

## FACTSHEET ON ENABLING EMPLOYMENT CREDIT

The Enabling Employment Credit (EEC) is a new wage offset scheme to support the employment of persons with disabilities (PwDs). The EEC will replace the wage offsets for employers of PwDs under the Special Employment Credit (SEC) and Additional SEC, after the SEC and Additional SEC expire in December 2020.

The EEC will be paid to employers of Singaporean PwDs aged 13 and above, and earning below \$4,000/month. In addition, employers who hire a PwD who have not been in employment for the past six months will receive an additional wage offset for the first six months of employment.

The EEC quantum will be automatically assessed based on employers' regular monthly CPF contributions for their employees. Eligible employers will receive a letter from MOM informing them of the payment. The EEC quantum is set out in the table below.

|  | EEC quantum   |
|--|---|
| For employers of PwDs earning below \$4,000/month  | <ul style="list-style-type: none"><li>• 20% of each eligible employee's monthly income, capped at a maximum of \$400 per month per employee</li><li>• There is no cap on the total number of eligible employees</li></ul> |
| For employers who hire a PwD for a job paying below \$4,000/month <b>and</b> the PwD has not been working for the past six months prior to being hired | <ul style="list-style-type: none"><li>• Additional 10% wage offset, capped at \$200 per month per employee, for the first six months of employment</li></ul>  |

The EEC will be available for five years from 2021 to 2025. To ensure that the EEC remains helpful for PwDs to find and remain in employment, the Ministry of Manpower will review the EEC after two years and make adjustments if necessary.