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What's New — Commentary

The following changes have recently been made to APAC HR and employment. The most recent items appear at the top of the list. The date after each item in square brackets indicates when the content was updated.

New chapters:

- Case studies for Australia
- Case studies for Bangladesh
- Case studies for Cambodia
- Case studies for Laos
- Case studies for Sri Lanka
- HR best practice for Bangladesh, Cambodia, Laos and Sri Lanka
- Q&A for Bangladesh, Cambodia, Laos and Sri Lanka on “Employment Contract”, “Holidays and Leaves” and “Termination”
- Q&A for Bangladesh, Cambodia, Laos and Sri Lanka on “Employment Benefits”





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Hong Kong



The developments in Hong Kong are as follows:

Commentary

- **Health and safety.** New commentary has been inserted on how to support employees with mental health conditions at workplace. See [HKG ¶50-454](#). [5 August 2025]
- **Tax.** The commentary has been updated on the new Individual Tax Portal. See [¶HKG 75-500](#). [30 July 2025]
- **Working hours.** The commentary has been updated on the revision to the continuous contract requirement. See [HKG ¶20-091](#). [24 June 2025]
- **Minimum wage.** The commentary has been updated with the new minimum wage rate from 1 May 2025. See [¶HKG 50-031](#). [9 April 2025]
- **Data privacy.** New commentary has been inserted on guidelines for internal policies on Generative AI. See [¶HKG 50-691](#). [9 April 2025]
- **Allowance.** The commentary has been updated on the payment rates for Working Family Allowance Scheme. See [HKG ¶70-135](#). [2 April 2025]
- **Fees.** The commentary has been updated on the fee and levy for Business Registration Certificate and Branch Registration Certificate from 1 April 2025. See [HKG ¶1-101](#). [24 March 2025]
- **Ex-gratia payment.** The commentary has been updated on the increase in the





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Singapore



The developments in Singapore are as follows:

Commentary

- **Progressive Wage Model.** The commentary has been updated on the wage schedule for retail workers. See [SGP ¶50-055](#). [14 August 2025]
- **Case study.** New case study on the scope of implied terms in employment contracts has been inserted. See [¶SGP 120-180](#). [14 July 2025]
- **Case study.** New case study on *HCL Education Centre Pte Ltd v Zhang Jian* [2025] SGMC 21 has been inserted. See [¶SGP 120-170](#). [12 June 2025]
- **Central Provident Fund (CPF).** The commentary has been updated on CPF contribution rates, interest rate and CPF allocation rates from 1 January 2026. See [SGP ¶70-252](#), [SGP ¶70-256](#), [SGP ¶70-264](#). [30 May 2025]
- **SkillsFuture.** The commentary has been updated on temporary financial support for jobseekers from 15 April 2025. See [SGP ¶60-141](#). [22 April 2025]
- **Case study.** New case study on *Dabbs, Matthew Edward v AAM Advisory* [2024] SGHC 260 has been inserted. See [SGP ¶120-160](#). [22 April 2025]
- **Childcare.** The commentary has been updated on mandatory paternity leave, shared parental leave and adoption leave. See [¶SGP 20-152](#), [¶SGP 20-153](#). [9 April 2025]
- **Work permit.** The commentary has been updated on the removal of maximum





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News and articles

Home > APAC HR and employment >

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Comparison tables

Templates – general

Templates – country specific

Leave Entitlements

Public Holidays

Termination Entitlements

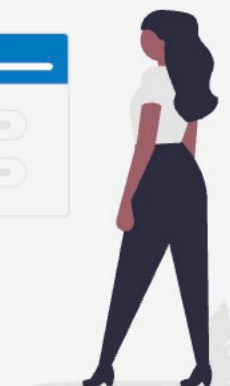
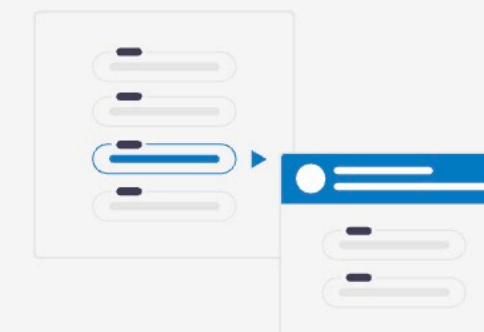
Income Tax Rates

Wages, Working Hours, Overtime, Rest Day, and Bonus

Statutory Benefits

Social Security Contributions

Select a topic, act, ruling, bill, or other material from the left panel to browse



Working hours, wages, overtime, bonuses and rest days comparison table | Wolters Kluwer

Country	Bonus - Best practices	Bonus - Calculations	Holidays/Rest days/etc	Minimum wages	Overtime for expatriates	Overtime for locals	Working hours
CHINA, PEOPLE'S REPUBLIC OF	<ul style="list-style-type: none"> In many companies, employees are entitled to a "13th month salary" at the end of each full year. Employers tend to award employees additional bonuses based on the result of their performance review. If employers are going to have a bonus system for employees, it should be stated in the employment contracts. Trade Union Law of the People's Republic of China Further reading: CHN ¶150-051 	<ul style="list-style-type: none"> By dividing 12 months the one-time annual bonus received by the employee in that specific month, and determining the applicable tax rate and the quick deduction according to the quotient. Further reading: CHN ¶150-051 	<ul style="list-style-type: none"> For standard working hour system, rest days for most employees are Saturdays and Sundays Working on rest days: Remuneration at no less than 200% of their standard salaries Non-fixed working hour system, working hours are not calculated according to a fixed-length working day If employees under non-fixed working hour system work on Saturdays, Sundays or statutory holidays, they are not necessarily entitled to overtime payment, unless local regulations provide otherwise For comprehensive working hour system, working hours are not calculated on a fixed basis. If the work days fall on statutory holidays, they will be paid at least 300% of their normal wages Labor Law, Arts 36, 38, 39, 44 Further reading: CHN ¶120-371; CHN ¶150-141 	<ul style="list-style-type: none"> There is no national minimum wage. However, the minimum wages are determined and adjusted by governments at the provincial level and are updated at least once in two years. The minimum wage per hour ranges from RMB9.5 to RMB24. The minimum wage per month ranges from RMB1,000 to RMB2,690. Further reading: CHN ¶150-041. 	<ul style="list-style-type: none"> Employees can work for no more than eight hours per working day, but are able to exceed this amount under certain circumstances. Different provinces and cities may have their own local rules when it comes to overtime. Employers who have personnel based in multiple regions should ensure their internal policies are in compliance with all applicable local rules. People's Republic of China Labor Law. Further reading: CHN ¶120-401 	<ul style="list-style-type: none"> 150% of the hourly wage standard 200% of the daily or hourly wage standard for the individual employee as provided in the employment contract where an employer lawfully arranges for an employee to work on a rest day, and is not able to arrange compensatory time off 300% of the daily or hourly wage standard as provided in the employment contract where an employer lawfully arranges for an employee to work on a statutory holiday or vacation period People's Republic of China Labor Law Further reading: CHN ¶150-141. 	<p>The standard working time is 40 hours per week and maximum working time is 8 hours per day</p> <p>Labour Law</p> <p>Further reading: CHN ¶120-391; CHN ¶150-351</p>
HONG KONG (Special Administrative Region)	<ul style="list-style-type: none"> No legal obligation to pay bonus. Contractual bonuses — Failure to pay contractual bonuses will be a breach 	<ul style="list-style-type: none"> This should be specified in the contract of employment but in the absence of any specification the amount 	<ul style="list-style-type: none"> Employees employed under continuous contracts are entitled to be granted at least one rest day in every 7-day period, in addition to 	<ul style="list-style-type: none"> Minimum wage increased to \$42.10 per hour effective 1 May 2025. Sch 3 of the Minimum 	<ul style="list-style-type: none"> Overtime pay is as agreed by the parties. Overtime pay are within the definition of wages. "Wages" means all remuneration, 	<ul style="list-style-type: none"> As agreed by the parties At the discretion of the employer with the exception that the employer must grant 	<ul style="list-style-type: none"> There is currently no general statutory provision which prescribes standard or maximum working

Country	Bonus - Best practices	Bonus - Calculations	Holidays/Rest days/etc	Minimum wages	Overtime for expatriates	Overtime for locals	Working hours
	<p>of contract.</p> <ul style="list-style-type: none"> Discretionary bonuses — Company must ensure that it does not exercise its discretion by reference to irrelevant parameters and that the discretion is not exercised irrationally. Year end payment — this is by reference to a period specified in the contract of employment or a lunar year. If the contract is silent, the payment is due not later than seven days after Lunar New Year. Employment Ordinance Further reading: HKG ¶50-051 	<p>should be a sum equivalent to a full month's wages of the employee.</p> <ul style="list-style-type: none"> Employment Ordinance Further reading: HKG ¶50-051 	<p>statutory holidays</p> <ul style="list-style-type: none"> Employer who compels an employee to work on a rest day is in breach of law except in the event of a breakdown of machinery or plant or in any other unforeseen emergency Under such exceptional circumstances, the employer should substitute another rest day within 30 days for any rest day on which the employee is required to work The rate of holiday pay for statutory holidays is the same as for statutory annual leave pay, using the average daily wage formula. s 17, 41 of the Employment Ordinance Further reading: HKG ¶50-251 	<p>Wage Ordinance (Cap 608)</p> <ul style="list-style-type: none"> Further reading: HKG ¶50-031 	<p>earnings, allowances, tips and service charges, however designated or calculated, payable to an employee in respect of work done or work to be done.</p> <ul style="list-style-type: none"> Further reading: HKG ¶40-111; HKG ¶50-241 	<p>not less than 1 rest day in every period of 7 days</p> <ul style="list-style-type: none"> There is no legislation governing the overtime provision as the rates are agreed upon between the employer and the employee. Further reading: HKG ¶50-241 	<p>hours in Hong Kong.</p> <ul style="list-style-type: none"> Employees must be granted at least one rest day in every period of 7 days. The day of rest may be scheduled at the convenience of the employer and need not be the same day every week. Further reading: HKG ¶20-128

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Country	Bonus - Best practices	Bonus - Calculations	Holidays/Rest days/etc	Minimum wages	Overtime for expatriates	Overtime for locals	Working hours
SINGAPORE	<ul style="list-style-type: none"> • Bonus payments are not compulsory, unless specified in the employment contract or collective agreement. • Annual Wage Supplement (AWS) is also called the “13th month payment” and it depends upon employment contract. • s 48 of the Employment Act 1968 • Further reading: SGP ¶150-021; SGP ¶150-031 	<ul style="list-style-type: none"> • Calculation of Annual Wage Supplement (AWS) would depend on the terms of employment contract. • If business results have been exceptionally poor, an employer can negotiate a lower amount of AWS with its employees or the trade union. • s 48 of the Employment Act • Further reading: SGP ¶150-021; SGP ¶150-031 	<ul style="list-style-type: none"> • Employee who works on a rest day at his/her own request is entitled to one day’s salary at the basic rate of pay • Employee who works on a rest day at his/her employer’s request is entitled to two day’s salary at the basic rate of pay • Flexibility to grant time-off-in-lieu, equivalent to the number of hours as mutually agreed, to employees in a managerial or executive position who is required to work on a public holiday • s 88 of the Employment Act • Further reading: SGP ¶150-231 	<ul style="list-style-type: none"> • The Ministry of Manpower does not prescribe minimum wages for all workers in Singapore except for a few sectors. • However, the ministry is empowered to prescribe minimum wages in the case of children and young persons under the age of 16 working in particular industries. • Employment Act 1968 • Further reading: SGP ¶150-001 	<ul style="list-style-type: none"> • An expatriate covered by the Employment Act is entitled to overtime pay. • Not less than one and a half times the employee’s hourly basic rate of pay. • The overtime rate payable for non-workmen is capped at the salary level of S\$2,600, or an hourly rate of S\$13.60. • Overtime payment must be made to a non-worker if basic salary is S\$2,600 or less a month, or to a workman if basic salary is S\$4,500 or less a month. • Pt IV of the Employment Act 1968 • Further reading: SGP ¶120-051 	<ul style="list-style-type: none"> • Not less than one and a half times the employee’s hourly basic rate of pay • Overtime payment must be made to an employee if basic salary is S\$2,600 or less a month, or to a worker if basic salary is S\$4,500 or less a month. • Pt IV of the Employment Act • Further reading: SGP ¶120-051 	<ul style="list-style-type: none"> • Legal standard of 44 hours a week • Employment Act • Further reading: SGP ¶120-051