

**FORMULAE ON THE COMPUTATION OF THE  
EQUIVALENT MONTHLY MINIMUM WAGE RATES**

**I. FOR NON-MUSLIM SECTOR**

- a) For those who are required to work everyday including Sundays or rest days, special days and regular holidays:

$$\begin{array}{l} \text{Equivalent} \\ \text{Monthly} \\ \text{Rate (EMR)} \end{array} = \frac{\text{Applicable Daily Wage Rate (ADR)} \times 392.50 \text{ days}}{12}$$

Where 392.50 days :

299	days -	Ordinary working days	
22	days -	10 regular holidays x 200%	
67.60	days -	52 rest days x 130%	
3.90		3 special days x 130%	
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392.50	days -	Total equivalent number of days/year	

- b) For those who do not work but are considered paid on rest days, special days and regular holidays:

$$\text{EMR} = \frac{\text{ADR} \times 365 \text{ days}}{12}$$

Where 365 days:

299	days -	Ordinary working days	
52	days -	Rest days	
11	days -	Regular holidays	
3	days -	Special days	
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365	days -	Total equivalent number of days/year	

- c) For those who do not work and are not considered paid on Sundays or rest days:

$$\text{EMR} = \frac{\text{ADR} \times 313 \text{ days}}{12}$$

Where 313 days:

299	days -	Ordinary working days	
11	days -	Regular holidays	
3	days -	3 special days (if worked x 130%)	
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313	days -	Total equivalent number of days/year	

- d) For those who do not work and are not considered paid on Saturdays and Sundays or rest days:

$$\text{EMR} = \frac{\text{ADR} \times 261 \text{ days}}{12}$$

Where 261 days:

247	days -	Ordinary working days
11	days -	Regular holidays
3	days -	3 special days (if worked x 130%)
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261	days -	Total equivalent number of days/year

## II. FOR MUSLIM SECTOR

- a. For those who are required to work everyday including Sundays or rest days, special days, regular holidays and Muslim Legal Holidays:

$$\text{EMR} = \frac{\text{ADR} \times 396.5 \text{ days}}{12 \text{ months}}$$

Where 396.5 days/year:

295	days -	Ordinary working days
22	days -	11 Regular Holidays x 200%
8	days -	4 Muslim Holidays x 200%
67.6	days -	52 rest days x 130%
<u>3.9</u>	days -	3 special days x 130 %
<b>396.5</b>	<b>days -</b>	<b>Total no. of days/year</b>

- b. For those who do not work and are considered paid on rest days, special days and regular holidays and Muslim Legal Holidays:

$$\text{EMR} = \frac{\text{ADR} \times 365 \text{ days}}{12 \text{ months}}$$

Where 365 days/year:

295	days -	Ordinary working
52	days -	Sundays/Rest days
11	days -	Regular Holidays
4	days -	Muslim Holidays
<u>3</u>	days	Special Days
<b>365</b>	<b>days -</b>	<b>Total no. of days/year</b>

- c. For those who do not work and are not considered paid on Sundays or rest days:

$$\text{EMR} = \frac{\text{ADR} \times 313 \text{ days}}{12 \text{ months}}$$

Where 313 days/year:

295	days	-	Ordinary working days
11	days	-	Regular Holidays
4	days	-	Muslim Holidays
<u>3</u>	days	-	Special days
<b>313</b>	<b>days</b>	-	<b>Total no. of days/year</b>

- d. For those who do not work and are not considered paid on Saturdays and Sundays or rest days:

$$\text{EMR} = \frac{\text{ADR} \times 261 \text{ days}}{12 \text{ months}}$$

Where 261 days/year:

243	days	-	Ordinary working days
11	days	-	Regular holidays
4	days	-	Muslim holidays
<u>3</u>	days	-	Special days
<b>261</b>	<b>days</b>	-	<b>Total no. of days/year</b>