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Press Release

Government to Continue Support Measures to Protect Livelihoods and Stabilise Businesses During Extended Circuit Breaker Period

*Jobs Support Scheme at 75% in May, now covers shareholder-directors
Foreign Worker Levy Waiver and Rebate extended by one month
Applications for COVID-19 Support Grant starts from 1 May 2020*

On 21 April 2020, the Multi-Ministry Taskforce announced that it would extend the circuit breaker period until 1 Jun 2020 (inclusive), and put in place enhanced circuit breaker measures minimally for a two-week period from 21 April 2020 until 4 May 2020 (inclusive). The Government will continue to support our people and businesses through the extended circuit breaker period, building on the measures introduced in the Unity, Resilience, and Solidarity Budgets since 18 February 2020.

Supporting Workers and Businesses

Jobs Support Scheme wage subsidy remains at 75% for all sectors for May 2020 ^{New}

2 In the Solidarity Budget, the JSS was raised to provide 75% wage support on the first \$4600 of gross monthly wages for local employees across all sectors for the month of April 2020. The Government will **extend the 75% JSS across all sectors for another month, i.e. in the month of May 2020**. This enhanced payout for May 2020 will be **disbursed by end-May 2020** for employers on PayNow or having existing GIRO arrangements with IRAS. Other employers will start receiving their cheques in early-June. We encourage all employers to sign up for PayNow to receive their payouts faster.

3 Similar to the arrangement for April, the 75% subsidy for May 2020 will first be computed and disbursed based on November 2019 wages, thereby ensuring speedy disbursement. Subsequently, we will adjust future JSS payouts to account for actual wages paid in May 2020, relative to November 2019. Please see [Annex A](#) for the computation details and worked examples.

4 JSS payouts are intended to offset and protect local employees' wages. Employers must act responsibly and fairly, taking reference from the [tripartite advisory on salary and leave arrangements](#) during the circuit breaker period. **Employers who put local employees on mandatory no-pay-leave or retrench them will not be entitled to the enhanced JSS payout** for those employees.

JSS to cover shareholder-directors ^{New}

5 The Government will **extend the Jobs Support Scheme payout, to cover wages of employees of a company who are also shareholders¹ and directors² of the company (shareholder-directors)**. This support will only apply to companies that were registered on or before 20 April 2020, and for the wages of shareholder-directors with Assessable Income of \$100,000 or less for Year of Assessment 2019. This is expected to benefit about 50,000 shareholder-directors. The May 2020 and subsequent JSS payouts will include support for qualifying shareholder-directors. The May 2020 payout will also include back-payment for companies with qualifying shareholder-directors whose wages were excluded from the first JSS payout in April 2020.

Foreign Worker Levy Waiver and Rebate extended by 1 month ^{New}

6 **The Government will extend the Foreign Worker Levy (FWL) waiver and FWL rebate by one month, to ease labour costs of firms that employ foreign workers in this period.** As with the initial introduction of the waiver and rebate, this assistance will support firms with workers who are unable to work due to the circuit breaker and/or Stay Home Notice (SHN) measures. Firms should use the assistance for their workers' wages and subsistence needs. MOM will provide further details.

Previously Announced Support and Relief Measures Will Continue to Apply

Support for Self-Employed Persons (SEPs)

7 As announced in the Resilience Budget, SEPs with less means and family support will receive the Government's assistance through the SEP Income Relief Scheme (SIRS) until December 2020. Eligible SEPs will automatically receive three quarterly cash payments of \$3,000 each in end-May, July and October 2020. SEPs who narrowly miss the eligibility criteria can submit their appeals to NTUC from 27 April 2020.

Solidarity Payment for adult Singaporeans

8 About 90% of adult Singaporeans received the Solidarity Payment of \$600 through direct bank transfer on 14 April 2020. The rest will be receiving this payment through their recently registered bank accounts on 28 April 2020, or by cheque from 30 April 2020 onwards. The remaining Enhanced Care and Support – Cash will be paid out from end-June 2020, together with the \$300 for each parent of a Singaporean child aged 20 and below in 2020, and \$100 cash for Singaporeans aged 50 and above in 2020 (replacing the PAssion Card top-up).

Temporary Relief Fund and COVID-19 Support Grant for lower- to middle- income Singaporeans

9 Lower- to middle-income Singaporeans who require urgent help with their basic living expenses can apply for the Temporary Relief Fund which provides a one-off cash grant of \$500 in April. **From 1 May 2020 onwards, Singaporeans who are unemployed due to COVID-19 can apply for the COVID-19 Support Grant**, which provides a cash grant of \$800 a month for three months. MSF will provide more details on how to apply soon.

¹ For companies limited by guarantee, this applies to employees who are both members and directors of the company.

² As defined in Section 4(1) of the Companies Act

10 Please see [Annex B](#) for a summary of the payout schedule and [Annex C](#) for contact information for the various COVID-19-related support measures.

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About Ministry of Finance

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We achieve this together with our departments - Accountant-General's Department, Singapore Customs and Vital, and statutory boards/bodies - Accounting & Corporate Regulatory Authority, Inland Revenue Authority of Singapore, Tote Board and Singapore Accountancy Commission.

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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)

Government's COVID-19 Support - Payout Schedule

For Businesses and Self-Employed Persons

<p style="text-align: center;">Apr</p> <ul style="list-style-type: none"> ● 1st JSS payout ● FWL waiver and rebate 	<p style="text-align: center;">May</p> <ul style="list-style-type: none"> ● 1st SIRS payout ● NEW: Special JSS payout for May wages ● NEW: FWL waiver and rebate 	<p style="text-align: center;">Jun</p> <ul style="list-style-type: none"> ● Enhanced WCS payout
<p style="text-align: center;">Jul</p> <ul style="list-style-type: none"> ● 2nd JSS payout ● 2nd SIRS payout 	<p style="text-align: center;">Sep</p> <ul style="list-style-type: none"> ● Special Employment Credit payout 	<p style="text-align: center;">Oct</p> <ul style="list-style-type: none"> ● 3rd JSS payout ● 3rd SIRS payout

For Households

<p style="text-align: center;">Apr</p> <ul style="list-style-type: none"> ● GST Voucher — U-Save & U-Save Special Payment ● S&CC Rebate ● \$600 cash ● Temporary Relief Fund <ul style="list-style-type: none"> – 1 month only; by application ● Workfare 	<p style="text-align: center;">May</p> <ul style="list-style-type: none"> ● COVID-19 Support Grant <ul style="list-style-type: none"> – Applications open ● Self-employed Person Income Relief Scheme (SIRS; 1st payment) ● Workfare 	<p style="text-align: center;">Jun</p> <ul style="list-style-type: none"> ● \$300 to \$600 cash ● \$300 cash for parents ● \$100 cash (former PAssion Top-up) ● Silver Support ● Workfare
<p style="text-align: center;">Jul</p> <ul style="list-style-type: none"> ● GST Voucher — U-Save* & U-Save Special Payment ● PG & MG MediSave Top-ups ● S&CC Rebate ● SIRS (2nd payment) ● Workfare ● Workfare Special Payment (1st payment) 		<p style="text-align: center;">Aug</p> <ul style="list-style-type: none"> ● GST Voucher — Cash ● GST Voucher — MediSave ● MediSave Top-ups (for citizens aged 51 to 60 in 2020) ● Workfare
<p style="text-align: center;">Sep</p> <ul style="list-style-type: none"> ● Silver Support ● Workfare 	<p style="text-align: center;">Oct</p> <ul style="list-style-type: none"> ● Grocery Vouchers (1st payment) ● GST Voucher — U-Save* ● S&CC Rebate ● SIRS (3rd payment) ● Workfare ● Workfare Special Payment (2nd payment) 	<p style="text-align: center;">Nov</p> <ul style="list-style-type: none"> ● Workfare <p style="text-align: center;">Dec</p> <ul style="list-style-type: none"> ● Grocery Vouchers (2nd payment) ● Silver Support ● Workfare

Note

* Eligible larger households with five or more members will receive their additional GST Voucher — U-Save rebate in October 2020 and January 2021.

Accurate as of 21 April 2020

Contact Information COVID-19-related Support Measures

Key Schemes	Action Needed?	How can I apply?	How can I enquire or appeal?	What if I do not know how to use online channels?	Where can I find more info?
Households and Individuals					
Cash Payouts					
<ul style="list-style-type: none"> Solidarity Payment 	Automatic for SCs and LTVP+	PRs with SC spouse, child(ren) and parent can apply via http://go.gov.sg/sppr	Call 1800-2222-888 or submit an enquiry / appeals form via https://go.gov.sg/csp2020contact	Call 1800-2222-888 to ask for a physical form to be sent by post	https://go.gov.sg/sp2020
<ul style="list-style-type: none"> Care and Support Package 	Automatic	N/A	Call 1800-2222-888 or submit an enquiry / appeals form via https://go.gov.sg/csp2020contact	Call 1800-2222-888 to ask for a physical form to be sent by post	https://go.gov.sg/csp2020
<ul style="list-style-type: none"> Workfare Special Payment 	Automatic	N/A	Call 1800-2222-888 or submit an enquiry / appeals form via https://www.cpf.gov.sg/writetous	Call 1800-2222-888 to ask for a physical form to be sent by post	https://go.gov.sg/csp2020
Temporary Assistance					
<ul style="list-style-type: none"> Temporary Relief Fund (from 1 to 30 Apr) 	Application	Apply via http://www.go.gov.sg/temporary-relief-fund <ul style="list-style-type: none"> SC or PR aged 16 and above; Lost job or at least 30% of income due to COVID; Prior gross monthly household income ≤ 	Call 1800-222-0000 or email msf_qsm@msf.gov.sg	Call 1800-222-0000; or visit: <ul style="list-style-type: none"> CC or SSO for applications SSO for appeals 	Go.gov.sg/msf-covid19-support

Key Schemes	Action Needed?	How can I apply?	How can I enquire or appeal?	What if I do not know how to use online channels?	Where can I find more info?
<ul style="list-style-type: none"> COVID-19 Support Grant (from 1 May) 	Application	<p>\$10,000, or monthly per capita income ≤ \$3,100;</p> <ul style="list-style-type: none"> Not on ComCare assistance <p>Applications open from 1 May 2020; MSF will announce details shortly</p> <ul style="list-style-type: none"> SC or PR aged 16 and above; Lost job due to COVID; Prior gross monthly household income ≤ \$10,000, or monthly per capita income ≤ \$3,100; Lives in a property with AV ≤ \$21,000; and Not on ComCare assistance 	Call 1800-222-0000 or email msf_qsm@msf.gov.sg	<p>CCs and SSOs will be open during circuit breaker.</p> <p>Call 1800-222-0000, or visit a CC or SSO.</p> <p>CCs and SSOs will be open during circuit breaker.</p>	Go.gov.sg/msf-covid19-support
<p>Employment</p> <ul style="list-style-type: none"> SG United Jobs 	Application	Apply via the Jobs Portal https://sgunitedjobs.gov.sg	Call 6883-5885	<p>Call 6883-5885 or visit WSG Careers Connect at Lifelong Learning Institute (Paya Lebar), Woodlands Civic Centre and Our Tampines Hub</p> <p>WSG Careers Connect will be open during circuit breaker.</p>	https://sgunitedjobs.gov.sg

Key Schemes	Action Needed?	How can I apply?	How can I enquire or appeal?	What if I do not know how to use online channels?	Where can I find more info?
Businesses & Self-Employed					
Cash Support					
<ul style="list-style-type: none"> Jobs Support Scheme 	Automatic	N/A	Call 1800-352-4728 or submit an appeals form via https://go.gov.sg/jss	Call 1800-352-4728 IRAS service counters are closed during circuit breaker	go.gov.sg/jss
<ul style="list-style-type: none"> Enhanced Wage Credit Scheme 	Automatic	N/A	Call 1800-352-4727 or email wcs@iras.gov.sg	Call 1800-352-4727 IRAS service counters are closed during circuit breaker	http://www.iras.gov.sg/irasHome/wcs.apx
Self-Employed					
<ul style="list-style-type: none"> Self-Employed Person Income Relief Scheme (SIRS) 	Automatic for eligible SEPs aged 37 and above in 2020 who declared positive SEP income for Work Year 2018	<p>Applications open on 27 Apr 2020</p> <p>Application needed for other eligible SEPs aged 21 and above in 2020.</p> <p>Apply via https://ntuc.com.sg/sirs</p>	<p>For appeals or enquiries on scheme, call 6438-5122 or email mom_sirs_feedback@mom.gov.sg</p> <p>For appeals or enquiries on applications, email SIRS@ntuc.org.sg</p>	<p>Hotline open on 22 Apr</p> <p>Call 6713-5777</p>	https://ntuc.com.sg/sirs
Other Measures					
<ul style="list-style-type: none"> Temporary Bridging Loan Programme 	Application	Apply via https://www.enterprisesg.gov.sg/financial-assistance/loans-and-	Call 6898-1800 or email enquiry@enterprisesg.gov.sg	Call 6898-1800, or approach any of the participating financial	https://www.enterprisesg.gov.sg/financial-assistance/loans-

Key Schemes	Action Needed?	How can I apply?	How can I enquire or appeal?	What if I do not know how to use online channels?	Where can I find more info?
<ul style="list-style-type: none"> EFS – SME Working Capital Loan 	Application	<p>insurance/loans-and-insurance/temporary-bridging-loan-programme/apply</p> <p>Apply via https://www.enterprisesg.gov.sg/financial-assistance/loans-and-insurance/loans-and-insurance/enterprise-financing-scheme/sme-working-capital/apply</p>	Call 6898-1800 or email enquiry@enterprisesg.gov.sg	<p>institutions listed in the link below: https://www.enterprisesg.gov.sg/financial-assistance/loans-and-insurance/loans-and-insurance/temporary-bridging-loan-programme/apply</p> <p>Call 6898-1800, or approach any of the participating financial institutions listed in the link below: https://www.enterprisesg.gov.sg/financial-assistance/loans-and-insurance/loans-and-insurance/enterprise-financing-scheme/sme-working-capital/apply</p>	<p>and-insurance/loans-and-insurance/temporary-bridging-loan-programme/overview</p> <p>https://www.enterprisesg.gov.sg/financial-assistance/loans-and-insurance/loans-and-insurance/enterprise-financing-scheme/sme-working-capital/overview</p>
<ul style="list-style-type: none"> Property Tax Rebates for Non-Residential Properties 	Automatic for eligible property owners	By 31 May 2020, all property owners would have received their rebate notices. Property owners will be required to pass on fully the rebate.	Call 1800-356-8300 or email gsm@iras.gov.sg	Call 1800-356-8300 IRAS service counters are closed during circuit breaker	https://www.iras.gov.sg/irashome/uploadedFiles/IRASHome/e-Tax_Guides/Property%20Tax%20Rebate%20for%20Non-Residential%20Properties%20in%202020.pdf

Key Schemes	Action Needed?	How can I apply?	How can I enquire or appeal?	What if I do not know how to use online channels?	Where can I find more info?
Any other queries	Please email SGBudget@mof.gov.sg				

Accurate as of 21 April 2020