

**Illustrations: The Enrolment and Contribution Arrangements for an Employee with  
Wage Period 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. Less frequent than monthly paid - Employee reaches the age of 18 after commencement of employment but on or before the end of the calendar month in which the 30th day of employment falls**

*Quarterly-paid employees*

Date of employment	: 17 April 2003
Relevant income	: \$30,000 per calendar quarter (i.e. ending on 31 March, 30 June, 30 September and 31 December; for the period from 17 April 2003 to 30 June 2003, the relevant income is only \$25,000)
18 <sup>th</sup> Birthday	: 20 May 2003
30 <sup>th</sup> day of employment	: 16 May 2003
60 <sup>th</sup> day of employment	: 15 June 2003
Date of commencement of employee contribution	: 1 June 2003
Date of commencement of employer contribution	: 20 May 2003
Amount of first employee contribution	: \$500 (5% of relevant income of \$10,000 = \$25,000 x 30/75 and 30 being the number of days from 1 June 2003 to 30 June 2003 and 75 being the number of days from 17 April 2003 to 30 June 2003) (with minimum and maximum relevant income levels equal \$5,000 and \$20,000 respectively)
Amount of first employer contribution	: \$700 (\$25,000 x 42/75 x 5% and 42 being the number of days from 20 May 2003 to 30 June 2003 and 75 being the number of days from 17 April 2003 to 30 June 2003)(with maximum relevant income level equals \$20,000 x 3 = \$60,000)
Deadline for remittance of first employer/employee contribution	: 10 July 2003
Amount of second employer/employee contribution	: \$1,500 (\$30,000 x 5%)(with minimum and maximum relevant income levels equal \$5,000 x 3 = \$15,000 and \$20,000 x 3 = \$60,000 respectively)
Deadline for remittance of second employer/employee contribution	: 10 October 2003

**II. Less frequent than monthly paid - Employee reaches the age of 18 after the end of the calendar month in which the 30th day of employment falls**

*Quarterly-paid employees*

Date of employment	: 17 April 2003
Relevant income	: \$30,000 per calendar quarter (i.e. ending on 31 March, 30 June, 30 September and 31 December; for the period from 17 April 2003 to 30 June 2003, the relevant income is only \$25,000)
18 <sup>th</sup> Birthday	: 1 July 2003
30 <sup>th</sup> day of employment	: 16 May 2003
60 <sup>th</sup> day of employment	: 15 June 2003
Date of commencement of employer/employee contribution	: 1 July 2003
Amount of first employee contribution	: \$1,500 (5% of relevant income of \$30,000 (with minimum and maximum relevant income levels equal $\$5,000 \times 3 = \$15,000$ and $\$20,000 \times 3 = \$60,000$ respectively)
Amount of first employer contribution	: \$1,500 (5% of relevant income of \$30,000)(with maximum relevant income level equals $\$20,000 \times 3 = \$60,000$ )
Deadline for remittance of first employer/employee contribution	: 10 October 2003