



**Global Employment  
Compass  
Singapore**

# Contents

- 1. Summary of applicable rights for different categories of workers .....2
- 2. Legal requirements/rights/practices for different categories of workers.....3
  - a. Employees.....3
  - b. Independent contractors/consultants\* .....14
  - c. Volunteers .....19
  - d. Non-citizen employees and consultants, including refugees and others forcibly displaced.....22

PILnet and partners participating in this Global Employment Compass guide are not liable towards third parties for the accuracy of the information contained in this guide. The information contained herein does not set out a comprehensive picture of the law and is not tailored to any particular circumstances. It should not therefore be seen as a substitute for obtaining legal advice. The guide was last updated in October 2023 and responds to the legal framework in effect at that time.





# 1. Summary of applicable rights for different categories of workers

	Employees (part-time or full-time)	Independent contractors/ service providers	Volunteers
<b>Employment laws and regulations</b>	Yes	No	No
<b>Employees' compensation/ remuneration requirements</b>	Yes	No	No
<b>Minimum wage requirements</b>	No	No	No
<b>Mandatory provident fund/retirement benefit fund contributions</b>	Yes	No	No
<b>Immigration requirements including the right to work in your country</b>	Yes	Yes	No
<b>Personal Data (Privacy) laws and regulations</b>	Yes	Yes	Yes
<b>Anti-discrimination laws and regulations</b>	Yes	No	No



## 2. Legal requirements/rights/ practices for different categories of workers

### a. Employees

#### Section Contents

1 Contracts of Employment.....	3
2 Conditions of employment .....	5
3 Safe and supportive work environment.....	10
4 Tax.....	11
5 Remote work.....	11
6 What to do when things go wrong? .....	12

#### *Definition of an employee*

The Employment Act 1968 defines an employee as a person who has entered into or works under a contract of service with an employer and includes a workman, and any officer or employee of the Government included in a category, class, or description of such officers or employees declared by the President to be employees but does not include any seafarer, domestic worker, or person belonging to any other class of persons whom the Minister declares not to be employees for the purposes of the Employment Act 1968.

### 1 Contracts of Employment

#### **What types of employment contracts are available? E.g. fixed term, part time, zero hour contracts, other? Are there any specific employment contracts available for non-profit organizations?**

The Employment Act 1968 does not list specific types of employment contracts, but employment contracts are generally flexible and can be tailored to reflect the parties' agreement (e.g. indefinite term, fixed term, or part time). There are no specific employment contracts available for non-profit organizations.

#### **What are the key terms of employment contracts?**

Employers are required to provide a written record of the key employment terms<sup>1</sup> to eligible employees (i.e. employees who entered into an employment contract on or after 1 April 2016 are covered under Singapore employment laws, and are employed for 14 days or more). Key employment terms include the employer's name (including trade name), employee's name, job

---

<sup>1</sup> Section 95A of the Employment Act 1968





title, main duties, first day of employment, duration of employment (if fixed period), working hours, salary, overtime pay, leave and medical benefits, probation period, and notice period.<sup>2</sup>

**Is it acceptable to have a probation period for employees? If yes, for how long?**

Yes, it is fairly common in Singapore. There is no statutorily prescribed probation period, although it typically ranges from 3 to 6 months.

**Are fixed term employment contracts permissible? Are there any limitations on fixed term contracts? Are there any requirements to have a fixed term contract?**

Yes, it is permissible. Fixed term employees are generally entitled to the same statutory rights as those employed for an indefinite term under Singapore employment laws. Therefore, there are no statutorily prescribed limitations which apply only to fixed term contracts, or requirements to have fixed term contracts.

**Do employment contracts have to be in writing? Are there any signatory requirements for employment contracts? For example, could they be signed in-person or electronically, etc.)?**

No, the definition of a “contract of service” in the Employment Act 1968 includes both written and oral agreements. However, employers are statutorily required to provide a written record of the key employment terms to eligible employees (see Section III.1(b) above).

**Do employees have to be issued with a written employment contract before they start work?**

No, please see [here](#) and [here](#).

**Can you provide a simple template of the contracts mentioned above?**

The Singapore Ministry of Manpower has issued a sample employment contract.

**Is there an obligation for an employer to run a criminal record check to the extent that any individual they hire will be working with children or vulnerable people?**

Under Singapore employment laws, employers are not required to run a criminal record check on their prospective employees. It is also not possible for most employers to run an official criminal record check on its prospective employees without the employee’s consent, as the record of persons convicted of serious offenses is maintained by the Singapore police and is not publicly accessible. However, certain government agencies (such as the Ministry of Education) work closely with the Singapore police to screen prospective employees who are applying for jobs working with children, such as those in licensed preschools and schools.<sup>3</sup>

**Can employers request references from former employers for new hires?**

Yes, employers can request references from former employers. While former employers are not legally required to provide references for their former employees, if they choose to do so, they have a duty of care to ensure that the reference is true and accurate.<sup>4</sup>

---

<sup>2</sup> Second Schedule of the Employment (Employment Records, Key Employment Terms and Pay Slips) Regulations 2016

<sup>3</sup> <https://www.mha.gov.sg/mediaroom/parliamentary/written-reply-to-pq-on-background-checks-of-persons-before-engaging-them-as-freelance-tutors-or-instructors-for-children-by-mr-k-shanmugam-minister-for-home-affairs-and-minister-for-law/>

<sup>4</sup> Ramesh s/o Krishnan v AXA Life Insurance Singapore Pte Ltd [2016] SGCA 47





**Is an employer required to set up any form of employee representative body? If so, what is the trigger for this?**

No, there are no such requirements under Singapore employment laws.

**Is it common to have collective agreements in your jurisdiction that apply to all employers in a particular region or sector?**

No, it is not common in Singapore.

## 2 Conditions of employment

**What is the minimum age requirement for employment?**

For non-industrial work, the minimum age for employment is 15, with the exception that those aged 13 or above can be employed in light work suited to their capacity. For industrial work, the minimum age for employment is 16, with the exception that (i) a child below the age of 15 can be employed in an industrial undertaking if they will be working with family members; and (ii) a person aged between 15 and 16 can be employed if the employer notifies and submits a medical report to the Ministry of Manpower.<sup>5</sup>

**What type of work may a child undertake? For example, are there any specific restrictions?**

Please see [above](#).

### Wages

**What is the minimum wage requirement for employees? Are there any exceptions in minimum wages for young persons or people with disabilities?**

There is no general minimum wage requirement for employees under Singapore employment laws, and there are also no exceptions for young persons or people with disabilities. However, Singapore has implemented the Progressive Wage Model, which specifies different minimum wages for cleaning, security, landscape, lift and escalator, retail, and food services job roles.<sup>6</sup>

**Are there any conditions which warrant a pay raise or extra pay? If yes, what are they?**

The Employment Act 1968 does not specify conditions which warrant a pay raise. Certain classes of employees (i.e. non-workmen earning up to S\$2,600 and workmen earning up to S\$4,500) ("**Part 4 Employees**") are entitled to extra pay if they work overtime<sup>7</sup>, on public holidays<sup>8</sup>, or on their rest days<sup>9</sup>, while all other employees who are required to work on public holidays are entitled to an extra day's salary<sup>10</sup>. For Singapore citizens or permanent residents who are employed in certain

---

<sup>5</sup> Part 8 of the Employment Act 1968; <https://www.mom.gov.sg/employment-practices/young-persons-and-children>

<sup>6</sup> <https://www.mom.gov.sg/employment-practices/progressive-wage-model>

<sup>7</sup> Section 38(4) of the Employment Act 1968

<sup>8</sup> Section 88(4A) of the Employment Act 1968

<sup>9</sup> Section 37 of the Employment Act 1968

<sup>10</sup> Section 88(4) of the Employment Act 1968 provides that Part 4 Employees are entitled to an extra day's salary, or time off from work.





sectors covered by the Progressive Wage Model, they will be entitled to a higher minimum wage for certain skill upgrades.<sup>11</sup>

**When are wages due? For example, is there any obligation to pay wages weekly, or monthly?**

Wages (other than additional payments for overtime work) must be paid before the expiry of the 7<sup>th</sup> day after the last day of the salary period in respect of which the salary is payable<sup>12</sup> (salary period can be fixed by the employer as long as it does not exceed 1 month<sup>13</sup>). Additional payments for overtime work must be paid no later than 14 days after the last day of the salary period during which the overtime work was performed.<sup>14</sup>

**Are employers obliged to provide employees with paid leave on public holidays?**

Yes, every employee is entitled to a paid holiday at their gross rate of pay on a public holiday.<sup>15</sup>

**Are employers obliged to provide employees with annual leave?**

Yes, employees who have served an employer for a period of not less than 3 months are entitled to annual leave.<sup>16</sup>

**Are employees entitled to receive their usual salary during their annual leave?**

Yes, an employer must pay an employee the employee's gross rate of pay for every day of annual leave.<sup>17</sup>

**Is there a requirement to pay overtime? How is overtime compensated?**

Employers are required to pay overtime for certain classes of employees (i.e. Part 4 Employees).<sup>18</sup> Payment for overtime work is set out in the Fourth Schedule of the Employment Act 1968 and depends on the type of employee (i.e. workman or non-workman) and their rate of pay (i.e. monthly pay, hourly pay or daily pay).

**Are there any extraordinary circumstances that could be relied on to temporarily cease paying employees for the hours worked?**

The Employment Act 1968 does not specify any extraordinary circumstances that can be relied on to temporarily cease paying employees.

**Are employees entitled to an end-of-year payment?**

No, employees are not statutorily entitled to an end-of-year payment. However, it is common practice for some employers to provide an Annual Wage Supplement (AWS), which is typically equivalent to one month's salary, or performance bonus, as part of an employee's remuneration package.

---

<sup>11</sup> Wage ladders for cleaning sector: <https://www.mom.gov.sg/employment-practices/progressive-wage-model/cleaning-sector>

<sup>12</sup> Section 21(1) of the Employment Act 1968

<sup>13</sup> Section 20 of the Employment Act 1968

<sup>14</sup> Section 21(2) of the Employment Act 1968

<sup>15</sup> Section 88(1) of the Employment Act 1968

<sup>16</sup> Section 88A(1) of the Employment Act 1968

<sup>17</sup> Section 88A(7) of the Employment Act 1968

<sup>18</sup> Section 38(4) of the Employment Act 1968





**Are employees entitled to payments when their employment contract is terminated, such as notice or notice pay, accrued or untaken holiday and/or statutory severance?**

*Notice pay:* Employees who have been terminated without notice (and not for misconduct) are entitled to payment of a sum equal to their salary which would have accrued during the notice period.<sup>19</sup>

*Accrued or untaken holiday:* Employees who are dismissed on any ground other than misconduct are entitled to be paid their gross rate of pay for every day of paid annual leave that they have not taken.<sup>20</sup>

*Retrenchment benefit:* The Employment Act 1968 states that no Part 4 Employee who has been in continuous service with an employer for less than 2 years is entitled to any retrenchment benefit (although it does not explicitly state that employers are required to pay retrenchment benefits to employees who have served for more than 2 years).<sup>21</sup>

**Working hours**

**What is considered a full time working week? If the employee is contractually required to work less than this amount are they considered a part time employee?**

The Employment Act 1968 defines a “part time employee” as an employee who is required under their contract of service to work for less than 35 hours a week.<sup>22</sup> However, there is no definition of a “full time working week”.

**Are there fixed public/statutory holidays each year? Can employees be required to work on public/statutory holidays? Are employees entitled to any other type of leave besides public/statutory holidays?**

There are 11 public holidays in Singapore. Employees may be required to work on public holidays, and may be entitled to an extra day’s salary or a day off in substitution for that public holiday.<sup>23</sup> Employees are entitled to other types of leave, such as annual leave, sick leave, maternity / paternity leave, childcare leave, infant care leave, and adoption leave (although note that eligibility / entitlement may depend on factors such as the employee’s citizenship status and age of the employee’s children).

**Do part time employees receive any particular protection on the basis of their part-time status?**

The Employment Act 1968 does not provide particular protection to part time employees on the basis of their part time status. That said, the Employment Act 1968 does provide guidelines and protections for shift workers such as the maximum number of working hours, breaks, cap on overtime hours (although shift workers are not necessarily part time workers and vice versa).<sup>24</sup>

**Do part-time employees receive the same pro-rated terms to full time employees, e.g. in relation to pay and benefits?**

---

<sup>19</sup> Section 11(1) of the Employment Act 1968  
<sup>20</sup> Section 88A(8) of the Employment Act 1968  
<sup>21</sup> Section 45 of the Employment Act 1968  
<sup>22</sup> Section 66A of the Employment Act 1968  
<sup>23</sup> Section 88(4) and (4A) of the Employment Act 1968  
<sup>24</sup> Section 40 of the Employment Act 1968







Yes, part time employees are entitled to pro-rated leave benefits.<sup>25</sup>

## Social security

### **What social security contributions are employers obliged to pay? Presumably, pro-rated contributions are required for part time employees?**

Employers are required to make contributions to the Central Provident Fund (“**CPF**”), which is a mandatory savings and pension scheme in Singapore for Singapore citizens and permanent residents. This applies to all employees who are Singapore citizens or permanent residents (i.e. full time and part time), and the employer’s contributions are a percentage of the employee’s monthly wages. However, employers are not required to make such contributions for foreign employees on work passes.

### **Are employers obliged to provide health insurance to their employees?**

Employers are not statutorily required to provide health insurance to their employees, except for foreign employees working in Singapore on a work pass.<sup>26</sup>

### **Are employees entitled to unemployment insurance/benefits following the end of employment?**

Generally, employees are not entitled to unemployment insurance / benefits under Singapore employment laws. However, there are various government assistance programs and initiatives designed to support individuals in finding new employment (e.g. Skillsfuture Programme) although a number of these programs may only be open to Singapore citizens.

### **Are employers obliged to provide sick leave? If yes, for how long? How many days have to be paid by employers? Is it possible to have unpaid sick leave?**

Yes, employees who have worked for at least 3 months are entitled to paid sick leave and hospitalization leave. Depending on the length of their employment, employees are entitled to a minimum of 5 to 14 days of outpatient sick leave and a minimum of 15 to 60 days of hospitalization leave (note that hospitalization leave entitlement is inclusive of sick leave entitlement).<sup>27</sup> Employers are required to pay employees their regular salary for the days of paid sick leave taken, as long as the employee provides a medical certificate from a licensed medical practitioner.<sup>28</sup> While unpaid sick leave is not explicitly mentioned in the Employment Act 1968, an employee and employer are free to mutually agree on unpaid sick leave arrangements.

### **Are employers obliged to provide maternity leave for employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid maternity leave?**

Employers are required to provide maternity leave to eligible female employees. A female employee will be entitled to 16 weeks of paid maternity leave if (i) she has worked for the employer for at least 3 months prior to the child’s birth, and (ii) the child is a Singapore citizen (or will become one within 12 months).<sup>29</sup> The employer and the government will each pay for 8 weeks

---

<sup>25</sup> <https://www.mom.gov.sg/employment-practices/part-time-employment/leave>

<sup>26</sup> Employment of Foreign Manpower (Work Passes) Regulations 2012

<sup>27</sup> Section 89 of the Employment Act 1968

<sup>28</sup> Section 89 of the Employment Act 1969

<sup>29</sup> Section 9(1) of the Child Development Co-Savings Act 2001





(for the employee's first and second pregnancies), but the government will pay for the full 16 weeks (for the employee's third and subsequent pregnancies; subject to a cap).<sup>30</sup>

If a female employee meets criteria (i), but not (ii), then she will be entitled to 12 weeks of maternity leave if she has less than 2 living children at the time of delivery. The employer is only required to pay for the first 8 weeks only (i.e. no obligation to pay for the remaining 4 weeks).<sup>31</sup>

Employers and employees can agree on unpaid maternity leave arrangements, if required.

**Is paternity leave available to employees? If yes, for how long? How many days/months have to be paid by employers? Is it possible to have unpaid paternity leave?**

Employers are required to provide 2 weeks of paid paternity leave to eligible male employees, but this will increase to 4 weeks from January 1, 2024.<sup>32</sup> A male employee is eligible if (i) he is married to the child's mother; (ii) he has worked for the employer for at least 3 months prior to the child's birth; and (iii) the child is a Singapore citizen (or will become one within 12 months).<sup>33</sup> The employer will pay for the full 2 weeks, but can seek partial reimbursement from the government. While it is not a statutory entitlement, an employee may take unpaid paternity leave if his employer agrees to it. For completeness, note that there are other statutory leave entitlements (e.g. childcare leave, extended childcare leave, adoption leave, shared parental leave).

**Are employers liable for absence due to work-place injuries?**

Yes, the Work Injury Compensation Act allows eligible employees (i.e. any local or foreign employee, except independent contractors, self-employed persons, domestic workers, or uniformed personnel) to claim for medical leave wages for the days that the employee was issued with medical leave or light duty due to the work injury or disease.<sup>34</sup>

**Are employees entitled to retirement benefits from the employer? If yes, what benefits?**

The Employment Act 1968 provides that no Part 4 Employee who has been in continuous service with an employer for less than 5 years is entitled to receive retirement benefits (although it does not explicitly state that employers are required to pay retirement benefits to employees who have served for more than 5 years).<sup>35</sup> Singapore has implemented a mandatory social security savings scheme, i.e. CPF, to which employers and employees are required to make monthly contributions. Savings from the CPF account are used to provide monthly retirement payouts past a certain age. Some employers may also offer retirement benefits (e.g. private pension plans and retirement bonuses) to their employees.

In addition, certain eligible employees are legally entitled to re-employment (i.e. Singapore citizens or permanent residents who have served their current employer for at least 2 years before turning 63, are medically fit and have satisfactory work performance). For employers who are not able to re-employ (or procure another company to re-employ) such eligible employees, the employer will

---

<sup>30</sup> Section 9(5A) of the Child Development Co-Savings Act 2001

<sup>31</sup> Section 76 of the Employment Act 1968

<sup>32</sup> <https://www.straitstimes.com/singapore/budget-2023-govt-doubles-paid-paternity-leave-from-two-to-four-weeks-unpaid-infant-care-leave-from-six-to-12-days>

<sup>33</sup> Section 12H of the Child Development Co-Savings Act 2001

<sup>34</sup> Paragraph 4, First Schedule of Work Injury Compensation Act 2019

<sup>35</sup> Section 46 of the Employment Act 1968





need to offer a one-time Employee Assistance Payment equivalent to 3.5 months of salary (subject to a minimum of SGD 6,250 and a maximum of SGD 14,750).<sup>36</sup>

### **Are employers obliged to introduce reporting channels and legal safeguards for whistleblowers?**

Employers are not legally obliged to introduce reporting channels or legal safeguards for whistleblowers, although certain sectors (e.g. financial services) have specific regulations on whistleblowing policies and procedures. The Monetary Authority of Singapore has issued guidelines for financial institutions to implement appropriate whistleblowing frameworks, including reporting channels and protection for whistleblowers against retaliation.<sup>37</sup>

## **3 Safe and supportive work environment**

### **Broadly what measures have to be in place to ensure employers uphold health and safety? (such as fire or earthquake drills)**

Employers are required to uphold certain health and safety standards in the workplace set out in the Workplace Safety and Health Act, such as conducting risk assessments to identify and mitigate potential hazards, establishing a safety and health management system, providing employees with adequate safety and health training, implementing emergency response plans (e.g. fire / earthquake drills), reporting any workplace accidents, and complying with sector-specific regulations.

### **Is there a requirement for an employer to issue any form of non-discrimination policies? (such as gender equality policies, equal employment opportunities, diversity, and inclusion policies, etc.)**

Currently, there are no binding anti-discrimination laws in Singapore and employers are not legally required to issue any non-discrimination policies. However, the Tripartite Guidelines on Fair Employment Practices provides guidelines for employers to promote fair and equal treatment of employees regardless of age, race, gender, religion, marital status, family responsibilities, or disability. While the Tripartite Guidelines are not legally binding, employers are encouraged to adopt these guidelines as part of their human resource practices. The Ministry of Manpower can take action against errant employers who breach the Tripartite Guidelines.

### **Is there a requirement to provide employees with training designed to combat discrimination and harassment?**

Employers are not legally required to provide employees with training designed to combat discrimination and harassment, but the Tripartite Guidelines on Fair Employment Practices (which is not legally binding) provides guidelines for employers to promote fair and equal treatment of employees and create a workplace free from discrimination and harassment (e.g. conducting training, implementing reporting and response procedures, etc).

### **Is there a requirement to have a data protection policy?**

Companies and organizations that collect, use, or disclose personal data are required to comply with the Personal Data Protection Act 2012. While the PDPA does not explicitly mandate having a

---

<sup>36</sup> Section 7C of the Retirement and Re-employment Act 1993; and <https://www.mom.gov.sg/employment-practices/re-employment#employment-assistance-payment-eap>  
<sup>37</sup> Paragraph 5.2(iii)(d) of the MAS Guidelines on Individual Accountability and Conduct





written data protection policy, it requires organizations to implement reasonable security arrangements to protect personal data.

### **Is it mandatory for employers to have a Child Protection Policy (CPP)? Are employees obliged to provide training on CPP to its employees?**

No, there is no general legal requirement for all employers to have a Child Protection Policy. Certain organizations that work with children or provide services to children (e.g. schools, childcare centers, social service agencies) may be subject to specific regulations and guidelines. For example, early developmental child care centers need to be licensed under the Early Childhood Development Act 2017 and need to comply with the requirements (relating to premises, staffing etc) set out therein.

## **4 Tax**

### **Which taxes are mandatory for employers to pay and deduct on behalf of their employees?**

Employers are responsible for paying and bearing the cost of: (1) Skills Development Levy (SDL) for all employees, which is calculated at 0.25% of an employee's monthly remuneration (subject to a minimum of S\$2 and a maximum of S\$11.25 per employee)<sup>38</sup>; and (2) Foreign Worker Levy (FWL) for each foreign worker holding a work permit or S Pass that it employs.<sup>39</sup> In addition, employers are also required to withhold income tax at source for certain types of income (e.g. non-resident employee income).<sup>40</sup>

### **Are all employee taxes deducted from the salary that the employer pays or is there a requirement for employees to pay certain taxes directly?**

Generally, employees in Singapore are required to pay income tax directly to the Inland Revenue Authority of Singapore (IRAS), save for certain exceptions (e.g. non-resident employee income) which is deducted from the employee's salary and paid directly by the employer to IRAS.

## **5 Remote work**

### **Are employers required to have a registered legal entity in the jurisdiction in order to employ employees in the jurisdiction?**

There are no legal requirements for employers to have a registered legal entity in Singapore in order to employ Singapore residents. However, the Ministry of Manpower and Tripartite Alliance for Dispute Management encourages employees to ensure that its prospective employers have a registered legal entity in Singapore.<sup>41</sup> If a foreign employer employs Singapore residents, the employer and employee will still need to make CPF contributions<sup>42</sup> and the employee will be subject to income tax in Singapore.<sup>43</sup>



---

<sup>38</sup> Section 3 of the Skills Development Levy Act 1979

<sup>39</sup> Section 11 of the Employment of Foreign Manpower Act 1990

<sup>40</sup> Section 45, 45A, 45B of the Income Tax Act 1947

<sup>41</sup> <https://www.mom.gov.sg/newsroom/announcements/2020/0327-working-for-overseas-employers#SearchMOM>

<sup>42</sup> <https://www.cpf.gov.sg/member/faq/growing-your-savings/saving-as-an-employee/are-cpf-payable-if-i-am-working-in-sg-for-overseas-employer>

<sup>43</sup> <https://www.mom.gov.sg/faq/work-pass-general/if-the-salary-is-paid-by-an-overseas-employer-will-the-foreign-employee-be-taxed-in-singapore> and <https://www.iras.gov.sg/taxes/individual-income->



### **Are employers required to provide any form of physical working space for employees working in your country?**

There are no legal requirements for employers to provide a physical working space for employees in Singapore.

### **Please provide general instructions for employers on what to check if the employer has remote employees, including concerning employee tax liabilities.**

If an employee is working remotely in a different country, the employer should consider: (i) the tax residency status of the remote employee and determine if this affects the tax liabilities of the employer and employee; (ii) if there are any withholding tax requirements; (iii) if the employer is required to make any social security contributions for the remote employee; (iv) any other local law requirements where the remote employee is based.

## **6 What to do when things go wrong**

### **Dispute resolution**

#### **Do employees (including volunteers) need to go through any form of dispute resolution before bringing a claim to a court or tribunal?**

For claims relating to salary and wrongful dismissal, employers and employees are first required to undergo mediation by the Tripartite Alliance for Dispute Management (TADM) before they can file a claim at the Employment Claims Tribunal.<sup>44</sup> Some employment contracts may also include clauses which stipulate the dispute resolution mechanism.

### **Resignation**

#### **What grounds do employees have for resignation?**

In Singapore, employees are not legally required to provide reasons for resignation.

### **Termination**

#### **What grounds do employers have for the termination of employment contracts?**

In Singapore, employers are not legally required to provide reasons if they terminate employees with notice. Employers may dismiss an employee without notice on grounds of misconduct (e.g. theft, dishonesty, disorderly or immoral conduct at work, insubordination), but must conduct due inquiry before deciding whether to dismiss an employee or take other forms of disciplinary action.<sup>45</sup>

#### **How do employers have to document the termination of an employment contract?**

If an employer is terminating an employee with notice, the employer is required under the Employment Act 1968 to provide written notice to the employee (although the Employment Act 1968 does not prescribe the content of the notice).<sup>46</sup> If an employer is terminating an employee for misconduct (i.e. summary dismissal), there are no specific requirements in the Employment Act 1968 regarding how summary dismissals are documented. However, employers should consider

---

tax/employees/scenario-based-faqs-for-working-in-singapore-and-abroad/i-am-working-for-a-foreign-employer

<sup>44</sup> Section 3 of the Employment Claims Act 2016

<sup>45</sup> Section 14 of the Employment Act 1968, and <https://www.mom.gov.sg/employment-practices/termination-of-employment/termination-due-to-misconduct>

<sup>46</sup> Section 10(5) of the Employment Act 1968





documenting the reasons for the dismissal (e.g. details of misconduct) to minimize potential disputes.

**What is the responsibility of employers for damages incurred by an employee's actions within his/her work?**

Under common law, employers may be held vicariously liable for damages incurred by an employee's actions within the scope of their employment, even if the employer did not directly participate in or authorize those actions. As between the employer and employee, the employer is authorized to make deductions for damage to or loss of goods expressly entrusted to an employee and directly attributable to the employee's neglect or default (although the amount deducted must not exceed a quarter of the employee's monthly wage, except with the Commissioner's approval).<sup>47</sup>

---

<sup>47</sup> Section 27(1)(b) and 29 of the Employment Act 1968





## b. Independent contractors/consultants\*

### Section Contents

1 Contracts.....	14
2 Conditions of work for consultants .....	16
3 Safe and supportive work environment.....	18
4 Remote work.....	18
5 What to do when things go wrong.....	18

#### *Definition of an independent contractor/consultant*

There is no legal definition of “independent contractor” or “consultant” under Singapore employment laws. However, the Ministry of Manpower’s website refers to independent contractors as a “self-employed person or vendor... engaged for a fee to carry out an assignment or project”.<sup>48</sup> The Tripartite Standard on Contracting with Self-Employed Persons (published by the Tripartite Alliance for Fair and Progressive Employment Practices) defines “Self-Employed Persons” as those who “operate their own trade or business, and include freelancers such as graphic designers, sport coaches and tourist guides”.<sup>49</sup>

*\*The term consultant will be used to also refer to independent contractors, or any other term that would mean a natural person that provides goods or services under a written contract or a verbal agreement but does not work to meet the definition of employee.*

### 1 Contracts

#### **What types of independent contractor/consultant agreements are available? Are there any specific agreements available to NGOs?**

Singapore employment laws do not prescribe any specific types of independent contractor / consultant agreements. The Ministry of Manpower’s website provides a template for key terms for Self-Employed Persons (“SEP”), which is based on the Tripartite Standard on Contracting with SEPs (which is not legally binding).<sup>50</sup>

#### **What are the main elements of consultant agreements?**

The Tripartite Standard on Contracting with SEPs notes that the key terms include (i) names of contracting parties; (ii) parties’ obligations such as the nature of services to be provided; (iii)

---

48 <https://www.mom.gov.sg/employment-practices/contract-of-service/what-is-a-contract-of-service#:~:text=In%20a%20contract%20for%20service,out%20an%20assignment%20or%20project.&text=Includes%20terms%20of%20employment%20such,hours%2C%20leave%20benefits%2C%20etc>

49 <https://www.tal.sg/tafep/-/media/tal/tafep/media/references/annex/2018/tripartite-standard-on-contracting-with-self-employed-persons.ashx>

50 <https://www.mom.gov.sg/employment-practices/contract-of-service/what-is-a-contract-of-service#:~:text=In%20a%20contract%20for%20service,out%20an%20assignment%20or%20project.&text=Includes%20terms%20of%20employment%20such,hours%2C%20leave%20benefits%2C%20etc>





payment (amount, due date); (iv) variation of key terms / termination of agreement; and (v) dispute resolution mechanisms.<sup>51</sup>

**Is it possible to have probation periods for independent contractors/consultants? If yes, for how long?**

There are no employment laws in Singapore which specifically prohibit or permit probation periods for independent contractors / consultants. While probation periods are typically associated with employees rather than independent contractors, it is possible for parties to mutually agree on a similar arrangement (e.g. evaluation or trial period for both parties to assess the working relationship). The parties should ensure that the terms of the independent contractor agreement do not inadvertently create an employment relationship (e.g. if the employee exerts excessive control over the contractor's work or impose conditions which are characteristic of an employer-employee relationship).

**Is it possible to have a fixed term consultation/independent contractor agreement? Are there any restrictions around fixed term consultant/independent contractor agreements?**

Yes, it is possible. Generally, there are no restrictions under Singapore employment laws and parties have the freedom to contract.

**Do independent contractor/consultant agreements have to be in writing? Are there any signatory requirements? For example, could they be signed in-person or electronically, etc.)?**

Although Singapore employment laws do not prescribe any specific requirements for independent contractor / consultant agreements (e.g. requirement for written agreements, signatory requirements), the Tripartite Standard on Contracting with SEPs (which is not legally binding) recommends the key terms to be documented in writing and provided to the SEPs before any products or services are delivered.<sup>52</sup>

**Do all types of independent contractors/consultants have to be under contract in order to be able to work?**

There are no statutory requirements for independent contractors / consultants to enter into a contract in order to work. However, as mentioned in our response to Section IV.1(e), the Tripartite Standard on Contracting with SEPs (which is not legally binding) recommends the key terms to be documented in writing and provided to the SEPs before any products or services are delivered.<sup>53</sup>

**Can you provide a simple template of the agreements mentioned above?**

The Singapore Ministry of Manpower has issued a sample contract.

**Is there an obligation to run a criminal record check to the extent that any independent contractor will be working with children or vulnerable people?**

No, please see [above](#).

---

<sup>51</sup> <https://www.tal.sg/tafep/-/media/tal/tafep/media/references/annex/2018/tripartite-standard-on-contracting-with-self-employed-persons.ashx>

<sup>52</sup> Paragraph 3 of the Tripartite Standard on Contracting with SEPs.

<sup>53</sup> Paragraph 3 of the Tripartite Standard on Contracting with SEPs.







## 2 Conditions of work for consultants

### **Are there any minimum age requirements for an individual to work under a consultant/independent contractor agreement?**

Although there are no statutorily prescribed minimum age requirements for an individual to work under a consultant / independent contractor agreement, contracts entered into with minors (i.e. under age 18) are generally not enforceable against the minor under common law. While there are some exceptions (e.g. contracts of service to the minor's benefit, contracts for necessities), independent contractor agreements do not fall into any of these categories.

### **Does a consultant/independent contractor need to obtain a license or any other permission in order to work?**

Assuming that a consultant is a Singapore citizen or permanent resident, they are generally not legally required to obtain a license or permission to work. However, some sectors / industries (e.g. private hire drivers, real estate agents, insurance agents, construction, or renovation service providers) may impose specific requirements for certain licenses or qualifications. Foreigners are also required to get the appropriate work permit in order to work in Singapore (including as a consultant / independent contractor).

### **Payment**

#### **Are there any minimum pay requirements for consultants/independent contractors?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Are there any exceptions in minimum wages for young persons or people with disabilities?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Is there any requirement to provide statutory/paid leave to consultants for statutory holidays?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Is there any requirement to pay annual leave to consultant/independent contractors? If so, how is this compensated, if at all?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Is there an obligation to provide consultant/independent contractors with overtime? How is this compensated if required?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Are consultants entitled to an end-of-year payment?**

No, as Singapore employment laws do not cover consultants and independent contractors.

#### **Are consultants entitled to a final payment when the contract is terminated?**

No, as Singapore employment laws do not cover consultants and independent contractors.

### **Working hours**





**Are consultants entitled to any type of leave, whether paid or unpaid?**

No, as Singapore employment laws do not cover consultants and independent contractors.

**Social security**

**Does the end user engager need to make any social security contributions on behalf of a consultant/independent contractor? Are independent contractors entitled to health insurance from the end user engager?**

No, as Singapore employment laws do not cover consultants and independent contractors. However, the Singapore government has accepted recommendations by the Advisory Committee on Platform Workers to align CPF contribution rates of platform companies and platform workers (i.e. delivery men and private hire drivers only) with employers and employees respectively.

**Are independent contractors/consultants entitled to unemployment insurance/benefits after termination of their independent contractor/consultancy agreement from the end user engager?**

No, as Singapore employment laws do not cover consultants and independent contractors.

**Are independent contractors/consultants entitled to sick leave from the end user engager? If yes, for how long? How many days have to be paid?**

No, as Singapore employment laws do not cover consultants and independent contractors.

**Are independent contractors/consultants entitled to maternity leave from the end user engager? If yes, for how long? How many days/months have to be paid?**

Yes, self-employed mothers are entitled to 16 weeks of paid maternity leave if they meet the criteria (i.e. child is or will become a Singapore citizen, and mother has been engaged in a particular trade, business, profession, or vocation for a continuous period of 3 months before the child's date of birth, and has lost income from ceasing to be actively engaged during the maternity leave period).<sup>54</sup>

**Are independent contractors/consultants entitled to paternity leave from the end user engager? If yes, for how long? How many days/months should be paid?**

Yes, self-employed fathers are entitled to 2 weeks of paid paternity leave if they meet the criteria (i.e. child is or will become a Singapore citizen, and father has been engaged in a particular trade, business, profession, or vocation for a continuous period of 3 months before the child's date of birth, and has lost income from ceasing to be actively engaged during the paternity leave period).<sup>55</sup> Paternity leave entitlement will be increased to 4 weeks from 1 January 2024.<sup>56</sup>

**Are employers obliged to cover work-place injuries for independent contractors/consultants?**

No, as Singapore employment laws do not currently cover consultants and independent contractors. However, the Singapore government has accepted recommendations by the Advisory Committee on Platform Workers, which requires platform companies to provide some independent

---

<sup>54</sup> <https://www.profamilyleave.msf.gov.sg/schemes/maternity-leave>

<sup>55</sup> <https://www.straitstimes.com/singapore/budget-2023-govt-doubles-paid-paternity-leave-from-two-to-four-weeks-unpaid-infant-care-leave-from-six-to-12-days>

<sup>56</sup> <https://www.straitstimes.com/singapore/budget-2023-govt-doubles-paid-paternity-leave-from-two-to-four-weeks-unpaid-infant-care-leave-from-six-to-12-days>





contractors (i.e. delivery men and private hire drivers only) the same scope and level of work injury compensation as employees' entitlement under the Work Injury Compensation Act, and the Ministry of Manpower has formed the Platform Workers Work Injury Compensation Network (PWIN) to develop key operational policies and implementation details.

**Are independent contractors/consultants entitled to retirement benefits from the end user? If yes, what benefits?**

No, as Singapore employment laws do not cover consultants and independent contractors.

### 3 Safe and supportive work environment

**Are there any differences in terms of the regime that applies to employees?**

The same statute, i.e. Workplace Safety and Health Act 2006, affords protection to employees and independent contractors. While employers, occupiers of workplace (e.g. owners, tenants, persons in control of the premises), and principals (i.e. those who engage contractors) have different obligations under the Workplace Safety and Health Act 2006, they all share the common goal of ensuring a safe and healthy work environment.

### 4 Remote work

**Are end user engagers required to have a registered legal entity in the jurisdiction in order to hire independent contractors/consultants there?**

No.

### 5 What to do when things go wrong

#### Resignation

**Do consultants/independent contractors need a reason to terminate the contract or can they terminate it for any reason in accordance with the terms of the contract?**

As Singapore employment laws do not cover consultants and independent contractors, there are no statutorily prescribed requirements relating to the termination of an independent contractor agreement and parties can terminate the arrangement in accordance with the terms of the contract.

#### Termination of agreement

**What grounds do end user engagers have for the termination of consultant agreements?**

Unless specified in the consultant agreements, end user engagers are not legally required to specify a reason for the termination of consultant agreements.

**What is the responsibility of the end user engagers for damages incurred by a consultant's actions within his/her work?**

End user engagers could have contractual liability if the consultancy agreement explicitly states that the end user engager is responsible for damages incurred by a consultant's actions. In addition, end user engagers may be liable under common law if it was negligent and failed to exercise proper care in appointing an independent contractor / consultant.





## c. Volunteers

### Section Contents

1 Contracts.....	19
2 Conditions of employment .....	19
3 Safe and supportive work environment.....	20
4 Tax.....	20
5 What to do when things go wrong.....	20

#### *Definition of a volunteer*

Note: There is no legal definition of “volunteer” under Singapore employment laws.

### 1 Contracts

#### **Are organizations required to sign any form of agreement with volunteers?**

As Singapore employment laws do not cover volunteers, there is no legal requirement for organizations to sign agreements with volunteers in Singapore.

### 2 Conditions of employment

#### **Is there a minimum age requirement for volunteers?**

As Singapore employment laws do not cover volunteers, there is no statutorily prescribed minimum age requirement for volunteers (although organizations may set their own age requirements based on the nature of the volunteer work and the level of responsibility involved).

#### **What type of volunteering work may a child undertake? Are there any restrictions around this?**

As Singapore employment laws do not cover volunteers, there are no legal requirements or restrictions on the type of volunteering work a child may undertake (although organizations may set their own restrictions based on the nature of the volunteer work and the level of responsibility involved).

#### **Payments and reimbursement**

#### **Are organizations allowed to pay stipends to volunteers?**

As Singapore employment laws do not cover volunteers, there are no legal restrictions on the payment of stipends to volunteers. However, it is important to ensure that the volunteer relationship is not inadvertently characterized as employment (e.g. by ensuring that the stipend amount is reasonable and not excessive, and clearly communicate and document the volunteer arrangement).

#### **Are organizations allowed to reimburse volunteers? If yes, for what expenses (such as transportation, food, etc.).**





Similar to the above response, there are no legal restrictions on the reimbursement of volunteers. The organization can clearly communicate and document the volunteer arrangement to ensure that it is not mischaracterized as an employment relationship.

### **Working hours**

#### **Are there any obligations around how many hours volunteers can work?**

No, there are no legal obligations or requirements on the number of hours that volunteers can work.

#### **Are volunteers entitled to any type of leave?**

No, volunteers are not legally entitled to leave.

### **Social security**

#### **Are organizations obliged to pay any social security contributions on behalf of their volunteers?**

No, organizations do not have a legal obligation to provide health insurance to volunteers.

#### **Are organizations obliged to provide health insurance to volunteers?**

No, organizations do not have a legal obligation to provide health insurance to volunteers.

#### **Are organizations liable for absences of volunteers due to work-place injuries?**

For the purposes of the Workplace Safety and Health Act 2006, volunteers are treated as employees and, therefore, employers are required to uphold certain health and safety standards for volunteers as well. However, volunteers are not covered under the Work Injury Compensation Act 2019 and, therefore, organizations do not have any statutory obligation to compensate volunteers for workplace injuries. In addition, an organization may also be liable to pay damages under common law – for example, a volunteer who has suffered workplace injuries may potentially be able to bring a claim against the organization for occupier's liability.

## **3 Safe and supportive work environment**

#### **Are there any differences in terms of the regime that applies to employees?**

Please refer to our response to [above](#).

## **4 Tax**

#### **Are organizations obliged to pay taxes if they pay their volunteers stipends? If yes, what types of taxes are mandatory to pay?**

Organizations that pay stipends to volunteers are generally not required to pay taxes on these payments. Assuming that these stipends are not salary or wages and are modest sums intended to cover expenses incurred by the volunteer, it is unlikely to be considered taxable income for the volunteer.

## **5 What to do when things go wrong**

#### **What grounds do organizations have for the termination of volunteer agreements/arrangements?**





Unless specified in the agreement between the organization and the volunteer (if any), organizations are not legally required to specify a reason for the termination of volunteer arrangements.

**What is the responsibility of organizations for damages incurred by a volunteer’s actions within his/her work?**

If stipulated in the agreement, the organization may be contractually liable for damages resulting from a volunteer’s actions within their work. It is also possible that an organization may be liable under common law; although vicarious liability is typically only imposed on employers with respect to their employees, there is case law in Singapore to suggest that vicarious liability can be imposed even if parties are not bound by an employment contract as long as the relationship was “akin to an employment relationship”.<sup>57</sup>

---

<sup>57</sup> Ng Huat Seng and another v Munib Mohammad Madni and another [2017] 2 SLR 1074 (at [62] read with [54(a)]–[54(e)])





## d. Non-citizen employees and consultants, including refugees and others forcibly displaced

### Section Contents

1 Status and the right to work .....	22
2 Contracts.....	23
3 Conditions of employment .....	23
4 Safe and supportive work environment.....	24
5 What to do when things go wrong? .....	24

### 1 Status and the right to work

#### **Are employers obliged to secure legal status for their employees or consultants if they are non-citizens? (such as refugee status, humanitarian visas, visas for trafficking survivors, other recognized protection statuses, etc.)**

Employers are not legally responsible for securing legal status for their employees or consultants (e.g. refugee status, humanitarian visas, visas for trafficking survivors). For completeness, note that Singapore does not have national asylum and refugee legislation or procedures.<sup>58</sup>

#### **Are employers obliged to secure work permits for their employees or consultants?**

Yes, employers are generally responsible for obtaining the appropriate work passes / permits for their prospective employees who are not Singapore citizens or permanent residents. However, employers do not have the same obligation for independent contractors.

#### **Is it always necessary to obtain a work permit?**

All foreigners who intend to work in Singapore must have a valid work pass before they start work. There are a few exceptions – for example, foreign students studying full time at an approved institution or persons on a Long-Term Visit Pass can work without a work pass, and certain short-term assignments do not require a work pass.<sup>59</sup>

#### **Can asylum-seekers and other persons forcibly displaced access the right to work if they do not have refugee status or other recognized protection statuses?**

No.

---

<sup>58</sup> Submission by the United Nations High Commissioner for Refugees For the Office of the High Commissioner for Human Rights' Compilation Report Universal Periodic Review: 3 rd Cycle, 38th Session, paragraph 2. Available at: <https://www.refworld.org/country,,UNHCR,,SGP,,60760a114,0.html>

<sup>59</sup> <https://www.mom.gov.sg/passes-and-permits>





## 2 Contracts

### **Are employment contracts or consultant agreements for non-citizens different to those for citizens?**

Employment agreements are generally similar, save that agreements for non-citizens may include terms relating to (i) employment being conditional on obtaining and maintaining a valid work pass; (ii) compliance with immigration laws; (iii) allowance for relocation, housing and repatriation; and (iv) tax implications (if any). In addition, employment contracts for Singapore citizens and permanent residents will refer to CPF contributions (which employers are not required to make for non-citizen employees).

Independent contractor / consultant agreements are also generally similar, save that agreements for non-citizens may include terms relating to (i) and (ii) above.

## 3 Conditions of employment

### **Does national law regulate the quotas for the number of non-citizens within one organization?**

There is no overarching quota imposed on the number of non-citizens an organization can employ. However, the Ministry of Manpower imposes quotas and levies on the employment of foreign workers holding work permits in certain sectors (e.g. construction, manufacturing, services, process, marine shipyard).<sup>60</sup>

### **Are employers obliged to report about employed non-citizens?**

All employers in Singapore are required to report and maintain records of their employees (both citizens and non-citizens).

### **Are there any other differences in conditions of employment for non-citizens and citizens?**

Conditions for employment are generally similar given that the Employment Act 1968 covers all employees regardless of nationality, save that (1) employers seeking to hire foreign professionals under an Employment Pass must first advertise the job vacancy on the national jobs bank (MyCareersFuture.sg) for at least 28 days (subject to certain exceptions, e.g. small companies, short term positions);<sup>61</sup> (2) employees who are non-citizens are required to get the appropriate work visas and employers may be subject to quotas / levies.

### **Are there any specific employment terms that apply to citizens but not apply to non-citizens?**

Yes, employment agreements for Singapore citizens and permanent residents may contain terms relating to CPF contributions. Employers are only required to make CPF contributions for Singapore citizens and permanent residents, and not for foreigners.

---

<sup>60</sup> <https://www.mom.gov.sg/passes-and-permits/work-permit-for-foreign-worker/foreign-worker-levy/what-is-the-foreign-worker-levy>

<sup>61</sup> <https://www.mom.gov.sg/employment-practices/fair-consideration-framework>







## 4 Safe and supportive work environment

**Are there any differences in a safe and supportive work environment approach for non-citizens? If yes, please elaborate here.**

No, as the Employment Act 1968 and the Workplace Health and Safety Act 2006 applies to all employees regardless of nationality.

**Does the employer have additional obligations for non-citizens?**

Yes, employers are responsible for applying for the relevant work passes for their employees who are foreigners. In addition, employers are also required to purchase and maintain medical insurance for foreign employees working in Singapore on a Work Permit or S Pass.<sup>62</sup>

## 5 What to do when things go wrong?

**Is the process of termination of an employment contract for non-citizens different than for citizens? If yes, please explain here.**

If the employment contract for a non-citizen is terminated, the employer will need to inform IRAS at least one month in advance and withhold the employee's salary for tax clearance purposes (i.e. to ensure that income tax is paid).<sup>63</sup> The employer is also required to submit a request to the Ministry of Manpower to cancel the relevant work pass / permit.<sup>64</sup>

**Is the process of resignation for non-citizens different than for citizens? If yes, please explain here.**

The response in [here](#), applies to resignation for non-citizens as well.

**Are non-citizens entitled to the equal protection of employment laws in the event of employment-related disputes?**

Yes, as the Employment Act 1968 applies to all employees regardless of nationality. Employees who are not Singapore citizens or permanent residents may also file an employment claim with the Employment Claims Tribunal.

---

<sup>62</sup> Employment of Foreign Manpower (Work Passes) Regulations 2012

<sup>63</sup> <https://www.iras.gov.sg/taxes/individual-income-tax/employees/scenario-based-faqs-for-working-in-singapore-and-abroad/tax-clearance-for-non-singapore-citizen-employees>

<sup>64</sup> <https://www.mom.gov.sg/passes-and-permits/employment-pass/cancel-a-pass> and <https://www.mom.gov.sg/faq/employment-pass/can-an-employer-refuse-to-cancel-an-ep-s-pass-or-work-permit>





For more information please visit [pilnet.org](http://pilnet.org)