

Issuance of Itemised Payslips with effect from 1 April 2016

With effect from 1 April 2016, it will be mandatory for all employers to issue itemised payslips to employees covered under the Employment Act.

Originally part of Tripartite Guidelines developed by the Ministry of Manpower (MOM), National Trades Union Congress (NTUC) and Singapore National Employers Federation (SNEF), this progressive workplace practice helps to facilitate the resolution of salary disputes and highlights salary components to employees.

When	<ul style="list-style-type: none"> • At least once a month • Given together with payment to employee • If unable to be given together with payment, the itemised payslip must be given within three working days of the payment • In the case of termination or dismissal, it must be given together with outstanding salary
Format	Soft or hard copy (including handwritten)

Details to be included in the itemised payslip

The following table shows items to be included in the itemised payslip, unless the item is not applicable. Your payslip does not need to include item numbers 9 to 11 if the overtime pay component is not relevant to you. Employers can choose to combine payslips if payments are made more than once a month. The information of all payments made since the last payslip must be included in the latest combined payslip.

No.	Item Description
1	Full name of employer
2	Full name of employee
3	Date of payment (or dates, if the payslip consolidates multiple payments)
4	Basic salary For hourly, daily or piece-rated workers, indicate all of the following: <ul style="list-style-type: none"> • Basic rate of pay, e.g. \$X per hour • Total number of hours or days worked or pieces produced
5	Start and end date of salary period
6	Allowances paid for 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

7	Any other additional payment for each salary period, such as: <ul style="list-style-type: none">• Bonuses• Rest day pay• Public holiday pay
8	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 no-pay leave, absence from work)
9	Overtime hours worked
10	Overtime pay
11	Start and end date of overtime payment period (if different from item 5: Start and end date of salary period)
12	Net salary paid in total

Retaining records of all payslips issued

Employers are required to keep documentation of all payslips issued in the following format and duration.

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

Source: Ministry of Manpower (www.mom.gov.sg)