

ANNEX B-1: ENHANCED JOBS SUPPORT SCHEME

The Jobs Support Scheme (JSS) was launched in the February 2020 Unity Budget 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.

Enhancements to JSS

Top-up of support to 75% for all firms in May 2020 during circuit breaker (as previously announced)

As announced on 21 April 2020, eligible employers will receive a 75% cash grant on the first \$4,600 of gross monthly wages¹ of each local employee on their Central Provident Fund (CPF) payroll² for the month of May 2020 during circuit breaker.

Employers who have an existing GIRO arrangement with IRAS or have registered for PayNow Corporate by 22 May 2020 can expect to receive the payment by 28 May 2020. Other employers will receive their cheques between 3 and 5 June 2020. This payout will first be calculated based on wages paid in November 2019, and subsequent JSS payouts will be adjusted to account for actual wages paid in May 2020.

Extension of JSS to cover wages paid in August 2020

The JSS will be extended by one month to cover wages paid in August 2020, bringing the total wage support under the JSS to ten months. The support for August 2020 wages will be paid out in October 2020 (see [Table 1](#) for an overview of the JSS payment schedule). Employers can refer to the IRAS JSS website (<https://go.gov.sg/jss>) for more details on the computation.

Table 1: JSS Payment Schedule

Month of Payout	Payout Details	Payout computed based on wages paid in:	Wages derived based on CPF contributions made by:
Apr 2020	Payout 1 <i>Includes payout in advance for Apr 2020 wages, calculated based on Oct 2019 wages</i>	Oct – Dec 2019 Apr 2020 (<i>calculated based on Oct 2019</i>)	14 Feb 2020
May 2020	Special payout <i>Payout in advance for May 2020 wages, calculated based on Nov 2019 wages</i>	May 2020 (<i>calculated based on Nov 2019</i>)	14 Feb 2020
Jul 2020	Payout 2 <i>The amount paid in advance for Apr 2020 wages will be deducted from this payout</i>	Feb – Apr 2020	31 May 2020
Oct 2020	Payout 3 <i>The amount paid in advance for May 2020 wages will be deducted from this payout</i>	May – Aug 2020 [Extended]	14 Sep 2020 [Extended]

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 (this excludes shareholder-directors with an Assessable Income not greater than \$100,000 in YA 2019, who are eligible for the JSS).

JSS support for phased reopening post-circuit breaker

As announced by the Multi-Ministry Task Force on 19 May 2020, the circuit breaker measures will be gradually eased from 2 June 2020. Employers can check if they are able to resume operations at <https://covid.gobusiness.gov.sg/permittedlist/>.

Employers allowed to resume operations will revert to receiving their base tier of support (see [Table 2](#)).

Only employers who are not allowed to resume operations will continue to receive 75% support for wages paid to local employees, during the period for which they are not allowed to resume operations, or until August 2020, whichever is earlier. Pro-ration will be applied if operations resume in the middle of the month³.

Update of base tier of support for severely-affected sectors

The list of sectors deemed to be directly and severely affected by travel restrictions and/or safe distancing measures has been updated.

See [Table 2](#) for the updated list of sectors supported at each base tier. These tiers of support will apply once the employer is allowed to resume operations. Employers can refer to the IRAS JSS website (<https://go.gov.sg/jss>) for more information about their base tier or if they wish to submit an appeal to be eligible for a different tier of support.

This change will also be applied retrospectively to previous payouts, and employers will receive a top-up on these previous payouts by July 2020. This is with the exception of the built environment sector, which will receive the higher base tier for June 2020 to August 2020 wages only⁴.

More Information

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

³ Support provided to these employers will be pro-rated depending on how many days in a month they are unable to work on-site. For example, if a Tier 3 employer is allowed to work on-site starting from 5 July 2020, it will receive 75% support for June, and for 4 days in July, as well as 25% support for 27 days in July, and for August. The employer will thus receive $(75\% \times 4/31 + 25\% \times 27/31) = 31.5\%$ support for wages paid in July.

⁴ This is because the sector continues to have good demand prospects, and is primarily affected by the gradual restart of projects after the circuit breaker.

Table 2: List of Sectors Eligible for Higher Tiers of JSS Support

JSS support	Eligible Sectors	Eligible Firms	Eligibility Criteria
Tier 1 75% of the first \$4,600 of gross monthly wages per local employee	Aviation and Aerospace	Aviation	This consists of: <ul style="list-style-type: none"> • Airlines • Airport ground handlers • Airport operators
		Aerospace maintenance, repair, and overhaul (MRO) operators [New]	They must: <ul style="list-style-type: none"> • Derive more than two-thirds of their revenue from aerospace MRO; and • 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); and • Be classified under SSIC 30302.
		Aerospace manufacturing operators [New]	They must: <ul style="list-style-type: none"> • Derive more than two-thirds of their revenue from aerospace manufacturing; and • Either: be a manufacturing facility of aerospace original equipment manufacturers (OEMs); or have certificates of approved supplier status from aerospace companies; or have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap; and • Be classified under SSIC 30301.
		Major suppliers of parts and services for aerospace MROs and manufacturers [New]	They must: <ul style="list-style-type: none"> • 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; and • Derive more than two-thirds of their revenue from aerospace companies and airlines; and • Either: have certificates of approved supplier status from aerospace companies; or have the following accreditations or regulatory approvals: (i) SAR145 or SAR21 from CAAS (or equivalent from FAA/EASA); or (ii) Nadcap.
		Airline fleet management services operators [New]	They must: <ul style="list-style-type: none"> • Derive more than two-thirds of their revenue from aerospace companies, airlines and fleet owners; and • 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).
		Operators providing training for pilots and crews [New]	They must: <ul style="list-style-type: none"> • Be a CAAS-approved Type Rating Training Organisation (or equivalent from FAA/EASA); and • Derive more than two-thirds of their revenue from airlines.
	Tourism, Hospitality, Conventions and Exhibitions	Qualifying licensed hotels	They must be a licensed hotel classified under SSIC 551.
		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	They must: <ul style="list-style-type: none"> • Have more than 30% visitorship from tourists, and • Be classified under SSICs 91021, 91022, 91029, 91030, 93201, or 93209.
		Cruise	They must be a cruise line or cruise terminal operator.
		Meetings, incentives, conferences and exhibitions venue operators (MICE)	They must be purpose-built MICE venue operators.

JSS support	Eligible Sectors	Eligible Firms	Eligibility Criteria
		MICE and tourism event organisers [New]	They must: <ul style="list-style-type: none"> 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 Feb 2020 to 31 Dec 2020; and Derive more than two-thirds of their revenue from MICE/leisure events with at least 20% foreign attendees (residing outside Singapore); and Be classified under SSICs 82301, 82302 or 82303.
		Money changers [New]	They must: <ul style="list-style-type: none"> Be licensed by the Monetary Authority of Singapore (MAS) as either “money-changing licensee” or “major payment institution licensee”; and Derive more than two-thirds of their revenue from money-changing services.
		Regional ferry operators [New]	They must: <ul style="list-style-type: none"> Be licensed by the Maritime and Port Authority of Singapore (MPA) as a Regional Ferry Services Operator; and Be classified under SSIC 50013.
		Central refund agencies [New]	They must be central refund agencies certified by the Inland Revenue Authority of Singapore (IRAS).
Tier 1 (only for Jun 2020 to Aug 2020 wages) 75% of the first \$4,600 of gross monthly wages per local employee	Built Environment	Built Environment contractors [New]	They must be classified under SSICs 41, 42, or 43.
		Built Environment consultants [New]	They must: <ul style="list-style-type: none"> Be registered with the Public Sector Panel of Consultants; or Be classified under SSICs 71111, 71113, 71121, or 71125.
Tier 2 50% of the first \$4,600 of gross monthly wages per local employee	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 [New]	They must: <ul style="list-style-type: none"> Have physical storefronts; and Be classified under SSICs 47191, 47199, 474, 475, 476, 4771, 47721, 4773, 4774, 47752, 47759, 47761, 47769, 4777, 47802, or 4799.
	Arts and Entertainment	Cinema operators [New]	They must: <ul style="list-style-type: none"> Hold a valid Film Exhibition licence from the Infocomm Media Development Authority (IMDA); and Be classified under SSIC 5914.
		Film distributors [New]	They must: <ul style="list-style-type: none"> Have transacted with IMDA to classify films for exhibition in cinemas between 1 Apr 2019 to 31 Mar 2020; and Be classified under SSICs 59131 or 59139.
		Arts and Culture organisations [New]	They must: <ul style="list-style-type: none"> 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; and Be classified under SSICs 85420, 90001, 90002, 90003, 90004, 90009, 91021, 91022, or 91029.
	Land Transport	Rail operators [New]	They must: <ul style="list-style-type: none"> Hold a Land Transport Authority (LTA) New Rail Financing Framework licence; and Not receive service payments from the Government for the operation of rail services; and Derive more than two-thirds of their revenue from rail-related activities.
		Point-to-Point (P2P) transport operators [New]	They must hold an LTA taxi service operator licence; or an LTA third-party taxi booking service operator licence.

JSS support	Eligible Sectors	Eligible Firms	Eligibility Criteria
		Private bus and limousine operators [New]	They must: <ul style="list-style-type: none"> • Have “P” plate buses or sedans/multi-purpose vehicles (MPVs) registered as Z10, Z11, R10, R11 vehicles; and • Be classified under SSICs 49212, 49219, 77101, or 52299.
	Marine and Offshore	Marine and Offshore [New]	They must: <ul style="list-style-type: none"> • 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 off-shore structures); (iii) repair of ships, tankers and other ocean-going vessels; (iv) manufacture and 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); and • Be classified under SSICs 30110, 28112, 28241, or 28242.
Tier 3 25% of the first \$4,600 of gross monthly wages per local employee	Others	All other employers	N/A