

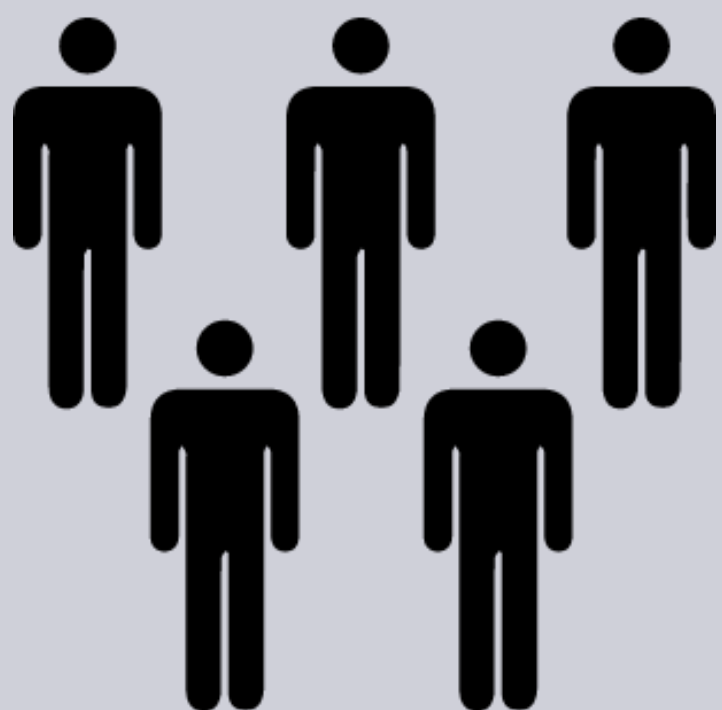
Jobs Support Scheme (JSS) for F&B sector

by Ministry of Finance

Brief description

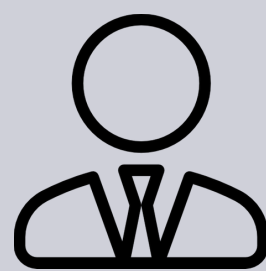
- JSS issues payouts to restaurants for 75% of the **first \$4,600** of wages for every local worker (Singapore citizens and Permanent Residents) in **April and May 2020**
- Additional cash payouts will be issued to restaurants for 50% of the first \$4,600 of wages for every local worker (Singapore Citizens and Permanent Residents) **in employment for 8 months**
- Payout has also been extended to cover wages of shareholders and directors in the company with Assessable Income of \$100,000 or less for Year of Assessment 2019

Example:



5 full-time staffs

\$3,000 monthly salary each



Operations Manager
\$5,500 monthly salary



Owner
\$5,500 monthly salary

- Wage support for May and April:

5 staffs:

5 (number of staffs) x 2 (months) x 75% x \$3,000
(monthly salary) = **\$22,500**

Operations manager:

2 x 75% x \$4,600 = **\$6,900**

Owner:

2 x 75% x \$4,600 = **\$6,900**

- Wage support for the other 8 months of employment:

5 staffs:

5 (number of staffs) x 8 (months) x 50% x \$3,000
(monthly salary) = **\$60,000**

Operations manager:

8 x 50% x \$4,600 = **\$18,400**

Owner:

8 x 50% x \$4,600 = **\$18,400**

- Total amount this restaurant will receive from JSS is **\$133,100**

Reference: Chope

To view your Assessable Income, log into [myTax Portal](#) using your SingPass/IRAS PIN > Messages > Correspondence & Notices > Individual Income Tax > Letters/Notices

- Payouts will be given in **May, April, July and Oct 2020**

Eligibility & criteria

- Employers can check if they are eligible using the JSS Employer Eligibility website [here](#)

Or

- Call 1800 352 4728 (8 a.m. - 5 p.m. from Mon to Fri)

Application process

- There is no need to apply for this scheme
- IRAS will notify eligible employers by post of the amount of JSS payout they can receive
- For more information on JSS, click [here](#)

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