

Sample for HKSAR Annual Cash Compensation

**Job Code** 02  
**Job Title** Accountant  
**Job Requirement** Degree with min. 5 years relevant experience  
**Job Description**  
 -Performing general accounting, costing & financial analysis  
 -Handling full set of accounts  
 -Identifying & reviewing cause of irregularities & discrepancies

Business Sector	Total Number of Employees	Hourly Rate	Annual Basic Salary (HK\$)				Weighted Average Annual Other Cash Compensation (HK\$)						Weighted Average Annual Total Cash Compensation (HK\$)
			Maximum	Minimum	Median	Weighted Average	Fixed Income			Variable Income			
							Guaranteed Bonus	Housing Allowance	Other Allowances	Discretionary/ Other Bonuses	Commission	Others	
<i>Construction</i>	31	150	408,000	240,000	318,000	317,390	10,100	-	3,480	28,190	-	-	359,160
<i>Electronics &amp; Electrical</i>	34	134	492,750	186,000	253,800	276,760	10,180	-	5,650	16,410	-	-	309,000
<i>Engineering</i>	7	144	321,000	246,720	266,060	281,500	-	-	-	40,250	-	-	321,750
<i>Food &amp; Beverage</i>	20	191	700,000	250,560	346,620	407,930	25,780	-	-	44,410	-	-	478,120
<i>Logistics</i>	14	127	356,880	187,680	263,700	261,270	13,980	-	-	41,980	-	-	317,230
<i>Manufacturing</i>	56	128	480,000	188,400	248,640	275,800	18,420	-	170	21,810	-	-	316,200
<i>Non-Government Organization</i>	12	178	616,210	141,780	356,700	389,260	-	-	-	1,920	-	-	391,180
<i>Property Mgt. &amp; Related Services</i>	29	126	354,000	214,200	265,640	275,830	8,710	-	-	36,090	-	-	320,630
<i>Retail</i>	9	116	379,440	162,000	243,600	262,960	-	-	-	53,980	-	-	316,940
<i>Textiles &amp; Garment</i>	5	100	264,000	210,000	222,000	225,600	-	-	-	-	-	-	225,600
<i>Trading</i>	43	104	360,000	157,200	277,350	218,890	14,280	-	420	26,490	-	-	260,080
<i>Others</i>	12	139	360,000	132,000	290,700	282,520	-	-	30	20,450	-	-	303,000
<i>Overall of 2012</i>	272	134	700,000	132,000	265,850	284,730	12,020	-	1,210	27,020	-	-	324,980
<i>Overall of 2011</i>	297	137	800,000	154,680	272,190	291,700	15,940	-	1,170	25,390	-	80	334,280

Sample for  
PRC Annual  
Cash  
Compensation

**Job Code** 21  
**Job Title** HR/Personnel Manager  
**Job Requirement** Degree with min. 8 years relevant experience  
**Job Description**  
 -Formulating personnel policies & procedures  
 -Maintaining appropriate staffing level in both quality and quantity  
 -Formulating effective measures to enrich work-life & motivate/retain staff

Region	Number of Employees	Annual Basic Salary (RMB)				Weighted Average Annual Other Cash Compensation (RMB)				Weighted Average Annual Total Cash Compensation (RMB)
		Maximum	Minimum	Median	Weighted Average	Fixed Income Year-End Bonus	Other Fixed Income	Variable Income Overtime Allowance	Other Variable Income	
Shanghai	18	499,200	79,640	180,000	218,420	11,680	-	60	16,860	247,020
Shenzhen	23	417,600	92,160	176,250	210,310	13,220	2,020	-	16,540	242,090
Dongguan	11	340,030	69,360	168,400	180,100	6,130	2,360	-	5,850	194,440
Guangzhou	8	403,200	43,920	156,000	198,590	12,500	11,870	2,440	4,890	230,290
Guangdong East	1	*	*	*	*	-	*	-	*	*
Guangdong West	9	264,000	85,200	145,820	168,380	7,050	20,750	1,800	12,900	210,880
All Others	4	162,240	72,000	122,710	124,420	6,790	1,700	-	-	132,910
Overall of 2013	74	499,200	43,920	162,200	198,760	10,440	4,880	500	12,250	226,830
Overall of 2012	66	480,000	43,920	156,820	198,420	14,410	3,980	370	11,880	229,060

\*Data is not disclosed when there is only one company providing the information