

Payslip Templates

IN ACCORDANCE WITH THE TRIPARTITE GUIDELINES ON ISSUANCE OF ITEMISED PAYSLIPS



In this booklet you will find:

- 1 Payslip Sample
- **2** Payslip Vouchers
- 3 Tripartite Guidelines on Issuance of Itemised Payslips

Payslip Sample

Payslip for 1 Jan 2013 to 31 Jan 2013

Sample

Name of Employer

ABC Pte Ltd

Name of Employee

Tan Ah Kow

Item	Amount	
Basic Pay	\$2000	(A)
Total Allowances (Breakdown shown below)	\$500	(B)
Transport	\$300	
Transport Uniform	\$200	
Total Deductions (Breakdown shown below)	\$1320	(C)
Employee's CPF deduction:	\$1120	
Advanced Loan	\$200	

Date of Payment

5 Feb 2014

Mode of Payment

Cash / Cheque / Bank Deposit

- casii / ciicque / baim beposie		
Overtime Details*		
Overtime Hours Worked	5	
Total Overtime Pay	\$100	(D)
Item	Amount	
Other Additional Payments (Breakdown shown below)	\$3000	(E)
Annual Bonus	\$3000	
Net Pay (A+B-C+D+E)	\$4280	
Employer's CPF Contribution	\$896	

Payslip Vouchers

	Payslip fo	or	to		
Name of Employer			Date of Payment		
Name of Employee			Mode of Payment		
			Cash / Cheque / Bank Deposit		
Item	Amount		Overtime Details*		
Basic Pay		(A)	Overtime Hours Worked		
Total Allowances (Breakdown shown below)		(B)	Total Overtime Pay		(D)
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Employee's CPF deduction:					
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Tripartite Guidelines on Issuance of Itemised Payslips

Introduction



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.



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 pages 6 and 7.

Who should receive a payslip?



Employers should issue itemised payslips to all their employees.

When should a payslip be given?



Employers should issue itemised payslips at least once a month.



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.



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.



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?



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

What should be in a payslip?



Payslips should contain the items on the next page. Employers need not include items that are not relevant to the employee.

What should be in a payslip?

- 1 Name of employer
- 2 Name of employee
- **3** Date(s) of payment
- (4) Mode of payment (cash/cheque/bank deposit)
- Start and end dates of each salary period within the month
- **6** Basic salary for each salary period
- Allowances paid for each salary period such as:
 - All fixed allowances (e.g. transport)
 - All ad-hoc allowances (e.g. one off uniform allowance)

- Start and end dates of each overtime payment period within the month
- **9** Overtime hours worked
- Overtime pay for each overtime payment period
- Any other additional payment for each salary period such as:
- **11**) Bonuses
 - Rest day pay
 - Public holiday pay
- Actual deductions made for each salary period such as:
 - All fixed deductions (e.g. employee's CPF contribution)
 - All ad-hoc deductions (e.g. deductions for damage to or loss of goods)
- 13 Net salary paid in the month
- 14 Employer's CPF contribution

Where to seek further assistance



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 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
	SMCCI	15 Jalan Pinang Singapore 199147	(65) 6293 3822	gadvisory@smecentre-smcci.sg
6	SMF CENTRE@	2985 Jalan Bukit Merah Singapore 159457	(65) 6826 3020	query@smecentre-smf.sg

SME CENTRE@ NorthWest	North West Community Development Council Woodlands Civic Centre 900 South Woodlands Drive #04-07 Singapore 730900	(65) 6839 4963	northwest@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 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	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

