

# Examples of proper salary calculations for employees on Work Permits

(other than domestic sector)

Each of these four examples show slightly different scenarios.

Example	Scenario
1	A worker who works nearly every day, with lots of overtime.
2	A worker who requested for no-pay leave for 2 days within the month.
3	A worker who falls ill and has a medical leave certificate for 2 days.
4	A worker has 6 days in which his boss says no work is available.

Example 4B shows how example 4 is often calculated by employers. TWC2 is of the view that calculating it this way is wrong.

For explanations see

<http://twc2.org.sg/2012/01/15/fact-sheet-correct-way-to-calculate-salaries-non-domestic-workers/>

(examples begin next page)

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## Example 1: Salary computation

Salary period: November 2011

Details as per IPA:

Employee name: Mansur Abdur Rahman (fictional)  
 Work permit no: 0 12345678 (fictional)  
 Occupation: Construction worker  
 Basic monthly salary: 625.00  
 Monthly housing allowance: 0.00  
 Monthly food allowance: 0.00  
 Monthly housing deduction: 0.00  
 Monthly food deduction: 0.00  
 Housing provided: Yes

Other essential details:

FIN no: G 7654321 K (fictional)  
 Working hours : Mon-Fri 08:00 - 17:00, with one hour break  
 Sat 08:00 - 12:00  
 Hourly rate for OT & no-pay leave: 3.28

### SALARY CALCULATION

	Hours	Hourly rate	Multiple	\$	\$
Basic monthly salary					625.00
Overtime, rest days, public holidays					
Overtime	51.5	3.28	1.5	253.38	
Rest day hours	16.0	3.28	2.0	104.96	
Public holiday top-up	0.0	3.28	1.0	0.00	
Subtotal				358.34	358.34
Allowances					
Description				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Deductions					
No pay leave				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Net total					983.34

## Example 1: Time sheet

Salary period:

November 2011

Employee name:

Mansur Abdur Rahman (fictional)

Day	Date	Time start	Time end	Overtime hours	Rest day hours	PH top-up hours	Remarks
Tue	1	8:00	19:00	2.0			
Wed	2	8:00	17:00	0.0			
Thu	3	8:00	19:00	2.0			
Fri	4	8:00	19:00	2.0			
Sat	5	8:00	15:00	3.0			
Sun	6						Hari Raya Haji (treat as rest day)
Mon	7						Make-up day for HR Haji
Tue	8	8:00	19:00	2.0			
Wed	9	8:00	18:30	1.5			
Thu	10	8:00	20:30	3.5			
Fri	11	8:00	19:00	2.0			
Sat	12	8:00	17:00	5.0			
Sun	13	8:00	14:30		8.0		
Mon	14	8:00	19:00	2.0			
Tue	15	8:00	19:30	2.5			
Wed	16	8:00	19:00	2.0			
Thu	17	8:00	18:00	1.0			
Fri	18	8:00	18:00	1.0			
Sat	19	8:00	16:30	4.5			
Sun	20						
Mon	21	8:00	19:00	2.0			
Tue	22	8:00	19:00	2.0			
Wed	23	8:00	20:00	3.0			
Thu	24	8:00	18:30	1.5			
Fri	25	8:00	17:00	0.0			
Sat	26	8:00	15:30	3.5			
Sun	27	8:00	13:30		8.0		
Mon	28	8:00	18:30	1.5			
Tue	29	8:00	17:00	0.0			
Wed	30	8:00	19:00	2.0			
Work hours total				51.5	16.0	0.0	

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## Example 2: Salary computation

Salary period: November 2011

Details as per IPA:

Employee name: Wang Maofu (fictional)  
 Work permit no: 0 12345679 (fictional)  
 Occupation: Welder (skilled construction worker)  
 Basic monthly salary: 1,100.00  
 Monthly housing allowance: 0.00  
 Monthly food allowance: 0.00  
 Monthly housing deduction: 0.00  
 Monthly food deduction: 0.00  
 Housing provided: Yes

Other essential details:

FIN no: G 8654321 B (fictional)  
 Working hours : Mon-Fri 08:30 - 17:30, with one hour break  
 Sat 08:30 - 12:30  
 Hourly rate for OT & no-pay leave: 5.77

### SALARY CALCULATION

	Hours	Hourly rate	Multiple	\$	\$
Basic monthly salary					1,100.00
Overtime, rest days, public holidays					
Overtime	37.0	5.77	1.5	320.24	
Rest day hours	12.0	5.77	2.0	138.48	
Public holiday top-up	8.0	5.77	1.0	46.16	
Subtotal				504.88	504.88
Allowances					
Transport				120.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				120.00	120.00
Deductions					
No pay leave (Fri 25, Sat 26 Nov)	12.0	5.77	1.0	69.24	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				69.24	69.24
Net total					1,655.64

## Example 2: Time sheet

Salary period:

November 2011

Employee name:

Wang Maofu (fictional)

Day	Date	Time start	Time end	Overtime hours	Rest day hours	PH top-up hours	Remarks
Tue	1	8:30	17:30	0.0			
Wed	2	8:30	17:30	0.0			
Thu	3	8:30	20:00	2.5			
Fri	4	8:30	19:00	1.5			
Sat	5	8:30	16:30	4.0			
Sun	6	8:30	12:00		4.0		Hari Raya Haji (treat as rest day)
Mon	7	8:30	16:30			8.0	Make-up day for HR Haji
Tue	8	8:30	19:00	1.5			
Wed	9	8:30	19:30	2.0			
Thu	10	8:30	21:00	3.5			
Fri	11	8:30	17:30	0.0			
Sat	12	8:30	12:30	0.0			
Sun	13						
Mon	14	8:30	11:30	0.0			Flood, foreman orders stop work
Tue	15	8:30	19:30	2.0			
Wed	16	8:30	19:00	1.5			
Thu	17	8:30	20:00	2.5			
Fri	18	8:30	18:30	1.0			
Sat	19	8:30	16:30	4.0			
Sun	20	8:30	14:00		8.0		
Mon	21	8:30	17:30	0.0			
Tue	22	8:30	17:30	0.0			
Wed	23	8:30	20:30	3.0			
Thu	24	8:30	21:00	3.5			
Fri	25						No-pay leave requested by worker
Sat	26						No-pay leave requested by worker
Sun	27						
Mon	28	8:30	21:30	4.0			
Tue	29	8:30	17:30	0.0			
Wed	30	8:30	18:00	0.5			
Work hours total				37.0	12.0	8.0	

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## Example 3: Salary computation

Salary period: November 2011

Details as per IPA:

Employee name: Arturo Paglima  
 Work permit no: 0 56791234 (fictional)  
 Occupation: Retail assistant  
 Basic monthly salary: 850.00  
 Monthly housing allowance: 250.00  
 Monthly food allowance: 0.00  
 Monthly housing deduction: 0.00  
 Monthly food deduction: 0.00  
 Housing provided: No

Other essential details:

FIN no: G 4321789 C (fictional)  
 Working hours : Tue - Sat 09:00-18:00 (with one hour break)  
 Sun 11:00-15:00; Rest day = Monday  
 Hourly rate for OT & no-pay leave: 4.46

### SALARY CALCULATION

	Hours	Hourly rate	Multiple	\$	\$
Basic monthly salary					850.00
Overtime, rest days, public holidays					
Overtime	59.0	4.46	1.5	394.71	
Rest day hours	4.0	4.46	2.0	35.68	
Public holiday top-up	8.0	4.46	1.0	35.68	
Subtotal				466.07	466.07
Allowances					
Housing				250.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				250.00	250.00
Deductions					
No pay leave				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Net total					1,566.07

### Example 3: Time sheet

Salary period: November 2011

Employee name: Arturo Paglima

Day	Date	Time start	Time end	Overtime hours	Rest day hours	PH top-up hours	Remarks
Tue	1	9:00	21:00	3.0			
Wed	2	9:00	18:00	0.0			
Thu	3	9:00	18:00	0.0			
Fri	4	9:00	21:00	3.0			
Sat	5	9:00	21:00	3.0			
Sun	6	11:00	21:00	2.0		8.0	Hari Raya Haji (treated as PH)
Mon	7						Monday is his normal rest day
Tue	8	9:00	21:00	3.0			
Wed	9	9:00	18:00	0.0			
Thu	10	9:00	18:00	0.0			
Fri	11	9:00	21:00	3.0			
Sat	12	9:00	21:00	3.0			
Sun	13	11:00	21:00	6.0			
Mon	14						
Tue	15	9:00	21:00	3.0			
Wed	16	9:00	18:00	0.0			
Thu	17	9:00	18:00	0.0			
Fri	18	9:00	21:00	3.0			
Sat	19	9:00	21:00	3.0			
Sun	20	11:00	21:00	6.0			
Mon	21	17:00	21:00		4.0		Called back urgently to fill gap
Tue	22	9:00	21:00	3.0			
Wed	23						MC, full pay
Thu	24						MC, full pay
Fri	25	9:00	21:00	3.0			
Sat	26	9:00	21:00	3.0			
Sun	27	11:00	21:00	6.0			
Mon	28						
Tue	29	9:00	21:00	3.0			
Wed	30	9:00	18:00	0.0			
Work hours total				59.0	4.0	8.0	

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## Example 4: Salary computation

Salary period: November 2011

Details as per IPA:

Employee name: Kuruppan Murugiah (fictional)  
 Work permit no: 0 56561234 (fictional)  
 Occupation: Landscape worker  
 Basic monthly salary: 600.00  
 Monthly housing allowance: 0.00  
 Monthly food allowance: 0.00  
 Monthly housing deduction: 0.00  
 Monthly food deduction: 0.00  
 Housing provided: Yes

Other essential details:

FIN no: G 3434123 E (fictional)  
 Working hours : Mon-Fri 08:00 - 17:00, with one hour break  
 Sat 08:00 - 12:00  
 Hourly rate for OT & no-pay leave: 3.15

### SALARY CALCULATION

	Hours	Hourly rate	Multiple	\$	\$
Basic monthly salary					600.00
Overtime, rest days, public holidays					
Overtime	16.0	3.15	1.5	75.60	
Rest day hours	0.0	3.15	2.0	0.00	
Public holiday top-up	0.0	3.15	1.0	0.00	
Subtotal				75.60	75.60
Allowances					
Description				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Deductions					
No pay leave				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Net total					675.60



### Example 4: Time sheet

Salary period:

November 2011

Employee name:

Kuruppan Murugiah (fictional)

Day	Date	Time start	Time end	Overtime hours	Rest day hours	PH top-up hours	Remarks
Tue	1	8:00	17:00	0.0			
Wed	2	8:00	17:00	0.0			
Thu	3	8:00	17:00	0.0			
Fri	4	8:00	19:00	2.0			
Sat	5	8:00	12:00	0.0			
Sun	6						Hari Raya Haji
Mon	7						Make-up day for HR Haji
Tue	8	8:00	19:00	2.0			
Wed	9	8:00	17:00	0.0			
Thu	10						No work available today
Fri	11						No work available today
Sat	12						No work available today
Sun	13						
Mon	14	8:00	18:00	1.0			
Tue	15	8:00	18:30	1.5			
Wed	16	8:00	17:00	0.0			
Thu	17	8:00	17:00	0.0			
Fri	18	8:00	17:00	0.0			
Sat	19	8:00	14:30	2.5			
Sun	20						
Mon	21						No work available today
Tue	22						No work available today
Wed	23						No work available today
Thu	24	8:00	18:30	1.5			
Fri	25	8:00	19:00	2.0			
Sat	26	8:00	12:00	0.0			
Sun	27						
Mon	28	8:00	17:00	0.0			
Tue	29	8:00	18:30	1.5			
Wed	30	8:00	17:00	2.0			
Work hours total				16.0	0.0	0.0	

# Sometimes no company letterhead

## Example 4B: Salary computation TWC2 quite often sees, which is wrong

Salary period: November 2011

Details as per IPA:

Employee name: Kuruppan Murugiah (fictional)  
 Work permit no: 0 56561234 (fictional)  
 Occupation: Landscape worker  
 Basic monthly salary: 600.00 ←  
 Monthly housing allowance: 0.00  
 Monthly food allowance: 0.00  
 Monthly housing deduction: 0.00  
 Monthly food deduction: 0.00  
 Housing provided: Yes

Other essential details:

FIN no: G 3434123 E (fictional)  
 Working hours : Not stated anywhere; worker himself does not know for certain  
 Hourly rate for OT & no-pay leave: 3.15

*Violates Section 7 of Part II of EFMA Regulations*

### SALARY CALCULATION

	Hours	Hourly rate	Multiple	\$	\$
Normal rate	140.0	3.15	1.0	441.00	441.00
Overtime, rest days, public holidays					
Overtime	14.0	3.15	1.5	66.15	
Rest day hours	0.0	3.15	2.0	0.00	
Public holiday ??				0.00	
Subtotal				66.15	66.15
Allowances					
Description				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Deductions					
No pay leave				0.00	
Description				0.00	
Description				0.00	
Description				0.00	
Subtotal				0.00	0.00
Net total					507.15

### Example 4B: Time sheet (incorrect calculation)

Salary period: November 2011

Employee name: Kuruppan Murugiah (fictional)

Day	Date	Time start	Time end	Normal hours	Overtime hours	Rest day hours	Remarks
Tue	1	8:00	17:00	8.0	0.0		
Wed	2	8:00	17:00	8.0	0.0		
Thu	3	8:00	17:00	8.0	0.0		
Fri	4	8:00	19:00	8.0	2.0		
Sat	5	8:00	12:00	4.0	0.0		
Sun	6						Hari Raya Haji
Mon	7						Make-up day for HR Haji
Tue	8	8:00	19:00	8.0	2.0		
Wed	9	8:00	17:00	8.0	0.0		
Thu	10						No work available today
Fri	11						No work available today
Sat	12						No work available today
Sun	13						
Mon	14	8:00	18:00	8.0	1.0		
Tue	15	8:00	18:30	8.0	1.5		
Wed	16	8:00	17:00	8.0	0.0		
Thu	17	8:00	17:00	8.0	0.0		
Fri	18	8:00	17:00	8.0	0.0		
Sat	19	8:00	14:30	4.0	2.5		
Sun	20						
Mon	21						No work available today
Tue	22						No work available today
Wed	23						No work available today
Thu	24	8:00	18:30	8.0	1.5		
Fri	25	8:00	19:00	8.0	2.0		
Sat	26	8:00	12:00	4.0	0.0		
Sun	27						
Mon	28	8:00	17:00	8.0	0.0		
Tue	29	8:00	18:30	8.0	1.5		
Wed	30	8:00	17:00	8.0	0.0		
Work hours total				140.0	14.0	0.0	

↑  
Violates Section 7 of Part II of EFMA Regulations by excluding days when no work available