11 August 2025

RECOMMENDATIONS OF THE TRIPARTITE CLUSTER FOR RETAIL INDUSTRY ON THE REVIEW OF THE PROGRESSIVE WAGE MODEL FOR THE RETAIL SECTOR

1. OBJECTIVE

1.1 This report sets out the recommendations by the Tripartite Cluster for Retail (TCR) industry on its review of the Progressive Wage Model (PWM) for the retail sector.

1.2 The members of the TCR are listed in Annex A.

2. BACKGROUND

2.1 In October 2020, the Tripartite Workgroup on Lower Wage Workers (TWG-LWW) recommended to expand the Progressive Wage Model (PWM) to the Retail sector. The TCR was first convened in March 2021 to develop a career progression pathway for retail workers, equip them with the necessary skillsets and provide them with sustainable wage increases. In August 2022, the TCR put forth its recommendations on the introduction of the PWM for the Retail sector which was accepted by the Government.

2.2 As of 2023, there were over 24,500 retail enterprises in Singapore employing about 142,000 workers and offering a diverse range of products and services. Of these, 98% are micro and small enterprises. Examples of retail sub-sectors include department stores, wearing apparel and footwear, supermarkets and convenience stores, computer and telecommunications equipment, watches and jewellery as well as furniture and household equipment.

2.3 To guide Singapore retailers in their growth journey, the Retail Industry Transformation Map (ITM) 2025 was launched in 2022. To achieve the vision of a vibrant, globally competitive retail ecosystem, the Retail ITM focuses on (i) building global Singapore brands and supporting internationalisation; (ii) rejuvenating the retail sector; (iii) strengthening Singapore's position as a vibrant lifestyle hub for global brands and (iv) stepping up jobs and skills transformation.

2.4 The retail industry is evolving quickly, and retail job roles have become more multi-faceted. Recent trends include omni-channel marketing, an influx of e-commerce platforms and integration of digital technologies. The Retail Jobs Transformation Map (JTM) was launched in June 2023 to identify emerging trends within the retail sector job market. It examines roles that are either being reshaped or have already undergone changes due to retail innovations, and provides insights on how to adapt to them effectively.

2.5 The PWM for the retail industry seeks to build a resilient workforce that is adaptable and productive, supporting the industry's transformation and making retail jobs a career of choice for Singaporeans.

2.6 The Retail PWM maps out a clear career pathway which allows workers to progress in tandem with better skillsets and competencies. The PWM Wage Ladder stipulates annual wage increments to Baseline Gross Wages which is enforced through employers' eligibility for Work Passes (i.e. Work Permit, S Pass and Employment Pass). Details of the first TCR recommendations report can be found at www.ntuc.org.sg/pwm.

3. REVIEW OF THE RETAIL PROGRESSIVE WAGE MODEL

3.1 The current Retail PWM wage schedule was set for three years from 1 September 2022 to 31 August 2025. In 2024, the TCR began its mid-term review and conducted several rounds of industry consultations. Through these engagement sessions, the TCR took in the inputs and views of key stakeholders including industry associations, retail employers, unions and tripartite partners. In addition, a survey with 343 retail workers was conducted from January to May 2024.

3.2 This report sets out the TCR's recommendations on its review of the Retail PWM as summarised below:

(a) **Enhanced Career Ladder:** As retail job roles get reshaped with greater use of digital solutions and applications, the TCR recommends enhancing the job description of the PWM job roles to better align with current job requirements and customers' expectations.

(b) **Expanded List of Training Modules and Recognition of IHL Qualification:** The TCR reviewed the approved training modules to ensure workers can upgrade their skills and carry out their work efficiently and effectively. In addition, the TCR is cognisant of relevant industry certifications that are conferred by Institutes of Higher Learning and recommends that such accredited training courses be recognised as meeting the PWM training requirements.

(c) **Schedule of Wage Increases with effect from 1 September 2025:** The TCR recommends a "2 plus 1 year" schedule of wage increases to the PWM Baseline Gross Wages (excluding overtime pay) effective from 1 September 2025 to 31 August 2028. Given the uncertain economic outlook, the TCR recommends that the third-year wage increment be subject to review. To safeguard overtime pay, the TCR also sets out the Gross Wage Requirements for each overtime hour worked. For part-time workers, the PWM Baseline Gross Wage will be pro-rated on a 44-hour basis.

3.3 The TCR is fully aware of the challenges facing the retail sector and recognises the concerns of the various stakeholders. After much deliberation, it has carefully considered the interests of both the employers and workers and has taken a pragmatic approach in putting forth its recommendations. The TCR believes that it is important to support business sustainability while taking care of workers' welfare and will continue to listen to the ground and be prepared to recalibrate the retail job roles to meet evolving industry needs.

3.4 The full details of TCR recommendations are elaborated in the following sections.

4. ENHANCED PWM CAREER LADDER – REVIEW OF JOB DESCRIPTION

4.1 In reviewing the job description of Retail PWM job roles to keep pace with industry transformation, the TCR makes reference to the Retail JTM which identified key trends and impacts on manpower demand and supply in the retail sector. The JTM also outlined anticipated impacts on retail jobs and skills, and identified emerging jobs in retail.

4.2 The TCR recognises that it is important for the industry to stay competitive, and recommends refining the existing Retail PWM job roles and responsibilities to better align with the present job requirements and customers' expectations. For example, the TCR has incorporated the provision of customer service across Retail PWM job roles, as Retail employers have emphasised that delivering excellent customer service is central to meeting customers' demands and driving sales revenue.

4.3 To better distinguish between the roles of Assistant Retail Supervisor and Retail Supervisor, the TCR has made further refinements to their respective job scopes. The Assistant Retail Supervisor primarily supports the Retail Supervisor or Store Manager in ensuring smooth daily operations and may cover the latter's duties in their absence. In contrast, the Retail Supervisor holds accountability for achieving the team's sales targets and leads the team toward service excellence.

4.4 The enhanced job description can be found in Annex B.

5. PWM SKILLS LADDER – EXPANDED LIST OF TRAINING MODULES AND RECOGNITION OF IHL QUALIFICATION

5.1 The TCR had previously recommended a minimum of one (1) Singapore Workforce Skills Qualification (WSQ) module as the minimum PWM training requirement for all Retail PWM job roles for a start. The list of endorsed WSQ modules was mapped against the Skills Framework for Retail, with the relevant Technical Skills and Competencies (TSC) identified. The TCR also recognised employers with Registered Training Provider (RTP) status might conduct their own in-house training for their employees. Hence, the TCR recommended that in-house WSQ training modules with the prefix "RET" in its TSC code be recognised as an approved training module.

5.2 The TCR has taken in employers' requests for a broader selection of WSQ training modules as well as the recognition of certification attained from Institutes of Higher Learning (IHL). In consultation with Skillsfuture Singapore, the TCR recommends that IHL qualifications conferred by MOE-registered educational institutions can be recognised as meeting the minimum PWM training requirements.

5.3 Additionally, the TCR noted that the curriculum under the ITE Skills Subject Certificate (ISSC) in Retail & e-Commerce offered at Crest and Spectra Secondary Schools would cover the fundamental concepts and training required of a retail worker. It acknowledges that ISSC graduates would fulfill the necessary PWM training requirements.

5.4 The updated list of approved WSQ training modules and list of IHL qualifications can be found in Annex C.

6. PWM WAGE LADDER – SCHEDULE OF WAGE INCREASES WITH EFFECT FROM 1 SEPTEMBER 2025

6.1 Through dialogues and focus group discussions with industry stakeholders, the TCR has noted recent developments in the global trade and geo-political situations which will impact the sustainability of the retail industry. The TCR has noted the following key concerns and challenges confronting retail employers:

(a) Business costs have increased. Singapore being an open economy and having trading partners all over the world is not spared from the effects of retaliatory measures taken by countries that were affected by the US tariffs. Geo-political uncertainties may also contribute to a volatile economic landscape and disruptions to supply chains, causing fluctuations in the cost of goods.

(b) Due to the nature of retail work, the industry faces difficulty in attracting locals into the sector. Manpower costs have also increased. Many retailers find it difficult to sustain their business, with some having to draw from their savings to keep afloat.

(c) Traditional retail formats face stiff competition as shoppers gravitate towards shopping in neighbouring countries or online. With the impending opening of the Rapid Transit System (RTS) Link in 2026, many retailers have expressed concerns over stiffer competition and reduced consumer spending locally. This is compounded by rising rental and operational costs, tight labour market and competition from e-commerce platforms. Consumers increasingly shop for products on e-commerce platforms despite having to wait for the delivery of these products. The plethora of online promotions and live-streaming retail also results in lower margins for many traditional retail enterprises. Brick-and-mortar stores have experienced a decline in footfall and drop in sales revenue.

6.2 Given the feedback from retail employers, the TCR takes a balanced approach in considering how to set the next wage schedule. While it recognises there are headwinds in the near term, the TCR encourages the industry to intensify its transformational efforts by tapping on the various support measures provided by the Government. The Enterprise Workforce Transformation Package (EWTP) and SkillsFuture Enterprise Credit (SFEC) are examples of such measures that support employers in workforce transformation and defraying out-of-pocket expenses on relevant programmes.

6.3 The TCR has noted that retail employers had expressed their appreciation for the Government's wage support through the Progressive Wage Credit Scheme (PWCS) introduced in 2022. The PWCS had gone a long way to cushion the impact brought on by the implementation of various progressive wages including adjustment to the Local Qualifying Salary and Occupational Progressive Wages. The TCR also notes requests from industry and union representatives for continued Government support for businesses and workers amidst the uncertain economic conditions, such as through defraying of wage costs or support for business and job transformation.

6.4 Despite the many challenges, the TCR reaffirms its commitment to uplift the livelihoods of the retail workforce and supports the national goal of narrowing income gap of lower-wage workers. After careful deliberation and due consideration of the various stakeholders' perspectives, the TCR proposes the following wage recommendations for all full-time eligible resident (Singapore Citizens and Permanent Residents) retail workers employed under a contract of service:

(a) Setting a "2 plus 1 year" wage schedule with effect from 1 September 2025. The wage increments will be fixed for the first two years and is subject to review for the third year. Should the economic situation improve, the TCR may consider adjusting upwards the PWM Baseline Gross Wage for the year 2027.

(b) The annual dollar quantum increase in PWM Baseline Gross Wage (excluding overtime pay) for Retail Assistants and Cashiers will be $130 for the next three years, with the third-year increase subject to review.

(c) To recognise the larger job scope and responsibilities of the higher job rungs, the wage differential between each PWM job role will be set at 10% of the preceding job role, with rounding to the nearest $5.

6.5 The following table summarises the recommended Retail PWM Baseline Gross Wages (excluding overtime payment) for the period *from 1 September 2025 to 31 August* 2028 for applicable resident workers in the Retail sector.

PWM Job Level	PWM Baseline Gross Wages	Current	From 1 Sep 2025	From 1 Sep 2026	From 1 Sep 2027^
Retail Assistant / Cashier	Monthly Gross Wage *(exclude OT)*	**$2175**	**$2305**	**$2435**	**$2565^**
		Year-on-year increase >	$130	$130	$130
	Hourly Gross Wage+	$11.41	$12.09	$12.77	$13.45
Senior Cashier / Senior Retail Assistant	Monthly Gross Wage *(exclude OT)*	**$2395**	**$2535**	**$2680**	**$2820^**
		Year-on-year increase >	$140	$145	$140
	Hourly Gross Wage+	$12.56	$13.30	$14.06	$14.79
Assistant Retail Supervisor	Monthly Gross Wage *(exclude OT)*	**$2635**	**$2790**	**$2950**	**$3100^**
		Year-on-year increase >	$155	$160	$150
	Hourly Gross Wage+	$13.82	$14.63	$15.47	$16.26

+ Hourly Gross Wage is applicable to part-time workers who work less than 35 hours a week
^PWM wage from 1 September 2027 is subject to review

6.6 To continue to safeguard workers' interests when they are required to put in overtime hours, a set of Gross Wage Requirements is also stipulated to determine the hourly gross wage payable for each additional hour worked beyond 44 hours a week. This additional PWM requirement for overtime work would only apply to workers who are covered under Part 4 of the Employment Act. In addition to meeting the PWM requirements for overtime, employers would need to ensure that they adhere to the requirements in Part 4 of the Employment Act, where the overtime rate of pay of at least 1.5 times of the basic rate of pay continues to apply.

6.7 Please refer to Annex D for the detailed Gross Wage Requirements which lists the required PWM gross wages inclusive of different overtime hours worked in a month, as well as an explanation on the averaging of gross wages over a 3-month period.

6.8 The TCR will undertake a review of the PWM in 2026.

7. WHOLE-OF-SOCIETY'S SUPPORT NEEDED IN UPLIFTING OUR RETAIL WORKFORCE

7.1 The Retail industry plays a key role in contributing to Singapore's economic growth while meeting the needs of Singaporeans by providing a wide range of goods and services. It forms an integral part of our economy and contributes 1.3% of Singapore's GDP while providing good jobs for Singaporeans. The TCR urges employers to proactively review and adapt their business strategies to stay responsive to market shifts and be resilient in the face of uncertainty. While businesses continue to innovate solutions to stay competitive, they should also invest in their workforce by enhancing skills, improving job quality and adopting new technologies.

7.2 The TCR encourages employers to tap on various Government assistance schemes to support workforce transformation (e.g. SkillsFuture Workforce Development Grant, SkillsFuture Enterprise Credit, Workfare Skills Support Scheme) as well as the NTUC Company Training Committee Grant and the Jobs-Skills Integrator for Retail Industry.

7.3 The TCR implores the retail workers to embrace upskilling and reskilling to stay nimble and relevant in the evolving retail landscape. Beyond providing frontline customer service, retail workers serve as brand ambassadors of their companies. With the advent of digital solutions and omnichannel marketing, the TCR strongly encourages retail workers to equip themselves with new skillsets and possess a positive mindset as they deliver a delightful retail experience for their customers.

7.4 Whole-of-society effort goes a long way to uplift the lives of our lower-wage workers. End consumers can do their part by patronising local retailers to lend their support and recognising the contributions of our retail workforce.

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<u>ANNEX A</u>: TRIPARTITE CLUSTER FOR RETAIL (TCR) INDUSTRY FOR THE TERM OF APPOINTMENT FROM APRIL 2024 TO MARCH 2026

Description	Organisation	Representative
Chair	National Trades Union Congress	Ms. Yeo Wan Ling Assistant Secretary-General and Director, U SME
Co-Chair	Singapore National Employers Federation	Mr. Ryan Chioh Ping Zhang SNEF Representative *Concurrently Deputy Group Managing Director, Far East Flora Holdings Pte Ltd*
Labour Movement	Food, Drinks and Allied Workers Union	Mr. Sankaradass s/o S Chami General Secretary
	Singapore Industrial and Services Employees' Union	Mr. Richard Sim General Secretary
	The Singapore Manual & Mercantile Workers' Union	Ms. Josephine Tee Senior Deputy Secretary-General
	National Trades Union Congress	Mr. Zainal Sapari Assistant Director-General and Advisor, PWM Implementation
	Employment & Employability Institute	Ms. Ong Mei Ling Deputy Director, Lifestyle
Industry Association / Firms	Singapore Retailers Association	Ms. Helen Khoo Honorary Secretary *Concurrently, Special Advisor to Chairman's Office, Wing Tai Holdings Ltd*
	Singapore Furniture Industries Council	Ms. Jamie Lim Chairman for Retail Cluster *Concurrently, Chief Executive Officer, House of Teak (Singapore) Pte Ltd*
	The Federation of Merchants' Associations, Singapore	Mr. Yeo Hiang Meng BBM President
	FairPrice Group	Ms. Sylvia Lai Senior Director & Head of Talent, Rewards and Employee Services
	Radha Exports Pte Ltd	Mr. Deepak P. Anandani Chief Executive Officer
Government	Ministry of Manpower	Mr. Tan Li Sheng Divisional Director, Workplace Policy and Strategy Division
	Enterprise Singapore	Ms. Sarah Ler Director, Retail & Design
	SkillsFuture Singapore	Mr. Remy Choo Director, Industry Development Division 2
	Workforce Singapore	Mr. Kenneth Wong Director, Trade and Lifestyle Division

ANNEX B: PWM CAREER LADDER – UPDATED RETAIL JOB DESCRIPTION

The **Cashier's** primary role is to assist customers in the in-store checkout process and may also be required to attend to customers' queries at the cashier counter, including implement current promotional events during the checkout process.

Duties may include:

a) operate cash registers, optical price scanners, checkout and self-checkout counters to record, accept and verify payment via various payment gateways/platforms for the purchase of goods
b) give change and issue receipts, remove electronic price tags
c) perform opening and closing duties (e.g., set up checkout counter, ensure daily cash float and cash denominations are in order, replenish supplies of bags/charge slips and other counter requirements, and process/balance end of day cash/credit settlements where applicable) and maintain confidentiality of all sales records and transactions
d) project currency and coin requirements and re-order when necessary
e) participate in stock-take
f) advise customers of promotional events, customer loyalty programmes during the checkout process
g) process and fulfill online orders if required
h) provide customer service (e.g. handle/resolve customer enquiry, feedback or re-direct complaints to senior colleagues, assist in customer exchange/refunds)
i) assist in merchandise display and replenish stocks when required
j) perform general housekeeping to ensure cleanliness at the cashier counter area

The **Senior Cashier** performs the duties of a cashier, as well as mentors and guides the work execution of other cashiers, especially new cashiers.

Additional duties may include:

a) take on a supporting role to supervise, which include allocate sufficient resources to support smooth operation in the checkout department, conduct on-job-training for new cashiers, guide/coach and provide feedback to new cashiers
b) facilitate the opening and closing duties for the checkout department
c) work with Retail Manager to improve cashiers' performance by looking at areas including customer feedback, efficiency of cashiers, and speed of scanning/bagging of items
d) open additional counters according to standard operating procedures
e) maintain a high standard of housekeeping and hygiene at the front and back of house
f) maintain cash balance held in the safe for the purpose of servicing cash floats, and ensure sufficient coins and notes for checkout operators at all times
g) ensure daily bank-in of all monies via the store's safe, and be responsible for cash variance analysis, reports and cashiering gaps or processing recommendations when required
h) ensure accurate completion of application forms and follow up on all HR payroll related issues, when required
i) verify all attendance-related reports and records and ensure timely and accurate submission of part-time and overtime hours
j) Deliver training materials and programmes for new cashiers, covering topics such as POS system operation, cash handling procedures, customer service protocols, and company policies

The **Retail Assistant's** primary role is to sell and explain the functions and qualities of goods, demonstrate product features and merits of an item, manage and maintain store display standards and arrange merchandise as well as replenish stocks according to the company's standard operating procedures.

Duties may include:

a) perform out-of-stock, quality and expiry checks
b) price tag of goods and ensure price ticket accuracy
c) quote prices, credit terms and quantity discounts
d) achieve sales, deliver service and operations excellence
e) participate in stock-take
f) perform general housekeeping duties to ensure the store's cleanliness and tidiness
g) operate checkout counter and/or monitor self-checkout kiosks (e.g. perform sales closure, refund and exchange transaction, and inform on alteration policies) when required
h) handle order fulfilment processes for customers in store and/or online when required
i) engage in innovation and productivity initiatives to drive seamless customer experience across channels
j) provide customer service (e.g. greet customers, upsell, product and care service, foster customer satisfaction and loyalty, etc.)
k) assist in merchandise display and replenish stocks
l) keep up to date on product features, promotions and trends and participate in training to improve product knowledge and service quality

The **Senior Retail Assistant** performs the duties of a Retail Assistant as well as mentors and guides the work execution of other Retail Assistants, especially new Retail Assistants.

Additional duties may include:

a) support on-job-training for new Retail Assistants and work with Retail Manager to improve their performance
b) assist Retail Supervisor/Manager in inventory management (e.g. perform out-of-stock and overstock reviews, put forth reorder proposals, handle proper receipt of stocks, ensure stocks are stored correctly and maintain stock quality and display standards)
c) perform markdown of products
d) work with Retail Manager to improve the department's Key Performance Indicators (e.g. reduce wastage)
e) perform the responsibilities of the Assistant Retail Supervisor / Retail Supervisor in his/her absence, which include observing and being aware of store/customers' situation and keeping the Retail Manager informed as needed
f) opening and closing of the store as the holder of the shop's keys if assigned this role
g) bank in of monies in the till
h) perform and lead in weekly visual merchandise planning and displays

The **Assistant Retail Supervisor** should be able to perform the duties of a Senior Retail Assistant and assist the Retail Supervisor to oversee the daily store operations.

Other duties may include:

a) achieve the store/selling department's sales target and maximise profitability
b) oversee new hires (include developing training plan for staff assimilation, and assist in staff trainings) and administrative functions for the store where needed
c) prepare monthly roster of the sales team
d) supervise, coach, counsel and coordinate the activities of Retail Assistants, Cashiers and 3rd party staff, and ensure their efficient deployment at the store/selling floor
e) assist in merchandise display and replenish of stocks to ensure operational efficiency within the store
f) assist Retail Supervisor/Store manager in inventory management (e.g, receive and process new stock, replenishments, returns, damages and transfers, support stock-take exercise)
g) ensure store's cleanliness with an organised appearance at all times
h) perform cashier duties using the POS system to process payments, accounting for money and closing accounts for the closing shift when required
i) perform the responsibilities of the Retail Supervisor when required, including liaising with internal stakeholders

The **Retail Supervisor** should be able to perform the duties of an Assistant Retail Supervisor and is accountable for achieving assigned team sales targets. He/She supervises retail staff to provide customer service and ensures that operational demands are catered for. The person possesses good product and customer service knowledge and may be required to conduct trainings for roles in the store/selling departments when needed.

Other duties may include:

a) oversee daily store operations (include managing stakeholders such as colleagues and customers, delegating tasks to staff and performing goods return and refund) and conduct briefings prior to opening of store
b) manage merchandising activities to optimise sales performance
c) perform inventory management (e.g. conduct stock-take, ensure inventory accuracy and reconciliation of inventory discrepancies, authorise purchase of goods, etc.)
d) keep abreast of corporate policies, statutory acts and ensure compliance to safety and security protocols in accordance with the company's SOP
e) attend to workplace incidents, manage workplace accidents and report to headquarters
f) conduct staff training, on-the-job coaching, and, where applicable, performance appraisals and counseling.
g) assist Retail/Store Manager to cultivate a customer-centric culture (i.e. staff motivation, be a role-model and provide guidance) and on administrative functions for the store
h) track and identify under-performing areas of sales for improvement
i) implement strategies to meet sales and marketing goals by analysing trends, market competition, and aligning products with customer demand

The **Retail Manager** oversees the end-to-end operations of a store/assigned selling departments, ensures store's Standard Operating Procedures are followed and is empowered to make decisions on customers' issues/service recovery. This person is responsible for driving, analysing, improving and achieving the store's sales and service performance.

Duties may include:

a) review and analyse daily/weekly/monthly sales performance and inventory level to recommend/implement action to drive sales
b) conduct store/selling departments' trainings and briefings
c) responsible for the payroll (if required), attendance and leave related matters for employees and 3rd party staff
d) engage in innovation and productivity initiatives for the store/selling departments
e) drive seamless customer experience across channels (include performing customer journey mapping for both online and offline business, and propose ways to improve customer experience where required)
f) oversee order fulfilment processes for customers both in store/selling departments and online business
g) approve repeat orders of basic stock
h) conduct stock take to ensure inventory accuracy and reconciliation of inventory discrepancies
i) handle manpower and operational planning for the productive management of the store/selling departments, including disciplinary, ad-hoc and annual performance reviews, hiring and firing decisions
j) cascade and operationalise headquarters' directives to the store/selling departments, participate in workgroup meetings/activities
k) cultivate a customer centric culture (i.e. staff motivation, be a role-model and provide guidance)
l) ensure store is visually appealing and merchandise displayed to attract customers and drive sales
m) evaluate and propose training needs for new and existing staff to meet market/customers' needs

Important Notes:

For Employers:
MOM will require employers to declare which PWM job role their retail worker(s) are working in based on the corresponding job descriptions. The declaration can be done via the Occupational Employment Dataset (OED).

If a worker performs multiple job roles, e.g., administrative and retail functions, and spends majority (i.e. more than 50%) of his/her working time in the retail job function, he/she should be classified as a retail worker and be paid the applicable PWM wage.

For Retail Workers:
All resident employees can login to the Progressive Wage Portal (go.gov.sg/pw-portal) to check whether their employers are paying them the correct salary, based on the PWM and Local Qualifying Salary (LQS) requirements.

If the information indicated is not accurate, employees are advised to check with their employers promptly. For further assistance, please contact MOM at 6320 7722 (Mon-Fri, 8.30am to 5.30pm).

ANNEX C: PWM SKILLS LADDER – UPDATED LIST OF TRAINING MODULES AND RECOGNITION OF IHL QUALIFICATION

All resident retail workers covered under the Retail PWM are required to attain at least one (1) WSQ training module based on their job role.
The TCR may review the list of WSQ training modules periodically to ensure relevancy.

Note: Retail employers are advised to enquire with the Registered Training Providers (RTPs) on the availability of courses and training subsidies. For more details, please visit www.myskillsfuture.gov.sg

PWM Job Role: Retail Assistant / Cashier

TSC Category	TSC Title	TSC Code	Proficiency Level
Analytical, Conceptual and Evaluative	Problem Identification	RET-ACE-2006-1.1	Level 2
Change Management	Adapt to Change	RET-CHG-1001-1.1	Level 1
	Manage Change	RET-CHG-1002-1.1* *(new)*	Level 1
Corporate Governance and Policies	Compliance with Legal Regulations	RET-CGP-1001-1.1 *(new)*	Level 1
Customer Acquisition and Retention	Customer Relationship Management Operations	RET-CAR-1003-1.1	Level 1
Customer Experience	After-Sales Service	RET-CEX-1001-1.1	Level 1
	Customer Experience Management	RET-CEX-2002-1.1	Level 2
	Customer Loyalty	RET-CEX-2003-1.1	Level 2
	People and Relationship Management	RET-CEX-1004-1.1	Level 1
	Product Advisory	RET-CEX-1005-1.1	Level 1
	Product Demonstration	RET-CEX-1006-1.1	Level 1
	Service Challenges	RET-CEX-1008-1.1	Level 1
	Service Leadership	RET-CEX-1014-1.1	Level 1
Innovation	Drive Productivity and Innovation	RET-INO-1002-1.1 *(new)*	Level 1
	Idea Generation and Selection	RET-INO-2003-1.1 *(new)*	Level 2
	Process Improvement	RET-INO-1005-1.1* *(new)*	Level 1
Inventory Management	Inventory Control	RET-INM-3001-1.1 *(new)*	Level 3
Personal Management and Development	Personal Effectiveness	RET-PMD-3005-1.1 *(new)*	Level 3
Sales and Marketing	Sales Closure	RET-SNM-1001-1.1	Level 1
Supply Chain and Logistics Management	Order Fulfilment and Returns Processing	RET-SCL-2002-1.1* *(new)*	Level 2

PWM Job Role: Retail Assistant / Cashier

TSC Category	TSC Title	TSC Code	Proficiency Level
Visual Display and Space Optimisation	Visual Merchandising Presentation	RET-VDS-1005-1.1	Level 1
Workplace Housekeeping, Safety and Security	Store Facilities & Housekeeping	RET-WHS-1002-1.1	Level 1
	Workplace First-Aid	RET-WSH-1001-1.1 *(new)*	Level 1
		RET-WSH-2001-1.1* *(new)*	Level 2
	Workplace Safety and Health	RET-WSH-1002-1.1 *(new)*	Level 1

**no course being offered currently*

PWM Job Role: Senior Retail Assistant / Senior Cashier

TSC Category	TSC Title	TSC Code	Proficiency Level
Analytical, Conceptual and Evaluative	Problem Identification	RET-ACE-2006-1.1 *(new)*	Level 2
Change Management	Adapt to Change	RET-CHG-1001-1.1	Level 1
Corporate Governance and Policies	Compliance with Legal Regulations	RET-CGP-1001-1.1 *(new)*	Level 1
Customer Acquisition and Retention	Customer Relationship Management Operations	RET-CAR-2003-1.1	Level 2
Customer Experience	After-Sales Service	RET-CEX-2001-1.1*	Level 2
	Customer Experience Management	RET-CEX-2002-1.1	Level 2
	Customer Loyalty	RET-CEX-2003-1.1	Level 2
	Service Challenges	RET-CEX-1008-1.1 *(new)*	Level 1
	Service Coaching	RET-CEX-3009-1.1 *(new)*	Level 3
	Service Leadership	RET-CEX-1014-1.1 *(new)*	Level 1
Innovation	Customer Experience Innovation	RET-INO-3001-1.1	Level 3
Inventory Management	Inventory Control	RET-INM-3001-1.1 *(new)*	Level 3
Personal Management and Development	Conflict Management	RET-PMD-2001-1.1 *(new)*	Level 2
	Personal Effectiveness	RET-PMD-3005-1.1 *(new)*	Level 3
Retail Analytics	Data Analytics	RET-RAN-2002-1.1	Level 2
Sales and Marketing	Sales Closure	RET-SNM-1001-1.1 *(new)*	Level 1
	Sales Target Management	RET-SNM-3002-1.1 *(new)*	Level 3
Visual Display and Space Optimisation	Visual Merchandising Presentation	RET-VDS-1005-1.1 *(new)*	Level 1

PWM Job Role: Senior Retail Assistant / Senior Cashier

TSC Category	TSC Title	TSC Code	Proficiency Level
Workplace Housekeeping, Safety and Security	Workplace First-Aid	RET-WSH-1001-1.1 *(new)*	Level 1
		RET-WSH-2001-1.1* *(new)*	Level 2
	Workplace Safety Health	RET-WSH-1002-1.1 *(new)*	Level 1

**no course being offered currently*

PWM Job Role: Assistant Retail Supervisor

TSC Category	TSC Title	TSC Code	Proficiency Level
Analytical, Conceptual and Evaluative	Problem Identification	RET-ACE-2006-1.1 *(new)*	Level 2
Communication	Workplace Communication	RET-COM-1002-1.1 *(new)*	Level 1
		RET-COM-2002-1.1 *(new)*	Level 2
Corporate Governance and Policies	Compliance with Legal Regulations	RET-CGP-1001-1.1 *(new)*	Level 1
Customer Acquisition and Retention	Customer Relationship Management Operations	RET-CAR-2003-1.1	Level 2
Customer Experience	After-Sales Service	RET-CEX-2001-1.1* *(new)*	Level 2
	Customer Experience Management	RET-CEX-3002-1.1	Level 3
	Customer Loyalty	RET-CEX-2003-1.1	Level 2
	People and Relationship Management	RET-CEX-3004-1.1 *(new)*	Level 3
	Service Challenges	RET-CEX-1008-1.1	Level 1
	Service Coaching	RET-CEX-3009-1.1	Level 3
	Service Excellence	RET-CEX-1010-1.1 *(new)*	Level 1
	Service Leadership	RET-CEX-1014-1.1 *(new)*	Level 1
Innovation	Customer Experience Innovation	RET-INO-3001-1.1	Level 3
	Productivity Improvement	RET-INO-2007-1.1 *(new)*	Level 2
Inventory Management	Inventory Control	RET-INM-3001-1.1 *(new)*	Level 3
Personal Management and Development	Conflict Management	RET-PMD-2001-1.1 *(new)*	Level 2
	People Development	RET-PMD-3002-1.1 *(new)*	Level 3
	Personal Effectiveness	RET-PMD-3005-1.1 *(new)*	Level 3
Retail Analytics	Data Analytics	RET-RAN-2002-1.1	Level 2
Sales and Marketing	Sales Closure	RET-SNM-1001-1.1 *(new)*	Level 1
	Sales Target Management	RET-SNM-3002-1.1	Level 3

**no course being offered currently*

PWM Job Role: Retail Supervisor

TSC Category	TSC Title	TSC Code	Proficiency Level
Analytical, Conceptual and Evaluative	Problem Identification	RET-ACE-3006-1.1	Level 3
Business Continuity Management	Crisis Management	RET-BCM-3003-1.1	Level 3
Change Management	Manage Change	RET-CHG-2002-1.1	Level 2
Corporate Governance and Policies	Compliance with Legal Regulations	RET-CGP-3001-1.1 *(new)*	Level 3
Customer Acquisition and Retention	Customer Relationship Management Operations	RET-CAR-2003-1.1	Level 2
Customer Experience	Customer Experience Management	RET-CEX-3002-1.1	Level 3
	People and Relationship Management	RET-CEX-3004-1.1	Level 3
	Service Challenges	RET-CEX-1008-1.1	Level 1
	Service Coaching	RET-CEX-3009-1.1	Level 3
	Service Leadership	RET-CEX-3014-1.1	Level 3
	Service Planning and Implementation	RET-CEX-3016-1.1	Level 3
		RET-CEX-4016-1.1	Level 4
Information and Results	Retail Administration	RET-INR-3002-1.1*	Level 3
Innovation	Customer Experience Innovation	RET-INO-3001-1.1	Level 3
	Productivity Improvement	RET-INO-3007-1.1	Level 3
Inventory Management	Inventory Control	RET-INM-3001-1.1	Level 3
Personal Management and Development	Conflict Management	RET-PMD-2001-1.1	Level 2
	People Development	RET-PMD-3002-1.1	Level 3
Programme and Campaign Management	Marketing Campaign Management	RET-PCM-3005-1.1	Level 3
	Products and Services Promotion	RET-PCM-2006-1.1	Level 2
Retail Analytics	Data Analytics	RET-RAN-2002-1.1	Level 2
Sales and Marketing	Sales Target Management	RET-SNM-3002-1.1	Level 3
Visual Display and Space Optimisation	Visual Merchandising Presentation	RET-VDS-4005-1.1	Level 4

**no course being offered currently*

PWM Job Role: Retail Manager

TSC Category	TSC Title	TSC Code	Proficiency Level
Analytical, Conceptual and Evaluative	Problem Identification	RET-ACE-3006-1.1	Level 3
Brand and Channel Management	Marketing Mix Management	RET-BRM-4005-1.1	Level 4
Business Continuity Management	Business Continuity Management	RET-BCM-3001-1.1*	Level 3
	Crisis Management	RET-BCM-3003-1.1	Level 3
Change Management	Manage Change	RET-CHG-3002-1.1	Level 3
Corporate Governance and Policies	Compliance with Legal Regulations	RET-CGP-3001-1.1	Level 3
Customer Acquisition and Retention	Customer Loyalty and Retention Strategy Formulation	RET-CAR-4002-1.1	Level 4
	Customer Relationship Management Operations	RET-CAR-3003-1.1	Level 3
Customer Experience	Customer Experience Management	RET-CEX-4002-1.1	Level 4
	People and Relationship Management	RET-CEX-4004-1.1	Level 4
	Service Leadership	RET-CEX-4014-1.1	Level 4
	Service Planning and Implementation	RET-CEX-3016-1.1	Level 3
		RET-CEX-4016-1.1	Level 4
Finance	Financial Budget Planning and Management	RET-FIN-4002-1.1	Level 4
Information and Results	Retail Administration	RET-INR-4002-1.1*	Level 4
Innovation	Customer Experience Innovation	RET-INO-3001-1.1	Level 3
	Productivity Improvement	RET-INO-3007-1.1	Level 3
Personal Management and Development	Conflict Management	RET-PMD-3001-1.1*	Level 3
	People Development	RET-PMD-4002-1.1	Level 4
Programme and Campaign Management	Marketing Campaign Management	RET-PCM-3005-1.1	Level 3
Retail Analytics	Data Analytics	RET-RAN-3002-1.1	Level 3
Risk Management	Business Risk Assessment	RET-RIM-3001-1.1	Level 3
Sales and Marketing	Sales Target Management	RET-SNM-4002-1.1	Level 4
Visual Display and Space Optimisation	Visual Merchandising Presentation	RET-VDS-4005-1.1	Level 4
Workplace Housekeeping, Safety and Security	Workplace Safety and Health	RET-WSH-4002-1.1*	Level 4

**no course being offered currently*

Retail workers who have attained the following Institutes of Higher Learning (IHL) qualifications would have deemed as having met the PWM training requirements.

IHL	Qualification
Ngee Ann Polytechnic	• Diploma in Business Studies • Diploma in International Trade & Business
Republic Polytechnic	• Diploma in Customer Experience Management with Business / Diploma in Hospitality & Tourism Management • Diploma in Consumer Behaviour and Research / Diploma in Consumer Insights & Psychology
Nanyang Polytechnic	• Diploma in Business Management • Diploma in Business Practice (Customer Relationship and Service Management) • WSQ Certificate in Retail (Operations) • WSQ Advanced Certificate in Retail (Operations) • WSQ Diploma in Retail (E-Commerce/ Omni-Channel) • WSQ Diploma in Retail (Operations) • WSQ Specialist Diploma in Retail (Operations)
Institute of Technical Education	• NITEC in Retail Services • NITEC in Business Services • NITEC in Services – Retail Services (CET) • Higher NITEC in Retail & Online Business • Higher NITEC in Retail Merchandising • Work-Study Diploma in E-commerce & Retail • Work-Study Diploma in Customer Experience Management (Lifestyle & Consumer)

ANNEX D: PWM WAGE LADDER FOR RETAIL SECTOR

(a) The implementation of Retail PWM wage requirements will be enforced through employers' eligibility for Work Passes. Employers who employ foreign manpower must comply with the stipulated Retail PWM requirements, as well as any other applicable PWM or LQS requirements, in order to apply for new Work Passes (e.g. Work Permit, S Pass, Employment Pass) or renew existing Work Passes.

(b) For the purposes of the implementation of Progressive Wages, the **Total Monthly Gross Wage** refers to the sum of the monthly Basic Wage, allowances (including travel, food, housing), productivity incentive payments, and overtime pay, and is before deduction of employee CPF. It **excludes** bonuses (e.g. Annual Wage Supplement), stock options, reimbursement of special expenses incurred in the course of employment, payments-in-kind as well as employer CPF contributions.

(c) As the Retail PWM wages are expressed in gross terms, employers are given the flexibility to incorporate all variable wage components (e.g. allowances, performance incentives/commissions) to meet the stipulated gross wages.

(d) For full-time retail workers who are covered under Part 4[1] of the Employment Act (EA), they are eligible for overtime (OT) payments when they put in additional hours in excess of the normal hours of work. The OT rate of pay shall be at least 1.5 times the basic rate of pay as stipulated under the EA.

(e) As the PWM Wages are defined in gross terms, to safeguard the interests of full-time workers when they put in overtime hours, the PWM Baseline Gross Wage will be used to derive a set of **Gross Wage Requirements** for different number of OT hours worked, i.e. different gross wage thresholds to take into account the OT hours worked in a month. This additional PWM requirement for overtime work would only apply to workers who are covered under Part 4 of the EA. In addition to meeting the PWM requirements for overtime, employers would need to ensure that they adhere to the requirements in Part 4 of the EA in (d).

(f) Part-time workers shall be paid based on pro-rated PWM gross wages. The formula to compute the PWM hourly gross wage for part-timers (who work less than 35 hours a week) is as follows:

$$\text{Hourly Gross Wage for Part-Timers} = \frac{\text{PWM Baseline Gross Wage x 12 months}}{\text{52 weeks x 44 hours}}$$

[1] Part 4 of the Employment Act provides for rest days, hours of work and other conditions of service. For employees who are non-workmen, they would need to earn a monthly basic salary of not more than $2600 to be covered under Part 4.

Please refer to the following wage tables and gross wage thresholds for each of the PWM job role.

Part 4 of the Employment Act stipulates that the maximum OT hours allowed in a given month is 72 hours. For the purposes of the PWM gross wage requirements, overtime hours worked in a month will be rounded down to the nearest whole number. Hence, for an employee who works (for example) 2.8 OT hours in the month, the employer would need to adhere to the PWM Gross Wage Requirement for 2 OT hours in the month.

In addition, Part 4 of the Employment Act for overtime rates of pay to be at least 1.5 times the basic rate of pay continues to apply.

Gross Wage Requirements from 1 September 2025 to 31 August 2026			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
0 (Baseline Gross Wage)	**$2,305**	**$2,535**	**$2,790**
1	$2,321	$2,552	$2,809
2	$2,336	$2,570	$2,828
3	$2,352	$2,587	$2,847
4	$2,368	$2,604	$2,866
5	$2,384	$2,621	$2,885
6	$2,399	$2,639	$2,904
7	$2,415	$2,656	$2,923
8	$2,431	$2,673	$2,942
9	$2,446	$2,691	$2,961
10	$2,462	$2,708	$2,980
11	$2,478	$2,725	$2,999
12	$2,494	$2,742	$3,018
13	$2,509	$2,760	$3,037
14	$2,525	$2,777	$3,056
15	$2,541	$2,794	$3,075
16	$2,556	$2,812	$3,094
17	$2,572	$2,829	$3,113
18	$2,588	$2,846	$3,132
19	$2,604	$2,863	$3,151
20	$2,619	$2,881	$3,170
21	$2,635	$2,898	$3,189
22	$2,651	$2,915	$3,209
23	$2,666	$2,933	$3,228
24	$2,682	$2,950	$3,247
25	$2,698	$2,967	$3,266
26	$2,714	$2,984	$3,285
27	$2,729	$3,002	$3,304
28	$2,745	$3,019	$3,323
29	$2,761	$3,036	$3,342
30	$2,776	$3,054	$3,361
31	$2,792	$3,071	$3,380
32	$2,808	$3,088	$3,399
33	$2,824	$3,105	$3,418
34	$2,839	$3,123	$3,437
35	$2,855	$3,140	$3,456
36	$2,871	$3,157	$3,475

Gross Wage Requirements from 1 September 2025 to 31 August 2026			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
37	$2,886	$3,175	$3,494
38	$2,902	$3,192	$3,513
39	$2,918	$3,209	$3,532
40	$2,934	$3,226	$3,551
41	$2,949	$3,244	$3,570
42	$2,965	$3,261	$3,589
43	$2,981	$3,278	$3,608
44	$2,997	$3,296	$3,627
45	$3,012	$3,313	$3,646
46	$3,028	$3,330	$3,665
47	$3,044	$3,347	$3,684
48	$3,059	$3,365	$3,703
49	$3,075	$3,382	$3,722
50	$3,091	$3,399	$3,741
51	$3,107	$3,416	$3,760
52	$3,122	$3,434	$3,779
53	$3,138	$3,451	$3,798
54	$3,154	$3,468	$3,817
55	$3,169	$3,486	$3,836
56	$3,185	$3,503	$3,855
57	$3,201	$3,520	$3,874
58	$3,217	$3,537	$3,893
59	$3,232	$3,555	$3,912
60	$3,248	$3,572	$3,931
61	$3,264	$3,589	$3,950
62	$3,279	$3,607	$3,969
63	$3,295	$3,624	$3,988
64	$3,311	$3,641	$4,007
65	$3,327	$3,658	$4,026
66	$3,342	$3,676	$4,046
67	$3,358	$3,693	$4,065
68	$3,374	$3,710	$4,084
69	$3,389	$3,728	$4,103
70	$3,405	$3,745	$4,122
71	$3,421	$3,762	$4,141
72	$3,437	$3,779	$4,160

Gross Wage Requirements from 1 September 2026 to 31 August 2027			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
0 (Baseline Gross Wage)	**$2,435**	**$2,680**	**$2,950**
1	$2,452	$2,698	$2,970
2	$2,468	$2,717	$2,990
3	$2,485	$2,735	$3,010
4	$2,501	$2,753	$3,030
5	$2,518	$2,771	$3,051
6	$2,535	$2,790	$3,071
7	$2,551	$2,808	$3,091
8	$2,568	$2,826	$3,111
9	$2,584	$2,844	$3,131
10	$2,601	$2,863	$3,151
11	$2,618	$2,881	$3,171
12	$2,634	$2,899	$3,191
13	$2,651	$2,918	$3,211
14	$2,667	$2,936	$3,232
15	$2,684	$2,954	$3,252
16	$2,701	$2,972	$3,272
17	$2,717	$2,991	$3,292
18	$2,734	$3,009	$3,312
19	$2,750	$3,027	$3,332
20	$2,767	$3,045	$3,352
21	$2,784	$3,064	$3,372
22	$2,800	$3,082	$3,393
23	$2,817	$3,100	$3,413
24	$2,833	$3,119	$3,433
25	$2,850	$3,137	$3,453
26	$2,867	$3,155	$3,473
27	$2,883	$3,173	$3,493
28	$2,900	$3,192	$3,513
29	$2,916	$3,210	$3,533
30	$2,933	$3,228	$3,553
31	$2,950	$3,246	$3,574
32	$2,966	$3,265	$3,594
33	$2,983	$3,283	$3,614
34	$2,999	$3,301	$3,634
35	$3,016	$3,320	$3,654
36	$3,033	$3,338	$3,674
37	$3,049	$3,356	$3,694
38	$3,066	$3,374	$3,714
39	$3,082	$3,393	$3,734
40	$3,099	$3,411	$3,755
41	$3,116	$3,429	$3,775
42	$3,132	$3,447	$3,795
43	$3,149	$3,466	$3,815
44	$3,166	$3,484	$3,835
45	$3,182	$3,502	$3,855
46	$3,199	$3,521	$3,875
47	$3,215	$3,539	$3,895
48	$3,232	$3,557	$3,915

Gross Wage Requirements from 1 September 2026 to 31 August 2027			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
49	$3,249	$3,575	$3,936
50	$3,265	$3,594	$3,956
51	$3,282	$3,612	$3,976
52	$3,298	$3,630	$3,996
53	$3,315	$3,648	$4,016
54	$3,332	$3,667	$4,036
55	$3,348	$3,685	$4,056
56	$3,365	$3,703	$4,076
57	$3,381	$3,722	$4,096
58	$3,398	$3,740	$4,117
59	$3,415	$3,758	$4,137
60	$3,431	$3,776	$4,157
61	$3,448	$3,795	$4,177
62	$3,464	$3,813	$4,197
63	$3,481	$3,831	$4,217
64	$3,498	$3,849	$4,237
65	$3,514	$3,868	$4,257
66	$3,531	$3,886	$4,278
67	$3,547	$3,904	$4,298
68	$3,564	$3,923	$4,318
69	$3,581	$3,941	$4,338
70	$3,597	$3,959	$4,358
71	$3,614	$3,977	$4,378
72	$3,630	$3,996	$4,398

Gross Wage Requirements from 1 September 2027 to 31 August 2028 (subject to review)			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
0 (Baseline Gross Wage)	**$2,565**	**$2,820**	**$3,100**
1	$2,582	$2,839	$3,121
2	$2,600	$2,858	$3,142
3	$2,617	$2,878	$3,163
4	$2,635	$2,897	$3,185
5	$2,652	$2,916	$3,206
6	$2,670	$2,935	$3,227
7	$2,687	$2,955	$3,248
8	$2,705	$2,974	$3,269
9	$2,722	$2,993	$3,290
10	$2,740	$3,012	$3,311
11	$2,757	$3,032	$3,333
12	$2,775	$3,051	$3,354
13	$2,792	$3,070	$3,375
14	$2,810	$3,089	$3,396
15	$2,827	$3,108	$3,417
16	$2,845	$3,128	$3,438
17	$2,862	$3,147	$3,459
18	$2,880	$3,166	$3,480

Gross Wage Requirements from 1 September 2027 to 31 August 2028 (subject to review)			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
19	$2,897	$3,185	$3,502
20	$2,915	$3,205	$3,523
21	$2,932	$3,224	$3,544
22	$2,950	$3,243	$3,565
23	$2,967	$3,262	$3,586
24	$2,985	$3,281	$3,607
25	$3,002	$3,301	$3,628
26	$3,020	$3,320	$3,650
27	$3,037	$3,339	$3,671
28	$3,055	$3,358	$3,692
29	$3,072	$3,378	$3,713
30	$3,090	$3,397	$3,734
31	$3,107	$3,416	$3,755
32	$3,125	$3,435	$3,776
33	$3,142	$3,455	$3,798
34	$3,160	$3,474	$3,819
35	$3,177	$3,493	$3,840
36	$3,195	$3,512	$3,861
37	$3,212	$3,531	$3,882
38	$3,230	$3,551	$3,903
39	$3,247	$3,570	$3,924
40	$3,265	$3,589	$3,945
41	$3,282	$3,608	$3,967
42	$3,300	$3,628	$3,988
43	$3,317	$3,647	$4,009
44	$3,335	$3,666	$4,030
45	$3,352	$3,685	$4,051
46	$3,369	$3,704	$4,072
47	$3,387	$3,724	$4,093
48	$3,404	$3,743	$4,115
49	$3,422	$3,762	$4,136
50	$3,439	$3,781	$4,157
51	$3,457	$3,801	$4,178
52	$3,474	$3,820	$4,199
53	$3,492	$3,839	$4,220
54	$3,509	$3,858	$4,241
55	$3,527	$3,878	$4,263
56	$3,544	$3,897	$4,284
57	$3,562	$3,916	$4,305
58	$3,579	$3,935	$4,326
59	$3,597	$3,954	$4,347
60	$3,614	$3,974	$4,368
61	$3,632	$3,993	$4,389
62	$3,649	$4,012	$4,410
63	$3,667	$4,031	$4,432
64	$3,684	$4,051	$4,453
65	$3,702	$4,070	$4,474
66	$3,719	$4,089	$4,495
67	$3,737	$4,108	$4,516

Gross Wage Requirements from 1 September 2027 to 31 August 2028 (subject to review)			
Overtime Hours In A Month	**Retail Assistant / Cashier**	**Senior Retail Assistant / Senior Cashier**	**Assistant Retail Supervisor**
68	$3,754	$4,127	$4,537
69	$3,772	$4,147	$4,558
70	$3,789	$4,166	$4,580
71	$3,807	$4,185	$4,601
72	$3,824	$4,204	$4,622

Illustrative example:
In September 2025, the PWM Baseline Gross Wage (i.e. exclude OT) for a full-time Retail Assistant is $2305 which can be made up of Monthly Basic Wage + Variable Payments (e.g. allowances and commissions).

No Overtime in a Given Month
If say the Monthly Basic Wage is $1900, the variable payments (e.g. allowances) would have to be at least $405 to meet the PWM Baseline Gross Wage of $2305.

With Overtime
If a retail worker puts in overtime, the OT rate of pay in this example would be at least $14.95 per hour ($1900 basic wage x 12 months / [52 weeks x 44 hours] multiplied by 1.5), as OT pay is based on at least 1.5 times of Basic Rate of Pay.

If say the total OT hours in a particular month is 10 hours, then the OT payment would be $149.50, making a total of $2049.50 of basic wage and OT payment, which is insufficient to meet the required gross wage threshold for 10 hours of OT as the gross wage threshold for 10 OT hour is $2462 in this example. This means other variable payments such as allowances are needed to make up for the difference in order to comply with the corresponding PWM Gross Wage Requirements.

Averaging of Gross Wages to account for fluctuations due to seasonality effect

1. The averaging arrangement is only applicable to Retail PWM workers, and not other workers employed by the company who may be covered by other PWMs or Progressive Wages (e.g. inhouse cleaners, administrators) or the Local Qualifying Salary requirements.

2. The period of averaging will be 3 months. For each Retail employee in a specific month, employers must fulfil either one of the following conditions:

   (a) Gross wage paid for a month should be equal or higher than that month's PWM wage requirements (inclusive of OT calculations); OR

   (b) Average of past 3 months' gross wages paid should be equal or higher than average of past 3 months' PWM wage requirements (inclusive of OT calculations).

   If either condition is fulfilled, the employer is compliant with Retail PWM requirements.

Example #1: Full-time Retail Assistant who does not undertake overtime

- With reference to 2025 PWM baseline gross wage of $2,305 (regular working hours [33-44 hrs/wk]; no overtime)

	OT hrs worked in month	PWM wage requirement (factoring in OT, if any) Column A	Average of past 3 months of Retail PWM wage requirements Column B	Gross wage paid Column C	Average of past 3 months of gross wage paid Column D	Check if Column C ≥ Column A, or Column D ≥ Column B	Comply with 3-mth averaging rule
Jan	0	$2,305	*Figures not shown, not pertinent to worked example*	$2,800	*Figures not shown, not pertinent to worked example*		✓
Feb	0	$2,305		$2,400			✓
Mar	0	$2,305	**$2,305** ($2,305 + $2,305 + 2,305) / 3	$2,200	**$2,467** ($2,800 + $2,400 + 2,200) / 3	Yes $2,467 > $2,305 [D > B]	✓
Apr	0	**$2,305**	$2,305 ($2,305 + $2,305 + 2,305) / 3	**$2,350**	$2,317 ($2,400 + $2,200 + 2,350) / 3	Yes $2,350 > $2,305 [C > A]	✓
May	0	$2,305	$2,305 ($2,305 + $2,305 + 2,305) / 3	$2,000	$2,183 ($2,200 + $2,350 + 2,000) / 3	No Both checks fail	✗

Example #2: Full-time Retail Assistant who undertakes overtime

- With reference to 2025 PWM baseline gross wage of $2,305 (regular working hours [33-44 hrs/wk])
- For months with overtime, higher PWM gross wage requirement applies (as per Annex D)

	OT hrs worked in month	PWM wage requirement (factoring in OT, if any) Column A	Average of past 3 months of Retail PWM wage requirements Column B	Gross wage paid Column C	Average of past 3 months of gross wage paid Column D	Check if Column C ≥ Column A, or Column D ≥ Column B	Comply with 3-mth averaging rule
Jan	0	$2,305	*Figures not shown, not pertinent to worked example*	$2,305	*Figures not shown, not pertinent to worked example*		✓
Feb	10	$2,462		$2,600			✓
Mar	15	$2,541	**$2,436** ($2,305 + $2,462 + 2,541) / 3	$2,500	**$2,468** ($2,305 + $2,600 + 2,500) / 3	Yes $2,468 > $2,436 [D > B]	✓
Apr	10	$2,462	$2,488 ($2,462 + $2,541 + 2,462) / 3	$2,200	$2,433 ($2,600 + $2,500 + 2,200) / 3	No Both checks fail	✗
May	20	$2,619	$2,540 ($2,541 + $2,462 + 2,619) / 3	$2,300	$2,333 ($2,500 + $2,200 + 2,300) / 3	No Both checks fail	✗

Example #3: Part-time Retail Assistant who works different working hours each month

- With reference to 2025 PWM baseline gross wage of $12.09/hr (part-time rate)

	Avg. hours worked per week	PWM wage requirement (factoring in OT, if any)[1] Column A	Average of past 3 months of Retail PWM wage requirements Column B	Gross wage paid Column C	Average of past 3 months of gross wage paid Column D	Check if Column C ≥ Column A, or Column D ≥ Column B	Comply with 3-mth averaging rule
Jan	20	$1,048	*Figures not shown, not pertinent to worked example*	$1,048	*Figures not shown, not pertinent to worked example*		✓
Feb	30	$1,572		$1,572			✓
Mar	20	**$1,048**	$1,222 ($1,048 + $1,572 + 1,048) / 3	**$1,100**	$1,240 ($1,048 + $1,572 + 1,100) / 3	Yes $1,100 > $1,048 [C > A]	✓
Apr	25	$1,310	**$1,310** ($1,572 + $1,048 + 1,310) / 3	$1,300	**$1,324** ($1,572 + $1,100 + 1,300) / 3	Yes $1,324 > $1,310 [D > B]	✓
May	30	$1,572	$1,310 ($1,048 + $1,310 + 1,572) / 3	$1,500	$1,300 ($1,100 + $1,300 + 1,500) / 3	No Both checks fail	✗

[1] Monthly gross wage requirement for worked example derived based on (Avg. hours worked per week * PT rate * 52 weeks / 12 months). For presentation purposes, wage levels are rounded to the nearest whole number.

3. For an employee who changes Retail PWM job role, or an employee who switches from part-time employment to full-time or vice versa, averaging will be applied across the change in job status. This does not apply to an employee changing from a Retail PWM job role to a non-Retail PWM job, as averaging is not applicable to non-Retail PWM jobs.

Example #4: Full-time employee with new Retail PWM job

- With reference to 2025 PWM baseline gross wage of $2,305 (regular working hours [33-44 hrs/wk]) for Retail Assistant, $2,535 for Senior Retail Assistant

	Retail PWM Job Role	PWM wage requirement (factoring in OT, if any) Column A	Average of past 3 months of Retail PWM wage requirements Column B	Gross wage paid Column C	Average of past 3 months of gross wage paid Column D	Check if Column C ≥ Column A, or Column D ≥ Column B	Comply with 3-mth averaging rule
Jan	Retail Assistant	$2,305	*Figures not shown, not pertinent to worked example*	$2,305	*Figures not shown, not pertinent to worked example*		✓
Feb		$2,305		$2,305			✓
Mar	Senior Retail Assistant	**$2,535**	$2,382 ($2,305 + $2,305 + 2,535) / 3	**$2,800**	$2,470 ($2,305 + $2,305 + 2,800) / 3	Yes $2,800 > $2,535 [C > A]	✓
Apr		$2,535	**$2,458** ($2,305 + $2,535 + 2,535) / 3	$2,500	**$2,535** ($2,305 + $2,800 + 2,500) / 3	Yes $2,535 > $2,458 [D > B]	✓
May		**$2,535**	$2,535 ($2,535 + $2,535 + 2,535) / 3	**$2,600**	$2,633 ($2,800 + $2,500 + 2,600) / 3	Yes $2,600 > $2,535 [C > A]	✓

4. For new employees, averaging will only start in the 3rd month. These employees will need to be paid the full PWM gross wage for each month preceding the 3rd month[2]. This is to ensure that employees are not potentially underpaid for the months before the averaging kicks in. This protects casual or short-term workers as averaging does not apply to them if they do not work beyond two months.

[2] For new employees who worked an incomplete month in their first month, they will need to be paid pro-rated PWM gross wage for the incomplete month of work, which will count as the first month of the 3-month smoothening period.