

Illustrations: The Enrolment and Contribution Arrangements for an Employee with Wage Period Not More than 1 Month and Who Commences Employment On or After 1 February 2003 and Reaches the Age of 18 Before 18 January 2008

I. Monthly-paid employees – Employee reaches the age of 18 after commencement of employment but on or before the end of wage period in which the 30th day of employment falls

Date of employment	:	26 June 2003
Relevant income	:	\$2,500 for 26-30 June 2003 \$10,000 for July 2003 \$9,000 for August 2003
Date of 18 th birthday	:	28 July 2003
30 th day of employment	:	25 July 2003
60 th day of employment	:	24 August 2003
Date of commencement of employee contribution	:	1 August 2003
Date of commencement of employer contribution	:	28 July 2003
Amount of first employee contribution	:	\$450 (\$9,000 x 5% and \$9,000 being the relevant income for August 2003)
Amount of first employer contribution	:	\$514.52 (\$10,000 x 4/31 x 5% + \$9,000 x 5%)
Deadline for remittance of first employer/employee contribution	:	10 September 2003

II. Monthly-paid employees – Employee reaches the age of 18 after the end of the wage period in which the 30th day of employment falls

Date of employment	:	26 June 2003
Relevant income	:	\$2,500 for 26-30 June 2003 \$10,000 for July 2003 \$9,000 for August 2003 \$9,000 for September 2003
Date of 18 th birthday	:	15 September 2003
30 th day of employment	:	25 July 2003
60 th day of employment	:	24 August 2003
Date of commencement of employer and employee contribution	:	15 September 2003
Relevant income for mandatory contribution purposes for September 2003	:	\$4,800 (being \$9,000 x 16/30)
Amount of first employee contribution	:	\$0 for September 2003 (because \$4,800 is less than \$5,000)
Amount of first employer contribution	:	\$240 for September 2003 (\$4,800 x 5%)
Deadline for remittance of first employer/employee contribution	:	10 October 2003