

The contents of the table are meant to provide general guidance, and the answers provided are only indicative in nature. For the avoidance of doubt, the said contents are not to be construed as limiting or prejudicing the operation of the Skills Development Levy Act (Chapter 306) or the subsidiary legislation made thereunder.

Type of Payment	Description	SDL Payable
Anniversary Cash Award	Payment by employers to employees on company's anniversary, as a form of additional wage or bonus payment.	Yes
Annual Wage Supplement/ Bonus	Payment to employees at the end of the financial year	Yes
Attendance Allowance	Payment for good work and attendance	Yes
Awards for passing examinations	Cash payment to an employee as reward for good work performance in the form of the employee passing an internal or external examination in the course of his work	Yes
Bursary	Bursary (in the form of cash) given to a needy employee for subsidising that employee's education expenses, where:- (a) such bursary award is not required or provided for under the employment contract; (b) the education is not part of the employee's work duties; and (c) the quantum or award of the bursary is not subject to the employee's work performance.	No
Commission	Payment to employees based on percentage of sales achieved	Yes
Housing allowance or other like allowance	Payment of housing allowance or other like allowance to employees	Yes
Dirt Allowance	Payment for performing field duties	Yes
Education Allowance	Contractual payment for education of employee's children	Yes
Education/Training Reimbursement	Reimbursement of course or examination fees paid by the employee, where attendance at such course or examination is required as part of the employee's work duties	No
Entertainment Expenses	Reimbursement of expenses incurred for entertaining employer's clients, where such entertainment is required as part of the employee's work duties	No
Extra Duty Allowance	Payment made for extra work done e.g. night duty, overtime, public holiday, acting allowance etc.	Yes
Festival Allowance	Cash gift (e.g. hongbao) given to employees during festive season	Yes

Finders Introduction Fees	Cash payment to an employee as reward for the employee introducing a new employee, where: (a) such act of introduction is not part of the employee's work duties; (b) such payment is not provided for nor required under the employment contract; and (c) such referral or payment is wholly unrelated to the referring employee's employment.	No
Gifts in Kind	Award in kind e.g. token gifts	No
Gratuity	Payment to employees for good service while still in employment	Yes
	Payment to employees upon termination of employment, i.e. compensation in nature	No
Grooming Allowance	Payment to employees for enhancement of appearance	Yes
Hair Cut Allowance	Payment to employees for enhancement of appearance	Yes
Hand phone, Pager, Cable TV and Internet Allowance	Monthly fixed cash payments to employees for hand phone or pager	Yes
	Forms part of the employer's expenditure & paid directly to third party e.g. service provider if used wholly for work	No
	Reimbursement for actual expenses incurred for official work purposes	No
Holiday Allowance	Fixed cash payment to employees for vacation purposes, given to employees as required under the employment contracts	Yes
Reimbursement of Travelling Expenses	Reimbursement of travelling expenses incurred by the employee when travelling for work purposes as required under his employment	No
Cash Allowance in lieu of Home Leave Passage [travel passage (by air or otherwise) provided by employer for the employees to visit their home countries]	Cash allowance paid by the employer to an employee in lieu of home leave passage, where the employment contract provides that the employer may choose to make such payment in lieu	Yes
Housing Rental Subsidy	Cash allowance paid to employees to defray employees' housing rental expenses	Yes
Housing Reimbursement	Forms part of the employer's expenditure and paid directly to third party e. g. landlord	No
Incentive Allowance	Cash payment incentive	Yes
	Incentive in kind e. g. token gifts	No

Innovation / Improvement award	Cash payment to an employee as reward for: (a) innovative ideas contributed; or (b) improvements made by the employee in the course of his employment, where such contribution and improvement is expected of the employee under his contract of employment	Yes
	Award in kind to employee	No
Laundry Reimbursement	Reimbursement of expenses incurred by an employee for washing uniforms, where: (a) the employee is required under his employment contract to wear uniforms and have them washed; and (b) the employment contract provides that the employee may claim reimbursement of the expenses incurred for such washing	No
Laundry Allowance	Payment for laundry expenses for personal clothing of employees	Yes
Leave Pay	Payment in lieu of leave	Yes
Long Service Award	Cash award for long service	Yes
	Long service award given in kind	No
Maternity Allowance	Payment to female employees during confinement and in addition to monthly salaries	Yes
Meal Allowance	Monthly lump sum payment to employees	Yes
Pensions	Pensions made to an individual after his retirement	No
Personal Clothing Allowance	Payment to employees to enhance appearance	Yes
Probation Period Pay	Wages for employees on probation	Yes
Productivity Award	Cash award for staff productivity	Yes
Sales Performance Award	Payment for attaining sales target	Yes
Service Charge	Collection by hotels/restaurants and distributed as part of wages to employees	Yes
Service Excellence Award	Cash payment in recognition of good service provided e.g. GEMS award, Most Courteous Employee Award	Yes
	Award in kind e.g. in the form of air ticket, hotel accommodation etc	No
Staff Welfare Benefits in kind	Gifts in kind to employees on their marriage or birth of their children	No

Staff Welfare Benefits in cash	Cash payment to employee on special occasions such as birthday, wedding, or birth of child	Yes
Stand-by Allowance	Payment for stand-by duties	Yes
Student Pay	Wages paid to employees/ registered students, including students who work after completing their "A" level examinations	Yes
	Wages paid to registered students of any school registered under the Education Act (Cap. 87): (a) Students of Government schools, excluding tertiary institutions, working during their scheduled school holidays. (b) 'N' & 'O' level Government school students working during the scheduled school holidays. (c) 'A' level students working during scheduled school holidays before their "A" level examinations.	No
	Wages paid to registered students of any overseas tertiary education institution who are employed without a letter from the tertiary education institution stating that the training is required as part of the student's curriculum	Yes
	Wages paid to registered students of any overseas tertiary education institution who are required by the institution to undergo training in Singapore for a period of more than 6 months	Yes
	Wages paid to registered students of any overseas tertiary education institution, with the employer submitting a letter from the tertiary institution to SSG, stating that the training is required as part of the student's curriculum, and the training period does not exceed 6 months	No
	Registered students employed during vacation or term, under training programme approved by the following institutions: (a) Institute of Technical Education (b) Nanyang Polytechnic (c) Nanyang Technological University (d) National University of Singapore (e) Ngee Ann Polytechnic (f) Republic Polytechnic (g) Singapore Institute of Technology (h) Singapore Management University (i) Singapore Polytechnic (j) Singapore University of Technology and Design (k) Temasek Polytechnic	No
Tips	Cash collected from customers to augment wages of hotel and restaurant employees	Yes
Transport Allowance	Payment to subsidise employees' transport expenses	Yes

	Reimbursement for travel in the line of official duty	No
	Reimbursement for travel from office to the place of assignment (not the normal place of work), where such travel is required as part of the work duties	No
	Reimbursement for actual transport expenses where the employer is obliged to provide transport for employees and where the transport is not available	No
Workmen's Compensation	Compensation awarded for injuries under the Work Injury Compensation Act	No
Work Performance award	Cash payment given to promote corporate culture and organizing company events and attaining goals/ targets	Yes
Zero/ low medical leave	Cash payment for zero/ low medical leave taken	Yes