

# 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  |
| <b>Additional Tranche</b> | <b>Nov 19 as proxy</b> | <b>14 Feb 20</b>       | <b>End May 2020</b> |
| 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<br><i>Capped at first \$4,600 of gross monthly wages</i><br><i>Based on:</i>                              |   |   |
| <b>Payout 1</b>                 | Apr 2020        | + 75% of Oct 2019 wages<br>+ 75% of Nov 2019 wages<br>+ 75% of Dec 2019 wages   | + 75% of Oct 2019 wages<br>+ 50% of Nov 2019 wages<br>+ 50% of Dec 2019 wages   | + 75% of Oct 2019 wages<br>+ 25% of Nov 2019 wages<br>+ 25% of Dec 2019 wages   |
| <b>Additional Payout in May</b> | May 2020        | <b>+ 75% of Nov 2019 wages</b>  | <b>+ 75% of Nov 2019 wages</b>  | <b>+ 75% of Nov 2019 wages</b>  |
| <b>Payout 2</b>                 | Jul 2020        | + 75% of Feb 2020 wages<br>+ 75% of Mar 2020 wages<br>+ 75% of Apr 2020 wages   | + 50% of Feb 2020 wages<br>+ 50% of Mar 2020 wages<br>+ (75% of Apr 2020 wages<br>– 25% of Oct 2019 wages) <sup>A1</sup>        | + 25% of Feb 2020 wages<br>+ 25% of Mar 2020 wages<br>+ (75% of Apr 2020 wages<br>– 50% of Oct 2019 wages) <sup>A1</sup>        |
| <b>Payout 3</b>                 | Oct 2020        | <b>+ (75% of May 2020 wages<br/>– 75% of Nov 2019 wages)<sup>A2</sup></b><br>+ 75% of Jun 2020 wages<br>+ 75% of Jul 2020 wages | <b>+ (75% of May 2020 wages<br/>– 75% of Nov 2019 wages)<sup>A2</sup></b><br>+ 50% of Jun 2020 wages<br>+ 50% of Jul 2020 wages | <b>+ (75% of May 2020 wages<br/>– 75% of Nov 2019 wages)<sup>A2</sup></b><br>+ 25% of Jun 2020 wages<br>+ 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](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)

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- 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](#)