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Monthly and daily salary: definitions and calculation

You may receive a monthly or daily salary. Daily wages are calculated using either the gross rate (for paid public holidays, paid leave, salary in lieu and salary deductions) or the basic rate (for work on rest days or public holidays).

Monthly wages

For calculating salary, a “month” or “complete month” refers to any one of the months in the calendar year.

| Calculate your pay for an incomplete month of work

How an incomplete month pay is calculated


Salary for an incomplete month of work is calculated as follows:

Monthly gross rate of pay -----	×	Total number of days the employee actually worked in that month
Total number of working days in that month		

If you take no-pay leave

If you are a monthly-rated full-time employee and took unpaid leave for the month, you should count it as an incomplete month of work to calculate your salary.

Definitions

Half-day	When the number of hours worked in the day is 5 or less.
One working day	When the number of hours worked in the day is more than 5.
Incomplete month of work	Where an employee: <ul style="list-style-type: none"> • Starts work after the first day of the month. • Leaves employment before the last day of the month. • Takes no-pay leave of one or more days during the month. • Is on reservist training during the month.
Monthly gross rate of pay	Total amount of money including allowances, payable for one month's work. This excludes: <ul style="list-style-type: none"> • Additional payments (overtime, bonus, <u>AWS</u>). • Reimbursement of special expenses incurred during the course of employment. • Productivity incentive payments. • Travel, food and housing allowances.
Total no. of working days in the month	Excludes rest days and non-working days, but includes public holidays. For employees with fixed rest days on Sundays or non-working days on Saturdays, the total number of working days per month for year 2022 to 2024 is <u>shown in this table</u>  .
Total no. of days actually worked in the month	Includes public holidays, paid hospitalisation leave and annual leave, if entitled.

Basic rate of pay

How it is used	For calculating pay for work on a rest day or public holiday.
What is included	Basic rate of pay includes wage adjustments and increments that an employee is entitled to under a contract of service.
What is excluded	Basic rate of pay excludes: <ul style="list-style-type: none"> • Overtime payments, bonus payments and annual wage supplements (AWS). • Reimbursement of special expenses incurred in the course of employment. • Productivity incentive payments. • Any allowance.

How it is calculated

For a monthly-rated employee, the basic rate of pay for 1 day is calculated as follows:

12 × monthly basic rate of pay

52 × average number of days an employee is required to work in a week

Gross rate of pay

How it is used	<p>For calculating:</p> <ul style="list-style-type: none"> • Salary in lieu of notice of termination of service. • Salary in lieu of annual leave. • Salary deduction for unauthorised absence from work. • Paid public holidays. • Approved paid leave, including annual leave, hospitalisation leave and maternity leave.
What is included	Gross rate of pay includes allowances that an employee is entitled to under a contract of service
What is excluded	<p>Gross rate of pay excludes:</p> <ul style="list-style-type: none"> • Overtime payments, bonus payments and annual wage supplements (AWS). • Reimbursement of special expenses incurred in the course of employment. • Productivity incentive payments. • Travel, food and housing allowances.

Calculate your gross rate of pay

What is your monthly gross rate of pay?

Gross rate of pay is your basic rate of pay plus allowances.

\$

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How it is calculated

For a monthly-rated employee, the gross rate of pay for 1 day is calculated as follows:

$12 \times \text{monthly gross rate of pay}$

 $52 \times \text{average number of days an employee is required to work in a week}$



Related questions

If I have to attend training outside normal working hours, can I be paid for it?

Can I include commission to calculate for my maternity leave pay or overtime pay?

Do wage levels refer to the basic or gross rate of pay? Do they include CPF contributions and deductions?

My company operates on rotating shifts, with different rates of shift allowance. What salary should I pay an employee going on annual leave?

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If I have to attend training outside normal working hours, can I be paid for it?

Yes. If your employer requires you to attend training outside normal working hours, you should be paid an allowance at **your hourly rate of pay**.

The value of this allowance should minimally cover any out-of-pocket expenses that you've paid to attend the course (for example, food or transport).

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Can I include commission to calculate for my maternity leave pay or overtime pay?

If commission is part of your salary and not an incentive, it should be factored into the calculation of your benefits.

Calculation of Employment Act benefits = Monthly commission over the 6-month period just before the claim + salary.

Benefits include maternity leave, overtime pay, hospitalisation leave, sick leave and the encashment of annual leave.

Learn more about [calculating salaries](#).

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Do wage levels refer to the basic or gross rate of pay? Do they include CPF contributions and deductions?

The wage levels specified by the Commissioner for Labour refer to the **basic rate of pay**. This does not include CPF contributions and deductions. It also does not include payments such as allowances and overtime.

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My company operates on rotating shifts, with different rates of shift allowance. What salary should I pay an employee going on annual leave?

As an employer, you can use either **standardise the shift allowance** or pay your employees **according to their rostered shifts**.

To standardise the shift allowance rate, work out the average:

Example

Your company pays no allowance for the first shift, \$5 for the second shift, and \$10 for the third shift. Therefore the average allowance per shift is:
 $(0+5+10) / 3 = \$5$

If an employee takes leave, they should be paid an allowance of \$5 for every day they're on leave, regardless of what shift they were rostered for.

To pay your employees according to their rostered shifts, pay them as though they were at work.

Example

Your company pays no allowance for the first shift, \$5 for the second shift, and \$10 for the third shift.

If an employee goes on leave while being rostered for the first shift, they receive no allowance. However, if an employee goes on leave while being rostered for the third shift, they receive \$10 per day.

You can use other methods as well, as long as they are fair and reasonable.

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