



EMPLOYER'S  
TOOLKIT

# 6 Simple Steps to Comply with Employment Laws

帮助您遵守雇佣法令的6个简单步骤



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



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This toolkit helps employers comply with the Employment Act and CPF Act in 6 simple steps.

本手册有助雇主以6个简单步骤遵守雇佣法令及公积金法令。



1

Give written Key Employment Terms (KETs) to your employees

以书面形式为员工提供主要雇佣条件(KETs)



2

Monitor and keep a record of your employees' attendance and working hours

监管及记录员工的出勤和工作时数



3

Pay your employees on time and correctly

准时支付员工正确的工资及超时工资



4

Give itemised pay slips to your employees

为员工提供详细薪单



5

Contribute the correct amount to your employees' CPF accounts and do so on time

准时为员工缴交正确数额的公积金



6

Give your employees their paid public holidays and leave entitlements

确保员工获得有薪公共假期及休假权利

# 1

## Give written Key Employment Terms (KETs) to your employees



### What are Key Employment Terms (KETs)?

Key Employment Terms, or KETs, set out the employment terms for your employees, and must include the items listed in the table on the next page, where applicable. You can state the KETs in their employment contract.

### Must I give a copy of KETs to all my employees?

It is mandatory to give KETs to your employees covered under the Employment Act who are hired on/after 1 April 2016 and if you are hiring them for a continuous period of 14 days or more.

### When must I give the KETs to my employees?

The KETs must be given to your employees within 14 days after the first day of employment.

### Must I provide a hard copy of the KETs to my employees?

You can give the KETs to them in hard or soft copy. Refer to Annex B for the KETs template.

# Key Employment Terms (KETs)

KETs must include the items below, unless an item is not applicable

Category	Item details
<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 employees are 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. 2022 dates: 1 Jan 2022 to 31 Jan 2022)</li><li>8. Basic salary For hourly, daily or piece-rated workers, you should also 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 this is optional, you are strongly encouraged to include this</li></ul></li></ol>

# 2

## Monitor and keep a record of your employees' attendance and working hours



### Why do I have to maintain such records?

Having a proper record will allow you to correctly work out your employees' salaries, including overtime. This will help prevent misunderstandings and minimise disputes at the workplace.

### How should I keep track of their working hours?

You could use a timesheet like the sample provided in Annex C.

### What is considered overtime?

Overtime work is all work in excess of the normal hours of work (excluding breaks).

### What is the maximum overtime hours for each of my employees?

Including overtime, an employee should not work more than 12 hours a day (excluding break times). In a month, his total overtime must not exceed 72 hours.

### 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 have workers who are on shift work arrangements, 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

## Pay your employees on time and correctly



### When must I pay my employees their monthly salaries?

You must pay them within 7 calendar days after the end of the salary period.

### When must I pay their overtime pay?

You must pay them within 14 calendar days after the end of the salary period.

### How do I calculate my employees' salaries and overtime payment?

Overtime pay is calculated at 1.5 times the hourly basic rate of pay. Please refer to the example below for the calculation of overtime work.

For an employee who is monthly-rated, his 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, the hourly basic rate of pay for an employee who earns \$1,200 basic salary per month is:

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

For each hour of overtime that the employee works, the overtime pay is calculated as:

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

To calculate overtime pay with our online calculator, please refer to the MOM website: [www.mom.gov.sg](http://www.mom.gov.sg) > Employment practices > Salary > Calculate overtime pay

# 4

## Give itemised pay slips to your employees



### What is an itemised pay slip?

An itemised pay slip gives a breakdown of the various components that make up an employee's salary. Please refer to the items that you should include in an itemised pay slip listed in the table on the next page. You may refer to Annex D for a pay slip template.

### Must I give a copy of the itemised pay slips to all my employees?

You must give itemised pay slips to your employees who are covered under the Employment Act.

### When must I give pay slips to my employees?

You must give them the pay slips together with their salary or within 3 working days after salary is paid. If payments are made more than once a month, you can give consolidated pay slips, but such pay slips must be given at least once a month on any of the salary payment date in that month. In the case of termination or dismissal, pay slips must be given together with outstanding salary.

### In what form can itemised pay slips take?

Similar to KETs, pay slips can be given in hard or soft copy.

### Must I keep a record of all pay slips given to employees?

For current employees, you must keep a record of their latest 2 years' pay slips. For ex-employees, you must keep their latest 2 years' pay slips for a period of 1 year after they leave employment.

# Itemised Pay Slip

Pay slips must include the items below, unless an item is not applicable

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>• 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

## Contribute the correct amount to your employees' CPF accounts and do so on time



### Which employees do I need to pay CPF for?

You are required to pay CPF contributions for employees who are Singapore Citizens or Singapore Permanent Residents, and who are earning total wages of more than \$50 per month, whether they are employed on a full-time, part-time temporary or contract basis.

### Are CPF contributions from me required only for my employees' basic salary?

No. You must make CPF contributions on the total wages payable to your employees in a calendar month. Some examples of wages include basic salary, overtime pay, bonus, allowance, commission, and incentive.

For more details, please refer to [cpf.gov.sg/employer](https://cpf.gov.sg/employer)

# 6

## Give your employees their paid public holidays and leave entitlements

### Are my employees also entitled to all public holidays?

Yes. Your employees are entitled to 11 paid public holidays every year. Please refer to [www.mom.gov.sg](http://www.mom.gov.sg) for the list of gazetted public holidays.



### How do I calculate my employees' salaries for working on a public holiday?

Under these scenarios, your employees' salaries for working on a public holiday are:

If your employees work on a public holiday that falls on	Employees are entitled to the following
A working day	<ul style="list-style-type: none"> <li>• The gross rate of pay for that holiday; and</li> <li>• An extra day's salary at the <u>basic rate of pay</u>.</li> <li>• <u>Overtime pay</u> if employees work beyond their 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>• <u>Overtime pay</u> for extra hours worked on a Saturday.</li> <li>• One extra day's salary at the <u>gross rate of pay</u> 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 <u>rest day</u>.</li> <li>• <u>Overtime pay</u> if employees work beyond their normal hours of work.</li> </ul> <p>The next working day will be a paid holiday instead.</p>

## What are my employees' leave entitlements?

Your employees who are covered by the Employment Act and have worked for at least 3 months are entitled to leave entitlements, which include paid annual leave, paid sick leave and paid hospitalisation leave. Please refer to the box below for details and Annex E for template of the leave record form.



### Leave entitlements include:

- Paid annual leave: 7 days in your employees' first year of service and 1 more day per year for each additional year worked. Employees will have 14 days of annual leave from their 8th year of service.
- Paid outpatient sick leave: 14 days for your employees who have worked at least 6 months.
- Paid hospitalisation leave: 60 days for your employees who have worked at least 6 months (inclusive of 14 days of paid outpatient sick leave).

### Did you know?

If your employees have worked at least 3 months, the number of days they are entitled to will be pro-rated based on the number of full months they have worked. This is also applicable to employees who are on probation. For more details on leave entitlements, please refer to the MOM website: [www.mom.gov.sg](http://www.mom.gov.sg) > [Employment Practices > Leave](#)

# 1

## 以书面形式为员工 提供主要雇佣条件 (KETs)



### 主要雇佣条件(KETs)包括哪些主要项目？

主要雇佣条件(KETs)须列明一系列员工的雇佣条款，必须包括在下一页所列下的项目，除非某个项目不适用。您也可在员工的契约中列明主要雇佣条件。

### 我是否要给所有员工一份主要雇佣条件？

您必须为所有在雇佣法令下受保护，并于2016年4月1日或之后，有连续受聘至少14天或以上的员工，提供一份主要雇佣条件。

### 我应该在什么时候把主要雇佣条交给员工？

您必须在员工开始工作后的14天内把主要雇佣条件交给员工。

### 我需要为员工提供一份纸质版本的雇佣条件吗？

纸质或电子版本的都可以。请参阅附录B的雇佣条件样本。

# 主要雇佣条件(KETs)

主要雇佣条件必须包括下列项目,除非某个项目不适用。

种类	项目详情
雇佣细节	<ol style="list-style-type: none"><li>1. 雇主名称</li><li>2. 员工姓名 (同身份证, 工作准证或护照上所注明的)</li><li>3. 职位、主要职务与责任</li><li>4. 正式受雇日期</li><li>5. 受雇时期 (仅限固定期限契约的员工)</li></ol>
工作时间及休息日	<ol style="list-style-type: none"><li>6. 工作安排<ul style="list-style-type: none"><li>· 每日工作时间 (例如上午9时至傍晚6时, 包括1小时的午休时间)</li><li>· 每周工作天数 (例如5天)</li><li>· 休息日 (例如星期日)</li></ul></li></ol>
工资	<ol style="list-style-type: none"><li>7. 工资周期 (例如2022年1月1日至2022年1月31日)</li><li>8. 基本工资 对于以时薪、日薪或按工作件数计薪的员工, 雇主须列明基本工资率 (例如每小时、每天或每件工作为X元)</li><li>9. 固定补贴</li><li>10. 固定扣款</li><li>11. 超时工资支付周期 (若与工资周期不同)</li><li>12. 超时工资率</li><li>13. 其他与工资相关的项目, 如:<ul style="list-style-type: none"><li>· 花红</li><li>· 奖励金</li></ul></li></ol>
休假及医疗福利	<ol style="list-style-type: none"><li>14. 各项假期, 如:<ul style="list-style-type: none"><li>· 年假</li><li>· 门诊病假</li><li>· 住院病假</li><li>· 产假</li><li>· 育儿假</li><li>· 陪产假</li></ul></li><li>15. 其他医疗福利, 如:<ul style="list-style-type: none"><li>· 保险</li><li>· 医疗 / 牙科福利</li></ul></li></ol>
其他	<ol style="list-style-type: none"><li>16. 试用期</li><li>17. 离职通知期</li><li>18. (可选项目) 工作地点<ul style="list-style-type: none"><li>· 如果工作地点与雇主地址不同, 我们鼓励雇主包括这个项目</li></ul></li></ol>

# 2

## 监管及记录 员工的出勤 和工作时数



### 为什么要保存这些记录？

保存一份详细的记录可以正确的计算员工的工资和超时工资等。这有助于避免在工作场所发生误会及减少纠纷。

### 我应该如何记录员工的工作时间？

您可使用工作时间表做记录。请参考附录C的样本。

### 怎么样才算超时工作？

超时工作指的是超出正常工作时间(不包括休息时间)。

### 每位员工的最长超时工作时间是多少？

每位员工每天的总工作时数不能超过12小时。这包括超时工作但不包括正式休息时间。此外,每位员工每月的超时工作时数也不能超过72小时。

### 您知道吗？

在雇佣法令下有关工作时数和超时工资的条款只适用于基本月薪不超过4500元的劳力员工,以及基本月薪不超过于2600元的其他员工(非劳力员工)。不适用于经理及行政主管。

如果您员工的工作是轮班制,请浏览人力部网站:

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

# 3

## 准时支付员工正确的工资及超时工资



### 我必须在什么时候发工资给员工？

你必须在工资周期后的7天内发工资给员工。

### 我必须在什么时候发超时工资？

你必须在工资周期后的14天内发超时工资给员工。

### 我应该如何计算员工的工资及超时工资？

超时工资是员工基本时薪的1.5倍。  
请参考下列超时工资的计算法及支付说明。

如果员工的工资是按月计算, 他的基本时薪算法如下:

$$\frac{\text{一年的基本工资总额}}{\text{一年的总工作时数}} = \frac{\text{一年12个月} \times \text{基本月薪}}{\text{一年52周} \times \text{一周44小时}}$$

例如:

如果员工每月赚1200元, 他的基本时薪为:

$$\frac{12 \times 1200 \text{元}}{52 \times 44} = 6.30 \text{元 (以最接近的分单位计算)}$$

员工每小时的超时工资为:

$$6.30 \text{元} \times 1.5 \text{ (超时工资率)} = 9.50 \text{元 (以最接近的分单位计算)}$$

欲知有关超时工资的计算, 您可以浏览人力部网站:

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

# 4

## 为员工提供详细薪水单



### 什么是详细薪水单？

详细薪水单须详尽并逐项列出员工工资的组成部分。请参考下一页详细薪水单列表所需包括的项目。您也可以参考附录D的详细薪水单样本。

### 所有员工都须获得详细薪水单吗？

您必须给每一位在雇佣法令下受保护的员工一份详细薪水单。

### 我应该在什么时候发详细薪水单给员工？

您必须连同工资一起把薪水单发给员工，或在发工资后的3天内发给他们。如果每月工资支付超过一次，您可以把薪水单结合起来一起发给员工，不过合并的薪水单必须在每月的任何一个发薪日至少发一次给员工。至于雇佣契约终止或离职的员工，薪水单必须连同未付的工资一起发给员工。

### 我能以什么形式提供详细薪水单给员工？

同主要雇佣条件一样，可使用纸制或电子版本。

### 我是否必须保存一份员工的薪水单？

您应该保存员工的薪水单。您须为在职员工保存最近2年的薪水单。若员工离职，则须保存他们最后2年的薪水单长达1年。

# 详细薪水单

薪水单上必须列出下列项目,除非某个项目不适用。

种类	项目详情
工资细节	<ol style="list-style-type: none"><li>雇主名称</li><li>员工姓名 (同身份证,工作准证或护照上所注明的)</li><li>支付日期 (如果是合并的薪水单,就须列明个别款项的支付日期)<ul style="list-style-type: none"><li>· 工资</li><li>· 超时工资</li></ul></li><li>基本工资<ul style="list-style-type: none"><li>· 对以时薪制、日薪制或计件制赚取工资的员工,应包括下述内容:<ul style="list-style-type: none"><li>· 基本工资率(例如每小时、每天或每件工作为X元)</li><li>· 总工作时数、天数或件数</li></ul></li></ul></li><li>工资周期的开始和结束日期 (例如2022年1月1日至2022年1月31日)</li></ol>
补贴、扣款及其他	<ol style="list-style-type: none"><li>工资周期内的补贴,如:<ul style="list-style-type: none"><li>· 所有固定补贴 (例如交通费)</li><li>· 所有非固定补贴 (例如一次性的制服补贴)</li></ul></li><li>工资周期内的任何额外支付款项,如:<ul style="list-style-type: none"><li>· 花红</li><li>· 休息日工资</li><li>· 公共假期工资</li></ul></li><li>工资周期内的扣款,如:<ul style="list-style-type: none"><li>· 所有固定扣款 (例如员工公积金缴交额)</li><li>· 所有非固定扣款 (例如扣除无薪假期、缺勤)</li></ul></li></ol>
超时工资详情	<ol style="list-style-type: none"><li>超时工作时数</li><li>超时工资</li><li>超时工资支付周期的开始和结束日期 (若与工资周期不同)</li></ol>
净工资	<ol style="list-style-type: none"><li>该月份所支付的净工资总额</li></ol>

# 5

## 准时为员工 缴交正确的 公积金数额



### 我必须为哪些员工缴交公积金？

如果您的员工是新加坡公民或新加坡永久居民，并且每月总工资超过50元，无论他们是全职、兼职、临时或契约员工，您都必须为他们缴交公积金。

### 我是否只须为员工的基本工资缴交公积金？

不是。您的公积金缴交额是根据每月支付给员工的总工资来计算。总工资包括基本工资、超时工资、花红、补贴、佣金和奖励金。

详情请浏览 [cpf.gov.sg/employer](http://cpf.gov.sg/employer)。

## 6

# 确保员工获得 有薪公共假期 及休假权利



## 员工是否应获得所有公共假期？

是的。所有员工每年都应获得11天的有薪公共假期。详情请浏览人力资源部网站 [www.mom.gov.sg](http://www.mom.gov.sg) 的公共假期表。

## 我该如何计算员工在公共假期工作的工资？

在这些情况下，您的员工在公共假期工作的工资为：

若您的员工在公共假期工作，  
而那天是员工原本的

员工有权获得以下工资

工作日

- 按总工资率支付公共假期的工资，以及
- 按基本工资支付多一天的工资。
- 如果员工在正常工作时间之外工作，则须支付超时工资。

非工作日  
(例如五天工作制员工的  
星期六)

- 星期六额外工作时间的超时工资。
- 额外一天工资，按总工资率计算，或在另一天补假。

休息日

- 支付在休息日工作的工资。
- 如果员工在正常工作时间之外工作，须支付超时工资。  
下一个工作日将是有薪假期。

## 员工应获得哪些休假?

在雇佣法令下受保护和工作至少3个月的员工, 应获得的休假包括有薪年假、有薪病假以及有薪住院病假。详情请参阅以下表列, 并参考附录E的样本。



### 休假权利包括:

- 有薪年假: 服务满1年的员工可获得7天有薪年假。每服务多一年, 年假也须多加1天。服务满8年的员工可获得14天的年假。
- 有薪门诊病假: 工作满6个月的员工可获得14天门诊病假。
- 有薪住院病假: 工作满6个月的员工可获得60天住院病假(包括14天门诊病假在内)。

### 您知道吗?

对于工作至少3个月的员工, 他们所应获得的休假天数将按已做满的月数比例计算。这也适用于试用期员工。  
请浏览人力部网站:

[www.mom.gov.sg](http://www.mom.gov.sg) > Employment Practices > Leave

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# Annex A / 附录A

## Frequently Asked Questions

### 常见问题解答



## Annex A – Frequently Asked Questions

### What do I need to do or look out for if I wish to end the employment relationship with my employees?

#### Retrenchment

You **are required to notify MOM through the Mandatory Retrenchment Notification for** retrenchment due to redundancy or reorganisation of your profession, business, trade or work. You must submit within 5 working days after the employee is notified of his/her retrenchment.

The final salary must be paid on the last day of employment. If this is not possible, then within 3 working days from date of retrenchment.

#### Termination with or without Notice

You need to issue a letter of termination to your employee, providing notice in accordance with the employment contract. If either party does not wish to serve out the notice, that party needs to pay compensation in lieu of notice. Both parties may also agree to waive the notice period by mutual consent via writing.

The final salary must be paid on the last day of employment for termination with notice or within 7 days of the last day of employment for termination without notice.

#### Termination due to Misconduct

You must conduct a formal inquiry before deciding to dismiss employee or take other forms of disciplinary action. You may suspend the employee from work during an inquiry, but you must pay at least half their salary during the suspension.

If you need more than 1 week to complete the inquiry, **you must seek the Commissioner for Labour's approval** at least **3 working days** before the end of the 1-week suspension. The final salary must be paid on the last day of employment. If this is not possible, then within 3 working days from date of dismissal.

# Are my part-time employees covered by the Employment Act?

A part-time employee is one who is under a contract of service to work less than 35 hours a week. Part-time employees are covered by the Employment Act (except for domestic workers, seafarers, statutory board and government employees). They are also entitled to employment benefits such as paid public holidays, sick leave, annual leave and childcare leave. However, their employment benefits would be pro-rated according to the number of hours worked by a similar full-time employee.

$\frac{\text{No. of working hours per year of a part-time employee}}{\text{No. of working hours per year of a similar full-time employee}}$	x	<b>Relevant employment benefits that a full-time employee is entitled</b>	x	<b>No. of working hours in a day of a similar full-time employee</b>
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For example, if you are a part-time employee who works 22 hours per week, your entitlement for public holiday is:

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

**Therefore, for every public holiday, your part-time employee should be paid:**

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

### 如果我想结束跟员工的雇佣关系, 我该采取哪些步骤或注意哪些事项?

#### 裁员

如果因专业、企业、行业或职位冗员或重组而展开裁员行动, **您必须通过裁员强制通知通报人力部**。您必须在员工通知被裁退后的5个工作日内提交通报。

您必须在员工受雇的最后一天结付所有薪水。如果无法在当天结付薪水, 则必须在裁员日后的3个工作日内支付。

#### 有通知期或无通知期的情况下解雇员工

您须发给员工一封解雇信, 按照雇佣契约的规定提供通知期。如果任何一方不愿意履行通知期, 该方则须支付补偿金以代替通知期。双方也可以签订协议放弃通知期。

如果在有通知期的情况下终止雇佣关系, 雇主须在员工受雇的最后一天结付最后一笔工资。如果在没有通知期的情况下结束雇佣关系, 则须在员工受雇的最后一天的7天内结付工资。

#### 因行为不当而被解雇

在决定解雇员工或采取其他形式的纪律处分之前, 您必须展开正式调查。您可以在调查期间暂停员工的工作, 但您必须在暂停期间至少支付其一半的工资。

如果您需要超过一个星期的时间来完成调查, 您必须在一个星期的停职期结束之前至少3个工作日 **寻求劳工总监的批准**。

最后一笔工资必须在员工受雇的最后一天支付。如果无法在当天结付工资, 则须在解雇日的3个工作日内支付。

# 我雇用的兼职员工是否受雇佣法令的保护？

兼职员工指的是每周工作时数少过35小时的服务契约员工。兼职员工也受到雇佣法令保护(除了家庭雇佣、海员、法定机构和政府员工)。他们也应获得有薪公共假期、病假、年假及育儿假等福利。但他们的福利将根据同等的全职员工的工时按比例计算。

$$\frac{\text{兼职员工每年的工作时数}}{\text{同等全职员工每年的工作时数}} \times \text{全职工所获得的相关福利} \times \text{同等全职员工每天的工作时数}$$

例如您的兼职员工每周工作 22 小时, 他应获得公共假期的工资为:

$$\frac{\text{1周22小时的工作时数} \times \text{1年52周}}{\text{1周44小时的工作时数} \times \text{1年52周}} \times \text{11天公共假期} \times \text{8小时} = \text{44小时工资 (11天公共假期)}$$

因此, 每个公共假期, 您的兼职员工应获得的工资为:

$$\frac{44 \text{ 小时}}{11 \text{ 天}} = 4 \text{ 小时}$$

**Annex B / 附录B**  
**Key Employment Terms Template**  
**Samples of Key Employment Terms**  
**Description of Terms and**  
**Common Observations**

**主要雇佣条件样本**  
**主要雇佣条件说明和常见情况**



## Annex B – Key Employment Terms Template

# Key Employment Terms

All fields are mandatory, unless they are not applicable

### Section A | Employment Details

Company Name	Place of Work
Employee Full Name ( <i>as in NRIC/ Work Pass</i> )	Employee NRIC number/FIN
Job Title <input type="checkbox"/> Full-Time Employment <input type="checkbox"/> Part-Time Employment	Main Duties and Responsibilities
Employment Start Date	Employment End Date ( <i>only applicable for fixed term contract</i> )

### Section B | Working Hours and Rest Day

Daily working hours Start and end of work:	Number of working days per week
Break during work:	Rest day ( <i>specify day</i> )

### Section C | Salary

Salary Period: _____ <input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input type="checkbox"/> Monthly	Date(s) of Salary Payment																
Overtime Payment Period: _____ ( <i>only if different from salary period</i> ) <input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input type="checkbox"/> Monthly	Date(s) of Overtime Payment																
Basic rate of pay: _____	Gross rate of pay: _____																
Overtime rate of pay: _____																	
Fixed Allowances Per Salary Period	Fixed Deductions Per Salary Period																
<table><thead><tr><th>Item</th><th>Allowance (S\$)</th></tr></thead><tbody><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td>Total Fixed Allowances</td><td> </td></tr></tbody></table>	Item	Allowance (S\$)					Total Fixed Allowances		<table><thead><tr><th>Item</th><th>Deduction (S\$)</th></tr></thead><tbody><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td>Total Fixed Deductions</td><td> </td></tr></tbody></table>	Item	Deduction (S\$)					Total Fixed Deductions	
Item	Allowance (S\$)																
Total Fixed Allowances																	
Item	Deduction (S\$)																
Total Fixed Deductions																	
Other Salary-Related Components	<input type="checkbox"/> CPF contributions payable ( <i>subject to prevailing CPF contribution rates</i> )																

**Issued on:** \_\_\_\_\_

DD / MM / YYYY

All information accurate as of issuance date

### Section D | Leave and Medical Benefits

#### Types of Leaves

*(Applicable if service is at least 3 months; pay will not be deducted for taking leave)*

#### Paid Annual Leave

Per Year: \_\_\_\_\_ (days/hrs)

#### Paid Outpatient Sick

Leave Per Year: \_\_\_\_\_ (days/hrs)

#### Paid Hospitalisation

Leave Per Year: \_\_\_\_\_ (days/hrs)

Others:

*(Note that paid hospitalisation leave per year is inclusive of paid outpatient sick leave. Leave entitlement for part-time employees may be pro-rated based on hours.)*

#### Medical Benefits

### Section E | Others

Length of probation: \_\_\_\_\_

Probation Start Date: \_\_\_\_\_

Probation End Date: \_\_\_\_\_

#### Notice Period for Termination of Employment

*(initiated by either party whereby the length shall be the same)*

Please refer to [www.mom.gov.sg](http://www.mom.gov.sg) for more details on employment laws, leave benefits and soft copy of the KETs template.

# 主要雇佣条件

除非不适用, 否则所有项目都必须填写

## A 部分 | 雇佣细节

公司名称	工作地点
员工姓名 (同身份证。工作准证或护照上所注明的)	员工身份证号码/外国身份证号码 (NRIC/FIN)
职位  <input type="checkbox"/> 全职 <input type="checkbox"/> 兼职	主要职务与责任
受雇开始日期	受雇结束日期 (仅限于固定期限契约员工)

## B 部分 | 工作时间和休息日

每日工作时间 上班时间和下班时间:	每周工作天数
办公休息时间:	休息日 (列出所有适用日期)

## C 部分 | 工资

工资周期: _____ <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input type="checkbox"/> 每月	工资支付日期 (列出所有适用日期)																				
超时工资支付周期: _____ (若与工资周期不同) <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input type="checkbox"/> 每月	超时工资支付日期 (列出所有适用日期)																				
基本工资率: _____ 工资总额率: _____																					
超时工资率: _____																					
<table border="1"> <thead> <tr> <th colspan="2">每工资周期的固定补贴</th> </tr> <tr> <th>项目</th> <th>补贴 (S\$)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>总固定补贴</td> <td> </td> </tr> </tbody> </table>	每工资周期的固定补贴		项目	补贴 (S\$)					总固定补贴		<table border="1"> <thead> <tr> <th colspan="2">每工资周期的固定扣款</th> </tr> <tr> <th>项目</th> <th>扣款 (S\$)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td>总固定扣款</td> <td> </td> </tr> </tbody> </table>	每工资周期的固定扣款		项目	扣款 (S\$)					总固定扣款	
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每工资周期的固定扣款																					
项目	扣款 (S\$)																				
总固定扣款																					
其他与工资相关的项目	<input type="checkbox"/> 公积金缴交额 (与当前公积金缴交率为准)																				

**发放日:** \_\_\_\_\_

年 月 日

所有信息于发放日准确无误

### D 部分 | 休假和医疗福利

#### 各项假期

(至少工作满3个月, 休假福利方可生效)

每年有薪年假: \_\_\_\_\_ (天/小时)

每年有薪门诊病假: \_\_\_\_\_ (天/小时)

每年有薪住院病假: \_\_\_\_\_ (天/小时)

其他休假种类:

#### 医疗福利

(请注意, 有薪住院病假包括有薪门诊病假。兼职员工的休假权利可以按比例以每小时计算。)

### E 部分 | 其他

试用期限: \_\_\_\_\_

试用期开始日期: \_\_\_\_\_

试用期结束日期: \_\_\_\_\_

#### 终止雇佣的通知期

(双方给予对方的通知期需一样长)

请浏览[www.mom.gov.sg](http://www.mom.gov.sg)以查询更多有关雇佣法律及休假福利的详情, 以及下载主要雇佣条件的样本。

# Annex B – Sample of Key Employment Terms

## Key Employment Terms

All fields are mandatory, unless they are not applicable

Section A   Employment Details	
Company Name Fourteen Concepts Pre Ltd	Place of Work
Employee Full Name (as in NRIC / Work Pass) Loh Li Li, Desiree	Employee NRIC number/FIN S9576543F
Job Title Administrative Assistant	Main Duties and Responsibilities General administrative duties, filing and customer service.
<input checked="" type="checkbox"/> Full-Time Employment <input type="checkbox"/> Part-Time Employment	
Employment Start Date 02/08/2021	Employment End Date (only applicable for fixed term contract)
Section B   Working Hours and Rest Day	
Daily working hours Start and end of work: Mon – Fri: 9am – 6pm, Sat: 9am – 4pm 8 hours (Mon – Fri), 4 hours (Sat)	Number of working days per week 5.5 days per week
Break during work: Mon – Fri: 1 hour lunch break	Rest day (Specify day) 1 day per week (Sunday)
Section C   Salary	
Salary Period: <u>First to last day of the month</u> <input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input checked="" type="checkbox"/> Monthly	Date(s) of Salary Payment 2nd of every calendar month
Overtime Payment Period: _____ (only if different from salary period) <input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input type="checkbox"/> Monthly	Date(s) of Overtime Payment 2nd of every calendar month
Basic rate of pay: <u>\$2,000.00 per month</u> Gross rate of pay: <u>\$2,100.00 per month</u>	
Overtime rate of pay: <u>1.5x hourly basic rate (\$15.80)</u>	
Fixed Allowances Per Salary Period	Fixed Deductions Per Salary Period
Item Allowance (\$S)	Item Deduction (\$S)
Uniform \$50.00	CDAC \$1.00
Laundry \$50.00	
Total Fixed Allowances \$100.00	Total Fixed Deductions \$1.00
Other Salary-Related Components Productivity Incentive	<input checked="" type="checkbox"/> CPF contributions payable (subject to prevailing CPF contribution rates)

**Issued on:** 02/08/2021  
DD / MM / YYYY  
All information accurate as of issuance date

Section D   Leave and Medical Benefits	
Types of Leaves (Applicable if service is at least 3 months; pay will not be deducted for taking leave)	Medical Benefits Full reimbursement for medical examination fee.
Paid Annual Leave Per Year: <u>14</u> (days/yr\$)	
Paid Outpatient Sick Leave Per Year: <u>14</u> (days/yr\$)	
Paid Hospitalisation Leave Per Year: <u>60</u> (days/yr\$)	
Others: <u>16 weeks Maternity Leave</u> (Paid 16 weeks maternity leave if child is Singapore Citizen and employee is lawfully married to the child's father. The employee must have worked at least 90 days before child's birth.)  (Note that paid hospitalisation leave per year is inclusive of paid outpatient sick leave. Leave entitlement for part-time employees may be pro-rated based on hours.)	

Section E   Others	
Length of probation: <u>1 month</u>	Notice Period for Termination of Employment (Initiated by either party whereby the length shall be the same)
Probation Start Date: <u>01/08/2021</u>	<u>1 month notice or 1 month salary</u> in lieu of notice
Probation End Date: <u>31/08/2021</u>	

Please refer to [www.mom.gov.sg](http://www.mom.gov.sg) for more details on employment laws, leave benefits and soft copy of the KETs template.

# Key Employment Terms

All fields are mandatory, unless they are not applicable

## Section A | Employment Details

Company Name <b>XYZ Confectionary Pte Ltd</b>	Place of Work <b>Bedok Mall, #02-34m, Singapore 457769</b>
Employee Full Name (as in NRIC/ Work Pass) <b>Ng Wei Jie, Roland</b>	Employee NRIC number/FIN <b>S1122345K</b>
Job Title <b>Sales Representative</b>	Main Duties and Responsibilities <b>Promoting sales and creating sales orders</b>
<input type="checkbox"/> Full-Time Employment <input checked="" type="checkbox"/> Part-Time Employment	
Employment Start Date <b>15/11/2021</b>	Employment End Date <i>(only applicable for fixed term contract)</i> <b>14/11/2022</b>

## Section B | Working Hours and Rest Day

Daily working hours Start and end of work: <b>Mon - Sat: 10am - 4pm or 4pm - 10pm</b> 5 hours per workday Break during work: 1 hour break	Number of working days per week <b>4 days per week as per roster</b>
Rest day (specify day) <b>Sunday</b>	

## Section C | Salary

Salary Period: <b>First to last day of the month</b>	Date(s) of Salary Payment <b>3rd of every calendar month</b>
<input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input checked="" type="checkbox"/> Monthly	Date(s) of Overtime Payment <b>3rd of every calendar month</b>
Overtime Payment Period: <i>(only if different from salary period)</i>	
<input type="checkbox"/> Hourly <input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Fortnightly <input type="checkbox"/> Monthly	

Basic rate of pay: <b>\$6/hr</b>	Gross rate of pay: <b>\$480.00 per month</b>
Overtime rate of pay: <b>1.5x hourly basic rate (\$9.00)</b>	

Fixed Allowances Per Salary Period	Fixed Deductions Per Salary Period
Item <b>N.A.</b>	Item <b>N.A.</b>
Allowance (\$)	Deduction (\$)
Total Fixed Allowances	Total Fixed Deductions
Other Salary-Related Components <b>Sales Commission</b>	<input checked="" type="checkbox"/> CPF contributions payable <i>(subject to prevailing CPF contribution rates)</i>

**Issued on:** **15/11/2021**

DD / MM / YYYY

All information accurate as of issuance date

## Section D | Leave and Medical Benefits

Types of Leaves	Medical Benefits
<i>(Applicable if service is at least 3 months; pay will not be deducted for taking leave)</i>	<b>Full reimbursement for medical examination fee.</b>
Paid Annual Leave Per Year: <b>25.5</b> (days/hrs)	
Paid Outpatient Sick Leave Per Year: <b>50.9</b> (days/hrs)	
Paid Hospitalisation Leave Per Year: <b>218.2</b> (days/hrs)	
Others: <b>Refer to employee handbook</b>	
<i>(Note that paid hospitalisation leave per year is inclusive of any leave taken for hospitalisation. For part-time employees may be pro-rated based on hours)</i>	

## Section E | Others

Length of probation: <b>N.A.</b>	Notice Period for Termination of Employment <i>(initiated by either party whereby the length shall be the same)</i>
Probation Start Date: <b>N.A.</b>	<b>1 week notice or 1 week salary in lieu of notice.</b>
Probation End Date: <b>N.A.</b>	

Please refer to [www.mon.gov.sg](http://www.mon.gov.sg) for more details on employment laws, leave benefits and soft copy of the KETs template.

# 主要雇佣条件

除非不适用,否则所有项目都必须填写

## A 部分 | 雇佣细节

公司名称 Fourteen Concepts Pre Ltd	工作地点
员工姓名 (同身份证, 工作准证或护照上所注明的) Loh Li Li, Desiree	员工身份证号码/外国身份证号码 (NRIC/FIN) S9576543F
职位 行政助理	主要职务与责任 基本行政服务, 文件处理和客户服务。
<input checked="" type="checkbox"/> 全职 <input type="checkbox"/> 兼职	受雇结束日期 (仅限于固定期限合约员工) 02/08/2021

## B 部分 | 工作时间和休息日

每日工作时间 上班时间和下班时间: 周一至周五: 上午9点致下午6点; 周六: 上午9点至下午1点。 8个小时 (周一至周五) ; 4个小时 (周六)	每周工作天数 每周5.5天
办公休息时间: 1个小时 (周一至周五)	休息日 (列出所有适用日期) 每周1天 (周日)

## C 部分 | 工资

工资周期: 每个月的第一个至最后一天 <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input checked="" type="checkbox"/> 每月	工资支付日期 (列出所有适用日期) 每个月的第2天
超时工资支付周期: (若与工资周期不同) <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input type="checkbox"/> 每月	超时工资支付日期 (列出所有适用日期) 每个月的第2天
基本工资率: \$2,000.00 (每月)   工资总额率: \$2,100.00 (每月)	
超时工资率: 1.5x 每小时基本工资 (\$15.80)	

每工资周期的固定补贴	每工资周期的固定扣款
项目 制服 \$50.00 洗衣 \$50.00 总固定补贴 \$100.00	项目 扣款 (\$) GDAC \$100.00 总固定扣款 \$100.00
其他与工资相关的项目 生产刀美面罩	<input checked="" type="checkbox"/> 公积金缴交额 (与当前公积金缴交率为准)

发放日: 02/08/2021

年 月 日

所有信息于发放日准确无误

## D 部分 | 休假和医疗福利

各项假期 (至少工作满3个月, 休假福利方可生效)	医疗福利 全额报销体检费。
每年有薪年假: 14 (天/小时)	
每年有薪门诊病假: 14 (天/小时)	
每年有薪住院病假: 60 (天/小时)	
其他休假种类: 16个星期产假 (如果孩子是新加坡公民, 而员工与孩子父亲为合法夫妻, 便应获得16个星期的产假。该员工必须在孩子出生前工作至少90日。)	
(请注意, 产假病假和病假包括有薪门诊病假。兼职员工的休假权利可以按比例以每小时计算。)	

## E 部分 | 其他

试用期限: 一个月	终止雇佣的通知期 (双方给予对方的通知期需一样长) 一个月离职通知或支付1个月工资的代通知金。
试用期开始日期: 01/08/2021	
试用期结束日期: 31/08/2021	

请浏览 [www.mon.gov.sg](http://www.mon.gov.sg) 以查询更多关于雇佣法律及休假福利的详情, 以及下载主要雇佣条件的样本。

# 主要雇佣条件

除非不适用,否则所有项目都必须填写

## A 部分 | 雇佣细节

公司名称 XYZ Confectionary Pte Ltd	工作地点 Beckon Mall, #02-34th, Singapore 456769
员工姓名 (同身份证, 工作准证或护照上所注明的) Ng Wei Jie, Roland	员工身份证号码/外国身份证号码 (NRIC/FIN) S1122345K
职位 销售代表	主要职责与责任 促进销售量, 提高销售订单
<input checked="" type="checkbox"/> 全职 <input type="checkbox"/> 兼职	
受雇开始日期 15/11/2021	受雇结束日期 (仅限于固定期限雇员工) 14/11/2022

## B 部分 | 工作时间和休息日

每日工作时间 上班时间和下班时间: 周一至周五: 上午10点致下午4点; 或下午4点至晚上10点。 或工作日5个小时 办公休息时间: 1个小时	每周工作天数 根据值班表, 每周4天 休息日 (列出所有适用日期) 周日
--	---

## C 部分 | 工资

工资周期: 每个月的最后一天 <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input checked="" type="checkbox"/> 每月	工资支付日期 (列出所有适用日期) 每个月的第3天
超时工资支付周期: (若与工资周期不同) <input type="checkbox"/> 每小时 <input type="checkbox"/> 每日 <input type="checkbox"/> 每周 <input type="checkbox"/> 每两周 <input type="checkbox"/> 每月	超时工资支付日期 (列出所有适用日期) 每个月的第3天

基本工资率: 每小时 \$6 工资总额率: \$480.00 (每月)

超时工资率: 1.5x 每小时基本工资 (\$9)

每工资周期的固定补贴 项目 NA	补贴 (S\$)	每工资周期的固定扣款 项目 NA	扣款 (S\$)
总固定补贴		总固定扣款	
其他与工资相关的项目 销售回扣		<input checked="" type="checkbox"/> 公积金缴交额 (与当前公积金缴交率为准)	

发放日: 02/08/2021

年 月 日

所有信息于发放日准确无误

## D 部分 | 休假和医疗福利

各项假期 (至少工作满3个月, 医疗福利方可生效)	医疗福利 全额报团体保费。
每年有薪年假: 25.5 (天/小时)	
每年有薪门诊病假: 50.9 (天/小时)	
每年有薪住院病假: 218.2 (天/小时)	
其他休假种类: 参阅员工手册	
(请注意, 有薪住院病假包括有薪门诊病假。兼职员工的休假权利可以按比例以每小时计算。)	

## E 部分 | 其他

试用期限: 不适用	终止雇佣的通知期 (双方给予对方的通知期需一样长)
试用期开始日期: 不适用	1. 周离职通知或支付1周工资的代通知金
试用期结束日期: 不适用	

请浏览 [www.mom.gov.sg](http://www.mom.gov.sg) 以查询更多有关雇佣法规和雇佣条件的详情, 以及下载主要雇佣条件的样本。

## Annex B - Description of Key Employment Terms and Common Observations

Refer to Key Employment Terms (KETs) Template for reference. KETs must include the items below unless an item is not applicable.

KETs Template Section	Term	Description	Common observations
Section A   Employment Details	Company name	Indicate company name in full and in accordance with the registered name in ACRA. E.g. in a case of an employer who is an individual, indicate full name as specified in NRIC/passport or trade name.	Shop name is used e.g. Lucky Provision Shop instead of Lucky Provisions Pte. Ltd.
	Employee full name	Indicate employee's full name as specified on employee's identity card, work pass or passport.	Short names are often used in KETs e.g. Alvin Tan or Ah Seng.
	Employee NRIC number /FIN	Indicate employee's identification number as specified on employee's identity card, work pass or passport.	
	Job title	Indicate employee's job title.	Only job title is indicated e.g. Sales Assistant without details on job scope.
	Main duties and responsibilities	Indicate employee's description of main duties and responsibilities.	
	Employment start date	Indicate employee's first day of work.	Only indicated "Agreement Date" or "Issuance Date of KETs".
	Employment end date	Indicate employee's end date of employment (only applicable for employees on a fixed-term contract)	
Section B   Working Hours and Rest Day	Place of work (Optional)	Indicate employee's work location if it is different from company's address. Although optional, employers are strongly encouraged to include this.	Indicated company's address even though employee is deployed at another work location.
	Daily working hours	Indicate employee's start and end time on workdays and break hours e.g. 9am to 6pm, including 1 hour lunch break.	Did not indicate break hours.
	Number of working days per week	E.g. 5 days a week (Mon – Fri).	
	Rest day <sup>#</sup>	E.g. Saturday. Note: Employees covered under Part IV of the EA are entitled to one rest day every week.	Did not state specific rest day and only indicate one rest day a week.
Section C   Salary	Salary period	Indicate employee's first and last day for which the salary is paid e.g. 1 – 31 Jan 2021.	Indicated month or the frequency of payment instead.
	Overtime payment period	Indicate employee's first and last day for which the overtime payment is paid e.g. 1 – 31 Jan 2021. (If different from salary period)	

<sup>#</sup>Part IV of the EA, which covers working hours, rest days and overtime payment, 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.

KET's Template Section	Term	Description	Common observations
Section C   Salary	Basic rate of pay	<p>Indicate employee's basic rate of pay, which includes wage adjustments and increments that employee is entitled to under his/her contract of service.</p> <p>Basic rate of pay excludes:</p> <ul style="list-style-type: none"> <li>• Overtime payments, bonus payments and annual wage supplements (AWS).</li> <li>• Reimbursement of special expenses incurred in the course of employment.</li> <li>• Productivity incentive payments.</li> <li>• Any allowance.</li> </ul>	Indicated gross salary instead of basic salary/rate of pay.
	Gross rate of pay	<p>Indicate employee's total amount of money including allowances, payable for one month's work. This excludes:</p> <ul style="list-style-type: none"> <li>• Additional payments (overtime, bonus, AWS).</li> <li>• Reimbursement of special expenses incurred during the course of employment.</li> <li>• Productivity incentive payments.</li> <li>• Travel, food and housing allowances.</li> </ul> <p>Note: For sectors or occupations covered under the Progressive Wage Model, companies will need to fulfil the corresponding wage requirements for full-timers and part-timers respectively.</p>	
	Overtime rate of pay <sup>#</sup>	<p>Indicate employee's overtime rate of pay times the hourly basic rate of pay for the extra hours of work beyond 8 hours in a day or 44 hours in a week.</p> <p>Note: Overtime payment is at 1.5 times the hourly basic rate of pay if you require your employee to work overtime.</p>	
	Fixed allowances	Any fixed allowance during each salary period (if applicable)	No breakdown of items.
	Fixed deductions	Any fixed deduction during each salary period (if applicable)	No breakdown of items.

<sup>#</sup>Part IV of the EA, which covers working hours, rest days and overtime payment, are only applicable to workmen whose basic monthly salaries do not exceed \$2,600. They are not applicable to managers and executives.

KEI's Template Section	Term	Description	Common observations
Section C   Salary	CPF contributions payable	Indicate if employee is entitled to CPF contributions  Note: Employers are required to make CPF contributions for employees who are Singapore Citizens or Singapore Permanent Residents earning total wages of more than \$50 per month, including basic salary, allowance, overtime pay, commissions and bonuses.	Term not specified.
Section D   Leave and Medical Benefits	Types of leave	Minimally indicate the entitlements for annual leave, sick leave, hospitalisation leave. Other types of leaves should be listed if applicable.  Note: Employers must provide the following: <ul style="list-style-type: none"> <li>• 7 days of paid annual leave in employees' first year of service and 1 more day per year for each additional year worked. Employees will have 14 days of annual leave from their 8th year of service.</li> <li>• 14 days of paid outpatient sick leave for employees who have worked at least 6 months.</li> <li>• Up to 60 days of paid hospitalisation leave for employees who have worked at least 6 months (inclusive of 14 days of paid outpatient sick leave).</li> </ul>	Did not indicate paid hospitalisation leave.
	Medical benefits	Indicate medical benefits such as but not limited to any health insurance or dental benefits.  Note: Employers must reimburse for medical consultation fees if the employee who has worked for at least 3 months takes paid sick leave, and the medical certificate was issued by a medical practitioner from a public institution or appointed by the company.	Incomplete list of benefits.
Section E   Others	Probation period	Indicate employee's duration, start, and end date for probation if applicable.	Did not indicate for workers who are on probation.
	Notice period for termination of employment	Indicate employee's notice period for dismissal by employer or termination of employment contract by employee.  Note: If the notice period is not indicated in the contract, the default periods in the EA will apply.	Did not indicate notice period.

## 附录 B - 主要雇佣条件说明和常见情况

请参考主要雇佣条件样本。主要雇佣条件必须包含下列项目，除非某个项目不适用。

主要雇佣条件部分	条件	说明	常见情况	
A 部分   雇佣细节	公司名称	按照会计与企业管制局 (ACRA) 注册的名称注明公司的全名。 例如，若雇主以个人名义雇用员工，请注明他的身份证/护照上的全名或商业名称。	使用商店名称，例如：Lucky Provision Shop 而不是 Lucky Provisions Pte. Ltd.	
	员工姓名	注明员工身份证、工作准证或护照上申报的全名。	一些雇主会在主要雇佣条件中使用员工的简称，例如 Alvin Tan 或 Ah Seng。	
	员工身份证号码/外国身份证号码 (NRIC/FIN)	注明员工身份证、工作准证或护照上的身份证号码。		
	职位	注明员工的职位。		
	主要职务与责任	注明员工的主要职务和职责范围。	只标明职位，例如销售助理，而没有详细说明职务范围。	
	受雇开始日期	注明员工第一天就职的日期。	只标明“协议日期”或“主要雇佣条件的签发日期”。	
	受雇结束日期	注明员工受雇期结束的日期（只适用于定期契约员工）。		
	工作地点 (可选)	如果与公司地址不同，请注明员工的工作地点。尽管是可选的，但强烈鼓励雇主将其包含在内。	即使员工被部署在另一个工作地点，也要注明公司的地址。	
	B 部分   工作时间和休息日	每日工作时间	注明员工工作日的开工和收工时间以及休息时间，例如，上午9时至下午6时，包括1小时的午休。	没有标明休息时间。
		每周工作天数	例如：一个星期工作五天（星期一至星期五）。	
休息日 <sup>1</sup>		例如：星期六。 注意：根据雇佣法令第四章的规定，员工每周应获得一个休息日。	没有具体说明哪一天是休息日，只注明每周有一个休息日。	
C 部分   工资	工资周期	注明工资周期的开始和结束日期，例如：2021年1月1日至31日。	注明支付工资的月份或频率，而不涵盖周期。	
	超时工资支付周期	注明超时工资周期的开始和结束日期，例如2021年1月1日至31日（若与工资周期不同）。		

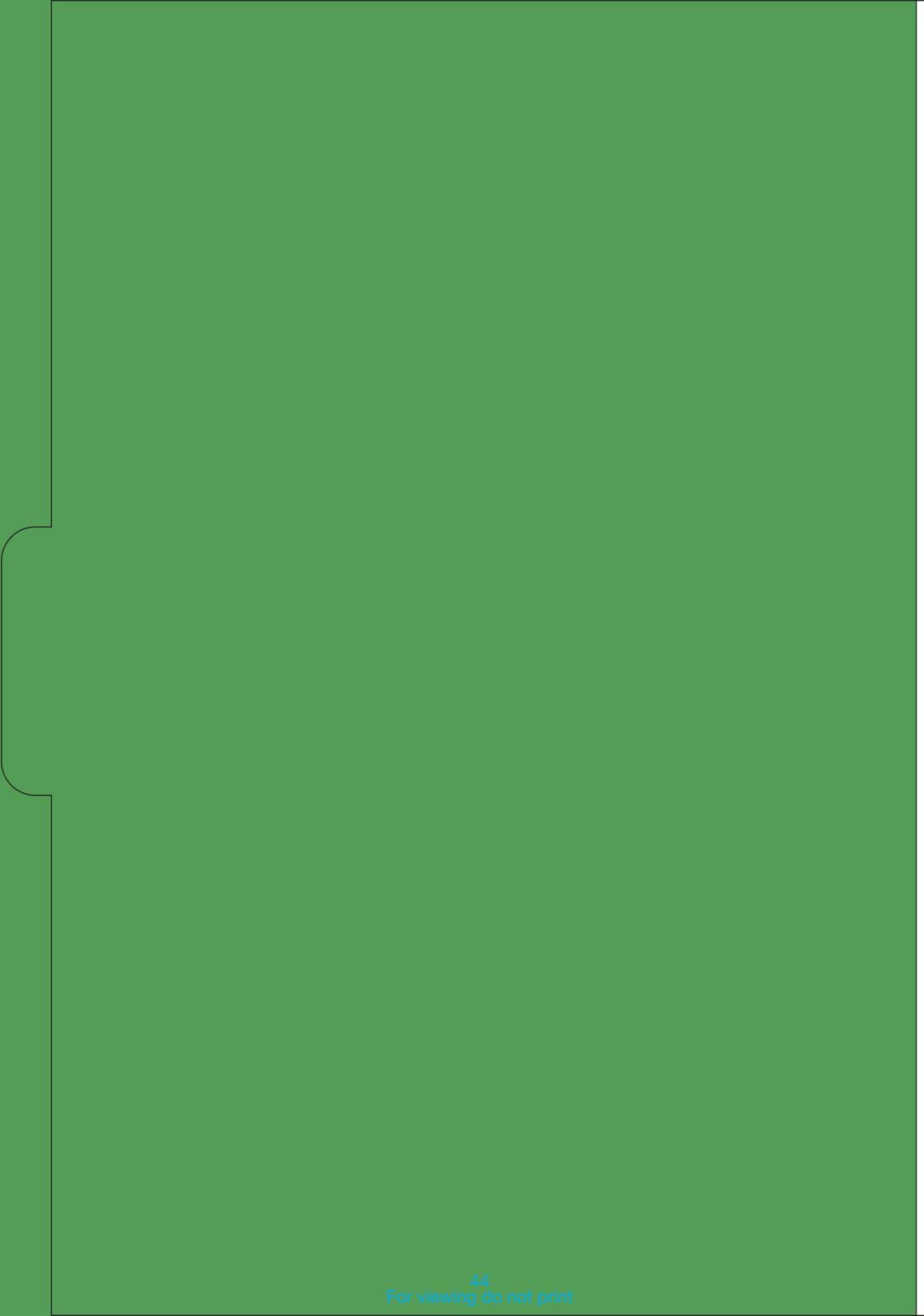
<sup>1</sup>雇佣法令第四章中有关工作时间、休息日和超时工资的规定，只适用于基本月薪不超过4500元的劳力员工以及基本月薪不超过2600元的非劳力员工。这些规定不适用于经理和行政主管。

主要雇佣条件部分	条件	说明	常见情况
C 部分   工资	基本工资率	<p>注明员工的基本工资率,其中包括员工根据其服务协议有权获得的工资调整和增幅。</p> <p>基本工资率不包括:</p> <ul style="list-style-type: none"> <li>· 超时工资、奖金和常年工资补贴(AWS)。</li> <li>· 员工就业期间中特殊开支的报销。</li> <li>· 生产力奖励金。</li> <li>· 任何补贴。</li> </ul>	<p>只注明工资总额而不是基本工资/工资率。</p>
	工资总额率	<p>注明员工一个月所获得的总金额,包括补贴。这包括:</p> <ul style="list-style-type: none"> <li>· 额外款项(超时工资、奖金、常年工资补贴)。</li> <li>· 就业期间特殊开支的报销。</li> <li>· 生产力奖励金。</li> <li>· 通勤、膳食和住宿补贴。</li> </ul> <p>注意:对于渐进式薪金模式所涵盖的领域或职业,公司支付给全职员工和兼职员工的工资须达到相应的薪金门槛。</p>	
	超时工资率 <sup>1</sup>	<p>注明员工在一天内工作超过8小时或一星期内工作超过44小时<sup>2</sup>的超时工资率,乘以每小时基本工资率。</p> <p>注意:如果您要求员工超时工作,超时工资是每小时基本工资率的1.5倍。</p>	
	固定补贴	<p>每个工资周期的任何固定补贴(如适用)。</p>	<p>没有列出项目明细。</p>
	固定扣款	<p>每个工资周期的任何固定扣款(如适用)。</p>	<p>没有列出项目明细。</p>

<sup>1</sup>“雇员法令”第四章中有关工作时间、休息日和超时工资的规定,只适用于基本月薪不超过4500元的劳力员工以及基本月薪不超过2600元的非劳力员工,这些规定不适用于经理和行政主管。

主要雇佣条件部分	条件	说明	常见情况
C 部分   工资	公积金缴交额	<p>注明员工是否有权获得公积金。</p> <p>注意：雇主必须为每月总收入超过50元的新加坡公民或新加坡永久居民员工缴交公积金，总收入包括基本工资、补贴、超时工资、佣金和奖金。</p>	没有明确注明这个雇佣条件。
D 部分   休假和医疗福利	各项假期	<p>至少必须注明员工应获得的有薪年假、病假、住院病假的工数。如果适用，应列出其他类型的事假。</p> <p>注意： 雇主必须提供以下有薪事假：</p> <ul style="list-style-type: none"> <li>· 员工在受雇第一年应获得7天有薪年假，每服务多一年，年假也须多加1天。工作满8年的员工应获得14天的年假。</li> <li>· 工作满6个月的员工应获得14天的有薪门诊病假。</li> <li>· 工作满6个月的员工，应获得60天的有薪住院病假(包括14天的门诊病假在内)。</li> </ul>	没有注明员工应获得的有薪住院病假。
E 部分   其他	医疗福利	<p>注明员工应获得的医疗福利，例如但不限于任何医疗保险或牙科福利。</p> <p>注意：如果服务满3个月的员工申请有薪病假，而且持有公共医院的医生或公司指定的医生开具的病假单，雇主须报销员工的医疗费。</p>	不完整的员工福利清单。
	试用期	<p>注明员工的试用期，包括开始和结束的日期(如适用)。</p>	没有为处于试用期的员工注明具体试用期限。
	终止雇佣的通知期	<p>注明员工被雇主解雇或员工终止雇佣契约所须履行的通知期。</p> <p>注意：如果契约中没有注明通知期，就以雇佣法令中列出的期限为依据。</p>	没有注明通知期期限。

**Annex C / 附录C**  
**Timesheet Template**  
**Sample of Timesheet**  
**工作时间表样本**



# Timesheet

\_\_\_\_\_ — \_\_\_\_\_  
DDMMYY DDMMYY

Name of Company

Name of Supervisor

Name of Employee

Rest Day

Date	Start Time	End Time	Break Hours	Working Hours	Overtime Hours (Not exceeding 72hrs a month)	Remarks
Total hours worked						

\_\_\_\_\_  
Signature of employee / Date

\_\_\_\_\_  
Signature of supervisor / Date



# Annex C – Sample of Timesheet

## Timesheet

01/09/2021

DDMMYY

30/09/2021

DDMMYY

Name of Company

ABC PTE LTD

Name of Supervisor

Charles Lim

Name of Employee

Alvin Tan

Rest Day

Every Sunday

Date	Start Time	End Time	Break Hours	Working Hours	Overtime Hours (Not exceeding 72hrs a month)	Remarks
01/09/2021	0900	1930	1	8	1.5	
02/09/2021	0900	1800	1	8	-	
03/09/2021	0900	1830	1	8	0.5	
04/09/2021	0900	1800	1	8	-	
05/09/2021	0900	1830	1	8	0.5	
06/09/2021	0900	1300	-	4	-	
<b>Total hours worked</b>				<b>44</b>	<b>2.5</b>	



8/9/21

Signature of employee / Date

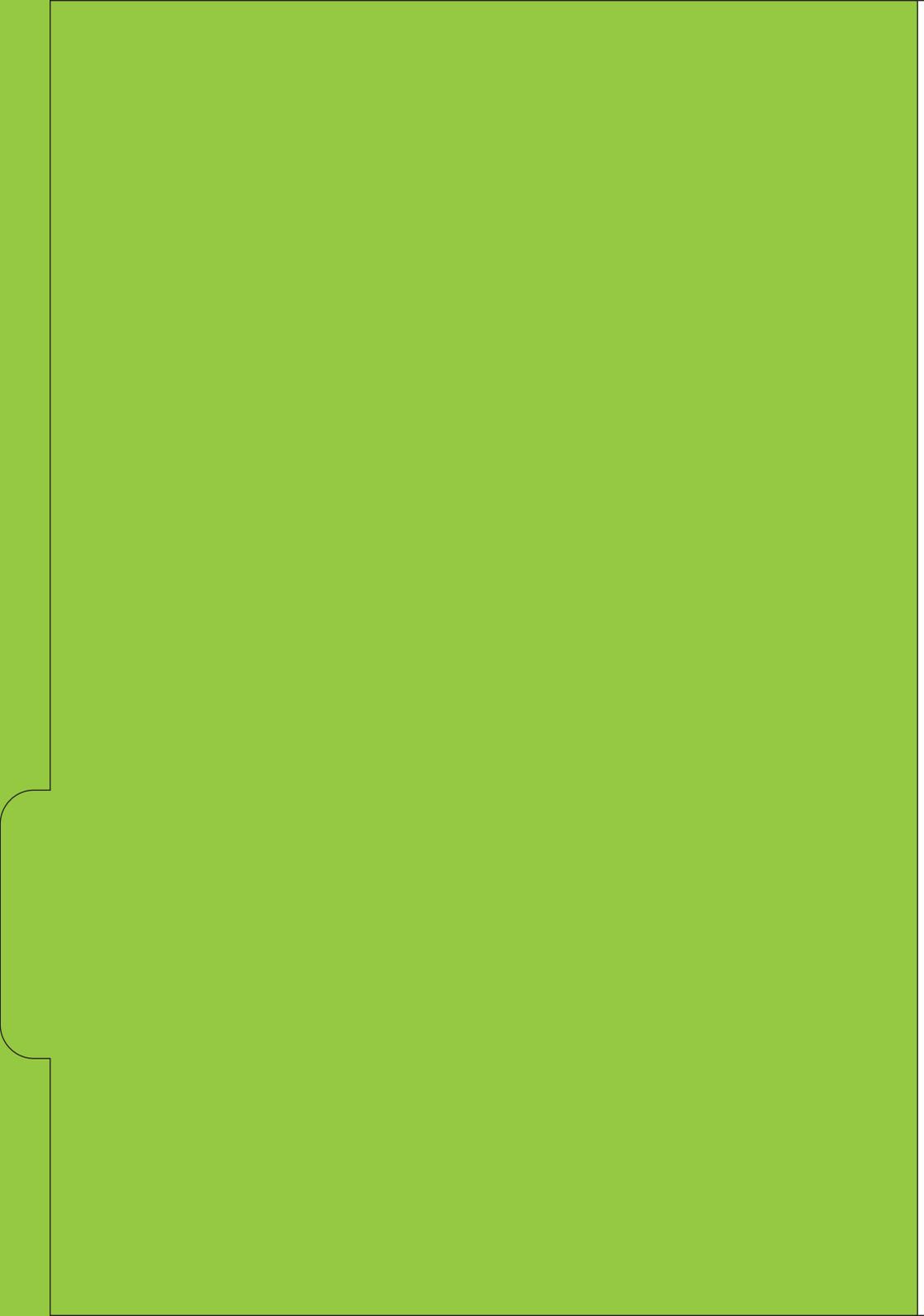


8/9/21

Signature of supervisor / Date



**Annex D / 附录D**  
**Itemised Pay Slip Template**  
**Sample of Itemised Pay Slip**  
**详细薪水单样本**



# Itemised Pay Slip

Name of Employer

Name of Employee

Item	Amount	
Basic Pay		(A)
Total Allowances <i>(Breakdown shown below)</i>		(B)
Gross Pay (A + B)		(C)
Total Deductions <i>(Breakdown shown below)</i>		(D)
<i>Employee's CPF Deduction</i>		

For the period:

\_\_\_\_\_ — \_\_\_\_\_  
DDMMYY DDMMYY

Date of Payment

Mode of Payment

Cash / Cheque / Bank Deposit

Overtime Details		
Overtime Payment Period(s)		
Overtime Hours Worked		
Total Overtime Pay		(E)
Item	Amount	
Other Additional Payments <i>(Breakdown shown below)</i>		(F)
Net Pay (C-D+E+F)		
Employer's CPF Contribution		



# Annex D – Sample of Itemised Pay Slip

## Itemised Pay Slip

For the period:

01/09/2021 — 30/09/2021  
DDMMYY DDMMYY

Name of Employer

ABC PTE LTD

Name of Employee

Tan Ah Kow

Date of Payment

04/09/2021

Mode of Payment

Cash / Cheque / Bank Deposit

Item	Amount	
Basic Pay	\$2,000	(A)
Total Allowances <i>(Breakdown shown below)</i>	\$500	(B)
Transport	\$300	
Uniform	\$200	
Gross Pay (A + B)	\$2,500	(C)
Total Deductions <i>(Breakdown shown below)</i>	\$1,315	(D)
Employee's CPF Deduction	\$1,115	
Advanced Loan	\$200	

Overtime Details		
Overtime Payment Period(s)	01/09/2021 to 30/09/2021	
Overtime Hours Worked	5	
Total Overtime Pay	\$78.70	(E)
Item	Amount	
Other Additional Payments <i>(Breakdown shown below)</i>	\$3,000	(F)
Annual Bonus	\$3,000	
Net Pay (C-D+E+F)	\$4,263.70	
Employer's CPF Contribution	\$949	

# 详细薪水单

涵盖时期:

01/09/2021

年月日

30/09/2021

年月日

雇主名称

ABC PTE LTD

员工姓名

Tan Ah Kow

支付日期

04/09/2021

支付方式

现金 / 支票 / 银行转账

项目	金额	
基本工资	\$2,000	(A)
总补贴 (细节如下)	\$500	(B)
交通	\$300	
制服	\$200	
工资总额 (A + B)	\$2,500	(C)
总扣款 (细节如下)	\$1,315	(D)
员工公积金缴交额	\$1,115	
预支贷款	\$200	

超时工作细节		01/09/2021 to 30/09/2021
超时工资支付周期		
超时工作时数	5	
总超时工资	\$78.70	(E)
项目	金额	
其他款额 (细节如下)	\$3,000	(F)
年度花红	\$3,000	
净工资 (C-D+E+F)	\$4,263.70	
雇主公积金缴交额	\$949	

**Annex E / 附录E**  
**Leave Record Form Template**  
**Sample of Leave Record**  
**休假记录表样本**







# Leave Record Form

Name of Employee: Alvin Tan  
 NRIC No.: S1234567A  
 Contact No.: 91234567  
 Job Title: Sales Representative  
 Date Joined: 01/09/2021

Type of Leave	No. of Days Carried Forward From Previous Year(s)	No. of Entitled Days This Year
Annual Leave	4	10
Sick Leave		14

Date From	Date To	Whole Day / Half Day	No. of Days	Type of Leave / Reason	Approved By (Name, Signature, Date)
01/11/2022	01/11/2022	Whole Day	1	Annual Leave	Charles Lim 06/10/2022

Type of Leave	Total Days Taken This Year	No. of Days to be Carried Forward to Next Year
Annual Leave	1	13
Sick Leave		

# 休假记录表

员工姓名: Alvin Tan  
 身份证号码: S1234567A  
 联络号码: 91234567  
 职位: Sales Representative  
 入职日期: 01/09/2021

休假种类	从上一结转的有薪年假天数	今年的休假天数
年假	4	10
病假		14

休假开始日期	休假结束日期	全天 / 半天	天数	休假种类 / 原因	批准人 (姓名、签名、日期)
01/11/2022	01/11/2022	Whole Day	1	Annual Leave	Charles Lim 06/10/2022

休假种类	今年总休假天数	从今年结转至明年的有薪年假天数
年假	1	13
病假		





**Need help? Call:**

如需协助, 请拨:

**6438 5122**

Email / 电邮:

**MOM\_LRWD@mom.gov.sg**

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