

# Singapore Secondment Opportunities Information Statement

*Information for employees considering a secondment  
to James Cook University's Singapore Campus*



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## Purpose

The purpose of this document is to provide information regarding employment arrangements for employees considering accepting formal secondments from a JCU campus in Australia to Singapore. Even though James Cook University is one international university, the campuses exist across two countries, Singapore and Australia, which creates differences in the management of the employment relationship as a result of different legislative frameworks and requirements.

## Definition of “Secondment” from Australia to Singapore

“*Secondment*” in this context, is defined as leave without pay from Australia to accept a contract of employment with JCU Singapore (a Singaporean entity) for a fixed term period in Singapore.

## Secondment Arrangement

When Australian based employees apply for and/or are offered a temporary (i.e. fixed term) secondment to Singapore, they will receive a contract of employment from JCU Singapore, subject to the grant of an Employment Pass, and will be paid through the payroll of that entity.

Should you accept the terms and conditions of the Singapore based contract of employment, you will be considered to be on leave without pay from your substantive role based in Australia. Whilst seconded in Singapore, you will be required to adhere to all relevant agreements, policies and procedures of JCU Singapore.

## Singapore Relocation requirements

Singapore will book and pay for your flights from Australia to Singapore and at the expiration of the secondment, JCU Australia will book and pay for the return flight from Singapore to Australia. Should you voluntarily resign from your substantive position with JCU Australia during the secondment period in Singapore, or withdraw from the secondment period earlier than planned, you will be liable for the payment of your return flight to Australia.

### Expenses

For short-term secondments (less than three consecutive trimesters), you will be responsible for all relocation expenses, including additional flights for family relocating with you.

For long-term secondments (more than 3 consecutive trimesters to 3 years), JCU Singapore will provide a relocation allowance of Sin \$5,000 prorated over three years. If you rent accommodation from JCU Singapore, no relocation allowance will be provided.

You will not be eligible for, and James Cook University will not arrange nor reimburse, any other relocation expenses relating to the commencement of the secondment in Singapore nor the return from Singapore to Australia, including the removal of furniture, vehicles and other effects. (Please note, it is understood that most accommodation in Singapore is available fully furnished).

Should the removal of limited work-related resources be required, this must be negotiated with Singapore prior to the acceptance of the employment offer.

Whilst settling and residing in Singapore, you will be responsible for all living expenses, including domestic accommodation, transport, utilities, etc.

### Insurance whilst travelling

Employees are covered by JCU Australia’s insurance policy whilst on official and approved travel to and from other campuses, including travel to Singapore to commence the secondment, and returning from Singapore to recommence in Australia.

### Employment Pass

An Employment Pass from the Singapore Ministry of Manpower is required for the duration of the secondment in Singapore. JCU Singapore will liaise with you to arrange the employment pass.

## Salaries

Payment of wages will cease in Australia for the duration of the secondment (i.e. you will be on leave without pay).

You will be paid in accordance with the JCU Singapore contract of employment; as a monthly salary, (rather than fortnightly as in Australia).

## Tax Implications

The Australian Tax Office notes that Australian residents are taxed on their worldwide income. The links below to the Australian Tax Office provides information relating to Tax whilst working overseas.

<a href="#">International Tax Essentials</a>	Information for two groups of people: individuals who are “Australian residents” for tax purposes who earn foreign income, and individuals who are not Australian residents for tax purposes who earn Australian income.
<a href="#">Working overseas - what you need to know</a>	Australian residents are taxed on their worldwide income. This page outlines the tax implications in Australia if you are working or thinking about working overseas. You will also need to take into account the tax law of the country you are working in.
<a href="#">Guide to foreign income tax offset rules 2010-11</a>	If you are an “Australian resident” for taxation purposes and you have assessable income from overseas, you must declare it in your Australian income tax return. If you have paid foreign tax in another country, you may be entitled to an Australian foreign income tax offset, which provides relief from double taxation.

Employees are strongly advised to seek advice on their personal tax matters/tax liabilities before accepting Singapore contract of employment terms. It is also recommended that employees familiarise themselves with the ATO tax tool for “Determination of Residency Status – Leaving Australia”. This will help you to determine your tax status during the secondment.

See hyperlink: [Determining Residency Status - Leaving Australia](#).

Information on taxes in Singapore may be found at [www.iras.gov.sg](http://www.iras.gov.sg).

Generally, if you work in Singapore for a period of 60 days or more, you will be liable to pay tax in Singapore.

## Superannuation

Whilst employed in Singapore, your current superannuation arrangements will be maintained.

The employer superannuation contribution will continue to be paid into your University Superannuation account by JCU Australia on a fortnightly basis. This amount will be based on the Australian dollar equivalent of your Singapore wage; the exchange value calculated once per year on commencement, and on the anniversary of your commencement, or at the date of any salary increase received. On each occasion, communication will be necessary to ensure the employer contribution and any member contributions are updated to reflect the change in remuneration.

JCU Singapore will remit the agreed value in Australian dollars on a monthly basis. Recognising that JCU Singapore pays on a monthly basis, calculations will be made to ensure the appropriate amount from your salary is deducted commensurate with the need for fortnightly superannuation payment requirements in Australia.

Member contributions during your secondment will be made fortnightly by JCU Australia. If you wish to continue to make these payments you are required to make arrangements with your bank in Australia to remit this amount on a fortnightly basis to the James Cook University bank account. These payments will then be forwarded to your University Superannuation account via the normal fortnightly electronic transfer. The Superannuation Manager, Joseph Walker is available to assist.

Should the situation arise, you will be eligible to make application for Temporary or Permanent Disability Benefits through the UniSuper.

## Flexible Remuneration & Salary Packaging arrangements

Where an employee is participating in a salary packaging arrangement, (e.g. Novated Lease), and an ongoing financial commitment exists, the salary packaging arrangement through JCU Australia should cease and you should investigate opportunities in line with the JCU Singapore contract of employment to support managing the ongoing financial commitment through payroll payments from the Singaporean entity (e.g. salary deduction after tax).

## Medical Cover

Whilst seconded to Singapore, you will not be eligible for Workers Compensation in the Queensland context. There is no equivalent Workers Compensation for white-collar workers in Singapore.

Singapore will pay medical cover as assessed and provided for by the current company insurer for the seconded employee only. Whilst seconded to Singapore, the extent of medical coverage is dependent on assessment of your current health and age, by the current JCU Singapore insurance provider.

Arrangements for non-work related medical expenses, whilst in Singapore are the responsibility of the employee. Medical Cover for any family members relocating with you will also be the responsibility of the employee.

You should seek individual advice in relation to continuing or otherwise, your personal medical insurance arrangements in Australia during the secondment period in Singapore.

## Induction

JCU Singapore will induct you and support transition into the secondment role.

Depending on the duration of the secondment to JCU Singapore, you may be required to be re-inducted to your former role with JCU Australia when you return to Australia.

## Leave arrangements

Whilst seconded in Singapore, all leave entitlements will be consistent with the Singapore Human Resources Policy.

### Annual Leave

Your annual leave balance in Australia should be 25 days or less prior to commencing the secondment to Singapore.

Similarly, you should exhaust all relevant accrued leave in Singapore prior to the expiration of the secondment to Singapore. You may encash a maximum of 36 days annual leave in Singapore, however leave in excess of this amount will lapse.

Recreation Leave will not accrue in Australia for the period of secondment in Singapore.

### Personal and Carers Leave (including Sick Leave)

The JCU Singapore contract of employment will provide for sick leave in accordance to the Human Resources Policy of JCU Singapore. Personal and Carers Leave will not accrue with JCU Australia whilst employed in Singapore, and your personal/carers leave balance in Australia will be frozen until you return to Australia.

Should you require access to your Australian leave entitlement, you must exhaust all accrued Singapore leave first and apply for leave without pay from Singapore. The Personal and Carers Leave will be paid in accordance with the Australian based employment contract, by JCU Australia.

### Long Service Leave

Should you wish to apply to take accumulated long service leave whilst seconded in Singapore, you will apply for leave without pay from Singapore. If the leave without pay is approved, you may apply for long service leave accrued with JCU Australia. If approved, the long service leave will be paid in accordance with the Australian based employment contract, by JCU Australia.

The period of service with JCU Singapore will not break your continuity of service with JCU Australia for the purpose of Long Service Leave. However, as you will be on unpaid leave from JCU Australia, the period of unpaid leave will not be recognised for the purpose of accrual of long service leave entitlements.

### Special Studies Program (SSP) Leave

Whilst participating in the secondment arrangement with JCU Singapore, you will not be eligible to take SSP. However, you may apply for Australian SSP whilst in Singapore, which may be taken, with appropriate approval, once you return to the Australia based role.

## WH&S Considerations

It is your obligation to act in a safe manner at all times and to not endanger yourself and or your work colleagues. You should comply with all lawful directions given to you by your supervisor in relation to workplace health and safety and you are to report all accidents or incidents to your supervisor immediately they occur.

When based in Singapore you must ensure that you follow Singapore's Health, Safety & Environmental Management Systems.

## Performance Management

You will be assessed in accordance with the performance management system relevant to all JCU Singapore employees. Where applicable, you may be considered for Academic Promotion purposes.

Records of Australian Performance Management Program (PMP) processes can be provided to JCU Singapore management if requested.

For the term of secondment in Singapore, you will be subject to the PMP policies of JCU Singapore.

## Unsatisfactory Performance

If disciplinary action is considered necessary, particularly where such action results in your employment arrangement with JCU Singapore being terminated, the disciplinary matter and findings may be considered in respect to your employment with JCU Australia. In circumstances where a serious issue arises, JCU Singapore and JCU Australia Human Resources will arbitrate and/or seek legal advice from a statutory authority where appropriate.

## Academic Promotion

Whilst seconded to JCU Singapore, you will be eligible to apply for promotion in accordance with the terms of the relevant Academic Promotion Policy. The period of secondment to JCU Singapore will be considered as service, in regard to eligibility for promotion.

Should promotion be approved, this will impact on the employment arrangement in Australia only. The employee, if relevant, may negotiate with JCU Singapore to have the promotion recognised in accordance with the JCU Singapore employment arrangement.

## Voluntary termination of employment (e.g. resignation) during the secondment period

### Separation from James Cook University

If you decide to separate from James Cook University during the secondment period (e.g. resign), it will be a condition of any secondment to JCU Singapore that the relevant notice should be provided in accordance with the requirements of the JCU Singapore contract of employment and in relation to any employment obligations applicable to the employment with JCU Australia (eg: contract of employment or Enterprise Agreement).

Final termination payments will be in accordance with the current James Cook Australia Enterprise Agreement. In addition, a final payment of monies associated with the accrual of long service leave in Australia will be made, if applicable, including recognition of the period of service with JCU Singapore.

Should you voluntarily resign from your substantive position with JCU Australia during the secondment period with JCU Singapore, you will be liable for the payment of your return flight to Australia.

### Withdrawal from the Singapore secondment

Should you wish to withdraw from the contract of employment for the Singapore secondment prior to the planned expiration date and return to your Australian based role, you must give notice in accordance with the terms and conditions of the JCU Singapore contract of employment.

## Living in Singapore

James Cook University's Singapore website has a variety of information that may support your decision and transition to your seconded role in Singapore.

The links below include information about Living in Singapore, along with further links to the cost of living, transportation, etc.

- 1 Comprehensive guide:  
<http://www.contactsingapore.sg/>  
<http://www.entersingapore.info/sinfo/index.php>
- 2 Guide on Expat relocation  
<http://www.singaporeexpats.com/>
- 3 Directions/Locations in Singapore  
<http://gothere.sg/>
- 4 Transportation in Singapore  
<http://www.smrt.com.sg/>
- 5 News & Events in Singapore  
<http://www.contactsingapore.sg/>
- 6 Tax matters in Singapore  
<http://www.iras.gov.sg/>
- 7 Tax calculator  
<http://iras.gov.sg/irasHome/taxcalculators.aspx>  
(Income tax calculator for tax resident individuals to be used for more than 183 days in Singapore)
- 8 HDB housing (for rental purposes only)  
<http://www.hdb.gov.sg/fi10/fi10323p.nsf/w/RentOpenMktRentingSteps?OpenDocument>
- 9 Singapore Property Search  
<http://www.stproperty.sg/>  
<http://www.propertyguru.com.sg/>  
<http://www.singaporeexpats.com/>  
<http://www.streetsine.com/>
- 10 Share Accommodation  
<http://singapore.craigslist.com.sg/>  
<http://www.easyroommate.com.sg/>

## Cultural Awareness/Sensitivity

JCU Singapore Campus has students as well as employees from many countries and cultures around the world. Whilst working at the Singapore Campus you are reminded to be culturally sensitive in your behaviour, especially with regards to dress and hand gestures.

Employees are expected to be appropriately dressed in suitable business attire during working hours, bearing in mind the varying cultural perception on dress from Asian countries. In addition, certain hand gestures may be seen to be inappropriate in the Asian context.

An induction session will be provided on arrival in Singapore. Please contact the Director Human Resources, James Cook University Singapore, on phone +65 65766815, should you require further information /clarification.

## Further Information

Please contact the Australian or Singaporean Human Resources office for further information:

### Australia

#### HR Advisor:

Faculty of Arts Education & Social Sciences	07 4781 6207
Faculty of Law, Business & Creative Arts	07 4781 5563
Faculty of Medicine, Health & Molecular Sciences	07 4781 6402 / 07 4781 6322
Faculty of Science & Engineering	07 4781 6834
University Services Division	07 4042 1166
Finance & Resource Planning	07 4781 6334

Alternatively, please contact:

Ms Colette Wasson  
Director Human Resources Management  
07 4781 6334

Ms Raelene Eves  
Deputy Director Human Resources Services  
07 4781 4456

### Singapore Human Resources Management

Ms Shobha Devi  
Director Human Resources  
+65 6576 6815