

Tripartite Guidelines on Issuance of Itemised Payslips

Introduction



Providing itemised payslips is a good employment practice. It raises employees' awareness of their salary components and provides proper documentation which helps to facilitate the resolution of any salary dispute.



This set of Guidelines seeks to guide employers, in particular the SMEs, in issuing itemised payslips and to institute good HR practices. SMEs that need further assistance can approach the Singapore National Employers Federation (SNEF) or the Business Advisors at the SME Centres listed at pages 4 and 5.

Who should receive a payslip?



Employers should issue itemised payslips to all their employees.

When should a payslip be given?



Employers should issue itemised payslips **at least once a month**.



For a salary period ending in a particular month, employers should issue payslips to their employees **within 7 days after the last day of that month**. For example, for payment for work done in January, employers should issue the payslip by 7th February.



Where there are more than one salary period within that month, employers could **consolidate all the salary payment details in that calendar month into a single payslip**. For example, if the workers are paid fortnightly, employers could issue a single payslip containing details of payment for the two salary periods. They could also choose to issue payslips as and when they pay the workers, which should be at least once a month.



Where an employee is dismissed or has his contract of service terminated, employers should issue the payslip together with the payment of any outstanding salary or dismissal/termination payment, and the payslip should itemise such payments.

What form can the payslip take?



Employers could issue the payslip in hard and/or soft copies, as long as it contains the relevant information outlined in the next page. Employers are also encouraged to get employees to acknowledge that they have received their payslips.

What should be in a payslip?



Payslips should contain the items on the next page. Employers need not include items that are not relevant to the employee. A template and sample payslip are included in the Annexes.

What should be in a payslip?

- 1 Name of employer
- 2 Name of employee
- 3 Date(s) of payment
- 4 Mode of payment (cash/cheque/bank deposit)
- 5 Start and end dates of each salary period within the month
- 6 Basic salary for each salary period
- 7 Allowances paid for each salary period such as:
 - All fixed allowances (e.g. transport)
 - All ad-hoc allowances (e.g. one off uniform allowance)
- 8 Start and end dates of each overtime payment period within the month
- 9 Overtime hours worked
- 10 Overtime pay for each overtime payment period
- 11 Any other additional payment for each salary period such as:
 - Bonuses
 - Rest day pay
 - Public holiday pay
- 12 Actual deductions made for each salary period such as:
 - All fixed deductions (e.g. employee's CPF contribution)
 - All ad-hoc deductions (e.g. deductions, for damage to or loss of goods)
- 13 Net salary paid in the month
- 14 Employer's CPF contribution

Where to seek further assistance



Employers who need further assistance may approach 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
SME CENTRE@ SCCCI	47 Hill Street #09-00 Singapore 179365	(65) 6337 8381	enquiry@smecentre-sccci.sg
SME CENTRE@ SICCI	SICCI Building 31 Stanley Street Singapore 068740	(65) 6508 0147	sme@smecentre-sicci.sg
SME CENTRE@ SMCCI	15 Jalan Pinang Singapore 199147	(65) 6293 3822	gadvisory@smecentre-smcci.sg
SME CENTRE@ SMF	2985 Jalan Bukit Merah Singapore 159457	(65) 6826 3020	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
SME CENTRE@ NorthEast	North East Community Development Council 300 Tampines Ave 5 NTUC Income Tampines Junction #06-01 Singapore 529653	(65) 6424 4000	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) 6397 7420

central@smecentre-sccci.sg

SME CENTRE@
SouthEast

South East Community
Development Council
10 Eunos Road 8
Singapore Post Centre
#09-01B Singapore 408600

(65) 6243 8753

southeast@smecentre-asmae.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

Template Payslip

This is a template payslip for reference. It should be modified accordingly based on salary payment arrangement.

Payslip for _____ to _____

Name of Employer

Name of Employee

Item	Amount	
Basic Pay		(A)
Total Allowances <i>(Breakdown shown below)</i>		(B)
Total Deductions <i>(Breakdown shown below)</i>		(C)
<i>Employee's CPF deduction:</i>		

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 <i>(Breakdown shown below)</i>		(E)
Net Pay (A+B-C+D+E)		
Employer's CPF Contribution		

Sample Payslip

This is a sample payslip for a monthly rated worker, for illustration purpose.

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 <i>(Breakdown shown below)</i>	\$500	(B)
Transport	\$300	
Uniform	\$200	
Total Deductions <i>(Breakdown shown below)</i>	\$1320	(C)
Employee's CPF deduction:	\$1120	
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	\$100	(D)
Item	Amount	
Other Additional Payments <i>(Breakdown shown below)</i>	\$3000	(E)
Annual Bonus	\$3000	
Net Pay (A+B-C+D+E)	\$4280	
Employer's CPF Contribution	\$896	