

ANNEX B-1: TEMPORARY ENHANCEMENT TO THE JOBS SUPPORT SCHEME (JSS)

The temporary enhancement to the JSS for the month of April 2020 will raise the wage support to 75% in that month. This will apply to the first \$4,600 of gross monthly wages¹ paid to local workers (Singapore Citizens and Permanent Residents) in all sectors. The wage support for the other months will remain unchanged as previously announced. This temporary enhancement will be disbursed together with the first JSS payout, as detailed in Table 1 below.

In addition, the first JSS payout (“Payout 1”) has been brought forward from end-May to April 2020. Employers, who are on PayNow or have a Giro account with IRAS, will receive their payment in mid-April. Other employers will start to receive their cheques the following week. This earlier payout will help businesses with cash flow needs, including paying wages to workers.

To facilitate fast disbursement, the additional subsidy from the temporary enhancement will first be computed based on wages paid in October 2019, and subsequently adjusted based on wages paid in April 2020. This arrangement is reflected in blue/bolded below. This means that **employers who do not pay wages in April 2020 will not benefit from the temporary enhancement to the JSS**. See details in Table 1 below and worked examples in subsequent pages.

Table 1: Schedule and Quantum of JSS Payouts after the Temporary Enhancement to the JSS

Payout	Date of Payment	Food services	Others (excluding aviation, tourism, food services)
		Computation of Payout <i>Capped at first \$4,600 of gross monthly wages</i> <i>Based on:</i>	
Payout 1	Apr 2020	+ 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
Payout 2	Jul 2020	+ 50% of Feb 2020 wages + 50% of Mar 2020 wages + (75% of Apr 2020 wages - 25% of Oct 2019 wages*)	+ 25% of Feb 2020 wages + 25% of Mar 2020 wages + (75% of Apr 2020 wages - 50% of Oct 2019 wages*)
Payout 3	Oct 2020	+ 50% of May 2020 wages + 50% of Jun 2020 wages + 50% of Jul 2020 wages	+ 25% of May 2020 wages + 25% of Jun 2020 wages + 25% of Jul 2020 wages

* If Payout 2 is insufficient to make this adjustment, the outstanding amount will be adjusted through Payout 3.

Note: Aviation and tourism sectors will continue to receive 75% wage subsidies on the first \$4,600 of gross monthly wages for local workers for all applicable months.

¹ Gross monthly wages include employee CPF contributions, but exclude employer CPF contributions.

Worked Examples of JSS Payouts under Different Scenarios

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

	JSS Payout		
	Payout 1	Payout 2	Payout 3
Scenario 1 Employer A continues to employ worker in April 2020 and pay regular wage	\$3,750	\$2,250	\$2,250
Scenario 2 Employer B puts worker on no-pay leave for the whole of April 2020	\$3,750	\$0	\$2,250
Scenario 3 Employer C retrenches worker in April 2020	\$3,750	\$0	\$0
Scenario 4 Employer D cuts wages by \$1,500 in February 2020 and retrenches worker in April 2020	\$3,750	-\$750*	\$0

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

Step-by-step Computation for Different Scenarios

Scenario 1: Employer A continues to employ worker in April 2020 and pay regular wage

	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020
Wage	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000

Payout 1 (Apr 2020)	Payout 2 (Jul 2020)	Payout 3 (Oct 2020)
Payout = \$3,750 Comprising: + 75% × \$3,000 (Oct 2019) + 25% × \$3,000 (Nov 2019) + 25% × \$3,000 (Dec 2019)	Payout = \$2,250 Comprising: + 25% × \$3,000 (Feb 2020) + 25% × \$3,000 (Mar 2020) + 75% × \$3,000 (Apr 2020) – 50% × \$3,000 (Oct 2019)	Payout = \$2,250 Comprising: + 25% × \$3,000 (May 2020) + 25% × \$3,000 (Jun 2020) + 25% × \$3,000 (Jul 2020)

Scenario 2: Employer B puts worker on no-pay leave for the whole of April 2020

	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020
Wage	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000	\$3,000	\$3,000

Payout 1 (Apr 2020)	Payout 2 (Jul 2020)	Payout 3 (Oct 2020)
Payout = \$3,750 Comprising: + 75% × \$3,000 (Oct 2019) + 25% × \$3,000 (Nov 2019) + 25% × \$3,000 (Dec 2019)	Payout = \$0 Comprising: + 25% × \$3,000 (Feb 2020) + 25% × \$3,000 (Mar 2020) + 75% × \$0 (Apr 2020) – 50% × \$3,000 (Oct 2019)	Payout = \$2,250 Comprising: + 25% × \$3,000 (May 2020) + 25% × \$3,000 (Jun 2020) + 25% × \$3,000 (Jul 2020)

Scenario 3: Employer C retrenches worker in April 2020

	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020
Wage	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0	\$0	\$0

Payout 1 (Apr 2020)	Payout 2 (Jul 2020)	Payout 3 (Oct 2020)
Payout = \$3,750 Comprising: + 75% × \$3,000 (Oct 2019) + 25% × \$3,000 (Nov 2019) + 25% × \$3,000 (Dec 2019)	Payout = \$0 Comprising: + 25% × \$3,000 (Feb 2020) + 25% × \$3,000 (Mar 2020) + 75% × \$0 (Apr 2020) – 50% × \$3,000 (Oct 2019)	Payout = \$0 Comprising: + 25% × \$0 (May 2020) + 25% × \$0 (Jun 2020) + 25% × \$0 (Jul 2020)

Scenario 4: Employer D cuts wages by \$1,500 in February 2020 and retrenches worker in April 2020

	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Jun 2020	Jul 2020
Wage	\$3,000	\$3,000	\$3,000	\$3,000	\$1,500	\$1,500	\$0	\$0	\$0	\$0

Payout 1 (Apr 2020)	Payout 2 (Jul 2020)	Payout 3 (Oct 2020)
Payout = \$3,750 Comprising: + 75% × \$3,000 (Oct 2019) + 25% × \$3,000 (Nov 2019) + 25% × \$3,000 (Dec 2019)	Payout = -\$750* Comprising: + 25% × \$1,500 (Feb 2020) + 25% × \$1,500 (Mar 2020) + 75% × \$0 (Apr 2020) – 50% × \$3,000 (Oct 2019)	Payout = \$0 Comprising: + 25% × \$0 (May 2020) + 25% × \$0 (Jun 2020) + 25% × \$0 (Jul 2020)

The –\$750 in Payout 2 will be offset from the overall JSS payout for the employer.