

Computation Details for Temporary Enhancement to Jobs Support Scheme (JSS) for May 2020

As part of the Government's efforts to save jobs and support wages with timely disbursement, the additional JSS subsidy (75% across all sectors in May) will be computed using November 2019 wages as a proxy. Actual subsidy will be determined later based on the wages paid in May 2020, as reflected in blue/bolded below.

This means that employers who do not pay wages in May 2020, or who place employees on mandatory no-pay leave in the month of May will not benefit from the 75% subsidy. Please see details in the table below and worked examples in subsequent pages.

Payout	Date of Payment	Aviation and tourism	Food services	Others
		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 + 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

^{A1} This adjustment is for the temporary JSS enhancement for the month of April 2020. Any negative quantum for a single employee will be offset from the overall JSS payout for the employer.

^{A2} Any negative quantum for a single employee will be offset from the overall JSS payout for the employer.

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 (1 st Quarterly Payout + Special April Payout)	Additional Payout in May	Payout 2 (2 nd Quarterly Payout)	Payout 3 (3 rd Quarterly Payout)
Scenario 1 Employer A continues 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.

Step-by-step Computation for Different Scenarios

Scenario 1: Employer A continues to employ worker, and pays regular wage in May 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	\$3,000	\$3,000	\$3,000	\$3,000

Payout 1 (Apr 2020)	Payout = \$3,750 Comprising: + 75% × \$3,000 (Oct 2019) + 25% × \$3,000 (Nov 2019) + 25% × \$3,000 (Dec 2019)
Additional Payout in May (May 2020)	Payout = \$2,250 Comprising: + 75% × \$3,000 (Nov 2019)
Payout 2 (Jul 2020)	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 3 (Oct 2020)	Payout = \$1,500 Comprising: + 75% × \$3,000 (May 2020) – 75% × \$3,000 (Nov 2019) + 25% × \$3,000 (Jun 2020) + 25% × \$3,000 (Jul 2020)

Scenario 2: Employer B puts worker on no-pay leave for the whole of May 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	\$3,000	\$0	\$3,000	\$3,000

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