

# Study on Legal Issues Concerning the Determination of the Calculation Base for Overtime Pay

Hanning Wang, Nan Liu \*

Southwest Medical University, Luzhou, Sichuan, China

\* Corresponding author: Nan Liu

---

**Abstract:** In the absence of clear guidance in current labor law, judicial practice often results in significant differences in the determination of overtime pay, which can easily lead to disputes between employees and employers over the amount of overtime pay. Once the increase in overtime pay has been determined, the calculation basis for overtime pay determines the amount of overtime pay. Therefore, it is crucial to set a reasonable range for the calculation basis of overtime pay. This not only helps protect the legitimate rights and interests of workers and ensures that they receive the income they deserve for their overtime work, but also helps companies effectively control labor costs and maximize economic benefits.

**Keywords:** Overtime Pay Calculation Basis; Labor-management Relations; Legal Research.

---

## 1. Definition of Concepts Related to Overtime Pay

### (1) Working hours

Working hours and rest hours are inversely proportional to each other, meaning that as working hours increase, rest hours decrease, and vice versa. However, the fundamental difference between the two lies in whether workers have sufficient control over their time. In practice, disputes over working hours and rest hours typically center on the time between work and rest. This period often becomes a focal point of contention between employers and workers, as workers typically lack autonomy over this time.

Working hours refer to the time spent by workers at a specific workplace to complete tasks assigned by their employer. The determination of working hours depends on three characteristics: purpose, relevance, and control. [1] The focus of purposeful attention is on the fact that workers work for the benefit of their employers. The focus of relevance lies in the degree to which an employee's activities are related to their work during a certain period of time. Referring to the criteria for determining work-related injuries, as stipulated in Article 14 of the Work-related Injury Insurance Regulations, it is clear that the criterion of "related to work" is particularly important in the determination of work-related injuries. If there is no connection to work, there is no basis for holding the employer liable. The same applies to working hours. First, they must be closely related to work, and second, they also include preparatory or follow-up work related to work. The focus of control lies in whether workers are subject to the control of their employers. This characteristic is indispensable in determining working hours. Control reflects both the fact that workers obey the orders of their employers and that employers supervise and protect their workers. In this sense, work performed in accordance with the instructions of the employer, even if it deviates from the normal scope of work, should be considered work performed during working hours.

### (2) Overtime hours and overtime pay

The calculation of overtime pay is closely related to overtime hours. According to China's Labor Law and the State Council's Regulations on Working Hours for Employees (State Council Decree No. 174), employees shall not work

more than 8 hours per day or 40 hours per week. If the employer schedules work hours that exceed this limit, the time worked during this period is considered overtime, and the employer must pay the corresponding overtime wages for this period. Broadly speaking, overtime also includes work performed outside of the standard daily working hours, which is generally referred to as "overtime hours." Therefore, when calculating overtime wages, it is necessary to consider not only the overtime hours but also the regular overtime hours.[2] It should be noted that employers are only required to pay overtime wages when employees actually perform work outside of standard working hours for the purpose of completing work tasks.

In addition, overtime in the narrow sense refers to work performed on rest days and statutory holidays. Work performed by employees outside of standard daily working hours is generally considered overtime, but is not statutory overtime. Therefore, when calculating overtime pay, it is necessary to clearly distinguish between the concepts of overtime and extra hours to ensure the accuracy and fairness of the calculation. China's Labor Law stipulates the following standards for overtime pay: for overtime work on a single day, the payment shall not be less than 150% of the regular wage; for work arranged on a rest day without compensatory time off, the payment shall not be less than 200% of the regular wage; and for work arranged on a statutory holiday, the payment shall not be less than 300% of the regular wage. Employers generally increase surplus value by extending overtime hours, which reduces workers' rest time and infringes on their right to rest. Countries generally restrict employers by setting overtime pay rates, thereby protecting workers' right to rest. In Marx's theory of surplus value, the acquisition of absolute surplus value is achieved solely by extending the working hours of laborers. According to economic theory, if the payment of overtime wages is less than the benefits gained by employers from extending working hours, then using overtime wages to restrict employers from extending overtime hours will not achieve the desired result. China's Labor Law stipulates the payment standards for overtime wages, overtime limits, and statutory rest and vacation time. If an employer fails to comply with the relevant provisions of the Labor Law, such as failing to

reasonably arrange overtime hours or pay overtime wages, it will constitute a violation of the law. However, overtime pay should not be set too high. If overtime pay is too high, it will encourage workers to work overtime, which will have the opposite effect in terms of protecting human rights. On the other hand, it will also increase the labor costs of employers, which may make it difficult for companies to develop and lead to the risk of unemployment.

## 2. Current Legislation on the Calculation Basis for Overtime Pay

(1) Overview of current legislation on the calculation basis for overtime pay in China

With the development of modern economies, overtime work has become an indispensable part of many jobs. However, the determination of overtime pay has long been a point of contention between many workers and employers. The determination of whether overtime pay is legal often involves the interpretation and application of laws and regulations. Therefore, it is very important to explore the current status and issues surrounding the legal determination of overtime pay. Article 44 of China's Labor Law and Article 13 of the State Council's Provisional Regulations on Wage Payment [1994] No. 485 stipulate the basic standards and methods for paying overtime wages. The main method is to multiply the employee's hourly wage by the number of overtime hours worked, and then multiply that by the corresponding upward adjustment coefficient for overtime worked at different times. Although the basic method for calculating overtime pay has been stipulated, the problem arises because current labor contracts directly specify the monthly wage of the employee without directly specifying the hourly wage. To determine overtime pay, the monthly wage must be converted into an hourly wage, which involves dividing the monthly wage by 21.75 (the number of paid days in a month) and then dividing that result by eight hours. The monthly salary is actually a variable figure and is uncertain. It can be divided into the monthly salary stipulated in the contract, i.e., the monthly salary recorded in the labor contract, the monthly basic salary, the monthly gross income (which varies each month due to performance-based tax deductions), and the monthly net salary (after deducting social security and other expenses). The actual problem with calculating overtime pay is that current law does not specify which monthly wage should be used as the standard for calculating overtime pay.

An employee's monthly salary is composed of many components, and sometimes the basic salary accounts for a relatively small proportion of the total monthly salary. According to the National Bureau of Statistics' 1990 document "Provisions on the Composition of Total Wages," the composition of total wages is clearly stipulated as follows: hourly wages, piece-rate wages, bonuses, allowances and subsidies, overtime wages, and wages paid under special circumstances. It can be seen that basic wages only account for a portion of an employee's monthly wages. Therefore, using basic wages alone as the basis for calculating overtime pay may not achieve the purpose of using overtime pay to regulate employers. However, data from the National Bureau of Statistics does not have direct legal binding force and can only serve as a reference for calculating overtime pay. In cases where labor laws are unclear, local authorities may formulate more detailed implementation measures in accordance with labor laws.

(2) Legislative provisions on the basis for calculating overtime pay in various places

The Beijing Municipal Regulations on Wage Payment stipulate that the calculation basis for overtime pay shall first be calculated according to the wage standard agreed upon in the labor contract; secondly, according to the calculation basis for overtime pay agreed upon in the collective contract; and finally, if there is no agreement, it shall be determined according to the wage that the employee should receive for normal work. The base for calculating overtime pay under the Guangdong Province Wage Payment Regulations is the employee's daily or hourly normal working hours wage. However, Article 28 of the "Guidelines on the Application of the Labor Dispute Mediation and Arbitration Law and the Labor Contract Law" issued by the Guangdong Higher People's Court and the Guangdong Labor Dispute Arbitration Committee (Guangdong High Court Document [2008] No. 13) stipulates that the base for calculating overtime pay is the normal working hours wage. If an employer and an employee agree that bonuses, allowances, subsidies, and other such items do not constitute normal working hours wages, such agreement shall prevail, except where the agreed normal working hours wages are below the local minimum wage standard.

The base for overtime pay under the Shanghai Municipal Regulations on the Payment of Wages to Enterprises also gives priority to contractual agreements. but if the actual implementation differs from the agreement, the actual implementation shall prevail. If the actual implementation differs from the agreement, the base shall be determined based on 70% of the employee's monthly wage for normal attendance. The "Tianjin Municipal Regulations on Wage Payment" stipulate that the base for calculating overtime wages is the employee's daily or hourly wage. Article 17 stipulates that the base for overtime wages shall not be lower than the wages and benefits the employee is entitled to for their position. If it is lower than the municipal minimum wage standard, the municipal minimum wage standard shall be used as the base.

## 3. Judicial Practice in Calculating the Basis for Overtime Pay

(1) Judicial Determination of the Scope of the Calculation Basis for Overtime Pay

(2022) Shanghai 0151 Minchu 8818, the Shanghai Basic Court ruled that the calculation basis for overtime pay is the normal monthly salary for regular attendance, excluding year-end bonuses, commuting subsidies, meal subsidies, housing subsidies, night shift allowances, summer high-temperature allowances, overtime pay, and other special circumstances; (2022) Guangxi 0502 Minchu 6075, the Guangxi grassroots court ruled that the basic salary, performance-based salary, seniority-based salary, and meal allowance included in the monthly salary should be included in the calculation basis for overtime pay, while equipment insurance subsidies and overtime pay for working beyond regular hours should not be included in the calculation basis for overtime pay and should be deducted; (2022) Nei 0403 Min Chu 2995, the Inner Mongolia Grassroots Court ruled that because position-based wages and bonuses are continuous and stable, they have become part of the plaintiff's wages. The calculation basis for overtime pay for working days should be the sum of the plaintiff's monthly base wage,

position-based wages, and bonuses.

(2)Judicial Determination of the Effectiveness of the Agreed Overtime Pay Base

(2023) Jing 0115 Min Chu 18345, the Beijing Basic People's Court ruled that the labor contract stipulated that the plaintiff's monthly comprehensive income should not be less than 3,500 yuan, and that the overtime pay calculation base should be the plaintiff's basic monthly salary of 2,450 yuan. The plaintiff's overtime pay shall be implemented in accordance with the relevant laws and regulations;(2022) Zhejiang 0114 Min Chu 3078, the Zhejiang Basic People's Court determined that both parties had clearly agreed on the calculation basis for overtime pay in the labor contract, and that the defendant had paid overtime pay in accordance with the agreement. The plaintiff's claim regarding the calculation basis for overtime pay was unfounded and was therefore not supported;(2022) Shanghai 0118 Minchu 14450, the Shanghai Basic People's Court ruled that the overtime pay calculation basis stipulated in the labor contract between the two parties was lower than the minimum wage standard of the city, which violated the provisions of the law, and therefore was not accepted. The calculation was based on the monthly wage standard for normal attendance confirmed by both parties;(2022) Guangxi 0312 Minchu 5936, the Guangxi Grassroots People's Court ruled that although the plaintiff's unit's "Compensation Management Regulations" clearly stipulated that overtime pay should be calculated based on the hourly wage rate of 21.75/8, which is the minimum wage standard set by the local government department where the company is located, this provision for calculating overtime pay does not comply with labor laws and regulations. According to the law, the monthly wage should be used as the basis for calculating overtime pay;(2021) Jin 0113 Min Chu 5718, the Tianjin People's Court ruled that since the parties had not agreed on the basis for calculating overtime pay, the court would calculate it based on the monthly wage standard of 3,000 yuan as determined by the parties in the WeChat chat records submitted by the plaintiff.

#### **4. Analysis of the Legal Dilemma Surrounding the Determination of The Base Salary for Overtime Pay Calculations**

(1) Analysis of overtime pay calculation methods under different working hour systems

In administrative management, the calculation method for overtime pay varies depending on the working hour system.

Current laws stipulate several types of working hour rules. First, there is the standard working hour system (i.e., a 40-hour work week). Under the standard working hour system, the calculation method for overtime pay is relatively clear, and only the legal determination of the monthly wage standard needs to be addressed. Second, there is the flexible working hour system. According to the Provisional Regulations on Wage Payment, the provisions on overtime pay do not apply.

The difficulty in calculating overtime pay lies in how to calculate hourly wages under a non-standard working hour system.[4]

(i)Reduced working hours system refers to a system where the law directly stipulates that workers in special industries or positions are subject to a working hours system with fewer hours than the standard working hours system. In such cases,

the hourly wage rate should be calculated by dividing the monthly wage by 21.75 days (the statutory number of days for monthly wage calculation) and then dividing by the actual working hours, which are less than 8 hours. The specific number of hours is determined by administrative approval or the employer's internal regulations. Overtime hours are defined as the portion of the worker's actual working hours that exceeds the specific working hours established by administrative approval or the employer's internal regulations.

(ii)Comprehensive working hour system: This refers to a comprehensive working hour system based on standard working hours for certain employees of enterprises with special work characteristics, requiring continuous operation, or subject to seasonal and natural conditions, calculated on a weekly, monthly, quarterly, or annual basis. Under the comprehensive working hour system, the total working hours of employees within a specific period shall not exceed the total working hours calculated based on standard working hours. If the total working hours are exceeded, the excess hours shall be deemed as overtime and overtime pay shall be paid in accordance with the law. Whether the number of hours worked by employees exceeds the prescribed standard is calculated on a cyclical basis. However, wages are paid on a monthly basis, and there are four cycles: weekly, monthly, quarterly, and annually. Excluding the monthly cycle, under the comprehensive work system, wages must be settled once a week, once a quarter, and once a year. In this case, the standard for calculating overtime pay is the number of overtime hours worked. Under the comprehensive calculation system, the total number of hours worked in a given period minus the total number of hours calculated under the standard working hours system is the number of overtime hours worked during that period. Since the standard working hour system serves as the foundation for the comprehensive working hour system, and in order to enhance efficiency, reduce the cognitive burden on workers, and improve labor productivity. Therefore, in the calculation method for hourly wages under the comprehensive working hour system, the same standards used under the standard working hour system are applied. This involves dividing the monthly wage by 21.75 (the statutory number of working days in a month) and then by 8 hours, thereby standardizing the calculation method. However, in this case, overtime hours are calculated by subtracting the total working hours calculated under the standard working hour system from the total working hours in the given period.

(iii)For piecework employees, employers shall reasonably determine their labor quotas and piecework remuneration standards. Specifically, employers shall determine the daily or weekly labor quotas of employees based on the standard number of pieces that a typical employee can complete within a standard working day and a standard working week.

In reality, the piecework system is a special form of the standard working hours system. Workers who are paid on a piecework basis can treat the remaining time as rest time after completing their daily quota within the 8-hour working hours, but they can also work overtime to earn additional wages. However, if the quota is not completed within 8 hours, it can be completed during additional time, but no additional remuneration will be paid. This is because the piecework system is a special form of the standard working hours system, and the piecework system cannot exceed the labor base set by the standard working hours system. Therefore, the standard hourly wage calculation method under the standard working

hours system is still adopted, which is calculated by dividing the monthly wage by 21.75 (the statutory number of paid days in a month) and then dividing by 8 hours. For overtime hours in such cases, the difference between the piecework quantity completed daily (weekly) and the quantity that could be completed in a standard workday (week) is subtracted, and then divided by the piecework quantity that could be completed in a standard workday (week) to calculate the extended work hours.

(2) Inconsistent legislation on the basis for calculating overtime pay

Based on local government regulations and guidelines established by various regions, it can be observed that there is inconsistency in the provisions regarding the calculation basis for overtime pay across China. These provisions can generally be categorized into two types. The first type, exemplified by regions such as Beijing and Guangdong, stipulates that agreements may be made, but the calculation must not exceed the local minimum wage standard. The second type, exemplified by regions such as Shanghai and Tianjin, permits agreements but requires that the calculation must not be lower than the wages the employee is entitled to for their position or lower than the actual wages paid. When comparing the two categories, the “agreement” in the second category is effectively optional. Employers will strive to reduce their costs through labor contracts when signing agreements with employees. Therefore, under the condition that “actual wages exceed agreed wages,” the agreed-upon calculation basis for overtime pay is effectively excluded in practice. In such cases, the “permitted agreement” has little practical significance.[3]

Therefore, the current legislative issue lies in the fact that the law does not specify which monthly wage should be used as the standard for calculating overtime pay. In practice, this may lead to different employers choosing different monthly wages to calculate overtime pay based on their own interpretations, causing unnecessary confusion for workers. Therefore, relevant departments need to strengthen legislative work and clearly stipulate which monthly wage should be used as the standard for calculating overtime pay, thereby safeguarding the legitimate rights and interests of workers.

(3) Inconsistent judicial rulings on the basis for calculating overtime pay

Currently, the main legislative issue in China regarding the calculation basis for overtime pay is that there is no provision specifying which monthly wage should be used as the calculation basis for overtime pay, leading to inconsistencies in judicial practice.

First, regarding the scope of the overtime pay base, the law does not specify which monthly wage should be used as the calculation base, resulting in variations among courts in different regions when determining this. There are differences in the standards applied by different regions regarding whether various components of an employee's monthly wages should be included in the overtime pay base. For example, in cases (2022) Hu 0151 Min Chu 8818 and (2022) Gui 0502 Min Chu 6075, the Shanghai Basic-Level People's Court held that meal allowances should not be included in the overtime pay base, while the Guangxi Basic-Level People's Court held that meal allowances should be included in the overtime pay base.

Secondly, regarding the legal validity of the agreed overtime wage base, local authorities recognize the validity of such agreements: first, if an agreement has been reached, it

is generally enforced. If the overtime wage base has been agreed upon in advance, the judgment is based on the agreement. For example: (2021) Jin 0113 Min Chu 5718; (2022) Zhe 0114 Min Chu 3078; however, the agreement between the employer and the employee must not be lower than the minimum wage standard set by the local government department where the employer is located. If the agreed-upon base is lower than the minimum wage standard, the overtime pay base must be determined based on the employee's regular monthly wage, such as: (2022) Guangxi 0312 Minchu 5936, (2022) Shanghai 0118 Minchu 14450. If the parties have not agreed on the base salary for overtime pay in advance, then the monthly salary agreed upon by the parties shall be used as the basis for determination, e.g., (2021) Jin 0113 Min Chu 5718. Although all localities recognize the validity of agreements on the base salary for overtime pay, the minimum limits of such agreements vary. In regions such as Beijing and Guangdong, the minimum wage standard is set by the local government where the employer is located. In regions such as Shanghai and Tianjin, the minimum wage is determined based on the actual wages paid or the wages the employee is entitled to receive, following the principle of “actual wages take precedence over agreed wages.”

## 5. Recommendations for Improving the Basis for Calculating Overtime Pay

(1) Improve overtime pay provisions in labor contracts

Under the Labor Law, which has already stipulated the percentage increase for overtime pay, the calculation basis for overtime pay determines the amount of such pay. Employers aim to reduce costs and increase profits, while workers seek to increase their income and receive greater compensation to protect their rights. The calculation basis for overtime pay must strike a balance between these two interests—it should not be too high nor too low. If set too high, it may encourage workers to work overtime to some extent; if set too low, it may lead employers to demand unlimited overtime from workers. The purpose of overtime pay is to limit employees' overtime hours and protect human rights. Overprotecting either party will fail to achieve this purpose, so the overtime pay calculation base must be set within a reasonable range.

(i) Clarify the overtime pay provisions in employment contracts

Currently, China recognizes the validity of agreements, which are reflected in the employment contracts signed by both parties. Employment contracts should include provisions related to labor compensation (including basic wages, bonuses, commissions, relevant subsidies, and overtime pay), which should be clearly stipulated in written contracts to avoid or reduce disputes arising from the determination of overtime pay. Such agreements not only serve to constrain employers in their daily operations but also provide a basis for protecting employees' rights to overtime pay benefits.

(ii) Ensuring equality between the parties when signing a labor contract

The agreement between the parties must meet fair standards, with the core requirement being that the parties are equal in status. The workers discussed in this article do not own the means of production and can only survive by selling their labor power to obtain material resources. Therefore, unemployed workers have no “freedom” to speak of and are inevitably at a disadvantage compared to employers who own the means of production. Therefore, if employers and workers

are allowed to negotiate terms without objective evaluation of the labor value created by workers with different wage levels, the rights of workers will inevitably be affected to some extent. Therefore, it is essential to ensure the autonomy of workers in contract signing, enabling them to legally obtain reasonable overtime pay while also protecting the employer's labor costs, thereby better facilitating the development of the enterprise. Moreover, China is a vast country with a large population, and the circumstances of employers and workers vary widely. Respecting the opinions of both parties, considering factors such as the minimum living expenses of the worker and their dependents, labor productivity, and employment status, and allowing both parties to make agreements when signing the labor contract can help protect the free will of both parties to the greatest extent possible.[5]

When entering into a contract, employers must adhere to the principle of honesty and good faith, inform employees of important matters, and refrain from concealment or fraud. They must also adhere to the principle of fairness, ensuring that both parties determine the overtime pay base through friendly negotiation, safeguarding the true intentions of employees, and using mandatory legal provisions as a backup to protect the true intentions of employees.

(2) Improving the legislative definition of the basis for calculating overtime pay

Currently, the determination of monthly wages is only governed by relevant regulations issued by the State Council, and there are no strong legal provisions in place. Given the frequent occurrence of disputes over overtime pay, it is now necessary for the law to establish clear regulations. Once the increase in overtime pay has been determined, the law must further specify the basis for calculating overtime pay, i.e., which type of monthly wage should be used as the standard for calculating overtime pay. The Labor Law stipulates that the basis for calculating overtime pay is "the wage for the employee's normal working hours," but it does not provide a detailed definition of this concept. The National Bureau of Statistics has defined the concept of wages, but this lacks direct legal binding force. Therefore, the law must specify the calculation basis for overtime pay. From both practical and legal perspectives, wages are always the compensation for labor. The core of determining working hours is related to labor, and wages are no exception. Thus, when determining the calculation basis for overtime pay, the focus is on whether wages are related to labor. Labor is performed to generate benefits for employers, so any labor carried out under the employer's control should be included in the calculation of the overtime pay base. The National Bureau of Statistics' 1990 document "Provisions on the Composition of Total Wages" excludes the following types of income from the total wage base: first, certain bonuses and compensation for specialized work; second, certain compensatory income such as meal allowances for business trips, compensation for bringing one's own tools, and subsidies for only children; third, various expenditures related to labor protection, labor insurance, and retirement. These non-labor-related payments should not be included in the overtime wage base, but bonuses and stable labor subsidies related to labor should be included. The author suggests calculating the monthly average wage on an annual basis after deducting certain types of payments unrelated to work, thereby determining the overtime wage base.

(3) Improving the collective bargaining mechanism for overtime pay

Currently, there are two models for determining the base

for overtime pay, one of which is the collective bargaining model for determining the base for calculating overtime pay. [3] The collective bargaining mechanism uses trade unions as an intermediary force to assist workers in signing labor contracts and to mitigate or avoid disputes when they arise. Although China currently has weak trade union strength and an underdeveloped collective bargaining mechanism, it can establish a legal framework for determining the overtime pay calculation basis, draw on Western collective bargaining models, strengthen trade union capabilities, improve the collective bargaining mechanism for overtime pay, and fully leverage trade union strength to reduce disputes between employers and employees.

## 6. Conclusion

When resolving disputes over the calculation of overtime pay, it is not only necessary to consider issues such as the determination of overtime facts and the duration of overtime work, but also the basis for calculating overtime pay. However, labor laws lack clear provisions on this matter, leading to significant differences in judicial rulings across regions. Therefore, to reduce such disputes, it is first necessary to improve the clauses in labor contracts regarding overtime pay standards and clearly define the concept of total wages. Generally speaking, total wages include basic wages, performance-based wages, bonuses, subsidies, allowances, and other items paid in connection with work. However, due to the lack of clear provisions in labor law regarding items related to total wages that are uncertain or non-fixed, it is difficult to determine the calculation basis for overtime pay. Therefore, we should include wages related to labor that are regular and fixed in the total wage, and exclude certain subsidies, labor protection, labor insurance, and other expenses unrelated to labor, as well as non-fixed payment items, in order to reasonably determine the calculation basis for overtime pay and avoid disputes arising from issues related to the calculation basis. We should strengthen the capabilities of trade union organizations in our country, enhance the construction of trade union organizations, and improve the collective bargaining mechanism. This can help reduce or avoid disputes between employers and employees, increase communication between the two parties, and thereby jointly maintain good labor-management relations. In summary, when addressing disputes over the calculation of overtime pay, it is essential to refine the terms in labor contracts and clearly define the concept of total wages to reasonably determine the basis for calculating overtime pay. Additionally, strengthening the construction of trade union organizations and improving collective bargaining mechanisms are also important means of resolving such issues. Through the aforementioned measures and recommendations, it is possible to effectively reduce and resolve disputes over the calculation of overtime pay while establishing and maintaining good labor-management relations, thereby achieving positive social benefits.

## References

- [1] Shen Tongxian. Exploration of the Criteria for Recognizing Working Hours[J]. Jurisprudence. 2011(05).
- [2] Zhang Qian. Research on legal regulation of overtime work [D]. Jishou University, 2021.
- [3] HOU Lingling. Local adjudication rules on the calculation base of overtime wages in China--Taking Beijing, Shanghai,

- Guangdong and Shenzhen as samples [J]. Jurisprudence. 2014 (06).
- [4] Li Gen. Legal Analysis and Response to Overtime Pay Issues Under Flexible Work Schedules: A Reference to the US White-Collar Exemption Act [J]. Journal of China University of Political Science and Law, 2020, (05).
- [5] Yuan Lin. On the Determination of the Base for Overtime Pay [J]. China Labor, 2018, (05).