## **Alliant Global Services**

#### Global Knowledge Center

Hong Kong - 2024 Statutory Holidays

Last revised April 2024



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# Statutory Holidays

#### Legislation governing statutory holidays

Statutory holidays are governed by the Employment Ordinance, Part VIII, according to which employers are required to grant leave on 13 statutory holidays which are observed on 13 separate days to all their employees.

#### Payment during statutory holidays

An employee under a continuous contract for three months or more is entitled to employer-paid statutory holidays. The pay is equivalent to the employee's average daily wage over the 12-month period preceding the statutory holiday, or over a shorter period if the employee has worked for the employer for less than 12 months.

The calculation of an employee's average daily wage excludes the periods over which the employee is not paid their full wages and any corresponding pay. Such periods include rest day, statutory holidays, annual leave days, sick days, maternity leave, paternity leave, sick leave due to work injuries, or mutually agreed leave days, and any normal working day on which the employee is not provided with work. (Employment Ordinance, Part VIII, 41)

#### Schedule of 2024 statutory holidays

The Employment (Amendment) Ordinance 2021 of 15 July 2021 amended the Employment Ordinance to gradually introduce 5 additional days of statutory holidays by 2030, starting in 2022, namely: the Birthday of the Buddha (introduced in 2022), the first weekday after Christmas Day (starting in 2024), Easter Monday (starting in 2026), Good Friday (starting in 2028), and the day following Good Friday (starting in 2030).

In 2024 statutory holidays are as indicated in the table below.

Holiday	2024 Date
New Year's Day	Monday, 1 January
Lunar New Year's Day <sup>(1)</sup>	Saturday, 10 February
The third day of Lunar New Year <sup>(2)</sup>	Monday, 12 February
The fourth day of Lunar New Year <sup>(2)</sup>	Tuesday, 13 February
Ching Ming Festival	Thursday, 4 April
Labor Day	Wednesday, 1 May
The Birthday of the Buddha	Wednesday, 15 May
Tuen Ng Festival	Monday, 10 June
Hong Kong Special Administrative Region Establishment Day	Monday, 1 July
Second day following the Chinese Mid-Autumn Festival	Wednesday, 18 September
National Day	Tuesday, 1 October
Chung Yeung Festival	Friday, 11 October

Holiday	2024 Date
Chinese Winter Solstice Festival, or	Saturday, 21 December, or Wednesday,
Christmas Day <sup>(1)(4)</sup>	25 December
The first weekday after Christmas Day	Thursday, 26 December

- (1) In 2024, the following holidays fall on a Saturday or a Sunday (which are typically rest days). Employers must therefore grant a holiday on the following day that is not a statutory holiday or an alternative holiday or a substituted holiday or another rest day. Similarly, if a statutory holiday falls on the same day as that of another statutory holiday, an employee is entitled to a holiday on the next day that is not a statutory holiday or an alternative holiday or a substituted holiday or a rest day.
- (2) According to the Employment Ordinance, when either Lunar New Year's Day, the second day of the Lunar New Year or the third day of the Lunar New Year falls on a Sunday, the fourth day of the Lunar New Year is designated as a statutory holiday in substitution. In 2024, this provision of the Employment Ordinance does not apply.
- (3) If the day following the Chinese Mid-Autumn Festival falls on a Sunday, the following day is designated as a statutory holiday in substitution. In 2024, this provision of the Employment Ordinance does not apply.
- (4) One of which at least is to be selected at the discretion of the employer.

#### Pay in lieu provisions of the Employment Ordinance

Whether an employee is entitled to pay for statutory holidays or not, the employer is not authorized to pay an employee in lieu of granting them a statutory holiday except upon termination of contract by payment in lieu. (Employment Ordinance, Part VIII, 40. A and Part II, 7)

#### Working on a statutory holiday

While the Employment Ordinance is silent with respect to employees working on holidays, an employer may, instead of granting a statutory holiday, grant the employee an alternative holiday on another day (which is not a statutory holiday or a substituted holiday) within a period of 60 days immediately preceding or following the statutory holiday, provided the employer notifies the employee of the date of the alternative holiday no less than 48 hours before the alternative day if that day is to be taken before the statutory holiday; or 48 hours before the statutory holiday if the alternative day is set after the statutory holiday. (Employment Ordinance, Part VIII, 39 (1A) (2))

#### Statutory holidays that fall on a non-working day

In the event a statutory holiday falls on a rest (or on a non-working day), the employer must grant a holiday on the day following the rest (or non-working day) which is not a statutory holiday or an alternative holiday or a substituted holiday or another rest day (or on a non-working day). (Employment Ordinance, Part VIII, 39 (4) (a))

#### When a statutory holiday falls on the same day as another

Statutory holidays that fall on the same day as another statutory holiday entitle employees to a holiday on the next day that is not a statutory holiday or an alternative holiday or a substituted holiday or a rest day. (Employment Ordinance, Part VIII, 39 (4) (b))

### Bridging of statutory holidays

The Employment ordinance is silent on bridging of statutory holidays that fall close to a rest day or another statutory holiday.

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We are broker-neutral, and therefore represent our clients without any favoritism or conflict of interest. Asinta - a strategic partnership of independent global employee benefits advisors, enhances our agility and our current and in-depth knowledge of market intelligence. Our model enables Alliant to offer advice and ensure compliance when placing local coverage. Our team's talents and skills are the foundation of this approach.

Our global consultants provide a single point of contact for your HR team, providing seamless coordination with local country brokers and consultants, while addressing your on-going HR and employee benefits compliance and country knowledge needs.

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- Country benchmarking
- Cost analytics
- Country compliance and legislative news
- M&A global due diligence

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