

**The Circular of Shanghai Municipal Labour & Social Security  
Bureau on Forwarding the Circular of Ministry of Labour & Social  
Security on Issues Concerning the Calculation of Monthly Average  
Working Hour for A Year and the Conversion of Wage Rates**

*Int. Document No. 3 (2008)*

**Issued by Division of Comprehensive Planning and Wages  
Shanghai Municipal Labour & Social Security Bureau, 15 January 2008**

To all the District/County Labour & Social Security Bureaus, the Municipal Commissions, Offices, Bureaus, Holding (Group) Corporations, Administrative State-Owned Enterprises,

The Circular of Ministry of Labour & Social Security on Issues Concerning the Calculation of Monthly Average Working Hour for A Year and The Conversion of Wage Rates (hereinafter referred to as The Circular) is hereby forwarded. In Case of the issues concerning the conversion of daily wage rate and hourly wage rate, The Circular shall be referred to.

**Appendix**

**The Circular of Ministry of Labour & Social Security on Issues  
Concerning the Calculation of Monthly Average Working Hour  
for A Year and the Conversion of Wage Rates**

**Document No. 3**

**Issued by Ministry of Labour & Social Security, 3 January 2008**

To all the Labour & Social Security Departments (Bureaus) of the Provinces, Autonomous Regions, Municipalities Directly under Central Government,

In accordance with the provisions of the *Rules on Statutory Holidays for Festivals and Commemoration Days* (Decree No. 513 issued by the State Council), the Statutory Holidays for all citizens have been increased from the original 10 days to 11 days. Accordingly, the prescribed Monthly Average Working Hour for A Year and the pro rate method to calculate the wage rates for the employees shall be adjusted respectively as follows:

I. Calculation of Prescribed Working Hour

Annual working days:  $365 \text{ days} - 104 \text{ days (Rest days)} - 11 \text{ days (Statutory Holidays)} = 250 \text{ days}$

Quarterly working days:  $250 \text{ days} \div 4 \text{ quarters} = 62.5 \text{ days/quarter}$

Monthly working days:  $250 \text{ days} \div 12 \text{ months} = 20.83 \text{ days/month}$

Calculation of Working Hour: 8 hours per day multiplied by the number of working Days for a year, a quarter or a month.

II. Calculation of Daily Wage Rate and Hourly Wage Rate

According to the stipulation in the Article 51 of the *Labour Law of People's Republic of China*, the employing units shall pay the employees labour remunerations for the Statutory Holidays, therefore, the 11 days of National Holidays shall not be deducted in calculating daily wage rate or hourly wage rate. On this basis, the daily wage rate and hourly wage rate shall be calculated as follows:

Daily Wage Rate:  $\text{monthly wage rate} \div \text{monthly paid days}$

Hourly Wage Rate:  $\text{monthly wage rate} \div (\text{monthly paid days} \times 8 \text{ hours})$

Monthly Paid Days =  $(365 \text{ days} - 104 \text{ days}) \div 12 \text{ months} = 21.75 \text{ days}$

III. The Circular on Issues concerning Annual and Monthly Average Working Hours and Wage Rate Conversion for the Employees (Document No. 8) issued by the Ministry of Labour and Social Security on March 17, 2000 shall be annulled simultaneously.

上海市劳动和社会保障局关于转发劳动和社会保障部《关于职工全年月  
平均工作时间和工资折算问题的通知》的通知

沪劳保综（2008）3号

各区、县劳动保障局，各有关委、办、局，企业（集团）公司、各有关用人单位：

现将劳动和社会保障部《关于职工全年月平均工作时间和工资折算问题的通知》（劳社部发[2008]3号）转发给你们，凡涉及日工资、小时工资折算的相关事宜，均按此规定执行。

上海市劳动和社会保障局

二〇〇八年一月十五日

附件：

关于职工全年月平均工作时间和工资折算问题的通知

劳社部发[2008]3号

各省、自治区、直辖市劳动和社会保障厅（局）：

根据《全国年节及纪念日放假办法》（国务院令第513号）的规定，全体公民的节日假期由原来的10天增设为11天。据此，职工全年月平均制度工作天数和工资折算办法分别调整如下：

一、制度工作时间的计算

年工作日：365天-104天（休息日）-11天（法定节假日）=250天

季工作日：250 天 ÷ 4 季 = 62.5 天/季

月工作日：250 天 ÷ 12 月 = 20.83 天/月

工作小时数的计算：以月、季、年的工作日乘以每日的 8 小时。

## 二、日工资、小时工资的折算

按照《劳动法》第五十一条的规定，法定节假日用人单位应当依法支付工资，即折算日工资、小时工资时不剔除国家规定的 11 天法定节假日。据此，日工资、小时工资的折算为：

日工资：月工资收入 ÷ 月计薪天数

小时工资：月工资收入 ÷ (月计薪天数 × 8 小时)。

月计薪天数 = (365 天 - 104 天) ÷ 12 月 = 21.75 天

三、2000 年 3 月 17 日劳动保障部发布的《关于职工全年月平均工作时间和工资折算问题的通知》（劳社部发[2000]8 号）同时废止。

劳动和社会保障部

二〇〇八年一月三日