



# **Guide to Written Key Employment Terms (KETs) and Itemised Payslips**

From 1st April 2016, employers will be required to issue written Key Employment Terms (KETs) and itemised payslips to their employees.

In this booklet, you will find:



**KETs Template**



**KETs Samples**



**A Guide to Filling KETs**



**Payslips Template**



**Payslips Sample**



**Requirements for KETs**



**Requirements for Itemised Payslips**



**Where to Seek Further Assistance**

# Key Employment Terms

All fields are mandatory, unless they are not applicable

Issued on: DD/MM/YYYY  
All information accurate as of issuance date

## Section A | Details of Employment

|                       |   |
|-----------------------|---|
| Company Name          | Job Title, Main Duties and Responsibilities                           |
| Employee Name         | Full-Time Employment<br>Part-Time Employment                          |
| Employee NRIC/FIN     | Duration of Employment<br>(only for employees on fixed term contract) |
| Employment Start Date | Place of Work<br>(if different from company's registered address)     |

## Section B | Working Hours and Rest Days

|   |   |
|---|---|
| Details of Working Hours<br>e.g.:<br>- Start & End Time (Weekday & Weekend)<br>- Break Hours<br>- Total Working Hours (excluding break hours) | Number of Working Days Per Week<br><br>Rest Day Per Week<br>(specify day) |
|---|---|

## Section C | Salary

| Salary Period   | Date(s) of Salary Payment   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|---|---|----------------|--|--|--|--|--|--|------------------------|--|---|------|----------------|--|--|--|--|--|--|------------------------|--|
| Hourly    Daily    Weekly<br>Fortnightly    Monthly   | Date(s) of Overtime Payment   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Overtime Payment Period<br>(only if different from salary period)   | Basic Salary (Per Period)<br>(specify hourly rate if on part-time employment)<br>Overtime Rate of Pay<br>(only if working hours more than 8 hours a day or 44 hours a week) |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Hourly    Daily    Weekly<br>Fortnightly    Monthly   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Fixed Allowances Per Salary Period  | Fixed Deductions Per Salary Period  |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| <table><tr><th>Item</th><th>Allowance (\$)</th></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td>Total Fixed Allowances</td><td> </td></tr></table> | Item  | Allowance (\$) |  |  |  |  |  |  | Total Fixed Allowances |  | <table><tr><th>Item</th><th>Deduction (\$)</th></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td> </td><td> </td></tr><tr><td>Total Fixed Deductions</td><td> </td></tr></table> | Item | Deduction (\$) |  |  |  |  |  |  | Total Fixed Deductions |  |
| Item  | Allowance (\$)  |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Total Fixed Allowances  |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Item  | Deduction (\$)  |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
|   |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Total Fixed Deductions  |   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |
| Other Salary-Related Components   | CPF Contributions Payable<br>(subject to prevailing CPF contribution rates)   |                |  |  |  |  |  |  |                        |  |   |      |                |  |  |  |  |  |  |                        |  |

## Section D | Leave and Medical Benefits

|   |   |
|---|---|
| Types of Leave<br>(applicable if service is at least 3 months)  | Other Types of Leave<br>(e.g. Paid Maternity Leave)   |
| Paid Annual Leave<br>Per Year: _____ (days/hrs)<br>(for 1st year of service)  | Paid Outpatient Sick Leave Per Year: _____ (days/hrs) |
| Paid Hospitalisation<br>Leave Per Year: _____ (days/hrs)  | Paid Medical Examination Fee                          |
| Other Medical Benefits<br>(optional, to specify)  |   |
| <small>(Note that paid hospitalisation per year is inclusive of paid outpatient sick leave. Leave entitlement for part-time employees may be pro-rated based on hours.)</small> |   |

## Section E | Others

|                             |   |
|-----------------------------|---|
| Length of Probation: _____  | Notice Period for Termination of Employment<br>(initiated by either party whereby the length shall be the same) |
| Probation Start Date: _____ |   |
| Probation End Date: _____   |   |

\* 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.



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# **KETs Samples**



## Key Employment Terms

All fields are mandatory, unless they are not applicable

Issued on: 01/06/2015

All information accurate as of issuance date

## Section A | Details of Employment

## Company Name

Fourteen Concepts Pte Ltd

## Job Title, Main Duties and Responsibilities

Administrative Assistant – Filing, Customer service, basic administrative duties.

## Employee Name

Desiree Loh

☒ Full-Time Employment  
☐ Part-Time Employment

## Employee NRIC/FIN

S9576543Z

## Duration of Employment

01/06/2015 – 31/05/2016 (1 year contract)

## Employment Start Date

01/06/2015

## Place of Work

(if different from company's registered address)

## Section B | Working Hours and Rest Days

## Details of Working Hours

- Mon – Fri: 9am – 6pm, Sat: 9am – 1pm
- Lunch break 1 hr for Mon – Fri only.
- Total working hours: 8 hrs (Mon – Fri), 4 hrs (Sat)

## Number of Working Days Per Week

5.5 days per week

## Rest Day Per Week

(specify day)

1 day per week (Sunday)

## Section C | Salary

## Salary Period 1st to 31st

☐ Hourly ☐ Daily ☐ Weekly  
☐ Fortnightly ☒ Monthly

## Date(s) of Salary Payment

2nd of every calendar month

## Date(s) of Overtime Payment

2nd of every calendar month

## Overtime Payment Period

(only if different from salary period)

## Basic Salary (Per Period)

\$2,000.00

☐ Hourly ☐ Daily ☐ Weekly  
☐ Fortnightly ☐ Monthly

## Overtime Rate of Pay

1.5x hourly basic rate (\$15.80)

## Fixed Allowances Per Salary Period

| Item                          | Allowance (\$)  |
|-------------------------------|-----------------|
| Uniform                       | \$50.00         |
| Transport                     | \$50.00         |
| <b>Total Fixed Allowances</b> | <b>\$100.00</b> |

## Fixed Deductions Per Salary Period

| Item                          | Deduction (\$) |
|-------------------------------|----------------|
| CDAC                          | \$1.00         |
| <b>Total Fixed Deductions</b> | <b>\$1.00</b>  |

## Other Salary-Related Components

Productivity incentive

☒ CPF Contributions Payable  
 (subject to prevailing CPF contribution rates)

## Section D | Leave and Medical Benefits

## Types of Leave

(applicable if service is at least 3 months)

- ☒ Paid Annual Leave Per Year: 14 (days/hrs) (for 1st year of service)
- ☒ Paid Outpatient Sick Leave Per Year: 14 (days/hrs)
- ☒ Paid Hospitalisation Leave Per Year: 60 (days/hrs)

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

## Other Types of Leave

(e.g. Paid Maternity Leave)

16 weeks Maternity Leave. 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.

☒ Paid Medical Examination Fee

## Other Medical Benefits

(optional, to specify)

## Section E | Others

Length of Probation: 1 month

Probation Start Date: 01/06/2015

Probation End Date: 30/06/2015

## Notice Period for Termination of Employment

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

1 month notice or 1 month salary in lieu of notice

\* 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

Issued on: 15/06/2015

All information accurate as of issuance date

## Section A | Details of Employment

|                              |   |
|------------------------------|---|
| <b>Company Name</b>          | <b>Job Title, Main Duties and Responsibilities</b>              |
| XYZ Confectionary Pte Ltd    | Promoting sales and creating sales orders                       |
| <b>Employee Name</b>         | <b>Full-Time Employment</b>                                     |
| Roland Ng                    | <input checked="" type="checkbox"/> <b>Part-Time Employment</b> |
| <b>Employee NRIC/FIN</b>     | <b>Duration of Employment</b>                                   |
| S1122345K                    | 15/06/2015 – 14/06/2016   |
| <b>Employment Start Date</b> | <b>Place of Work</b>  |
| 15/06/2015                   | Bedok Mall, #02-34m, Singapore 456789                           |

## Section B | Working Hours and Rest Days

|  |   |
|--|---|
| <b>Details of Working Hours</b>  | <b>Number of Working Days Per Week</b>    |
| <ul style="list-style-type: none"> <li>Mon – Sun: 10am – 4pm or 4pm – 10pm</li> <li>1 hr break</li> <li>Total working hours: 5 hours per work day</li> </ul> | 4 days per week                           |
|  | <b>Rest Day Per Week</b><br>(specify day) |
|  | On non-working days of the week           |

## Section C | Salary

| <b>Salary Period</b>  | <b>Date(s) of Salary Payment</b>   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|---|--|----------------|--|--|--|--|-------------------------------|--|---|------|----------------|--|--|--|--|-------------------------------|--|
| 1st to 31st   | 3rd of every calendar month  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Hourly    Daily    Weekly   | <b>Date(s) of Overtime Payment</b>   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Fortnightly <input checked="" type="checkbox"/> Monthly   | 3rd of every calendar month  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| <b>Overtime Payment Period</b><br>(only if different from salary period)  | <b>Basic Salary (Per Period)</b>   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Hourly    Daily    Weekly   | \$6/hr   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Fortnightly    Monthly  | <b>Overtime Rate of Pay</b>  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|   | 1.5x hourly basic rate (\$9.00)  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| <b>Fixed Allowances Per Salary Period</b>   | <b>Fixed Deductions Per Salary Period</b>  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
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| Item  | Allowance (\$)   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| <b>Total Fixed Allowances</b>   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Item  | Deduction (\$)   |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
|   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| <b>Total Fixed Deductions</b>   |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| <b>Other Salary-Related Components</b>  | <input checked="" type="checkbox"/> <b>CPF Contributions Payable</b><br>(subject to prevailing CPF contribution rates) |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |
| Sales Commission  |  |                |  |  |  |  |                               |  |   |      |                |  |  |  |  |                               |  |

## Section D | Leave and Medical Benefits

|  |   |
|--|---|
| <b>Types of Leave</b><br>(applicable if service is at least 3 months)  | <b>Other Types of Leave</b><br>(e.g. Paid Maternity Leave)              |
| <input checked="" type="checkbox"/> <b>Paid Annual Leave</b><br>Per Year: 25.5 (days/hrs)<br>(for 1st year of service) | Refer to employee handbook  |
| <input checked="" type="checkbox"/> <b>Paid Outpatient Sick Leave</b><br>Per Year: 50.9 (days/hrs)                     | <input checked="" type="checkbox"/> <b>Paid Medical Examination Fee</b> |
| <input checked="" type="checkbox"/> <b>Paid Hospitalisation</b><br>Leave Per Year: 218.2 (days/hrs)                    | <b>Other Medical Benefits</b><br>(optional, to specify)                 |

(Note that paid hospitalisation 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

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

\* Please refer to 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

Issued on: 02/01/2015

All information accurate as of issuance date

## Section A | Details of Employment

|                              |  |
|------------------------------|--|
| <b>Company Name</b>          | <b>Job Title, Main Duties and Responsibilities</b>                               |
| Xing Xing Food Stall         | Helper   |
| <b>Employee Name</b>         | <input checked="" type="checkbox"/> Full-Time Employment<br>Part-Time Employment |
| Tan Teck Song                |  |
| <b>Employee NRIC/FIN</b>     | <b>Duration of Employment</b>  |
| S1234567K                    | N.A.   |
| <b>Employment Start Date</b> | <b>Place of Work</b><br>(if different from company's registered address)         |
| 01/02/2014                   |  |

## Section B | Working Hours and Rest Days

|   |   |
|---|---|
| <b>Details of Working Hours</b>   | <b>Number of Working Days Per Week</b>    |
| <ul style="list-style-type: none"> <li>Tues - Sun: 4pm - 12am</li> <li>Break 1 hr</li> <li>Total Working hours: 7hrs</li> </ul> | 6 days per week                           |
|   | <b>Rest Day Per Week</b><br>(specify day) |
|   | 1 day per week (Monday)                   |

## Section C | Salary

|  |                  |   |                                    |
|--|------------------|---|------------------------------------|
| <b>Salary Period</b>   | Tuesday - Sunday | <b>Date(s) of Salary Payment</b>  | Every Sunday of the week           |
| Hourly   | Daily            | <input checked="" type="checkbox"/> Weekly  | <b>Date(s) of Overtime Payment</b> |
| Fortnightly  | Monthly          |   | Every Sunday of the week           |
| <b>Overtime Payment Period</b><br>(only if different from salary period) |                  | <b>Basic Salary (Per Period)</b>  | \$10/hr                            |
| N.A.   |                  | <b>Overtime Rate of Pay</b>   | 1.5x hourly basic rate (\$5.00)    |
| Hourly   | Daily            |   |                                    |
| Fortnightly  | Monthly          |   |                                    |
| <b>Fixed Allowances Per Salary Period</b>                                |                  | <b>Fixed Deductions Per Salary Period</b>   |                                    |
| Item   | Allowance (\$)   | Item  | Deduction (\$)                     |
|  |                  |   |                                    |
|  |                  |   |                                    |
| <b>Total Fixed Allowances</b>  |                  | <b>Total Fixed Deductions</b>   |                                    |
|  |                  |   |                                    |
| <b>Other Salary-Related Components</b>                                   |                  | <input checked="" type="checkbox"/> CPF Contributions Payable<br>(subject to prevailing CPF contribution rates) |                                    |

## Section D | Leave and Medical Benefits

|   |  |
|---|--|
| <b>Types of Leave</b><br>(applicable if service is at least 3 months)   | <b>Other Types of Leave</b><br>(e.g. Paid Maternity Leave)       |
| <input checked="" type="checkbox"/> Paid Annual Leave<br>Per Year: 7 (days/hrs)<br>(for 1st year of service)  |  |
| <input checked="" type="checkbox"/> Paid Outpatient Sick Leave Per Year: 14 (days/hrs)  | <input checked="" type="checkbox"/> Paid Medical Examination Fee |
| <input checked="" type="checkbox"/> Paid Hospitalisation Leave Per Year: 60 (days/hrs)  | <b>Other Medical Benefits</b><br>(optional, to specify)          |
| <small>(Note that paid hospitalisation per year is inclusive of paid outpatient sick leave. Leave entitlement for part-time employees may be pro-rated based on hours.)</small> |  |

## Section E | Others

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

\* Please refer to www.mom.gov.sg for more details on employment laws, leave benefits and soft copy of the KETs template.





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# **A Guide to Filling in KETs**





## A Guide to Filling in KETs

### Key Employment Terms

All fields are mandatory, unless they are not applicable

Issued on: 21/04/2017  
All information accurate as of issuance date

#### Section A | Details of Employment

Company Name \_\_\_\_\_ Job Title, Main Duties and Responsibilities \_\_\_\_\_

Employee Name \_\_\_\_\_

Full-Time Employment  
Part-Time Employment

Employee NRIC/FIN \_\_\_\_\_

Duration of Employment  
(only for employees on fixed term contract)

Employment Start Date \_\_\_\_\_

Place of Work  
(if different from company's registered address)

#### Section B | Working Hours and Rest Days

Details of Working Hours

Number of Working Days Per Week

e.g.:  
- Start & End Time (Weekday & Weekend)  
- Break Hours  
- Total Working Hours (excluding break hours)

Rest Day Per Week  
(specify day)

#### Section C | Salary

Salary Period

Date(s) of Salary Payment

Hourly Daily Weekly  
Fortnightly Monthly

Date(s) of Overtime Payment

Overtime Payment Period  
(only if different from salary period)

Basic Salary (Per Period)  
(specify hourly rate if on part-time employment)

Hourly Daily Weekly  
Fortnightly Monthly

Overtime Rate of Pay  
(only if working hours more than 8 hours a day or 44 hours a week)

Fixed Allowances Per Salary Period

Fixed Deductions Per Salary Period

| Item                   | Allowance (\$) |
|------------------------|----------------|
|                        |                |
|                        |                |
|                        |                |
| Total Fixed Allowances |                |

| Item                   | Deduction (\$) |
|------------------------|----------------|
|                        |                |
|                        |                |
|                        |                |
| Total Fixed Deductions |                |

Other Salary-Related Components

CPF Contributions Payable  
(subject to prevailing CPF contribution rates)

#### Section D | Leave and Medical Benefits

Types of Leave  
(applicable if service is at least 3 months)

Other Types of Leave  
(e.g. Paid Maternity Leave)

Paid Annual Leave Per Year: \_\_\_\_\_ (days/hrs)  
(for 1st year of service)

Paid Outpatient Sick Leave Per Year: \_\_\_\_\_ (days/hrs)

Paid Hospitalisation Leave Per Year: \_\_\_\_\_

Paid Medical Examination Fee

Other Medical Benefits  
(optional, to specify)

#### Section E | Others

Length of Probation: \_\_\_\_\_

Notice Period for Termination of Employment

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

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

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

This refers to the agreed contractual working hours. Your employee's working hours cannot exceed 12 hours a day or 44 hours a week. This may be different for shift workers as long as the average hours worked over any continuous 3-week period does not exceed 44 hours a week. These hours of work do not include break time for tea/meals, rest and overtime hours.

You can choose to pay your employees at the end of each working day or on a weekly, fortnightly or monthly basis.

You should pay your employees once a month and within 7 days after the end of the salary period. You should also pay your employee his overtime pay within 14 days after his overtime payment period.

Besides basic wages and overtime pay, cash incentives, allowances, commissions and bonuses are subject to CPF contributions.

Refer to [www.mom.gov.sg](http://www.mom.gov.sg) for Employment Act (EA) statutory leave entitlements and Child Development Co-Savings Act (CDCA) family-related leave entitlements for both full-time and part-time employees.

If your employee works less than 35 hours per week, he will be considered a part-time employee.

Your employee is entitled to one rest day a week without pay. This rest day can be Sunday or any other day as determined by the employer. If you need your employee to work on a rest day, you must seek your employee's agreement and pay your employee two days of salary if he works more than half of the daily contracted working hours.

Your employee's basic salary excludes his allowances and overtime pay.

When your employee works more than his contractual working hours, he should be paid overtime, at least 1.5x his hourly basic rate. Your employees are not allowed to work more than 12 hours a day or 72 hours overtime in a month.

You cannot deduct more than 50% of your employee's salary for fixed or once-off deductions.

You must pay your employee's medical consultation fees if he has worked for 3 months and more.

You or your employee may terminate the contract by giving notice to each other. The notice period should be the same for both of you. If the notice period is not fixed, the default periods in the EA will apply. You or your employee can also choose to pay salary in place of the notice period.

\* 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.



# Payslips Template & Sample

Tear along dotted line

Payslip for \_\_\_\_\_ to \_\_\_\_\_

Name of Employer

Name of Employee

| Item | Amount |
|------|--------|
|------|--------|

|           |     |
|-----------|-----|
| Basic Pay | (A) |
|-----------|-----|

|   |     |
|---|-----|
| Total Allowances<br>(Breakdown shown below) | (B) |
|---|-----|

|   |     |
|---|-----|
| Total Deductions<br>(Breakdown shown below) | (C) |
|---|-----|

Employee's CPF deduction:

Date of Payment

Mode of Payment

Cash / Cheque / Bank Deposit

Overtime Details\*

|                            |  |
|----------------------------|--|
| Overtime Payment Period(s) |  |
|----------------------------|--|

|                       |  |
|-----------------------|--|
| Overtime Hours Worked |  |
|-----------------------|--|

|                    |     |
|--------------------|-----|
| Total Overtime Pay | (D) |
|--------------------|-----|

| Item | Amount |
|------|--------|
|------|--------|

|  |     |
|--|-----|
| Other Additional Payments<br>(Breakdown shown below) | (E) |
|--|-----|

|                     |  |
|---------------------|--|
| Net Pay (A+B-C+D+E) |  |
|---------------------|--|

|                              |  |
|------------------------------|--|
| Employer's CPF Contributions |  |
|------------------------------|--|

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## Payslip Sample

Payslip for 1 Jan 2013 to 31 Jan 2013

Name of Employer

ABC Pte Ltd

Name of Employee

Tan Ah Kow

| Item  | Amount |     |
|---|--------|-----|
| Basic Pay                                   | \$2000 | (A) |
| Total Allowances<br>(Breakdown shown below) | \$500  | (B) |
| Transport                                   | \$300  |     |
| Uniform                                     | \$200  |     |
|   |        |     |
| Total Deductions<br>(Breakdown shown below) | \$1315 | (C) |
| Employee's CPF deduction:                   | \$1115 |     |
| Advanced Loan                               | \$200  |     |

Date of Payment

5 Feb 2014

Mode of Payment

Cash / ~~Cheque~~ / ~~Bank Deposit~~

Overtime Details\*

|                            |                           |
|----------------------------|---------------------------|
| Overtime Payment Period(s) | 1 Jan 2013 to 31 Jan 2013 |
| Overtime Hours Worked      | 5                         |
| Total Overtime Pay         | \$78.70 (D)               |

| Item   | Amount    |     |
|--|-----------|-----|
| Other Additional Payments<br>(Breakdown shown below) | \$3000    | (E) |
| Annual Bonus   | \$3000    |     |
|  |           |     |
|  |           |     |
| Net Pay (A+B-C+D+E)                                  | \$4263.70 |     |
| Employer's CPF Contributions                         | \$949     |     |

# Requirements for KETs



## Requirements for KETs



### Employers must issue KETs to their employees.



#### Who to issue to

- Newly employed on or after 1 April 2016;
- Covered by the \*Employment Act; and
- Employed for a continuous period of 14 days or more.

#### When to issue

- Within 14 days from the start of employment

#### Format

- Soft or hard copy
- Common key employment terms (e.g. leave policy that applies to a group of employees) can be provided in an employee handbook or company intranet

*\* As a rule of thumb, if your employee earns up to \$4,500/month, and is not a domestic worker, public servant or seafarer, it is likely that he/she is covered.*



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

*For example, if the employee is a PME and overtime pay does not apply to him/her, the KETs issued to him/her need not include #11-#12.*

- |  |   |
|--|---|
| <b>1</b> Full name of employer   | <b>9</b> Fixed allowances<br><i>Per salary period</i>   |
| <b>2</b> Full Name of employee   | <b>10</b> Fixed deductions<br><i>Per salary period</i>  |
| <b>3</b> Job title, main duties and responsibilities   | <b>11</b> Overtime payment period<br><i>(If different from #7)</i>  |
| <b>4</b> Date of start of employment   | <b>12</b> Overtime rate of pay  |
| <b>5</b> Duration of employment<br><i>(If employee is on fixed-term contract)</i>  | <b>13</b> Other salary-related components<br><i>(e.g. bonuses, incentives)</i>  |
| <b>6</b> Working arrangements <ul style="list-style-type: none"><li>• Daily working hours (e.g. 8.30am – 6.00pm);</li><li>• Number of working days per week (e.g. six); and</li><li>• Rest day (e.g. Saturday)</li></ul> | <b>14</b> Leave<br><i>(e.g. annual leave, outpatient sick leave, hospitalisation leave, maternity leave, childcare leave)</i> |
| <b>7</b> Salary period<br><i>(What dates the payment is for)</i>   | <b>15</b> Other medical benefits<br><i>(e.g. insurance, medical/dental benefits)</i>  |
| <b>8</b> Basic salary<br><i>For hourly, daily or piece-rated workers, employers should also indicate the basic rate of pay (e.g. \$10 per hour, day or piece)</i>  | <b>16</b> Probation period  |
|  | <b>17</b> Notice period   |



# Requirements for Itemised Payslips





## Requirements for Itemised Payslips



### Employers must issue itemised payslips to all their employees covered by the \*Employment Act.

#### When to issue

- At least once a month
- Give it together with payment to employee
- If unable to give together, to be given within three working days of payment
- In the case of termination/dismissal, give the payslip together with outstanding salary

#### Format

- Soft or hard copy
- Must be able to produce on MOM's request



### Employers must keep a record of all payslips issued.

#### Format

- Soft or hard copy

#### Period to keep

- For current employees: Latest two years
- For ex-employees: Latest two years, to be kept for one year after the employee leaves employment

\* As a rule of thumb, if your employee earns up to \$4,500/month, and is not a domestic worker, public servant or seafarer, it is likely that he/she is covered.



### Payslips must include the items below, unless an item is not applicable.

*For example, if overtime pay does not apply to a PME employee, his payslip need not include #9-#11. For consolidated payslips, each payslip should contain details of all payments made since the last payslip.*

- 1 Full name of employer**
- 2 Full name of employee**
- 3 Date of payment**  
(Or dates, if the payslip consolidates multiple payments)
- 4 Basic salary for each salary period**  
For hourly, daily or piece-rated workers, indicate all of the following:  
(a) the basic rate of pay (e.g. \$X per hour)  
(b) the total number of hours or days worked, or pieces produced within each salary period.
- 5 Start and end date of salary period**
- 6 Allowances paid for salary period such as**  
• All fixed allowances (e.g. transport)  
• All ad-hoc allowances (e.g. one-off uniform allowance)
- 7 Any other additional payment for each salary period, such as**  
• Bonuses  
• Rest day pay  
• Public holiday pay
- 8 Deductions made for each salary period, such as**  
• All fixed deductions (e.g. employee's CPF Contributions)  
• All ad-hoc deductions (e.g. deductions for no-pay leave, absence from work)
- 9 Overtime hours worked**
- 10 Overtime pay**  
For each overtime payment period
- 11 Start and end date of overtime payment period**  
(If different from #5)
- 12 Net salary paid in the month**



## Where to Seek Further Assistance

Employers who need further assistance may approach Singapore National Employers Federation (SNEF) at the following hotline: (65) 6327 9297. They may also approach the Business Advisors at any of the SME Centres listed below and on the next page.

### SME CENTRE@**ASME**

167 Jalan Bukit Merah, Tower 4 #03-13, Singapore 150167

**(65) 6513 0388**

[enquiries@smecentre-asme.sg](mailto:enquiries@smecentre-asme.sg)

### SME CENTRE@**SCCCI**

47 Hill Street #09-00, Singapore 179365

**(65) 6337 8381**

[enquiry@smecentre-sccci.sg](mailto:enquiry@smecentre-sccci.sg)

### SME CENTRE@**SICCI**

SICCI Building, 31 Stanley Street, Singapore 068740

**(65) 6508 0147**

[sme@smecentre-sicci.sg](mailto:sme@smecentre-sicci.sg)

### SME CENTRE@**SMCCI**

15 Jalan Pinang, Singapore 199147

**(65) 6293 3822**

[gadvisory@smecentre-smcci.sg](mailto:gadvisory@smecentre-smcci.sg)

### SME CENTRE@**SMF**

2985 Jalan Bukit Merah, Singapore 159457

**(65) 6826 3020**

[query@smecentre-smf.sg](mailto:query@smecentre-smf.sg)

### SME CENTRE@**NorthWest**

North West Community Development Council, Woodlands Civic Centre  
900 South Woodlands Drive, #04-07, Singapore 730900

**(65) 6839 4963**

[northwest@smecentre-smf.sg](mailto:northwest@smecentre-smf.sg)

### SME CENTRE@**NorthEast**

North East Community Development Council, NTUC Income Tampines Junction,  
300 Tampines Ave 5, #06-01, Singapore 529653

**(65) 6424 4000**

[northeast@smecentre-asme.sg](mailto:northeast@smecentre-asme.sg)

### SME CENTRE@**Central**

Central Singapore Community Development Council, HDB Hub Bizthree  
490 Lorong 6 Toa Payoh, #07-11, Singapore 310490

**(65) 6715 7580**

[central@smecentre-sccci.sg](mailto:central@smecentre-sccci.sg)

### SME CENTRE@**SouthEast**

South East Community Development Council, Singapore Post Centre,  
10 Eunos Road 8, #12-01, Singapore 408600

**(65) 6243 8753**

[southeast@smecentre-asme.sg](mailto:southeast@smecentre-asme.sg)

### SME CENTRE@**SouthWest**

South West Community Development Council, The JTC Summit  
8 Jurong Town Hall Road, #03-11 Singapore 609434

**(65) 6316 1616**

[southwest@smecentre-smf.sg](mailto:southwest@smecentre-smf.sg)





## Where to Seek Further Assistance

### SME CENTRE@**Ang Mo Kio**

Ang Mo Kio Community Centre  
#03-03, 795 Ang Mo Kio Avenue 1, Singapore 569976

**(65) 6337 8381**

[enquiry@smecentre-sccci.sg](mailto:enquiry@smecentre-sccci.sg)

### SME CENTRE@**Changi-Simei**

Changi Simei Community Club  
10 Simei Street 2, Singapore 529915

**(65) 6513 0388**

[changisimei@smecentre-asme.sg](mailto:changisimei@smecentre-asme.sg)

All information in this Guide is correct as of 17 August 2015. However, this Guide is not a complete statement of law and may not cover the requirements in other legislation on a particular issue. It should also be noted that the information is written in general terms as a guide for employers and employees and may not be applicable in a specific situation. For specific legal advice, you should seek professional legal assistance. Whilst every effort has been made to ensure that the information provided is correct and up-to-date, no warranty is given that is free from error or omission.