

ANNEX B-1: EXTENSION OF THE JOBS SUPPORT SCHEME

The Jobs Support Scheme (JSS) provides wage support for employers to retain their local employees during this period of economic uncertainty. All active employers, with the exception of Government organisations (local and foreign) and representative offices, are eligible for the JSS.

To date, the JSS has co-funded between 25% to 75% of the first \$4,600 of gross monthly wages paid to each local employee for a period of ten months, covering wages up to August 2020. Sectors that are more severely affected by travel restrictions and safe distancing measures as a result of COVID-19 have received higher JSS support.

(I) Extension of JSS

As announced in the Ministerial Statement on Continued Support for Workers and Jobs by DPM and Minister for Finance Heng Swee Keat on 17 August 2020, the JSS will be extended by up to seven months, covering wages paid up to March 2021. This will provide continued support for businesses and workers amidst the protracted economic downturn.

JSS support levels will be tapered based on the projected recovery of the various sectors. See Table 1 for an overview of the revised JSS schedule. Employers can refer to the IRAS JSS website (<https://go.gov.sg/jss>) for more details on the computation and payment schedule.

Table 1: Revised JSS Schedule

Month of Payout	Payout based on wages paid in	Tier 1	Tier 2	Tier 3
Apr 2020	Oct - Dec 2019	75%	50%	25%
Jul 2020	Feb - Mar 2020	75%	50%	25%
	Apr 2020 (Circuit Breaker)	75%	75%	75%
Oct 2020	May 2020 (Circuit Breaker)	75%	75%	75%
	Jun – Aug 2020	75%	50%	25%
Mar 2021 [Extended]	Sep – Dec 2020	50%	30%	10%
Jun 2021 [Extended]	Jan – Mar 2021			10% (0% for sectors)

				that are managing well)
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Notes:

1. Firms that are not allowed to resume on-site operations will receive Tier 1 JSS support for September 2020 to March 2021 wages or until such time that they are allowed to resume operations on-site, whichever is earlier.
2. Firms in the Built Environment sector will receive Tier 1 JSS support for June to October 2020 wages, and Tier 2 support for November 2020 to March 2021 wages.

(II) Adjustment of extended JSS support

Under the extended JSS, sectors are supported at the following tiers (see Table 2 for more details):

- a) Tier 1 sectors (e.g. Aviation, Aerospace, and Tourism) that are currently receiving 75% JSS support, will receive 50% JSS support for wages paid from September 2020 to March 2021.
- b) Tier 2 sectors (e.g. Food Services, Retail, Marine & Offshore, and Arts and Entertainment) that are currently receiving 50% JSS support, will receive 30% JSS support for wages paid from September 2020 to March 2021.
- c) Tier 3 sectors that are currently receiving 25% JSS support, will receive 10% JSS support for wages paid from September 2020 to March 2021.
 - i. This is with the exception of **selected Tier 3 sectors** (i.e. Financial Services, Information and Communications Technology and Media, Biomedical Sciences, Precision Engineering, Electronics and Online Retail and Supermarkets), which will receive 10% JSS support for wages paid from September to December 2020. JSS support for these sectors will cease after December 2020.
- d) Employers in the **Built Environment sector** that are currently receiving Tier 1 (75%) JSS support for wages paid June to August 2020, will continue to receive Tier 1 JSS support (at 50%) for wages paid in September and October 2020, and thereafter Tier 2 (30%) support for wages paid from November 2020 to March 2021. This is in line with the phased resumption of construction activities.
- e) Employers which are **not allowed to resume on-site operations** during phased re-opening will receive Tier 1 (50%) JSS support for wages paid from

September 2020 to March 2021, or until such time when they are allowed to resume operations on-site, whichever is earlier.

MORE INFORMATION

For more information, please visit the IRAS JSS website (<https://go.gov.sg/jss>). For further assistance, please fill in the form at <http://go.gov.sg/payout> or call the hotline [1800-352-4728](tel:1800-352-4728) (8 a.m. - 5 p.m. from Monday to Friday).

Table 2: List of Sectors in JSS Support Tiers¹

JSS support	Sector	Subsector	Qualifying Criteria						
Tier 1	Aviation and Aerospace	Aviation	This consists of: <ul style="list-style-type: none"> Airlines Airport ground handlers Airport operators 						
		Aerospace maintenance, repair, and overhaul (MRO) operators	They must: <ul style="list-style-type: none"> Derive more than two-thirds of their revenue from aerospace MRO; and Have one of the following accreditations or regulatory approvals: (i) Singapore Airworthiness Requirements Part 145 (SAR145) or SAR21 from the Civil Aviation Authority of Singapore (CAAS) (or equivalent from Federal Aviation Administration (FAA)/ European Union Aviation Safety Agency (EASA)); or (ii) National Aerospace and Defense Contractors Accreditation Program (Nadcap); and Be classified under SSIC 30302. 						
		Aerospace manufacturing operators	They must: <ul style="list-style-type: none"> Derive more than two-thirds of their revenue from aerospace manufacturing; and Either: be a manufacturing facility of aerospace original equipment manufacturers (OEMs); or have certificates of approved supplier status from aerospace companies; or have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap; and Be classified under SSIC 30301. 						
		Major suppliers of parts and services for aerospace MROs and manufacturers	They must: <ul style="list-style-type: none"> Carry out one or more of these activities: (a) machining and assembly; (b) tooling; (c) secondary processes; (d) engineering; (e) repair; (f) customised kitting; and (g) inventory management on behalf of aerospace companies and airlines; and Derive more than two-thirds of their revenue from aerospace companies and airlines; and Either: have certificates of approved supplier status from aerospace companies; or have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap. 						
		Airline fleet management services operators	They must: <ul style="list-style-type: none"> Derive more than two-thirds of their revenue from aerospace companies, airlines and fleet owners; and Have the following regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Continuing Airworthiness Management Organization (CAMO) from EASA (or equivalent). 						
		Operators providing training for pilots and crews	They must: <ul style="list-style-type: none"> Be a CAAS-approved Type Rating Training Organisation (or equivalent from FAA/EASA); and Derive more than two-thirds of their revenue from airlines. 						
		Tourism, Hospitality, Conventions and Exhibitions	<table border="1"> <tr> <td>Qualifying licensed hotels</td> <td>They must be a licensed hotel classified under SSIC 551.</td> </tr> <tr> <td>Qualifying licensed travel agents</td> <td>They must have more than two-thirds of their revenue from their travel agency business, based on the Annual Business Profile Returns submitted to the Singapore Tourism Board (STB) in 2018.</td> </tr> <tr> <td>Qualifying gated tourist attractions</td> <td>They must: <ul style="list-style-type: none"> Have more than 30% visitorship from tourists, and Be classified under SSICs 91021, 91022, 91029, 91030, 93201, or 93209. </td> </tr> <tr> <td>Cruise</td> <td>They must be a cruise line or cruise terminal operator.</td> </tr> </table>	Qualifying licensed hotels	They must be a licensed hotel classified under SSIC 551.	Qualifying licensed travel agents	They must have more than two-thirds of their revenue from their travel agency business, based on the Annual Business Profile Returns submitted to the Singapore Tourism Board (STB) in 2018.	Qualifying gated tourist attractions	They must: <ul style="list-style-type: none"> Have more than 30% visitorship from tourists, and Be classified under SSICs 91021, 91022, 91029, 91030, 93201, or 93209.
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¹ SSIC definitions listed are based on the classification structure of SSIC 2015 (v. 2018).

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		Meetings, incentives, conferences and exhibitions venue operators (MICE)	They must be purpose-built MICE venue operators.
		MICE and tourism event organisers	<p>They must:</p> <ul style="list-style-type: none"> • Be impacted by the deferment/cancellation/loss of sales of at least one MICE/leisure event with at least 20% foreign attendees (residing outside Singapore) and originally scheduled in Singapore between 1 Feb 2020 to 31 Dec 2020; and • Derive more than two-thirds of their revenue from MICE/leisure events with at least 20% foreign attendees (residing outside Singapore); and • Be classified under SSICs 82301, 82302 or 82303.
		Money changers	<p>They must:</p> <ul style="list-style-type: none"> • Be licensed by the Monetary Authority of Singapore (MAS) as either “money-changing licensee” or “major payment institution licensee”; and • Derive more than two-thirds of their revenue from money-changing services.
		Regional ferry operators	<p>They must:</p> <ul style="list-style-type: none"> • Be licensed by the Maritime and Port Authority of Singapore (MPA) as a Regional Ferry Services Operator; and • Be classified under SSIC 50013.
		Central refund agencies	They must be central refund agencies certified by the Inland Revenue Authority of Singapore (IRAS).
Tier 1 (only for June 2020 to October 2020 wages); Tier 2 thereafter	Built Environment	Built Environment contractors	They must be classified under SSICs 41, 42, or 43.
		Built Environment consultants	<p>They must:</p> <ul style="list-style-type: none"> • Be registered with the Public Sector Panel of Consultants; or • Be classified under SSICs 71111, 71113, 71121, or 71125.
Tier 2	Food Services	Licensed food shops and food stalls (including hawker stalls)	They must be classified under SSICs 56, or 68104. Licensees registered as individuals will also be included if they make mandatory CPF contributions for their employees.
	Retail	Qualifying retail outlets	<p>They must:</p> <ul style="list-style-type: none"> • Have physical storefronts; and • Be classified under SSICs 47191, 47199, 474, 475, 476, 4771, 47721, 4773, 4774, 47752, 47759, 47761, 47769, 4777, 47802, or 4799.
	Arts and Entertainment	Cinema operators	<p>They must:</p> <ul style="list-style-type: none"> • Hold a valid Film Exhibition licence from the Infocomm Media Development Authority (IMDA); and • Be classified under SSIC 5914.
		Film distributors	<p>They must:</p> <ul style="list-style-type: none"> • Have transacted with IMDA to classify films for exhibition in cinemas between 1 Apr 2019 to 31 Mar 2020; and • Be classified under SSICs 59131 or 59139.
		Arts and Culture organisations	<p>They must:</p> <ul style="list-style-type: none"> • Meet at least one of the conditions of being a: (i) participant in a project, activity, programme or festival supported by the National Arts Council (NAC) or National Heritage Board (NHB) between 1 April 2018 to 31 March 2020; (ii) Museum Roundtable member before 31 March 2020; or (iii) accredited Arts Education Programme (AEP) provider listed in the 2019-2021 NAC-AEP Directory; and • Be classified under SSICs 85420, 90001, 90002, 90003, 90004, 90009, 91021, 91022, or 91029.
	Land Transport	Rail operators	<p>They must:</p> <ul style="list-style-type: none"> • Hold a Land Transport Authority (LTA) New Rail Financing Framework licence; and • Not receive service payments from the Government for the operation of rail services; and • Derive more than two-thirds of their revenue from rail-related activities.

JSS support	Sector	Subsector	Qualifying Criteria
		Point-to-Point (P2P) transport operators	They must hold an LTA taxi service operator licence; <u>or</u> an LTA third-party taxi booking service operator licence.
		Private bus and limousine operators	They must: <ul style="list-style-type: none"> • Have “P” plate buses or sedans/multi-purpose vehicles (MPVs) registered as Z10, Z11, R10, R11 vehicles; <u>and</u> • Be classified under SSICs 49212, 49219, 77101, or 52299.
	Marine and Offshore	Marine and Offshore	They must: <ul style="list-style-type: none"> • Derive more than two-thirds of their revenue from the following activities: (i) manufacture and repair of oil rigs; (ii) building of ships, tankers and other ocean-going vessels (including conversion of ships into off-shore structures); (iii) repair of ships, tankers and other ocean-going vessels; (iv) manufacture and repair of marine engine and ship parts; and/or (v) manufacture and repair of oilfield and gas field machinery and equipment components (e.g. derricks, tool joints, process modules and packages); <u>and</u> • Be classified under SSICs 30110, 28112, 28241, or 28242.
Tier 3B: Sectors that are managing well (JSS support until December 2020 wages, discontinued thereafter)	Biomedical Sciences	Biomedical Sciences	They must be classified under SSICs 21011, 21012, 21013, 2102, 2103, 266, 325, 46461, 46592, 72101, 72107, or 72109.
	Precision Engineering	Precision Engineering	They must be classified under SSICs 22191, 22192, 22193, 22199, 22211, 22214, 22215, 22216, 22218, 22219, 2222, 25113, 2513, 2591, 2592, 2593, 2594, 25951, 25959, 25993, 25995, 25997, 25998, 25999, 26127, 2651, 2652, 2670, 271, 273, 28111, 2812, 2814, 2815, 2816, 2818, 2819, 2822, 28243, 28249, 2825, 2826, 2827, 2829, or 283.
	Electronics	Electronics	They must be classified under SSICs 2611, 26121, 26122, 26123, 26124, 26125, 26126, 26129, 262, 263, 264, or 26801.
	Financial Services	Financial Services	They must: <ul style="list-style-type: none"> • Be classified under SSICs 641, 643, 649, 65, and 66; <u>or</u> • Be MAS-regulated firms classified under SSIC 642.
	Information and Communications Technology and Media	Information and Communications Technology	They must be classified under SSICs 4651, 46521, 46523, 46591, 58202, 61, 62011, 62013, 62014, 62019, 6202, 6209, 631, 63909, 72105, 74111, 77341, 78101, 822, or 9511.
		Media	They must be classified under SSICs 46444, 581, 58201, 60, 62012, 63901, or 9101.
	Postal and Courier	Postal and Courier	They must be classified under SSIC 53.
	Retail	Supermarkets and Convenience Stores	They must be classified under SSICs 4711, or 47192.
		Online Retail	They must be classified under SSIC 4791.
Tier 3A: Others (JSS support till March 2021)	Others	All other employers	N/A