

## **SALARY – ITEMISED PAY SLIP TO EMPLOYEES COVERED UNDER THE EMPLOYMENT ACT.**

### **ISSUE OF ITEMISED PAYSLIP:**

The employment act has been amended to take effect from 1<sup>st</sup> April 2016 that all employers must issue the itemised payslip to all employees covered under the employment act. If payments are made more than once a month the employers can consolidated the payslip. The itemised pay slip should include the following information and the employer must keep record of all pay slip issued, either in soft or hard copy including annual return and for current employees. The record has to be kept to the last two years.

Our clients if they need a format of blank pay slip we can assist them in providing the same.

The following items to be included in the itemised pay slip:

1	Full name of employer.
2	Full name of employee.
3	Date of payment (or dates, if the pay slips consolidates multiple payments).
4	Basic salary For hourly, daily or piece-rated workers, indicate all of the following: <ul style="list-style-type: none"><li>• Basic rate of pay, e.g. \$X per hour.</li><li>• Total number of hours or days worked or pieces produced.</li></ul>
5	Start and end date of salary period.
6	Allowances paid for salary period, such as: <ul style="list-style-type: none"><li>• All fixed allowances, e.g. transport.</li><li>• All ad-hoc allowances, e.g. one-off uniform allowance.</li></ul>
7	Any other additional payment for each salary period, such as: <ul style="list-style-type: none"><li>• Bonuses</li><li>• Rest day pay</li><li>• Public holiday pay</li></ul>
8	Deductions made for each salary period, such as: <ul style="list-style-type: none"><li>• All fixed deductions (e.g. employee's CPF contribution).</li><li>• All ad-hoc deductions (e.g. deductions for no-pay leave, absence from work).</li></ul>
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.



## KEY EMPLOYMENT TERMS

The employer may issue a letter of appointment along with the office policies and procedures or office manual to include the following key employment terms.

1	Full name of employer.
2	Full name of employee.
3	Job title, main duties and responsibilities
4	Date of start employment
5	Duration of employment
6	Working arrangements
7	Salary Period
8	Basic salary
9	Fixed allowances per salary period.
10	Fixed deductions per salary.
11	Overtime payment period (it's different from payment period)
12	Overtime rate of pay.
13	Other salary-related components
14	Leave.
15	Other medical benefits
16	Probation period
17	Notice period

If the client would like to consult us, you can contact our office.

