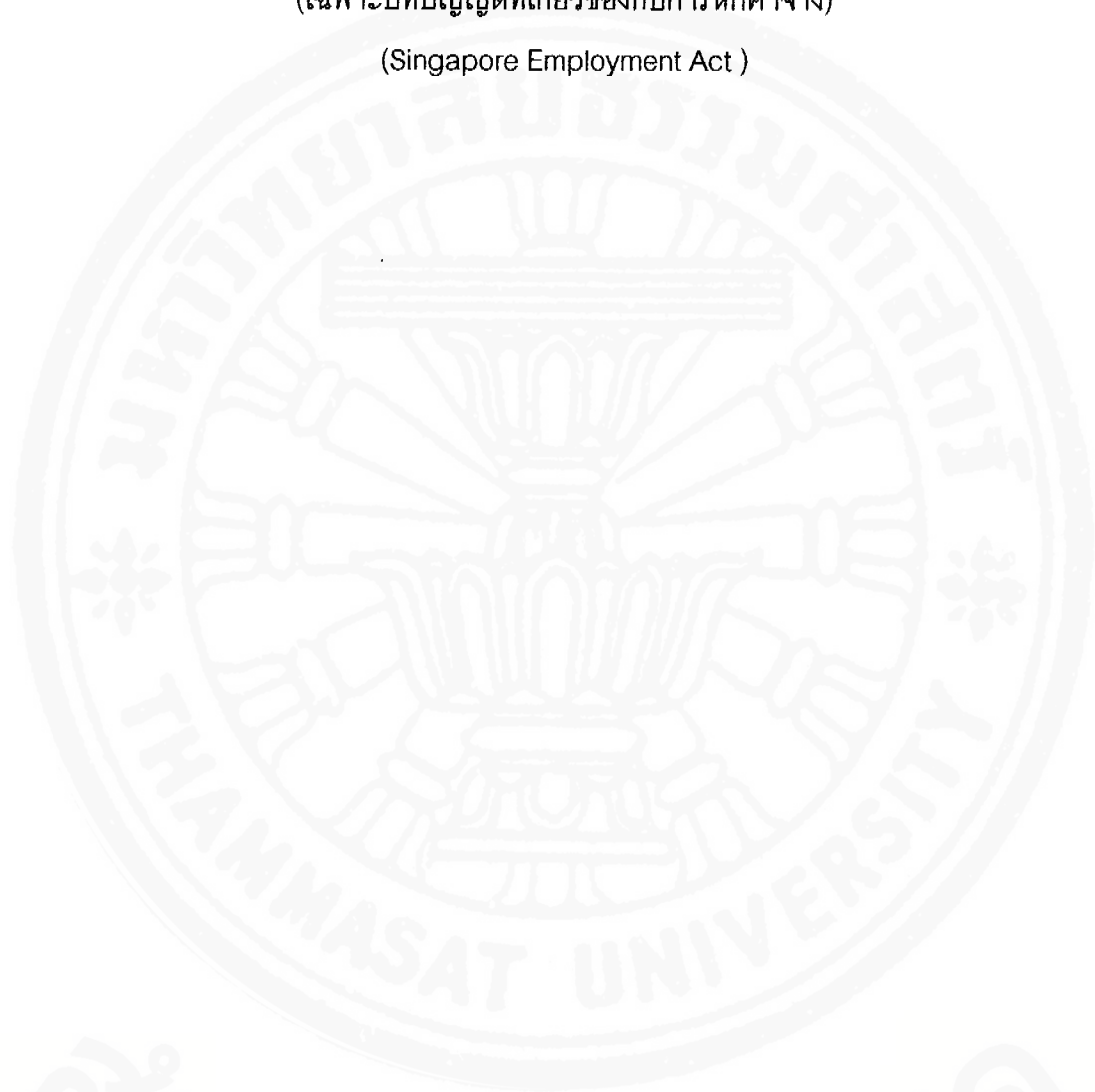


ผนวก จ

พระราชบัญญัติการจ้างงานของประเทศสิงคโปร์
(เฉพาะบทบัญญัติที่เกี่ยวข้องกับการหักค่าจ้าง)
(Singapore Employment Act)



SINGAPORE EMPLOYMENT ACT

(CHAPTER 91), 1970 Ed. Cap. 122, Reprint 1981, 1985 Ed.

Act 17 of 1968, Amended by 19 of 1971, 28 of 1972, 41 of 1973, 46 of 1975, 33 of 1980,
21 of 1984, 21 of 1988, 15 of 1995, 36 of 1995, S 324/80, S 475/90

An Act relating to employment. [15th August 1968]

PART III - PAYMENT OF SALARY

20. - (1) An employer may fix periods, which for the purpose of this Act shall be called salary periods, in respect of which salary earned shall be payable.

(2) No salary period shall exceed one month.

(3) In the absence of a salary period so fixed the salary period shall be deemed to be one month.

20A. - (1) If a monthly-rated employee has not completed a whole month of service because -

- (a) he commenced employment after the first day of the month;
- (b) his employment was terminated before the end of the month;
- (c) he took leave of absence without pay for one or more days of the month; or
- (d) he took leave of absence to perform his national service under the Enlistment Act,

the salary due to him for that month shall be calculated in accordance with the following formula:

Monthly gross rate of pay	Number of days on which the
Number of days the employee actually	employee is required to work in
worked in that month.	that month.

subsection (1), any day on which an employee is required to work for 5 hours or less under his contract of service shall be regarded as half a day.

21. - (1) Salary earned by an employee under a contract of service, other than additional payments for overtime work, shall be paid before the expiry of the 7th day after the last day of the salary period in respect of which the salary is payable.

(2) Additional payments for overtime work shall be paid not later than 14 days after the last day of the salary period during which the overtime work was performed.

(3) The total salary due to an employee on completion of his contract of service shall be paid to him on completion of the contract.

22. Subject to the provisions of this Act, the total salary and any sum due to an employee who has been dismissed or whose contract of service is terminated by his employer shall be paid on the day of dismissal or termination, as the case may be, or, if this is not possible, within 3 days thereafter, not being a rest day or public or other holiday.

23. - (1) Subject to the provisions of this Act, the total salary due to an employee who terminates his contract of service with his employer under section 11 or after giving due notice to the employer as required under section 10 shall be paid to him on the day on which the contract of service is terminated.

(2) Subject to the provisions of this Act, the total salary due to an employee who terminates his contract of service without giving prior notice to his employer as required under section 10, or, if notice has already been given under that section, but the employee terminates his contract of service without waiting for the expiry of the notice, shall be paid to him before the expiry of the 7th day after the day on which he terminates his contract of service.

(3) The employer may, subject to any order made by a court or the Commissioner to the contrary, deduct from the salary due to the employee such sum as the employee is liable to pay in lieu of prior notice under section 11 (1).

24. - (1) Notwithstanding sections 22 and 23, no payment of salary or any other sum due to an employee on dismissal or termination of service shall be made to the employee by the employer without the permission of the Comptroller of Income Tax under section 68 (7) of the Income Tax Act.

(2) The employer shall forthwith give notice of the dismissal or termination of service to the Comptroller of Income Tax and the payment of the salary or other sum due to the

employee shall not be delayed more than 30 days after such notice has been given to and received by the Comptroller of Income Tax.

25. - (1) Payment of salary shall be made on a working day and during working hours at the place of work or at any other place agreed to between the employer and the employee.

(2) Subsection (1) shall not apply where the salary is paid into an account with a bank in Singapore, being an account in the name of the employee or an account in the name of the employee jointly with one or more other persons.

26. No deductions other than deductions authorised under the provisions of this Act shall be made by an employer from the salary of an employee unless they are required to be made by order of a court or other authority competent to make such order.

27. - (1) The following deductions may be made from the salary of an employee:

- (a) deductions for absence from work;
- (b) deductions for damage to or loss of goods expressly entrusted to an employee for custody or for loss of money for which an employee is required to account, where the damage or loss is directly attributable to his neglect or default;
- (c) deductions for the actual cost of meals supplied by the employer at the request of the employee;
- (d) deductions for house accommodation supplied by the employer;
- (e) deductions for such amenities and services supplied by the employer as the Commissioner may authorise;
- (f) deductions for recovery of advances or loans or for adjustment of over-payments of salary;
- (g) deductions for income tax payable by the employee;
- (h) deductions of contributions payable by an employer on behalf of an employee under and in accordance with the provisions of the Central Provident Fund Act;

- (i) deductions made at the request of the employee for the purpose of a superannuation scheme or provident fund or any other scheme which is lawfully established for the benefit of the employee and is approved by the Commissioner;
- (j) deductions made with the written consent of the employee and paid by the employer to any cooperative society registered under any written law for the time being in force in respect of subscriptions, entrance fees, instalments of loans, interest and other dues payable by the employee to such society; and
- (k) any other deductions which may be approved from time to time by the Minister.

(2) For the purposes of subsection (1) (e), "services" does not include the supply of tools and raw materials required for the purposes of employment.

28. - (1) Deductions may be made under section 27 (1) (a) only on account of the absence of an employee from the place where, by the terms of his employment, he is required to work, the absence being for the whole or any part of the period during which he is so required to work.

(2) The amount of any deduction referred to in subsection (1) shall in no case bear to the salary payable at the gross rate of pay to the employee in respect of the salary period for which the deduction is made a larger proportion than the period for which he was absent bears to the total period, within such salary period, during which he was required to work by the terms of his employment, and in the case of a monthly-rated employee the amount of deduction in respect of any one day shall be the gross rate of pay for one day's work.

(3) If any employee absents himself from work otherwise than as provided by this Act or by his contract of service, the employer may, subject to any order which may be made by a court or by the Commissioner on complaint of either party, deduct from any salary due to the employee the cost of food supplied to him during his absence.

29. - (1) A deduction under section 27 (1) (b) shall not exceed the amount of the damages or loss caused to the employer by the neglect or default of the employee and

except with the permission of the Commissioner shall in no case exceed one-quarter of one month's wages and shall not be made until the employee has been given an opportunity of showing cause against the deduction.

(2) All such deductions and all realisations thereof shall be recorded in a register to be kept by the employer in such form as may be prescribed.

30. A deduction under section 27 (1) (d) or (e) shall not be made from the salary of an employee unless the house accommodation, amenity or service has been accepted by him, as a term of employment or otherwise, and the deduction shall not exceed an amount equivalent to the value of the house accommodation, amenity or service supplied and, in the case of a deduction under section 27 (1) (e), shall be subject to such conditions as the Commissioner may impose.

31. - (1) The recovery of an advance of money made to an employee before the commencement of a contract of service shall begin from the first payment of salary in respect of a completed salary period, but no recovery shall be made of any such advance made for travelling expenses.

(2) Advances may be recovered in instalments by deductions from salary spread over not more than 12 months.

(3) No instalment under subsection (2) shall exceed one-quarter of the salary due for the salary period in respect of which the deduction is made.

(4) Loans may be recovered in instalments by deductions from salary.

(5) No instalment under subsection (4) shall exceed one-quarter of the salary due for the salary period in respect of which the deduction is made.

32. - (1) The total amount of all deductions made from the salary of an employee by an employer in any one salary period, other than deductions under section 27 (1) (a), (f), (g) or (j), shall not exceed 50% of the salary payable to the employee in respect of that period.

(2) Subsection (1) shall not apply to deductions made from the last salary due to an employee on termination of his contract of service or on completion of his contract of service.

33. - (1) This section shall apply to all workmen and to other employees who are in receipt of a salary not exceeding \$1,600 a month (excluding overtime payments, bonus payments, annual wage supplements, productivity incentive payments and any allowance however described) or such other amount as may be prescribed by the Minister.

(2) When, on the application of a person holding a mortgage, charge or lien or of a person who has obtained a judgment or decree, the property of an employer is sold, or any money due to the employer is garnished, the court ordering the sale or garnishment shall not distribute the proceeds of the sale or the money to the person entitled thereto unless the court has ascertained and paid the salary due to all employees employed by that employer and to all employees engaged by a contractor or subcontractor and working for that employer.

(3) This section shall only apply -

- (a) to property on which those employees were or are working;
- (b) where the property sold was or is the produce of the work of those employees;
- (c) where the property sold is movable property used or being used by those employees in the course of their work; or
- (d) to money due to the employer in respect of work done by those employees.

(4) The amount payable to each such employee under subsection (2) shall not exceed 5 months' salary.

(5) For the purpose of ascertaining the amount due to any employee under subsection (2), the court may refer the matter to the Commissioner with a request that he holds an inquiry into the matter and forward his findings in respect thereof to the court, and the Commissioner shall comply with any such request.

(6) For the purposes of any inquiry under subsection (5), the Commissioner shall have all the powers conferred upon him by section 115.

(7) For the purposes of this section, "employees" shall be deemed to include subcontractors for labour and "salary" shall be deemed to include money due to a subcontractor for labour.

34. Any employer failing to pay salary in accordance with the provisions of this Part shall be guilty of an offence.



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