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No. 6917 — EMPLOYMENT ACT 1968

EMPLOYMENT (RECOMMENDATIONS FOR ANNUAL WAGE ADJUSTMENT) NOTIFICATION 2026

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
2. NWC Guidelines

The Schedule

Whereas the National Wages Council (called in this Notification NWC) has made recommendations to the Government for wage adjustments for the period starting on 1 December 2026 and ending on 30 November 2027 (both dates inclusive) the text of which is set out in the Schedule:

And Whereas the Government has accepted those recommendations:

Now, therefore, in exercise of the powers conferred by section 49 of the Employment Act 1968, the Acting Minister for Manpower makes the following Notification:

Citation

1. This Notification is the Employment (Recommendations for Annual Wage Adjustment) Notification 2026.

NWC Guidelines

2. The NWC 2026/2027 Guidelines which may be adopted by an employer to adjust the wage of an employee for the period starting on 1 December 2026 and ending on 30 November 2027 (both dates inclusive) are set out in the Schedule.

THE SCHEDULE

Paragraph 2

NATIONAL WAGES COUNCIL (NWC) 2026/2027 GUIDELINES FOR 1 DECEMBER 2026 TO 30 NOVEMBER 2027

1. The National Wages Council (NWC) convened from August to October 2026 to formulate wage guidelines for the period from 1 December 2026 to 30 November 2027. The 2026/2027 Guidelines adopt a positive-leaning posture for recommended wage increases, recognising both the stronger-than-expected overall performance of the Singapore economy and continued uncertainty in the economic outlook. For lower-wage workers (LWWs) in particular, the NWC calls on employers to do more through higher wage increments this year where possible, to sustain our progress in narrowing the wage gap between LWWs and the median worker.

Economic Performance and Outlook

2. Based on advance estimates[1], the Singapore economy grew by 5.4% on a year-on-year (y-o-y) basis in the third quarter of 2026, easing from the 6.2% expansion in the previous quarter. This brought Gross Domestic Product (GDP) growth in the first three quarters of 2026 to 6.0% y-o-y. Overall, economic performance was stronger than expected, although growth was uneven across sectors and segments.

(*a*) **GDP growth was led by segments and sectors which benefitted from robust global artificial intelligence (AI)-related demand,** including the electronics and precision engineering clusters of the manufacturing sector and the machinery, equipment and supplies segment of the wholesale trade sector. The finance and insurance sector also saw robust real value-added (VA) growth on the back of strong credit growth and fee-generating activities.

(*b*) **In contrast, some segments and sectors contracted.** These include the chemicals cluster of the manufacturing sector, which was affected by the Middle East conflict. Real VA in the food and beverage services sector also shrank, in part due to an increase in local outbound departures and a decline in international visitor arrivals.

3. Overall labour productivity, as measured by real VA per actual hour worked, rose by 3.8% y-o-y in the first half of 2026. This was primarily driven by productivity gains in outward-oriented sectors (6.5% y-o-y) which outpaced productivity gains in domestically-oriented sectors (0.6% y-o-y).[2] Over a longer period from 2016 to 2025, overall labour productivity grew by 2.6% per annum.[3]

4. The Consumer Price Index (CPI) - All Items inflation and MAS Core Inflation (which excludes the costs of accommodation and private road transport) averaged 1.8% and 1.6% y-o-y respectively for January to August 2026, up from 0.9% and 0.7% in 2025. Inflation has risen due to higher global energy prices following the outbreak of the Middle East conflict. In 2026, CPI-All Items inflation is expected to average around 2%, while MAS Core Inflation should average 1.5% to 2.0%.

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[1] Advance GDP estimates for the third quarter of 2026 are computed largely from data in the first two months of the quarter (i.e., July and August 2026). They are intended as an early indication of GDP growth in the quarter and are subject to revision when more comprehensive data becomes available.

[2] Outward-oriented sectors refer to the manufacturing, wholesale trade, transportation and storage, accommodation, information and communication, finance and insurance and professional services sectors. Domestically-oriented sectors refer to the construction, retail trade, food and beverage, real estate, administrative and support services and other services sectors.

[3] Labour productivity, as measured by real value-added per worker, grew by 4.1% y-o-y in the first half of 2026, with productivity gains in outward-oriented sectors (6.7% y-o-y) outpacing that in domestically-oriented sectors (0.8% y-o-y). From 2016 to 2025, real value-added per worker rose by 2.2% per annum.

THE SCHEDULE — *continued*

5. The Ministry of Energy, Trade and Industry (METI) has projected that the Singapore economy will grow by 4.5% to 5.5% in 2026.[4] GDP growth for the rest of the year will be supported by outward-oriented segments and sectors that are plugged into the AI technology cycle, despite continued weakness in sectors affected by Middle East supply disruptions. Growth is expected to moderate from the pace in 2026 but remain firm in 2027, supported by sustained global AI-related investment and resilient growth among key trading partners.

6. Nonetheless, downside risks in the global economy remain. These include a potential escalation of the Middle East conflict driving up energy prices and inflation further, additional US tariff actions dampening business and household sentiments, and a sudden risk-off sentiments in AI-related capital spending triggering sharp financial market corrections.

Labour Market Indicators

7. Alongside better-than-expected overall economic growth, the labour market continued to expand in the first half of 2026, with employment growing for both residents and non-residents. Unemployment rates remained low and stable in June 2026. Although retrenchments rose in the second quarter of 2026, the increase was concentrated in some outward-oriented sectors, and the majority of retrenchments were attributable to business reorganisation or restructuring.

(*a*) **Real gross monthly income (mean) grew by 2.1%[p] on a y-o-y basis in the first half of 2026.** Over a longer period from 2016 to 2025, real income (mean) grew by 1.3% per annum.[5] This provides headroom for further sustainable real wage growth in firms where productivity and business performance have improved.

(*b*) **Overall unit labour cost (ULC) fell by 0.8% on a y-o-y basis in the first half of 2026** as productivity growth outpaced the increase in total labour cost per worker.[6]

(*c*) Forward-looking indicators improved with the **share of firms expecting to hire in the next three months increasing from 40.6% in May 2026 to 43.9% in June 2026, while the proportion which plan to raise wages increased from 23.7% to 29.3% over the same period.**

Employers Should Be Positive-Leaning in Providing Wage Increases, While Recognising Continued Uncertainty

8. The NWC affirms the long-standing principle that **wage growth should be in line with productivity growth.** Given continued productivity growth and the strong performance of the Singapore economy, the **NWC encourages employers to take a positive-leaning approach and reward employees with wage increases that are fair and sustainable, with a view to supporting real wage growth and sharing the profits and gains from labour productivity improvements.**

9. **At the same time, the NWC recognises that productivity and business growth have been uneven across sectors**. Employers should therefore have the flexibility to **calibrate wage increases to their specific business performance and prospects**, balancing between the need to reward employees and the need to maintain business competitiveness. In accordance with the principles of the Flexible Wage System (FWS), built-in wage increases should account for firms' business prospects, while variable payments should reflect firms' past performance and workers' contributions. To ensure wages remain fair and competitive, employers should regularly review market wage benchmarks and adjust wage ranges accordingly where possible**.**

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[4] METI will review Singapore's 2026 GDP growth forecast and announce the 2027 GDP growth forecast in the *Economic Survey of Singapore* scheduled to be released in November 2026.

[p] Preliminary.

[5] Data for income is based on mean gross monthly income (including employer CPF and excluding bonuses) of full-time employed residents, excluding full-time national servicemen.

[6] From 2016 to 2025, the ULC of the overall economy rose by 1.8% per annum.

THE SCHEDULE — *continued*

10. **The NWC calls on all employers who have not yet done so to implement the FWS in full**, comprising both the Annual Variable Component (AVC) and Monthly Variable Component (MVC). The FWS enables employers to maintain wage flexibility during adverse business conditions to sustain their businesses by cutting costs rather than jobs. Conversely, the FWS allows quick adjustments of wages during an upturn to retain talent. Employers who need support to implement the FWS can tap on the resources listed in Appendix 1.

11. Within this context, the NWC sets out the following wage guidelines for all employers:

(*a*) **All employers should adopt the FWS** to strengthen their resilience and ability to manage costs amid continued uncertainty.

(*b*) **Employers who have done well[7] and have positive business prospects[8] should reward their employees with built-in wage increases and variable payments (e.g., AVC/bonuses, one-off payments)** commensurate with the employers' performance and employees' contributions.

(*c*) **Employers who have done well but face uncertain business prospects should reward employees through variable payments** commensurate with employers' performance and employees' contributions**, and may exercise moderation in built-in wage increases.**

(*d*) **Employers who have not done well may exercise wage restraint, with management leading by example.** These employers should make greater efforts to improve business processes and productivity, including by investing in upskilling their employees, and review wage outcomes when business conditions improve.

(*e*) **Employers who have not done well but face positive business prospects should also consider setting out future variable payments that are linked to appropriate business indicators**.

(*f*) **For lower-wage workers (LWWs), employers should apply the specific wage guidelines in Paragraphs 14 to 23.**

12. The NWC notes that the CPF monthly salary ceiling has been increased to $8,000 from 1 January 2026 to keep pace with rising salaries. To further strengthen the retirement adequacy of senior employees, employer CPF contribution rates for senior employees aged above 55 to 65 will increase by 0.5%-points on 1 January 2027. The Government will provide the CPF Transition Offset to offset part of employers' increased CPF contributions for senior employees for 2027. Employers may take the increased CPF contributions into account when considering the quantum of wage increases.

13. As Singapore faces a rapidly ageing workforce, employers should ensure that wage structures remain aligned with skills, performance and business needs to support productive and sustainable careers. The NWC is reviewing ways to make the Guidelines more fit-for-purpose for our changing workforce. The NWC will take into consideration the upcoming recommendations from the Tripartite Workgroup on Senior Employment before finalising its review.

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[7] Employers who have done well may be assessed based on a range of business performance indicators. These may include business and operational targets, revenue growth, productivity improvements, business volume, order books or other relevant internal Key Performance Indicators (KPIs).

[8] Employers with positive business prospects may be assessed based on indicators that suggest sustained or improving business conditions. These may include a healthy order book or pipeline of work, expectations of continued business growth, or plans to expand investments, operations or hiring.

THE SCHEDULE — *continued*

Pressing on with Sustained Wage Growth for LWWs

14. As part of our social compact, we must press on with the national effort to uplift LWWs so that every worker enjoys the fruits of Singapore's growth and continues to receive meaningful wage increases. In August 2021, the Tripartite Workgroup on Lower-Wage Workers (TWG-LWW) recommended a renewed Progressive Wage strategy to uplift our LWWs and narrow the wage gap between LWWs and the median worker over this decade. Since then, all TWG-LWW recommendations have come into effect.[9]

15. Collectively, the Progressive Wage Model (PWM), Local Qualifying Salary (LQS), and the Progressive Wage Mark accreditation scheme benefit up to 9 in 10 of full-time LWWs today.

16. The TWG-LWW had agreed that wages should keep pace with productivity growth to remain sustainable – employers and LWWs should hence work together to improve productivity through skills upgrading and enterprise transformation. At the same time, there is scope for wage growth of LWWs to outpace productivity in the short-term, to reduce income inequality. To support employers as they raise the wages of LWWs, the Government co-funds wage increases for LWWs through the Progressive Wage Credit Scheme (PWCS)[10], which was recently enhanced at Budget 2026. The PWCS provides transitional wage support to businesses in the near term, while giving them time to invest in upskilling employees and improving firm-level productivity so that the wage increases are sustainable in the long term.

17. Wage Guidelines for LWWs. To narrow the wage gap between LWWs and the median wage worker over this decade, wages of LWWs must consistently grow faster than the median wage. This principle informs the NWC's development of annual wage guidelines for LWWs, which comprises a percentage range for wage growth and a minimum dollar quantum increase. **These guidelines apply to LWWs[11] only** (refer to Table 1). These guidelines also serve as a reference for PWM Tripartite Clusters in setting wage requirements for their respective sectors.

Table 1: NWC 2026/2027 Guidelines for LWWs

Employer Category	NWC 2026/2027 Guidelines for LWWs
Done well and have positive business prospects	Wage increase at the **higher end of 6.0% - 8.0%,** or an increase of **at least $135 - $170**, whichever is higher
Done well but face uncertain business prospects	Wage increase **around the middle of 6.0% - 8.0%,** or an increase of **at least $135 - $170**, whichever is higher
Not done well but remain profitable	Wage increase at **the lower end of 6.0% - 8.0%,** or an increase of **at least $120**, whichever is higher
Not done well and are unprofitable[12]	Wage increase of **at least $120**

[9] The first set of Progressive Wage moves was implemented in September 2022 – it consists of the new Local Qualifying Salary requirement, the Retail Progressive Wage Model (PWM) and the extension of the PWM to in-house cleaners, security officers, and landscape workers. The second set of Progressive Wage moves was implemented from March 2023 – it consists of the Food Services PWM and the Occupational Progressive Wages for Administrators and Drivers. Finally, the Waste Management PWM was implemented in July 2023.

[10] The PWCS will co-fund wage increases for resident LWWs by 30% in 2026 and 2027, and by 20% in 2028. From 2027, the average gross monthly wage increase must be at least $200 to be eligible.

[11] For part-time employees, the NWC's recommendation on the percentage range of wage growth for LWWs, but not the minimum dollar quantum, will apply.

[12] Establishments are classified as unprofitable if their total expenses exceed their total income (including operating and non-operating income), and as profitable if their total income exceeds their total expenses.

THE SCHEDULE — *continued*

18. In developing this year's LWW wage guidelines and taking into account the economic outlook, the NWC is of the view that there is greater scope for employers who have done well to share their gains with LWWs through higher wage increments. The NWC has accordingly recommended a higher percentage range of wage increases and higher minimum dollar quantum increases for LWWs.

19. In view of the uneven growth across key LWW hiring sectors, the NWC also recognises the need for greater flexibility this year. In particular, the NWC acknowledges that there is a subset of employers that did not do well and are unprofitable. The NWC has therefore created a new category for such firms that balances continued wage growth for LWWs with their greater financial constraints.

20. Taking these into account as well as historical growth in the median income of 4.0% per annum between 2016 and 2025,[13] the NWC recommends the following guidelines for employees earning a gross monthly wage of up to $2,800:[14, 15]

(*a*) **Employers who have done well and have positive business prospects should provide their lower-wage workers with a built-in wage increase at the higher end of 6.0 – 8.0% of gross monthly wage or a wage increase of at least $135 – $170, whichever is higher.**

(*b*) **Employers who have done well but face uncertain prospects should provide their lower-wage workers with a built-in wage increase around the middle of 6.0 – 8.0% of gross monthly wage or a wage increase of at least $135 – $170, whichever is higher.**

(*c*) The NWC encourages companies who have done particularly well and have the capacity to provide higher wage increases above these guidelines to consider providing higher wage increases above these guidelines, to share the fruits of their growth with their lower-wage workers.

21. The NWC recognises that some employers continue to face economic difficulties. **These employers should still provide their LWWs with a meaningful wage increment in line with our social compact, while taking into account what is sustainable based on their business conditions.** For these employers, the NWC recommends that:

(*a*) **Employers who have not done well but remain profitable should provide their lower-wage workers with a built-in wage increase at the lower end of 6.0 – 8.0% of gross monthly wage or a wage increase of at least $120, whichever is higher.**

(*b*) **Employers who have not done well and are unprofitable should provide their lower-wage workers with a built-in wage increase of at least $120.[16]**

(*c*) If business prospects subsequently improve, employers should review wages and consider further wage increases for their lower-wage workers.

22. The NWC recognises that amongst LWWs, some earn comparatively less. In line with the TWG-LWW's recommendation to aim for higher wage growth for lower-paid LWWs, the NWC recommends minimum dollar quantum ranges, which correspond to higher percentage wage increases, for our lowest-paid workers to receive a meaningful wage increase.

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[13] In terms of median gross monthly income of full-time employed residents (excluding employer CPF contributions).

[14] Gross monthly wage includes basic monthly wage (comprising the monthly fixed component and the monthly variable component) and gross wage components such as allowances (including travel, food and housing), productivity incentive payments, and overtime payments, but excludes Annual Wage Supplement and bonuses (which are usually paid on an annual basis). Gross monthly wage includes employee CPF contribution, but excludes employer CPF contributions.

[15] This threshold of $2,800 corresponds approximately to the 20th percentile wage level of full-time employed residents in 2025 and ensures that employers consider meaningful wage increases for all LWWs.

[16] Regardless of business prospects and profitability, firms covered by the relevant Sectoral or Occupational PWMs must comply with the applicable PWM wage requirements. Firms employing foreign workers must also meet the LQS requirement for local employees not covered under the PWMs.

THE SCHEDULE — *continued*

23. **The NWC calls on the Government, the labour movement, the Singapore National Employers' Federation (SNEF) and Trade Associations and Chambers (TACs) to work in partnership to promote awareness and adoption of these wage guidelines for LWWs.** We strongly encourage all employers to adopt the guidelines to support the continued uplift of our LWWs as part of our social compact. In implementing these wage increases, employers should ensure sustained basic wage growth for their employees. Service buyers and providers should also adopt outcome-based contracting and allow contract values to be adjusted where possible.[17]

Pressing on with Transforming Jobs and Upskilling the Workforce

24. Sustainable wage growth requires employers and employees to press on with enterprise and workforce transformation, including reskilling and upskilling.

25. AI presents significant opportunities to raise productivity, create new sources of value and strengthen Singapore's competitiveness. **The NWC calls on employers and employees to build the capabilities needed to thrive in an AI-enabled economy.** The Government, together with unions, TACs, and industry partners, will continue to support employers and employees through workforce transformation, skills development and AI adoption initiatives.

26. **Employers should adopt AI effectively and responsibly, redesign jobs and invest in their workforce, while employees should build AI-relevant skills to access opportunities across firms and sectors.** This will enable businesses to raise productivity, improve services, and create new areas of growth, while ensuring employees acquire the skills needed for evolving jobs. Employees should strengthen AI literacy alongside the domain expertise, judgment and human skills needed to become AI Bilingual, and combine AI capabilities with deep professional expertise to create greater value.

27. There remains scope for employers and employees to invest further in training and upgrading. The proportion of employers who provided structured training to employees declined from 66.4% in 2024 to 64.0% in 2025. Similarly, the proportion of employees receiving structured training fell from 52.6% in 2024 to 48.1% in 2025.[18] **The NWC therefore calls on employers and employees to step up efforts to transform jobs and invest in workforce development, with the support of the Government, TACs, and unions.**

28. The NWC recommends that employers:

(*a*) **Reskill and upskill employees for future jobs.** Employers should prepare their employees for changing job functions and support employee-initiated training. Significant subsidies are provided for the Skills and Workforce Development Agency (SWDA)-funded training programmes[19].

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[17] For detailed recommendations on implementing outcome-based contracting, service buyers may refer to the Tripartite Advisory on Best Sourcing Practices (https://www.mom.gov.sg/employmentpractices/good-work-practices/best-sourcing-practices).

[18] Data on employer provision of training pertain to private sector establishments each with at least 25 employees.

Source: Employer Supported Training Survey, Manpower Research & Statistics Department, MOM.

[19] Employers may reference the OurWorkforce portal, which was launched in September 2026 – https://www.ourworkforce.gov.sg/.

THE SCHEDULE — *continued*

(*b*) **Redesign jobs in tandem with business transformation to increase productivity**. Employers can tap on the following support:

(i) **Company Training Committees (CTCs)**[20] with National Trades Union Congress (NTUC)'s Employment and Employability Institute (e2i). CTCs enable collaboration on workforce, workplace and business transformation projects that benefit both the company and their employees. Companies that form CTCs can apply for the CTC Grant that co-funds up to 70% of qualifying costs. Through the CTCs, companies can also tap NTUC's job placement support and training programmes.

(ii) **Enterprise Workforce Transformation Package (EWTP)** which provides one-stop advisory support through SNEF or Singapore Business Federation (SBF). Companies can also tap on SWDA's Workforce Development Grant (Job Redesign+) (WDG(JR+)), which provides up to 70% funding support for companies' workforce transformation and job redesign efforts.

(*c*) **Build capabilities for employees across all career stages.** Employers should set aside adequate budget for continuous education and training.

(i) SWDA's OurWorkforce portal offers skills insights and workforce development recommendations.

(ii) Employers can tap on capability-building programmes offered by the seven National Centre of Excellence for Workplace Learning (NACE)[21] Centres to better support on-job training.

(iii) Employers can also tap on support from SWDA's partners, such as the Anchor Programme Partners[22] and SkillsFuture Queen Bees,[23] who offer advice and curated workforce development solutions for enterprise networks, and Skills Development Partners who help identify, validate, and drive adoption of in-demand and emerging skills in their respective sectors through industry-recognised credentials.

(iv) Employers can tap on SWDA-supported AI courses to help employees develop capabilities ranging from foundational AI awareness and literacy to more advanced and job-specific AI skills. Small and medium enterprises (SMEs) can additionally tap on the Info-communications and Media Development Authority's SMEs Go Digital[24] platform, a one stop platform that connects SMEs with right digital solutions and guidance. The platform includes over 300 pre-approved digital and AI-enabled solutions with grant support of up to 50%.

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[20] Launched in 2019, CTCs help employees attain better work prospects by putting in place a systemic process for employers to develop forward-looking workforce plans aligned to their organisational strategies. CTCs also serve as a platform to bring together company management, union representatives and relevant stakeholders and resources to facilitate the implementation of these workforce plans. There are over 3,600 CTCs to date. Companies can learn more about the CTC at https://www.ntuc.org.sg/tpe/how-we-help/ctc.

[21] The NACE Centres support enterprises in building and embedding workplace learning capabilities through training, consultancy and workplace learning solutions. Employers may reference information on NACE – https://nace.edu.sg.

[22] SBF and SNEF are appointed as Anchor Programme Partners under the EWTP. In this role, they assist enterprises in identifying workforce challenges and skills gaps, and provide recommendations on available workforce transformation support. For more details, please refer to the infographic at the link: swda.gov.sg/docs/programme/0876bed6-4c6a-472a-817e-a068caef91d9/swda_ewtp_infographic_jul26.pdf.

[23] Employers may reference the SkillsFuture Queen Bee Networks – https://skillsfuture.gobusiness.gov.sg/support-and-programmes/skillsfuture-queen-bee-networks.

[24] Employers may reference information on SMEs Go Digital - Digital solution and services for SMEs | SMEs Go Digital.

(*d*) **Strengthen Human Resource (HR) capabilities to support transformation.** Employers should encourage their HR practitioners to upskill and obtain the Institute for Human Resource Professionals (IHRP) Certification.[25] In addition, businesses seeking to strengthen their HR capabilities and workforce transformation efforts can tap on IHRP's resources and tools, including its Career Health resources, Human Capital Diagnostic Tool, and Job Redesign Evaluation Tool and playbooks. These resources provide insights and guidance to support skills-first workforce practices, capability development and job redesign, strengthen HR practices, and support the development of skills and career pathways that align with evolving business needs.

(*e*) Employers are encouraged to provide employees with protected time to participate in training and skills upgrading.

29. The NWC also recognises that some employees face greater employment barriers and challenges, which may in turn impact their career progression and corresponding wage growth. The NWC encourages all employers to consider how best to improve the productivity and employability of their workforce, including vulnerable employees, and thus sustain improved wage and career outcomes for all employees. The Government will continue to complement employers' efforts to adopt inclusive employment practices.

30. The NWC also encourages employees to play an active role in their career planning[26] and identifying opportunities to acquire in-demand skills. They can leverage national programmes that support workers across career stages.

(*a*) Younger employees can build relevant and future-ready skills in their early careers through the SkillsFuture Credit, available to Singaporeans aged 25 and above. NTUC also supports members through the Union Training Assistance Programme (UTAP), mentorship programmes, job search skills workshops, and AI-powered career coaching.

(*b*) Eligible Singapore Citizens who take selected SWDA-supported AI courses may receive one-time access to a six-month premium subscription to a participating AI tool. NTUC members can also tap on the UTAP to support approved AI training and selected AI tool subscriptions. These measures aim to help employees build confidence in their AI capabilities and apply these skills at work.

(*c*) Individuals seeking to switch careers may consider Career Conversion Programmes (CCPs), and SkillsFuture Career Transition Programmes (SCTPs).

(*d*) Singaporean employees (aged 40 and above) can access the SkillsFuture Level-Up Programme, including a $4,000 SkillsFuture Credit top-up to pursue substantive reskilling and upskilling. Those pursuing eligible full-time, long form programmes can apply for the SkillsFuture Mid-Career Training Allowance (TA). For eligible part-time programmes, TA is provided at a reduced rate.[27]

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[25] Set up by the tripartite partners MOM, NTUC and SNEF to professionalise and strengthen the HR practice in Singapore, IHRP is the only HR professional body in Singapore authorised to implement the IHRP Certification, which is the national HR certification framework. The IHRP Certification is eligible for SkillsFuture Credit usage which recognises the experience and competencies of HR professionals and prepares them with the skills to implement responsible employment practices in their companies. MOM will also continue to provide a temporary $100 flat-rate subsidy to support eligible HR professionals pursuing certification.

[26] Career Planning programmes are available to support individuals gain career clarity and confidence to make informed choices. For more information, please visit swda.gov.sg/home/individuals/skills-career-planning/career-planning-programmes.

[27] The full-time training allowance is computed at 50% of individual's average income over the latest available 12 months, with a minimum allowance of $300 and maximum allowance of $3,000; while the part-time training allowance will be set at a flat $300 a month. Individuals can tap on a maximum of 24 months of training allowance over their lifetime regardless of whether the training is part-time or full-time.

THE SCHEDULE — *continued*

31. **Employers and employees should also engage in structured career conversations to align career aspirations with business needs and identify reskilling or upskilling opportunities**.[28] SWDA's Jobs Transformation Maps (JTMs), Jobs-Skills Insights publications, and the annual Skills Demand for the Future Economy report are useful resources for employers and employees to stay informed about emerging trends, growth areas, and in-demand jobs and skills.

32. A summary of relevant schemes and programmes is at Appendix 2.

Coverage and Implementation of Recommendations

33. These Guidelines apply to all employees in unionised and non-unionised firms and in both public and private sectors. This includes professionals, managers, executives and technicians, and rank-and-file and broad-middle-income earners, in addition to LWWs and re-employed employees in full-time and part-time employment, and where applicable, platform workers.[29]

34. When implementing the recommendations, employers should share relevant information, such as company wage information, business performance and prospects, with unions, to facilitate wage negotiation. Employers are encouraged to work with SNEF, TACs, NTUC and Unions for advice and support in applying the Guidelines. SMEs may also approach the three ethnic chambers[30] for guidance in implementing the Guidelines.

Conclusion

35. The NWC is confident that efforts to raise productivity and drive workforce transformation and skills development will continue to enable sustainable real wage growth and a better standard of living for Singaporeans, while sharpening the competitiveness of our workforce and businesses. As the economy evolves, workers should continue to share fairly in productivity improvements and economic gains, while firms retain the flexibility to respond to changing business conditions. Our efforts to uplift LWWs will also remain important as we build a strong social compact and an inclusive Singapore that leaves no one behind. The NWC urges all employers, unions, and the Government to continue working together to secure a brighter future for all.

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[28] To support companies in institutionalising career planning to drive employee engagement and organisational success across all career stages, employers may refer to the SWDA Career Conversations Guidebook at https://www.swda.gov.sg/home/skills-career-resources/resources/career-conversation-guidebook-employers. Employers can also refer to the Structured Career Planning (SCP) Guidebook developed by SNEF, which can be accessed at https://www.mom.gov.sg/-/media/mom/documents/employment for more information.

[29] Platform workers are a separate category of workers distinct from both employees and self-employed persons. They perform ride-hail or delivery jobs for platform operators under a platform work agreement. Platform operators exercise management control over platform workers by using data in an automated manner to allocate tasks and to determine how much the worker is paid for each task. Platform workers may benefit from some NWC recommendations (e.g., training recommendations, use of technology and career planning), subject to discussion between platform operators and platform work associations.

[30] The ethnic chambers are the Singapore Chinese Chamber of Commerce and Industry, Singapore Malay Chamber of Commerce and Industry, and Singapore Indian Chamber of Commerce and Industry.

THE SCHEDULE — *continued*

Appendix 1 – Support for Employers to Implement the FWS

36. Employers who have not yet adopted the FWS, or who need to build up the variable wage components to recommended levels[31], should put wage increases into variable wage components, and transfer part of fixed wages to variable wage components as needed.

(*a*) Employers can refer to the FWS Guidebook at https://go.gov.sg/fwsguidebook for more information.

(*b*) Employers who need advice and support on implementing the FWS may approach NTUC and its affiliated unions, SNEF, and the Tripartite Alliance for Fair and Progressive Employment Practices. The NWC also calls on TACs and unions to encourage and support their members to adopt the FWS.

Appendix 2: List of Enterprise and Workforce Transformation Programmes

For Employers

Programme	**Agency**	**Information**
Progressive Wage Credit Scheme (PWCS)	Inland Revenue Authority of Singapore (IRAS)	• The PWCS was introduced in Budget 2022 to provide transitional wage support for employers to adjust to mandatory wage increases for lower-wage workers covered by the PWM and LQS requirements. • Firms are to make use of this period of transitional support to undertake transformation efforts to raise productivity, so as to sustain future LWW wage increases.
NTUC Company Training Committee (CTC) Grant	NTUC	• The CTC Grant offers up to 70% of funding support for qualifying projects, and associated training that facilitates enterprise and workforce transformation, aimed at raising productivity, redesigning jobs and improving work prospects. Companies are committed to deliver improved worker outcomes such as wage increments, skills allowance, and/or Career Development Plan. The Grant is administered by NTUC's e2i.
OurWorkforce	SWDA	• OurWorkforce portal is SWDA's one-stop digital platform housing the collective suite of training and workforce development initiatives for employers. Employers can discover relevant training courses and workforce development solutions, and receive recommendations based on their business needs. Through the portal, employers can also access other digital tools such as TalentTrack+ which offers more in-depth workforce analysis.

[31] The variable components should comprise 30% of the basic wage package on an annual basis (10% for the Monthly Variable Component and 20% for the Annual Variable Component, inclusive of the Annual Wage Supplement) for rank-and-file employees, 40% for middle management and 50% for senior management.

THE SCHEDULE — *continued*

Programme	Agency	Information
Skills Development Partners (SDPs)	SWDA	• SDPs are appointed TACs as well as Professional Bodies (PBs) that help employers and employees stay informed of, equipped with, and able to recognise skills that matter for their sectors and jobs. As SDPs, they aim to identify sector skills needs more responsively, strengthen the linkage of skills development with enterprise transformation and job redesign, and help employers adopt skills-based practices and recognise employees' skills. • There are five SDPs including SGTech, Singapore Computer Society, Institute for Human Resource Professionals, The Institution of Engineers Singapore and Singapore Business Federation.
SkillsFuture Enterprise Credit (SFEC)	SWDA	• From 1 December 2026, the SFEC will be redesigned to directly offset (at least 90%) of out-of-pocket costs upfront rather than on a reimbursement basis. Eligible enterprises will be given a fresh $10,000 worth of credits. They will be able to check their balance and decide on which workforce transformation initiatives to spend on. • No application is required. Eligible enterprises will receive an email ahead of launch to complete a simple workforce questionnaire to unlock the credits.
SkillsFuture Queen Bee Networks (SFQBs)	SWDA	• SFQBs are industry leaders that help drive enterprise-led workforce development in businesses, particularly SMEs. As SFQBs, they offer tailored skills training and advisory services to guide businesses in identifying and acquiring the skills needed for workforce development and business transformation. • There is no cost to join a SFQB network. The prevailing government subsidies and funding will apply when the businesses take up the jobs and skills initiatives mapped out in their workforce development plan.
SkillsFuture Series	SWDA	• The SkillsFuture Series is a series of curated workskills related short and modular courses focusing on the four growth pillars - Digital Economy, Green Economy, Care Economy and Industry 4.0. • It aims to equip working adults with emerging skills to meet changing job demands in these four growth pillars, enabling them to stay relevant and competitive for the future.
Workforce Development Grant (Job Redesign+) (WDG(JR+))	SWDA	• WDG(JR+) offers funding of up to 70% (for SMEs) and 50% (for non-SMEs), capped at $150,000 per enterprise. This funding is in addition to the SkillsFuture Enterprise Credit (SFEC), which can be used to offset 90% of out-of-pocket costs. WDG(JR+) enables enterprises to embark on job redesign and workforce transformation through support for workforce consultancy, capability building initiatives and workforce tech solutions.

THE SCHEDULE — *continued*

Programme	Agency	Information
TalentTrack+	SWDA, JobTech Pte Ltd	• TalentTrack+ is a suite of commercial HRTech tools curated by SWDA that helps businesses: o Benchmark their employees' skills readiness against the requirements of their current and future job roles. o Identify and close identified skills gaps with personalised training recommendations. o Map out viable career progression pathways based on skills adjacencies. o Facilitate meaningful career conversations between employees and their supervisors. • TalentTrack+ is a digital service for businesses to obtain hyper-personalised skills insights on their workforce, helping them to map out career progression pathways at the individual employee level.

For Employers and Employees

Programme	Agency	Information
Career Conversion Programme (CCP)	SWDA	• CCPs help employers broaden their talent pool by reskilling mid-career new hires or existing employees into growth job roles with good longer-term prospects with salary support of up to 90%. • SWDA currently offers CCPs in around 30 sectors. • There are three modes of CCPs: o Place-and-Train: Companies hire jobseekers and put the individuals through on-the-job training (OJT) to take on a new growth job role. o Attach-and-Train: Companies act as host employers to provide jobseekers with training and work attachments, in growth job roles where there are good prospects for placement. o Job Redesign (JR) Reskilling: Companies send an existing employee for reskilling, to take on growth job roles aligned to Jobs Transformation Maps. • Growth job roles are emerging or good job opportunities with long-term prospects for progression, identified in each sector based on industry transformation trends and future workforce needs.
Mid-Career Pathways Programme (MCPP)	SWDA	• MCPP is a full-time attachment programme for mature mid-career individuals aged 40 and above where candidates are attached to a host organisation to widen their professional networks and gain industry-relevant skills and experience. The attachments last between 4 to 6 months, with the possibility of conversion to a full-time role if the organisation assesses the candidate's performance to be satisfactory. • Offers a training allowance of up to $3,800 per month for the duration of attachment with 70% government co-funding support.

THE SCHEDULE — *continued*

Programme	Agency	Information
National Centre of Excellence for Workplace Learning (NACE)	SWDA	• NACE supports enterprises in building and embedding workplace learning capabilities to strengthen workforce development and business transformation. • Through the seven NACE Centres located at the five polytechnics, the Institute for Adult Learning and the Singapore Institute of Technology, enterprises can access consultancy, capability-building programmes and workplace learning solutions to help employees acquire and apply skills in the course of work. • NACE helps enterprises strengthen workplace learning practices, improve workforce capabilities and support sustainable productivity growth and business outcomes
Overseas Markets Immersion Programme (OMIP)	SWDA	• The Overseas Markets Immersion Programme (OMIP) supports companies that are interested in overseas expansion to reskill employees with little to no overseas experience in the market, supporting companies to invest in their employees' development and ultimately enhance the companies' global mobility. • The programme will support the company with 70% salary support and an overseas allowance for a duration of 6 to 9 months.
Workfare Skills Support (WSS)	SWDA	• WSS provides additional support for eligible lower-wage workers aged 30 and above earning an average gross monthly income of not more than $3,000 to upskill for higher-skilled, higher-paying jobs. • Under WSS (Basic), employers who send eligible workers for training can get Absentee Payroll (AP) of up to 95% of hourly basic salary (max. $13/hr). Employees who go on self-sponsored training can get Training Allowance (TA) of $10.50/hr. Eligible workers who complete a full qualification of stacked modules can qualify for Training Commitment Award (TCA) of $800. • In 2026, WSS (Level-Up) was introduced to support lower-wage workers in pursuing long-form training that leads to better employment outcomes. Eligible self-sponsored lower-wage workers can receive a training allowance of up to $18,000 per year for full-time training or up to $3,600 per year for part-time training.

THE SCHEDULE — *continued*

For Employees

Programme	Agency	Information
NTUC Youth Ready to Excel Masterclass	NTUC	• NTUC Youth Ready to Excel is a modular career development programme that equips youths with the clarity, skills, and networks needed to plan their careers and thrive in their first job. • Through focused masterclasses and exclusive members-only networking experiences, participants gain practical career guidance, strengthen their professional presence, and connect with peers and industry professionals. • Through the programme, youths will: o Gain greater clarity on their career aspirations and pathways. o Build confidence and skills to navigate the workplace. o Strengthen their professional presence and personal brand. o Expand their professional networks.
Union Training Assistance Programme (UTAP)	NTUC	• UTAP is a training benefit for NTUC members and NTUC Starter members to defray their cost of training. This benefit is to encourage more members to go for self-initiated skills upgrading and reskilling. The NTUC Starter Membership gives youth aged 18 to 25 a headstart in the workforce and UTAP supports their training needs as they are yet to be eligible for SkillsFuture Credit. • NTUC members enjoy 50% unfunded* course fee support for up to $250 each year when you sign up for courses supported under UTAP. NTUC members aged 40 and above enjoy a higher cap of up to $500 per year, while NTUC Starter members can enjoy 50% unfunded course fee support for up to $200 per year. • From 1 May 2026 to 30 April 2028, NTUC members who complete a UTAP-approved AI course may receive 50% funding support for selected AI tool subscriptions to support general productivity (e.g., ChatGPT, Claude and GitHub Copilot), content creation (e.g., Midjourney and Canva), software development (e.g., GitHub Copilot and Replit Core) and digital marketing (e.g., Jasper and Copy.ai), subject to the prevailing annual UTAP funding cap and eligibility requirements. * Unfunded course fee refers to the balance course fee payable after applicable government subsidy.

THE SCHEDULE — *continued*

Programme	Agency	Information
Career and Skills Passport (CSP)	SWDA	• CSP is a personal digital career and training repository that supports professional and development growth by consolidating records of an individual's skills, employment history, academic qualifications, and professional certifications from Government-verified sources. • The CSP digital tool empowers individuals to track their skills and work experiences, access and download their past certificates, and curate and share their professional profiles with online job portals and potential employers. This enhances skills awareness, improves professional visibility, and strengthens career mobility whilst encouraging individuals to take ownership of their career and skills development and maintain workplace relevance.
GRraduate Industry Traineeships (GRIT)* **Note: GRIT is a closed-door programme where host organisations are specially curated to participate in the programme.*	SWDA	• The GRIT programme aims to support fresh graduates with no prior working experience in gaining industry-relevant experience and skills through structured traineeship, to prepare them for successful transition into full-time employment. • GRIT is open to Singapore Citizens or Permanent Residents who graduated in 2024, 2025 or 2026 from universities, polytechnics, ITEs, or other educational institutions (e.g., private universities and overseas institutions), or those who graduated earlier but completed National Service in 2024, 2025 or 2026. • Trainees undergo structured traineeships lasting 3 to 6 months and receive a monthly traineeship allowance of $1,800 to $2,400, with 70% government co-funding support.
SkillsFuture AI Subscription Initiative	SWDA	• Eligible Singapore Citizens who complete selected SWDA-supported AI courses may receive one-time access to a six-month premium subscription to a participating AI tool. • The initiative aims to support individuals in practising and applying AI skills acquired through training to real workplace tasks and business use cases. • Together with SWDA-supported AI courses and AI readiness resources on MySkillsFuture, the initiative supports employers in building AI literacy and AI capabilities across their workforce.
SkillsFuture Career Transition Programme (SCTP)	SWDA	• SCTP is train-and-place programme where training providers provide career advisory and assistance as part of the SCTP training to help trainees in their job search. • SCTP targets mid-career individuals, specifically unemployed jobseekers and those in employment but looking for a career switch. The SCTP is available in both full-time and part-time formats and can range from 3 to 12 months.

THE SCHEDULE — *continued*

Programme	Agency	Information
SkillsFuture Level-Up Program (SFLP)	SWDA	• The SkillsFuture Level-Up Programme provides greater support for mid-career Singaporeans aged 40 and above to pursue a substantive skills reboot and stay relevant in a changing economy through the SkillsFuture Credit (Mid-Career) top-up of $4,000, which does not expire and can further offset nett course fees for selected courses that have better employability outcomes. • Singapore Citizens aged 40 and above who enrol in an eligible full-time, long-form programme can apply for the SkillsFuture Mid-Career Training Allowance. Individuals with income in the latest-available 12 months will qualify for the full-time training allowance computed at 50% of one's average income over the latest-available 12 months, with a minimum allowance of $300 and maximum allowance of $3,000. • The SkillsFuture Mid-Career Training Allowance will be extended to selected part-time training from early 2026. Singapore Citizens aged 40 and above who wish to continue working while pursuing substantive part-time training will receive a flat rate of $300 per month to defray incidental training expenses. • Singapore Citizens aged 40 and above will be eligible for a maximum of 24 months of the SkillsFuture Mid-Career Training Allowance regardless of whether the training is part-time or full-time.

For Employers – Support for Vulnerable groups

Programme	Agency	Information
Enabling Employment Credit (EEC)	Central Provident Fund Board (CPFB), IRAS	• The EEC supports the employment of persons with disabilities by providing wage offsets to employers who hire local persons with disabilities. • Employers hiring persons with disabilities earning below $4,000 per month can receive a wage offset of up to 20% of monthly income, capped at $400 per month per employee. • Employers hiring persons with disabilities who had not been working for at least six months prior to employment can receive an additional time-limited wage offset of up to 20% of monthly income, capped at $400 per month per employee, for the first nine months of employment.

THE SCHEDULE — *continued*

Programme	Agency	Information
Employer Development Grant	Ministry of Social and Family Development, SG Enable	• The Employer Development Grant supports employers in building in-house capabilities for disability-inclusive hiring and employment. • Employers can receive up to $40,000, depending on the number of new hires with disabilities, to implement initiatives that strengthen inclusive employment practices and support the long-term recruitment and retention of persons with disabilities. • Funding can be used for initiatives such as appointing or developing inclusive workplace champions and in-house job coaches, and implementing workplace processes that support disability-inclusive hiring.
Open Door Programme (ODP)	SG Enable	• The ODP supports employers in the recruitment, retention and integration of persons with disabilities. • Employers can tap on Job Placement and Job Support Services, which provide up to one year of recruitment and job support services. • Employers can also receive course fee support of up to 90% through the ODP Training Grant to build workplace capabilities in hiring and integrating persons with disabilities. • Through the ODP Job Redesign Grant, employers can receive funding support of up to 90% of job redesign costs incurred, capped at $20,000 per person with disabilities per employer, for workplace modifications, equipment purchases and job redesign initiatives.

For Employees – Support for Vulnerable groups

Programme	Agency	Information
Matched Retirement Savings Scheme (MRSS)	CPFB	• The MRSS is a scheme that allows eligible Singaporeans to receive a dollar-for-dollar matching grant of up to $2,000 per year, with a lifetime limit of $20,000, for voluntary cash top-ups to their CPF retirement savings. • From 1 January 2026, the scheme was expanded to include eligible persons with disabilities of all ages, allowing them to start building up their retirement savings earlier through cash top-ups to their CPF accounts.

THE SCHEDULE — *continued*

Programme	**Agency**	**Information**
Open Door Programme (ODP)	SG Enable	• SG Enable supports persons with disabilities through Job Placement and Job Support (JPJS) Services and Training Support. JPJS Services provide vocational assessment, job coaching, job matching and post-placement support of up to one year to help persons with disabilities establish job readiness and adjust to the workplace. • Through SG Enable's list of curated training courses, persons with disabilities can receive course fee support of up to 95%, a training allowance of $6 per hour and a Training Commitment Award of $100 per completed course to support skills development and employability.

Made on 11 November 2026.

STANLEY LOH
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[MOM/MPPD/NWC/2026; AG/LEGIS/SL/91/2025/1]