

COVID-19 Solidarity Budget

Updated as at 22 April 2020

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Job Support Scheme (JSS)

- Enhanced to 75% cash grant on gross monthly wages capped at \$4,600 of every Singapore Citizen and PR in employment for the month of April 2020 **and May 2020 (extended for an additional month)**
- For the remaining qualifying months, support levels will be differentiated by sector, cap at \$4,600 for every Singapore Citizen and PR as follows:-
 - The aviation and tourism sectors will have 75% of wages supported, while food services will get 50%, cap at \$4,600 per employee
 - For all other sectors, 25% (up from 8%) cash grant on gross monthly wages of each local employee (SG Citizens and PRs only)

	JSS qualifying period	CPF contribution dates	Pay-out dates
Tranche 1	Oct to Dec 19	14 Feb 20	Before 17 Apr 2020
Additional Tranche	Nov 19 as proxy	14 Feb 20	End May 2020
Tranche 2	Feb to Apr 20	14 May 20	End Jul 20
Tranche 3	May to Jul 20	14 Aug 20	End Oct 20

- Shareholders-directors with Assessable Income of \$100,000 or less for YA 2019 are now eligible**
 - Includes back-payment for qualifying shareholder-directors who were excluded previously

Job Support Scheme (JSS) - Example

Payout	Date of Payment	Aviation and tourism	Food services	Others
		Computation of Payout Capped at first \$4,600 of gross monthly wages Based on:		
Payout 1	Apr 2020	+ 75% of Oct 2019 wages + 75% of Nov 2019 wages + 75% of Dec 2019 wages	+ 75% of Oct 2019 wages + 50% of Nov 2019 wages + 50% of Dec 2019 wages	+ 75% of Oct 2019 wages + 25% of Nov 2019 wages + 25% of Dec 2019 wages
Additional Payout in May	May 2020	+ 75% of Nov 2019 wages	+ 75% of Nov 2019 wages	+ 75% of Nov 2019 wages
Payout 2	Jul 2020	+ 75% of Feb 2020 wages + 75% of Mar 2020 wages + 75% of Apr 2020 wages	+ 50% of Feb 2020 wages + 50% of Mar 2020 wages + (75% of Apr 2020 wages – 25% of Oct 2019 wages) ^{A1}	+ 25% of Feb 2020 wages + 25% of Mar 2020 wages + (75% of Apr 2020 wages – 50% of Oct 2019 wages) ^{A1}
Payout 3	Oct 2020	+ (75% of May 2020 wages – 75% of Nov 2019 wages) ^{A2} + 75% of Jun 2020 wages + 75% of Jul 2020 wages	+ (75% of May 2020 wages – 75% of Nov 2019 wages) ^{A2} + 50% of Jun 2020 wages + 50% of Jul 2020 wages	+ (75% of May 2020 wages – 75% of Nov 2019 wages) ^{A2} + 25% of Jun 2020 wages + 25% of Jul 2020 wages

Computation of JSS Payout Under Various Scenarios

For a local worker with a gross monthly wage of \$3,000 in the retail sector (wage support of 25% under JSS). Worker has been employed since October 2019.

		JSS Payout			
		Payout 1	Additional Payout	Payout 2	Payout 3
Scenario 1	Employer A continue to employ worker and pays regular wage in May 2020	\$3,750	\$2,250	\$2,250	\$1,500
Scenario 2	Employer B puts worker on no-pay leave for the whole of May 2020	\$3,750	\$2,250	\$2,250	-\$750*

*Any negative quantum for the worker will be offset from the overall JSS payout for the employer.

https://www.singaporebudget.gov.sg/budget_2020/about-budget/budget-media-releases/government-to-continue-support-measures-to-protect-livelihoods-and-stabilise-businesses-during-extended-circuit-breaker-period

Foreign Worker Levy (FWL)

- Waiver of FWL due in Apr 2020 and May 2020
- FWL rebate of \$750 in Apr 2020 and May 2020 from levies paid this year for each Work Permit or S Pass Holder
- Employers do not need to apply for the levy rebate
- Employers will receive the rebate on 21 April 2020 if they have signed up for PayNow Corporate or via cheque from 15 May 2020 onwards

To read details

To read details, click here:

[Continuing Support Measures During COVID-19 Crisis](#)