

**REQUIREMENTS FOR ITEMISED PAYSLIPS**

(A) Employers must issue itemised payslips to all employees covered by the Employment Act.<sup>1</sup>

<b>When</b>	<ul style="list-style-type: none"> <li>• At least once a month</li> <li>• Give it together with salary payment to employee</li> <li>• If unable to give together, to be given within three working days of payment</li> <li>• In the case of termination/dismissal, give the payslip together with outstanding salary</li> </ul>
<b>Format</b>	<ul style="list-style-type: none"> <li>• Soft or hard copy</li> <li>• Must be able to produce on MOM's request</li> </ul>

(B) The 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)

<sup>1</sup> 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.

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 each salary period
6.	Allowances paid for each salary period, such as: <ul style="list-style-type: none"> <li>• All fixed allowances (e.g. transport)</li> <li>• All ad-hoc allowances (e.g. one-off uniform allowance)</li> </ul>
7.	Any other additional payment for 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>
8.	Deductions made for 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>
9.	Overtime hours worked
10.	Overtime pay for each overtime payment period
11.	(If different from #5) Start and end date of each overtime payment period
12.	Net salary paid in the month

(C) Employers must keep a record of all payslips issued.

<b>Format</b>	Soft or hard copy
<b>For how long?</b>	<ul style="list-style-type: none"> <li>• For <u>current employees</u>: Latest two years</li> <li>• For <u>ex-employees</u>: Last two years, to be kept for one year after the employee leaves employment</li> </ul>