

From 1st April 2016, employers are required to issue written Key Employment Terms (KETs) and itemised pay slips to their employees.

In this booklet, you will find:

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Key Employment Terms

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

All fields are mandatory, unless they are not applicable 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** fixed term contract) **Employment Start Date** Place of Work (if different from company's Section B | Working Hours and Rest Days Details of Working Hours Number of Working Days Per Week e.g.: Rest Day Per Week - Break Hours (specify day) - Total Working Hours (excluding break hours) Section C | Salary Salary Period Date(s) of Salary Payment Weekly Date(s) of Overtime Payment Hourly Daily Fortnightly Monthly Overtime Payment Period Basic Salary (Per Period) (only if different from salary period) (specify hourly rate if on part-time Hourly Daily Weekly Overtime Rate of Pay (only if working hours more than Fortnightly Monthly 8 hours a day or 44 hours a week) Fixed Allowances Per Salary Period Fixed Deductions Per Salary Period Item Allowance (\$) Deduction (\$) Total Fixed Other Salary-Related Components **CPF Contributions Payable**

contribution rates)

Section D Leave and Medical Be	nefits
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: (for 1st year of service) (days/hrs)	
Paid Outpatient Sick Leave Per Year: (days/hrs)	Paid Medical Examination Fee
Paid Hospitalisation Leave Per Year: (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 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:	,

^{*} 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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KETs Samples

KETs Samples



Key Employment Terms All fields are mandatory, unless they are not applicable

Issued on: 01/06/2015

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

Employee NRIC/FIN

995765437

√Full-Time Employment
Part-Time Employment

Duration of Employment

01/06/2015 - 31/05/2016 (1 year 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

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

Number of Working Days Per Week 5.5 days per week

Rest Day Per Week (specify day) 1 day per week (Gunday)

4 hrs (Sat) Section C | Salary

Fortnightly

Total Fixed

Salary Period lst to 3lst

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 Basic Salary (Per Period)

Overtime Payment Period (only if different from salary period)

Hourly Daily Weekly

Monthly

\$2,000.00

Overtime Rate of Pay
1.5x hourly basic rate (\$15.80)

Fixed Deductions Per Salary Period Item Deduction (\$)

CDAC \$1.00

Total Fixed \$1.00

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:
(for 1st year of service)

Paid Outpatient Sick

Leave Per Year:

Paid Hospitalisation
Leave Per Year:

(days/)rs)

60 (days/)rs)

(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)

Ió weeks Maternity Leave. Paid Ió 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

length shall be the same)
I month notice or I month salary

in lieu of notice

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

KETs Samples



Key Employment Terms All fields are mandatory, unless they are not applicable

Issued on: I5/06/2015
All information accurate as of issuance date

Section A | Details of Employment Job Title, Main Duties and Responsibilities Company Name XYZ Confectionary Pte Ltd Promoting sales and creating sales orders **Employee Name** Full-Time Employment Roland Na ✓ Part-Time Employment Employee NRIC/FIN **Duration of Employment** 15/06/2015 - 14/06/2016 SI122345K Place of Work **Employment Start Date** 15/06/2015 Bedok Mall, #02-34m, Singapore 456789

Section B Working Hours a	nd Rest Days
Details of Working Hours	Number of Working Days Per Week
	4 days per week

Mon – Sun: 10am – 4pm or 4pm – 10pm
I hr break
Total working hours: 5 hours per work day

Rest Day Per Week
(specify day)

Sales Commission

On non-working days of the week

contribution rates)

Section C | Salary

Salary Period | Ist to Sist | Date(s) of Salary Payment | Srd of earry cellendar month | Srd

Fortnightly	Monthly	1.5x hourly basic rate (\$	9.00)
Fixed Allowances P	er Salary Period	Fixed Deductions I	Per Salary Period
Item	Allowance (\$)	Item	Deduction (\$)
Total Fixed		Total Fixed	
Allowances		Deductions	
Other Salary-Relate	d Components	✓ CPF Contributio	ns Payable

Section D Leave an	d Medical Be	nefits
Types of Leave (applicable if service is a 3 months)	t least	Other Types of Leave (e.g. Paid Maternity Leave)
Paid Annual Leave Per Year: (for 1st year of service)	25.5 (days/hrs)	Refer to employee handbook
✓ Paid Outpatient Sick Leave Per Year:	50.9 (days/hrs)	✓ Paid Medical Examination Fee
✓ Paid Hospitalisation Leave Per Year: (Note that paid hospitalisation per year paid outpatient sick leave. Leave entitle employees may be pro-rated based on	ment for part-time	Other Medical Benefits (optional, to specify)
Section E Others		
Length of Probation: Probation Start Date: Probation End Date:	N.A. N.A.	Notice Period for Termination of Employment (initiated by either party whereby the length shall be the same) I week notice or I week salary in lieu of notice
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Please refer to www.mom.gov.sg for more details on employment laws, leave benefits and soft copy of the KETs template.

KETs Samples



Key Employment Terms Issued on: 02/01/2015

All fields are mandatory, unless they are not app	licable
Section A Details of Employmer	ht
Company Name	Job Title, Main Duties and Responsibilities
Xing Xing Food Stall	Helper
Employee Name Tan Teck Song	Full-Time Employment Part-Time Employment
Employee NRIC/FIN 51234567K	Duration of Employment N.A.
Employment Start Date	Place of Work

Section B | Working Hours and Rest Days

Details of Working Hours

- Tues Sun: 4pm 12am
- Break 1 hr · Total Working hours: 7hrs
- Number of Working Days Per Week 6 days per week
 - Rest Day Per Week

Every Sunday of the week

I day per week (Monday)

registered address)

Section C | Salary

Salary Period Tuesday - Sunday Daily V Weekly Hourly

Fortnightly Monthly Overtime Payment Period

(only if different from salary period) N.A. Daily Hourly Weekly Fortnightly Monthly

Fixed Allowances Per Salary Period Allowance (\$)

Other Salary-Related Components

Total Fixed

Date(s) of Salary Payment Date(s) of Overtime Payment Every Sunday of the week Basic Salary (Per Period)

\$10/hr Overtime Rate of Pav

1.5x hourly basic rate (\$15.00)

Fixed Deductions Per Salary Period Deduction (\$)

Total Fixed

✓ CPF Contributions Payable contribution rates)

Section D Leave and Medical Be	netits
Types of Leave (applicable if service is at least 3 months) Paid Annual Leave Per Year: (for 1st year of service)	Other Types of Leave (e.g. Paid Maternity Leave)
Paid Outpatient Sick Leave Per Year: Paid Hospitalisation Leave Per Year: 60 (days/prs) 60 (days/prs) 60 (days/prs)	✓ Paid Medical Examination Fee Other Medical Benefits (optional, to specify)
Section E Others	
Length of Probation: N.A. Probation Start Date: N.A.	Notice Period for Termination of Employment (initiated by either party whereby the

I month notice or I month salary

in lieu of notice

Probation End Date:

^{*} 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



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 econtinuous 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 for Employment Act (EA) statutory leave entitlements and Child Development Co-Savings Act (CDCA) amily-related leave entitlements for both full-time and part-time employees.

Kev Employment Terms Issued on: DD/MM/YYYY Section A | Details of Employment Company Name Job Title, Main Duties and Responsibilitie Full-Time Employment Employee Name Part-Time Employment Employee NRIC/FIN Employment Start Date Place of Work ection B | Working Hours and Rest Days Rest Day Per Week ection C | Salary Date(s) of Salary Payment Date(s) of Overtime Payment Fortnightly Monthly Overtime Payment Period Rasic Salary (Per Period) Hourly Daily Weekly Overtime Rate of Pay Fortnightly Monthly Fixed Allowances Per Salary Period Fixed Deductions Per Salary Period CPF Contributions Pavable ection D | Leave and Medical Benef Other Types of Leave Paid Annual Leave ___(days/hrs) ___ (days/hrs) Paid Medical Examination Fee Other Medical Benefits Section E | Others

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 for more details on employment laws, leave benefits and soft copy of the KETs template.

Length of Probation:

Probation Start Date:

Probation End Date:



Itemised Pay Slips Template & Sample

	Pay Slip	for	to		
Name of Employer					
Name of Employee					
Item	Amount	:			
Basic Pay					(A)
Total Allowances (Breakdown shown below)					(B)
Total Deductions (Breakdown shown below)					(C)
Employee's CPF deduction:					
Date of Payment Mode of Payment Cash / Cheque / Ban	k Deposit				
Overtime Details*					
Overtime Payment Pe	riod(s)				
Overtime Hours Works	ed				
Total Overtime Pay					(D)
Item		Amount			
Other Additional Payn (Breakdown shown below)	nents				(E)
Net Pay (A+B-C+D+E)					
Employer's CPF Contri	butions				



Itemised Pay Slip Sample

Pay Slip for | Jan 2015 to 3 | Jan 2015

Name of Employee			
		·	
Tan Ah Kow			
tem	Amou	int	_
Basic Pay	\$200	10	(
Total Allowances (Breakdown shown below)	\$500)	4
Transport	\$300)	
Uniform	\$200)	
Total Deductions (Breakdown shown below)	\$1315	;	
Employee's CPF deduction:	\$1115		
Advanced Loan	\$200)	
Date of Payment			
5 Feb 2015			
Mode of Payment			
Cash / Cheque / Ban	k Denosit		
Overtime Details*		-	
Overtime Details* Overtime Payment Pe		1 Jan 2015 to 31 Jan 2015	
	riod(s)		
Overtime Payment Pe	riod(s)	1 Jan 2015 to 31 Jan 2015	(
Overtime Payment Pe	riod(s)	1 Jan 2015 to 31 Jan 2015	(
Overtime Payment Pe Overtime Hours Worke Total Overtime Pay	riod(s)	1 Jan 2015 to 31 Jan 2015 5 478.70	
Overtime Payment Pe Overtime Hours Worke Total Overtime Pay tem Other Additional Payn	riod(s)	1 Jan 2015 to 31 Jan 2015 5 478.70 Amount	
Overtime Payment Pe Overtime Hours Worke Total Overtime Pay item Other Additional Payn (Breakdown shown below)	riod(s)	1 Jan 2015 to 31 Jan 2015 5 478.70 Amount \$3000	(
Overtime Payment Pe Overtime Hours Worke Total Overtime Pay item Other Additional Payn (Breakdown shown below)	riod(s)	1 Jan 2015 to 31 Jan 2015 5 478.70 Amount \$3000	







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.

- 1 Full name of employer
- 2 Full name of employee
- Job title, main duties and responsibilities
- Date of start of employment
- 5 Duration of employment (If employee is on fixed-term contract)
- 6 Working arrangements
- Daily working hours (e.g. 8.30am 6.00pm);
 Number of working days per week (e.g. six); and
- Rest day (e.g. Saturday)

 Salary period
- (What dates the payment is for)
- Basic salary
 For hourly, daily or piece-rated workers,
 employers should also indicate the basic rate of
 pay (e.a. \$10 per hour, day or piece)

- 9 Fixed allowances
 Per salary period
- Fixed deductions
 Per salary period
- Overtime payment period
- (12) Overtime rate of pay
- Other salary-related components
 (e.a. bonuses. incentives)
- Leave entitlements

 Leave entitlements (e.g. annual leave,
 outpatient sick leave, hospitalisation leave,
 maternity leave, childcare leave)
- (5) Medical benefits
 (e.a. insurance, medical/dental benefits)
- (16) Probation period
- 17 Notice period



Requirements for Itemised Pay Slips





Employers must issue itemised pay slips to <u>all</u> 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 pay slip 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 pay slips issued.

Format

· Soft or hard copy

Period to keep

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



Pay slips must include the items below, unless an item is not applicable.

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

- 1 Full name of employer
 - 2 Full name of employee
- Oate of payment (Or dates, if the pay slip 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.a. SX 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
- Allowances paid for salary period such as
 All fixed allowances (e.g. transport)
 - All fixed allowances (e.g. transport)
 All ad-hoc allowances (e.g. one-off uniform allowance)

- Any other additional payment for each salary period, such as
- Bonuses
 Rest day pay
- Nest ady pay
 Public holiday pay
- 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)
- Overtime hours worked
- Overtime pay

 For each overtime payment period
- Start and end date of overtime payment period
- (If different from #5)
- Net salary paid for eac salary period



^{*} 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.

Where to Seek Further Assistance



Employers who need further assistance may approach Singapore National Employers Federation (SNEF) at the following hotline: (65) 6290 7692. 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

querv@smecentre-smf.sq

SME CENTRE@NorthWest

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

(65) 6248 5518

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

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

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

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







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

SME CENTRE@Changi-Simei

Changi Simei Community Club 10 Simei Street 2, Singapore 529915

(65) 6513 0388

changisimei@smecentre-asme.sg

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