

Annex: Jobs Support Scheme FAQs

What is the Jobs Support Scheme?

The Jobs Support Scheme (JSS) aims to help employers retain their local employees (Singapore Citizens and Permanent Residents) during the period of economic uncertainty caused by the COVID-19 pandemic. It was introduced on 18 February 2020 as part of the Unity Budget, and subsequently enhanced at the Resilience and Solidarity Budgets.

Under the JSS, the Government will co-fund the first \$4,600 of gross monthly wages¹ paid to each local employee for 9 months. There are three tiers of support for employers in different sectors: firms in the aviation and tourism sector will receive 75% co-funding, firms in the food services sector will receive 50% co-funding, and firms in all other sectors will receive 25% co-funding.

For the month of April 2020, the level of support will be topped-up to 75% for all sectors to support firms during the 'circuit breaker' period. Wage support for other months will remain at 75% for firms in the aviation and tourism sector, 50% for firms in the food services sector and 25% for the rest.

Who is eligible?

All employers who have made CPF contributions for their local employees during the relevant months will receive the JSS payouts (see table below):

Payout	When will my firm receive the payout?	JSS payout will cover wages paid in:
1 st payout	Apr 2020	Oct – Dec 2019
2 nd payout	Jul 2020	Feb – Apr 2020
3 rd payout	Oct 2020	May – Jul 2020

Wages paid to business owners or employers trading in their own personal capacity will not be eligible for the JSS payout. They will continue to receive the JSS payout for wages paid to their local employees.

To find out if you are eligible for higher tiers of the JSS (75% and 50% co-funding), please enquire via the IRAS website or call 1800-352-4728 (8 a.m. – 5 p.m. from Mon-Fri).

Appeals regarding the JSS should be submitted via the IRAS JSS website (www.iras.gov.sg/irashome/Schemes/Businesses/Jobs-Support-Scheme--JSS-/), and will be considered on a case-by-case basis.

Employers in the following government-related entities or entities not registered in Singapore are not eligible for the JSS:

- a. Local Government Agencies including Organs of State, Ministries and Departments, Statutory Boards
- b. Government and Government-Aided Schools
- c. PA Services and Grassroot Units
- d. High Commissions, Embassies, Trade Offices, Consulate

¹ Include employee CPF contributions, but exclude employer CPF contributions

- e. Unregistered Local/Foreign Entities
- f. Foreign Military Units
- g. Representative offices of:
 - Foreign companies
 - Foreign Government Agencies
 - Foreign Trade Associations/ Foreign Chambers/ Foreign Non-profit Organisations
 - Foreign Law Practices
- h. Bank Representative Offices/Insurance Representative Officers/Other Financial Representative Offices (registered with MAS)
- i. News Bureaus (which are representative offices)
- j. International Organisations
- k. Entities which pay CPF but are not registered in Singapore

Will eligible employers receive JSS payouts if they do not use GIRO or PayNow Corporate?

Yes, these employers will have cheques mailed to them. For the first tranche of JSS payouts, employers will start receiving their cheques from 23 April 2020 onwards.

Eligible employers currently on GIRO or PayNow Corporate will be able to receive their payouts earlier, on 15 April 2020.

Business owners are allowed to travel to their business premises to collect their cheques and deposit them at their banks, but must do so alone and comply with all existing control orders.

Employers are encouraged to register for PayNow Corporate or GIRO to get their future tranches of JSS payouts earlier.

How do I register for PayNow Corporate?

You can set up your PayNow Corporate account instantly, simply by linking your UEN / NRIC / FIN to your bank account via internet banking. For example, ROC (2019XXXXXA), ROB (531XXXXXA), UEN (T19LLXXXXA). For assistance, please approach your bank.

How do I register with GIRO with IRAS?

Businesses should apply for GIRO using their corporate bank accounts. JSS payouts will not be made to a third party's bank account.

Businesses, including clubs and associations, may register for GIRO for Income Tax or GST by completing an application form for IRAS and the relevant bank's processing. JSS payouts will be made to their Income Tax or GST GIRO bank accounts. Upon successful processing, a notification letter will be mailed to the business' registered address.

Individuals (i.e. those who hire and contribute CPF to employees using a CPF Submission Number which is NRIC/FIN) can apply for GIRO for Income Tax instantly online. JSS payouts will be made to their Income Tax GIRO bank accounts.

Upon successful GIRO registration, GIRO will be the default payment mode for IRAS-related transactions such as tax payments.

How can I check if I have GIRO or PayNow Corporate?

Employers who wish to check if they have a GIRO account for Income Tax/GST may log in to myTax Portal and select "Account". If a payment plan is reflected, there is an existing GIRO arrangement. To check if you have a PayNow Corporate account, please approach your bank.