

SUPPORT FOR FIRMS EMPLOYING PERSONS WITH DISABILITIES AND EX-OFFENDERS

Enabling Employment Credit

The Enabling Employment Credit (EEC) is a wage offset scheme introduced in 2021 to support the employment of persons with disabilities (PwDs). Payouts are made automatically to employers based on their regular monthly CPF contributions for Singaporean employees who are PwDs. The EEC is available until 2025.

With effect from 1 April 2023, employers will receive greater support for hiring local PwDs who have not been working for the past six months. This enhancement supports the initiatives under the Enabling Masterplan 2030 to create more opportunities for PwDs to join the workforce.

Employers who are keen to hire PwDs or provide better support to their PwD employees can get in touch with SGENable at www.sgenable.sg/your-first-stop/hiring-employment#HE-Employers.

	Current EEC parameters	NEW [With effect from 1 Apr 2023] Enhanced EEC parameters
Employers of PwDs earning \$4,000/month below	[No change] Permanent wage offset of up to 20% of monthly income, capped at \$400 per month per employee	
Employers of PwDs earning \$4,000/month, where the PwD had not been working for the past six months prior to being hired	Additional time-limited wage offset of up to 10% of monthly income, capped at \$200 per employee, for the first six months	[Enhanced] Additional time-limited wage offset of up to <u>20%</u> of monthly income, capped at <u>\$400</u> per employee, for the first <u>nine</u> months
Eligibility criteria	Singapore Citizen PwDs aged 13 and above	[Expanded] Singapore Citizen <u>and Permanent Resident</u> PwDs aged 13

	earning below \$4,000/month	and above earning below \$4,000/month
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Uplifting Employment Credit

The Uplifting Employment Credit (UEC) is a new wage offset scheme to encourage employers to hire ex-offenders, so as to support their reintegration into society.

With effect from 1 April 2023, employers will receive time-limited wage offsets for hiring ex-offenders. The UEC will be available until 2025.

	UEC parameters
Employers of ex-offenders earning below \$4,000/month	Time-limited wage offset of up to 20% of monthly income, capped at \$600 per month per employee, for the first nine months
Eligibility criteria	Singaporean and Permanent Resident ex-offenders aged 13 and above earning below \$4,000/month, released within three years prior to the date of employment

Payouts will be made automatically to employers of ex-offenders placed by Yellow Ribbon Singapore, Industrial and Services Cooperative Society (ISCOS) or halfway houses in contract with the Singapore Prison Service. For other employers who hired ex-offenders, please write in to IRAS via go.gov.sg/applyUEC. IRAS will process the application and the first payout for eligible hires will be made from May 2024 onwards.

Employers who are keen to provide job opportunities for ex-offenders can get in touch with Yellow Ribbon Singapore at www.yellowribbon.gov.sg/services/employ-ex-offenders.

End of Factsheet