SMEs therein to a varying degree. The related assessment results are set out in **Appendix 3**.

Immediate Increases in Wage Bill

6.20 Under different parameter combinations of the “small frame”, enterprises would face, before adopting any mitigation measures, an immediate increase in the annual wage bill, ranging from 103 million to 21.63 billion, equivalent to 0.02% to 3.84% of the total annual wage bill (Diagram 6.5).

**Diagram 6.5: Increases in the Annual Wage Bill of All Sectors (\$)
(Assuming Working Hours of Involved Employees Remain Unchanged)**

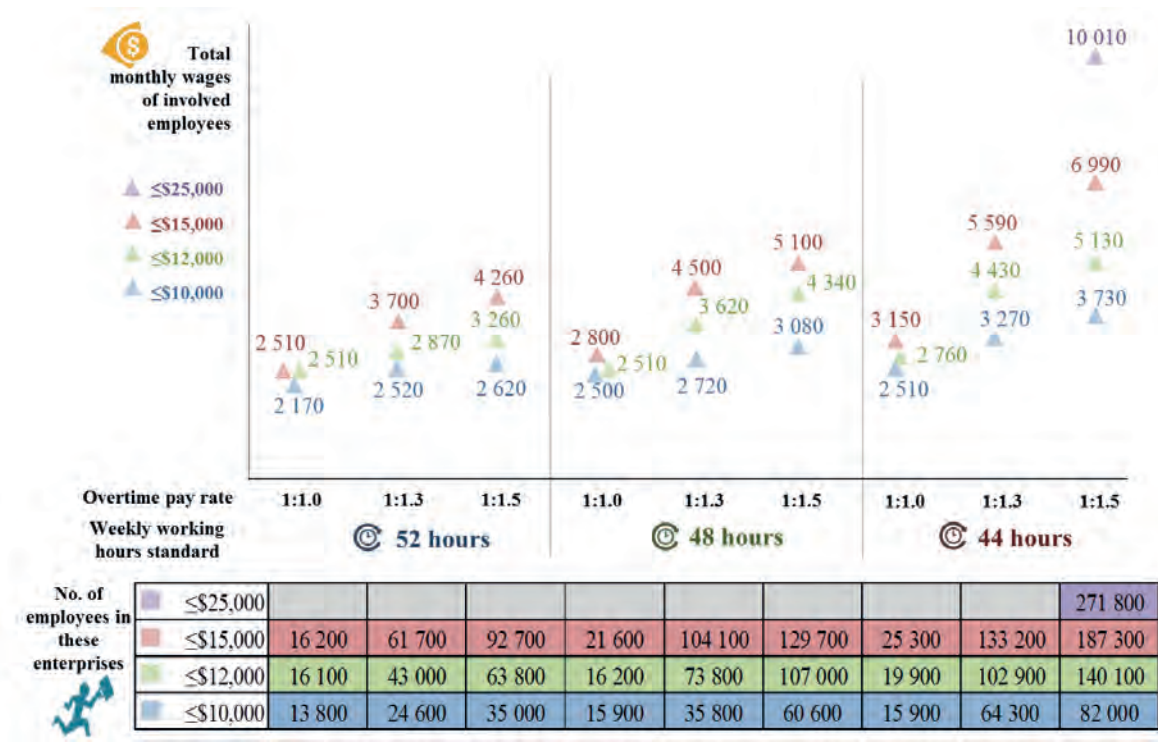


Note: The wage bill shown in the diagram is computed in accordance with the definition of wages as set out in MWO, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

6.21 If enterprises would offset the increases in payroll expenses²⁰ by profit, some of them would turn from profits to losses, thereby affecting the employment stability of the employees engaged therein. Under different parameter combinations, if enterprises would offset the increases in payroll expenses in full by profit, the number of enterprises turning from profits to losses would range from 2 200 to 10 000, in which 13 800 to 271 800 employees were engaged (Diagram 6.6).

**Diagram 6.6: Results of Stress Tests –
Number of Enterprises Turning from Profits to Losses and
Number of Employees Engaged in These Enterprises
(Assuming Enterprises Would Offset the Increases in Payroll Expenses in Full
by Profit^(*))**



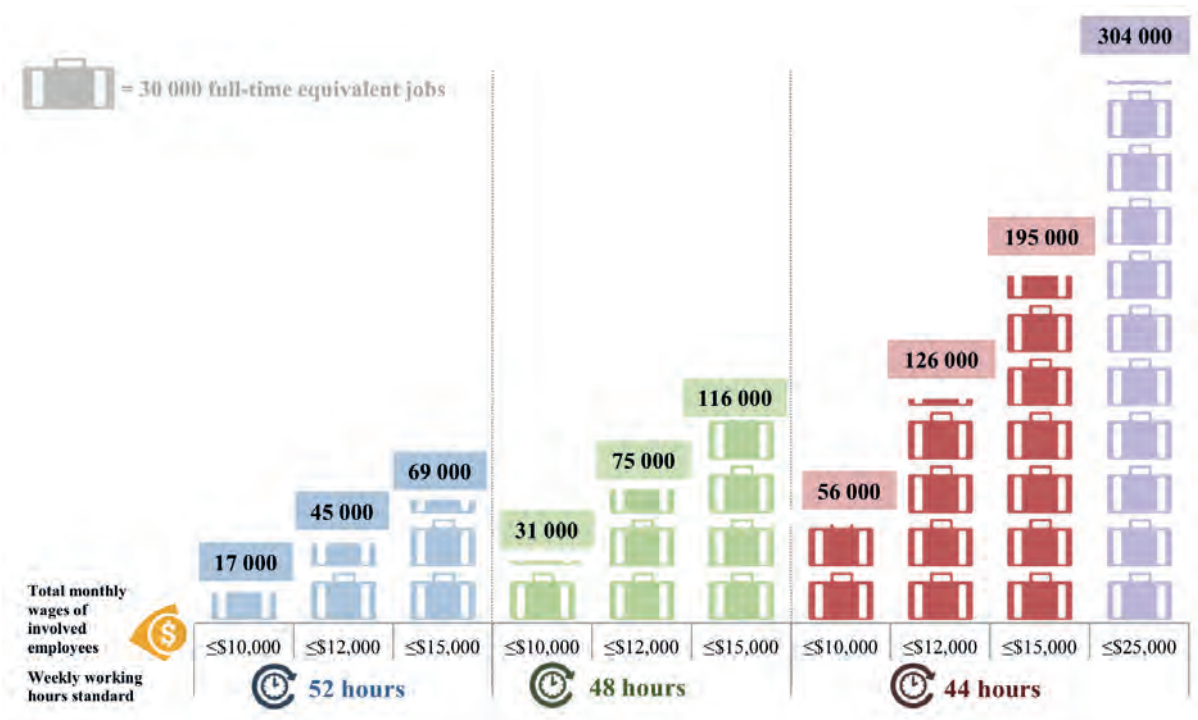
Note: (*) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/ loss on disposal of property, machinery and equipment; bad debts/ write-off and provisions, etc. Payroll expenses include wages and salaries, employers' contributions to MPF, provident funds and pensions. When estimating the number of enterprises turning from profits to losses, only enterprises with employees are included, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten.

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

²⁰ Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions.

6.22 If enterprises would reduce the hours of work of involved employees to the working hours standards but separately hire additional hands to maintain operation, the number of full-time equivalent jobs entailed would range from 17 000 to 304 000, equivalent to around 20% to 363% of the average number of vacancies in 2015 (i.e. around 83 800) (Diagram 6.7).

**Diagram 6.7: Results of Stress Tests –
Number of Full-time Equivalent Jobs Entailed to Maintain Operation
(Assuming Hours of Work of Involved Employees Are Reduced to
Working Hours Standards)**



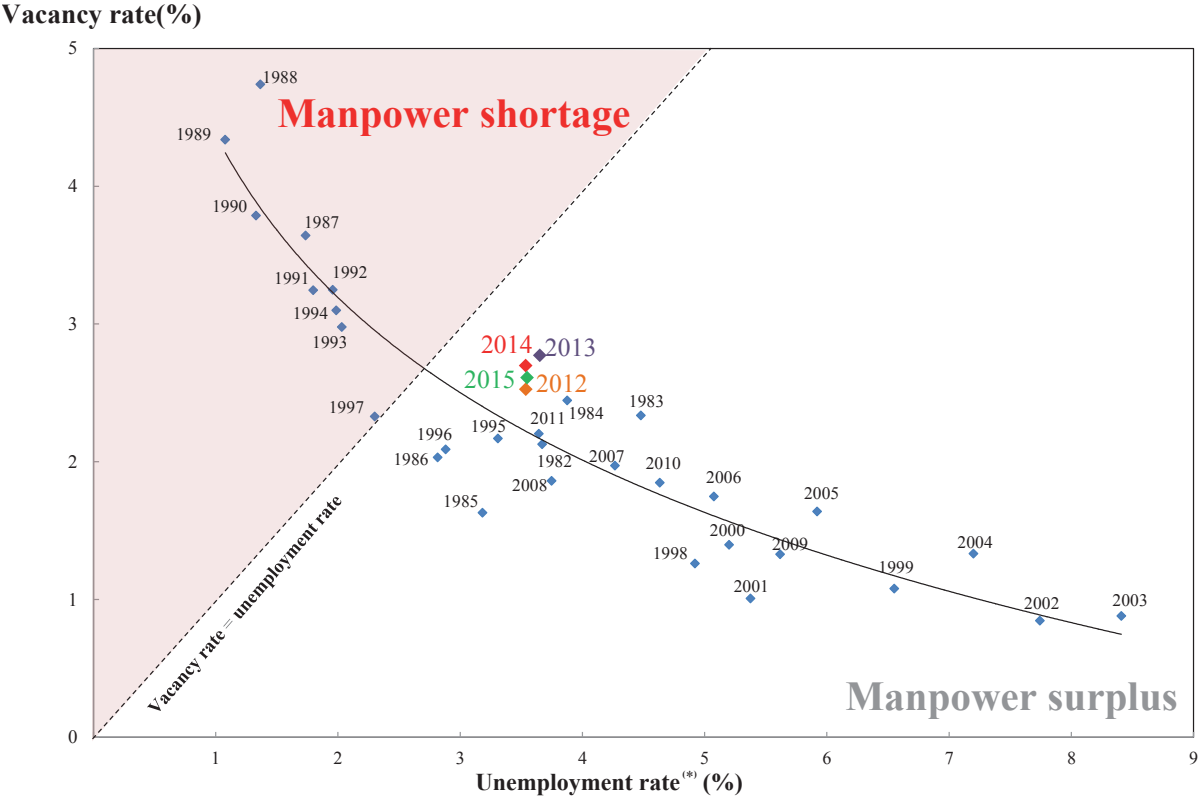
Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Potential Impacts on the Overall Economy

6.23 From the perspective of the overall economy, hours of work play a part in labour market adjustment. Maintaining the flexibility and resilience of hours of work has enabled Hong Kong to respond to different paces of economic growth and labour demand. In the short term, over-regulating hours of work would hinder the effectiveness of their role in adjusting to economic cycles and labour market fluctuations.

6.24 Furthermore, Hong Kong’s labour market is currently rather tight. Enterprises may encounter some difficulties if they need to hire additional staff to maintain operation (Diagram 6.8).

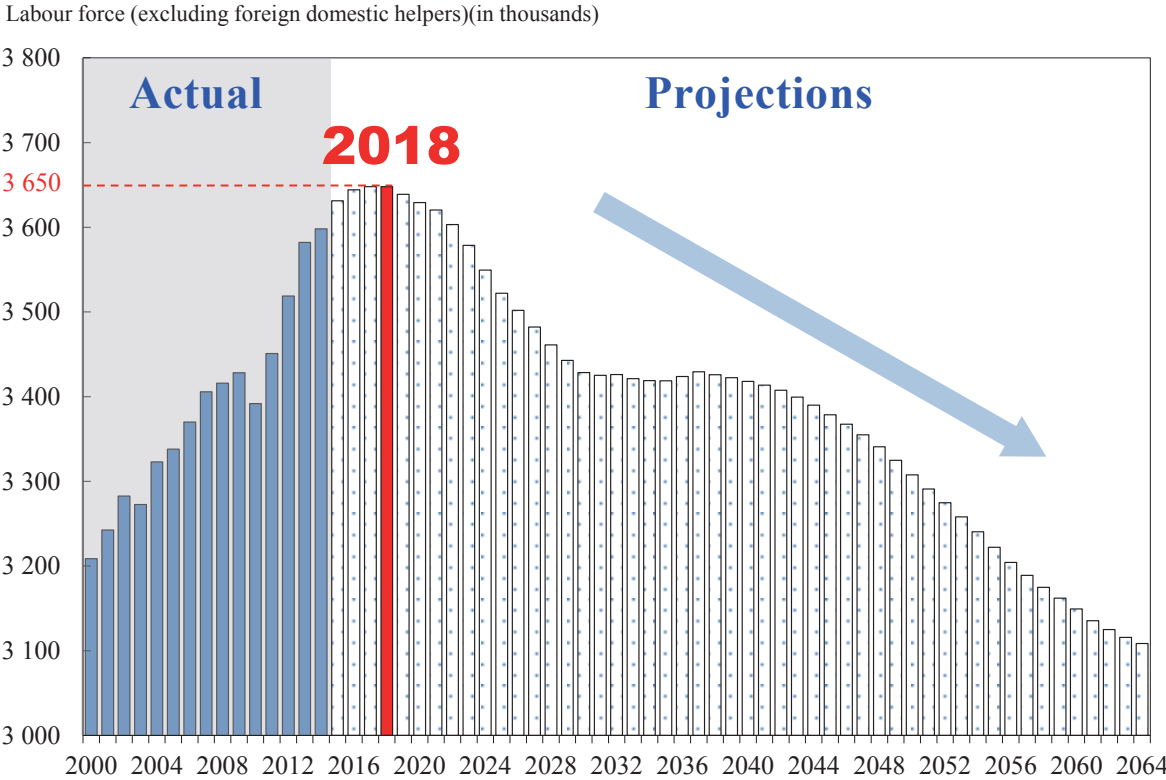
Diagram 6.8: Manpower Situation of Hong Kong’s Labour Market (1982-2015)



Note: (*) Figures for 1993 onwards exclude foreign domestic helpers.
 Sources: General Household Survey and Quarterly Survey of Employment and Vacancies, Census and Statistics Department.

6.25 In the medium to long term, in face of ageing population, our labour force will continue to decline. Based on the latest projection of the Census and Statistics Department, the labour force will shrink after peaking out in 2018. Further regulation of employees’ working hours may aggravate the problem of manpower shortage. Enterprises may see further upward pressure on labour costs, thereby undermining the long-term economic development (Diagram 6.9).

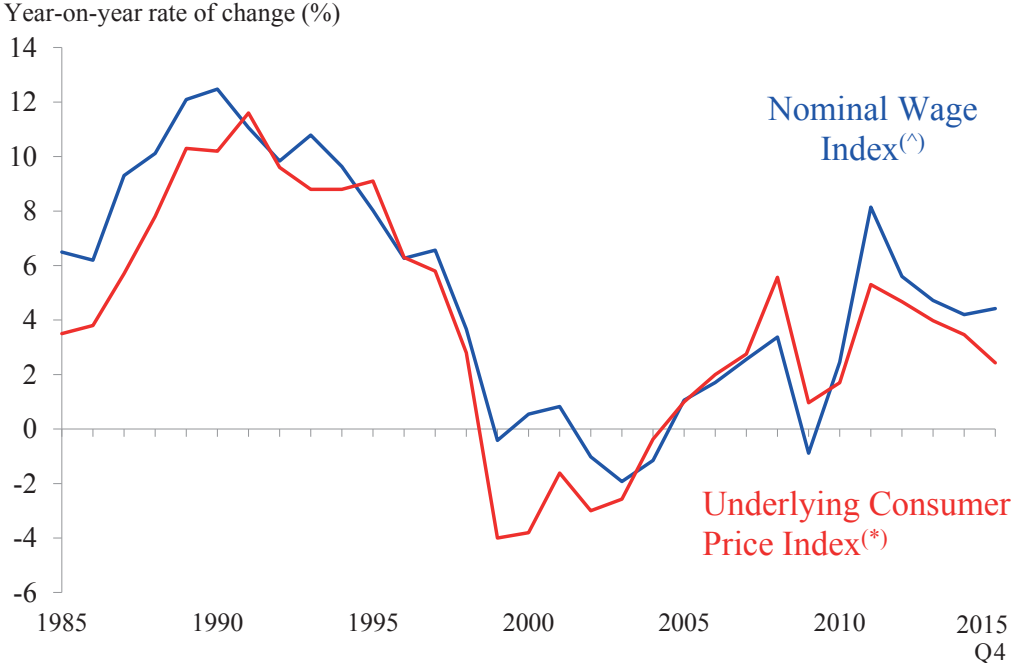
Diagram 6.9: Hong Kong’s Labour Force will Continue to Shrink after Peaking out in 2018



Sources: General Household Survey and Hong Kong Labour Force Projections for 2015 to 2064, Census and Statistics Department.

6.26 Past data indicated that the trends of labour costs and inflation are closely related (Diagram 6.10). If the wage bill increases significantly, it may induce a wage-inflation spiral and in turn lead to adverse impact on the Hong Kong economy and competitiveness, which would eventually undermine employment and earnings prospects. In deliberating on a working hours policy, we should consider how to maintain economic vitality and stabilise employment, the adjustment capability of the economy as well as competitiveness.

Diagram 6.10: Trends of Labour Costs and Inflation Are Closely Related



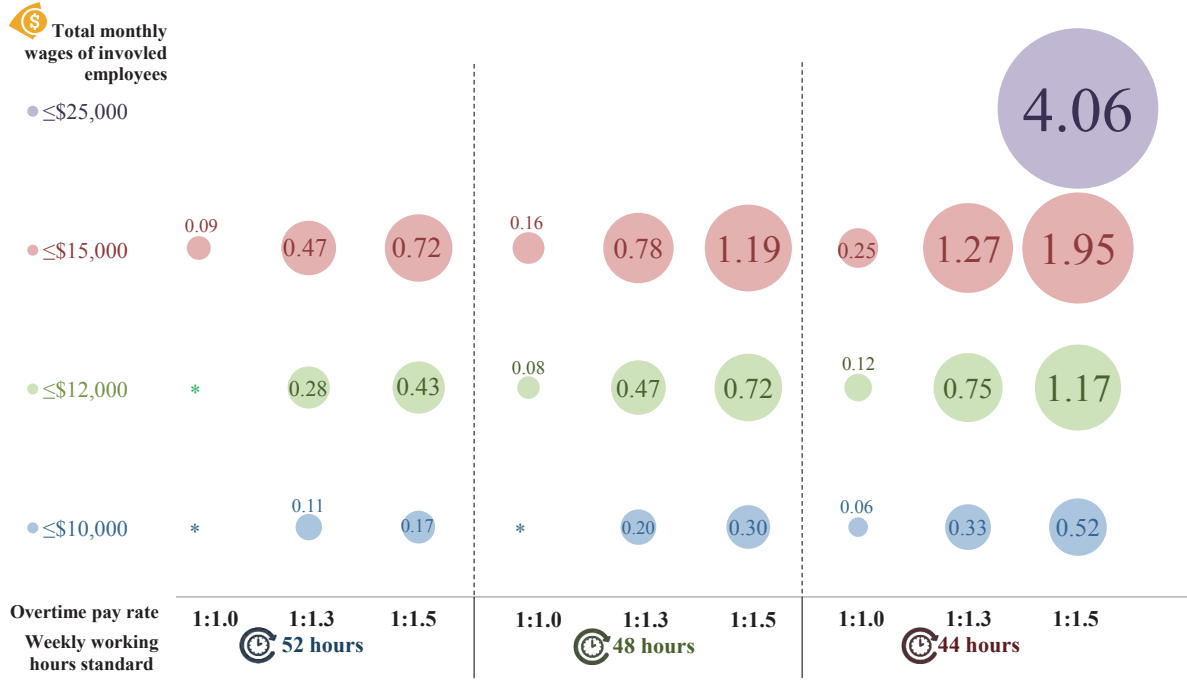
Notes: (^) Nominal Wage Index measures the pure changes in wage rates of employees up to supervisory level (i.e. managerial and professional employees are not included).
 (*) The Consumer Price Index (CPI) measures the changes over time in the price level of consumer goods and services generally purchased by households. Its year-on-year rate of change is widely used as an indicator of the inflation affecting consumers. The underlying CPI has netted out the effects of the Government’s one-off relief measures.

Sources: Labour Earnings Survey and Monthly Retail Price Survey, Census and Statistics Department.

6.27 Depending on the actual mitigation measures adopted by enterprises, the rise in labour costs arising from the working hours policy might affect inflation, as well as the demand and supply of the labour market. On the one hand, enterprises would pass on part of the increases in wage bill to consumers, thereby pushing up inflation and affecting the general public including the retired elderly and housewives.

6.28 Crude estimations from an econometric model show that, under the scenario of a 2% real economic growth, the increases in wage bill under different parameter combinations would push up the Composite Consumer Price Index, to the extent of less than 0.05 percentage point up to around 4 percentage points. It should be noted that these results have not taken into account the knock-on effect that might be incurred by the increases in wage bill (Diagram 6.11).

Diagram 6.11: Impact of Increases in Wage Bill on Inflation – Increase in Composite Consumer Price Index (Percentage Point)



Notes: Estimations in the diagram were made based on the historical data collected for the period of 1997 to 2015.

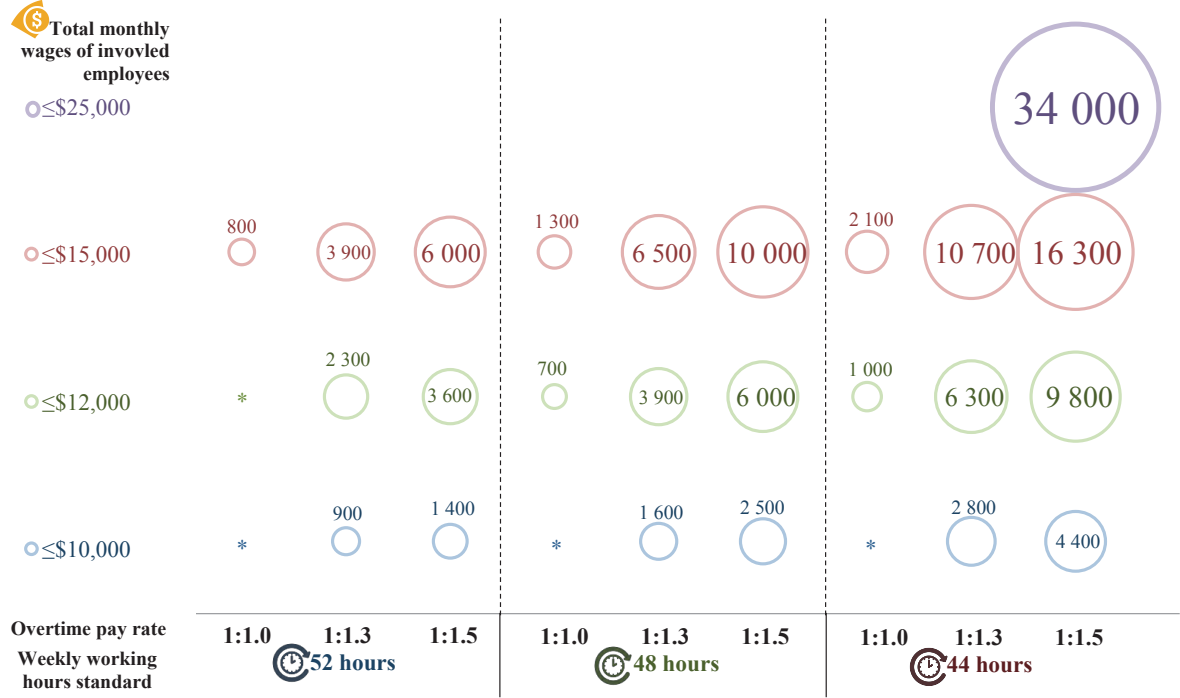
* Less than 0.05 percentage point.

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department; Estimates of the Secretariat to the Standard Working Hours Committee.

6.29 On the other hand, in face of the increases in wage bill, enterprises (including SMEs) would also review their manpower/ working hours arrangements with a view to saving costs. It may in turn pose unemployment risks to certain employees.

6.30 Crude estimations from the econometric model show that, under the scenario of a 2% real economic growth, manpower reorganisation undertaken by enterprises as a result of the increases in wage bill under different parameter combinations would lead to job losses, ranging from less than 500 to 34 000 (Diagram 6.12).

Diagram 6.12: Number of Potential Job Losses Arising from Manpower Reorganisation as a Result of the Increases in Wage Bill (No.)



Notes: Estimations in the diagram were made based on the historical data collected for the period of 1997 to 2015.

* Less than 500 jobs.

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department; Estimates of the Secretariat to the Standard Working Hours Committee.

Chapter 7

Consultation Issues

Second-Stage Consultation

7.1 SWHC is collecting views on the working hours policy directions under exploration for its reference in preparing the SWHC report. Views from the community on the consultation issues are welcome.

Consultation Issues of the “Big Frame”

7.2 SWHC is considering a legislative approach to mandatorily require employers and employees to enter into written employment contracts, which shall include the specified working hours terms, such as overtime compensation arrangement.

7.3 The “big frame” contemplates the introduction of statutory definitions of “agreed working hours” and “overtime work”, thereby providing a useful framework for a working hours regime. Specification of employments terms relating to working hours in written employment contracts helps employers and employees clarify working hours arrangements and enhances their awareness of reviewing and agreeing on these arrangements.

7.4 SWHC has also explored the relevant issues, including coverage, flexibility arrangements as well as consequences and liability of non-compliance with the “big frame”.

Consultation Issues –Working Hours Terms

- 1) The “big frame” aims to mandatorily require employers and employees to specify seven working hours terms in written employment contracts, which shall include: agreed working hours, overtime situation, overtime compensation arrangement, agreed wages, meal breaks and rest periods, rest days and records of hours worked. Do you think the “big frame” is appropriate? Please give reason(s). If appropriate, is there any need to add/ delete any specified working hours terms? If so, please give concrete suggestion(s).**

Consultation Issues – Coverage

2) The “big frame” should widely apply to employers and employees. Do you consider that certain categories of employees, such as persons to whom existing EO and MWO do not apply (see paragraph 5.21 for details) or employees expected to have a short employment duration, should be exempted from the regulation of the “big frame”? If so, please elaborate on the suggested exemption category(ies) and reason(s). If not, please give reason(s).

3) Do you consider that the “big frame” should apply to all existing and future employees (except the exempted employees), or only employment contracts entered into after the implementation of the “big frame”? What is/ are the reason(s)?

4) If the “big frame” is to be legislated, is there a need to provide a transitional period for preparation by employers and employees? If so, how long should the transitional period be?

Consultation Issues – Flexibility Arrangements

5) The “big frame” has provided the flexibility for employers and employees to agree on the contents of the specified working hours terms according to the actual circumstances, provided that the terms do not violate the law. Is there a need for other flexibility measures to be introduced to the “big frame” (see paragraphs 5.24 to 5.25 for details)? If so, please give suggestion(s) and reason(s). If not, please give reason(s).

Consultation Issues – Consequences and Liability

6) The “big frame” will have legal effect and the legislation will stipulate the consequences of non-compliance (see paragraphs 5.26 to 5.27 for details). Do you agree to this?

Other Consultation Issues of the “Big Frame”

7) What measure(s) (e.g. educational promotion, provision of reference information, etc.) do you think can help enhance compliance of employers and employees with the “big frame”?

8) Do you have other views on the “big frame”?

Consultation Issues of the “Small Frame”

7.5 On the premise of the “big frame”, SWHC is also exploring whether there is a need for other suitable measures to further protect grassroots employees with lower income, lower skills and less bargaining power.

7.6 The “small frame” under exploration involves an SWH regime. SWH means an employee is entitled to overtime compensation for hours worked beyond a specified working hours standard within a period, while the total working hours are not capped. “Small frame” does not specify the regulation of MWH²¹.

7.7 Upholding an evidence-based approach for discussion, SWHC has conducted data analyses and assessments of the 28 parameter combinations comprising different total monthly wages of employees, weekly working hours and overtime pay rates. Preliminary major results of the impact assessment reveal that the “small frame” would have both positive and negative impacts in different aspects.

²¹ Please refer to footnote 2 for the meaning of MWH.

Consultation Issues – Ideas and Design

- 9)** On the premise of the “big frame”, do you think there is a need for other suitable measures (e.g. legislating for a working hours standard and an overtime pay rate, industry-based discussion, etc.) to further protect grassroots employees with lower income, lower skills and less bargaining power? If so, please give concrete suggestion(s). If not, please give reason(s).
- 10)** Taking into account the potential increases and decreases in employees’ wages brought by the “small frame” (see paragraphs 6.14 to 6.16 for details), do you think the “small frame” can further improve the arrangements for overtime compensation of grassroots employees?
- 11)** Do you think the “small frame” can help safeguard employees’ health, improve their quality of life, promote work-life balance and boost staff morale?
- 12)** If the “small frame” is to be legislated, do you think SMEs can shoulder the possible impacts brought by the “small frame” (e.g. certain enterprises of the relatively long-working-hours sectors would turn from profits to losses) (see paragraphs 6.17 to 6.22 for details)?
- 13)** If the “small frame” is to be legislated, do you think the society as a whole can shoulder the possible impacts on the overall economy brought by the “small frame” (e.g. pushing up inflation and hampering the long-term competitiveness of Hong Kong, etc.) (see paragraphs 6.23 to 6.30 for details)?
- 14)** On the basis of the “small frame” suggestions, what is/ are your view(s) on how to balance the possible positive and negative impacts of the “small frame” on employees, enterprises (in particular SMEs), overall economy and society?

Other Consultation Issues of the “Small Frame”

15) If you support legislating for the “small frame”, what is/ are your view(s) on the design of the “small frame”?

16) What measure(s) (e.g. educational promotion, provision of reference information, etc.) do you think can help enhance compliance of employers and employees with the “small frame”? Do you have any other views on the “small frame”?

Other Consultation Issues

Consultation Issues – Implementation of the “Big Frame” and “Small Frame”

17) Having considered the information on the “big frame” and “small frame” (see chapters 5 and 6 for details), please select:

- only implementing the “big frame” ;
- only implementing the “small frame” ;
- on the premise of implementing the “big frame”, to implement the “small frame” as well; or
- not to implement the “big frame” nor “small frame”, but recommend implementing other policies/ measures pertaining to working hours (e.g. formulating voluntary guidelines according to the needs of individual sectors).

What is/ are the reason(s)? Please specify.

Consultation Issues – Other Views

18) Other than the “big frame” and “small frame”, do you have any other views pertaining to the working hours policy? If so, please specify.

Chapter 8

Ways of Expressing Views

8.1 SWHC welcomes written submissions through the following channels on or before 24 July 2016:

Post: Standard Working Hours Committee
Room A, 1/F, Seaview Commercial Building,
21-24 Connaught Road West, Sheung Wan, Hong Kong

Fax: 2110 1527

Email: swhc@swhc.org.hk

Enquiries: 3586 8098

Website: www.swhc.org.hk/en/consultation

8.2 Member of the public may choose to supply his/ her personal data or otherwise when submitting views on this Consultation Document. To facilitate the collation and analysis of views received, you are welcome to provide your name, employment status (e.g. employer, employee or self-employed person) and the name of the organisation that you belong to (if applicable) in the written submission. The submission and any personal data provided may be transferred to the relevant Government bureaux and departments for purposes directly related to this consultation exercise. The relevant Government bureaux and departments receiving the data are bound by such purposes in their subsequent use of such data.

8.3 The names and views of individuals and organisations which put forth submissions in response to this Consultation Document (“senders”) may be published for public viewing. SWHC may, in discussion with others (whether privately or publicly) or in any subsequent report, attribute comments submitted in response to this Consultation Document.

- 8.4 To safeguard the senders' data privacy, SWHC will remove the senders' relevant data, such as residential/ return addresses, email addresses, identity card numbers, telephone numbers, facsimile numbers and signatures, where provided, when publishing their submissions.
- 8.5 SWHC will respect the wishes of the senders to remain anonymous and/ or keep the views confidential in part or in whole. If the senders request anonymity in the submissions, their names will be removed when publishing their views. If the senders request confidentiality of their views, their submissions will not be published.
- 8.6 If the senders do not request anonymity or confidentiality in the submissions, it will be assumed that the senders can be named and the views can be published in their entirety.
- 8.7 Any sender providing SWHC with personal data in the submission will have rights of access and correction with respect to such personal data. Requests for data access and correction of personal data should be made in writing to:

Post: Secretariat to Standard Working Hours Committee
Room A, 1/F, Seaview Commercial Building,
21-24 Connaught Road West, Sheung Wan, Hong Kong

Fax: 2110 1527

Email: swhc@swhc.org.hk

Membership of the Standard Working Hours Committee

(as at 8 April 2016)

Chairperson

Dr Hon Leong Che-hung, GBM, GBS, JP

Non-official members

Dr Jane Lee Ching-yee, JP

Mr Ma Ho-fai, SBS, JP

Prof Chong Tai-leung

Prof Joe Leung Cho-bun, MH, JP

Ms Susanna Chiu Lai-kuen, MH

Mr Lau Chin-shek, JP

Dr Kevin Lau Kin-wah, JP

Prof Raymond So Wai-man, JP

Members of the Labour Advisory Board as ex-officio members

Mr Emil Yu Chen-on

Ms Wong Siu-han

Hon Ho Sai-chu, GBM, GBS, JP

Mr Ng Chau-pei

Mr Chau Siu-chung

Mr Irons Sze, BBS, JP

Mr Cheung Sing-hung, BBS

Ms Chan So-hing

Mr Charles Chan Yiu-kwong

Dr Kim Mak Kin-wah, BBS, JP

Mr Leung Chau-ting

Mr Stanley Lau Chin-ho, SBS, MH, JP

Members who are public officers

Permanent Secretary for Labour and Welfare

Commissioner for Labour

Government Economist

Draft Sample Employment Contract

Template of Employment Terms Relating to Working Hours under the “Big Frame”

Interpretation

- ☺ “Agreed working hours” means the hours to be worked by an employee in accordance with the contract of employment, including any time during which the employee is :
 - (a) in attendance at a place of employment, irrespective of whether he/ she is provided with work or training at that time; and
 - (b) travelling in connection with his/ her employment excluding travelling (in either direction) between his/ her place of residence and his/ her place of employment other than a place of employment that is outside Hong Kong and is not his/ her usual place of employment.

- ☺ “Agreed wages” means all remuneration, earnings, allowances (including travelling allowances, attendance allowances and commission), tips and service charges payable in terms of money to an employee in respect of his/ her work under his/ her contract of employment, but does not include :
 - (a) overtime pay;
 - (b) the value of any accommodation, education, food, fuel, light, medical care or water provided by the employer;
 - (c) any contribution paid by the employer on his/ her own account to any retirement scheme;
 - (d) any commission which is of a gratuitous nature or which is payable only at the discretion of the employer;
 - (e) any attendance allowance or attendance bonus which is of a gratuitous nature or which is payable only at the discretion of the employer;
 - (f) any travelling allowance which is of a non-recurrent nature;
 - (g) any travelling allowance payable to the employee to defray actual expenses incurred by him/ her by the nature of his/ her employment;
 - (h) the value of any travelling concession;
 - (i) any sum payable to the employee to defray special expenses incurred by him/ her by the nature of his/ her employment;
 - (j) any end of year payment which is payable under Part IIA of the Employment Ordinance (EO);
 - (k) any gratuity payable on completion or termination of a contract of

employment; and

- (l) any annual bonus which is of a gratuitous nature or which is payable only at the discretion of the employer.

- ⊗ “Overtime work” means the work done by an employee outside the agreed working hours at the request or with the agreement of his/ her employer.

Employment Terms

(1) Agreed Working Hours

- ⊗ **Agreed Working Hours**
- Fixed, at _____ days per week
_____ hours per day, from _____ *a.m./p.m. to _____ *a.m./p.m.
and _____ *a.m./p.m. to _____ *a.m./p.m.
- Shift work required, at _____ hours per day
from _____ *a.m./p.m. to _____ *a.m./p.m.
or _____ *a.m./p.m. to _____ *a.m./p.m.
or _____ *a.m./p.m. to _____ *a.m./p.m.
- Not fixed, at _____ working day(s) per *week/month, totalling _____ hour(s)
- Others _____
(Please specify details of working hours arrangements)

(2) Overtime Situation

- ⊗ **Overtime Situation**
- Overtime work is not required
- Overtime work is required at the request of the employer
- Overtime work is to be performed with the mutual agreement of the employer and employee
- Others _____
(Please specify details of overtime work)

(3) Overtime Compensation Arrangement

Overtime Compensation Arrangement Overtime compensation arrangement that is applicable to working days (i.e. not rest days or other holidays):

- Compensated by overtime pay:
- At the rate of \$ _____ per hour
 - At the rate of _____ % of _____¹
 - Others _____
(Please specify details of payment criteria and calculation method, etc.)

- Compensated by time-off in lieu: _____
(Please specify details of granting criteria and calculation method, etc.)

- Others: _____
(Please specify details of relevant criteria and calculation method, etc.)

The overtime compensation arrangement on rest days and other holidays **is/is not* the same as those on working days. If they are not the same, please specify in detail the overtime compensation arrangement on rest days and other holidays²: _____

- Not applicable

¹ Please fill in the basis for calculating the overtime pay, such as the basic wages and total wages. For example, if the overtime pay is calculated at the rate of 100% of the total hourly wages of \$50, the overtime pay will be \$50 per hour (\$50 x 100%).

² Under EO, an employer should obtain the prior consent from his/ her employee should he/ she request him/ her to work on rest days. Furthermore, regardless of whether an employee is entitled to statutory holiday pay, an employer should still grant his/ her employee a statutory holiday, or arrange an “alternative holiday” or a “substituted holiday” for him/ her. An employer must not make any form of payment to the employee in lieu of granting a holiday.

(4) Agreed Wages

☺ **Agreed Wages** Basic wages of \$ _____ per **hour/day/week/month*

plus the following allowance(s):

- Meal allowance of \$ _____ per **day/week/month*
- Travelling allowance of \$ _____ per **day/week/month*
- Attendance allowance of \$ _____

(Please specify details of payment criteria and calculation method, etc.)

- Others (e.g. commission and tips) \$ _____

(Please specify details of payment criteria, calculation method and date of payment etc.)

If the agreed wages are paid and calculated by other means, please specify in detail:

(5) Meal Breaks and Rest Periods

- ☺ **Meal Breaks** Fixed, from _____ **a.m./p.m.* to _____ **a.m./p.m.*, **with/without pay*
 Not fixed, at _____ **minutes/hour(s)* per day, **with/without pay*
Meal breaks **are/are not* counted as agreed working hour(s).

Not applicable

- ☺ **Rest Periods** Fixed, from _____ **a.m./p.m.* to _____ **a.m./p.m.*, **with/without pay*
 Not fixed, at _____ **minutes/hour(s)* per day, **with/without pay*
Rest periods **are/are not* counted as agreed working hour(s).

Not applicable

(6) Rest Days

- ☺ **Rest Days** Fixed, on every _____, **with/without pay*
 Not fixed, at _____ day(s) per **week/month*, **with/without pay*

(7) Records of Hours Worked³

- Keeping Records of Hours Worked**
- The employer shall keep records of the hours worked (including overtime hours) for handling employees' wages, overtime compensation, etc.
 - Such records will not be kept as the nature of work involved renders it difficult to calculate the hours worked
 - Others _____

Please put a ✓ in the appropriate box

* Delete whichever is inapplicable

Notes: Under EO:

- A contract of employment is an agreement on the employment conditions made between an employer and an employee. The agreement can be made in writing or orally and it includes both express and implied terms. Employers and employees are free to negotiate and agree on the terms and conditions of employment provided that they do not violate the provisions of EO. Any term of an employment contract which purports to extinguish or reduce any right, benefit or protection conferred upon the employee by EO shall be void. If an employer varies the terms of the employment contract during the employment period without a valid reason, the employee may claim for remedies against the employer in accordance with the law.
- An employee employed under a continuous contract shall be granted not less than one rest day in every seven days. Rest days may be granted on a regular or irregular basis subject to the agreement between employers and employees. An employee, except young persons under the age of 18 employed in industrial undertakings, may work voluntarily on a rest day.
- Before employment begins, an employer must inform his/ her employees in detail of the conditions of employment under which they are to be employed, including wages, wage period, length of notice required to terminate the contract and end of year payment (if applicable). If the contract of employment is in writing, the employer shall give a copy of the contract to the employee for reference and retention. If the contract of employment is not in writing, the employer shall give the employee a notice in writing containing such conditions if the employee, before such employment is entered into, makes a written request.
- A contract of employment may be terminated by the employer or employee during the employment period in accordance with the requirements under EO and the employment contract. If the employment contract provides for a probation period, the employer or employee may terminate the employment contract without notice or payment in lieu during the first month of the probation period.

³ Under EO, every employer shall maintain the wage and employment records of each employee covering the preceding 12 months. If the wages payable to the employee in respect of any wage period are less than the amount specified in the Ninth Schedule to EO (\$13,300 per month with effect from 1 May 2015), and the employee is an employee within the meaning of the Minimum Wage Ordinance, the employer shall keep a record of the total number of hours worked by the employee in that wage period.

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Statistical Appendix I.1(a): Socio-economic characteristics of all employees (excluding government employees and live-in domestic workers)

	Total no. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾							
			≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	2 972.2	100.0	2 153.1	100.0	1 410.6	100.0	981.8	100.0	563.5	100.0
I. Gender										
Male	1 582.3	53.2	1 081.5	50.2	645.7	45.8	412.3	42.0	199.3	35.4
Female	1 389.9	46.8	1 071.7	49.8	764.9	54.2	569.5	58.0	364.1	64.6
II. Age group										
15-24	251.1	8.4	209.3	9.7	178.5	12.7	126.5	12.9	71.0	12.6
25-34	737.7	24.8	577.4	26.8	332.4	23.6	184.6	18.8	75.8	13.5
35-44	709.6	23.9	449.8	20.9	249.2	17.7	163.7	16.7	81.7	14.5
45-54	758.4	25.5	516.5	24.0	342.3	24.3	259.4	26.4	160.5	28.5
≥55	515.5	17.3	400.1	18.6	308.1	21.8	247.7	25.2	174.5	31.0
III. Sector										
(A) Relatively long-working-hours sectors	826.2	27.8	695.6	32.3	521.3	37.0	393.7	40.1	239.5	42.5
A.1 Retail	301.2	10.1	246.0	11.4	177.0	12.5	130.6	13.3	78.4	13.9
A.2 Restaurants	238.6	8.0	203.4	9.4	158.2	11.2	122.4	12.5	76.5	13.6
A.3 Estate management and security	142.2	4.8	124.8	5.8	102.2	7.2	82.9	8.4	52.8	9.4
A.4 Land transport	117.8	4.0	97.3	4.5	64.4	4.6	41.8	4.3	23.8	4.2
A.5 Elderly homes	#	#	#	#	#	#	#	#	#	#
A.6 Laundry and dry cleaning services	#	#	#	#	#	#	#	#	#	#
(B) Other sectors	2 146.0	72.2	1 457.6	67.7	889.3	63.0	588.2	59.9	324.0	57.5
B.1 Manufacturing	120.8	4.1	90.5	4.2	52.8	3.7	38.3	3.9	23.2	4.1
B.2 Construction	284.1	9.6	169.7	7.9	83.2	5.9	48.7	5.0	16.1	2.9
B.3 Wholesale and import/export trade	443.0	14.9	338.7	15.7	201.5	14.3	130.6	13.3	63.8	11.3
B.4 Hotels	45.9	1.5	37.7	1.8	27.0	1.9	16.1	1.6	#	#
B.5 Other transportation, storage, postal and courier services	138.8	4.7	110.7	5.1	68.7	4.9	40.8	4.2	18.9	3.3
B.6 Information and communications	108.9	3.7	71.2	3.3	38.2	2.7	19.0	1.9	#	#
B.7 Financing and insurance	215.2	7.2	108.6	5.0	54.3	3.8	30.7	3.1	14.9	2.6
B.8 Real estate activities (excluding real estate maintenance management services)	38.5	1.3	25.5	1.2	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities	202.8	6.8	135.7	6.3	79.3	5.6	52.6	5.4	27.0	4.8
B.10 Cleaning services	69.6	2.3	65.6	3.0	63.0	4.5	60.1	6.1	55.7	9.9
B.11 Community, social and personal services	464.6	15.6	295.7	13.7	201.6	14.3	137.2	14.0	86.3	15.3
B.12 Others	13.8	0.5	8.0	0.4	#	#	#	#	#	#
IV. Occupation⁽³⁾										
(A) Lower-skilled occupations	1 981.5	66.7	1 702.0	79.0	1 243.0	88.1	902.1	91.9	535.7	95.1
Elementary workers	452.1	15.2	400.3	18.6	372.7	26.4	328.5	33.5	244.5	43.4
Craft and related workers	232.3	7.8	173.5	8.1	100.0	7.1	53.6	5.5	22.2	3.9
Plant and machine operators and assemblers	109.8	3.7	98.9	4.6	57.8	4.1	33.8	3.4	13.4	2.4
Service and sales workers	581.1	19.5	491.6	22.8	367.9	26.1	269.8	27.5	159.7	28.3
Clerical support workers	606.3	20.4	537.8	25.0	344.5	24.4	216.4	22.0	96.0	17.0
(B) Higher-skilled occupations	984.0	33.1	448.2	20.8	164.9	11.7	78.3	8.0	27.5	4.9
Managers and administrators; Professionals	559.4	18.8	166.8	7.7	44.0	3.1	18.0	1.8	#	#
Associate professionals	424.6	14.3	281.3	13.1	120.9	8.6	60.3	6.1	#	#
V. Establishment size										
SMEs ⁽⁴⁾	1 255.2	42.2	989.5	46.0	663.0	47.0	470.9	48.0	273.2	48.5
Large enterprises	1 717.1	57.8	1 163.7	54.0	747.6	53.0	510.9	52.0	290.3	51.5

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to provide information on their occupations, the sum of figures for individual occupations is less than the total.

(4) An SME is an enterprise with fewer than 50 employees.

Figures are not released due to relatively large sampling error.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.1(b): Socio-economic characteristics of employees (excluding government employees and live-in domestic workers) with total working hours over 44 hours during the seven days before enumeration

	Employees with total working hours > 44 hours during the seven days before enumeration									
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾							
			≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	1 443.3	100.0	1 121.7	100.0	767.3	100.0	534.2	100.0	285.1	100.0
I. Gender										
Male	875.9	60.7	656.1	58.5	403.9	52.6	255.1	47.7	115.6	40.6
Female	567.4	39.3	465.6	41.5	363.4	47.4	279.1	52.3	169.5	59.4
II. Age group										
15-24	107.5	7.4	98.1	8.7	81.9	10.7	54.9	10.3	24.8	8.7
25-34	331.5	23.0	270.0	24.1	164.3	21.4	93.2	17.4	36.8	12.9
35-44	335.0	23.2	227.9	20.3	135.6	17.7	92.3	17.3	42.7	15.0
45-54	384.8	26.7	284.4	25.4	193.9	25.3	144.4	27.0	80.9	28.4
≥55	284.5	19.7	241.3	21.5	191.6	25.0	149.4	28.0	99.9	35.0
III. Sector										
(A) Relatively long-working-hours sectors	529.2	36.7	476.1	42.4	363.3	47.3	265.7	49.7	140.2	49.2
A.1 Retail	169.8	11.8	149.2	13.3	108.2	14.1	77.8	14.6	38.6	13.5
A.2 Restaurants	173.7	12.0	161.1	14.4	123.1	16.0	88.0	16.5	45.3	15.9
A.3 Estate management and security	101.7	7.0	92.5	8.2	80.6	10.5	65.9	12.3	40.2	14.1
A.4 Land transport	68.6	4.8	58.6	5.2	39.2	5.1	24.4	4.6	11.7	4.1
A.5 Elderly homes	#	#	#	#	#	#	#	#	#	#
A.6 Laundry and dry cleaning services	#	#	#	#	#	#	#	#	#	#
(B) Other sectors	914.0	63.3	645.6	57.6	404.0	52.7	268.5	50.3	144.9	50.8
B.1 Manufacturing	57.2	4.0	45.6	4.1	28.7	3.7	21.2	4.0	11.6	4.1
B.2 Construction	167.0	11.6	108.5	9.7	53.2	6.9	31.9	6.0	10.4	3.6
B.3 Wholesale and import/export trade	141.1	9.8	111.2	9.9	65.7	8.6	40.4	7.6	21.2	7.4
B.4 Hotels	30.7	2.1	26.1	2.3	18.2	2.4	10.2	1.9	#	#
B.5 Other transportation, storage, postal and courier services	77.3	5.4	64.7	5.8	44.6	5.8	27.4	5.1	#	#
B.6 Information and communications	32.9	2.3	21.6	1.9	12.2	1.6	#	#	#	#
B.7 Financing and insurance	76.3	5.3	32.1	2.9	15.9	2.1	7.0	1.3	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	22.0	1.5	13.3	1.2	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities	73.6	5.1	46.2	4.1	28.0	3.6	19.4	3.6	10.8	3.8
B.10 Cleaning services	48.7	3.4	46.7	4.2	44.1	5.8	42.3	7.9	38.1	13.4
B.11 Community, social and personal services	179.6	12.4	125.7	11.2	84.3	11.0	57.2	10.7	34.2	12.0
B.12 Others	7.6	0.5	3.9	0.4	#	#	#	#	#	#
IV. Occupation⁽³⁾										
(A) Lower-skilled occupations	1 053.4	73.0	943.5	84.1	705.2	91.9	504.8	94.5	279.1	97.9
Elementary workers	297.1	20.6	272.3	24.3	254.0	33.1	220.9	41.4	154.1	54.0
Craft and related workers	149.9	10.4	122.2	10.9	67.8	8.8	36.6	6.9	14.1	4.9
Plant and machine operators and assemblers	85.2	5.9	76.8	6.8	43.7	5.7	23.4	4.4	7.5	2.6
Service and sales workers	348.0	24.1	319.0	28.4	240.8	31.4	165.8	31.0	78.6	27.6
Clerical support workers	173.2	12.0	153.2	13.7	98.9	12.9	58.0	10.9	24.8	8.7
(B) Higher-skilled occupations	386.3	26.8	176.2	15.7	60.3	7.9	28.3	5.3	#	#
Managers and administrators; Professionals	222.7	15.4	66.1	5.9	15.4	2.0	#	#	#	#
Associate professionals	163.6	11.3	110.1	9.8	44.9	5.9	#	#	#	#
V. Establishment size										
SMEs ⁽⁴⁾	573.7	39.7	480.5	42.8	334.9	43.6	234.9	44.0	126.5	44.4
Large enterprises	869.6	60.3	641.3	57.2	432.4	56.4	299.3	56.0	158.6	55.6

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to provide information on their occupations, the sum of figures for individual occupations is less than the total.

(4) An SME is an enterprise with fewer than 50 employees.

Figures are not released due to relatively large sampling error.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.1(c): Socio-economic characteristics of employees (excluding government employees and live-in domestic workers) with total working hours over 48 hours during the seven days before enumeration

	Employees with total working hours > 48 hours during the seven days before enumeration							
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾					
	No. ('000)	Percent (%)	≤ \$15,000		≤ \$12,000		≤ \$10,000	
		No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	
All employees	887.6	100.0	466.2	100.0	320.4	100.0	166.2	100.0
I. Gender								
Male	552.2	62.2	254.0	54.5	156.4	48.8	67.6	40.7
Female	335.4	37.8	212.2	45.5	163.9	51.2	98.6	59.3
II. Age group								
15-24	63.0	7.1	46.9	10.1	32.3	10.1	14.4	8.6
25-34	198.1	22.3	94.5	20.3	52.8	16.5	21.2	12.8
35-44	209.5	23.6	81.7	17.5	52.5	16.4	24.3	14.6
45-54	241.1	27.2	124.6	26.7	88.8	27.7	46.7	28.1
≥55	175.9	19.8	118.6	25.4	94.1	29.4	59.6	35.8
III. Sector								
(A) Relatively long-working-hours sectors	369.4	41.6	253.3	54.3	184.2	57.5	92.4	55.6
A.1 Retail	109.3	12.3	69.5	14.9	48.0	15.0	22.1	13.3
A.2 Restaurants	138.3	15.6	96.9	20.8	68.5	21.4	34.2	20.6
A.3 Estate management and security	69.0	7.8	55.7	11.9	47.5	14.8	27.4	16.5
A.4 Land transport	43.8	4.9	24.5	5.3	14.4	4.5	6.3	3.8
A.5 Elderly homes	#	#	#	#	#	#	#	#
A.6 Laundry and dry cleaning services	#	#	#	#	#	#	#	#
(B) Other sectors	518.3	58.4	212.9	45.7	136.1	42.5	73.7	44.4
B.1 Manufacturing	33.0	3.7	16.5	3.5	12.2	3.8	5.9	3.6
B.2 Construction	90.2	10.2	24.8	5.3	15.1	4.7	#	#
B.3 Wholesale and import/export trade	72.8	8.2	29.7	6.4	17.0	5.3	#	#
B.4 Hotels	22.9	2.6	11.4	2.4	#	#	#	#
B.5 Other transportation, storage, postal and courier services	51.7	5.8	26.7	5.7	14.8	4.6	#	#
B.6 Information and communications	17.8	2.0	7.2	1.6	#	#	#	#
B.7 Financing and insurance	43.3	4.9	9.1	1.9	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities	38.5	4.3	13.3	2.9	8.9	2.8	#	#
B.10 Cleaning services	22.3	2.5	19.8	4.2	18.6	5.8	18.1	10.9
B.11 Community, social and personal services	106.6	12.0	49.0	10.5	33.8	10.5	21.4	12.9
B.12 Others	#	#	#	#	#	#	#	#
IV. Occupation⁽³⁾								
(A) Lower-skilled occupations	651.9	73.4	432.9	92.9	304.8	95.1	162.8	98.0
Elementary workers	185.4	20.9	154.2	33.1	132.0	41.2	88.7	53.4
Craft and related workers	73.5	8.3	31.8	6.8	16.3	5.1	#	#
Plant and machine operators and assemblers	65.7	7.4	33.1	7.1	17.6	5.5	#	#
Service and sales workers	242.1	27.3	164.3	35.2	110.9	34.6	50.6	30.5
Clerical support workers	85.1	9.6	49.5	10.6	28.0	8.7	12.2	7.3
(B) Higher-skilled occupations	235.0	26.5	33.0	7.1	15.3	4.8	#	#
Managers and administrators; Professionals	135.7	15.3	8.7	1.9	#	#	#	#
Associate professionals	99.3	11.2	24.4	5.2	#	#	#	#
V. Establishment size								
SMEs ⁽⁴⁾	345.6	38.9	198.7	42.6	139.8	43.6	72.8	43.8
Large enterprises	542.0	61.1	267.5	57.4	180.5	56.4	93.3	56.2

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to provide information on their occupations, the sum of figures for individual occupations is less than the total.

(4) An SME is an enterprise with fewer than 50 employees.

Figures are not released due to relatively large sampling error.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.1(d): Socio-economic characteristics of employees (excluding government employees and live-in domestic workers) with total working hours over 52 hours during the seven days before enumeration

	Employees with total working hours > 52 hours during the seven days before enumeration								
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾						
	No. ('000)	Percent (%)	≤ \$15,000		≤ \$12,000		≤ \$10,000		
		No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	688.6	100.0	385.0	100.0	269.3	100.0	139.4	100.0	
I. Gender									
Male	445.8	64.7	218.3	56.7	135.1	50.2	57.0	40.9	
Female	242.8	35.3	166.8	43.3	134.2	49.8	82.4	59.1	
II. Age group									
15-24	47.2	6.9	34.8	9.0	24.5	9.1	10.6	7.6	
25-34	140.1	20.3	71.1	18.5	41.6	15.4	16.6	11.9	
35-44	154.4	22.4	66.5	17.3	42.4	15.8	19.9	14.3	
45-54	194.4	28.2	105.6	27.4	76.0	28.2	39.4	28.2	
≥55	152.5	22.1	107.0	27.8	84.8	31.5	52.9	37.9	
III. Sector									
(A) Relatively long-working-hours sectors	321.3	46.7	222.5	57.8	162.9	60.5	81.2	58.3	
A.1 Retail	91.6	13.3	59.0	15.3	40.8	15.1	18.0	12.9	
A.2 Restaurants	123.7	18.0	85.8	22.3	61.1	22.7	30.5	21.9	
A.3 Estate management and security	62.0	9.0	51.6	13.4	43.4	16.1	24.7	17.7	
A.4 Land transport	36.9	5.4	20.7	5.4	12.8	4.7	5.5	4.0	
A.5 Elderly homes	#	#	#	#	#	#	#	#	
A.6 Laundry and dry cleaning services	#	#	#	#	#	#	#	#	
(B) Other sectors	367.3	53.3	162.6	42.2	106.4	39.5	58.1	41.7	
B.1 Manufacturing	25.6	3.7	12.9	3.3	9.6	3.6	#	#	
B.2 Construction	70.9	10.3	20.2	5.2	12.4	4.6	#	#	
B.3 Wholesale and import/export trade	43.1	6.3	20.6	5.4	#	#	#	#	
B.4 Hotels	18.4	2.7	8.9	2.3	#	#	#	#	
B.5 Other transportation, storage, postal and courier services	40.1	5.8	21.3	5.5	#	#	#	#	
B.6 Information and communications	11.4	1.7	#	#	#	#	#	#	
B.7 Financing and insurance	21.6	3.1	#	#	#	#	#	#	
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	#	#	#	#	#	#	
B.9 Professional and business services, scientific and technical activities	28.9	4.2	9.9	2.6	#	#	#	#	
B.10 Cleaning services	20.2	2.9	18.4	4.8	17.2	6.4	16.6	11.9	
B.11 Community, social and personal services	74.6	10.8	36.8	9.6	25.5	9.5	16.8	12.1	
B.12 Others	#	#	#	#	#	#	#	#	
IV. Occupation⁽³⁾									
(A) Lower-skilled occupations	536.1	77.8	361.6	93.9	256.8	95.4	136.5	97.9	
Elementary workers	160.3	23.3	135.2	35.1	115.1	42.7	76.8	55.1	
Craft and related workers	59.6	8.7	26.1	6.8	12.7	4.7	#	#	
Plant and machine operators and assemblers	57.5	8.4	29.7	7.7	16.0	5.9	#	#	
Service and sales workers	209.3	30.4	141.2	36.7	95.8	35.6	42.8	30.7	
Clerical support workers	49.4	7.2	29.4	7.6	17.2	6.4	#	#	
(B) Higher-skilled occupations	151.8	22.0	23.1	6.0	12.3	4.6	#	#	
Managers and administrators; Professionals	88.4	12.8	#	#	#	#	#	#	
Associate professionals	63.4	9.2	#	#	#	#	#	#	
V. Establishment size									
SMEs ⁽⁴⁾	274.7	39.9	166.4	43.2	117.4	43.6	58.1	41.7	
Large enterprises	413.9	60.1	218.6	56.8	151.9	56.4	81.3	58.3	

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to provide information on their occupations, the sum of figures for individual occupations is less than the total.

(4) An SME is an enterprise with fewer than 50 employees.

Figures are not released due to relatively large sampling error.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.2(a): Employment contracts and overtime work situations of all employees (excluding government employees and live-in domestic workers)

	Total no. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾							
			≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	2 972.2	100.0	2 153.1	100.0	1 410.6	100.0	981.8	100.0	563.5	100.0
I. Whether written employment contracts had been signed with the employers⁽³⁾										
Yes	2 429.8	81.8	1 757.9	81.6	1 115.3	79.1	752.2	76.6	413.7	73.4
No	540.1	18.2	393.5	18.3	294.5	20.9	228.8	23.3	149.4	26.5
II. Whether the contracts/agreements had specified the method of overtime compensation										
Yes	988.1	33.2	794.7	36.9	533.2	37.8	362.2	36.9	200.2	35.5
No ⁽⁴⁾	1 984.1	66.8	1 358.4	63.1	877.4	62.2	619.6	63.1	363.3	64.5
III. Overtime work										
Had performed overtime work during the seven days before enumeration	752.6	25.3	448.9	20.8	234.8	16.6	130.9	13.3	58.7	10.4
Had not performed overtime work during the seven days before enumeration	2 219.6	74.7	1 704.3	79.2	1 175.8	83.4	851.0	86.7	504.8	89.6
IV. Uncompensated overtime work										
Had performed uncompensated overtime work during the seven days before enumeration	555.4	18.7	286.1	13.3	127.0	9.0	63.3	6.4	26.1	4.6
Had not performed uncompensated overtime work during the seven days before enumeration	2 416.9	81.3	1 867.0	86.7	1 283.6	91.0	918.5	93.6	537.4	95.4
V. Considered the working hours during the past seven days before enumeration just right⁽³⁾										
Too long	726.5	24.4	533.2	24.8	343.7	24.4	232.3	23.7	116.1	20.6
Just right	2 206.3	74.2	1 593.7	74.0	1 045.0	74.1	729.3	74.3	430.5	76.4
Too short	38.9	1.3	26.2	1.2	21.9	1.6	20.2	2.1	17.0	3.0
VI. Those considered working hours "too long" during the seven days before enumeration, whether they would like to reduce working hours if their income would also decrease⁽³⁾⁽⁵⁾										
Do not wish to	508.3	70.0	381.6	71.6	255.7	74.4	177.1	76.2	85.3	73.5
Wish to	216.7	29.8	150.5	28.2	87.1	25.3	54.4	23.4	29.9	25.8
VII. Willing to work more overtime if the overtime work would be reasonably compensated⁽³⁾										
Willing	1 244.7	41.9	915.7	42.5	588.1	41.7	400.9	40.8	225.4	40.0
Unwilling	1 725.3	58.0	1 237.0	57.4	822.0	58.3	580.5	59.1	337.6	59.9

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to answer the relevant question, the sum of figures for individual items is less than the total.

(4) Including employees who were not sure whether methods of overtime compensation were specified in the contracts/agreements.

(5) The number of employees includes only those who considered working hours "too long" during the past seven days before enumeration. The corresponding percentages refer to the percentages of respective groups among those who considered working hours "too long" during the past seven days before enumeration.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.2(b): Employment contracts and overtime work situations of employees (excluding government employees and live-in domestic workers) with total working hours over 44 hours during the seven days before enumeration

	Employees with total working hours > 44 hours during the seven days before enumeration									
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾							
	No. ('000)	Percent (%)	≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	
All employees	1 443.3	100.0	1 121.7	100.0	767.3	100.0	534.2	100.0	285.1	100.0
I. Whether written employment contracts had been signed with the employers⁽³⁾										
Yes	1 200.7	83.2	929.8	82.9	624.4	81.4	430.2	80.5	227.2	79.7
No	241.1	16.7	190.5	17.0	142.1	18.5	103.2	19.3	57.6	20.2
II. Whether the contracts/agreements had specified the method of overtime compensation										
Yes	562.1	38.9	472.5	42.1	326.0	42.5	222.0	41.6	111.6	39.2
No ⁽⁴⁾	881.1	61.1	649.2	57.9	441.3	57.5	312.2	58.4	173.5	60.8
III. Overtime work										
Had performed overtime work during the seven days before enumeration	489.7	33.9	298.8	26.6	158.4	20.6	91.6	17.1	38.5	13.5
Had not performed overtime work during the seven days before enumeration	953.6	66.1	822.9	73.4	608.9	79.4	442.6	82.9	246.6	86.5
IV. Uncompensated overtime work										
Had performed uncompensated overtime work during the seven days before enumeration	335.9	23.3	172.4	15.4	77.2	10.1	40.9	7.7	17.1	6.0
Had not performed uncompensated overtime work during the seven days before enumeration	1 107.3	76.7	949.3	84.6	690.1	89.9	493.3	92.3	268.0	94.0
V. Considered the working hours during the past seven days before enumeration just right⁽⁵⁾										
Too long	545.0	37.8	413.2	36.8	276.7	36.1	190.6	35.7	94.7	33.2
Just right	895.0	62.0	706.8	63.0	488.8	63.7	341.8	64.0	189.6	66.5
Too short	3.3	0.2	1.8	0.2	1.8	0.2	1.8	0.3	0.8	0.3
VI. Those considered working hours "too long" during the seven days before enumeration, whether they would like to reduce working hours if their income would also decrease⁽⁵⁾⁽⁶⁾										
Do not wish to	378.1	69.4	291.8	70.6	206.0	74.5	144.8	76.0	69.1	72.9
Wish to	165.4	30.4	120.2	29.1	69.8	25.2	44.9	23.6	24.8	26.1
VII. Willing to work more overtime if the overtime work would be reasonably compensated⁽³⁾										
Willing	584.0	40.5	454.7	40.5	298.4	38.9	200.8	37.6	99.0	34.7
Unwilling	859.3	59.5	667.0	59.5	468.9	61.1	333.4	62.4	186.2	65.3

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to answer the relevant question, the sum of figures for individual items is less than the total.

(4) Including employees who were not sure whether methods of overtime compensation were specified in the contracts/agreements.

(5) The number of employees includes only those who considered working hours "too long" during the past seven days before enumeration. The corresponding percentages refer to the percentages of respective groups among those who considered working hours "too long" during the past seven days before enumeration.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.2(c): Employment contracts and overtime work situations of employees (excluding government employees and live-in domestic workers) with total working hours over 48 hours during the seven days before enumeration

	Employees with total working hours > 48 hours during the seven days before enumeration							
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾					
			≤ \$15,000		≤ \$12,000		≤ \$10,000	
	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	887.6	100.0	466.2	100.0	320.4	100.0	166.2	100.0
I. Whether written employment contracts had been signed with the employers⁽³⁾								
Yes	733.4	82.6	374.6	80.3	255.0	79.6	129.2	77.8
No	152.8	17.2	90.8	19.5	64.5	20.1	36.6	22.0
II. Whether the contracts/agreements had specified the method of overtime compensation								
Yes	347.4	39.1	203.3	43.6	134.1	41.9	65.2	39.3
No ⁽⁴⁾	540.2	60.9	262.9	56.4	186.2	58.1	100.9	60.7
III. Overtime work								
Had performed overtime work during the seven days before enumeration	353.7	39.8	124.8	26.8	72.9	22.8	30.7	18.5
Had not performed overtime work during the seven days before enumeration	533.9	60.2	341.4	73.2	247.5	77.2	135.5	81.5
IV. Uncompensated overtime work								
Had performed uncompensated overtime work during the seven days before enumeration	223.9	25.2	56.3	12.1	31.3	9.8	12.5	7.5
Had not performed uncompensated overtime work during the seven days before enumeration	663.7	74.8	409.9	87.9	289.0	90.2	153.7	92.5
V. Considered the working hours during the past seven days before enumeration just right⁽⁵⁾								
Too long	428.3	48.3	218.8	46.9	148.7	46.4	72.6	43.7
Just right	458.4	51.6	247.0	53.0	171.3	53.5	93.3	56.1
Too short	0.9	0.1	0.3	0.1	0.3	0.1	0.3	0.2
VI. Those considered working hours "too long" during the seven days before enumeration, whether they would like to reduce working hours if their income would also decrease⁽⁵⁾								
Do not wish to	292.2	68.2	160.0	73.1	111.4	74.9	53.7	74.0
Wish to	134.6	31.4	57.9	26.5	36.4	24.5	18.0	24.8
VII. Willing to work more overtime if the overtime work would be reasonably compensated⁽³⁾								
Willing	353.5	39.8	175.0	37.5	115.3	36.0	55.3	33.3
Unwilling	534.1	60.2	291.2	62.5	205.0	64.0	110.9	66.7

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to answer the relevant question, the sum of figures for individual items is less than the total.

(4) Including employees who were not sure whether methods of overtime compensation were specified in the contracts/agreements.

(5) The number of employees includes only those who considered working hours "too long" during the past seven days before enumeration. The corresponding percentages refer to the percentages of respective groups among those who considered working hours "too long" during the past seven days before enumeration.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix I.2(d): Employment contracts and overtime work situations of employees (excluding government employees and live-in domestic workers) with total working hours over 52 hours during the seven days before enumeration

	Employees with total working hours > 52 hours during the seven days before enumeration							
	No. of employees ⁽¹⁾		Total monthly wages of employees ⁽²⁾					
			≤ \$15,000		≤ \$12,000		≤ \$10,000	
	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)	No. ('000)	Percent (%)
All employees	688.6	100.0	385.0	100.0	269.3	100.0	139.4	100.0
I. Whether written employment contracts had been signed with the employers⁽³⁾								
Yes	563.3	81.8	309.2	80.3	213.9	79.4	107.6	77.2
No	124.3	18.0	75.5	19.6	55.1	20.4	31.4	22.5
II. Whether the contracts/agreements had specified the method of overtime compensation								
Yes	277.2	40.3	165.3	42.9	110.5	41.0	54.1	38.9
No ⁽⁴⁾	411.4	59.7	219.7	57.1	158.8	59.0	85.2	61.1
III. Overtime work								
Had performed overtime work during the seven days before enumeration	234.4	34.0	84.5	21.9	50.6	18.8	21.7	15.5
Had not performed overtime work during the seven days before enumeration	454.2	66.0	300.5	78.1	218.7	81.2	117.7	84.5
IV. Uncompensated overtime work								
Had performed uncompensated overtime work during the seven days before enumeration	137.1	19.9	35.4	9.2	21.0	7.8	7.8	5.6
Had not performed uncompensated overtime work during the seven days before enumeration	551.5	80.1	349.6	90.8	248.3	92.2	131.6	94.4
V. Considered the working hours during the past seven days before enumeration just right⁽⁵⁾								
Too long	356.6	51.8	192.5	50.0	131.8	48.9	63.3	45.4
Just right	331.4	48.1	192.1	49.9	137.2	50.9	75.7	54.4
Too short	0.6	0.1	0.3	0.1	0.3	0.1	0.3	0.2
VI. Those considered working hours "too long" during the seven days before enumeration, whether they would like to reduce working hours if their income would also decrease⁽⁵⁾⁽⁶⁾								
Do not wish to	243.3	68.2	140.7	73.1	98.1	74.5	47.0	74.2
Wish to	111.9	31.4	51.0	26.5	32.8	24.9	15.4	24.4
VII. Willing to work more overtime if the overtime work would be reasonably compensated⁽⁶⁾								
Willing	260.8	37.9	136.3	35.4	93.1	34.6	45.5	32.7
Unwilling	427.8	62.1	248.7	64.6	176.2	65.4	93.8	67.3

Source: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee.

Notes: (1) Including employees who refused to provide information on their total monthly wages.

(2) Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(3) Since a few employees refused to answer the relevant question, the sum of figures for individual items is less than the total.

(4) Including employees who were not sure whether methods of overtime compensation were specified in the contracts/agreements.

(5) The number of employees includes only those who considered working hours "too long" during the past seven days before enumeration. The corresponding percentages refer to the percentages of respective groups among those who considered working hours "too long" during the past seven days before enumeration.

Figures for individual items may not add up to totals due to rounding.

Statistical Appendix II.1(a): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 44 hours under different parameter combinations by sector

	Weekly working hours standard: 44 hours							
	Total monthly wages of involved employees ⁽¹⁾							
	≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5								
All sectors	10.1	13.8	9.5	15.3	9.3	15.8	8.5	14.3
(A) Relatively long-working-hours sectors	12.1	20.5	11.7	21.4	11.4	20.9	10.3	18.6
A.1 Retail	10.5	17.2	9.6	17.2	9.2	16.9	8.0	14.7
A.2 Restaurants	12.5	22.2	11.9	21.3	11.4	20.0	10.6	18.1
A.3 Estate management and security	13.7	25.4	14.6	27.7	14.2	27.0	12.3	22.9
A.4 Land transport	12.5	17.3	10.0	17.5	10.2	17.0	11.0	18.2
A.5 Elderly homes	11.7	21.1	12.7	23.2	13.8	25.6	13.6	26.7
A.6 Laundry and dry cleaning services	11.2	19.1	11.1	18.4	10.3	16.6	9.0	14.7
(B) Other sectors	9.0	10.1	7.6	10.1	7.1	10.4	6.6	9.8
B.1 Manufacturing	9.6	12.5	9.1	11.9	8.6	11.7	6.1	8.7
B.2 Construction	9.4	14.3	8.6	12.8	7.9	12.6	7.3	10.6
B.3 Wholesale and import/export trade	7.9	4.9	6.3	5.7	5.3	5.5	4.8	5.0
B.4 Hotels	7.7	10.9	6.5	10.8	6.3	10.2	6.5	10.9
B.5 Other transportation, storage, postal and courier services	10.1	12.0	8.0	10.2	6.8	9.6	5.4	8.1
B.6 Information and communications	8.5	6.8	7.9	6.5	7.4	6.5	6.6	6.4
B.7 Financing and insurance	7.9	4.0	4.2	4.0	4.4	5.6	5.7	7.7
B.8 Real estate activities (excluding real estate maintenance management services)	11.1	11.0	8.3	10.9	8.0	11.1	6.0	7.0
B.9 Professional and business services, scientific and technical activities	11.9	4.8	8.3	7.0	6.7	7.8	5.5	7.4
B.10 Cleaning services	8.3	13.6	8.2	13.4	8.0	13.2	7.8	12.2
B.11 Community, social and personal services	8.3	11.4	7.3	12.3	7.6	13.3	7.7	13.5
B.12 Others	7.0	8.4	8.4	8.9	9.0	8.6	8.3	11.1
Overtime pay rate: 1:1.3								
All sectors			6.2	15.3	6.0	15.8	5.4	14.3
(A) Relatively long-working-hours sectors			7.3	21.4	7.1	20.9	6.5	18.6
A.1 Retail			6.0	17.2	5.7	16.9	5.0	14.7
A.2 Restaurants			7.5	21.3	7.2	20.0	6.8	18.1
A.3 Estate management and security			8.9	27.7	8.7	27.0	7.6	22.9
A.4 Land transport			6.5	17.5	6.6	17.0	7.1	18.2
A.5 Elderly homes			7.9	23.2	8.5	25.6	8.2	26.7
A.6 Laundry and dry cleaning services			7.2	18.4	6.7	16.6	5.8	14.7
(B) Other sectors			5.2	10.1	4.8	10.4	4.4	9.8
B.1 Manufacturing			6.3	11.9	6.0	11.7	4.1	8.7
B.2 Construction			5.8	12.8	5.2	12.6	4.9	10.6
B.3 Wholesale and import/export trade			4.7	5.7	3.8	5.5	3.4	5.0
B.4 Hotels			4.2	10.8	4.1	10.2	4.2	10.9
B.5 Other transportation, storage, postal and courier services			5.6	10.2	4.6	9.6	3.6	8.1
B.6 Information and communications			5.9	6.5	5.5	6.5	4.9	6.4
B.7 Financing and insurance			3.2	4.0	3.2	5.6	4.1	7.7
B.8 Real estate activities (excluding real estate maintenance management services)			5.7	10.9	5.5	11.1	4.3	7.0
B.9 Professional and business services, scientific and technical activities			6.3	7.0	4.7	7.8	3.8	7.4
B.10 Cleaning services			5.4	13.4	5.3	13.2	5.1	12.2
B.11 Community, social and personal services			4.7	12.3	4.8	13.3	4.8	13.5
B.12 Others			6.1	8.9	6.6	8.6	5.7	11.1
Overtime pay rate: 1:1.0								
All sectors			1.2	15.3	1.0	15.8	0.9	14.3
(A) Relatively long-working-hours sectors			0.7	21.4	0.7	20.9	0.7	18.6
A.1 Retail			0.7	17.2	0.5	16.9	0.4	14.7
A.2 Restaurants			0.8	21.3	0.9	20.0	1.0	18.1
A.3 Estate management and security			0.5	27.7	0.4	27.0	0.5	22.9
A.4 Land transport			1.2	17.5	1.2	17.0	1.3	18.2
A.5 Elderly homes			0.7	23.2	0.6	25.6	0.1	26.7
A.6 Laundry and dry cleaning services			1.3	18.4	1.3	16.6	1.1	14.7
(B) Other sectors			1.7	10.1	1.3	10.4	1.1	9.8
B.1 Manufacturing			2.2	11.9	1.9	11.7	1.2	8.7
B.2 Construction			1.5	12.8	1.1	12.6	1.3	10.6
B.3 Wholesale and import/export trade			2.3	5.7	1.6	5.5	1.5	5.0
B.4 Hotels			0.7	10.8	0.7	10.2	0.7	10.9
B.5 Other transportation, storage, postal and courier services			2.0	10.2	1.3	9.6	0.9	8.1
B.6 Information and communications			3.0	6.5	2.7	6.5	2.2	6.4
B.7 Financing and insurance			1.6	4.0	1.3	5.6	1.6	7.7
B.8 Real estate activities (excluding real estate maintenance management services)			1.9	10.9	1.6	11.1	1.7	7.0
B.9 Professional and business services, scientific and technical activities			3.2	7.0	1.9	7.8	1.3	7.4
B.10 Cleaning services			1.2	13.4	1.2	13.2	1.2	12.2
B.11 Community, social and personal services			0.8	12.3	0.6	13.3	0.6	13.5
B.12 Others			2.6	8.9	3.1	8.6	1.8	11.1

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

(3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

Statistical Appendix II.1(b): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 48 hours under different parameter combinations by sector

	Weekly working hours standard: 48 hours					
	Total monthly wages of involved employees ⁽¹⁾					
	≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5						
All sectors	7.5	12.2	7.3	12.1	6.2	10.2
(A) Relatively long-working-hours sectors	9.0	16.1	8.7	15.7	7.5	13.1
A.1 Retail	6.9	12.1	6.5	11.8	5.1	9.1
A.2 Restaurants	8.8	15.2	8.3	14.0	7.6	12.0
A.3 Estate management and security	12.0	22.8	11.6	22.1	9.5	17.8
A.4 Land transport	7.1	12.0	7.3	11.3	8.4	13.0
A.5 Elderly homes	11.6	20.8	11.9	21.7	11.0	21.5
A.6 Laundry and dry cleaning services	7.9	12.3	6.8	10.2	5.4	8.5
(B) Other sectors	5.7	7.3	5.1	7.1	4.4	6.1
B.1 Manufacturing	7.1	7.8	6.6	7.7	4.7	5.6
B.2 Construction	6.0	7.6	5.4	8.0	5.0	6.6
B.3 Wholesale and import/export trade	5.6	5.8	4.2	4.6	3.7	4.3
B.4 Hotels	3.7	5.2	3.1	3.9	3.4	5.0
B.5 Other transportation, storage, postal and courier services	6.4	7.3	5.2	6.5	3.3	3.7
B.6 Information and communications	6.5	4.7	6.8	5.7	6.5	5.2
B.7 Financing and insurance	5.0	5.9	5.0	6.9	4.7	6.8
B.8 Real estate activities (excluding real estate maintenance management services)	8.9	11.5	8.9	12.6	8.1	10.4
B.9 Professional and business services, scientific and technical activities	6.2	4.6	5.4	5.3	4.1	5.1
B.10 Cleaning services	4.4	6.4	4.2	6.2	3.8	5.1
B.11 Community, social and personal services	5.6	9.0	5.5	9.1	5.2	8.6
B.12 Others	4.7	2.9	4.6	2.1	#	#
Overtime pay rate: 1:1.3						
All sectors	4.9	12.2	4.7	12.1	4.0	10.2
(A) Relatively long-working-hours sectors	5.7	16.1	5.5	15.7	4.8	13.1
A.1 Retail	4.4	12.1	4.0	11.8	3.2	9.1
A.2 Restaurants	5.6	15.2	5.4	14.0	4.9	12.0
A.3 Estate management and security	7.4	22.8	7.1	22.1	5.9	17.8
A.4 Land transport	4.7	12.0	4.9	11.3	5.6	13.0
A.5 Elderly homes	7.3	20.8	7.4	21.7	6.6	21.5
A.6 Laundry and dry cleaning services	5.2	12.3	4.6	10.2	3.6	8.5
(B) Other sectors	4.0	7.3	3.5	7.1	3.0	6.1
B.1 Manufacturing	5.1	7.8	4.7	7.7	3.3	5.6
B.2 Construction	4.1	7.6	3.6	8.0	3.4	6.6
B.3 Wholesale and import/export trade	4.0	5.8	3.0	4.6	2.6	4.3
B.4 Hotels	2.5	5.2	2.1	3.9	2.3	5.0
B.5 Other transportation, storage, postal and courier services	4.6	7.3	3.6	6.5	2.3	3.7
B.6 Information and communications	5.0	4.7	5.1	5.7	4.9	5.2
B.7 Financing and insurance	3.7	5.9	3.6	6.9	3.4	6.8
B.8 Real estate activities (excluding real estate maintenance management services)	6.2	11.5	6.1	12.6	5.7	10.4
B.9 Professional and business services, scientific and technical activities	4.7	4.6	4.0	5.3	3.0	5.1
B.10 Cleaning services	3.0	6.4	2.9	6.2	2.7	5.1
B.11 Community, social and personal services	3.6	9.0	3.5	9.1	3.3	8.6
B.12 Others	3.7	2.9	3.7	2.1	#	#
Overtime pay rate: 1:1.0						
All sectors	1.0	12.2	0.8	12.1	0.8	10.2
(A) Relatively long-working-hours sectors	0.7	16.1	0.6	15.7	0.6	13.1
A.1 Retail	0.6	12.1	0.4	11.8	0.4	9.1
A.2 Restaurants	0.8	15.2	0.9	14.0	1.0	12.0
A.3 Estate management and security	0.4	22.8	0.4	22.1	0.4	17.8
A.4 Land transport	1.2	12.0	1.2	11.3	1.3	13.0
A.5 Elderly homes	0.8	20.8	0.7	21.7	0.1	21.5
A.6 Laundry and dry cleaning services	1.2	12.3	1.2	10.2	0.8	8.5
(B) Other sectors	1.4	7.3	1.1	7.1	0.9	6.1
B.1 Manufacturing	2.2	7.8	1.9	7.7	1.2	5.6
B.2 Construction	1.4	7.6	0.9	8.0	1.1	6.6
B.3 Wholesale and import/export trade	1.8	5.8	1.3	4.6	1.0	4.3
B.4 Hotels	0.7	5.2	0.7	3.9	0.6	5.0
B.5 Other transportation, storage, postal and courier services	1.9	7.3	1.2	6.5	0.9	3.7
B.6 Information and communications	2.7	4.7	2.6	5.7	2.5	5.2
B.7 Financing and insurance	1.7	5.9	1.6	6.9	1.5	6.8
B.8 Real estate activities (excluding real estate maintenance management services)	2.1	11.5	1.8	12.6	2.0	10.4
B.9 Professional and business services, scientific and technical activities	2.6	4.6	1.9	5.3	1.2	5.1
B.10 Cleaning services	1.0	6.4	1.0	6.2	1.0	5.1
B.11 Community, social and personal services	0.7	9.0	0.6	9.1	0.6	8.6
B.12 Others	2.1	2.9	2.4	2.1	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

Figures are not released due to relatively large sampling error.

Statistical Appendix II.1(c): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 52 hours under different parameter combinations by sector

	Weekly working hours standard: 52 hours					
	Total monthly wages of involved employees ⁽¹⁾					
	≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5						
All sectors	7.2	11.8	7.0	12.0	6.3	10.4
(A) Relatively long-working-hours sectors	7.8	14.0	7.7	13.7	7.0	12.1
A.1 Retail	5.9	10.2	5.6	10.0	5.0	8.7
A.2 Restaurants	6.7	11.0	6.3	9.9	5.8	8.4
A.3 Estate management and security	11.0	21.2	10.8	20.8	9.8	18.8
A.4 Land transport	6.4	11.3	6.9	10.8	7.6	11.4
A.5 Elderly homes	11.1	19.3	10.8	19.2	8.9	17.3
A.6 Laundry and dry cleaning services	6.9	11.1	6.0	9.3	4.6	6.4
(B) Other sectors	5.8	7.5	5.4	7.9	4.5	6.7
B.1 Manufacturing	7.4	8.0	7.1	8.4	5.0	5.9
B.2 Construction	6.0	6.1	5.1	7.1	4.0	4.6
B.3 Wholesale and import/export trade	5.2	6.3	4.3	5.4	4.1	5.3
B.4 Hotels	4.8	7.0	3.6	4.8	3.8	5.7
B.5 Other transportation, storage, postal and courier services	6.6	8.2	5.6	8.1	3.2	4.0
B.6 Information and communications	6.0	4.9	5.4	3.5	5.1	4.1
B.7 Financing and insurance	5.2	5.8	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	7.9	10.2	8.3	11.8	5.0	5.2
B.9 Professional and business services, scientific and technical activities	5.7	4.5	4.2	4.4	2.8	4.3
B.10 Cleaning services	4.7	7.3	4.5	7.1	3.6	5.2
B.11 Community, social and personal services	5.4	8.9	5.9	9.9	5.7	9.7
B.12 Others	#	#	#	#	#	#
Overtime pay rate: 1:1.3						
All sectors	4.6	11.8	4.5	12.0	4.0	10.4
(A) Relatively long-working-hours sectors	4.9	14.0	4.8	13.7	4.5	12.1
A.1 Retail	3.8	10.2	3.5	10.0	3.1	8.7
A.2 Restaurants	4.3	11.0	4.2	9.9	3.9	8.4
A.3 Estate management and security	6.7	21.2	6.5	20.8	6.0	18.8
A.4 Land transport	4.2	11.3	4.6	10.8	5.0	11.4
A.5 Elderly homes	7.0	19.3	6.8	19.2	5.4	17.3
A.6 Laundry and dry cleaning services	4.5	11.1	4.0	9.3	3.1	6.4
(B) Other sectors	4.0	7.5	3.7	7.9	3.1	6.7
B.1 Manufacturing	5.4	8.0	5.1	8.4	3.5	5.9
B.2 Construction	4.4	6.1	3.5	7.1	2.8	4.6
B.3 Wholesale and import/export trade	3.7	6.3	3.0	5.4	2.8	5.3
B.4 Hotels	3.2	7.0	2.4	4.8	2.5	5.7
B.5 Other transportation, storage, postal and courier services	4.7	8.2	3.8	8.1	2.2	4.0
B.6 Information and communications	4.6	4.9	4.2	3.5	3.8	4.1
B.7 Financing and insurance	3.8	5.8	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	5.5	10.2	5.6	11.8	3.6	5.2
B.9 Professional and business services, scientific and technical activities	4.3	4.5	3.2	4.4	2.0	4.3
B.10 Cleaning services	3.3	7.3	3.2	7.1	2.6	5.2
B.11 Community, social and personal services	3.5	8.9	3.7	9.9	3.7	9.7
B.12 Others	#	#	#	#	#	#
Overtime pay rate: 1:1.0						
All sectors	0.9	11.8	0.7	12.0	0.7	10.4
(A) Relatively long-working-hours sectors	0.6	14.0	0.6	13.7	0.7	12.1
A.1 Retail	0.5	10.2	0.4	10.0	0.4	8.7
A.2 Restaurants	0.8	11.0	0.9	9.9	1.1	8.4
A.3 Estate management and security	0.3	21.2	0.2	20.8	0.3	18.8
A.4 Land transport	1.2	11.3	1.1	10.8	1.3	11.4
A.5 Elderly homes	0.9	19.3	0.8	19.2	0.1	17.3
A.6 Laundry and dry cleaning services	0.9	11.1	0.9	9.3	0.9	6.4
(B) Other sectors	1.4	7.5	1.1	7.9	0.9	6.7
B.1 Manufacturing	2.4	8.0	2.0	8.4	1.3	5.9
B.2 Construction	2.0	6.1	1.0	7.1	1.1	4.6
B.3 Wholesale and import/export trade	1.4	6.3	1.0	5.4	0.9	5.3
B.4 Hotels	0.8	7.0	0.7	4.8	0.6	5.7
B.5 Other transportation, storage, postal and courier services	1.7	8.2	1.0	8.1	0.8	4.0
B.6 Information and communications	2.4	4.9	2.4	3.5	2.0	4.1
B.7 Financing and insurance	1.7	5.8	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	1.9	10.2	1.6	11.8	1.6	5.2
B.9 Professional and business services, scientific and technical activities	2.4	4.5	1.6	4.4	0.9	4.3
B.10 Cleaning services	1.2	7.3	1.1	7.1	1.0	5.2
B.11 Community, social and personal services	0.6	8.9	0.6	9.9	0.6	9.7
B.12 Others	#	#	#	#	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of all enterprises in each individual sector over the total wage bill of the involved employees therein. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

Figures are not released due to relatively large sampling error.

Statistical Appendix II.2(a): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 44 hours under different parameter combinations by occupation

	Weekly working hours standard: 44 hours							
	Total monthly wages of involved employees ⁽¹⁾							
	≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5								
All occupations	10.1	13.8	9.5	15.3	9.3	15.8	8.5	14.3
(A) Lower-skilled occupations	10.1	16.0	9.6	16.2	9.5	16.2	8.6	14.5
Elementary workers	11.2	19.3	11.2	20.0	10.8	19.4	9.4	16.4
Craft and related workers	9.0	14.9	7.8	13.0	7.6	12.6	6.0	10.2
Plant and machine operators and assemblers	12.3	18.6	9.5	16.7	9.8	16.4	10.6	17.4
Service and sales workers	10.8	18.7	10.2	18.6	9.8	18.2	8.7	16.2
Clerical support workers	7.6	7.3	7.0	7.5	6.6	7.4	6.0	6.5
(B) Higher-skilled occupations	10.0	7.5	8.5	9.0	7.8	10.4	6.5	8.3
Associate professionals	9.7	8.0	8.2	9.1	7.6	10.6	6.6	8.5
Managers and administrators; Professionals	10.7	6.7	9.6	8.6	8.7	9.3	6.3	7.8
Overtime pay rate: 1:1.3								
All occupations			6.2	15.3	6.0	15.8	5.4	14.3
(A) Lower-skilled occupations			6.2	16.2	6.0	16.2	5.5	14.5
Elementary workers			7.1	20.0	6.8	19.4	6.0	16.4
Craft and related workers			5.0	13.0	4.9	12.6	3.8	10.2
Plant and machine operators and assemblers			6.1	16.7	6.3	16.4	6.9	17.4
Service and sales workers			6.3	18.6	6.1	18.2	5.4	16.2
Clerical support workers			5.1	7.5	4.7	7.4	4.3	6.5
(B) Higher-skilled occupations			6.1	9.0	5.4	10.4	4.5	8.3
Associate professionals			5.9	9.1	5.1	10.6	4.6	8.5
Managers and administrators; Professionals			7.1	8.6	6.3	9.3	4.4	7.8
Overtime pay rate: 1:1.0								
All occupations			1.2	15.3	1.0	15.8	0.9	14.3
(A) Lower-skilled occupations			1.1	16.2	0.9	16.2	0.9	14.5
Elementary workers			0.9	20.0	0.8	19.4	0.8	16.4
Craft and related workers			0.9	13.0	0.8	12.6	0.5	10.2
Plant and machine operators and assemblers			1.1	16.7	1.2	16.4	1.3	17.4
Service and sales workers			0.6	18.6	0.5	18.2	0.4	16.2
Clerical support workers			2.2	7.5	1.9	7.4	1.8	6.5
(B) Higher-skilled occupations			2.6	9.0	1.7	10.4	1.6	8.3
Associate professionals			2.4	9.1	1.5	10.6	1.6	8.5
Managers and administrators; Professionals			3.5	8.6	2.7	9.3	1.6	7.8

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

Statistical Appendix II.2(b): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 48 hours under different parameter combinations by occupation

	Weekly working hours standard: 48 hours					
	Total monthly wages of involved employees ⁽¹⁾					
	≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5						
All occupations	7.5	12.2	7.3	12.1	6.2	10.2
(A) Lower-skilled occupations	7.6	12.5	7.3	12.4	6.2	10.3
Elementary workers	8.5	14.6	8.0	14.0	6.5	10.7
Craft and related workers	5.5	8.2	5.5	8.3	4.2	6.9
Plant and machine operators and assemblers	6.8	11.5	6.9	10.6	8.0	12.0
Service and sales workers	7.5	13.3	7.1	12.8	6.0	10.7
Clerical support workers	6.5	7.0	6.0	6.9	5.6	6.1
(B) Higher-skilled occupations	7.1	8.1	6.3	8.5	5.1	6.6
Associate professionals	7.2	8.8	6.7	9.7	5.6	7.8
Managers and administrators; Professionals	6.8	5.9	5.3	4.5	3.8	3.4
Overtime pay rate: 1:1.3						
All occupations	4.9	12.2	4.7	12.1	4.0	10.2
(A) Lower-skilled occupations	4.9	12.5	4.7	12.4	4.0	10.3
Elementary workers	5.4	14.6	5.1	14.0	4.2	10.7
Craft and related workers	3.7	8.2	3.6	8.3	2.7	6.9
Plant and machine operators and assemblers	4.5	11.5	4.6	10.6	5.3	12.0
Service and sales workers	4.7	13.3	4.5	12.8	3.7	10.7
Clerical support workers	4.7	7.0	4.3	6.9	4.0	6.1
(B) Higher-skilled occupations	5.1	8.1	4.3	8.5	3.5	6.6
Associate professionals	5.1	8.8	4.5	9.7	3.8	7.8
Managers and administrators; Professionals	5.1	5.9	4.0	4.5	2.9	3.4
Overtime pay rate: 1:1.0						
All occupations	1.0	12.2	0.8	12.1	0.8	10.2
(A) Lower-skilled occupations	0.9	12.5	0.8	12.4	0.7	10.3
Elementary workers	0.8	14.6	0.7	14.0	0.8	10.7
Craft and related workers	1.0	8.2	0.9	8.3	0.5	6.9
Plant and machine operators and assemblers	1.1	11.5	1.2	10.6	1.3	12.0
Service and sales workers	0.6	13.3	0.5	12.8	0.4	10.7
Clerical support workers	2.0	7.0	1.7	6.9	1.7	6.1
(B) Higher-skilled occupations	2.0	8.1	1.4	8.5	1.2	6.6
Associate professionals	1.8	8.8	1.2	9.7	1.1	7.8
Managers and administrators; Professionals	2.5	5.9	2.0	4.5	1.4	3.4

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

- Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
- (2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.
- (3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

Statistical Appendix II.2(c): Potential average increases and decreases in wages of involved employees with weekly working hours standard of 52 hours under different parameter combinations by occupation

	Weekly working hours standard: 52 hours					
	Total monthly wages of involved employees ⁽¹⁾					
	≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)	Average increases in wages ⁽²⁾ (%)	Average decreases in wages ⁽³⁾ (%)
Overtime pay rate: 1:1.5						
All occupations	7.2	11.8	7.0	12.0	6.3	10.4
(A) Lower-skilled occupations	7.2	12.0	7.1	12.1	6.3	10.5
Elementary workers	8.7	15.1	8.3	14.6	7.1	12.0
Craft and related workers	5.1	6.5	4.9	6.9	3.8	5.9
Plant and machine operators and assemblers	6.5	11.6	6.8	10.2	8.0	11.7
Service and sales workers	6.3	11.1	6.0	10.6	5.2	9.3
Clerical support workers	6.1	7.1	6.5	8.6	5.8	6.5
(B) Higher-skilled occupations	6.8	8.8	6.2	9.0	4.8	6.4
Associate professionals	6.8	9.5	6.4	9.8	4.8	6.7
Managers and administrators; Professionals	6.7	6.4	5.2	5.3	#	#
Overtime pay rate: 1:1.3						
All occupations	4.6	11.8	4.5	12.0	4.0	10.4
(A) Lower-skilled occupations	4.6	12.0	4.5	12.1	4.1	10.5
Elementary workers	5.6	15.1	5.3	14.6	4.5	12.0
Craft and related workers	3.5	6.5	3.4	6.9	2.4	5.9
Plant and machine operators and assemblers	4.3	11.6	4.6	10.2	5.4	11.7
Service and sales workers	4.0	11.1	3.8	10.6	3.3	9.3
Clerical support workers	4.4	7.1	4.5	8.6	4.2	6.5
(B) Higher-skilled occupations	4.7	8.8	4.1	9.0	3.4	6.4
Associate professionals	4.7	9.5	4.2	9.8	3.3	6.7
Managers and administrators; Professionals	5.0	6.4	3.8	5.3	#	#
Overtime pay rate: 1:1.0						
All occupations	0.9	11.8	0.7	12.0	0.7	10.4
(A) Lower-skilled occupations	0.8	12.0	0.7	12.1	0.7	10.5
Elementary workers	0.9	15.1	0.7	14.6	0.8	12.0
Craft and related workers	1.2	6.5	1.0	6.9	0.4	5.9
Plant and machine operators and assemblers	1.1	11.6	1.3	10.2	1.4	11.7
Service and sales workers	0.5	11.1	0.4	10.6	0.4	9.3
Clerical support workers	1.8	7.1	1.5	8.6	1.7	6.5
(B) Higher-skilled occupations	1.6	8.8	1.1	9.0	1.1	6.4
Associate professionals	1.4	9.5	1.0	9.8	1.0	6.7
Managers and administrators; Professionals	2.3	6.4	1.7	5.3	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(2) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding average percentage increase in wages of the involved employees is estimated by the increase in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(3) For the purpose of impact assessment, assuming the number of working hours of all involved employees is reduced to the weekly working hours standard, the corresponding average percentage decrease in wages of the involved employees is estimated by the decrease in wage bill of each individual occupational group in the enterprises over the total wage bill of the involved employees from that occupational group in all enterprises. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

Figures are not released due to relatively large sampling error.

Statistical Appendix III.1(a): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 44 hours under different parameter combinations by sector (All enterprises)

Increases in wage bill of all enterprises	Weekly working hours standard: 44 hours							
	Total monthly wages of involved employees ⁽²⁾							
	≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5								
All sectors	21,629.7	3.84	10,382.1	1.84	6,223.7	1.10	2,784.9	0.49
(A) Relatively long-working-hours sectors	9,302.6	8.23	5,943.4	5.26	3,902.6	3.45	1,715.6	1.52
A.1 Retail	2,647.9	7.13	1,607.7	4.33	1,004.4	2.70	407.9	1.10
A.2 Restaurants	2,815.5	10.44	1,808.5	6.71	1,188.7	4.41	562.1	2.08
A.3 Estate management and security	2,163.2	10.84	1,888.6	9.46	1,325.5	6.64	556.1	2.79
A.4 Land transport	1,394.9	5.40	399.3	1.55	203.5	0.79	108.2	0.42
A.5 Elderly homes	228.4	8.88	199.4	7.75	153.8	5.98	68.0	2.64
A.6 Laundry and dry cleaning services	52.7	8.94	39.8	6.75	26.7	4.52	13.3	2.25
(B) Other sectors	12,327.1	2.73	4,438.7	0.98	2,321.1	0.51	1,069.3	0.24
B.1 Manufacturing	1,031.1	5.43	523.5	2.76	298.9	1.57	91.4	0.48
B.2 Construction	3,027.9	5.41	654.8	1.17	211.4	0.38	55.2	0.10
B.3 Wholesale and import/export trade	2,101.6	2.32	737.1	0.82	341.3	0.38	151.4	0.17
B.4 Hotels	364.1	5.79	158.1	2.51	72.0	1.15	20.4	0.32
B.5 Other transportation, storage, postal and courier services	1,012.4	4.80	367.4	1.74	157.9	0.75	65.9	0.31
B.6 Information and communications	372.3	1.53	149.6	0.62	68.7	0.28	24.3	0.10
B.7 Financing and insurance	398.1	0.59	57.9	0.09	26.5	0.04	17.9	0.03
B.8 Real estate activities (excluding real estate maintenance management services)	261.6	2.83	60.8	0.66	40.4	0.44	11.9	0.13
B.9 Professional and business services, scientific and technical activities	1,191.8	2.88	290.1	0.70	127.3	0.31	45.7	0.11
B.10 Cleaning services	397.6	6.94	377.5	6.59	353.5	6.17	275.0	4.80
B.11 Community, social and personal services	2,102.0	1.98	1,042.5	0.98	610.8	0.57	305.3	0.29
B.12 Others	66.5	1.64	19.4	0.48	12.4	0.31	4.8	0.12
Overtime pay rate: 1:1.3								
All sectors			6,770.1	1.20	3,994.2	0.71	1,789.4	0.32
(A) Relatively long-working-hours sectors			3,710.0	3.28	2,431.9	2.15	1,075.2	0.95
A.1 Retail			1,009.3	2.72	624.5	1.68	253.3	0.68
A.2 Restaurants			1,136.0	4.21	751.6	2.79	358.9	1.33
A.3 Estate management and security			1,157.8	5.80	811.9	4.07	343.3	1.72
A.4 Land transport			257.4	1.00	131.6	0.51	69.9	0.27
A.5 Elderly homes			123.8	4.81	95.0	3.69	41.1	1.60
A.6 Laundry and dry cleaning services			25.8	4.36	17.4	2.94	8.6	1.46
(B) Other sectors			3,060.0	0.68	1,562.4	0.35	714.2	0.16
B.1 Manufacturing			364.7	1.92	206.1	1.09	61.9	0.33
B.2 Construction			438.4	0.78	138.4	0.25	37.1	0.07
B.3 Wholesale and import/export trade			549.2	0.61	247.6	0.27	109.6	0.12
B.4 Hotels			101.9	1.62	46.7	0.74	13.1	0.21
B.5 Other transportation, storage, postal and courier services			256.2	1.21	106.8	0.51	44.0	0.21
B.6 Information and communications			112.8	0.46	51.3	0.21	17.8	0.07
B.7 Financing and insurance			43.6	0.07	18.9	0.03	12.7	0.02
B.8 Real estate activities (excluding real estate maintenance management services)			42.0	0.45	27.5	0.30	8.5	0.09
B.9 Professional and business services, scientific and technical activities			219.1	0.53	90.7	0.22	31.7	0.08
B.10 Cleaning services			249.0	4.34	232.8	4.06	182.4	3.18
B.11 Community, social and personal services			669.1	0.63	386.4	0.36	192.1	0.18
B.12 Others			14.0	0.35	9.1	0.23	3.3	0.08
Overtime pay rate: 1:1.0								
All sectors			1,358.4	0.24	650.5	0.12	296.2	0.05
(A) Relatively long-working-hours sectors			365.1	0.32	226.0	0.20	114.6	0.10
A.1 Retail			112.2	0.30	54.7	0.15	21.4	0.06
A.2 Restaurants			127.5	0.47	96.0	0.36	54.3	0.20
A.3 Estate management and security			61.5	0.31	41.4	0.21	24.1	0.12
A.4 Land transport			48.9	0.19	23.7	0.09	12.5	0.05
A.5 Elderly homes			10.4	0.40	6.8	0.26	0.6	0.02
A.6 Laundry and dry cleaning services			4.6	0.79	3.4	0.58	1.6	0.27
(B) Other sectors			993.3	0.22	424.5	0.09	181.6	0.04
B.1 Manufacturing			126.5	0.67	67.0	0.35	17.7	0.09
B.2 Construction			114.3	0.20	29.0	0.05	9.8	0.02
B.3 Wholesale and import/export trade			267.3	0.30	107.0	0.12	47.0	0.05
B.4 Hotels			17.5	0.28	8.6	0.14	2.1	0.03
B.5 Other transportation, storage, postal and courier services			90.1	0.43	30.2	0.14	11.2	0.05
B.6 Information and communications			57.6	0.24	25.1	0.10	8.1	0.03
B.7 Financing and insurance			22.3	0.03	7.5	0.01	4.9	0.01
B.8 Real estate activities (excluding real estate maintenance management services)			13.9	0.15	8.3	0.09	3.3	0.04
B.9 Professional and business services, scientific and technical activities			112.4	0.27	35.9	0.09	10.8	0.03
B.10 Cleaning services			56.3	0.98	51.8	0.90	43.5	0.76
B.11 Community, social and personal services			109.1	0.10	49.8	0.05	22.3	0.02
B.12 Others			6.0	0.15	4.3	0.11	1.1	0.03

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

(2) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix III.1(b): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 44 hours under different parameter combinations by sector (SMEs)⁽²⁾

Increases in wage bill of SMEs	Weekly working hours standard: 44 hours							
	Total monthly wages of involved employees ⁽³⁾							
	≤ \$25,000		≤ \$15,000		≤ \$10,000		≤ \$10,000	
	(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5								
All sectors	9,299.3	4.06	4,258.3	1.86	2,363.9	1.03	1,056.0	0.46
(A) Relatively long-working-hours sectors	3,617.3	8.09	2,160.6	4.83	1,332.7	2.98	536.6	1.20
A.1 Retail	1,355.2	7.28	907.2	4.87	580.1	3.12	215.6	1.16
A.2 Restaurants	1,203.3	10.03	756.2	6.30	445.3	3.71	187.2	1.56
A.3 Estate management and security	123.6	8.77	112.1	7.96	96.6	6.85	53.4	3.79
A.4 Land transport	760.2	6.77	231.7	2.06	93.1	0.83	21.9	0.20
A.5 Elderly homes	159.5	12.67	138.8	11.02	105.5	8.38	53.1	4.22
A.6 Laundry and dry cleaning services	15.5	6.74	14.6	6.36	12.2	5.30	5.4	2.36
(B) Other sectors	5,682.0	3.08	2,097.7	1.14	1,031.2	0.56	519.4	0.28
B.1 Manufacturing	335.8	4.41	181.4	2.38	94.1	1.24	38.4	0.50
B.2 Construction	1,275.2	4.75	262.1	0.98	79.0	0.29	32.8	0.12
B.3 Wholesale and import/export trade	1,620.7	2.50	604.2	0.93	281.1	0.43	131.0	0.20
B.4 Hotels	24.3	8.74	19.7	7.09	10.2	3.66	6.9	2.46
B.5 Other transportation, storage, postal and courier services	372.3	5.67	149.1	2.27	56.6	0.86	16.7	0.26
B.6 Information and communications	105.6	1.47	42.6	0.59	23.9	0.33	10.6	0.15
B.7 Financing and insurance	78.1	0.51	22.7	0.15	11.9	0.08	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	132.7	3.23	38.5	0.94	23.5	0.57	7.6	0.18
B.9 Professional and business services, scientific and technical activities	516.6	2.78	159.8	0.86	60.7	0.33	26.0	0.14
B.10 Cleaning services	36.9	6.29	32.4	5.53	27.6	4.71	20.6	3.52
B.11 Community, social and personal services	1,156.1	3.63	576.4	1.81	355.0	1.11	216.2	0.68
B.12 Others	27.7	5.37	8.9	1.72	7.5	1.45	#	#
Overtime pay rate: 1:1.3								
All sectors			2,826.5	1.23	1,536.0	0.67	687.2	0.30
(A) Relatively long-working-hours sectors			1,359.9	3.04	834.5	1.87	336.7	0.75
A.1 Retail			568.4	3.05	360.5	1.94	134.1	0.72
A.2 Restaurants			477.0	3.98	282.9	2.36	120.4	1.00
A.3 Estate management and security			68.1	4.83	58.3	4.13	32.2	2.28
A.4 Land transport			151.5	1.35	60.5	0.54	14.7	0.13
A.5 Elderly homes			85.7	6.81	64.6	5.13	32.0	2.54
A.6 Laundry and dry cleaning services			9.2	4.02	7.7	3.34	3.4	1.49
(B) Other sectors			1,466.5	0.80	701.4	0.38	350.5	0.19
B.1 Manufacturing			127.0	1.67	64.7	0.85	27.1	0.36
B.2 Construction			172.4	0.64	52.3	0.20	22.0	0.08
B.3 Wholesale and import/export trade			450.6	0.69	203.9	0.31	94.9	0.15
B.4 Hotels			12.7	4.57	6.4	2.31	4.3	1.54
B.5 Other transportation, storage, postal and courier services			108.5	1.65	39.9	0.61	11.7	0.18
B.6 Information and communications			32.5	0.45	18.3	0.25	8.0	0.11
B.7 Financing and insurance			16.9	0.11	8.7	0.06	#	#
B.8 Real estate activities (excluding real estate maintenance management services)			26.3	0.64	15.8	0.38	5.1	0.12
B.9 Professional and business services, scientific and technical activities			120.5	0.65	42.1	0.23	18.2	0.10
B.10 Cleaning services			22.0	3.76	18.9	3.23	14.2	2.43
B.11 Community, social and personal services			370.7	1.16	224.9	0.71	135.8	0.43
B.12 Others			6.4	1.25	5.6	1.08	#	#
Overtime pay rate: 1:1.0								
All sectors			679.5	0.30	294.4	0.13	134.1	0.06
(A) Relatively long-working-hours sectors			159.2	0.36	87.4	0.20	36.9	0.08
A.1 Retail			60.4	0.32	31.2	0.17	11.8	0.06
A.2 Restaurants			58.3	0.49	39.3	0.33	20.1	0.17
A.3 Estate management and security			2.0	0.14	0.8	0.06	0.4	0.03
A.4 Land transport			31.2	0.28	11.7	0.10	3.8	0.03
A.5 Elderly homes			6.1	0.49	3.4	0.27	0.3	0.03
A.6 Laundry and dry cleaning services			1.2	0.50	0.9	0.41	0.4	0.18
(B) Other sectors			520.4	0.28	207.0	0.11	97.1	0.05
B.1 Manufacturing			45.5	0.60	20.6	0.27	10.0	0.13
B.2 Construction			38.3	0.14	12.5	0.05	5.8	0.02
B.3 Wholesale and import/export trade			220.1	0.34	88.0	0.14	40.8	0.06
B.4 Hotels			2.2	0.78	0.8	0.28	0.4	0.16
B.5 Other transportation, storage, postal and courier services			47.6	0.73	14.8	0.23	4.1	0.06
B.6 Information and communications			17.4	0.24	9.8	0.14	4.2	0.06
B.7 Financing and insurance			8.3	0.05	4.0	0.03	#	#
B.8 Real estate activities (excluding real estate maintenance management services)			8.0	0.20	4.2	0.10	1.4	0.04
B.9 Professional and business services, scientific and technical activities			61.6	0.33	14.1	0.08	6.4	0.03
B.10 Cleaning services			6.4	1.10	5.9	1.00	4.7	0.80
B.11 Community, social and personal services			62.1	0.19	29.7	0.09	15.2	0.05
B.12 Others			2.7	0.53	2.6	0.51	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all SMEs in each individual sector over the total wage bill of all SMEs of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

(2) An SME is an enterprise with fewer than 50 employees.

(3) Involved employees refer to the employees in SMEs whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix III.2(a): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 48 hours under different parameter combinations by sector (All enterprises)

Increases in wage bill of all enterprises		Weekly working hours standard: 48 hours					
		Total monthly wages of involved employees ⁽²⁾					
		≤ \$15,000		≤ \$12,000		≤ \$10,000	
		(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5							
All sectors		6,346.5	1.13	3,836.2	0.68	1,601.9	0.28
(A)	Relatively long-working-hours sectors	4,179.0	3.70	2,715.9	2.40	1,126.6	1.00
	A.1 Retail	1,003.4	2.70	610.5	1.64	224.1	0.60
	A.2 Restaurants	1,275.9	4.73	818.9	3.04	370.6	1.37
	A.3 Estate management and security	1,468.8	7.36	1,020.3	5.11	399.8	2.00
	A.4 Land transport	252.2	0.98	130.3	0.50	72.8	0.28
	A.5 Elderly homes	152.3	5.92	119.5	4.64	52.0	2.02
	A.6 Laundry and dry cleaning services	26.4	4.48	16.5	2.80	7.2	1.23
(B)	Other sectors	2,167.5	0.48	1,120.3	0.25	475.3	0.11
	B.1 Manufacturing	305.3	1.61	169.0	0.89	39.7	0.21
	B.2 Construction	368.2	0.66	110.7	0.20	26.4	0.05
	B.3 Wholesale and import/export trade	246.8	0.27	107.0	0.12	42.1	0.05
	B.4 Hotels	69.1	1.10	27.6	0.44	8.6	0.14
	B.5 Other transportation, storage, postal and courier services	187.0	0.89	72.9	0.35	23.9	0.11
	B.6 Information and communications	58.8	0.24	26.5	0.11	8.4	0.03
	B.7 Financing and insurance	15.9	0.02	10.0	0.01	#	#
	B.8 Real estate activities (excluding real estate maintenance management services)	34.6	0.37	23.1	0.25	5.2	0.06
	B.9 Professional and business services, scientific and technical activities	124.6	0.30	57.6	0.14	17.2	0.04
	B.10 Cleaning services	194.3	3.39	177.5	3.10	130.3	2.27
	B.11 Community, social and personal services	554.7	0.52	333.0	0.31	164.1	0.15
	B.12 Others	8.2	0.20	5.3	0.13	#	#
Overtime pay rate: 1:1.3							
All sectors		4,144.2	0.73	2,473.3	0.44	1,039.6	0.18
(A)	Relatively long-working-hours sectors	2,629.3	2.32	1,704.9	1.51	714.8	0.63
	A.1 Retail	635.2	1.71	380.7	1.02	141.0	0.38
	A.2 Restaurants	813.9	3.02	527.5	1.96	242.7	0.90
	A.3 Estate management and security	901.0	4.51	624.8	3.13	246.8	1.24
	A.4 Land transport	166.3	0.64	86.5	0.33	48.1	0.19
	A.5 Elderly homes	95.4	3.71	74.4	2.89	31.4	1.22
	A.6 Laundry and dry cleaning services	17.4	2.95	11.0	1.87	4.8	0.81
(B)	Other sectors	1,514.8	0.34	768.3	0.17	324.8	0.07
	B.1 Manufacturing	220.9	1.16	121.0	0.64	27.9	0.15
	B.2 Construction	256.6	0.46	74.1	0.13	18.2	0.03
	B.3 Wholesale and import/export trade	179.2	0.20	76.9	0.09	29.8	0.03
	B.4 Hotels	46.7	0.74	19.1	0.30	5.8	0.09
	B.5 Other transportation, storage, postal and courier services	133.8	0.63	50.7	0.24	17.1	0.08
	B.6 Information and communications	45.2	0.19	19.9	0.08	6.4	0.03
	B.7 Financing and insurance	11.8	0.02	7.3	0.01	#	#
	B.8 Real estate activities (excluding real estate maintenance management services)	24.0	0.26	15.7	0.17	3.6	0.04
	B.9 Professional and business services, scientific and technical activities	95.9	0.23	42.6	0.10	12.3	0.03
	B.10 Cleaning services	134.6	2.35	122.9	2.14	91.4	1.59
	B.11 Community, social and personal services	359.9	0.34	213.8	0.20	105.5	0.10
	B.12 Others	6.4	0.16	4.3	0.11	#	#
Overtime pay rate: 1:1.0							
All sectors		846.6	0.15	429.2	0.08	196.3	0.03
(A)	Relatively long-working-hours sectors	309.9	0.27	188.6	0.17	97.2	0.09
	A.1 Retail	83.5	0.22	36.2	0.10	16.2	0.04
	A.2 Restaurants	121.1	0.45	90.4	0.34	50.9	0.19
	A.3 Estate management and security	49.4	0.25	31.5	0.16	17.4	0.09
	A.4 Land transport	41.9	0.16	21.0	0.08	11.0	0.04
	A.5 Elderly homes	10.1	0.39	6.7	0.26	0.6	0.02
	A.6 Laundry and dry cleaning services	3.9	0.67	2.8	0.48	1.0	0.18
(B)	Other sectors	536.6	0.12	240.6	0.05	99.1	0.02
	B.1 Manufacturing	94.2	0.50	48.9	0.26	10.3	0.05
	B.2 Construction	89.5	0.16	19.3	0.03	5.8	0.01
	B.3 Wholesale and import/export trade	77.9	0.09	31.9	0.04	11.3	0.01
	B.4 Hotels	13.2	0.21	6.3	0.10	1.5	0.02
	B.5 Other transportation, storage, postal and courier services	54.2	0.26	17.4	0.08	6.9	0.03
	B.6 Information and communications	24.7	0.10	10.1	0.04	3.3	0.01
	B.7 Financing and insurance	5.6	0.01	3.1	*	#	#
	B.8 Real estate activities (excluding real estate maintenance management services)	8.1	0.09	4.5	0.05	1.2	0.01
	B.9 Professional and business services, scientific and technical activities	53.0	0.13	20.1	0.05	5.0	0.01
	B.10 Cleaning services	45.0	0.78	41.1	0.72	33.0	0.58
	B.11 Community, social and personal services	67.7	0.06	35.1	0.03	17.6	0.02
	B.12 Others	3.7	0.09	2.7	0.07	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(2) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

* Less than 0.005%.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix III.2(b): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 48 hours under different parameter combinations by sector (SMEs)⁽²⁾

Increases in wage bill of SMEs	Weekly working hours standard: 48 hours					
	Total monthly wages of involved employees ⁽³⁾					
	≤ \$15,000		≤ \$12,000		≤ \$10,000	
	(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5						
All sectors	2,399.8	1.05	1,354.3	0.59	572.2	0.25
(A) Relatively long-working-hours sectors	1,451.4	3.24	896.7	2.00	340.3	0.76
A.1 Retail	584.6	3.14	372.4	2.00	124.6	0.67
A.2 Restaurants	526.1	4.39	304.0	2.53	120.2	1.00
A.3 Estate management and security	86.6	6.14	76.3	5.41	42.1	2.99
A.4 Land transport	135.5	1.21	52.8	0.47	9.4	0.08
A.5 Elderly homes	108.8	8.64	83.1	6.60	40.8	3.24
A.6 Laundry and dry cleaning services	9.7	4.24	8.1	3.52	3.3	1.43
(B) Other sectors	948.4	0.51	457.6	0.25	231.9	0.13
B.1 Manufacturing	89.1	1.17	44.9	0.59	15.2	0.20
B.2 Construction	115.2	0.43	29.5	0.11	13.8	0.05
B.3 Wholesale and import/export trade	201.2	0.31	84.0	0.13	35.8	0.06
B.4 Hotels	13.4	4.81	6.4	2.29	4.5	1.61
B.5 Other transportation, storage, postal and courier services	79.8	1.22	24.5	0.37	5.9	0.09
B.6 Information and communications	13.5	0.19	7.6	0.10	3.4	0.05
B.7 Financing and insurance	7.8	0.05	4.2	0.03	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	25.3	0.62	15.2	0.37	4.9	0.12
B.9 Professional and business services, scientific and technical activities	60.7	0.33	22.5	0.12	8.3	0.04
B.10 Cleaning services	21.4	3.64	18.5	3.15	13.4	2.29
B.11 Community, social and personal services	316.7	0.99	196.7	0.62	122.2	0.38
B.12 Others	4.3	0.84	3.7	0.71	#	#
Overtime pay rate: 1:1.3						
All sectors	1,587.6	0.69	878.7	0.38	372.6	0.16
(A) Relatively long-working-hours sectors	922.8	2.06	565.5	1.26	216.6	0.48
A.1 Retail	367.0	1.97	230.4	1.24	78.1	0.42
A.2 Restaurants	338.0	2.82	197.2	1.64	79.7	0.66
A.3 Estate management and security	52.5	3.73	46.0	3.26	25.4	1.80
A.4 Land transport	91.3	0.81	35.5	0.32	6.8	0.06
A.5 Elderly homes	67.6	5.37	51.2	4.07	24.6	1.95
A.6 Laundry and dry cleaning services	6.3	2.73	5.2	2.26	2.1	0.92
(B) Other sectors	664.9	0.36	313.2	0.17	156.0	0.08
B.1 Manufacturing	65.3	0.86	32.6	0.43	11.3	0.15
B.2 Construction	79.2	0.30	20.6	0.08	9.5	0.04
B.3 Wholesale and import/export trade	147.6	0.23	60.4	0.09	25.2	0.04
B.4 Hotels	8.9	3.18	4.1	1.48	2.9	1.03
B.5 Other transportation, storage, postal and courier services	59.2	0.90	17.9	0.27	4.4	0.07
B.6 Information and communications	10.3	0.14	5.6	0.08	2.5	0.03
B.7 Financing and insurance	5.6	0.04	3.0	0.02	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	17.5	0.43	10.2	0.25	3.5	0.08
B.9 Professional and business services, scientific and technical activities	45.9	0.25	15.7	0.08	5.7	0.03
B.10 Cleaning services	15.3	2.62	13.4	2.28	9.9	1.69
B.11 Community, social and personal services	206.8	0.65	126.8	0.40	78.0	0.24
B.12 Others	3.3	0.64	2.9	0.56	#	#
Overtime pay rate: 1:1.0						
All sectors	370.1	0.16	165.4	0.07	73.1	0.03
(A) Relatively long-working-hours sectors	130.0	0.29	68.7	0.15	30.9	0.07
A.1 Retail	40.7	0.22	17.4	0.09	8.2	0.04
A.2 Restaurants	55.9	0.47	37.0	0.31	18.8	0.16
A.3 Estate management and security	1.4	0.10	0.6	0.04	0.3	0.02
A.4 Land transport	25.0	0.22	9.6	0.09	2.9	0.03
A.5 Elderly homes	5.9	0.47	3.3	0.26	0.3	0.03
A.6 Laundry and dry cleaning services	1.1	0.47	0.8	0.37	0.3	0.15
(B) Other sectors	240.1	0.13	96.7	0.05	42.2	0.02
B.1 Manufacturing	29.6	0.39	14.2	0.19	5.4	0.07
B.2 Construction	25.5	0.10	7.3	0.03	3.0	0.01
B.3 Wholesale and import/export trade	67.2	0.10	25.1	0.04	9.4	0.01
B.4 Hotels	2.1	0.74	0.8	0.28	0.4	0.16
B.5 Other transportation, storage, postal and courier services	28.6	0.44	8.0	0.12	2.1	0.03
B.6 Information and communications	5.5	0.08	2.6	0.04	1.1	0.02
B.7 Financing and insurance	2.3	0.01	1.1	0.01	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	5.9	0.14	2.7	0.07	1.2	0.03
B.9 Professional and business services, scientific and technical activities	23.6	0.13	5.4	0.03	1.8	0.01
B.10 Cleaning services	6.3	1.08	5.7	0.98	4.6	0.78
B.11 Community, social and personal services	41.8	0.13	22.1	0.07	11.7	0.04
B.12 Others	1.8	0.34	1.7	0.33	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all SMEs in each individual sector over the total wage bill of all SMEs of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

(2) An SME is an enterprise with fewer than 50 employees.

(3) Involved employees refer to the employees in SMEs whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix III.3(a): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 52 hours under different parameter combinations by sector (All enterprises)

Increases in wage bill of all enterprises		Weekly working hours standard: 52 hours					
		Total monthly wages of involved employees ⁽²⁾					
		≤ \$15,000		≤ \$12,000		≤ \$10,000	
		(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5							
All sectors		3,801.8	0.67	2,305.8	0.41	890.3	0.16
(A)	Relatively long-working-hours sectors	2,778.6	2.46	1,788.7	1.58	693.1	0.61
A.1	Retail	571.3	1.54	338.0	0.91	107.1	0.29
A.2	Restaurants	809.5	3.00	502.8	1.86	213.5	0.79
A.3	Estate management and security	1,120.2	5.61	771.2	3.86	286.1	1.43
A.4	Land transport	145.1	0.56	76.1	0.29	44.8	0.17
A.5	Elderly homes	116.8	4.54	91.6	3.56	37.8	1.47
A.6	Laundry and dry cleaning services	15.6	2.64	9.0	1.52	3.8	0.64
(B)	Other sectors	1,023.2	0.23	517.1	0.11	197.2	0.04
B.1	Manufacturing	160.9	0.85	86.6	0.46	17.2	0.09
B.2	Construction	198.6	0.35	55.9	0.10	11.2	0.02
B.3	Wholesale and import/export trade	88.8	0.10	31.5	0.03	11.2	0.01
B.4	Hotels	26.9	0.43	7.4	0.12	3.2	0.05
B.5	Other transportation, storage, postal and courier services	88.2	0.42	30.6	0.14	5.5	0.03
B.6	Information and communications	21.2	0.09	11.3	0.05	3.2	0.01
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	20.9	0.23	14.6	0.16	2.8	0.03
B.9	Professional and business services, scientific and technical activities	41.5	0.10	18.7	0.05	4.5	0.01
B.10	Cleaning services	92.8	1.62	82.0	1.43	51.0	0.89
B.11	Community, social and personal services	277.3	0.26	175.2	0.16	85.6	0.08
B.12	Others	#	#	#	#	#	#
Overtime pay rate: 1:1.3							
All sectors		2,469.3	0.44	1,478.2	0.26	575.2	0.10
(A)	Relatively long-working-hours sectors	1,753.5	1.55	1,126.3	1.00	441.6	0.39
A.1	Retail	363.6	0.98	211.6	0.57	67.7	0.18
A.2	Restaurants	525.6	1.95	330.9	1.23	143.8	0.53
A.3	Estate management and security	684.4	3.43	469.7	2.35	174.8	0.88
A.4	Land transport	95.7	0.37	50.6	0.20	29.9	0.12
A.5	Elderly homes	74.0	2.88	57.6	2.24	22.9	0.89
A.6	Laundry and dry cleaning services	10.1	1.72	5.9	1.00	2.6	0.44
(B)	Other sectors	715.8	0.16	351.9	0.08	133.6	0.03
B.1	Manufacturing	117.4	0.62	61.9	0.33	12.1	0.06
B.2	Construction	145.4	0.26	38.1	0.07	8.0	0.01
B.3	Wholesale and import/export trade	62.7	0.07	21.9	0.02	7.7	0.01
B.4	Hotels	18.0	0.29	5.0	0.08	2.1	0.03
B.5	Other transportation, storage, postal and courier services	62.1	0.29	20.6	0.10	3.8	0.02
B.6	Information and communications	16.1	0.07	8.8	0.04	2.5	0.01
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	14.6	0.16	9.9	0.11	2.0	0.02
B.9	Professional and business services, scientific and technical activities	31.9	0.08	14.0	0.03	3.3	0.01
B.10	Cleaning services	65.2	1.14	57.6	1.00	36.1	0.63
B.11	Community, social and personal services	178.1	0.17	111.8	0.11	54.7	0.05
B.12	Others	#	#	#	#	#	#
Overtime pay rate: 1:1.0							
All sectors		475.4	0.08	236.8	0.04	102.6	0.02
(A)	Relatively long-working-hours sectors	220.5	0.19	132.6	0.12	64.5	0.06
A.1	Retail	52.2	0.14	21.8	0.06	8.6	0.02
A.2	Restaurants	99.9	0.37	73.0	0.27	39.3	0.15
A.3	Estate management and security	30.6	0.15	17.4	0.09	7.8	0.04
A.4	Land transport	26.1	0.10	12.4	0.05	7.4	0.03
A.5	Elderly homes	9.7	0.38	6.5	0.25	0.6	0.02
A.6	Laundry and dry cleaning services	1.9	0.33	1.4	0.23	0.8	0.13
(B)	Other sectors	254.9	0.06	104.2	0.02	38.2	0.01
B.1	Manufacturing	52.0	0.27	24.8	0.13	4.5	0.02
B.2	Construction	65.6	0.12	11.3	0.02	3.1	0.01
B.3	Wholesale and import/export trade	23.6	0.03	7.5	0.01	2.5	*
B.4	Hotels	4.7	0.07	1.5	0.02	0.5	0.01
B.5	Other transportation, storage, postal and courier services	22.9	0.11	5.7	0.03	1.4	0.01
B.6	Information and communications	8.4	0.03	5.1	0.02	1.3	0.01
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	5.0	0.05	2.8	0.03	0.9	0.01
B.9	Professional and business services, scientific and technical activities	17.6	0.04	7.0	0.02	1.4	*
B.10	Cleaning services	24.0	0.42	21.0	0.37	13.8	0.24
B.11	Community, social and personal services	29.4	0.03	16.6	0.02	8.4	0.01
B.12	Others	#	#	#	#	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all enterprises in each individual sector over the total wage bill of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, excluding the payments related to rest days and meal breaks which are not regarded as working hours.

(2) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

* Less than 0.005%.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix III.3(b): Increases in annual wage bill⁽¹⁾ with weekly working hours standard of 52 hours under different parameter combinations by sector (SMEs)⁽²⁾

Increases in wage bill of SMEs		Weekly working hours standard: 52 hours					
		Total monthly wages of involved employees ⁽³⁾					
		≤ \$15,000		≤ \$12,000		≤ \$10,000	
		(\$Mn)	(%)	(\$Mn)	(%)	(\$Mn)	(%)
Overtime pay rate: 1:1.5							
All sectors		1,328.7	0.58	767.7	0.34	308.5	0.13
(A)	Relatively long-working-hours sectors	911.8	2.04	572.2	1.28	204.5	0.46
A.1	Retail	355.8	1.91	232.6	1.25	70.4	0.38
A.2	Restaurants	328.5	2.74	185.7	1.55	68.0	0.57
A.3	Estate management and security	65.0	4.61	58.9	4.18	32.6	2.31
A.4	Land transport	73.4	0.65	26.9	0.24	#	#
A.5	Elderly homes	83.4	6.62	63.1	5.01	29.4	2.33
A.6	Laundry and dry cleaning services	5.8	2.54	5.0	2.16	#	#
(B)	Other sectors	416.9	0.23	195.6	0.11	104.0	0.06
B.1	Manufacturing	35.8	0.47	16.7	0.22	6.0	0.08
B.2	Construction	48.4	0.18	9.4	0.03	5.1	0.02
B.3	Wholesale and import/export trade	69.4	0.11	24.8	0.04	9.6	0.01
B.4	Hotels	8.6	3.08	3.4	1.23	2.5	0.92
B.5	Other transportation, storage, postal and courier services	40.7	0.62	8.4	0.13	#	#
B.6	Information and communications	4.7	0.06	3.5	0.05	#	#
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	15.6	0.38	9.9	0.24	2.6	0.06
B.9	Professional and business services, scientific and technical activities	16.7	0.09	5.9	0.03	1.8	0.01
B.10	Cleaning services	10.9	1.85	9.3	1.58	5.9	1.01
B.11	Community, social and personal services	161.8	0.51	101.7	0.32	66.2	0.21
B.12	Others	#	#	#	#	#	#
Overtime pay rate: 1:1.3							
All sectors		871.0	0.38	494.1	0.22	199.9	0.09
(A)	Relatively long-working-hours sectors	583.1	1.30	362.6	0.81	130.8	0.29
A.1	Retail	223.8	1.20	144.4	0.78	44.3	0.24
A.2	Restaurants	214.8	1.79	122.8	1.02	46.3	0.39
A.3	Estate management and security	39.2	2.78	35.4	2.51	19.6	1.39
A.4	Land transport	49.3	0.44	17.6	0.16	#	#
A.5	Elderly homes	52.3	4.15	39.1	3.11	17.8	1.41
A.6	Laundry and dry cleaning services	3.8	1.66	3.2	1.41	#	#
(B)	Other sectors	287.9	0.16	131.6	0.07	69.1	0.04
B.1	Manufacturing	26.0	0.34	12.0	0.16	4.4	0.06
B.2	Construction	33.9	0.13	6.4	0.02	3.6	0.01
B.3	Wholesale and import/export trade	49.8	0.08	17.4	0.03	6.6	0.01
B.4	Hotels	5.8	2.10	2.3	0.82	1.7	0.60
B.5	Other transportation, storage, postal and courier services	29.9	0.46	6.0	0.09	#	#
B.6	Information and communications	3.6	0.05	2.6	0.04	#	#
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	11.1	0.27	6.9	0.17	1.9	0.05
B.9	Professional and business services, scientific and technical activities	12.0	0.06	3.9	0.02	1.1	0.01
B.10	Cleaning services	8.1	1.39	6.9	1.19	4.5	0.77
B.11	Community, social and personal services	104.3	0.33	65.2	0.20	42.3	0.13
B.12	Others	#	#	#	#	#	#
Overtime pay rate: 1:1.0							
All sectors		184.8	0.08	83.7	0.04	36.9	0.02
(A)	Relatively long-working-hours sectors	90.2	0.20	48.2	0.11	20.2	0.05
A.1	Retail	25.9	0.14	12.0	0.06	5.3	0.03
A.2	Restaurants	44.4	0.37	28.4	0.24	13.8	0.12
A.3	Estate management and security	0.4	0.03	0.2	0.01	#	#
A.4	Land transport	13.1	0.12	3.7	0.03	0.4	*
A.5	Elderly homes	5.6	0.44	3.2	0.26	0.3	0.03
A.6	Laundry and dry cleaning services	0.8	0.34	0.6	0.27	#	#
(B)	Other sectors	94.6	0.05	35.5	0.02	16.8	0.01
B.1	Manufacturing	11.3	0.15	5.0	0.07	2.0	0.03
B.2	Construction	12.5	0.05	2.0	0.01	1.2	*
B.3	Wholesale and import/export trade	20.5	0.03	6.3	0.01	2.2	*
B.4	Hotels	1.7	0.63	0.6	0.21	0.4	0.13
B.5	Other transportation, storage, postal and courier services	13.7	0.21	2.3	0.04	#	#
B.6	Information and communications	2.1	0.03	1.4	0.02	#	#
B.7	Financing and insurance	#	#	#	#	#	#
B.8	Real estate activities (excluding real estate maintenance management services)	4.3	0.10	2.3	0.06	0.9	0.02
B.9	Professional and business services, scientific and technical activities	5.0	0.03	1.1	0.01	0.1	*
B.10	Cleaning services	4.0	0.69	3.5	0.59	2.3	0.40
B.11	Community, social and personal services	18.2	0.06	10.6	0.03	6.5	0.02
B.12	Others	#	#	#	#	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) For the purpose of impact assessment, assuming the number of working hours of all the involved employees remains unchanged, their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher. The corresponding percentage increase in wage bill is estimated by the increase in wage bill of all SMEs in each individual sector over the total wage bill of all SMEs of the sector. The total wage bill is computed in accordance with the definition of wages as set out in the Minimum Wage Ordinance, **excluding** the payments related to rest days and meal breaks which are not regarded as working hours.

(2) An SME is an enterprise with fewer than 50 employees.

(3) Involved employees refer to the employees in SMEs whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

* Less than 0.005%.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix IV.1(a): All of the increases in payroll expenses⁽¹⁾ as proportion of profits⁽²⁾ under different parameter combinations by sector (All enterprises)⁽³⁾

All of the increases in payroll expenses as proportion of profits in the sector(%)	Parameter combinations									
	Weekly working hours standard: 44 hours			Weekly working hours standard: 48 hours			Weekly working hours standard: 52 hours			
	Total monthly wages of involved employees ⁽⁴⁾									
	≤ \$25,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000
Overtime pay rate: 1:1.5										
All sectors	2.0	0.9	0.5	0.2	0.5	0.3	0.1	0.3	0.2	0.1
(A) Relatively long-working-hours sectors	14.5	9.3	6.1	2.7	6.5	4.2	1.8	4.3	2.7	1.1
A.1 Retail	6.2	3.6	2.2	0.9	2.2	1.3	0.5	1.2	0.7	0.2
A.2 Restaurants	49.1	31.4	20.2	9.4	22.1	13.9	6.1	14.0	8.5	3.5
A.3 Estate management and security	83.7	73.1	51.2	21.4	56.8	39.4	15.4	43.3	29.8	11.0
A.4 Land transport	11.2	3.1	1.8	1.1	2.0	1.2	0.8	1.2	0.7	0.5
A.5 Elderly homes ⁽⁵⁾	128.1	111.9	86.6	37.2	85.0	67.1	28.4	65.2	51.5	20.7
A.6 Laundry and dry cleaning services	36.8	28.0	18.9	9.3	18.6	11.7	5.1	11.0	6.4	2.7
(B) Other sectors	1.3	0.4	0.2	0.1	0.2	0.1	#	0.1	#	#
B.1 Manufacturing	8.5	4.3	2.5	0.7	2.5	1.4	0.3	1.3	0.7	0.1
B.2 Construction	18.5	4.0	1.3	0.4	2.2	0.6	0.2	1.2	0.3	0.1
B.3 Wholesale and import/export trade	1.2	0.4	0.2	0.1	0.1	0.1	#	0.1	#	#
B.4 Hotels	3.8	1.7	0.8	0.2	0.7	0.3	0.1	0.3	0.1	#
B.5 Other transportation, storage and courier services ⁽⁶⁾	8.4	3.0	1.3	0.6	1.5	0.6	0.2	0.7	0.3	#
B.6 Information and communications	2.1	0.8	0.4	0.1	0.3	0.1	#	0.1	0.1	#
B.7 Financing and insurance	0.1	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	1.2	0.3	0.2	0.1	0.1	0.1	#	0.1	0.1	#
B.9 Professional and business services, scientific and technical activities	7.6	1.8	0.8	0.3	0.8	0.4	0.1	0.3	0.1	#
B.10 Cleaning services	101.8	96.8	90.8	70.7	49.6	45.4	33.3	23.6	20.9	13.0
B.11 Community, social and personal services										
B.12 Others	0.3	0.1	#	#	#	#	#	#	#	#
Data are not released										
Overtime pay rate: 1:1.3										
All sectors	0.6	0.3	0.2	0.3	0.2	0.1	0.2	0.1	0.1	#
(A) Relatively long-working-hours sectors	5.8	3.8	1.7	4.1	2.6	1.1	2.7	1.7	0.7	0.7
A.1 Retail	2.3	1.4	0.6	1.4	0.8	0.3	0.8	0.4	0.1	0.1
A.2 Restaurants	19.7	12.8	6.0	14.1	9.0	4.0	9.1	5.6	2.4	2.4
A.3 Estate management and security	44.8	31.3	13.2	34.9	24.1	9.5	26.5	18.1	6.7	6.7
A.4 Land transport	2.0	1.1	0.7	1.3	0.8	0.5	0.8	0.5	0.3	0.3
A.5 Elderly homes ⁽⁵⁾	69.5	53.6	22.5	53.3	41.8	17.2	41.4	32.5	12.5	12.5
A.6 Laundry and dry cleaning services	18.1	12.3	6.1	12.2	7.8	3.4	7.1	4.2	1.8	1.8
(B) Other sectors	0.3	0.2	0.1	0.1	0.1	#	0.1	#	#	#
B.1 Manufacturing	3.0	1.7	0.5	1.8	1.0	0.2	1.0	0.5	0.1	0.1
B.2 Construction	2.7	0.8	0.2	1.5	0.4	0.1	0.8	0.2	#	#
B.3 Wholesale and import/export trade	0.3	0.1	0.1	0.1	#	#	#	#	#	#
B.4 Hotels	1.1	0.5	0.1	0.5	0.2	0.1	0.2	0.1	#	#
B.5 Other transportation, storage and courier services ⁽⁶⁾	2.1	0.9	0.4	1.1	0.4	0.1	0.5	0.2	#	#
B.6 Information and communications	0.6	0.3	0.1	0.3	0.1	#	0.1	#	#	#
B.7 Financing and insurance	#	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	0.2	0.1	#	0.1	0.1	#	0.1	#	#	#
B.9 Professional and business services, scientific and technical activities	1.4	0.6	0.2	0.6	0.3	0.1	0.2	0.1	#	#
B.10 Cleaning services	63.8	59.8	46.8	34.3	31.4	23.3	16.6	14.7	9.2	9.2
B.11 Community, social and personal services										
B.12 Others	0.1	#	#	#	#	#	#	#	#	#
Data are not released										
Overtime pay rate: 1:1.0										
All sectors	0.1	0.1	#	0.1	#	#	#	#	#	#
(A) Relatively long-working-hours sectors	0.6	0.4	0.2	0.5	0.3	0.2	0.4	0.2	0.1	0.1
A.1 Retail	0.3	0.1	#	0.2	0.1	#	0.1	#	#	#
A.2 Restaurants	2.3	1.7	0.9	2.1	1.6	0.9	1.8	1.2	0.7	0.7
A.3 Estate management and security	2.4	1.6	0.9	1.9	1.2	0.7	1.2	0.7	0.3	0.3
A.4 Land transport	0.4	0.2	0.1	0.3	0.2	0.1	0.2	0.1	0.1	0.1
A.5 Elderly homes ⁽⁵⁾	6.0	4.0	0.4	5.9	4.0	0.4	5.6	3.9	0.3	0.3
A.6 Laundry and dry cleaning services	3.2	2.4	1.1	2.7	2.0	0.7	1.4	1.0	0.5	0.5
(B) Other sectors	0.1	#	#	0.1	#	#	#	#	#	#
B.1 Manufacturing	1.0	0.6	0.1	0.8	0.4	0.1	0.4	0.2	#	#
B.2 Construction	0.7	0.2	0.1	0.5	0.1	#	0.4	0.1	#	#
B.3 Wholesale and import/export trade	0.2	0.1	#	#	#	#	#	#	#	#
B.4 Hotels	0.2	0.1	#	0.1	0.1	#	0.1	#	#	#
B.5 Other transportation, storage and courier services ⁽⁶⁾	0.7	0.2	0.1	0.4	0.1	0.1	0.2	#	#	#
B.6 Information and communications	0.3	0.1	#	0.1	0.1	#	#	#	#	#
B.7 Financing and insurance	#	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	0.1	#	#	#	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities	0.7	0.2	0.1	0.3	0.1	#	0.1	#	#	#
B.10 Cleaning services	14.4	13.2	11.1	11.4	10.4	8.4	6.0	5.3	3.5	3.5
B.11 Community, social and personal services										
B.12 Others	#	#	#	#	#	#	#	#	#	#
Data are not released										

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

Notes: (1) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.

(2) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.

(3) Only include enterprises with employees.

(4) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(5) In calculating figures for original profits, subsidies from government and other organisations were also included.

(6) Excluding postal activities.

< 0.05%.

Statistical Appendix IV.1(b): All of the increases in payroll expenses⁽¹⁾ as proportion of profits⁽²⁾ under different parameter combinations by sector (SMEs)⁽³⁾⁽⁴⁾

All of the increases in payroll expenses as proportion of profits in the SMEs in the sector(%)	Parameter combinations									
	Weekly working hours standard: 44 hours			Weekly working hours standard: 48 hours			Weekly working hours standard: 52 hours			
	Total monthly wages of involved employees ⁽⁵⁾									
	≤ \$25,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000
Overtime pay rate: 1:1.5										
All sectors	2.3	1.1	0.6	0.3	0.6	0.3	0.1	0.3	0.2	0.1
(A) Relatively long-working-hours sectors	43.0	27.3	17.0	7.1	18.8	11.6	4.6	11.9	7.4	2.8
A.1 Retail	20.6	13.8	8.8	3.3	8.9	5.7	1.9	5.4	3.5	1.1
A.2 Restaurants	93.3	58.6	34.5	14.5	40.8	23.6	9.3	25.5	14.4	5.3
A.3 Estate management and security	27.4	24.8	21.4	11.8	19.2	16.9	9.3	14.4	13.1	7.2
A.4 Land transport	34.9	10.6	4.3	1.0	6.2	2.4	0.4	3.4	1.2	0.1
A.5 Elderly homes ⁽⁶⁾	90.6	78.8	59.9	30.2	61.8	47.2	23.2	47.4	35.8	16.7
A.6 Laundry and dry cleaning services	19.7	18.6	15.5	6.9	12.4	10.3	4.2	7.4	6.3	2.2
(B) Other sectors	1.6	0.6	0.3	0.1	0.2	0.1	0.1	0.1	#	#
B.1 Manufacturing	11.4	6.2	3.2	1.3	3.0	1.5	0.5	1.2	0.6	0.2
B.2 Construction	15.6	3.2	1.0	0.4	1.4	0.4	0.2	0.6	0.1	0.1
B.3 Wholesale and import/export trade	1.7	0.6	0.3	0.1	0.2	0.1	#	0.1	#	#
B.4 Hotels	4.1	3.3	1.7	1.2	2.3	1.1	0.8	1.4	0.6	0.4
B.5 Other transportation, storage and courier services ⁽⁷⁾	15.0	6.0	2.3	0.7	3.2	1.0	0.2	1.6	0.3	#
B.6 Information and communications	4.5	1.8	1.0	0.4	0.6	0.3	0.1	0.2	0.1	0.1
B.7 Financing and insurance	0.1	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	1.4	0.4	0.3	0.1	0.3	0.2	0.1	0.2	0.1	#
B.9 Professional and business services, scientific and technical activities	7.4	2.3	0.9	0.4	0.9	0.3	0.1	0.2	0.1	#
B.10 Cleaning services	30.2	26.6	22.6	16.9	17.5	15.1	11.0	8.9	7.6	4.8
B.11 Community, social and personal services										
B.12 Others	25.7	8.2	7.0	3.9	4.0	3.4	2.0	1.0	0.7	0.6
Overtime pay rate: 1:1.3										
All sectors		0.7	0.4	0.2	0.4	0.2	0.1	0.2	0.1	#
(A) Relatively long-working-hours sectors		17.2	10.7	4.5	11.9	7.4	2.9	7.7	4.8	1.8
A.1 Retail		8.6	5.5	2.0	5.6	3.5	1.2	3.4	2.2	0.7
A.2 Restaurants		37.0	21.9	9.3	26.2	15.3	6.2	16.7	9.5	3.6
A.3 Estate management and security		15.1	12.9	7.1	11.6	10.2	5.6	8.7	7.8	4.3
A.4 Land transport		7.0	2.8	0.7	4.2	1.6	0.3	2.3	0.8	0.1
A.5 Elderly homes ⁽⁶⁾		48.7	36.7	18.2	38.4	29.1	14.0	29.7	22.2	10.1
A.6 Laundry and dry cleaning services		11.7	9.8	4.3	8.0	6.6	2.7	4.8	4.1	1.5
(B) Other sectors		0.4	0.2	0.1	0.2	0.1	#	0.1	#	#
B.1 Manufacturing		4.3	2.2	0.9	2.2	1.1	0.4	0.9	0.4	0.2
B.2 Construction		2.1	0.6	0.3	1.0	0.3	0.1	0.4	0.1	#
B.3 Wholesale and import/export trade		0.5	0.2	0.1	0.2	0.1	#	0.1	#	#
B.4 Hotels		2.1	1.1	0.7	1.5	0.7	0.5	1.0	0.4	0.3
B.5 Other transportation, storage and courier services ⁽⁷⁾		4.4	1.6	0.5	2.4	0.7	0.2	1.2	0.2	#
B.6 Information and communications		1.4	0.8	0.3	0.4	0.2	0.1	0.2	0.1	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		0.3	0.2	0.1	0.2	0.1	#	0.1	0.1	#
B.9 Professional and business services, scientific and technical activities		1.7	0.6	0.3	0.7	0.2	0.1	0.2	0.1	#
B.10 Cleaning services		18.0	15.5	11.7	12.6	11.0	8.1	6.7	5.7	3.7
B.11 Community, social and personal services										
B.12 Others		6.0	5.2	2.7	3.1	2.7	1.5	0.7	0.5	0.4
Overtime pay rate: 1:1.0										
All sectors		0.2	0.1	#	0.1	#	#	#	#	#
(A) Relatively long-working-hours sectors		2.0	1.2	0.5	1.7	1.0	0.5	1.3	0.7	0.3
A.1 Retail		0.9	0.5	0.2	0.6	0.3	0.1	0.4	0.2	0.1
A.2 Restaurants		4.5	3.1	1.6	4.3	2.9	1.5	3.4	2.2	1.1
A.3 Estate management and security		0.4	0.2	0.1	0.3	0.1	0.1	0.1	#	#
A.4 Land transport		1.4	0.5	0.2	1.1	0.4	0.1	0.6	0.2	#
A.5 Elderly homes ⁽⁶⁾		3.5	1.9	0.2	3.3	1.9	0.2	3.2	1.8	0.2
A.6 Laundry and dry cleaning services		1.5	1.2	0.5	1.4	1.1	0.4	1.0	0.8	0.3
(B) Other sectors		0.2	0.1	#	0.1	#	#	#	#	#
B.1 Manufacturing		1.6	0.7	0.3	1.0	0.5	0.2	0.4	0.2	0.1
B.2 Construction		0.5	0.2	0.1	0.3	0.1	#	0.2	#	#
B.3 Wholesale and import/export trade		0.2	0.1	#	0.1	#	#	#	#	#
B.4 Hotels		0.4	0.1	0.1	0.3	0.1	0.1	0.3	0.1	0.1
B.5 Other transportation, storage and courier services ⁽⁷⁾		1.9	0.6	0.2	1.1	0.3	0.1	0.5	0.1	#
B.6 Information and communications		0.7	0.4	0.2	0.2	0.1	#	0.1	0.1	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		0.1	#	#	0.1	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities		0.9	0.2	0.1	0.3	0.1	#	0.1	#	#
B.10 Cleaning services		5.3	4.8	3.8	5.2	4.7	3.8	3.3	2.8	1.9
B.11 Community, social and personal services										
B.12 Others		2.5	2.4	0.8	1.6	1.6	0.7	0.2	0.1	0.1

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

Notes: (1) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.

(2) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.

(3) SMEs refer to those enterprises with fewer than 50 persons engaged.

(4) Only include enterprises with employees.

(5) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(6) In calculating figures for original profits, subsidies from government and other organisations were also included.

(7) Excluding postal activities.

< 0.05%.

Statistical Appendix IV.2(a): Half of the increases in payroll expenses⁽¹⁾ as proportion of profits⁽²⁾ under different parameter combinations by sector (All enterprises)⁽³⁾

Half of the increases in payroll expenses as proportion of profits in the sector(%)	Parameter combinations									
	Weekly working hours standard: 44 hours			Weekly working hours standard: 48 hours			Weekly working hours standard: 52 hours			
	Total monthly wages of involved employees ⁽⁴⁾									
	≤ \$25,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000
Overtime pay rate: 1:1.5										
All sectors	1.0	0.5	0.3	0.1	0.3	0.2	0.1	0.2	0.1	#
(A) Relatively long-working-hours sectors	7.2	4.7	3.0	1.4	3.3	2.1	0.9	2.1	1.4	0.5
A.1 Retail	3.1	1.8	1.1	0.5	1.1	0.7	0.3	0.6	0.3	0.1
A.2 Restaurants	24.5	15.7	10.1	4.7	11.0	6.9	3.1	7.0	4.3	1.8
A.3 Estate management and security	41.9	36.5	25.6	10.7	28.4	19.7	7.7	21.7	14.9	5.5
A.4 Land transport	5.6	1.6	0.9	0.6	1.0	0.6	0.4	0.6	0.4	0.2
A.5 Elderly homes ⁽⁵⁾	64.0	56.0	43.3	18.6	42.5	33.5	14.2	32.6	25.8	10.3
A.6 Laundry and dry cleaning services	18.4	14.0	9.4	4.7	9.3	5.8	2.6	5.5	3.2	1.3
(B) Other sectors	0.6	0.2	0.1	0.1	0.1	0.1	#	#	#	#
B.1 Manufacturing	4.2	2.1	1.2	0.4	1.3	0.7	0.2	0.7	0.4	0.1
B.2 Construction	9.2	2.0	0.6	0.2	1.1	0.3	0.1	0.6	0.2	#
B.3 Wholesale and import/export trade	0.6	0.2	0.1	#	0.1	#	#	#	#	#
B.4 Hotels	1.9	0.8	0.4	0.1	0.4	0.2	#	0.1	#	#
B.5 Other transportation, storage and courier services ⁽⁶⁾	4.2	1.5	0.7	0.3	0.7	0.3	0.1	0.3	0.1	#
B.6 Information and communications	1.0	0.4	0.2	0.1	0.2	0.1	#	0.1	#	#
B.7 Financing and insurance	0.1	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	0.6	0.1	0.1	#	0.1	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities	3.8	0.9	0.4	0.1	0.4	0.2	0.1	0.1	0.1	#
B.10 Cleaning services	50.9	48.4	45.4	35.3	24.8	22.7	16.7	11.8	10.5	6.5
B.11 Community, social and personal services										
B.12 Others	0.2	#	#	#	#	#	#	#	#	#
Overtime pay rate: 1:1.3										
All sectors		0.3	0.2	0.1	0.2	0.1	#	0.1	0.1	#
(A) Relatively long-working-hours sectors		2.9	1.9	0.8	2.1	1.3	0.6	1.3	0.9	0.3
A.1 Retail		1.1	0.7	0.3	0.7	0.4	0.2	0.4	0.2	0.1
A.2 Restaurants		9.9	6.4	3.0	7.0	4.5	2.0	4.5	2.8	1.2
A.3 Estate management and security		22.4	15.7	6.6	17.4	12.1	4.7	13.2	9.1	3.4
A.4 Land transport		1.0	0.6	0.4	0.7	0.4	0.3	0.4	0.2	0.2
A.5 Elderly homes ⁽⁵⁾		34.8	26.8	11.2	26.7	20.9	8.6	20.7	16.2	6.3
A.6 Laundry and dry cleaning services		9.0	6.1	3.0	6.1	3.9	1.7	3.6	2.1	0.9
(B) Other sectors		0.2	0.1	#	0.1	#	#	#	#	#
B.1 Manufacturing		1.5	0.8	0.3	0.9	0.5	0.1	0.5	0.3	#
B.2 Construction		1.3	0.4	0.1	0.8	0.2	0.1	0.4	0.1	#
B.3 Wholesale and import/export trade		0.2	0.1	#	0.1	#	#	#	#	#
B.4 Hotels		0.5	0.3	0.1	0.3	0.1	#	0.1	#	#
B.5 Other transportation, storage and courier services ⁽⁶⁾		1.0	0.4	0.2	0.5	0.2	0.1	0.2	0.1	#
B.6 Information and communications		0.3	0.1	#	0.1	0.1	#	#	#	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		0.1	0.1	#	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities		0.7	0.3	0.1	0.3	0.1	#	0.1	#	#
B.10 Cleaning services		31.9	29.9	23.4	17.2	15.7	11.7	8.3	7.3	4.6
B.11 Community, social and personal services										
B.12 Others		#	#	#	#	#	#	#	#	#
Overtime pay rate: 1:1.0										
All sectors		0.1	#	#	#	#	#	#	#	#
(A) Relatively long-working-hours sectors		0.3	0.2	0.1	0.3	0.2	0.1	0.2	0.1	0.1
A.1 Retail		0.1	0.1	#	0.1	#	#	0.1	#	#
A.2 Restaurants		1.1	0.8	0.5	1.1	0.8	0.4	0.9	0.6	0.3
A.3 Estate management and security		1.2	0.8	0.5	1.0	0.6	0.3	0.6	0.3	0.2
A.4 Land transport		0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1	#
A.5 Elderly homes ⁽⁵⁾		3.0	2.0	0.2	2.9	2.0	0.2	2.8	2.0	0.2
A.6 Laundry and dry cleaning services		1.6	1.2	0.6	1.4	1.0	0.4	0.7	0.5	0.3
(B) Other sectors		0.1	#	#	#	#	#	#	#	#
B.1 Manufacturing		0.5	0.3	0.1	0.4	0.2	#	0.2	0.1	#
B.2 Construction		0.3	0.1	#	0.3	0.1	#	0.2	#	#
B.3 Wholesale and import/export trade		0.1	#	#	#	#	#	#	#	#
B.4 Hotels		0.1	#	#	0.1	#	#	#	#	#
B.5 Other transportation, storage and courier services ⁽⁶⁾		0.3	0.1	#	0.2	0.1	#	0.1	#	#
B.6 Information and communications		0.2	0.1	#	0.1	#	#	#	#	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		#	#	#	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities		0.3	0.1	#	0.2	0.1	#	0.1	#	#
B.10 Cleaning services		7.2	6.6	5.5	5.7	5.2	4.2	3.0	2.6	1.7
B.11 Community, social and personal services										
B.12 Others		#	#	#	#	#	#	#	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

Notes: (1) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.

(2) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.

(3) Only include enterprises with employees.

(4) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(5) In calculating figures for original profits, subsidies from government and other organisations were also included.

(6) Excluding postal activities.

< 0.05%.

Statistical Appendix IV.2(b): Half of the increases in payroll expenses⁽¹⁾ as proportion of profits⁽²⁾ under different parameter combinations by sector (SMEs)⁽³⁾⁽⁴⁾

Half of the increases in payroll expenses as proportion of profits in the SMEs in the sector(%)	Parameter combinations									
	Weekly working hours standard: 44 hours			Weekly working hours standard: 48 hours			Weekly working hours standard: 52 hours			
	Total monthly wages of involved employees ⁽⁵⁾									
	≤ \$25,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000	≤ \$15,000	≤ \$12,000	≤ \$10,000
Overtime pay rate: 1:1.5										
All sectors	1.2	0.5	0.3	0.1	0.3	0.2	0.1	0.2	0.1	#
(A) Relatively long-working-hours sectors	21.5	13.7	8.5	3.5	9.4	5.8	2.3	6.0	3.7	1.4
A.1 Retail	10.3	6.9	4.4	1.6	4.4	2.8	0.9	2.7	1.8	0.5
A.2 Restaurants	46.7	29.3	17.3	7.3	20.4	11.8	4.7	12.7	7.2	2.6
A.3 Estate management and security	13.7	12.4	10.7	5.9	9.6	8.5	4.7	7.2	6.5	3.6
A.4 Land transport	17.4	5.3	2.1	0.5	3.1	1.2	0.2	1.7	0.6	0.1
A.5 Elderly homes ⁽⁶⁾	45.3	39.4	30.0	15.1	30.9	23.6	11.6	23.7	17.9	8.3
A.6 Laundry and dry cleaning services	9.9	9.3	7.8	3.4	6.2	5.2	2.1	3.7	3.2	1.1
(B) Other sectors	0.8	0.3	0.1	0.1	0.1	0.1	#	0.1	#	#
B.1 Manufacturing	5.7	3.1	1.6	0.7	1.5	0.8	0.3	0.6	0.3	0.1
B.2 Construction	7.8	1.6	0.5	0.2	0.7	0.2	0.1	0.3	0.1	#
B.3 Wholesale and import/export trade	0.8	0.3	0.1	0.1	0.1	#	#	#	#	#
B.4 Hotels	2.1	1.7	0.9	0.6	1.1	0.5	0.4	0.7	0.3	0.2
B.5 Other transportation, storage and courier services ⁽⁷⁾	7.5	3.0	1.1	0.3	1.6	0.5	0.1	0.8	0.2	#
B.6 Information and communications	2.2	0.9	0.5	0.2	0.3	0.2	0.1	0.1	0.1	#
B.7 Financing and insurance	#	#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)	0.7	0.2	0.1	#	0.1	0.1	#	0.1	0.1	#
B.9 Professional and business services, scientific and technical activities	3.7	1.1	0.4	0.2	0.4	0.2	0.1	0.1	#	#
B.10 Cleaning services	15.1	13.3	11.3	8.4	8.7	7.6	5.5	4.4	3.8	2.4
B.11 Community, social and personal services										
B.12 Others	12.8	4.1	3.5	2.0	2.0	1.7	1.0	0.5	0.4	0.3
Overtime pay rate: 1:1.3										
All sectors		0.4	0.2	0.1	0.2	0.1	#	0.1	0.1	#
(A) Relatively long-working-hours sectors		8.6	5.3	2.2	6.0	3.7	1.5	3.8	2.4	0.9
A.1 Retail		4.3	2.7	1.0	2.8	1.7	0.6	1.7	1.1	0.3
A.2 Restaurants		18.5	11.0	4.7	13.1	7.6	3.1	8.3	4.8	1.8
A.3 Estate management and security		7.5	6.5	3.6	5.8	5.1	2.8	4.3	3.9	2.2
A.4 Land transport		3.5	1.4	0.3	2.1	0.8	0.2	1.1	0.4	#
A.5 Elderly homes ⁽⁶⁾		24.3	18.4	9.1	19.2	14.5	7.0	14.8	11.1	5.0
A.6 Laundry and dry cleaning services		5.9	4.9	2.2	4.0	3.3	1.3	2.4	2.1	0.7
(B) Other sectors		0.2	0.1	#	0.1	#	#	#	#	#
B.1 Manufacturing		2.2	1.1	0.5	1.1	0.6	0.2	0.4	0.2	0.1
B.2 Construction		1.1	0.3	0.1	0.5	0.1	0.1	0.2	#	#
B.3 Wholesale and import/export trade		0.2	0.1	#	0.1	#	#	#	#	#
B.4 Hotels		1.1	0.5	0.4	0.7	0.3	0.2	0.5	0.2	0.1
B.5 Other transportation, storage and courier services ⁽⁷⁾		2.2	0.8	0.2	1.2	0.4	0.1	0.6	0.1	#
B.6 Information and communications		0.7	0.4	0.2	0.2	0.1	0.1	0.1	0.1	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		0.1	0.1	#	0.1	0.1	#	0.1	#	#
B.9 Professional and business services, scientific and technical activities		0.9	0.3	0.1	0.3	0.1	#	0.1	#	#
B.10 Cleaning services		9.0	7.7	5.8	6.3	5.5	4.1	3.3	2.8	1.8
B.11 Community, social and personal services										
B.12 Others		3.0	2.6	1.3	1.5	1.3	0.7	0.3	0.2	0.2
Overtime pay rate: 1:1.0										
All sectors		0.1	#	#	#	#	#	#	#	#
(A) Relatively long-working-hours sectors		1.0	0.6	0.3	0.8	0.5	0.2	0.6	0.4	0.2
A.1 Retail		0.5	0.2	0.1	0.3	0.1	0.1	0.2	0.1	#
A.2 Restaurants		2.3	1.5	0.8	2.2	1.4	0.7	1.7	1.1	0.5
A.3 Estate management and security		0.2	0.1	#	0.2	0.1	#	#	#	#
A.4 Land transport		0.7	0.3	0.1	0.6	0.2	0.1	0.3	0.1	#
A.5 Elderly homes ⁽⁶⁾		1.7	1.0	0.1	1.7	0.9	0.1	1.6	0.9	0.1
A.6 Laundry and dry cleaning services		0.7	0.6	0.3	0.7	0.5	0.2	0.5	0.4	0.2
(B) Other sectors		0.1	#	#	#	#	#	#	#	#
B.1 Manufacturing		0.8	0.4	0.2	0.5	0.2	0.1	0.2	0.1	#
B.2 Construction		0.2	0.1	#	0.2	#	#	0.1	#	#
B.3 Wholesale and import/export trade		0.1	#	#	#	#	#	#	#	#
B.4 Hotels		0.2	0.1	#	0.2	0.1	#	0.1	#	#
B.5 Other transportation, storage and courier services ⁽⁷⁾		1.0	0.3	0.1	0.6	0.2	#	0.3	#	#
B.6 Information and communications		0.4	0.2	0.1	0.1	0.1	#	#	#	#
B.7 Financing and insurance		#	#	#	#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)		#	#	#	#	#	#	#	#	#
B.9 Professional and business services, scientific and technical activities		0.4	0.1	#	0.2	#	#	#	#	#
B.10 Cleaning services		2.6	2.4	1.9	2.6	2.3	1.9	1.7	1.4	1.0
B.11 Community, social and personal services										
B.12 Others		1.3	1.2	0.4	0.8	0.8	0.3	0.1	0.1	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

Notes: (1) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.

(2) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.

(3) SMEs refer to those enterprises with fewer than 50 persons engaged.

(4) Only include enterprises with employees.

(5) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(6) In calculating figures for original profits, subsidies from government and other organisations were also included.

(7) Excluding postal activities.

< 0.05%.

Statistical Appendix V.1(a)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$25,000								
All sectors	10 010	4.6	271 800	10.6	9 200	4.4	80 900	6.9
(A) Relatively long-working-hours sectors	3 180	7.5	136 100	19.7	2 800	6.9	35 300	14.3
A.1 Retail	890	4.0	10 800	5.0	840	3.8	4 500	5.9
A.2 Restaurants	1 570	12.2	35 500	14.5	1 410	11.6	22 900	18.2
A.3 Estate management and security	200	22.5	64 600	52.0	90	13.5	1 200	19.0
A.4 Land transport	380	7.9	19 600	26.0	360	7.8	4 900	19.4
A.5 Elderly homes ⁽⁷⁾	140	17.4	5 200	21.7	110	15.9	1 800	15.4
A.6 Laundry and dry cleaning services	10	0.8	400	9.5	#	#	100	3.4
(B) Other sectors	6 830	3.9	135 700	7.3	6 400	3.8	45 600	4.9
B.1 Manufacturing	320	4.6	5 100	5.4	300	4.5	1 100	2.7
B.2 Construction	1 000	6.4	30 800	17.8	780	5.2	14 000	13.8
B.3 Wholesale and import/export trade	2 380	3.0	8 500	1.6	2 370	3.1	7 200	1.7
B.4 Hotels	40	5.0	500	1.2	40	5.7	200	5.5
B.5 Other transportation, storage and courier services ⁽⁸⁾	400	8.5	11 700	9.4	360	8.2	2 100	6.3
B.6 Information and communications	280	4.3	4 000	4.1	260	4.3	2 300	7.2
B.7 Financing and insurance	160	2.3	900	0.4	150	2.4	700	1.6
B.8 Real estate activities (excluding real estate maintenance management services)	90	2.0	700	1.8	90	2.0	700	3.8
B.9 Professional and business services, scientific and technical activities	1 070	4.4	14 900	6.9	1 000	4.3	6 300	6.0
B.10 Cleaning services	100	10.1	45 300	55.4	50	6.5	2 100	31.7
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Data are not released								
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	6 990	3.2	187 300	7.3	6 570	3.1	49 400	4.2
(A) Relatively long-working-hours sectors	2 400	5.7	116 900	16.9	2 080	5.1	26 500	10.7
A.1 Retail	740	3.3	5 700	2.6	720	3.3	3 300	4.3
A.2 Restaurants	1 210	9.4	29 000	11.8	1 060	8.7	18 500	14.7
A.3 Estate management and security	200	22.1	61 700	49.7	90	13.5	1 200	19.0
A.4 Land transport	110	2.3	15 300	20.4	100	2.2	1 700	6.8
A.5 Elderly homes ⁽⁷⁾	140	17.4	5 200	21.7	110	15.9	1 800	15.4
A.6 Laundry and dry cleaning services	#	#	100	1.6	#	#	100	3.4
(B) Other sectors	4 590	2.6	70 300	3.8	4 490	2.6	22 900	2.5
B.1 Manufacturing	290	4.2	2 600	2.8	290	4.3	900	2.4
B.2 Construction	180	1.1	2 500	1.5	170	1.1	1 100	1.1
B.3 Wholesale and import/export trade	2 080	2.7	5 900	1.1	2 070	2.7	5 600	1.3
B.4 Hotels	40	5.0	500	1.2	40	5.7	200	5.5
B.5 Other transportation, storage and courier services ⁽⁸⁾	190	4.1	5 900	4.7	180	4.1	800	2.5
B.6 Information and communications	80	1.2	1 000	1.1	80	1.3	1 000	3.1
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	90	2.0	700	1.8	90	2.0	700	3.8
B.9 Professional and business services, scientific and technical activities	800	3.3	7 300	3.4	780	3.3	4 600	4.5
B.10 Cleaning services	100	9.8	36 200	44.3	50	6.5	2 100	31.7
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Data are not released								

/...(Cont'd)

Statistical Appendix V.1(a)(i) Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤ \$12,000								
All sectors	5 130	2.4	140 100	5.5	4 750	2.3	33 800	2.9
(A) Relatively long-working-hours sectors	1 660	3.9	81 900	11.9	1 360	3.4	18 200	7.4
A.1 Retail	450	2.0	4 600	2.1	440	2.0	2 600	3.4
A.2 Restaurants	820	6.4	20 900	8.5	680	5.6	11 800	9.4
A.3 Estate management and security	190	21.3	48 600	39.2	90	13.3	1 100	18.6
A.4 Land transport	60	1.3	2 800	3.7	60	1.3	1 000	3.8
A.5 Elderly homes ⁽⁷⁾	130	16.0	5 000	21.1	100	14.2	1 600	14.2
A.6 Laundry and dry cleaning services	#	#	100	1.1	#	#	100	2.4
(B) Other sectors	3 470	2.0	58 200	3.1	3 390	2.0	15 600	1.7
B.1 Manufacturing	110	1.6	2 300	2.4	110	1.6	700	1.8
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 690	2.2	5 200	1.0	1 690	2.2	4 900	1.1
B.4 Hotels	40	4.5	300	0.8	40	5.2	200	5.0
B.5 Other transportation, storage and courier services ⁽⁸⁾	140	3.0	3 200	2.6	130	3.0	500	1.5
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	50	1.0	100	0.4	50	1.0	100	0.8
B.9 Professional and business services, scientific and technical activities	630	2.6	4 500	2.1	630	2.7	3 000	2.9
B.10 Cleaning services	50	4.9	34 200	41.8	#	#	100	1.7
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤ \$10,000								
All sectors	3 730	1.7	82 000	3.2	3 630	1.7	21 100	1.8
(A) Relatively long-working-hours sectors	640	1.5	36 800	5.3	590	1.5	7 900	3.2
A.1 Retail	120	0.6	1 500	0.7	120	0.5	1 200	1.6
A.2 Restaurants	320	2.5	6 800	2.8	310	2.6	4 500	3.6
A.3 Estate management and security	110	12.3	24 900	20.0	80	11.7	1 000	15.9
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	40	5.4	1 200	5.2	40	6.2	700	6.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 090	1.8	45 300	2.4	3 040	1.8	13 200	1.4
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	150	0.9	1 000	0.9	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 680	2.1	5 000	2.2	1 680	2.2	4 700	1.1
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	900	0.7	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 100	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	40	3.7	29 400	36.0	#	#	100	1.6
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
- (2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
- (3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
- (4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
- (5) SMEs refer to those enterprises with fewer than 50 persons engaged.
- (6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
- (7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
- (8) Excluding postal activities.
- # The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
- * The number or percentage of employees are less than 50 or 0.05% respectively.
- ^ Figures are not provided to prevent the deduction of suppressed cells.
- Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(a)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	5 590	2.6	133 200	5.2	5 280	2.5	38 100	3.3
(A) Relatively long-working-hours sectors	1 680	4.0	79 000	11.4	1 450	3.6	20 000	8.1
A.1 Retail	450	2.0	4 600	2.1	440	2.0	2 600	3.4
A.2 Restaurants	860	6.7	20 600	8.4	750	6.1	13 200	10.4
A.3 Estate management and security	160	18.2	47 000	37.8	80	12.0	1 000	17.1
A.4 Land transport	100	2.1	3 400	4.5	100	2.1	1 600	6.4
A.5 Elderly homes ⁽⁷⁾	110	13.2	3 400	14.5	90	13.6	1 500	13.6
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 900	2.2	54 200	2.9	3 820	2.3	18 100	2.0
B.1 Manufacturing	110	1.6	2 300	2.4	110	1.6	700	1.8
B.2 Construction	170	1.1	2 000	1.2	170	1.1	1 100	1.1
B.3 Wholesale and import/export trade	1 900	2.4	5 400	1.0	1 900	2.5	5 100	1.2
B.4 Hotels	40	4.5	300	0.8	40	5.2	200	5.0
B.5 Other transportation, storage and courier services ⁽⁸⁾	180	3.9	5 000	4.0	170	3.9	700	2.3
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	50	1.0	100	0.4	50	1.0	100	0.8
B.9 Professional and business services, scientific and technical activities	790	3.3	7 200	3.3	760	3.2	4 500	4.3
B.10 Cleaning services	40	3.5	25 000	30.6	#	#	100	1.6
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	4 430	2.1	102 900	4.0	4 220	2.0	29 100	2.5
(A) Relatively long-working-hours sectors	1 240	2.9	59 000	8.5	1 090	2.7	15 600	6.3
A.1 Retail	340	1.5	2 500	1.1	340	1.6	2 100	2.8
A.2 Restaurants	670	5.2	14 700	6.0	580	4.8	11 000	8.8
A.3 Estate management and security	130	14.2	37 200	30.0	80	11.7	1 000	15.9
A.4 Land transport	50	1.0	2 500	3.3	40	0.9	700	2.7
A.5 Elderly homes ⁽⁷⁾	60	6.8	2 100	8.6	40	6.5	800	6.6
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 190	1.8	43 900	2.3	3 140	1.9	13 500	1.5
B.1 Manufacturing	90	1.3	2 100	2.2	90	1.4	600	1.4
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 680	2.1	5 000	0.9	1 680	2.2	4 700	1.1
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	2 700	2.2	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	620	2.6	4 400	2.0	620	2.6	2 900	2.8
B.10 Cleaning services	20	2.1	22 400	27.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	3 270	1.5	64 300	2.5	3 200	1.5	15 400	1.3
(A) Relatively long-working-hours sectors	440	1.0	30 700	4.4	390	1.0	4 400	1.8
A.1 Retail	80	0.3	1 000	0.4	70	0.3	700	0.9
A.2 Restaurants	210	1.6	2 900	1.2	200	1.7	2 100	1.7
A.3 Estate management and security	90	10.3	23 600	19.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	20	2.9	900	3.6	20	3.2	400	3.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 830	1.6	33 600	1.8	2 800	1.7	11 000	1.2
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 100	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	10	1.0	20 300	24.9	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(a)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	3 150	1.5	25 300	1.0	3 090	1.5	13 000	1.1
(A) Relatively long-working-hours sectors	130	0.3	8 600	1.2	100	0.2	1 300	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.2	7 600	6.1	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 020	1.7	16 700	0.9	2 990	1.8	11 700	1.3
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 690	2.2	5 100	1.0	1 680	2.2	4 800	1.1
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.8	1 000	0.8	130	3.0	500	1.5
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	630	2.6	4 400	2.0	630	2.7	3 000	2.9
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 760	1.3	19 900	0.8	2 710	1.3	10 500	0.9
(A) Relatively long-working-hours sectors	130	0.3	7 200	1.0	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.1	6 200	5.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 630	1.5	12 700	0.7	2 620	1.5	9 300	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 510	1.2	15 900	0.6	2 470	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 200	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 700	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(b)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	5 100	2.4	129 700	5.1	4 750	2.3	34 800	3.0
(A) Relatively long-working-hours sectors	1 750	4.1	84 300	12.2	1 460	3.6	20 100	8.1
A.1 Retail	450	2.0	4 600	2.1	440	2.0	2 600	3.4
A.2 Restaurants	890	6.9	22 200	9.1	750	6.1	13 200	10.4
A.3 Estate management and security	190	20.6	49 700	40.0	80	12.2	1 100	17.6
A.4 Land transport	100	2.1	3 500	4.7	100	2.1	1 600	6.4
A.5 Elderly homes ⁽⁷⁾	120	15.1	4 300	18.1	100	14.2	1 600	14.2
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 350	1.9	45 400	2.4	3 290	1.9	14 800	1.6
B.1 Manufacturing	110	1.6	2 300	2.4	110	1.6	700	1.8
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 680	2.1	5 000	0.9	1 680	2.2	4 700	1.1
B.4 Hotels	40	4.5	300	0.9	40	5.2	200	5.0
B.5 Other transportation, storage and courier services ⁽⁸⁾	150	3.2	3 400	2.7	150	3.3	700	2.0
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	50	1.0	100	0.4	50	1.0	100	0.8
B.9 Professional and business services, scientific and technical activities	630	2.6	4 500	2.1	630	2.7	3 000	2.9
B.10 Cleaning services	20	2.3	22 300	27.2	#	#	100	1.6
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	4 340	2.0	107 000	4.2	4 110	2.0	28 400	2.4
(A) Relatively long-working-hours sectors	1 290	3.1	67 800	9.8	1 100	2.7	15 800	6.4
A.1 Retail	340	1.5	2 500	1.1	340	1.6	2 100	2.8
A.2 Restaurants	670	5.2	14 700	6.0	580	4.8	11 000	8.8
A.3 Estate management and security	160	18.0	45 300	36.5	80	12.0	1 000	17.1
A.4 Land transport	40	0.9	2 400	3.1	40	0.8	500	2.2
A.5 Elderly homes ⁽⁷⁾	80	9.6	2 900	12.3	60	9.3	1 000	9.0
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 040	1.8	39 100	2.1	3 010	1.8	12 600	1.4
B.1 Manufacturing	70	1.0	2 000	2.1	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	900	0.7	120	2.7	300	1.1
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 200	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	10	1.0	20 300	24.9	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	3 080	1.4	60 600	2.4	3 010	1.4	14 400	1.2
(A) Relatively long-working-hours sectors	450	1.1	30 500	4.4	410	1.0	4 200	1.7
A.1 Retail	70	0.3	600	0.3	60	0.3	300	0.5
A.2 Restaurants	210	1.6	2 900	1.2	200	1.7	2 100	1.7
A.3 Estate management and security	100	11.5	23 700	19.1	70	10.9	700	11.7
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	30	4.1	1 000	4.1	30	4.7	500	4.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 620	1.5	30 100	1.6	2 600	1.5	10 200	1.1
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.7	500	2.1	2 400	2.4
B.10 Cleaning services	10	0.8	17 700	21.6	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(b)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	4 500	2.1	104 100	4.1	4 270	2.0	29 600	2.5
(A) Relatively long-working-hours sectors	1 320	3.1	65 000	9.4	1 130	2.8	16 000	6.5
A.1 Retail	340	1.5	2 500	1.1	340	1.6	2 100	2.8
A.2 Restaurants	700	5.5	15 000	6.1	620	5.1	11 300	9.0
A.3 Estate management and security	160	17.5	42 800	34.5	80	11.7	1 000	15.9
A.4 Land transport	60	1.3	2 700	3.6	60	1.2	900	3.4
A.5 Elderly homes ⁽⁷⁾	60	6.8	2 100	8.6	40	6.5	800	6.6
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 180	1.8	39 100	2.1	3 140	1.9	13 500	1.5
B.1 Manufacturing	90	1.3	2 100	2.2	90	1.4	600	1.4
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 680	2.1	5 000	0.9	1 680	2.2	4 700	1.1
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	140	2.9	2 800	2.2	130	3.0	500	1.6
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	620	2.6	4 400	2.0	620	2.6	2 900	2.8
B.10 Cleaning services	10	0.8	17 700	21.6	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	3 620	1.7	73 800	2.9	3 540	1.7	24 300	2.1
(A) Relatively long-working-hours sectors	840	2.0	42 700	6.2	780	1.9	13 200	5.3
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	450	3.5	10 600	4.3	440	3.6	9 800	7.8
A.3 Estate management and security	110	12.0	26 000	21.0	70	10.9	700	11.7
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	50	6.5	2 000	8.5	40	6.2	700	6.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 780	1.6	31 000	1.7	2 750	1.6	11 100	1.2
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 610	2.1	4 500	0.9	1 600	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	10	0.8	17 700	21.6	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 720	1.3	35 800	1.4	2 670	1.3	11 200	1.0
(A) Relatively long-working-hours sectors	260	0.6	17 500	2.5	220	0.5	2 300	0.9
A.1 Retail	20	0.1	400	0.2	20	0.1	200	0.2
A.2 Restaurants	100	0.8	1 100	0.5	100	0.8	900	0.7
A.3 Estate management and security	90	9.8	13 500	10.9	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 300	3.1	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.5	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 470	1.4	18 300	1.0	2 450	1.4	8 900	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	10	0.5	7 100	8.7	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

Note: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.

(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.

(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.

(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.

(5) SMEs refer to those enterprises with fewer than 50 persons engaged.

(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.

(8) Excluding postal activities.

The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.

* The number or percentage of employees are less than 50 or 0.05% respectively.

^ Figures are not provided to prevent the deduction of suppressed cells.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(b)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	2 800	1.3	21 600	0.8	2 740	1.3	11 200	1.0
(A) Relatively long-working-hours sectors	130	0.3	7 200	1.0	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.1	6 200	5.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 670	1.5	14 400	0.8	2 650	1.6	10 000	1.1
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	#	#	1 000	0.6	#	#	*	*
B.3 Wholesale and import/export trade	1 610	2.1	4 500	0.9	1 600	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	500	0.4	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 200	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 510	1.2	16 200	0.6	2 470	1.2	9 700	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 390	1.4	11 900	0.6	2 370	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 500	1.2	15 900	0.6	2 460	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 200	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 700	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(c)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	4 260	2.0	92 700	3.6	4 040	1.9	28 500	2.4
(A) Relatively long-working-hours sectors	1 310	3.1	68 100	9.9	1 120	2.8	16 200	6.6
A.1 Retail	320	1.4	2 300	1.1	320	1.4	2 000	2.7
A.2 Restaurants	700	5.5	15 000	6.1	620	5.1	11 300	9.0
A.3 Estate management and security	160	18.0	45 300	36.5	80	12.0	1 000	17.1
A.4 Land transport	50	1.0	2 600	3.4	50	1.0	700	3.0
A.5 Elderly homes ⁽⁷⁾	80	9.6	2 900	12.3	60	9.3	1 000	9.0
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 950	1.7	24 600	1.3	2 920	1.7	12 400	1.3
B.1 Manufacturing	70	1.0	2 000	2.1	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 610	2.1	4 500	0.9	1 600	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	1 000	0.8	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	10	0.5	7 100	8.7	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	3 260	1.5	63 800	2.5	3 160	1.5	17 700	1.5
(A) Relatively long-working-hours sectors	730	1.7	47 600	6.9	660	1.6	8 200	3.3
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	320	2.5	5 200	2.1	310	2.6	4 500	3.6
A.3 Estate management and security	130	13.9	36 300	29.2	80	11.7	1 000	15.9
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	50	6.7	2 000	8.6	40	6.4	700	6.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 520	1.5	16 200	0.9	2 500	1.5	9 500	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	4 400	5.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 620	1.2	35 000	1.4	2 560	1.2	10 500	0.9
(A) Relatively long-working-hours sectors	200	0.5	23 100	3.3	150	0.4	2 000	0.8
A.1 Retail	20	0.1	400	0.2	20	0.1	200	0.2
A.2 Restaurants	30	0.2	600	0.3	30	0.2	400	0.3
A.3 Estate management and security	90	10.1	18 900	15.2	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 300	3.1	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	10	1.7	800	3.3	10	1.8	300	2.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 420	1.4	11 900	0.6	2 400	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with business receipts, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(c)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	3 700	1.7	61 700	2.4	3 620	1.7	24 400	2.1
(A) Relatively long-working-hours sectors	830	2.0	44 600	6.5	770	1.9	13 100	5.3
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	450	3.5	10 500	4.3	440	3.6	9 800	7.8
A.3 Estate management and security	100	11.0	28 400	22.9	60	9.1	700	10.8
A.4 Land transport	40	0.9	2 400	3.1	40	0.8	500	2.2
A.5 Elderly homes ⁽⁷⁾	50	6.3	1 600	6.8	40	6.2	700	6.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 870	1.7	17 100	0.9	2 840	1.7	11 200	1.2
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 610	2.1	4 500	0.9	1 600	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	500	0.4	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	#	#	2 800	3.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 870	1.3	43 000	1.7	2 800	1.3	13 000	1.1
(A) Relatively long-working-hours sectors	450	1.1	31 000	4.5	390	1.0	4 400	1.8
A.1 Retail	80	0.3	1 000	0.4	70	0.3	700	0.9
A.2 Restaurants	210	1.6	2 300	1.0	200	1.7	2 100	1.7
A.3 Estate management and security	90	10.4	24 000	19.4	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	30	3.9	1 300	5.4	20	3.3	400	3.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 420	1.4	12 000	0.6	2 410	1.4	8 600	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 520	1.2	24 600	1.0	2 470	1.2	9 700	0.8
(A) Relatively long-working-hours sectors	130	0.3	12 800	1.9	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	90	9.4	11 800	9.5	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.5	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 800	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.1(c)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in full by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	2 510	1.2	16 200	0.6	2 470	1.2	9 700	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 390	1.4	11 900	0.6	2 370	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 510	1.2	16 100	0.6	2 470	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 800	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 170	1.0	13 800	0.5	2 130	1.0	8 200	0.7
(A) Relatively long-working-hours sectors	70	0.2	2 800	0.4	50	0.1	500	0.2
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	30	3.6	1 900	1.5	10	1.9	*	*
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 100	1.2	11 000	0.6	2 080	1.2	7 700	0.8
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 370	1.7	3 700	0.7	1 360	1.8	3 400	0.8
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	30	0.6	100	0.1	30	0.6	100	0.3
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	360	1.5	3 400	1.6	360	1.5	2 100	2.0
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(a)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$25,000								
All sectors	6 980	3.2	166 400	6.5	6 560	3.1	49 200	4.2
(A) Relatively long-working-hours sectors	1 910	4.5	92 300	13.4	1 650	4.1	20 700	8.4
A.1 Retail	580	2.6	5 200	2.4	570	2.6	2 900	3.8
A.2 Restaurants	960	7.5	22 800	9.3	820	6.8	13 700	10.9
A.3 Estate management and security	160	18.0	45 300	36.5	80	12.0	1 000	17.1
A.4 Land transport	140	3.0	16 200	21.4	130	2.8	2 300	9.0
A.5 Elderly homes ⁽⁷⁾	60	7.4	2 600	11.1	40	6.5	800	6.6
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	5 060	2.9	74 100	4.0	4 910	2.9	28 500	3.1
B.1 Manufacturing	120	1.7	2 500	2.6	120	1.8	800	1.9
B.2 Construction	600	3.8	11 600	6.7	560	3.7	7 300	7.2
B.3 Wholesale and import/export trade	2 170	2.8	6 900	1.3	2 160	2.8	5 900	1.4
B.4 Hotels	40	4.6	500	1.2	40	5.2	200	5.0
B.5 Other transportation, storage and courier services ⁽⁸⁾	330	7.0	8 300	6.7	310	7.0	1 500	4.5
B.6 Information and communications	80	1.2	1 000	1.1	80	1.3	1 000	3.1
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	90	2.0	700	1.8	90	2.0	700	3.8
B.9 Professional and business services, scientific and technical activities	870	3.6	12 600	5.8	820	3.5	5 400	5.2
B.10 Cleaning services	20	2.1	22 400	27.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^		^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	4 730	2.2	114 100	4.5	4 480	2.1	31 600	2.7
(A) Relatively long-working-hours sectors	1 370	3.2	69 100	10.0	1 160	2.9	16 200	6.6
A.1 Retail	360	1.6	2 900	1.3	360	1.6	2 200	2.8
A.2 Restaurants	720	5.6	18 100	7.4	620	5.1	11 300	9.0
A.3 Estate management and security	160	17.6	43 300	34.9	80	11.7	1 000	15.9
A.4 Land transport	60	1.3	2 800	3.7	60	1.3	1 000	3.8
A.5 Elderly homes ⁽⁷⁾	60	6.8	2 100	8.6	40	6.5	800	6.6
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 360	1.9	45 000	2.4	3 320	2.0	15 400	1.7
B.1 Manufacturing	110	1.6	2 300	2.4	110	1.6	700	1.8
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 690	2.2	5 200	1.0	1 690	2.2	4 900	1.1
B.4 Hotels	40	4.5	300	0.8	40	5.2	200	5.0
B.5 Other transportation, storage and courier services ⁽⁸⁾	150	3.2	3 400	2.7	150	3.3	700	2.0
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	700	2.9	5 200	2.4	690	2.9	3 700	3.6
B.10 Cleaning services	10	1.1	21 100	25.8	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^		^	^	^	^

/...(Cont'd)

Statistical Appendix V.2(a)(i) Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	3 920	1.8	82 700	3.2	3 820	1.8	26 600	2.3
(A) Relatively long-working-hours sectors	860	2.0	45 600	6.6	790	2.0	13 500	5.5
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	450	3.5	12 100	4.9	440	3.6	9 800	7.8
A.3 Estate management and security	110	12.7	27 300	22.0	80	11.7	1 000	15.9
A.4 Land transport	40	0.9	2 400	3.1	40	0.8	500	2.2
A.5 Elderly homes ⁽⁷⁾	50	6.5	2 000	8.5	40	6.2	700	6.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 070	1.8	37 200	2.0	3 030	1.8	13 100	1.4
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 680	2.1	5 000	0.9	1 680	2.2	4 700	1.1
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	1 000	0.8	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 200	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	10	1.0	20 300	24.9	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	3 060	1.4	55 900	2.2	2 990	1.4	13 400	1.1
(A) Relatively long-working-hours sectors	340	0.8	23 800	3.4	300	0.7	3 200	1.3
A.1 Retail	20	0.1	500	0.2	20	0.1	200	0.3
A.2 Restaurants	180	1.4	1 900	0.8	180	1.5	1 700	1.3
A.3 Estate management and security	90	10.1	18 900	15.2	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	10	0.7	200	0.6	10	0.7	100	0.8
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 720	1.6	32 200	1.7	2 690	1.6	10 200	1.1
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 610	2.1	4 500	0.9	1 600	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	10	0.9	19 700	24.1	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
- (2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
- (3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
- (4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
- (5) SMEs refer to those enterprises with fewer than 50 persons engaged.
- (6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
- (7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
- (8) Excluding postal activities.
- # The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
- * The number or percentage of employees are less than 50 or 0.05% respectively.
- ^ Figures are not provided to prevent the deduction of suppressed cells.
- Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(a)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	4 090	1.9	80 600	3.1	3 990	1.9	27 100	2.3
(A) Relatively long-working-hours sectors	900	2.1	41 500	6.0	840	2.1	13 600	5.5
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	520	4.0	11 100	4.5	510	4.2	10 300	8.1
A.3 Estate management and security	100	10.6	24 800	20.0	60	9.1	700	10.8
A.4 Land transport	50	1.0	2 600	3.4	50	1.0	700	3.0
A.5 Elderly homes ⁽⁷⁾	40	5.0	1 400	5.7	30	4.7	500	4.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 190	1.8	39 200	2.1	3 150	1.9	13 600	1.5
B.1 Manufacturing	90	1.3	2 100	2.2	90	1.4	600	1.4
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 690	2.2	5 100	1.0	1 680	2.2	4 800	1.1
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	140	2.9	2 700	2.2	130	3.0	500	1.5
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	630	2.6	4 400	2.0	630	2.7	3 000	2.9
B.10 Cleaning services	10	0.8	17 700	21.6	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	3 420	1.6	63 900	2.5	3 350	1.6	18 200	1.6
(A) Relatively long-working-hours sectors	570	1.3	32 800	4.7	520	1.3	7 000	2.8
A.1 Retail	100	0.4	1 300	0.6	90	0.4	1 000	1.3
A.2 Restaurants	320	2.5	4 700	1.9	310	2.6	4 500	3.5
A.3 Estate management and security	90	10.3	23 600	19.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	20	2.9	900	3.6	20	3.2	400	3.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 850	1.6	31 200	1.7	2 830	1.7	11 200	1.2
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 100	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	10	0.8	17 700	21.6	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 780	1.3	32 000	1.3	2 730	1.3	10 900	0.9
(A) Relatively long-working-hours sectors	180	0.4	13 600	2.0	140	0.4	1 800	0.7
A.1 Retail	20	0.1	400	0.2	20	0.1	200	0.2
A.2 Restaurants	30	0.2	600	0.3	30	0.2	400	0.3
A.3 Estate management and security	90	9.4	11 800	9.5	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.5	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 610	1.5	18 400	1.0	2 590	1.5	9 100	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 600	2.0	4 400	0.8	1 590	2.1	4 100	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.7	500	2.1	2 400	2.4
B.10 Cleaning services	10	0.5	7 100	8.7	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(a)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 44 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	2 800	1.3	17 300	0.7	2 750	1.3	10 800	0.9
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 670	1.5	13 000	0.7	2 650	1.6	9 500	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	1.1
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 100	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 610	1.2	16 300	0.6	2 570	1.2	9 900	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 200	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 480	1.4	12 100	0.6	2 470	1.5	8 700	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 600	2.0	4 400	0.8	1 590	2.1	4 100	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 500	1.2	15 800	0.6	2 460	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 100	0.6	90	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	500	0.7	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 700	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(b)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	4 000	1.9	78 500	3.1	3 900	1.9	27 000	2.3
(A) Relatively long-working-hours sectors	970	2.3	55 000	8.0	900	2.2	14 400	5.8
A.1 Retail	200	0.9	1 700	0.8	190	0.9	1 400	1.9
A.2 Restaurants	550	4.3	13 200	5.4	540	4.5	10 800	8.6
A.3 Estate management and security	120	13.3	36 000	29.0	70	10.9	700	11.7
A.4 Land transport	50	1.0	2 500	3.4	40	1.0	700	2.8
A.5 Elderly homes ⁽⁷⁾	50	6.3	1 600	6.8	40	6.2	700	6.4
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 030	1.7	23 500	1.3	3 010	1.8	12 600	1.4
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	1 000	0.8	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 200	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	10	0.5	7 100	8.7	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	3 280	1.5	51 000	2.0	3 200	1.5	17 200	1.5
(A) Relatively long-working-hours sectors	590	1.4	34 300	5.0	540	1.3	7 200	2.9
A.1 Retail	100	0.5	1 300	0.6	100	0.4	1 000	1.3
A.2 Restaurants	320	2.5	5 200	2.1	310	2.6	4 500	3.6
A.3 Estate management and security	90	10.4	24 000	19.4	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	40	5.0	1 400	5.7	30	4.7	500	4.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 680	1.5	16 800	0.9	2 660	1.6	10 100	1.1
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 600	2.0	4 400	0.8	1 590	2.1	4 100	1.0
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	#	#	4 400	5.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 590	1.2	30 300	1.2	2 540	1.2	10 200	0.9
(A) Relatively long-working-hours sectors	170	0.4	16 800	2.4	130	0.3	1 700	0.7
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	30	0.2	600	0.3	30	0.2	400	0.3
A.3 Estate management and security	90	9.7	13 400	10.8	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 300	3.1	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.5	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 420	1.4	13 500	0.7	2 410	1.4	8 600	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	2 800	3.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(b)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of enterprises engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤ \$15,000								
All sectors	3 570	1.7	53 200	2.1	3 500	1.7	18 900	1.6
(A) Relatively long-working-hours sectors	570	1.4	33 700	4.9	530	1.3	7 000	2.9
A.1 Retail	100	0.4	1 300	0.6	90	0.4	1 000	1.3
A.2 Restaurants	320	2.5	5 200	2.1	310	2.6	4 500	3.6
A.3 Estate management and security	90	10.4	24 000	19.4	60	9.1	700	10.8
A.4 Land transport	40	0.9	2 400	3.1	40	0.8	500	2.2
A.5 Elderly homes ⁽⁷⁾	20	2.9	900	3.6	20	3.2	400	3.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	3 000	1.7	19 400	1.0	2 970	1.8	11 900	1.3
B.1 Manufacturing	70	1.0	600	0.6	70	1.0	500	1.1
B.2 Construction	150	1.0	1 800	1.0	150	1.0	800	0.8
B.3 Wholesale and import/export trade	1 660	2.1	4 600	0.9	1 660	2.1	4 200	1.0
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	130	2.7	500	0.4	120	2.8	500	1.4
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	550	2.3	4 100	1.9	540	2.3	2 700	2.7
B.10 Cleaning services	#	#	4 400	5.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤ \$12,000								
All sectors	2 850	1.3	36 300	1.4	2 790	1.3	12 000	1.0
(A) Relatively long-working-hours sectors	340	0.8	22 500	3.3	300	0.7	3 200	1.3
A.1 Retail	20	0.1	500	0.2	20	0.1	200	0.3
A.2 Restaurants	180	1.4	1 900	0.8	180	1.5	1 700	1.3
A.3 Estate management and security	90	10.1	18 900	15.2	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	10	0.9	600	2.5	10	0.7	100	0.8
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 510	1.4	13 800	0.7	2 490	1.5	8 800	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.7	500	2.1	2 400	2.4
B.10 Cleaning services	#	#	2 800	3.4	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤ \$10,000								
All sectors	2 510	1.2	20 300	0.8	2 470	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	130	0.3	8 500	1.2	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.2	7 600	6.1	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.4	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 390	1.4	11 800	0.6	2 370	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(b)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 48 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤ \$15,000								
All sectors	2 600	1.2	16 500	0.6	2 550	1.2	10 000	0.9
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 470	1.4	12 200	0.7	2 460	1.4	8 800	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.8	510	2.2	2 500	2.4
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤ \$12,000								
All sectors	2 510	1.2	16 000	0.6	2 470	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 200	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 800	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤ \$10,000								
All sectors	2 440	1.1	14 900	0.6	2 400	1.1	9 400	0.8
(A) Relatively long-working-hours sectors	120	0.3	3 300	0.5	90	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.7	2 500	2.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	500	0.7	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 320	1.3	11 600	0.6	2 300	1.4	8 300	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	360	1.5	3 400	1.6	360	1.5	2 100	2.0
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(c)(i): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.5

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	3 150	1.5	48 500	1.9	3 070	1.5	16 400	1.4
(A) Relatively long-working-hours sectors	590	1.4	35 000	5.1	530	1.3	7 200	2.9
A.1 Retail	100	0.4	1 300	0.6	90	0.4	1 000	1.3
A.2 Restaurants	320	2.5	5 200	2.1	310	2.6	4 500	3.6
A.3 Estate management and security	100	10.6	24 800	20.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	2 400	3.1	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	40	5.0	1 400	5.7	30	4.7	500	4.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 550	1.5	13 500	0.7	2 530	1.5	9 200	1.0
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	1 000	0.6	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.4	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.6	400	0.3	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	510	2.1	3 800	1.7	500	2.1	2 400	2.4
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 790	1.3	39 500	1.5	2 730	1.3	12 000	1.0
(A) Relatively long-working-hours sectors	400	1.0	27 600	4.0	360	0.9	3 600	1.4
A.1 Retail	70	0.3	600	0.3	60	0.3	300	0.4
A.2 Restaurants	180	1.4	1 900	0.8	180	1.5	1 700	1.3
A.3 Estate management and security	90	10.3	23 600	19.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	20	2.9	900	3.6	20	3.2	400	3.1
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 390	1.4	11 900	0.6	2 370	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 420	1.1	20 100	0.8	2 380	1.1	9 500	0.8
(A) Relatively long-working-hours sectors	130	0.3	8 600	1.2	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.2	7 600	6.1	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.5	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 290	1.3	11 600	0.6	2 280	1.3	8 200	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	30	0.6	100	0.1	30	0.6	100	0.3
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(c)(ii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.3

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	2 730	1.3	39 200	1.5	2 670	1.3	11 700	1.0
(A) Relatively long-working-hours sectors	340	0.8	27 200	3.9	300	0.7	3 200	1.3
A.1 Retail	20	0.1	500	0.2	20	0.1	200	0.3
A.2 Restaurants	180	1.4	1 900	0.8	180	1.5	1 700	1.3
A.3 Estate management and security	90	10.3	23 600	19.0	60	9.1	700	10.8
A.4 Land transport	40	0.8	700	0.9	40	0.8	500	2.1
A.5 Elderly homes ⁽⁷⁾	10	0.9	600	2.5	10	0.7	100	0.8
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 390	1.4	11 900	0.6	2 370	1.4	8 500	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.9
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 560	1.2	27 300	1.1	2 510	1.2	10 200	0.9
(A) Relatively long-working-hours sectors	180	0.4	15 500	2.2	140	0.4	1 800	0.7
A.1 Retail	20	0.1	400	0.2	20	0.1	200	0.2
A.2 Restaurants	30	0.2	400	0.2	30	0.2	400	0.3
A.3 Estate management and security	90	9.7	13 400	10.8	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	10	0.6	600	2.4	#	#	100	0.5
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	11 800	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 360	1.1	20 000	0.8	2 310	1.1	9 300	0.8
(A) Relatively long-working-hours sectors	130	0.3	8 500	1.2	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	9.2	7 600	6.1	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 230	1.3	11 400	0.6	2 210	1.3	8 100	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	30	0.6	100	0.1	30	0.6	100	0.3
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	360	1.5	3 400	1.6	360	1.5	2 100	2.0
B.10 Cleaning services	#	#	1 200	1.5	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^				

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix V.2(c)(iii): Number of enterprises⁽³⁾ turning from profits⁽¹⁾ to losses after offsetting the increases in payroll expenses⁽²⁾ in half by profit and number of employees⁽⁴⁾ engaged by these enterprises under the parameter combinations with weekly working hours standard of 52 hours and overtime pay rate of 1:1.0

	All enterprises				SMEs ⁽⁵⁾			
	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)	Number of enterprises turning from profits to losses (No.)	Proportion of enterprises turning from profits to losses in respective sector (%)	Number of employees engaged by enterprises turning from profits to losses (Person)	Proportion of employees engaged by enterprises turning from profits to losses in respective sector (%)
Total monthly wages of involved employees⁽⁶⁾: ≤\$15,000								
All sectors	2 510	1.2	14 900	0.6	2 470	1.2	9 600	0.8
(A) Relatively long-working-hours sectors	120	0.3	4 300	0.6	100	0.2	1 200	0.5
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	80	8.8	3 300	2.7	60	9.1	700	10.8
A.4 Land transport	40	0.8	600	0.8	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	100	0.3	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 380	1.4	10 600	0.6	2 370	1.4	8 400	0.9
B.1 Manufacturing	30	0.4	200	0.2	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	430	1.8	3 500	1.6	420	1.8	2 200	2.1
B.10 Cleaning services	#	#	*	*	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$12,000								
All sectors	2 390	1.1	13 000	0.5	2 350	1.1	8 800	0.8
(A) Relatively long-working-hours sectors	70	0.2	2 700	0.4	50	0.1	500	0.2
A.1 Retail	#	#	300	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	30	3.6	1 900	1.5	10	1.9	*	*
A.4 Land transport	40	0.8	500	0.7	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 320	1.3	10 400	0.6	2 300	1.4	8 300	0.9
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	100	0.1	#	#	*	*
B.3 Wholesale and import/export trade	1 500	1.9	4 100	0.8	1 500	1.9	3 800	0.9
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	120	2.5	300	0.2	120	2.7	300	0.8
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	360	1.5	3 400	1.6	360	1.5	2 100	2.0
B.10 Cleaning services	#	#	*	*	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^
Total monthly wages of involved employees⁽⁶⁾: ≤\$10,000								
All sectors	2 160	1.0	12 200	0.5	2 130	1.0	8 200	0.7
(A) Relatively long-working-hours sectors	70	0.2	2 500	0.4	50	0.1	500	0.2
A.1 Retail	#	#	200	0.1	#	#	*	*
A.2 Restaurants	#	#	*	*	#	#	*	*
A.3 Estate management and security	30	3.6	1 900	1.5	10	1.9	*	*
A.4 Land transport	40	0.8	500	0.7	40	0.8	500	2.0
A.5 Elderly homes ⁽⁷⁾	#	#	*	*	#	#	*	*
A.6 Laundry and dry cleaning services	#	#	*	*	#	#	*	*
(B) Other sectors	2 090	1.2	9 600	0.5	2 080	1.2	7 700	0.8
B.1 Manufacturing	30	0.4	100	0.1	30	0.4	100	0.2
B.2 Construction	#	#	*	*	#	#	*	*
B.3 Wholesale and import/export trade	1 370	1.7	3 700	0.7	1 360	1.8	3 400	0.8
B.4 Hotels	#	#	100	0.3	#	#	*	*
B.5 Other transportation, storage and courier services ⁽⁸⁾	30	0.6	100	0.1	30	0.6	100	0.3
B.6 Information and communications	80	1.2	1 000	1.0	80	1.3	1 000	3.0
B.7 Financing and insurance	130	1.9	700	0.3	130	2.0	500	1.1
B.8 Real estate activities (excluding real estate maintenance management services)	#	#	*	*	#	#	*	*
B.9 Professional and business services, scientific and technical activities	360	1.5	3 400	1.6	360	1.5	2 100	2.0
B.10 Cleaning services	#	#	*	*	#	#	*	*
B.11 Community, social and personal services								
B.12 Others	^	^	^	^	^	^	^	^

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey and 2013 Annual Survey of Economic Activities, Census and Statistics Department.

- Notes: (1) Earnings before tax (abbreviated as profits) refer to profits before deducting tax; gain/loss on disposal of property, machinery and equipment; bad debts/write-off and provisions, etc.
(2) Payroll expenses include wages and salaries, employers' contributions to the Mandatory Provident Fund (MPF), provident funds and pensions. For the purpose of impact assessment, the increase in payroll expenses is estimated based on the increase in wage bill. The increase in wage bill is based on the assumption that the number of working hours of all involved employees remains unchanged, while their working hours above the weekly working hours standard will be treated as overtime. Overtime compensation will be determined according to the selected overtime pay rate or the prevailing overtime pay rate of the enterprise, whichever is higher.
(3) Only include enterprises with employees, but not those without business receipts (including local representative offices of overseas companies). The number of enterprises is rounded to the nearest ten while percentage is derived from unrounded figures.
(4) The number of employees is rounded to the nearest hundred while percentage is derived from unrounded figures.
(5) SMEs refer to those enterprises with fewer than 50 persons engaged.
(6) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.
(7) In calculating figures for original business receipts and profits, subsidies from government and other organisations were also included.
(8) Excluding postal activities.
The number or percentage of enterprises turning from profits to losses are less than 5 or 0.05% respectively.
* The number or percentage of employees are less than 50 or 0.05% respectively.
^ Figures are not provided to prevent the deduction of suppressed cells.
Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix VI: Labour input of involved employees above different weekly working hours standards (i.e. total hours of work involved⁽¹⁾), expressed as number of full-time equivalent jobs⁽²⁾

	Total monthly wages of involved employees ⁽³⁾							
	≤ \$25,000		≤ \$15,000		≤ \$12,000		≤ \$10,000	
	Proportion of total hours of work involved among total labour input (%)	Full-time equivalent jobs (No.)	Proportion of total hours of work involved among total labour input (%)	Full-time equivalent jobs (No.)	Proportion of total hours of work involved among total labour input (%)	Full-time equivalent jobs (No.)	Proportion of total hours of work involved among total labour input (%)	Full-time equivalent jobs (No.)
Weekly working hours standard: 44 hours								
All sectors	9.6	304 000	6.4	194 500	4.3	125 700	2.0	55 800
(A) Relatively long-working-hours sectors	17.7	166 100	13.8	124 600	9.7	82 800	4.4	34 700
A.1 Retail	14.3	43 900	10.7	31 400	7.3	20 700	3.1	8 400
A.2 Restaurants	19.6	50 600	14.6	35 500	10.1	23 700	4.9	10 900
A.3 Estate management and security	24.8	49 300	23.1	45 300	17.1	30 600	7.4	11 500
A.4 Land transport	11.4	16 200	5.3	7 100	2.9	3 800	1.6	2 000
A.5 Elderly homes	21.4	5 100	19.8	4 600	16.1	3 600	7.7	1 600
A.6 Laundry and dry cleaning services	16.3	1 000	13.3	800	9.2	500	5.0	300
(B) Other sectors	6.2	137 900	3.3	69 900	2.0	42 900	1.0	21 100
B.1 Manufacturing	10.9	13 200	6.7	7 800	4.3	4 800	1.5	1 600
B.2 Construction	11.2	33 600	3.3	9 200	1.4	3 700	0.4	1 000
B.3 Wholesale and import/export trade	3.5	17 400	1.9	9 100	1.1	5 100	0.5	2 500
B.4 Hotels	10.3	5 100	6.0	2 800	3.0	1 400	0.9	400
B.5 Other transportation, storage, postal and courier services	9.9	12 900	4.5	5 500	2.3	2 800	1.0	1 200
B.6 Information and communications	3.3	3 500	1.7	1 800	0.9	1 000	0.4	400
B.7 Financing and insurance	1.2	2 600	0.4	800	0.2	500	0.2	400
B.8 Real estate activities (excluding real estate maintenance management services)	6.7	2 700	2.7	1 000	2.0	800	0.6	200
B.9 Professional and business services, scientific and technical activities	4.1	8 100	1.8	3 600	1.1	2 100	0.5	900
B.10 Cleaning services	12.8	8 800	12.4	8 500	11.8	8 000	9.2	6 100
B.11 Community, social and personal services	6.0	29 400	4.1	19 500	2.7	12 800	1.4	6 500
B.12 Others	4.1	700	1.5	200	1.0	200	0.5	100
Weekly working hours standard: 48 hours								
All sectors			4.0	116 000	2.7	75 000	1.2	30 900
(A) Relatively long-working-hours sectors			9.7	82 900	6.8	55 100	2.9	22 000
A.1 Retail			6.7	18 700	4.5	12 200	1.7	4 500
A.2 Restaurants			10.1	23 200	6.8	15 200	3.1	6 700
A.3 Estate management and security			18.2	33 000	13.2	22 400	5.4	8 100
A.4 Land transport			3.3	4 300	1.8	2 300	1.1	1 300
A.5 Elderly homes			15.2	3 300	12.6	2 700	5.9	1 200
A.6 Laundry and dry cleaning services			8.6	500	5.5	300	2.7	100
(B) Other sectors			1.6	33 000	1.0	19 900	0.4	8 900
B.1 Manufacturing			3.7	4 100	2.3	2 500	0.6	700
B.2 Construction			1.8	4 800	0.7	1 900	0.2	400
B.3 Wholesale and import/export trade			0.7	3 300	0.4	1 700	0.2	800
B.4 Hotels			2.5	1 100	1.0	500	0.4	200
B.5 Other transportation, storage, postal and courier services			2.2	2 600	1.0	1 200	0.3	400
B.6 Information and communications			0.7	700	0.4	400	0.1	100
B.7 Financing and insurance			0.1	300	0.1	200	#	#
B.8 Real estate activities (excluding real estate maintenance management services)			1.6	600	1.2	500	0.3	100
B.9 Professional and business services, scientific and technical activities			0.8	1 500	0.5	900	0.2	300
B.10 Cleaning services			6.0	3 800	5.6	3 500	4.0	2 500
B.11 Community, social and personal services			2.2	10 100	1.5	6 700	0.8	3 300
B.12 Others			0.5	100	0.3	100	#	#
Weekly working hours standard: 52 hours								
All sectors			2.5	69 200	1.7	44 700	0.7	17 100
(A) Relatively long-working-hours sectors			6.6	53 400	4.5	35 200	1.8	13 300
A.1 Retail			3.8	10 300	2.5	6 600	0.8	2 200
A.2 Restaurants			6.2	13 700	4.1	8 700	1.7	3 600
A.3 Estate management and security			14.1	24 100	10.1	16 400	3.9	5 800
A.4 Land transport			2.0	2 500	1.1	1 300	0.6	800
A.5 Elderly homes			11.6	2 400	9.5	1 900	4.3	800
A.6 Laundry and dry cleaning services			5.3	300	3.1	200	1.3	100
(B) Other sectors			0.8	15 800	0.5	9 500	0.2	3 800
B.1 Manufacturing			2.0	2 100	1.2	1 300	0.3	300
B.2 Construction			0.9	2 400	0.4	1 000	0.1	200
B.3 Wholesale and import/export trade			0.3	1 300	0.1	500	*	200
B.4 Hotels			1.0	400	0.3	100	0.1	100
B.5 Other transportation, storage, postal and courier services			1.2	1 300	0.5	600	0.1	100
B.6 Information and communications			0.3	300	0.1	100	*	100
B.7 Financing and insurance			#	#	#	#	#	#
B.8 Real estate activities (excluding real estate maintenance management services)			1.0	400	0.8	300	0.1	*
B.9 Professional and business services, scientific and technical activities			0.3	500	0.2	300	0.1	100
B.10 Cleaning services			3.0	1 800	2.8	1 700	1.6	1 000
B.11 Community, social and personal services			1.2	5 100	0.8	3 600	0.4	1 800
B.12 Others			#	#	#	#	#	#

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department.

Notes: (1) The total hours of work involved refer to the labour inputs of involved employees that are above the weekly working hours standard.

(2) For the purpose of impact assessment, the total hours of work are assumed to be reduced to the weekly working hours standard. In estimating the number of full-time equivalent jobs, the number of weekly working hours involved in the relevant sectors and occupational groups is divided by the average number of weekly working hours of full-time employees in the groups after the total number of working hours of involved employees in the groups are reduced to the weekly working hours standard. The number of full-time equivalent jobs is rounded to the nearest hundred.

(3) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

Figures are not released due to relatively large sampling error.

* Less than 0.05% or less than 50 jobs.

Figures for individual sectors may not add up to totals due to rounding.

Statistical Appendix VII: Impact of increases in wage bill on inflation under different parameter combinations⁽¹⁾

Parameter combinations			Increase in the Composite Consumer Price Index (Percentage point)
Weekly working hours standard	Overtime pay rate	Total monthly wages of involved employees ⁽²⁾	
44 hours	1:1.5	≤\$25,000	4.06
		≤\$15,000	1.95
		≤\$12,000	1.17
		≤\$10,000	0.52
	1:1.3	≤\$15,000	1.27
		≤\$12,000	0.75
		≤\$10,000	0.33
	1:1.0	≤\$15,000	0.25
		≤\$12,000	0.12
≤\$10,000		0.06	
48 hours	1:1.5	≤\$15,000	1.19
		≤\$12,000	0.72
		≤\$10,000	0.30
	1:1.3	≤\$15,000	0.78
		≤\$12,000	0.47
		≤\$10,000	0.20
	1:1.0	≤\$15,000	0.16
		≤\$12,000	0.08
		≤\$10,000	*
52 hours	1:1.5	≤\$15,000	0.72
		≤\$12,000	0.43
		≤\$10,000	0.17
	1:1.3	≤\$15,000	0.47
		≤\$12,000	0.28
		≤\$10,000	0.11
	1:1.0	≤\$15,000	0.09
		≤\$12,000	*
		≤\$10,000	*

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department; Estimates of the Secretariat to the Standard Working Hours Committee.

Notes: (1) Based on the historical data for the period of 1997 to 2015, an econometric model is adopted to crudely assess the impact of increases in wage bill of different parameter combinations on the Composite Consumer Price Index under the scenario of a 2% real economic growth.

(2) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

* Less than 0.05 percentage point.

Statistical Appendix VIII: Number of potential job losses arising from the increases in wage bill under different parameter combinations⁽¹⁾

Parameter combinations			Potential job losses (No.)
Weekly working hours standard	Overtime pay rate	Total monthly wages of involved employees ⁽²⁾	
44 hours	1:1.5	≤\$25,000	34 000
		≤\$15,000	16 300
		≤\$12,000	9 800
		≤\$10,000	4 400
	1:1.3	≤\$15,000	10 700
		≤\$12,000	6 300
		≤\$10,000	2 800
	1:1.0	≤\$15,000	2 100
		≤\$12,000	1 000
≤\$10,000		*	
48 hours	1:1.5	≤\$15,000	10 000
		≤\$12,000	6 000
		≤\$10,000	2 500
	1:1.3	≤\$15,000	6 500
		≤\$12,000	3 900
		≤\$10,000	1 600
	1:1.0	≤\$15,000	1 300
		≤\$12,000	700
		≤\$10,000	*
52 hours	1:1.5	≤\$15,000	6 000
		≤\$12,000	3 600
		≤\$10,000	1 400
	1:1.3	≤\$15,000	3 900
		≤\$12,000	2 300
		≤\$10,000	900
	1:1.0	≤\$15,000	800
		≤\$12,000	*
		≤\$10,000	*

Sources: 2014 Household Survey on Working Hours Situation, Standard Working Hours Committee; 2014 Annual Earnings and Hours Survey, Census and Statistics Department; Estimates of the Secretariat to the Standard Working Hours Committee.

Notes: (1) Based on the historical data collected for the period of 1997 to 2015, an econometric model is adopted to crudely estimate the potential job losses arising from the increases in wage bill of different parameter combinations under the scenario of a 2% real economic growth.

(2) Involved employees refer to the employees whose total working hours in the 7 days before enumeration exceeded the selected weekly working hours standard and their total monthly wages were at or below the selected level. Total monthly wages are estimated based on the sum of employees' basic wages specified in the contracts/agreements, their monthly commission and other allowances, and monthly overtime pay during the survey period. Payments related to rest days and meal breaks which are not regarded as working hours are included.

* Less than 500 jobs.

Annex: Coverage of sectors

	"2014 Household Survey on Working Hours Situation", Standard Working Hours Committee/ "2014 Annual Earnings and Hours Survey", Census and Statistics Department	"Annual Survey of Economic Activities", Census and Statistics Department
	Hong Kong Standard Industrial Classification Version 2.0 ⁽¹⁾	
(A) Relatively long-working-hours sectors		
A.1 Retail	47	47
A.2 Restaurants	56	56
A.3 Estate management and security	6822, 80-81 (excluding 812) ⁽²⁽ⁱ⁾⁾	6822, 80-81 (excluding 812)
A.4 Land transport	49	49
A.5 Elderly homes	873	873
A.6 Laundry and dry cleaning services	9601	9601
(B) Other sectors		
B.1 Manufacturing	05-33 ⁽²⁽ⁱⁱ⁾⁾	10-33
B.2 Construction	41-43	41-43
B.3 Wholesale and import/export trade	45-46	45-46
B.4 Hotels	55	55
B.5 Other transportation, storage, postal and courier services	50-53	50-53 (excluding 531) ⁽³⁽ⁱ⁾⁾
B.6 Information and communications	58-63	58-63
B.7 Financing and insurance	64-66	64-66
B.8 Real estate activities (excluding real estate maintenance management services)	68 (excluding 6822)	68 (excluding 6822)
B.9 Professional and business services, scientific and technical activities	69-75, 77-79, 82 ⁽²⁽ⁱⁱⁱ⁾⁾	69-75, 77-79, 82
B.10 Cleaning services	812	812
B.11 Community, social and personal services	84-86, 87 (excluding 873), 88, 90-95, 96 (excluding 9601), 97-99	P-S, excluding 873 & 9601 part of 851, 852, 853 & 86
B.12 Others	35-39 ^{(2(iv))}	05-09, 35-39

Notes: (1) The Hong Kong Standard Industrial Classification Version 2.0 (HSIC V2.0) is modelled on the International Standard Industrial Classification of All Economic Activities Revision 4 (ISIC Rev. 4), which was released by the United Nations Statistics Division in August 2008 and is the latest international statistical standard for industrial classification. HSIC V2.0 has been in use progressively in different surveys by the Census and Statistics Department (C&SD) since 2009 as a standard framework for classifying business establishments into industry classes as well as for compilation, analysis and dissemination of statistics by industry. A full index of HSIC V2.0 industry codes and titles is available from the publication entitled Hong Kong Standard Industrial Classification (HSIC) Version 2.0, which can be downloaded free of charge from the website of C&SD (www.censtatd.gov.hk).

- (2) In the context of the 2014 Household Survey on Working Hours Situation, the coverage of
- "Estate management and security" refers to codes 6822 and 80.
 - "Manufacturing" refers to codes 10 to 33, i.e. excluding mining and quarrying.
 - "Professional and business services, scientific and technical activities" refers to codes 69-75, 77-79, 81 (excluding 812), 82.
 - "Others" refers to codes 01-09, 35-39, i.e. including agriculture, forestry and fishing, as well as mining and quarrying.
- (3) In the context of the Annual Survey of Economic Activities,
- Excluding postal activities (code 531).

