

THE HONG KONG POLYTECHNIC UNIVERSITY  
HONG KONG COMMUNITY COLLEGE

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**Subject Title** : Compensation and Performance      **Subject Code** : CCN2109

**Session** : Semester One, 2017/18

**Numerical Answers**

**Question B1**

- (d)
  - Total number of hours worked by the employee in the wage period X statutory minimum wage rate
  - 34 hours X HK\$32.50 per hour in April + 34 hours X HK\$34.50 per hour in May + 30 hours X HK\$34.50 per hour in June
  - HK\$1,105 + HK\$1,173 + HK\$1,035 = HK\$1,105 + HK\$2,208
  - HK\$3,313
- (e)
  - Maximum 120 days with 80% pay (4/5 of employee's monthly salary)
  - HK\$1,052 or \$1,052.1 (cor. To 1 d. p.) or \$1,052.05 (cor. To 2 d. p.) (no need to show steps)
  - **(no computation is required)**
  - **Note: Computation is NOT required:** Average daily wages X 4/5 X 4 days = (\$120,000/365 days) X 4/5 X 4 days = \$328.77 X 4/5 X 4 days = \$1,052.1 (cor. To 1 d. p.) or \$1,052.05 (cor. To 2 d. p.) (no need to show steps)