```python
class Employee:
  def __init__(self, emp_id, emp_name, emp_address):
    self.emp_id = emp_id
    self.emp_name = emp_name
    self.emp_address = emp_address

class Fulltime(Employee):
  def __init__(self, emp_id, emp_name, emp_address, allowance, rate):
    super().__init__(emp_id, emp_name, emp_address)
    self.allowance = allowance
    self.rate = rate

class PartTime(Employee):
  def __init__(self, emp_id, emp_name, emp_address, rate):
    super().__init__(emp_id, emp_name, emp_address)
    self.rate = rate

class Salary:
  def __init__(self, salary_id, salary, cut_off_date, days_of_work):
    self.salary_id = salary_id
    self.salary = salary
    self.cut_off_date = cut_off_date
    self.days_of_work = days_of_work

# Example
fulltime_emp = Fulltime("FT123", "John Doe", "123 Main St", 1000, 50)
parttime_emp = PartTime("PT456", "Jane Smith", "456 Oak Ave", 25)

employees = [fulltime_emp, parttime_emp]

for employee in employees:
  address = employee.emp_address
  print(f"{employee.emp_name}'s address: {address}")

salaries = []
salaries.append(Salary("S123", 1500, "2023-12-31", 20))
salaries.append(Salary("S456", 500, "2023-12-31", 10))

for salary in salaries:
  print(f"Salary ID: {salary.salary_id}")
```

```
 print(f"Salary: {salary.salary}")
 print(f"Cut-off Date: {salary.cut_off_date}")
 print(f"Days of Work: {salary.days_of_work}")
```

```
John Doe's address: 123 Main St
Jane Smith's address: 456 Oak Ave
Salary ID: S123
Salary: 1500
Cut-off Date: 2023-12-31
Days of Work: 20
Salary ID: S456
Salary: 500
Cut-off Date: 2023-12-31
Days of Work: 10
```