

JOBS SUPPORT SCHEME

[Information as at 3 Jun 2020]

HOW IT WORKS

To encourage firms to retain local workers during this period of uncertainty, the Government introduced the Jobs Support Scheme (JSS) to co-fund between 25% to 75% of the first \$4,600 of gross monthly wages paid to each local employee in a ten-month period.

HOW JSS PAYOUTS ARE DISBURSED



Employers will receive the JSS payouts from IRAS as follows:



IMPORTANT:

- Ahead of the Jul 2020 JSS payouts, **employers are reminded to ensure that the correct amounts of their mandatory CPF contributions for their employees for the months of Feb, Mar, Apr 2020 have been made**
- As part of the anti-gaming framework, IRAS may write to employers to request them to conduct self-reviews and to provide declarations or documents to substantiate their eligibility for JSS payouts
- The JSS payouts will be made only after these employers have submitted their declarations and verification done by IRAS
- Employers who do not respond or are unable to support the validity of the mandatory CPF contributions made for their employees will not receive JSS payouts

TAKE HEED: UNACCEPTABLE PRACTICES TO AVOID

Some instances of unacceptable practices where employers engage in arrangements to alter their CPF contribution data as follows:

- 1** Employers who make purported mandatory CPF contributions for **non-genuine employees**
- 2** Employers who continue to make purported mandatory CPF contributions for employees who have been **retrenched or put on no-pay leave**
- 3** Employers who maintain purported mandatory CPF contribution amounts based on past wages for employees **who have suffered wage cuts**
- 4** Employers who increase purported mandatory CPF contributions for employees **without any actual wage increase**
- 5** Employers who **inflate** purported mandatory CPF contributions and deduct these excess contributions from employees' wages in cash
- 6** Employers who **artificially split wages** of employees across multiple related business entities



Discovered errors when reviewing previous CPF submissions?

1. Declare to IRAS at go.gov.sg/jssreview by **30 Jun**; and
2. Rectify the errors via **CPF Online Application service** by **30 Jun**



Know of any unacceptable business practices?

1. Email: jssreport@iras.gov.sg
2. Online form: go.gov.sg/jssreport

[Visit go.gov.sg/JSS](https://go.gov.sg/JSS) for more details

*Mandatory CPF contributions are defined as compulsory CPF contributions (employer's and employee's share) that employers are required to pay on ordinary and additional wages at the rates set out in the CPF Act. The CPF contributions rates reflected above in A and B are for employees of up to 55 years old.