Itemised Payslips in Singapore: Employer Checklist

Description

Employers covered by the Employment Act must issue itemised payslips with the required salary period, basic pay, allowances, deductions, overtime and net salary information. A bank transfer line is not a substitute because it cannot explain how the amount was derived.

Start with the decision table

Situation	Decision signal
Monthly salaried employee	Show salary period, basic pay and every adjustment
Overtime is payable	State hours, rate and overtime amount
Unpaid leave or absence deduction	Identify the deduction and calculation basis
Bonus or commission is paid	Separate it from basic salary
Correction follows payroll	Issue a revised record and preserve the original audit trail

Issue the record with the salary

MOM itemised payslips sets the timing and required fields. Automate delivery but also test that employees can open the file and that the legal employer and employee names are correct.

Reconcile gross to net

Start with basic salary, add allowances, overtime and other payments, subtract each deduction, then arrive at net pay. The payslip, payroll register, CPF submission and bank total should agree.

Variable pay needs a traceable basis

For overtime, commissions or attendance payments, keep the hours, approved rate, sales report or policy behind the number. A label without the calculation may still leave the dispute unresolved.

Do not hide negative adjustments

State unpaid leave, absence, advance recovery or other authorised deductions separately. Confirm that the deduction itself is lawful and supported; a neat payslip cannot cure an unlawful deduction.

Retain and correct carefully

MOM Workright frames employer compliance. When an error is found, issue a corrected payslip, explain the variance and record the additional or recovered payment without deleting the first record.

Worked application

Control test: basic salary S$3,200 plus S$180 allowance and S$145 overtime, less S$640 employee CPF and S$50 authorised deduction, produces S$2,835 net before any other lawful items. The arithmetic is illustrative; actual CPF and overtime must use the employeeâ??s facts and current rules.

Action checklist

1. Confirm coverage and employee particulars
2. Load basic and variable pay separately
3. Attach hours or commission evidence
4. List every deduction and authority
5. Reconcile payroll, CPF and bank totals
6. Deliver the payslip on time
7. Version and explain every correction

Keep a decision record another person can audit

The reader task is specific: produce compliant, reconcilable payslips and retain the supporting payroll record. Create a short file showing the controlling fact, when it was checked, the evidence retained and who owns the next action. A changed date, amount, person, address, service screen or eligibility result can alter the outcome even when the broad rule stays the same.

#	Control	Evidence	Failure signal
1	Confirm coverage and employee particulars	Authority readback	Using a bank credit as the payslip
2	Load basic and variable pay separately	Dated statement or screen	Combining all allowances
3	Attach hours or commission evidence	Calculation inputs	Omitting overtime hours or rate
4	List every deduction and authority	Written approval	Netting a correction silently
5	Reconcile payroll, CPF and bank totals	Receipt or reference	Deleting the original record

#	Control	Evidence	Failure signal
6	Deliver the payslip on time	Photo or versioned document	Using a bank credit as the payslip
7	Version and explain every correction	Outcome check	Combining all allowances

The two original tools in this guideâ??a gross-to-net reconciliation template and a correction protocol that preserves both versionsâ??do different jobs. The first structures the choice; the second tests it against a concrete case. Neither should be copied into another case without refreshing every input and recording the extraction date.

What the primary sources establish

Source	Claim used	Freshness control
MOM itemised payslips	Who must receive payslips, timing, required items and record format.	Checked 2026-07-18; re-open before acting
MOM Workright	Employment-law compliance and reporting context.	Checked 2026-07-18; re-open before acting

These sources are linked beside the claims they support. If a live service, formal notice, contract or officerâ??s written response differs from a general page, keep both and ask which newer fact or rule produces the difference. Do not choose the more convenient answer without resolving that conflict.

For adjacent questions, continue with our key employment terms checklist and company-secretary deadline guide. Each serves a separate next-step intent.

Run a final verification before committing

Start with the first decision signal in the table: **Monthly salaried employee**. Confirm whether the present facts really support â??show salary period, basic pay and every adjustmentâ?•. Then test the opposite edge caseâ??**Correction follows payroll**â??because that is where an apparently simple plan can fail. Write the answer in plain language and attach the dated evidence; do not leave an unspoken assumption in a spreadsheet cell.

Next, ask another adult or colleague to reproduce the worked application without seeing the result. Give that person only the source links and inputs. If the answer changes, identify whether the difference comes from arithmetic, definition, timing or judgement. Recalculate using the live figure, retain both versions and state why the later one controls. This check is especially important when the choice depends on MOM itemised payslips and MOM Workright.

Finally, rehearse the first three actionsâ??confirm coverage and employee particulars; load basic and variable pay separately; attach hours or commission evidenceâ??and set a stop point before any payment, filing, booking, upload or irreversible instruction. The stop point is reached if a required approval is absent, a source has changed, the named person cannot confirm the facts, or the downside in â??using a bank credit as the payslipâ?• is still possible. This makes the guide usable under pressure and gives the next person enough context to continue without guessing.

Errors that change the outcome

- Using a bank credit as the payslip
- Combining all allowances
- Omitting overtime hours or rate
- Netting a correction silently
- Deleting the original record

Keep the dated authority pages, calculation inputs, confirmations and advice used for the decision. This article applies public information to a general fact pattern and does not determine an individual application, contract, tax position, medical need or legal dispute. Recheck the primary source immediately before acting.

Questions readers ask

Can payslips be electronic?

Yes, if they contain the required information and are accessible to the employee.

Must overtime be itemised?

Where overtime is payable, the payslip should show the relevant overtime details required by MOM.

What if payroll was wrong?

Correct the payment and issue a clear revised record while preserving the audit trail.

Date Created
19/07/2026
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