



# Guide on Employment Laws

僱傭權益指南

Panduan Mengenai Undang-Undang Pekerja

வேலை நியமனச் சட்ட வழிகாட்டி



[mom.gov.sg/workright](https://mom.gov.sg/workright)



An initiative by



Supported by



Tripartite Alliance for Fair & Progressive Employment Practices

The Employment Act spells out the rights and responsibilities of employees and employers under a contract of service.

If you are a Singapore Citizen or Singapore Permanent Resident employee, you are entitled to Central Provident Fund (CPF) contributions.



## Am I Covered under the Employment Act?

The Employment Act covers every employee (regardless of nationality) who is under a **contract of service** with an employer, except:

- Seafarers
- Domestic workers
- Statutory board and government employees

### Did You Know?

Part IV of the Employment Act, which covers working hours, rest days, and other conditions of service, is applicable to workmen whose basic monthly salaries do not exceed \$4,500 and non-workmen whose basic monthly salaries do not exceed \$2,600. Part IV is not applicable to managers and executives.

To find out more about who is covered under the Employment Act, please refer to the MOM website:

[www.mom.gov.sg](http://www.mom.gov.sg) > *Employment practices* > *Employment Act* > *Who is covered*

# Differences between **Contract of Service** and **Contract for Service**

A **contract of service** is an agreement between an employer and an employee.

A **contract for service** is an agreement between a client and an independent contractor, such as a self-employed person or vendor, who is engaged to carry out an assignment or project for an agreed fee. The Employment Act does not apply to such persons.

To determine whether you are on a contract of service or a contract for service, you would need to consider a number of factors holistically. Some key factors include:

- Who is responsible for the provision of work?
- Who provides the tools and equipment?
- Is the business carried out on the person's own account or is it for the employer?

To find out more about the factors to be considered, please refer to the MOM website: [www.mom.gov.sg](http://www.mom.gov.sg) >

**Employment practices > Contract of service**

If you are employed on a contract of service, you must be issued with the Key Employment Terms (KETs) and Itemised Pay Slips.

**To minimise disputes on the agreed terms and conditions, the contract of service should be in writing, e.g. a letter of appointment, with details of the KETs.**



# 1

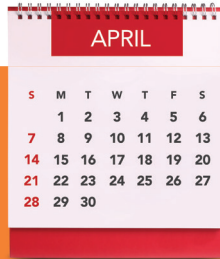
# Key Employment Terms (KETs)

Your employer is required to issue Key Employment Terms (KETs) in writing to you.



**Who**  
should receive  
written KETs?

- All employees who are **hired on/after 1 April 2016** and employed for a **continuous period of 14 days or more**



**When**  
should written  
KETs be  
issued?

- Within 14 days after the first day of employment



**What**  
form can the  
written KETs take?

- Can be issued in soft or hard copy
- Common key employment terms can be provided in an employee handbook and/or company intranet

Your employer should include the following items (listed in the table below) in your KETs:

Category	Item description
<b>Details of employment</b>	<ol style="list-style-type: none"> <li>1. Full name of employer</li> <li>2. Full name of employee (as specified on the identity card, work pass or passport)</li> <li>3. Job title, main duties and responsibilities</li> <li>4. Start date of employment</li> <li>5. Duration of employment (if you are employed on a fixed-term contract)</li> </ol>
<b>Working hours and rest day</b>	<ol style="list-style-type: none"> <li>6. Working arrangements: <ul style="list-style-type: none"> <li>• Daily working hours (e.g. 9.00am to 6.00pm, including 1 hour lunch break)</li> <li>• Number of working days per week (e.g. 5)</li> <li>• Rest day (e.g. Sunday)</li> </ul> </li> </ol>
<b>Salary</b>	<ol style="list-style-type: none"> <li>7. Salary period (e.g. 1 Jan 2022 to 31 Jan 2022)</li> <li>8. Basic salary For hourly, daily or piece-rated employees, employers should indicate the basic rate of pay (e.g. \$X per hour, day or piece)</li> <li>9. Fixed allowances</li> <li>10. Fixed deductions</li> <li>11. Overtime payment period (if different from salary period)</li> <li>12. Overtime rate of pay</li> <li>13. Other salary-related components, such as: <ul style="list-style-type: none"> <li>• Bonuses</li> <li>• Incentives</li> </ul> </li> </ol>
<b>Leave and medical benefits</b>	<ol style="list-style-type: none"> <li>14. Types of leave, such as: <ul style="list-style-type: none"> <li>• Annual leave</li> <li>• Outpatient sick leave</li> <li>• Hospitalisation leave</li> <li>• Maternity leave</li> <li>• Paternity leave</li> <li>• Childcare leave</li> </ul> </li> <li>15. Other medical benefits, such as: <ul style="list-style-type: none"> <li>• Insurance</li> <li>• Medical/Dental benefits</li> </ul> </li> </ol>
<b>Others</b>	<ol style="list-style-type: none"> <li>16. Probation period</li> <li>17. Notice period</li> <li>18. (Optional) Place of work <ul style="list-style-type: none"> <li>• Indicate if the work location is different from the employer's address. Although optional, employers are strongly encouraged to include this</li> </ul> </li> </ol>

# 2

## Working Hours

Your contractual working hours (excluding break time and overtime) cannot exceed 8 hours a day or 44 hours a week.

Working Hours	Lunch Break	Hours Worked for the Day	Hours Worked for the Week (assuming 5.5 day week)
9.00am to 6.00pm	1 hour	8 hours	$8 \times 5.5 = 44$ hours

If you work more than 8 hours in a day or 44 hours in a week, the extra hours of work are considered overtime. Overtime payment is at 1.5 times the hourly basic rate of pay if your employer requires you to work overtime.



# Computation and Payment for Overtime Work



If you are monthly-rated, your hourly basic rate of pay can be calculated as such:

$$\frac{\text{Total basic pay in a year}}{\text{Total number of working hours in a year}} = \frac{12 \text{ months in a year} \times \text{monthly basic rate of pay}}{52 \text{ weeks in a year} \times 44 \text{ hours in a week}}$$

For example, if you earn \$1,200 basic salary per month, your hourly basic rate of pay is:

$$\frac{12 \times \$1,200}{52 \times 44} = \$6.30 \text{ (to the nearest cent)}$$

For each hour of overtime that you work, your overtime pay is calculated as:

$$\$6.30 \times 1.5 \text{ (*overtime rate)} = \$9.50 \text{ (to the nearest cent)}$$

*\*overtime rate = 1.5 times hourly basic rate of pay*

Including overtime, you should not work more than 12 hours a day (excluding break times). Your total overtime must not exceed 72 hours in a month.

To calculate your overtime pay, please refer to the MOM website:

[www.mom.gov.sg](http://www.mom.gov.sg) > [Employment practices](#) > [Salary](#) > [Calculate overtime pay](#)

## Did You Know?

Regulations on working hours and overtime payment under the Employment Act are only applicable to workmen whose basic monthly salaries do not exceed \$4,500 and non-workmen whose basic monthly salaries do not exceed \$2,600. They are not applicable to managers and executives.

If you are a shift worker, please refer to the MOM website:

[www.mom.gov.sg](http://www.mom.gov.sg) > [Employment practices](#) > [Hours of work, overtime and rest day](#)

# 3

## Payment of Salary

Your salary and overtime pay must be paid at least once a month and not later than the following timeline:

	Payment Deadline	Example (Salary Period: 1 Jan 2022 to 31 Jan 2022)
Salary	Within 7 days after the end of the salary period	Salary must be paid by 7 Feb 2022
Overtime Pay	Within 14 days after the end of the salary period	Overtime pay must be paid by 14 Feb 2022

For end of employment, your final salary payment could vary depending on the following situations:

In this situation	Your final salary must be paid
You resign and serve the required notice period	On the last day of employment.
You resign without notice and do not serve the notice period	Within 7 days of the last day of employment.
You are dismissed on grounds of misconduct	On the last day of employment. If this is not possible, then within 3 working days from date of dismissal.
Your employer terminates the contract	On the last day of employment. If this is not possible, then within 3 working days from date of termination.



# 4

## Itemised Pay Slips

Your employer is required to issue itemised pay slips to you.

### When

- To be issued when salary is paid or within 3 working days after salary is paid.
- In the case of termination or dismissal, pay slip must be issued together with outstanding salary.

### Format

- Soft or hard copy

# Items to include

Your employer should include the following items (listed in the table below) in your itemised pay slips. If payments are made more than once a month, employers can consolidate pay slips. The consolidated pay slip must contain details of all payments made since the last pay slip.

Category	Item details
<b>Salary details</b>	<ol style="list-style-type: none"><li>1. Full name of employer</li><li>2. Full name of employee (as specified on the identity card, work pass or passport)</li><li>3. Date of payment (or dates, if the pay slips consolidate multiple payments)<ul style="list-style-type: none"><li>• Salary</li><li>• Overtime</li></ul></li><li>4. Basic salary For hourly, daily or piece-rated workers, indicate all of the following:<ul style="list-style-type: none"><li>• Basic rate of pay (e.g. \$X per hour, day or piece)</li><li>• Total number of hours or days worked or pieces produced</li></ul></li><li>5. Start and end dates of salary period (e.g. 1 Jan 2022 to 31 Jan 2022)</li></ol>
<b>Allowances, deductions and others</b>	<ol style="list-style-type: none"><li>6. Allowances paid in each salary period, such as:<ul style="list-style-type: none"><li>• All fixed allowances (e.g. transport)</li><li>• All ad-hoc allowances (e.g. one-off uniform allowance)</li></ul></li><li>7. Any other additional payment in each salary period, such as:<ul style="list-style-type: none"><li>• Bonuses</li><li>• Rest day pay</li><li>• Public holiday pay</li></ul></li><li>8. Deductions made in each salary period, such as:<ul style="list-style-type: none"><li>• All fixed deductions (e.g. employee's CPF contribution)</li><li>• All ad-hoc deductions (e.g. deductions for no-pay leave, absence from work)</li></ul></li></ol>
<b>Overtime details</b>	<ol style="list-style-type: none"><li>9. Overtime hours worked</li><li>10. Overtime pay</li><li>11. Start and end dates of overtime payment period (if different from salary period)</li></ol>
<b>Net salary</b>	<ol style="list-style-type: none"><li>12. Net salary paid in total</li></ol>

# 5

## CPF Contributions

If you are a Singapore Citizen or Singapore Permanent Resident employee earning more than \$50 per month, **your employer must contribute CPF for you.** This is applicable even if you are working on a part-time/ ad-hoc/ contract basis or during your probation.

Employers are required to pay both the employer and employee's share of CPF contributions every month.

Your employer is entitled to recover your share of the contribution from your total wages if you earn more than \$500 per month.



Find out more about the different classes of employees where CPF contributions are payable for at [cpf.gov.sg/employer/employer-obligations/who-should-receive-cpf-contributions](https://cpf.gov.sg/employer/employer-obligations/who-should-receive-cpf-contributions)

# What payments attract CPF

Your employer will need to pay CPF contribution on wages payable. The table below shows different types of payments that CPF contributions are payable and not payable for:

CPF Payable: Wages	CPF Non-payable: Payments that are not considered wages
Basic wages	
Overtime pay	
Bonus (e.g. performance bonus)	Termination benefit: Compensation given as a result of termination (e.g. retrenchment benefit)
Allowance (e.g. meal allowance)	Reimbursement: Expenses incurred on behalf of the employers for official purposes (e.g. purchase of office stationery)
Commission (e.g. sales commission)	The reimbursement amount must not exceed the expenditure incurred.
Cash incentive (e.g. productivity incentive)	Benefit in kind: Non-cash benefit or gift given to the employee (e.g. a commemorative watch)

## Did You Know?

- If you earn more than \$50 but not more than \$500 a month, you are not required to make CPF contributions on your part. Your CPF contributions will be paid solely by your employer.
- The due date for your CPF contributions is on the last day of the calendar month.
- With CPF contributions, you can receive Workfare Income Supplement (WIS) if you are eligible. Visit [cpf.gov.sg/wis](http://cpf.gov.sg/wis) for more details.
- CPF contributions are rounded off to the nearest dollar.

You can find more information on the different types of payment that CPF contributions are payable at [cpf.gov.sg/paymentattractcpf](http://cpf.gov.sg/paymentattractcpf)

To calculate how much CPF contribution your employers need to contribute for you, use the CPF Contribution Calculator at [cpf.gov.sg/member/tools-and-services/calculators/cpf-contribution-calculator](http://cpf.gov.sg/member/tools-and-services/calculators/cpf-contribution-calculator)

# 6

## Rest Day

You are entitled to **one rest day every week without pay**. If you work on your rest day, you should be paid as follows:



If you work	For up to half your normal daily working hours	For more than half your normal daily working hours	Beyond your normal daily working hours
At your employer's request	1 day's salary	2 days' salary	2 days' salary + overtime pay
At your own request	Half day's salary	1 day's salary	1 day's salary + overtime pay

### Did You Know?

Regulations on rest days under the Employment Act are only applicable to workmen whose basic monthly salaries do not exceed \$4,500 and non-workmen whose basic monthly salaries do not exceed \$2,600. They are not applicable to managers and executives.



# Public Holidays, Sick Leave and Annual Leave

## Public Holidays

You are entitled to **11 paid public holidays a year**. If you are required to work on a public holiday, your employer should pay you an extra day's salary or grant you a day off in lieu.

### How do I calculate my salary for working on a Public Holiday?

Under these scenarios, you should be paid as follows if you work on a public holiday:

If you work on a public holiday that falls on	You are entitled to the following
A working day	<ul style="list-style-type: none"><li>• The gross rate of pay for that public holiday</li><li>• An extra day's salary at the <b>basic rate of pay</b></li><li>• <b>Overtime pay</b> if you work beyond your normal hours of work</li></ul>
A non-working day (e.g. Saturday for employees on a 5-day work week)	<ul style="list-style-type: none"><li>• <b>Overtime pay</b> for extra hours worked on a Saturday</li><li>• One extra day's salary at the <b>gross rate of pay</b> or another day off for the public holiday</li></ul>
A rest day	<ul style="list-style-type: none"><li>• Payment for work done on a <b>rest day</b></li><li>• <b>Overtime pay</b> if you work beyond your normal hours of work</li></ul> <p>The next working day will be a paid holiday instead.</p>

If you are not covered under Part IV of the Employment Act, your employer can grant you time-off for working on a public holiday. The time-off should consist of a mutually agreed number of hours. If there is no mutual agreement on the duration of the time-off, your employer can decide on one of the following:

**Pay an extra day's salary**

**For 4 hours or less of work on a public holiday, grant time-off of 4 hours on a working day**

**For more than 4 hours of work on a public holiday, grant a full day off on a working day**

For more information on your employment entitlement for public holidays, please refer to the MOM website:

[www.mom.gov.sg](http://www.mom.gov.sg) > **Employment practices > Public holidays: entitlement and pay**

## **Did You Know?**

The 11 paid public holidays are New Year's Day, Chinese New Year (two days), Good Friday, Labour Day, Vesak Day, National Day, Hari Raya Puasa, Hari Raya Haji, Deepavali and Christmas Day. Please refer to the MOM website for other gazetted public holidays:

[www.mom.gov.sg](http://www.mom.gov.sg) > **Employment practices > Public holidays**

# Sick Leave

You are entitled to paid sick leave and paid hospitalisation leave if:

- You have worked for **at least 3 months with your employer**; and
- You have **informed or tried to inform your employer within 48 hours** of your absence.

## To qualify for paid sick leave, you must be:

- Certified unfit for work by a medical practitioner registered under the Medical Registration Act or Dental Registration Act

## To qualify for paid hospitalisation leave, you must be:

- Warded in a hospital as an in-patient or for day surgery
- Quarantined under any written law
- Certified by a medical practitioner who can admit patients into an approved hospital, including medical practitioners from national specialty centres and ambulatory surgical centres

The number of days of paid sick leave and paid hospitalisation leave that you are entitled to depends on your service period:

Number of months of service completed	Paid sick leave (days)	Paid hospitalisation leave (days)
3 months	5	15
4 months	8	30
5 months	11	45
6 months and thereafter	14	60

## Did You Know?

The list of national specialty centres and ambulatory surgical centres is available on the MOM website: [www.mom.gov.sg](http://www.mom.gov.sg) > **Employment practices > Leave > Sick leave > Eligibility and entitlement**



# Annual Leave

If you have worked with your employer for **at least 3 months**, you are entitled to paid annual leave. Your annual leave entitlement should not be less than the following:

Years of Continuous Service	Days of Annual Leave
1	7
2	8
3	9
4	10
5	11
6	12
7	13
8 and thereafter	14

If you have worked for at least 3 months but less than a year, your annual leave is pro-rated based on the number of **full months** you have worked. This applies even if you are on probation.

For example, if you have worked for 6 months, your pro-rated leave is:

$$\frac{6 \text{ full months of service}}{12 \text{ months in a year}} \times \begin{matrix} 7 \text{ days} \\ \text{(first year entitlement)} \end{matrix} = \begin{matrix} 4 \text{ days} \\ \text{(to the nearest day)} \end{matrix}$$

# What if I am a part-time employee?

You are considered a part-time employee if you work less than 35 hours a week under a contract of service.

You are also entitled to employment benefits such as paid public holidays, sick leave, annual leave and childcare leave. However, your employment benefits would be **pro-rated according to the number of hours worked by a similar full-time employee.**

$$\frac{\text{No. of working hours per year of a part-time employee}}{\text{No. of working hours per year of a similar full-time employee}} \times \text{Relevant employment benefits that a full-time employee is entitled} \times \text{No. of working hours in a day of a similar full-time employee}$$

For example, if you are a part-time employee who works 22 hours per week, your public holiday entitlement is:

$$\frac{22 \text{ hours of work in a week} \times 52 \text{ weeks in a year}}{44 \text{ hours of work in a week} \times 52 \text{ weeks in a year}} \times 11 \text{ Public Holidays} \times 8 \text{ Hours} = 44 \text{ hours of pay for 11 public holidays}$$

Therefore, for every public holiday, you should be paid:

$$\frac{44 \text{ hours}}{11 \text{ days}} = 4 \text{ hours}$$

For more details on your employment rights, visit  
[www.mom.gov.sg/workright](http://www.mom.gov.sg/workright)

**Need help?**

Call the Workright hotline at

**1800-221-9922\***

or email

[MOM\\_LRWD@mom.gov.sg](mailto:MOM_LRWD@mom.gov.sg)

**All information will be kept strictly confidential.**

*\*Kindly note that airtime charges apply for mobile calls to 1800 service lines.  
Calls are free of charge only if made from regular land lines.*



# ✓workright

An initiative by



Supported by

