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**No. S 397**

EMPLOYMENT ACT  
(CHAPTER 91)

EMPLOYMENT  
(RETURNS ON SALARY REDUCTION MEASURES)  
NOTIFICATION 2020

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Returns on salary reduction measures
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In exercise of the powers conferred by section 97(1) of the Employment Act, the Commissioner for Labour makes the following Notification:

**Citation and commencement**

1. This Notification is the Employment (Returns on Salary Reduction Measures) Notification 2020 and comes into operation on 29 May 2020.

**Returns on salary reduction measures**

2.—(1) An employer who intends to reduce operating expenses by implementing any measure mentioned in sub-paragraph (2) in relation to one or more employees of the employer must submit to the Commissioner the particulars of the measure implemented in the prescribed form, within the time mentioned in sub-paragraph (3).

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- (2) Sub-paragraph (1) applies to any of the following measures:
- (a) a reduction in the number of hours that an employee is required to work, that results in a reduction of the salary payable to the employee;
  - (b) giving an employee a leave of absence with reduced salary or without salary for an agreed period;
  - (c) a reduction in an employee's gross rate of pay, but not a reduction or withholding of a wage increment.
- (3) The prescribed form mentioned in sub-paragraph (1) must be submitted, as the case may be —
- (a) within 7 days after the day the employee starts working the reduced number of hours mentioned in sub-paragraph (2)(a);
  - (b) within 7 days after the day the employee starts the leave of absence mentioned in sub-paragraph (2)(b); or
  - (c) within 7 days after the employee's contract of service is varied to reduce the employee's gross rate of pay mentioned in sub-paragraph (2)(c).
- (4) To avoid doubt, nothing in this paragraph affects the obligations of an employer in respect of a foreign employee under the Employment of Foreign Manpower (Work Passes) Regulations 2012 (G.N. No. S 569/2012).
- (5) In this paragraph —
- “employer” means an employer with 10 or more employees;
  - “foreign employee” has the meaning given by the Employment of Foreign Manpower Act (Cap. 91A);
  - “prescribed form” means the form set out on the website at <https://form.gov.sg/5e609fc6835c4b0016dc47e8>.

Made on 27 May 2020.

AUBECK KAM  
*Commissioner for Labour,  
Singapore.*

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