

## **ANNEX A-1: JOBS AND BUSINESS SUPPORT PACKAGE**

The S\$500 million Jobs and Business Support Package provides targeted help for workers and businesses in segments of the economy that are facing slower recoveries. The Package consists of the Small Business Recovery Grant and the Jobs Growth Incentive.

### **I-1. Small Business Recovery Grant**

The Small Business Recovery Grant provides a one-off cash support to small businesses in sectors that were most affected by COVID-19 Safe Management Measures last year. To be eligible:

1. Firm must be a 'live' business entity that is physically present in Singapore and registered<sup>1</sup> no later than 31 December 2021;
2. Firm must have an annual operating revenue that is less than S\$100 million, filed with IRAS in the Year of Assessment 2021 by 31 December 2021; or employ fewer than 200 employees as of 31 December 2021; and
3. Firm must be in one of the sectors listed in Table 1.

Eligible firms will receive **S\$1,000 for each local employee<sup>2</sup>** with mandatory CPF contributions in the period from 1 November 2021 to 31 December 2021,<sup>3</sup> up to a cap of **S\$10,000 per firm**.

Sole proprietorships and partnerships that are run by at least one local business owner<sup>4</sup> but do not hire any local employees will receive a flat payout of **S\$1,000**, if the local business owner is earning a net trade income of no more than S\$100,000, filed with IRAS in the Year of Assessment 2021 by 31 December 2021.

IRAS will notify eligible firms starting from June 2022. More information will be available on IRAS' website.

---

<sup>1</sup> Only Sole Proprietorships, Partnerships, Limited Liability Partnerships, and Companies that have a 'live' business status with the Accounting and Corporate Regulatory Authority (ACRA) as at the point of payout are eligible. Operators and stallholders in markets, hawker centres, coffeeshops, food courts, and canteens are eligible if they have valid Singapore Food Agency (SFA) licences as of 31 December 2021 and also continue to hold an active licence at the point of payout. Societies registered under Section 4 or 4A of the Societies Act in the following sectors are also eligible: Performing Arts and Arts Education; Museums, Art Galleries and Historical Sites; and Sports.

<sup>2</sup> Employees who are Singapore Citizens or Permanent Residents. This includes employees in a company who are also shareholders and directors of the company (shareholder-directors) who are receiving CPF contributions in respect of salaries paid under a contract of service with annual assessable income less than or equal to S\$100,000. Other types of business owners (i.e. sole proprietors and partners in a partnership) are not considered employees.

<sup>3</sup> Mandatory CPF contributions must be made by the stipulated contribution deadline.

<sup>4</sup> Registered business owner who is a Singapore Citizen or Permanent Resident.

**Table 1: Sectors eligible for Small Business Recovery Grant**

<b>Sector</b>	<b>Qualifying Criteria<sup>5</sup></b>
Food and Beverage	Entities must have valid Singapore Food Agency (SFA) licences and be classified under SSICs 56 or 68104.
Hawker Centres, Markets, Coffeeshops, Food Courts, and Canteens	For SFA-licensed operators and stallholders in markets, hawker centres, coffeeshops, food courts, and canteens that are registered as individuals: <ul style="list-style-type: none"> <li>• A licensee with local employees receiving mandatory CPF contributions will receive S\$1,000 per local employee, subject to a cap of S\$10,000 per licensee; or</li> <li>• A licensee with no local employees will receive a flat payout of S\$1,000 if the licensee is a Singapore Citizen or Permanent Resident.</li> </ul>
Retail	A qualifying retail firm must: <ul style="list-style-type: none"> <li>• Have a physical storefront; and</li> <li>• Be classified under SSICs 47191, 47199, 474, 475, 476, 4771, 47721, 4773, 4774, 47752, 47759, 47761, 47769, 4777, 47802, or 4799.</li> </ul>
Performing Arts and Arts Education	Entities must: <ul style="list-style-type: none"> <li>• Meet at least one of the conditions of being a/an: <ol style="list-style-type: none"> <li>(i) Participant in a project, activity, programme, or festival supported by the National Arts Council (NAC) or National Heritage Board (NHB) between 1 April 2018 and 31 March 2021; or</li> <li>(ii) Museum Roundtable member before 31 March 2021; or</li> <li>(iii) Accredited Arts Education Programme (AEP) provider listed in the 2019-2022 NAC-AEP Directory; or</li> <li>(iv) Entity with more than two-thirds of its business in arts/heritage-related activities (as defined as one of the six qualifying SSICs); and</li> </ol> </li> <li>• Be classified under SSICs 85420, 90001, 90002, 90003, 90004, or 90009.</li> </ul>
Sports	Gyms, fitness studios, and other sports facilities must: <ul style="list-style-type: none"> <li>• Operate sports- and/or fitness-related programmes that are (i) conducted indoors without masks on prior to Phase 2 (Heightened Alert) (P2(HA)); or (ii) for those 18 years and under prior to P2(HA); and</li> <li>• Be classified under SSIC 93111, 93119, 93120, or 85410.</li> </ul>
Cinema Operators	Entities must: <ul style="list-style-type: none"> <li>• Hold a valid Film Exhibition licence from IMDA; and</li> <li>• Be classified under SSIC 5914.</li> </ul>

<sup>5</sup> The sectors that qualify for the Small Business Recovery Grant are the same sectors that were eligible for Jobs Support Scheme payouts in November 2021 – December 2021. SSIC definitions listed are based on the classification structure of SSIC 2015 (v. 2018).

Sector	Qualifying Criteria <sup>5</sup>
Museums, Art Galleries, and Historical Sites	<p>Entities must:</p> <ul style="list-style-type: none"> <li>• Meet at least one of the conditions of being a/an: <ul style="list-style-type: none"> <li>(i) Participant in a project, activity, programme, or festival supported by the National Arts Council (NAC) or National Heritage Board (NHB) between 1 April 2018 to 31 March 2021; or</li> <li>(ii) Museum Roundtable member before 31 March 2021; or</li> <li>(iii) Accredited Arts Education Programme (AEP) provider listed in the 2019-2022 NAC-AEP Directory; or</li> <li>(iv) Entity with more than two-thirds of its business in arts/heritage related activities (as defined as one of the three qualifying SSICs); and</li> </ul> </li> <li>• Be classified under SSICs 91021, 91022, or 91029.</li> </ul>
Indoor Playgrounds and other Family Entertainment Centres	<p>Entities must:</p> <ul style="list-style-type: none"> <li>• Derive more than two-thirds of their revenue from operating family entertainment centres or family attractions-related businesses; and</li> <li>• Be classified under SSICs 93201 or 93209.</li> </ul>
Tourism, Hospitality, Conventions, and Exhibitions	<p>Qualifying licensed hotels must be a licensed hotel classified under SSIC 551.</p> <p>Qualifying licensed travel agents must have more than two-thirds of their revenue from their travel agency business, based on the Annual Business Profile Returns submitted to the Singapore Tourism Board (STB) in 2018.</p> <p>Qualifying gated tourist attractions must:</p> <ul style="list-style-type: none"> <li>• Have had more than 30% visitorship from tourists in 2019, and</li> <li>• Be classified under SSICs 93201, 93209, 91021, 91022, 91029, or 91030.</li> </ul> <p>Cruise line or cruise terminal operators are eligible.</p> <p>Meetings, incentives, conferences, and exhibitions venue operators (MICE) must be purpose-built MICE venue operators.</p> <p>MICE and tourism event organisers must:</p> <ul style="list-style-type: none"> <li>• Be impacted by the deferment/cancellation/loss of sales of at least one MICE/leisure event with at least 20% foreign attendees (residing outside Singapore) originally scheduled in Singapore between 1 Feb 2020 and 31 Dec 2020; and</li> <li>• Derive more than two-thirds of their revenue from MICE/leisure events with at least 20% foreign attendees (residing outside Singapore) in 2018 or 2019; and</li> <li>• Be classified under SSICs 82301, 82302, or 82303.</li> </ul>

Sector	Qualifying Criteria <sup>5</sup>
	Regional ferry operators must: <ul style="list-style-type: none"> <li>• Be licensed by the Maritime and Port Authority of Singapore (MPA) as a Regional Ferry Services Operator; and</li> <li>• Be classified under SSIC 50013.</li> </ul>

## **MORE INFORMATION**

For more information, please visit the IRAS website at <https://www.go.gov.sg/sbrg>.

## **I-2. Jobs Growth Incentive**

The JGI provides salary support for employers to expand local hiring from September 2020 to March 2022 (inclusive).

The JGI has been extended by six months to September 2022, with stepped-down rates reflecting the improved labour market conditions. This extension will only cover mature workers aged 40 and above who have not been employed for six months or more, persons with disabilities, and ex-offenders. MOM will share more details at their Committee of Supply (COS).

## **MORE INFORMATION**

More information on the JGI can be found at <https://www.go.gov.sg/jgi>.