

## **ANNEX B-2: EXTENSION OF THE JOBS SUPPORT SCHEME**

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.

### **(I) Extension of JSS for Tier 1 & 2 Sectors**

As announced at Budget 2021 on 16 February 2021, the JSS will be extended for firms in Tier 1 and 2 sectors by up to six months, covering wages paid up to September 2021. This will provide continued support for businesses and workers in sectors that continue to be hard-hit amidst the protracted economic downturn.

Under the extended JSS, support levels will be tapered based on the projected recovery of the various sectors, as follows:

- a) Tier 1 sectors (Aviation, Aerospace, and Tourism) that are currently receiving 50% JSS support, will receive 30% JSS support for wages paid from April to June 2021 and 10% JSS support for wages paid from July to September 2021.
- b) Tier 2 sectors (e.g. Food Services, Retail, Marine & Offshore, and Arts and Entertainment) that are currently receiving 30% JSS support, will receive 10% JSS support for wages paid from April to June 2021.
- c) Tier 3A sectors currently receive 10% JSS support for wages paid from September 2020 to March 2021. JSS support will cease thereafter.
- d) Employers that are not allowed to resume on-site operations currently receive Tier 1 JSS support for wages paid up to March 2021. For wages paid from April 2021 onwards, JSS support will revert to the firms' base JSS tier.

Please see Table 1 for an overview of the revised JSS schedule, and Table 2 for details on JSS tiering.

**Table 1: Revised JSS Schedule**

<b>Month of Payout</b>	<b>Payout based on wages paid in</b>	<b>Tier 1</b>	<b>Tier 2</b>	<b>Tier 3A</b>	<b>Tier 3B</b>
Apr 2020	Oct – Dec 2019	75%	50%	25%	
Jul 2020	Feb – Apr 2020				
Oct 2020	May – Aug 2020	75%	50%	25%	
Mar 2021	Sep – Dec 2020	50%	30%	10%	
Jun 2021	Jan – Mar 2021			10%	0%
<b>Sep 2021 [Extended]</b>	<b>Apr – Jun 2021</b>	<b>30%</b>	<b>10%</b>	<b>0%</b>	
<b>Dec 2021 [Extended]</b>	<b>Jul – Sep 2021</b>	<b>10%</b>	<b>0%</b>		

Notes:

1. Firms in the Built Environment sector received Tier 1 JSS support for June to October 2020 wages, and would receive Tier 2 support for November 2020 to March 2021 wages.
2. All employers receive Tier 1 JSS support during the Circuit Breaker (i.e. April and May 2020 wages).

## MORE INFORMATION

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

**Table 2: List of Sectors in JSS Support Tiers<sup>1</sup>**

JSS support	Sector	Subsector	Qualifying Criteria
Tier 1	Aviation and Aerospace	Aviation	<p>This consists of:</p> <ul style="list-style-type: none"> <li>• Airlines</li> <li>• Airport ground handlers</li> <li>• Airport operators</li> </ul>
		Aerospace maintenance, repair, and overhaul (MRO) operators	<p>They must:</p> <ul style="list-style-type: none"> <li>• Derive more than two-thirds of their revenue from aerospace MRO; <b>and</b></li> <li>• 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); <b>and</b></li> <li>• Be classified under Singapore Standard Industrial Classification ('SSIC') 30302.</li> </ul>
		Aerospace manufacturing operators	<p>They must:</p> <ul style="list-style-type: none"> <li>• Derive more than two-thirds of their revenue from aerospace manufacturing; <b>and</b></li> <li>• <b>Either:</b> be a manufacturing facility of aerospace original equipment manufacturers (OEMs); <b>or</b> have certificates of approved supplier status from aerospace companies; <b>or</b> have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap; <b>and</b></li> <li>• Be classified under SSIC 30301.</li> </ul>
		Major suppliers of parts and services for aerospace MROs and manufacturers	<p>They must:</p> <ul style="list-style-type: none"> <li>• 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; <b>and</b></li> <li>• Derive more than two-thirds of their revenue from aerospace companies and airlines; <b>and</b></li> <li>• <b>Either:</b> have certificates of approved supplier status from aerospace companies; <b>or</b> have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap.</li> </ul>

<sup>1</sup> SSIC definitions listed are based on the classification structure of SSIC 2015 (v. 2018).

JSS support	Sector	Subsector	Qualifying Criteria
Tourism, Hospitality, Conventions and Exhibitions	Airline fleet management services operators	Airline fleet management services operators	<p>They must:</p> <ul style="list-style-type: none"> <li>Derive more than two-thirds of their revenue from aerospace companies, airlines, and fleet owners; <b>and</b></li> <li>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).</li> </ul>
		Operators providing training for pilots and crews	<p>They must:</p> <ul style="list-style-type: none"> <li>Be a CAAS-approved Type Rating Training Organisation (or equivalent from FAA/EASA); <b>and</b></li> <li>Derive more than two-thirds of their revenue from airlines.</li> </ul>
	Tourism, Hospitality, Conventions and Exhibitions	Qualifying licensed hotels	They must be a licensed hotel classified under SSIC 551.
	Qualifying licensed travel agents	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	<p>They must:</p> <ul style="list-style-type: none"> <li>Have more than 30% visitorship from tourists, <b>and</b></li> <li>Be classified under SSICs 91021, 91022, 91029, 91030, 93201, or 93209.</li> </ul>
	Cruise	Cruise	They must be a cruise line or cruise terminal operator.
	Meetings, incentives, conferences and exhibitions venue operators (MICE)	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"> <li>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</li> </ul>

JSS support	Sector	Subsector	Qualifying Criteria
			<p>February 2020 to 31 December 2020; <b>and</b></p> <ul style="list-style-type: none"> <li>Derive more than two-thirds of their revenue from MICE/leisure events with at least 20% foreign attendees (residing outside Singapore); <b>and</b></li> <li>Be classified under SSICs 82301, 82302 or 82303.</li> </ul>
		Money changers	<p>They must:</p> <ul style="list-style-type: none"> <li>Be licensed by the Monetary Authority of Singapore (MAS) as either “money-changing licensee” or “major payment institution licensee”; <b>and</b></li> <li>Derive more than two-thirds of their revenue from money-changing services.</li> </ul>
		Regional ferry operators	<p>They must:</p> <ul style="list-style-type: none"> <li>Be licensed by the Maritime and Port Authority of Singapore (MPA) as a Regional Ferry Services Operator; <b>and</b></li> <li>Be classified under SSIC 50013.</li> </ul>
		Central refund agencies	They must be central refund agencies certified by the Inland Revenue Authority of Singapore (IRAS).
<b>Tier 1 (only for June 2020 to October 2020 wages); Tier 2 thereafter</b>	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"> <li>Be registered with the Public Sector Panel of Consultants; <b>or</b></li> <li>Be classified under SSICs 71111, 71113, 71121, or 71125.</li> </ul>
<b>Tier 2</b>	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"> <li>Have physical storefronts; <b>and</b></li> <li>Be classified under SSICs 47191, 47199, 474, 475, 476, 4771, 47721, 4773, 4774, 47752, 47759, 47761, 47769, 4777, 47802, or 4799.</li> </ul>

JSS support	Sector	Subsector	Qualifying Criteria
Arts and Entertainment	Cinema operators		<p>They must:</p> <ul style="list-style-type: none"> <li>• Hold a valid Film Exhibition licence from the Infocomm Media Development Authority (IMDA); <b>and</b></li> <li>• Be classified under SSIC 5914.</li> </ul>
	Film distributors		<p>They must:</p> <ul style="list-style-type: none"> <li>• Have transacted with IMDA to classify films for exhibition in cinemas between 1 April 2019 to 31 March 2020; <b>and</b></li> <li>• Be classified under SSICs 59131 or 59139.</li> </ul>
	Arts and Culture organisations		<p>They must:</p> <ul style="list-style-type: none"> <li>• 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; <b>and</b></li> <li>• Be classified under SSICs 85420, 90001, 90002, 90003, 90004, 90009, 91021, 91022, or 91029.</li> </ul>
Land Transport	Rail operators		<p>They must:</p> <ul style="list-style-type: none"> <li>• Hold a Land Transport Authority (LTA) New Rail Financing Framework licence; <b>and</b></li> <li>• Not receive service payments from the Government for the operation of rail services; <b>and</b></li> <li>• Derive more than two-thirds of their revenue from rail-related activities.</li> </ul>
	Point-to-Point (P2P) transport operators		<p>They must hold an LTA taxi service operator licence; <b>or</b> an LTA third-party taxi booking service operator licence.</p>
	Private bus and limousine operators		<p>They must:</p> <ul style="list-style-type: none"> <li>• Have “P” plate buses or sedans/multi-purpose vehicles (MPVs) registered as Z10, Z11, R10, R11 vehicles; <b>and</b></li> <li>• Be classified under SSICs 49212, 49219, 77101, or 52299.</li> </ul>
Marine and Offshore	Marine and Offshore		<p>They must:</p> <ul style="list-style-type: none"> <li>• 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 offshore structures); (iii) repair of ships, tankers, and other ocean-going vessels; (iv) manufacture and</li> </ul>

JSS support	Sector	Subsector	Qualifying Criteria
			<p>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); <b>and</b></p> <ul style="list-style-type: none"> <li>• Be classified under SSICs 30110, 28112, 28241, or 28242.</li> </ul>
<b>Tier 3B: Sectors that are managing well (JSS support until December 2020 wages, discontinued thereafter)</b>	Biomedical Sciences	Biomedical Sciences	They must be classified under SSICs 21011, 21012, 21013, 2102, 2103, 266, 32501, 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, 26122, 26123, 26124, 26125, 26126, 26129, 262, 263, 264, or 26801.
	Financial Services	Financial Services	<p>They must:</p> <ul style="list-style-type: none"> <li>• Be classified under SSICs 641, 643, 649, 65, and 66; <b>or</b></li> <li>• Be MAS-regulated firms classified under SSIC 642.</li> </ul>
	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.
<b>Tier 3A: Others (JSS support till March 2021)</b>	Others	All other employers	N/A