

Proper Keeping of Wage and Employment Records



Foreword

This booklet sets out the major provisions of the Employment Ordinance (Cap. 57) on wage and employment record keeping, and provides sample and prescribed forms for employers' reference and deployment. Employees may also use these forms to keep their wages and employment records.

Employers can compile their own wage and employment records based on the requirements of the Employment Ordinance. They can also make reference to the sample forms at *Appendices 1-5 of Chapter IV*. Under the Employment Ordinance, employers are required to use a prescribed form (see *Appendix 6 of Chapter IV*) to record the maternity leave taken by and maternity leave pay given to their female employees.

For more detailed information about the statutory entitlements mentioned in the booklet, please refer to the Employment Ordinance or the publication "A Concise Guide to the Employment Ordinance" issued by the Labour Department. The Ordinance and the Guide are available on the Internet at:

Department of Justice
Hong Kong e-Legislation:
www.elegislation.gov.hk



Labour Department
A Concise Guide to the Employment Ordinance:
www.labour.gov.hk/eng/public/ConciseGuide.htm



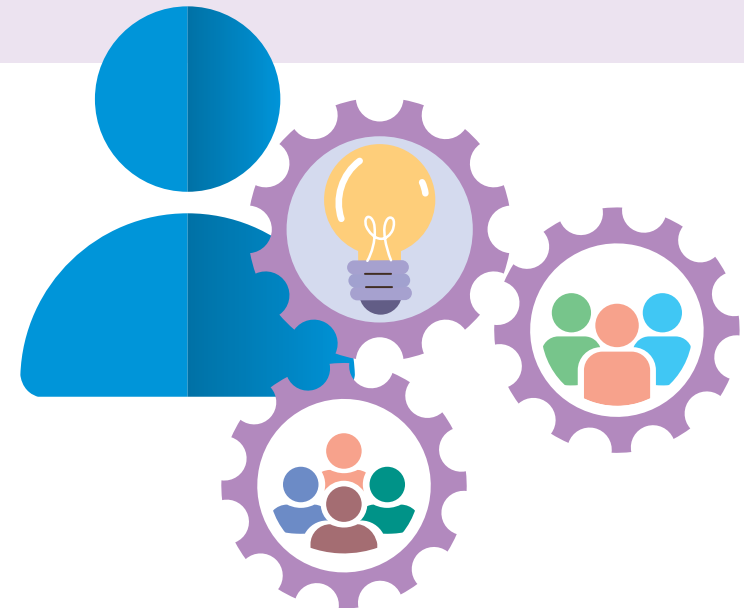
This booklet is also uploaded to the following website:
www.labour.gov.hk/eng/public/wcp/KeepRecord.pdf



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Obligations of Employers under the Employment Ordinance



I. Obligations of Employers under the Employment Ordinance

1. Under section 49A of the Employment Ordinance, an employer must keep a record which sets out the wage and employment history of **each employee** covering the period of his employment during the preceding 12 months (*irrespective of whether the employee is employed as “full-time”, “part-time”, “permanent”, “casual”, or “substitute” worker*). The record should contain the following information of each employee:

- name and identity card number;
- date of commencement of employment;
- job title;
- wages paid in respect of each wage period;
- wages paid in respect of each wage period covering the period of his employment from 1 May 2024 to 30 April 2025 (where an employee commenced employment before 1 May 2025 (i.e. the effective date of the abolition of Mandatory Provident Fund offsetting arrangement));
- wage period;
- periods of annual leave, sick leave, maternity leave, paternity leave and statutory holidays entitled and taken, together with details of payments made in respect of such periods;
- amount of any end of year payment and the period to which it relates (if applicable);
- period of notice required for termination of contract; and
- date of termination of employment (if applicable).

2. In addition to the above, an employer also has to keep the following records for an employee:

- **Total number of hours worked** : If the Statutory Minimum Wage (SMW) applies to the employee ^(Note 1), and wages payable to the employee in respect of that wage period are **less than the amount specified in the Ninth Schedule of the Employment Ordinance** ^(Note 2).
- **Documentary proof for a student intern** ^(Note 3): If the employee is a student intern under the Minimum Wage Ordinance, the employer has to keep a document (or a copy) issued by an institution showing that the period of work is arranged or endorsed by the institution in connection with either an accredited programme or a non-local programme being provided by the institution to the employee.

Note 1: SMW applies to all employees, whether they are full-time, part-time or casual employees, and regardless of whether or not they are employed under a continuous contract as defined in the Employment Ordinance, with the exceptions of (1) persons to whom the Employment Ordinance does not apply; (2) live-in domestic helper; and (3) student interns as well as work experience students during a period of exempt student employment. For information on the coverage and details of SMW, please refer to the booklets and leaflets published by the Labour Department.

Note 2: Definition of wages in the monetary cap as specified in the Ninth Schedule of the Employment Ordinance is the same as that in the Minimum Wage Ordinance.

Note 3: A student intern is (1) a student undergoing a period of work arranged or endorsed by a local education institution specified in Schedule 1 to the Minimum Wage Ordinance, and the work is compulsory or elective component of the requirements of a full-time accredited programme being provided by the institution to the student or (2) a student resident in Hong Kong and undergoing a period of work arranged or endorsed by an institution, and the work is a compulsory or elective component of the requirements of a full-time education programme for a non-local academic qualification at degree level or higher being provided by the institution to the student.

- **Documentary proof for a work experience student during a period of exempt student employment** *(Note 4)*: If the employee is a work experience student under the Minimum Wage Ordinance, the employer has to keep the statutory declaration (or a copy) provided by the employee verifying the fact that he has not granted another period of exempt student employment within the same calendar year and a document (or a copy) issued by an institution showing that the employee is at the commencement of the employment enrolled in either an accredited programme or a non-local programme being provided by the institution.

Note 4: A work experience student is a student (1) who is enrolled in a full-time accredited programme provided by a local education institution specified in Schedule 1 to the Minimum Wage Ordinance; or (2) who is resident in Hong Kong and enrolled in a full-time education programme for a non-local academic qualification at degree level or higher, and the student is under 26 years old at the beginning of the employment. The work experience student may agree with the employer to have a continuous period of up to 59 days as exempt student employment period if: (a) the student has not commenced another exempt student employment period within the same calendar year; and (b) the student has made a statutory declaration verifying the fact in (a) and provided the above statutory declaration (or copy) to the employer.

3. The wage record must be kept at the employer's place of business or at the place where the employee is employed, and they should be kept for a period of another 6 months after the employee ceases to be employed.

Under section 63D of the Employment Ordinance, an employer who fails to keep the wage and employment record is liable to prosecution and, upon conviction, to a fine of \$10,000.

Under section 72 of the Employment Ordinance, officers of the Labour Department may inspect the wage and employment record, inquire any person or seize anything which may appear to be evidence of an offence under the Ordinance. Any person who fails to comply with the requirements is liable to prosecution and, upon conviction, to a fine of \$100,000 and to imprisonment for one year. Employers are advised to keep employment records at the place of employment so that they will be available for inspection by officers of the Labour Department.

II

Benefits of Keeping Wage and Employment Records



II. Benefits of Keeping Wage and Employment Records

1. Protecting the rights and benefits of both employers and employees and reducing unnecessary labour disputes

Keeping accurate, clear and complete wage and employment records, *such as wage receipts, working hours records, payroll records, dismissal letters, resignation letters, bank statements, Mandatory Provident Fund contribution records, employment contracts, attendance records as well as overtime work and leave records* helps protect the rights and benefits of both employers and employees and reduces unnecessary labour disputes.

Each time wages are paid, employers are advised to provide an employee with a statement setting out particulars of the wages for the wage period. They should cover: (a) particulars of the amount earned – including particulars of basic wages, and where appropriate, commission, overtime pay, allowances, or bonuses, etc.; and (b) particulars of any deductions made from the wages and the reasons for the deductions.

2. Helping employers to calculate employees' statutory benefits accurately

Under the Employment Ordinance, employers have to calculate employees' statutory entitlements, *such as holiday pay, annual leave pay, sickness allowance, maternity leave pay, paternity leave pay, end of year payment and payment in lieu of notice*, on the basis of the average daily or monthly wages earned by the employee in the past 12 months (or a shorter period if employed for less than 12 months).

In calculating the average daily or monthly wages, if the employee was not paid wages or full wages under the following situations, the periods together with the wages paid to the employee for such periods shall be excluded:

- (i) The employee's taking any of the following leave:
 - leave provided under the Employment Ordinance (i.e. rest day, statutory holiday, annual leave, maternity leave, paternity leave or sickness day);
 - sick leave due to work injuries as provided under the Employees' Compensation Ordinance; or
 - leave taken with the agreement of the employer.
- (ii) The employee not being provided by the employer with work on any normal working day.

Accurate, detailed and complete records of wages, attendance and leave taken are crucial to the calculations of the relevant statutory entitlements.

3. Helping employers to formulate long-term human resource policy and planning

Some wage and employment records such as overtime record, training record, performance appraisal record, etc., provide useful information for human resource planning which is conducive to the long-term development of the organisation.



Points-to-Note on Wage and Employment Record Keeping



III. Points-to-Note on Wage and Employment Record Keeping

Apart from the requirements of the Employment Ordinance, the following are some points that employers should take note of in keeping wage and employment records:

Confidentiality

- Employers should keep the personal and employment records of employees in safe custody and should not disclose the records to outside parties.

Consistency

- The record keeping system should be consistent, accurate and reliable.

Flexibility

- The record keeping system can be flexibly adapted to meet the changing needs and developments of the organisation.

Regular Review

- To ensure its effectiveness, employers should regularly review the record keeping system and particularly take note of the following:
 - » Is the information collected useful and essential?
 - » Is adequate training provided to staff who are required to handle the records?
 - » Is there any room for improvement in the existing record keeping system?

Personal Data (Privacy) Ordinance

- Employers should also observe the requirements of the Personal Data (Privacy) Ordinance and the Code of Practice on Human Resource Management issued by the Office of the Privacy Commissioner for Personal Data.

For more detailed information about the above-mentioned Ordinance and Code, please visit the homepage



www.pcpd.org.hk

of the Office or call its hotline

2827 2827

IV

Forms for Keeping Wage and Employment Records



(1) Records relating to Wage and Total Working Hours

Under section 49A of the Employment Ordinance, an employer must keep a record which sets out the wage and the total number of hours worked ^(Note 1) of each employee covering the period of his employment **during the preceding 12 months** (please refer to Chapter I “Obligations of Employers under the Employment Ordinance” for details).



Note 1: Under section 49A of the Employment Ordinance, the employer has to keep the total number of hours worked by an employee in that wage period if the statutory minimum wage applies to the employee and wages payable in respect of that wage period are less than the amount specified in the Ninth Schedule of the Employment Ordinance.

**Appendix 1:
Sample Form for Record on Wage and
Total Number of Hours Worked**



Name of employee: _____

Wage period	Total number of hours worked <i>(Note 1)</i>	Amount paid	Payment date <i>(Note 2)</i>	Details of calculation <i>(Note 3)</i>

Note 1: Under section 49A of the Employment Ordinance, the employer has to keep the total number of hours worked by an employee in that wage period if the statutory minimum wage applies to the employee and wages payable in respect of that wage period are less than the amount specified in the Ninth Schedule of the Employment Ordinance.

Note 2: Under section 23 of the Employment Ordinance, wages shall become due on the expiry of the last day of the wage period. An employer must pay wages to an employee as soon as practicable but in any case *not later than seven days after the end of the wage period*.

Note 3: Please specify: (a) any payments made to the employee in respect of statutory holidays; and (b) particulars of the wages paid to the employee, including particulars of the amount earned by the employee (including basic wages, commission, various allowances and overtime pay, etc.) and particulars of the deductions made from the wages of the employee and the reasons for the deductions. These particulars are necessary for calculating statutory entitlements of the employee, such as holiday pay, annual leave pay, sickness allowance, maternity leave pay, paternity leave pay, end of year payment and payment in lieu of notice. For details about these entitlements, please refer to the Employment Ordinance or the publication “A Concise Guide to the Employment Ordinance” issued by the Labour Department.

(2) Records relating to Statutory Holidays

- Under section 49A of the Employment Ordinance, an employer must keep a record which sets out the wage and employment history of each employee covering the period of his employment during the preceding 12 months, including the statutory holidays to which the employee is entitled and the statutory holidays that he has taken, together with **details of payments made** in respect of such statutory holidays.
- Please refer to Appendix 2 for a sample form for statutory holiday record.

Main Points about Statutory Holidays

- All employees, irrespective of their length of service, should be granted statutory holidays. After an employee has been employed under a continuous contract *(Note)* for not less than 3 months immediately preceding a statutory holiday, he is entitled to holiday pay. Holiday pay should be paid to the employee not later than the day on which he is next paid wages after the statutory holiday.
- The daily rate of holiday pay is a sum equivalent to the average daily wages earned by an employee in the past 12 months preceding the day of the statutory holiday or the first day of the statutory holidays (or a shorter period if employed for less than 12 months). In calculating the average daily wages, if the employee was not paid wages or full wages under the situations mentioned in *point 2 of Chapter II*, the periods together with the sum paid to the employee for such periods shall be excluded.
- If an employee is required to work on a statutory holiday, the employer should give 48 hours’ prior notice to the employee, and must arrange an alternative holiday within 60 days before or after the statutory holiday. If both parties agree, the employee may take any day within 30 days of the statutory or alternative holiday as a substituted holiday.

Note: An employee who has been employed continuously by the same employer for four weeks or more with at least 18 hours worked in each week is regarded as being employed under a continuous contract.

Appendix 2: Sample Form for Statutory Holiday Record



Name of employee: _____ Year: _____

Statutory holiday <small>(Note 1)</small>	The date on which the holiday is taken by the employee <small>(Note 2)</small>
The first day of January	
Lunar New Year's Day	
The second day of Lunar New Year	
The third day of Lunar New Year	
Ching Ming Festival	
Labour Day (1 May)	
The Birthday of the Buddha	
Tuen Ng Festival	
HKSAR Establishment Day (1 July)	
The day following the Chinese Mid-Autumn Festival	
National Day (1 October)	
Chung Yeung Festival	
Chinese Winter Solstice Festival / Christmas Day <small>(Note 3)</small>	
The first weekday after Christmas Day <small>(Note 4)</small>	

Note 1: If a statutory holiday falls on a rest day, the employee should be granted a holiday on the next day which is not a statutory holiday or an alternative holiday or a substituted holiday or a rest day.

Note 2: Please fill in the date of statutory holiday or, where appropriate, the date of alternative holiday or substituted holiday taken by the employee. Payment made for the holiday may be recorded in the wage record. Please refer to the Sample Form for Record on Wage and Total Number of Hours Worked.

Note 3: At the option of the employer. Please delete whichever is inappropriate.

Note 4: Starting from 2024, the first weekday after Christmas Day has been a newly added statutory holiday under the Employment Ordinance. Starting from 2026, statutory holidays will further be increased progressively to 17 days as below:

Year	Newly added statutory holiday	Number of statutory holidays
From 2026	Easter Monday	15
From 2028	Good Friday	16
From 2030	The day following Good Friday	17

(3) Records relating to Sick Leave

Under section 37 of the Employment Ordinance:

- **For each employee**, an employer must keep a record of:
 - (a) his date of commencement and termination of employment;
 - (b) all paid sickness days accumulated by him under section 33 of the Employment Ordinance, including the number of paid sickness days accumulated in Categories 1 and 2;
 - (c) all paid sickness days taken by him under section 33 of the Employment Ordinance and the paid sickness days deducted from Categories 1 and 2; and
 - (d) all sickness allowance paid to him and the sickness days in respect of which sickness allowance was paid.
- The above record has to be signed by the employee within 7 days of his return to work from paid sick leave, and the employee has the right to inspect the record.
- Please refer to [Appendix 3](#) for a sample form for keeping paid sickness days record.

Main Points about Sickness Allowance

- An employee employed under a continuous contract can accumulate paid sickness days at the rate of 2 paid sickness days for each completed month during the first 12 months, and 4 paid sickness days thereafter. Paid sickness days can be accumulated throughout the whole employment period, but shall not exceed 120 days at any one time.
- An employee shall be entitled to sickness allowance if he has accumulated sufficient number of paid sickness days and the sick leave taken is not less than 4 consecutive days which is supported by: (i) an appropriate medical certificate (*Note 1*); or (ii) regarding the absence from work of an employee by reason of his/her compliance with a specific anti-epidemic requirement with a movement restriction imposed under the Prevention and Control of Disease Ordinance (Cap. 599), the employee is required to produce a proof of such requirement (*Note 2*).
- The daily rate of sickness allowance is a sum equivalent to four-fifths of the average daily wages earned by an employee in the past 12 months preceding the sickness day or the first sickness day (or a shorter period if employed for less than 12 months). In calculating the average daily wages, if the employee was not paid wages or full wages under the situations mentioned in *point 2 of Chapter II*, the periods together with the sum paid to the employee for such periods shall be excluded.
- If a female employee is absent from work to attend medical examination in relation to her pregnancy check-ups, post confinement medical treatment, or due to miscarriage, any day on which she is absent shall be counted as a sickness day. She will be entitled to sickness allowance for each day of the sick leave provided she has accumulated sufficient number of paid sickness days and can produce an appropriate medical certificate (regarding an employee's medical examination in relation to her pregnancy, may also be supported by a certificate of attendance apart from a medical certificate) (*Note 1*).

Note 1: The medical certificate should specify the number of days on which, and the nature of the sickness or injury on account of which, the employee is unfit for work. Regarding an employee's medical examination in relation to her pregnancy, may also be supported by a certificate of attendance issued by a registered medical practitioner, a registered Chinese medicine practitioner, a registered midwife or a registered nurse, apart from a medical certificate. The certificate of attendance should state the employee's attendance for a medical examination in relation to her pregnancy and the relevant date. Certificate of attendance is not applicable to a medical examination in relation to pregnancy conducted before 11 December 2020.

Note 2: Applicable to sickness days taken by employees who are absent from work by reason of their compliance with a movement restriction on or after 17 June 2022. The specific anti-epidemic requirements with a movement restriction are those prescribed in Part 1, Schedule 12 of the Employment Ordinance. The proofs of the relevant requirements include hard copy or electronic form of document, or an electronic data issued by the Government. The relevant proof should show the name of the employee, or information that could identify the identity of employee, the type of movement restriction imposed and the commencement and expiry dates of such restriction.

(4) Records relating to Annual Leave

- **Under section 41G of the Employment Ordinance, an employer must keep a record of:**
 - (a) the date of commencement and termination of the employment of each employee;
 - (b) the date of commencement and termination of all periods of annual leave taken by each employee;
 - (c) the date of commencement and termination of all periods of closure of the employer's business or part of the business for the purpose of granting any annual leave to any of his employees; and
 - (d) all annual leave pay received by each employee.
- Please refer to [Appendix 4](#) for a sample form for annual leave record.

Main Points about Annual Leave

- Employees employed under a continuous contract for not less than 12 months are entitled to paid annual leave. The number of days of paid annual leave increases progressively from 7 to 14 depending on the employee's length of service.
- The daily rate of annual leave is a sum equivalent to the average daily wages earned by an employee in the past 12 months preceding the day of the annual leave or the first day of the annual leave (or a shorter period if employed for less than 12 months). In calculating the average daily wages, if the employee was not paid wages or full wages under the situations mentioned in *point 2 of Chapter II*, the periods together with the sum paid to the employee for such periods shall be excluded.
- Any rest day or statutory holiday falling within a period of annual leave will be counted as annual leave and another rest day or holiday must be appointed by the employer.

(5) Records relating to Paternity Leave

- Under section 49A of the Employment Ordinance, an employer must keep a record which sets out the wage and employment history of each employee covering the period of his employment during the preceding 12 months, including particulars of the period(s) of paternity leave that the employee has taken together with details of payments made in respect of such period(s).
- Please refer to [Appendix 5](#) for a sample form for paternity leave record.

Main Points about Paternity Leave

- A male employee who has been employed under a continuous contract with a child born on or after 18 January 2019 is entitled to 5 *(Note 1)* days' paternity leave for each confinement of his spouse/partner if he has given the required notification to his employer.
- The employee may take paternity leave at any time during the period from 4 weeks before the expected date of delivery of the child to 14 *(Note 2)* weeks beginning on the actual date of delivery of the child (in one go or on separate days).
- A male employee is entitled to paternity leave pay if he –
 - (a) has been employed under a continuous contract for not less than 40 weeks immediately before the day of paternity leave; and
 - (b) has provided the required document to the employer within the following period (whichever period expires first) –
 - (i) 12 months after the first day of paternity leave taken; or
 - (ii) if he ceases to be employed, within 6 months after cessation of employment.
- The daily rate of paternity leave pay is a sum equivalent to four-fifths of the average daily wages earned by an employee in the past 12 months preceding the day of paternity leave (or a shorter period if employed for less than 12 months). In calculating the average daily wages, if the employee was not paid wages or full wages under the situations mentioned in *point 2 of Chapter II*, the periods together with the sum paid to the employee for such periods shall be excluded.

Note 1: The number of paternity leave days is 3 days for each confinement of the spouse/partner of an eligible male employee if his child is born on or after 27 February 2015 but before 18 January 2019.

Note 2: If the child is born before 11 December 2020, it is up to 10 weeks beginning on the actual date of delivery of the child.

(6) Records relating to Maternity Leave

- Under section 15B of the Employment Ordinance, an employer who employs female employees must maintain, in a form prescribed by the Commissioner for Labour, a record of:
 - (a) the maternity leave taken by the employees; and
 - (b) the maternity leave pay given to the employees.
- Please refer to [Appendix 6](#) for a prescribed form made under the Employment Ordinance for recording maternity leave and maternity leave pay.

Main Points about Maternity Leave

- A female employee is entitled to maternity leave for a continuous period of 14 ^(Note) weeks if she has been employed under a *continuous contract* immediately before the commencement of maternity leave and has given notice of pregnancy and her intention to take maternity leave to the employer.
- A female employee is eligible for maternity leave pay if:
 - (a) she has been employed under a continuous contract for not less than 40 weeks immediately before the commencement of the scheduled maternity leave;
 - (b) she has given notice of pregnancy and her intention to take maternity leave to her employer, such as producing a medical certificate that confirms her pregnancy; and
 - (c) if so required by her employer, she has produced a medical certificate specifying the expected date of confinement.
- Maternity leave pay is calculated at four-fifths of the average daily wages earned by an employee in the past 12 months preceding the first day of the maternity leave (or a shorter period if employed for less than 12 months). In calculating the average daily wages, if the employee was not paid wages or full wages under the situations mentioned in *point 2 of Chapter II*, the periods together with the sum paid to the employee for such periods shall be excluded.

Note: Eligible employees whose confinement occurs before 11 December 2020 are entitled to a continuous period of 10 weeks' maternity leave.

Appendix 6:
 Employment Ordinance (Chapter 57)
 Prescribed Form under Section 15B and Section 49(2)
 Maternity Leave Record



Name	Date of Commencement of Employment	Leave Taken		Payment		
		Pre-Confinement	Post-Confinement	Average Wage Month/Day	Amount Paid	Date Paid

Enquiries

Enquiry Hotline:

2717 1771

(the hotline is handled by “1823”)

Homepage Address

www.labour.gov.hk

Enquiry in person to Offices of the Labour Relations Division:



www.labour.gov.hk/eng/tele/lr1.htm

