TRIPARTITE GUIDELINES ON THE RE-EMPLOYMENT OF OLDER EMPLOYEES

(Updated on 1 July 2026)

Introduction

1. As part of its efforts to support older employees to remain economically productive, the Government enacted re-employment legislation in 2012 to enable more seniors who are willing and able to continue working, to do so beyond the prescribed minimum retirement age[1] or contractual retirement age (whichever is higher), up to the prescribed re-employment age[2].

2. In 2018, the Tripartite Workgroup on Older Workers (TWG-OW) was convened to prepare our employers and ageing workforce for the future. TWG-OW consulted extensively, studied the trends on ageing, examined international best practices, and carefully considered the concerns of businesses and workers. In 2019, it set out a comprehensive set of recommendations that would provide a clear roadmap for the national strategy for productive longevity till 2030. At National Day Rally 2019, Prime Minister Lee announced that the Government accepted TWG-OW's recommendations in full.

3. A key recommendation of the TWG-OW was to raise the prescribed minimum retirement age and prescribed re-employment age to 65 years and 70 years respectively by 2030, with the first increase to 63 years and 68 years respectively having been effected on 1 July 2022. In 2024, the Ministry of Manpower (MOM) announced that the retirement age will be raised to 64 years, and the re-employment age raised to 69 years with effect from 1 July 2026. These Tripartite Guidelines on the Re-employment of Older Employees ("**Guidelines**") are updated in tandem to reflect the updated prescribed minimum retirement age, and prescribed re-employment age.

4. TWG-OW also made recommendations to promote an inclusive workforce and progressive workplaces that value older workers. Under these Guidelines, the following good re-employment practices that employers should consider adopting have been identified:

[1] No employer shall dismiss on the ground of age any employee who is below the prescribed minimum retirement age, or contractual retirement age (whichever is higher).

[2] Employers are required to re-employ eligible workers from the prescribed minimum retirement age, or contractual retirement age (whichever is higher), to the prescribed re-employment age.

a. Planning and preparing employees for re-employment
    i. Career planning and training
    ii. Identifying eligible employees for re-employment
    iii. Re-employment consultation
    iv. Job arrangements for re-employment

b. The re-employment contract
    i. Offer of re-employment
    ii. Duration of re-employment
    iii. Wages and medical and other benefits
    iv. Termination with notice

c. Recognising the contributions of re-employed employees

d. Assistance for eligible employees whom employers cannot re-employ
    i. Re-employment by another employer
    ii. Employment Assistance Payment (EAP)

Planning and preparing employees for re-employment

5. Employers, in consultation with the unions, are encouraged to take a long-term view in planning and preparing employees for re-employment, including identifying suitable training opportunities. Employers should see older employees as a source of quality manpower and recognise the value of making the workplace age-friendly. At the same time, employees have to see the benefit of staying employable, and should be flexible and adaptable so as to continue to contribute to the organisation.

Career planning and training

6. Employers are encouraged to adopt a forward-looking approach in guiding employees on their career development at various age milestones. For example, conversations with mature employees (around age 45) can be centred on their future career plans and potential training and support from companies, while those with senior employees (around age 55) can focus on relevant skills and training needed for re-employment.

Identifying eligible employees for re-employment

7. Under the law, employers are required to offer re-employment contracts to all eligible employees whom the employers assess as:

a. being medically fit to continue working[3], and

b. having at least satisfactory performance.

Re-employment consultation

8. In the lead up to re-employment, employers should engage employees (in consultation with unions for unionised companies) on re-employment issues as early as possible, not less than 6 months prior to re-employment or extension of re-employment. This can be done as part of the regular performance appraisal process. The discussions should cover possible re-employment arrangements, the competencies and training they may require should they be redeployed to a different job, and the pay and benefits employees can expect upon re-employment. For employees who do not meet the re-employment eligibility criteria in paragraph 7, employers should inform them about the need to improve their performance at this stage.

9. To facilitate the re-employment of older employees, employers are also encouraged to build more age-friendly workplaces by embarking on job redesign to effect organisation-wide and systems-level changes, so as to increase the number of older workers who can perform the job and extend the upper age limit at which workers can do so.

Job arrangements for re-employment

10. There should be flexibility in the job arrangements for re-employed employees. Employers may wish to consider adopting the following arrangements:

a. Re-employing employees in the same job, with appropriate adjustments in wages and benefits based on reasonable factors, where necessary; or

b. Re-employing employees with modifications to their existing jobs or re-deploying them to different jobs on renegotiated terms; or

c. Re-employing employees on other work arrangements mutually agreed between both parties.

11. Where the job scope will be modified or the re-employed employee is expected to take on a different position, the employer should inform and prepare

[3] Medically fit to continue working in any suitable role, and not just in the existing role.

the employee in good time. Where applicable, adequate training should be provided to the employee in advance of re-employment to facilitate the employee's transition into the new role.

12. Employees should also keep an open mind about the re-employment options presented by the employer. This will allow employees and employers to reach mutually agreeable arrangements that meet the needs of both parties.

The re-employment contract

13. The re-employment contract should allow employers flexibility in re-employing older employees and at the same time, provide employees certainty and reasonable employment terms based on the value of the job and the employees' years of service.

Offer of re-employment

14. Employers should offer re-employment contracts to eligible employees at least 3 months before retirement to allow sufficient time for the employees to consider the offer. The terms and benefits of re-employment contracts can be the same as those prior to re-employment, or different, subject to mutual agreement.

15. Similarly, employers are encouraged to inform employees who do not qualify for re-employment at least 3 months before retirement, so that they can better prepare for retirement or seek other employment opportunities. Eligible employees who do not wish to continue working after they retire are also encouraged to inform their employers at this stage. This will enable employers to plan job deployment and manpower costs with greater certainty. To avoid disputes, employers are advised to obtain written confirmation from eligible employees who do not wish to be re-employed.

16. Employees who continue to be employed beyond the prescribed minimum retirement age or contractual retirement age[4] (whichever is higher), without formal re-employment arrangements, are considered as being re-employed with the same terms as those prior to re-employment. The intent is to provide a simple way for employers to retain these employees beyond the prevailing prescribed minimum retirement age[5]. At any time before these

[4] Contractual retirement age refers to the retirement age adopted by employers which is higher than the prescribed minimum retirement age, and documented in relevant employment documents.
[5] The prescribed minimum retirement age has been increased to 64 from 1 Jul 2026 onwards and will be increased to 65 by 2030.

employees reach the prevailing prescribed re-employment age[6], employers may re-negotiate with them a new re-employment contract or deploy them to other suitable jobs, with adjustments to employment terms. This arrangement is supported by the tripartite partners and is aligned with the long-term national objective of supporting productive longevity.

Duration of re-employment

17. To provide greater certainty for employees, employers should offer them 5-year re-employment contracts, up to the prevailing prescribed maximum re-employment age. Alternatively, employers could re-employ employees on a term contract of at least 1 year, renewable up to the prevailing prescribed re-employment age, so long as the employee continues to meet the eligibility criteria in paragraph 7.

Wages and medical and other benefits

18. Employers and employees are encouraged to be flexible in negotiating re-employment terms and benefits. Where appropriate, employers may make reasonable adjustments to the employment terms of re-employed employees, including wages and benefits. When making any adjustment, employers should consider the impact on the income of re-employed employees, particularly the lower-wage workers. The Public Service is a case in point.

> In the Public Service, to provide greater certainty for lower-wage public officers, these officers are re-employed at the same grade with their last drawn salaries. These include officers who typically perform clerical duties, technical duties or work that tends to be more manual or repetitive in nature.

19. To take into account business requirements and the need for leadership renewal, greater adjustments may be warranted for employees who previously held a larger or more senior job.

20. The following principles on adjustments to wages, medical and other benefits are intended to help companies move away from seniority-based wage systems to job-based and performance-based wage systems, as well as to help them manage the higher cost of medical and other benefits of an older workforce. These principles would also apply to employers who are re-employing their employees on a part-time basis[7], bearing in mind any needed pro-ration based on the number of hours worked per week relative to a full-time employee in

[6] The prescribed re-employment age has been increased to 69 from 1 July 2026 onwards and will be increased to 70 by 2030.
[7] Part-time re-employment is aligned with the Employment Act 1968, i.e. < 35 hours per week.

the organisation.

Wages

21. Upon re-employment, any wage adjustment should be based on reasonable factors such as productivity, duties and responsibilities and wage system; if wages have to be adjusted, employers may wish to consider the following principles:

a. Where the employer's offer is to retain the employee in the same job, the wages could be adjusted down to the level of a younger employee with the requisite experience and competency for the same job. For example, the adjustment could be to the mid-point of the salary range of the job;

b. Where re-deployment in another job is offered, the new wage should take into account the value of the job, the employee's relevant experience and other attributes.

22. Employers are discouraged from making wage adjustments if there is no seniority-based element in their wage system.

23. Employers may adapt these principles to suit their particular circumstances[8].

Medical benefits

24. In considering medical benefits for employees, employers can consider the following options:

a. Continue providing existing medical benefits;

b. Where medical costs are a concern, employers may wish to consider
   i. Co-payment of medical benefits for re-employed employees; or
   ii. Appropriate caps on medical benefits claimable;

c. Restructure the existing medical benefits, and provide additional MediSave contributions or other flexible benefits instead, which can be used to pay for the employee's MediShield Life or Integrated

[8] An example of this would be where a salary range for the job may not exist, or where the employee is earning a wage that is below the maximum of the salary range. In such cases, employers can adapt paragraph 21(a) and adjust wages using the mid-point between the starting salary of the worker's current job and his present salary as possible reference.

Shield Plan premiums (if relevant). For employers, this helps manage healthcare costs by providing stability and predictability. For employees, this helps them build up their Medisave Accounts and accrue medical benefits post-employment.

Leave entitlement and other benefits

25. Given that employees who are re-employed have served the organisation over the years and have performed satisfactorily, they should not be required to serve the minimum qualifying period to be eligible for employment benefits such as annual leave and sick leave.

26. To maintain internal equity when offering re-employment benefits, employers should consider the employment benefits of other staff (including new employees) whose job responsibilities and conditions are similar to those of the re-employed employee.

Termination with notice

27. Employers and employees may exercise normal termination with notice in accordance with their employment contracts. Re-employed employees who feel that they were unfairly dismissed may appeal to the Minister for Manpower for reinstatement or compensation.

Recognising the contributions of re-employed employees

28. Employers should recognise that re-employed employees are an integral part of the organisation. They should, where appropriate, continue to reward re-employed employees based on company and individual performance in the form of performance bonuses, annual increments, long service benefits, gain-sharing incentives or one-off bonuses, using the following principles:

a. Annual increments. Re-employed employees who are not at the maximum of their salary ranges should be eligible for annual increments.

b. Variable payments. Variable payments are subject to negotiation and mutual agreement between employee and employer.

c. Any adjustments should be based on reasonable factors.

29. This recognition will help to incentivise and motivate these employees

to perform well.

Assisting eligible employees whom employers are unable to re-employ

30. To enable eligible employees to continue to contribute to the organisation upon retirement, employers should consider all available re-employment options within their organisation and identify suitable jobs for eligible employees. Employers who cannot find suitable jobs for eligible employees should inform their employees as early as practicable.

31. Employers who are unable to re-employ eligible employees have the following two options:

a. Transfer the re-employment obligations to another employer with agreement from the employee; or

b. Offer a one-off EAP. In addition, employers are encouraged to provide outplacement assistance to help eligible employees whom they cannot re-employ find alternative employment.

Re-employment by another employer

32. Two conditions must be fulfilled before the employer (E1) can transfer his re-employment obligations[9] for an eligible employee to another employer (E2):

a. The new employer (E2) must agree to take over the prevailing re-employment obligations with respect to the eligible employee from the present employer (E1); and

b. The employee must agree to the re-employment offer by the new employer (E2).

The employee is not obliged to accept a re-employment offer by the new employer (E2). If the employee turns down the re-employment offer by the new employer (E2), he is entitled to EAP from his present employer (E1).

33. The prevailing re-employment obligations to be transferred should be listed in a consent form signed by the present employer (E1), new employer (E2) and employee. The transfer of re-employment obligations for E2 will take

[9] The transfer of re-employment obligations in this section refers to the scenario mentioned in sections 7C(1)(b) and 7C(1A) effected by clause 7 of the Retirement and Re-employment (Amendment) Bill 2016.

effect from the date on which the new employer's (E2's) re-employment contract with the employee comes into effect. The employee does not need to be employed by E2 for a minimum period of time to be eligible for re-employment by the new employer (E2).

34. There may be uncertainty for an employee being re-employed by another employer. To provide assurance to the employee, the new employer (E2) should commit to an EAP pegged to the salary of the previous job, if the new salary is lower than the previous salary, for the first three months of re-employment. This EAP amount should be specified in the consent form. After the first three months of re-employment, EAP should be pegged to the salary of the employee at the time EAP is offered.

35. The options available to employers with an employee becoming eligible for re-employment are summarised in Fig. 1 below:

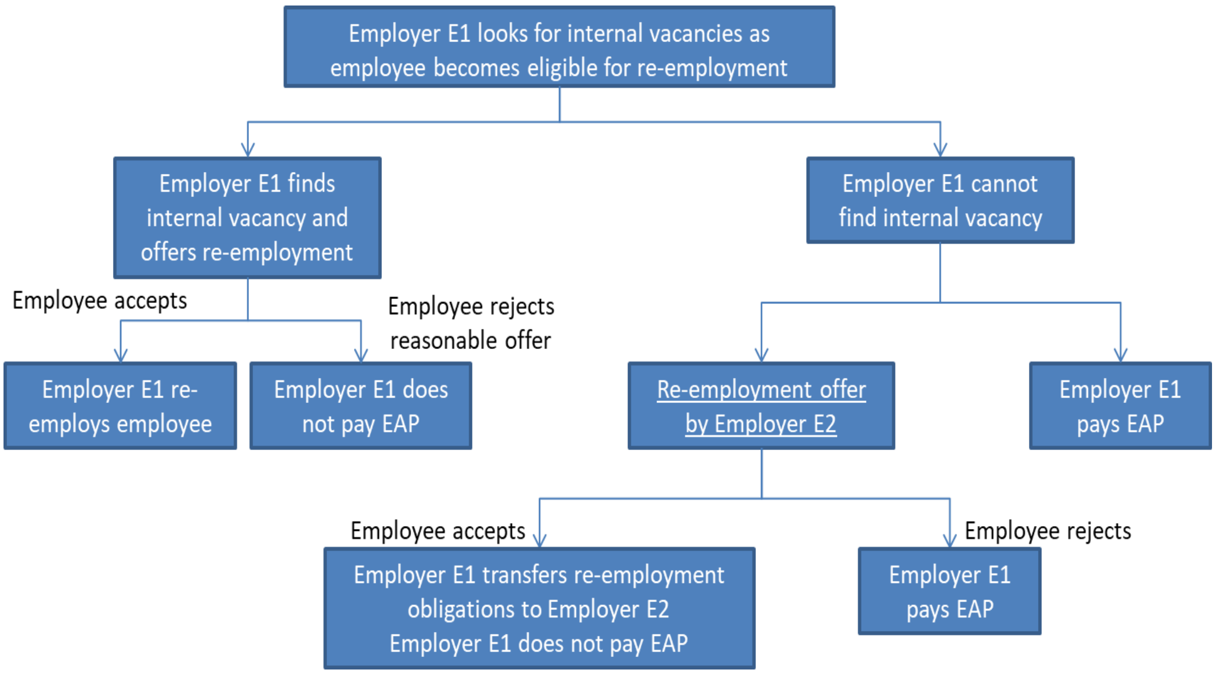

Fig. 1: Re-employment Options

Employment Assistance Payment (EAP)

36. The amount of EAP should be guided by the following principles:

a. The EAP is to help eligible employees who are not re-employed tide over a period of time while they look for another job. The regular EAP amount could be 3.5 months of salary[10].

[10] The EAP amount should be computed based on *gross rate of pay* as defined in the Employment Act 1968.

b. There should be a minimum EAP amount to help the lower-wage workers as they may have greater difficulty seeking alternative employment if they are not re-employed. A minimum EAP amount should be set at $6,250.

c. There should be a maximum EAP amount to moderate the financial burden on employers and to prevent the EAP from encouraging employees to stop working. Employers may consider a cap of $14,750.

d. The EAP should decrease over time to reflect the employers' diminishing obligation to re-employ eligible employees as the employees approach the prescribed re-employment age.

   Accordingly, employers who are unable to continue offering re-employment after the employees have completed at least half of their re-employment period may consider offering a stepped-down EAP of 2 months of salary, subject to a minimum EAP of $4,000 and a maximum EAP of $8,500. ^

   This "two equal halves" approach, where the re-employment period is divided into two equal halves for EAP computation, ensures fairness to both employers and employees.

   Employers should offer the regular EAP to employees who are not offered re-employment <u>before</u> reaching the midpoint of their eligible re-employment period, and offer the stepped-down EAP to employees who are not offered re-employment <u>after</u> reaching the midpoint.

   ^ *For most employees, this halfway point of the re-employment period is 30 months from the prescribed minimum retirement age, based on a re-employment period of 5 years, or 60 months.*

e. For employees nearing the prevailing prescribed re-employment age, the amount of EAP should not be greater than the salary payable for the remaining period of employment up to this age.

*EAP payable to employees born on or after 1 July 1963 (i.e. ≤ 63 years old on 1 July 2026) ("**Main Cohort**") with a re-employment period of 5 years*

37. "Main Cohort" refers to employees who have not reached the prescribed minimum retirement age of 64 as at 1 July 2026, and are therefore subject to

the prescribed minimum retirement and re-employment ages of 64 and 69 respectively.

38. The EAP payable to the **Main Cohort** is as follows:

	EAP payable to Main Cohort (i.e. employees aged ≤63 years old on 1 July 2026) *W.e.f. 1 July 2026*	
Age of employee on the day after employment ended	≥64 to <66.5	≥66.5 to <69
No. of months of salary payable	3.5 (regular EAP)	2 (stepped-down EAP)
Maximum EAP amount	$14,750	$8,500
Minimum EAP amount	$6,250	$4,000

*EAP payable to employees born on or after 1 July 1958 and up to 30 June 1963 (i.e. >63 to ≤ 68 years old on 1 July 2026) ("**Transitional Cohorts**") with re-employment periods of more than 5 years*

39. "Transitional Cohorts" refer to employees who have reached the prescribed minimum retirement age but have not yet reached the prescribed re-employment age as at 1 July 2026, when the prescribed minimum retirement and re-employment ages are raised to 64 and 69 respectively. As a result of the prescribed age increases, these employees will have re-employment periods extended i.e. more than 5 years.

40. The EAP payable to the **Transitional Cohort** with 6 years of re-employment period (i.e. employees born on or after 1 July 1960 and up to 30 June 1963) is as follows:

	EAP payable to Transitional Cohort with 6 years of re-employment period (i.e. employees aged >63 to ≤66 years old on 1 July 2026) *W.e.f. 1 July 2026*	
Age of employee on the day after employment ended	≥63 to <66	≥66 to <69
No. of months of salary payable	3.5 (regular EAP)	2 (stepped-down EAP)

Maximum EAP amount	$14,750	$8,500
Minimum EAP amount	$6,250	$4,000

41. The EAP payable to the **Transitional Cohort** with 7 years of re-employment period (i.e. employees born on or after 1 July 1958 and up to 30 June 1960) is as follows:

	EAP payable to Transitional Cohort with 7 years of re-employment period (i.e. employees aged >66 to ≤68 years old on 1 July 2026) *W.e.f. 1 July 2026*	
Age of employee on the day after employment ended	≥62 to <65.5	≥65.5 to <69
No. of months of salary payable	3.5 (regular EAP)	2 (stepped-down EAP)
Maximum EAP amount	$14,750	$8,500
Minimum EAP amount	$6,250	$4,000

42. For part-time employees, the maximum and minimum EAP amount can be pro-rated based on the number of hours the part-time employee works per week relative to a full-time employee.

43. For employees hired by employers with higher contractual retirement and/or re-employment ages than the prescribed ages, employers should apply the “two equal halves” approach in determining whether regular or stepped-down EAP should be offered to the employees, and seek independent legal advice if in doubt.

44. Where appropriate, the employer and its union could consult and discuss the EAP amounts.

45. These Guidelines recognise that it may be challenging for employers to re-employ senior management staff on the same job due to the need to facilitate leadership renewal and organisational change, hence employers may re-employ them on a different job, sometimes in a subsidiary company. Where their employment contract provides for the employee to be transferred to subsidiaries, such an arrangement will continue upon re-employment provided the subsidiary takes over the re-employment obligations of the present

employer with respect to the employee. In addition, the EAP would be an appropriate alternative if re-employment is not feasible.

46. Under the law, an eligible employee who is employed at the age of 55 or above and has at least 2 years of service with the employer must be offered re-employment upon reaching the prevailing prescribed minimum retirement age or contractual retirement age (whichever is higher). Similarly, employers must offer EAP to these employees if they are unable to offer them re-employment. Some of the employees who are recruited on or after the age of 55 may not be re-employed despite meeting the eligibility criteria for re-employment because (i) they are not retained up to the prevailing prescribed minimum retirement age, or (ii) they have less than 2 years of service at the prevailing prescribed minimum retirement age. For such employees, employers could also consider granting an ex-gratia payment, taking into account the employee's length of service and contributions.

47. As employees who are re-employed have already reached the prescribed retirement age (or contractual retirement age), the issue of retrenchment benefits does not arise. However, as this group of employees would find it difficult to secure new jobs if they are retrenched, employers should offer financial assistance (using EAP as a reference) to help tide them over while they look for alternative employment.

48. Tripartite partners encourage employers to raise their contractual retirement and re-employment ages[11] above the statutory requirements. For such progressive employers who do so, they should ensure that these ages are clearly documented in relevant employment documents (e.g. employment contract, collective agreement, human resource policy), and that remedies are made available to the employee in the event of a dispute.

Conclusion

49. With an ageing workforce, there are challenges and opportunities. The TWG-OW's recommendations will enable older workers to thrive in the future economy. We will maximise their work potential, and prepare them for meaningful careers and productive lives. Employers can continue to harness the skills and experience of an expanding pool of older workers.

50. Achieving productive longevity will take joint efforts. Employers are urged to implement the Guidelines and the other recommendations of TWG-

[11] This refers to the retirement and re-employment ages adopted by employers which are higher than the prescribed minimum retirement and re-employment ages.

OW to redesign their training, jobs and careers around the abilities and strengths of older workers. On their part, employees are encouraged to adopt a flexible mindset and be ready to adapt, learn new things and take on different responsibilities, so that they can continue to contribute to their organisations and earn a regular income.

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ANNEX

Frequently Asked Questions on the Tripartite Guidelines on the Re-employment of Older Employees

1.	**What is the purpose of this updated set of Tripartite Guidelines?** The tripartite partners have reviewed and updated the Tripartite Guidelines on the Re-employment of Older Employees. They serve as a reference for employers and employees in preparing for re-employment and dealing with re-employment offers. We strongly encourage employers to adopt the policies and practices in the Tripartite Guidelines ahead of the new re-employment age taking effect.
2.	**What is considered a reasonable re-employment offer?** Whether a re-employment offer is considered reasonable depends on many factors, including whether there has been adequate re-employment consultation and the extent of adjustments in wage and benefits to reflect the value of the job. Early and open communication with workers and unions is key to ensure smooth implementation of re-employment. Employers should exercise flexibility and fairness in designing jobs and remunerating older employees. They should also implement competitive wages based on job worth and productivity. At the same time, employees are encouraged to be flexible in working out re-employment arrangements with their employers and to be open to go for training so that they can take on new job arrangements and continue to stay employed.
3.	**Is it acceptable for employers to retire their employees prior to the prescribed minimum retirement age or contractual retirement age (whichever is higher)?** Under the Retirement and Re-employment Act 1993, employers are prohibited from retiring their employees on the ground of age before the prescribed minimum retirement age, currently at 64 years. Such dismissals are considered unlawful. MOM will not hesitate to take enforcement action against employers who unlawfully dismiss their

	employees on the ground of age.
4.	**Under what circumstances can the offer of part-time re-employment be considered as fulfilling an employer's re-employment obligations?** Employers who offer part-time re-employment to employees already on part-time arrangements would have fulfilled their re-employment obligation, and would not be liable to pay the Employment Assistance Payment (EAP) if the employee turns down the offer. Employers may re-employ full-time employees on part-time arrangements provided there is mutual agreement. If full-time employees request to be re-employed on a part-time basis but the employer is only able to offer a full-time position, the employer is considered to have fulfilled his obligations and is not liable to pay EAP if the employee turns down the offer. For more guidelines on scoping the terms and benefits of the re-employment offer, please refer to paragraphs 21 – 27 of the Tripartite Guidelines.
5.	**In assessing an employee's eligibility for re-employment, how should an employer assess whether he/she has given "satisfactory performance"?** Satisfactory performance refers to the minimum level of performance any employee is expected to maintain in discharging his duties. In assessing the eligibility of an employee for re-employment, employers may take into account the employee's performance for the past 2 years.
6.	**In assessing an employee's eligibility for re-employment, how should employers assess whether an employee is "medically fit to continue working"?** In general, re-employed employees should be presumed to be medically fit to continue working. There is no need to send an employee for a medical check-up if he/she does not show any signs of being medically unfit for the job. If they do, employers could send them for medical check-ups on a case-by-case basis, without having to send all eligible employees in the same job for medical check-ups. Employers could also send re-

	employed employees for medical check-ups if it is a job requirement that is applied to other employees with that job scope.
7.	**How does providing medical benefits in the form of additional Medisave contributions help employers and re-employed employees?** Providing employer medical benefits in the form of additional Medisave contributions helps employers better predict and plan their medical expenses. In contrast, other forms of employer medical benefits (e.g. Group Hospitalisation and Surgical insurance (GHS) or self-funding) are dependent on the employees' claims experience and may fluctuate. This would also help re-employed employees build up their Medisave Accounts. The latter has the added benefit of increased portability by helping the worker accrue medical benefits post-employment. In addition, as it is mandatory for Singapore Residents to be covered by MediShield Life, and many have also chosen to be covered by Integrated Shield Plans, other forms of employer medical benefits (e.g. GHS) might result in duplication with this coverage. It is therefore beneficial to both employer and employee to remove this duplication.
8.	**What could employees do if they feel that they have been unfairly denied of re-employment or the re-employment offer is unreasonable?** Employees are advised to make their job preference known during the re-employment consultation process, and employers are advised to refer to the Tripartite Guidelines in making re-employment offers. Employees are not obliged to accept an unreasonable re-employment offer. The re-employment legislation provides recourse for employees should they encounter re-employment disputes. Employees may approach MOM or their unions where appropriate. In a situation where employees feel that they have been unfairly denied of re-employment, employees may appeal to the Minister for Manpower. In a situation where employees receive an unreasonable re-employment offer or Employment Assistance Payment, employees may seek assistance from the Tripartite Alliance for Dispute Management (TADM), who may refer the matter to the Employment Claims Tribunals if it remains

	unresolved.
9.	**How were the Employment Assistance Payment (EAP) amounts determined?** The tripartite partners discussed and agreed on the EAP amounts, taking into account wage increases in recent years.
10.	**What support is available to companies for implementing re-employment?** The Singapore Government supports senior employment, including the re-employment of senior workers. a. **Senior Employment Credit (SEC)** provides wage offsets of up to 7% to employers who employ Singaporean workers aged 60 and above earning below $4,000 per month. Higher support is provided for older age bands. More information can be found at https://www.iras.gov.sg/schemes/disbursement-schemes/senior-employment-credit-(sec)-cpf-transition-offset-(cto)-and-enabling-employment-credit-(eec). b. **Part-Time Re-employment Grant (PTRG)** provides up to $125,000 in funding support to employers who offer part-time re-employment, flexible work arrangements and structured career planning to senior workers. Employers receive $2,500 per eligible senior worker, capped at 50 senior workers per employer. More information can be found at https://www.wsg.gov.sg/home/employers-industry-partners/workforce-development-job-redesign/new-part-time-re-employment-grant or https://snef.org.sg/programmes-and-grants/new-part-time-re-employment-grant/. c. **Enterprise Workforce Transformation Package** provides holistic support to enterprises on workforce transformation, including the Workforce Development Grant (Job Redesign+) which provides up to $150,000 for employers to redesign job roles to be more age-friendly and offer flexible work options. More information can be found at https://www.wsg.gov.sg/home/employers-industry-partners/workforce-development-job-redesign/ewtp or https://snef.org.sg/programmes-and-grants/job-and-workforce-transformation/enterprise-workforce-transformation-package/.