

ANNEX B-1: ENHANCED JOBS SUPPORT SCHEME

The Jobs Support Scheme (JSS) was launched in Budget 2020 to help enterprises retain their local employees (Singapore Citizens and Permanent Residents) 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.

Details of the enhancements to the JSS are as follows:

Higher support levels: Employers will now receive a 25% cash grant (up from 8%) on the first \$4,600 (up from \$3,600) of the gross monthly wages¹ of each local employee on their Central Provident Fund (CPF) payroll². This is to help employers retain their local employees.

Longer support duration: The JSS will be extended to cover nine months of wages (up from three months). This will be paid in two additional payouts (see Table 1). This is to help employers retain their local employees.

Table 1: JSS Tranches

	JSS will cover wages paid in:	CPF contributions for the relevant months must be made by:	JSS will provide support of:	JSS will be paid out in:
Payout 1 (Enhanced)	October - December 2019	14 February 2020	25% of the first \$4,600 of gross monthly wages per local employee	May 2020
Payout 2 (New)	February - April 2020	14 May 2020		July 2020
Payout 3 (New)	May - July 2020	14 August 2020		October 2020

Additional tiers of support for severely-affected sectors: The JSS will also provide two additional tiers of support for businesses in severely-affected sectors (see Table 2).

Table 2: Additional Tiers of Support

	Businesses supported	JSS will provide support of:
Tier 1 – Aviation and Tourism	<ul style="list-style-type: none">• Airlines• Airport ground handlers• Airport operators• Qualifying licensed hotels³	75% of the first \$4,600 of gross monthly wages per local employee (includes 25% base support)

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

² Wages paid to business owners will not be eligible for the grant.

³ The licensed hotel must be classified under SSIC 551: Short-term accommodation activities.

	<ul style="list-style-type: none"> • Qualifying licensed travel agents⁴ • Qualifying gated tourist attractions⁵ • Cruise lines and cruise terminal operators • Purpose-built Meetings, Incentives, Conferences and Exhibitions venue operators 	
Tier 2 – Food Services	<ul style="list-style-type: none"> • Licensed food shops and food stalls (including hawker stalls)⁶ 	50% of the first \$4,600 of gross monthly wages per local employee (includes 25% base support)

Employers do not need to apply for the JSS. The grant will be computed based on CPF contribution data. Employers eligible for the additional tiers of support will be informed closer to the date of the first payout.

MORE INFORMATION

For more information, please visit the [IRAS website](#). For further assistance, please fill in the [form](#) or call the hotline [1800-352-4728](tel:1800-352-4728) (8 a.m. - 5 p.m. from Mon to Fri).

⁴ More than two-thirds of the licensed travel agent's revenue must be drawn from their travel agency business, based on the Annual Business Profile Returns submitted to the Singapore Tourism Board (STB) in 2018.

⁵ The gated attraction must have more than 30% visitorship from tourists, and be classified under one of the following SSIC codes:

- SSIC 91021: Museums;
- SSIC 91022: Art galleries (excluding retail);
- SSIC 91029: Preservation of historical sites, buildings, artefacts and paintings, cultural villages and other related activities n.e.c.;
- SSIC 91030: Botanical and zoological gardens and nature reserve activities;
- SSIC 93201: Amusement theme parks;
- SSIC 93209: Other amusement and recreation activities n.e.c. (including recreation parks/beaches and recreational fishing).

⁶ The food shops and food stalls must be classified under one of the following SSIC codes:

- SSIC 56: Food and Beverage Service Activities;
- SSIC 68104: Letting and operating of self-owned or leased food courts, coffee shops and eating houses (with mainly rental income).

Licensees registered as individuals will also be included if they make mandatory CPF contributions for their employees.