



Jobs Support Scheme (JSS)

The JSS has ended, with the last JSS payout made in Mar 2022. Please note that IRAS is no longer accepting appeal submissions or requests for reviewing JSS eligibility.

If you have been notified of your eligibility for JSS and have not received your payment despite our previous efforts, please contact us to arrange for payment. The deadline to request for payment of JSS is 30 Sep 2023.

What is the JSS?

Introduced in the Unity Budget in February 2020, the Jobs Support Scheme (JSS) provides wage support for employers to retain their local employees (Singapore Citizens and Permanent Residents) during this period of economic uncertainty. All active employers, except for Government organisations (local and foreign) and representative offices, are eligible for the JSS.

Under the JSS, the Government co-funds a proportion of the first \$4,600 of gross monthly wages¹ paid to each local employee up to March 2021. In Budget 2021, JSS was extended by up to 6 months for firms in Tiers 1 and 2 sectors, covering wages paid from April 2021 to September 2021. The level and duration of support each employer receives depends on the sector in which the employer operates. Please refer to '[How is each payout computed](#)' for more details.

While the subsidies are based on a percentage of employees' monthly wages, employers have the flexibility to allocate the subsidies for their businesses as necessary to keep the business running and to help them continue to retain their employees.

¹ Gross monthly wages include employee CPF contributions, but exclude employer CPF contributions.

Who qualifies for the JSS?

All active employers, except for Government organisations (local and foreign) and representative offices, are eligible for the JSS. Employers in the employer exclusion list are not eligible for the JSS.

In order to qualify for JSS payouts, employers are required to make mandatory CPF contributions for their local employees (Singapore Citizens and Permanent Residents) by the stipulated contribution deadlines.

Employer exclusion list



Wages paid to business owners¹ or employers trading in their own personal capacity² will not be eligible for the JSS payout. They will continue to receive the JSS payout for wages paid to their local employees.

¹ Business owners are defined as follows:

- a. Sole proprietor of a sole proprietorship
- b. Partners of a partnership (including general partnerships, limited liability partnerships and limited partnerships);

² Employers trading in their own personal capacity include but are not limited to hawkers who do not have UEN, employers hiring local personal drivers or local domestic helpers, etc.

How do I return the JSS payout?

To return a JSS payout that you have received, please refer to the following steps below.

1. Enter IRAS' bank account details as follow:

Payee: Commissioner of Inland Revenue

Account Type: DBS Current Account

Account No.: 0010238710

DBS Swift Code: DBSSSGSG

2. Under the “Beneficiary Reference / Purpose of Payment / Remittance Information / Payment Details” field, indicate your **business name** and **purpose** (e.g. ABC Pte. Ltd. **Decline JSS**). This is to facilitate the processing of your return.

3. Submit a screenshot of the transaction using the [Payout form](#) .

How is each payout computed?

The base tier of JSS support each employer will receive depends on the sector in which the employer operates. There was also enhanced JSS support provided for the sectors affected by (Heightened Alert) measures from 16 May to 31 August 2021 and from 27 Sep to 19 Dec 2021. Please refer to the [Specific Industries in Tiers and SSIC Codes](#) on details for the list of sectors included in the respective tiers.

JSS Tier		Oct 2019 to Aug 2020 wages	Sep to Dec 2020 wages	Jan to Mar 2021 wages	Apr to Jun 2021 wages	Jul to Sep 2021 wages
Tier 1 ^{1,2}		75%	50%	50%	30%	10%
Tier 2 ³		50%	30%	30%	10%	0%
Tier 3	Tier 3A	25%	10%	10%	0%	0%
	Tier 3B			0%	0%	0%

¹The Built Environment sector will receive Tier 1 support for May 2020 to Oct 2020 wages, and thereafter Tier 2 support for Nov 2020 to Jun 2021 wages. This is in line with the phased resumption of construction activities.

²All sectors will receive Tier 1 support for the months of Apr and May 2020 (during the Circuit Breaker). Thereafter, firms that continue to not be allowed to resume operations on-site will continue to receive Tier 1 support until they are allowed to re-open, or until Mar 2021, whichever is earlier.

³Enhanced JSS support was provided for the sectors affected by Phases 2 and 3 (Heightened Alert) measures. Please refer to the [Specific Industries in Tiers and SSIC Codes](#) on details.

If there are any adjustments to the JSS amount, it will be offset in the next payout (if applicable). IRAS will contact firms to

return any outstanding JSS amounts (if applicable).

As announced by the Government on 8 April 2021, excess Jobs Support Scheme (JSS) payouts were credited to some businesses in October 2020 due to errors in the reopening dates used to determine the JSS payouts. Affected businesses have been informed directly. Businesses with excess JSS amounts outstanding might have these offset against future JGI, WCS payouts or payouts from other Government schemes if eligible. Please write in to reopeningdate@mti.gov.sg if you wish to make payment arrangements to return the excess JSS payout.

Enhanced JSS Support

The Government had announced enhanced JSS support for the following sectors from 16 May to 19 Dec 2021.

Sectors with JSS enhancement	Previous JSS Support					Extended JSS Support
	16 May to 11 Jul	12 Jul to 21 Jul	22 Jul to 18 Aug	19 Aug to 31 Aug	27 Sep to 21 Nov	22 Nov to 19 Dec
<ul style="list-style-type: none"> Food and Beverage (F&B) Gyms and fitness studios Performing Arts & Arts Education 	50%	10%	60%	10%	25%	10%
<ul style="list-style-type: none"> Retail Cinemas Museums, art galleries, historical sites Family entertainment Tourism¹ 	30%	10%	40%	10%	25%	10%

As JSS payouts are intended to offset and protect local employees' wages, employers who put local employees on mandatory no-pay leave (NPL) or retrench them will not be entitled to the enhanced JSS payouts for those employees.

Footnotes:

Refer to [Specific Industries in Tiers and SSIC Codes](#) for more details.

¹The tourism sector received Tier 1 JSS support at 30% from 1 Apr – 30 Jun 2021, and 10% from 1 – 21 Jul 2021.

Employers who engage in criminal activity

The Government has the right to withhold, suspend or deny the disbursement of any JSS payout to an employer if the employer is reasonably suspected or found to:

- (a) be ineligible to receive a payout; or
- (b) have carried out or participated in any criminal activity in the course of carrying on its trade or business.

If the employer is reasonably suspected or found to have been ineligible or involved in criminal activity at the time any previous payouts were disbursed, the Government also has the right to recover from the employer an amount equal to any payout disbursed, from the time the employer: (a) was ineligible to receive a payout; or (b) first carried out or participated in the criminal activity.

Here, “criminal activity” means any activity which, if carried out, is a criminal offence (including but not limited to money laundering or vice-related activities), regardless of whether such activity is related to the JSS.

Can I appeal to qualify for higher level of support?

The last date for submitting an appeal was **30 Apr 2022**. Appeals submitted from 1 May 2022 will not be considered.

Abuse of JSS

Measures to Curb JSS Abuse

IRAS takes a serious view on any attempt to abuse the scheme. Offenders may have their JSS payouts denied and can be charged under Section 420 of the Penal Code, where they may face up to 10 years of imprisonment and a fine

Examples of JSS Abuse

When ascertaining whether an arrangement is abusive, IRAS will consider all relevant facts and circumstances and conduct in-depth verifications where necessary. Some unacceptable practices include but are not limited to:

1. Making purported mandatory CPF contributions for non-genuine employees

This is a fraudulent arrangement. Employers should not make any mandatory CPF contributions to individuals who are not their genuine employees. Individuals are reminded that providing their personal information to facilitate such schemes may make them accomplices to the fraud, resulting in criminal liability for the individuals. Individuals should not give out their personal information such as NRIC, Singpass or bank account details in exchange for CPF contributions and/or money.

2. Continuing purported mandatory CPF contributions for employees who have been retrenched or put on no-pay leave

Employers should stop making mandatory CPF contributions for employees who have been retrenched or are on no-pay leave. However, employers can continue to make voluntary CPF contributions to the CPF accounts of employees on no-pay leave by applying for a separate CPF submission number with CPF Board. (For more details on making voluntary CPF contributions for employees, please find out more at the [CPF Board website](#)).

3. Maintaining purported mandatory CPF contribution amounts based on past wages for employees who have suffered wage cuts

CPF mandatory contributions are based on employees' wages, age and citizenship. A wage cut on the employees' part should see a corresponding decrease in the mandatory CPF contributions. However, employers can continue to make voluntary CPF contributions to the CPF accounts of employees whose wages have been cut by applying for a separate CPF submission number with CPF Board. (For more details on making voluntary CPF contributions for employees, please find out more at the [CPF Board website](#)).

4. Increasing purported mandatory CPF contributions for employees without any actual wage increase

CPF mandatory contributions are based on employees' wages, age and citizenship. The prevailing CPF contribution rates can be found on the CPF website.

5. Inflating purported mandatory CPF contributions and deducting these excess contributions from employees' wages in cash

This is a fraudulent arrangement. Employers should only make the correct amount of mandatory CPF contributions based on

the actual wages paid to their employees.

6. Artificially splitting the wages of employees across multiple related business entities

Employers should only make mandatory CPF contributions to employees for the business entities they are working for, instead of artificially splitting the wages of its employees across related business entities to circumvent the \$4,600 salary ceiling.

7. Making purported mandatory CPF contributions for purported wages paid without expectation of any work to be done (e.g. solely to fulfill regulatory requirements or quotas, or family members who are not involved in the business)

Employers should only make mandatory CPF contributions to employees for wages paid for work performed as part of a contract of service.

8. Making purported mandatory CPF contributions for wages that are not commensurate with the volume or nature of work of the employees

Employers should only make mandatory CPF contributions to employees for wages paid that are commensurate with the volume or nature of work of the employees, instead of making purported mandatory CPF contributions based on inflated wages to increase the amount of JSS subsidy.

Businesses or individuals who wish to report to IRAS any malpractices or potential abuses of the JSS may do so via email to scheme_report@iras.gov.sg or online at go.gov.sg/schemereport. IRAS will ensure that the identities of informants are kept strictly confidential.

Contacting IRAS

For other enquiries, please enquire via go.gov.sg/payout.

FAQs

A. Claiming and computing

1. How is the JSS payout computed for employees with two or more employers?



B. Payment Mode

— COLLAPSE ALL

1. Can I instruct IRAS to make the JSS payout to a third party?



No. The JSS payout can only be paid to the employer which made CPF contributions for its employees.

2. How will I receive my JSS payout?



Payouts will be credited via the following means (in order of priority):

1. The JSS payout will be credited to the employers' GIRO bank account used for Income Tax/GST.
2. For those without GIRO accounts, the JSS payout will be credited to their bank account registered with PayNow Corporate*.
3. Otherwise, the JSS payout will be made by cheque.
Employers who are not already using GIRO or PayNow Corporate are encouraged to sign up for these modes to receive their JSS payouts faster.

*Organisations can sign up for PayNow Corporate by linking their organisation's UEN (without suffix) [e.g. ROC (2019XXXXXA), ROB (531XXXXXA), UEN (T19LLXXXXA)] to their bank account via internet banking. The nine banks participating in PayNow Corporate are United Overseas Bank, DBS Bank/POSB, OCBC Bank, Citibank, HSBC, Maybank, Standard Chartered Bank, Bank of China and Industrial and Commercial Bank of China Limited. For assistance, please approach these banks.

C. Returning and Declining

1. I have received a JSS payout but I wish to return it. How do I return the JSS payout received and opt out of all future JSS payouts? 

D. Accounting for the JSS

— **COLLAPSE ALL**

1. When should JSS payouts be recognised as income in my accounts? 

JSS is meant to provide wage support to employers to help them retain their local employees (Singapore Citizens and Permanent Residents) during the period of economic uncertainty. While the payouts are calculated with reference to wages paid in certain months, they are meant to support businesses during the period in which the payouts are received.

2. Do I get taxed on the JSS payout? 

The JSS payout will be exempt from income tax in the hands of employers. If an employer passes on the JSS payout in the form of monetary payment to another party, that monetary payment is taxable in the hands of the recipient (see FAQ 4 of Section G below).

3. Will my firm be able to claim full tax deduction on the wages which are co-funded by the JSS payouts? 

Yes, you are allowed to claim full tax deduction on the gross wages paid to your employees, notwithstanding that such wage expenses are funded out of JSS payouts.

If you pass on the JSS payouts in the form of additional wages or fringe benefits to your employees, then such additional wages or fringe benefits are taxable employment income in the hands of your employees, subject to existing income tax rules. You may claim tax deduction on the additional wages or fringe benefits paid, subject to existing income tax rules.

E. JSS support for shareholder-directors and business owners

— [COLLAPSE ALL](#)

1. Why are wages of business owners not included in the JSS payout?

The JSS is meant to help enterprises retain their local employees during this period of uncertainty. As such, it covers the wage costs of employees only.

As announced on 21 Apr 2020, the Government will extend the JSS to cover wages of employees in a company who are also shareholders and directors of the company (shareholder-directors). Wage support for shareholder-directors will only apply to companies registered on or before 20 Apr 2020, and only for the wages of shareholder-directors with Assessable Income of \$100,000 or less for Year of Assessment 2019.

2. Why did we change the treatment of shareholder-directors under the JSS?

The JSS is meant to support employers to retain their local employees. As such, the wages of business owners were initially not covered.

The Government has taken on board feedback that wages of shareholder-directors can form a significant portion of their companies' wage bills. Not supporting them under the JSS would affect the companies' ability to maintain wages for all staff. They are also not eligible for the Self-employed Person Income Relief Scheme (SIRS). Hence, we have extended JSS support to shareholder-directors.

3. Why are we supporting shareholder-directors but not other types of business owners under the JSS?

Other types of business owners (i.e. sole proprietors and partners in a partnership) are supported by the SIRS¹.

Shareholder-directors are treated differently from other business owners as they may receive wages from their companies. Hence, their companies could need support for their wages in order to maintain wages for all staff.

¹The Self-Employed Person Income Relief Scheme (SIRS) was first announced at the Resilience Budget on 26 March 2020. Please note that applications for Self-Employed Person Income Relief Scheme (SIRS) has since closed on 31 Dec 2020.

4. Why do we only support shareholder-directors with assessable income less than or equal to \$100,000?

Shareholder-directors are business owners. As such, they would benefit directly from the JSS support for their wages, as well as other support for businesses. Therefore, the support is means-tested to ensure that we focus our support on

shareholder-directors who may require the support more.

Please note that appeals will only be processed after payouts have been disbursed. Successful appellants will receive a top-up for past payouts if their appeal is approved

F. Different tiers of JSS support

1. Why do some sectors get higher levels of support?

G. Passing on the JSS

— COLLAPSE ALL

1. Are employment agencies required to pass on the JSS payouts they receive to their customers?

Employment agencies should pass on the benefits of the Jobs Support Scheme to their clients. Please see [MOM's statement on labour supply companies](#) for more details. Should you have any further questions, you can [contact MOM](#).

2. Are outsourced service providers or vendors (such as managing agents, security contractors, or cleaning service providers) required to pass on their JSS payouts to service buyers?

There is no requirement for vendors to pass on the JSS to service buyers. Vendors may provide a rebate to service buyers on a goodwill basis. Service buyers and vendors can also mutually agree on revised fees or payments based on expectations of work to be performed and mutually agreed service standards.

3. Why are JSS payouts made to outsourced service providers not required to be passed on to service buyers when the fees that the service buyers pay cover the staff salaries for the service providers?

Typically, service buyers do not have direct say over the employment and deployment of specific workers. As the key decision on worker employment rests with the outsourced vendor, the JSS payout should be retained by the vendors to support employment.

This is different from the situation of labour suppliers, which are expected to pass on the JSS payouts to their clients. Typically, labour suppliers function like an external recruitment arm of their clients so they are only responsible for providing manpower to their clients, and have no further responsibilities to provide professional management services to their clients. As such, since the key decisions on worker employment rests with the client rather than the labour supplier, the JSS payouts should flow through to the clients to support local employment.

The tripartite partners, including relevant sector agencies and associations, have also been publishing Tripartite Advisories (TAs) to guide service buyers and outsourced service providers on measures to adopt to ensure the sustainability of outsourced sectors in view of COVID-19. You can find them at: <http://www.mom.gov.sg/covid-19>

4. Where employers (e.g. employment agencies, service providers or vendors) pass on the JSS payouts to their clients or service buyers, are the JSS payouts exempt from income tax in the hands of the recipients?

The policy intention is to grant tax exemption to the employer on the JSS payouts. The employer (e.g. the service provider) will be granted the JSS payouts and will enjoy tax exemption on the JSS payouts received. The employer may pass on the JSS support received from the government in any manner as mutually agreed with his client or service buyer.

If the JSS support is passed on in the form of reduced fees charged

The employer will be taxed on the reduced fees received from his client or service buyer. The recipient (e.g. client or service buyer) may claim tax deduction on the reduced fees charged (i.e. net of JSS support passed on) by the employer.

If the JSS support is passed on in the form of monetary payment

The employer, who has been granted exemption on the JSS payouts, will not be able to claim a tax deduction on the monetary payment passed on to the recipient (e.g. client or service buyer) as it is not an expense wholly and exclusively incurred in the production of his income.

The monetary payment received is taxable in the hands of the recipient (e.g. client or service buyer) as it is revenue in nature. Nevertheless, the recipient may claim tax deduction on the full fees charged by the employer.

H. Extension of JSS

 EXPAND ALL

1. Why are the subsidy rates reduced?

2. Why are we discontinuing JSS after Dec 2020 for some sectors? How are these sectors identified?

3. Is the extended JSS payouts taxable?

I. Others

 EXPAND ALL

1. How do I view my JSS letters?

2. How do I check my firm's SSIC code?

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