

TRIPARTITE GUIDELINES ON ISSUANCE OF ITEMISED PAYSLIPS

Introduction

1. 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.

2. 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 Para 10.

Who should receive a payslip?

3. Employers should issue itemised payslips to all their employees.

When should a payslip be given?

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

5. 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.

6. 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.

7. 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?

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

What should be in a payslip?

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

S/N	Items
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 ¹ for each salary period
7*	Allowances paid for each salary period such as: <ul style="list-style-type: none">• 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: <ul style="list-style-type: none">• Bonuses• Rest day pay• Public holiday pay
12*	Actual deductions made for each salary period such as: <ul style="list-style-type: none">• All fixed deductions (e.g. employee's CPF contribution)• All ad-hoc deductions (e.g. deductions for damage to or loss of

¹ For hourly, daily or piece rated workers, employers should also indicate in the payslip the basic rate of pay (e.g. \$10 per hour) and the total number of hours or days worked or pieces produced, within each salary period. For workers who did not complete work for the full duration of the salary period, employers should indicate the total number of days he has worked within the salary period.

	goods)
13**	Net salary paid in the month
14	Employer's CPF contribution

*The detailed breakdowns for items 7, 11 and 12 should be reflected in the payslip.

**The formula for item 13 is (6) + (7) + (10) + (11) – (12)

Where to seek further assistance

10. 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 below.

SME Centres	Address	Telephone	E-mail
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@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	North West	(65) 6839 4963	northwest@smecentre-

Centre@NorthWest	Community Development Council Woodlands Civic Centre 900 South Woodlands Drive #04-07 Singapore 730900		smf.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	<a href="mailto:southeast@smecentre-
asme.sg">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	<a href="mailto:southwest@smecentre-
smf.sg">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 work done on <insert date> to <insert date>**Employer's name:** <insert>**Employee's name:** <insert>**Date of payment:** <insert date>**Mode of payment:** <insert date>

Item	Amount
1 Basic salary	<insert amount>
2 Overtime pay	<insert amount>
3 Total allowances	<insert amount>
4 Total additional payment	<insert amount>
5 Total deductions	<insert amount>
6 Net salary	<1+2+3+4-5>

Additional information:**Breakdown of Allowances**

<insert component>

Amount

< amount>

<add additional lines if needed>

< amount>

Total

< amount>

Breakdown of Additional Payment

<insert component>

Amount

< amount>

<add additional lines if needed>

< amount>

Total

< amount>

Basic salary details (if required)

Basic rate of pay (for daily / monthly / piece rated) <insert>

Total number of days / hours worked or piece produced <insert>

Overtime details

Overtime period: <dates>

Overtime hours worked <insert>

Employer's CPF Contribution < amount>**Breakdown of Deductions**

<insert component>

Amount

< amount>

<add additional lines if needed>

< amount>

Total

< amount>

Sample Payslip

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

Payslip for work done on 1 Jan 2014 to 31 Jan 2014

Employer's name: ABC Pte Ltd

Employee's name: Tan Ah Kow

Date of payment: 5 Feb 2014

Mode of payment: Cash

Item	Amount
1 Basic salary	\$2,000
2 Overtime pay	\$100
3 Total allowances	\$500
4 Total additional payment	\$3,000
5 Total deductions	\$1,320
6 Net salary	\$4,280

Additional information:

Breakdown of Allowances	Amount	Overtime details	
Transport Allowance	\$300	Overtime period:	1 Jan 2014 – 31 Jan 2014
Uniform Allowance	\$200	Overtime hours worked	5 hours
Total	\$500		

Breakdown of Additional Payment	Amount	Employer's CPF Contribution	\$896
Annual Bonus	\$3,000		
Total	\$3,000		

Breakdown of Deductions	Amount
Employee's CPF Contribution	\$1,120
Advance Loan	\$200
Total	\$1,320