

Foreign Worker Levy Rates For Work Permit and S Pass Holders

Sector	Dependency Level (DC)	Category of Foreign Workers	Levy Rates S (\$)	
			Monthly	Daily
Manufacturing	Up to 40% of the total workforce	Skilled	80	3
		Unskilled	240	8
	Above 40% to 50% of the total workforce	Skilled	80	3
		Unskilled	310	11
	Above 50% to 60% of the total workforce	* Skilled/Unskilled	500	17
Construction	1 Local Full-time worker to 4 Foreign workers	Skilled	80	3
		Unskilled	470	16
Marine	1 Local Full-time worker to 3 Foreign workers	Skilled	80	3
		Unskilled	295	10
Process	1 Local Full-time worker to 3 Foreign workers	Skilled	80	3
		Unskilled	295	10
Service	Up to 30% of the total workforce	Skilled	80	3
		Unskilled	240	8
	Above 30% to 40% of the total workforce	* Skilled/Unskilled	500	17
Harbour Craft	<ul style="list-style-type: none"> 1 Local Full-time worker to 9 Foreign workers No of Crews (shown on MPA Harbour Craft License) x2 The lower quota will apply 	Certificated Crew	80	3
		Non-Certificated Crew	240	8
Domestic Worker	NA	NA	295 / **200	10 / **7
S Pass Holder	<ul style="list-style-type: none"> 5% of the total workforce (5% will be over and above the DC for Manufacturing & Services sectors, but within the DC for Marine & Construction sectors.) 	Skilled	50	2

* Skilled workers who are in the categories of "Above 50% to 60% of the total workforce" and "Above 30% to 40% of the total workforce" in the Manufacturing and Service Sectors respectively are not eligible for the skilled worker levy.

** An employer of the foreign domestic worker is eligible for low levy for each foreign domestic worker if he/she satisfies **Conditions A, B or C** below at the time of application for levy concession:

- A (i) the employer or spouse has a child who is a Singapore Citizen below 12 years old; or
 (ii) the employer or spouse has a grandchild who is a Singapore Citizen below 12 years old; or
- B the employer or co-residing spouse is a Singapore Citizen who is aged 65 years old or above; or
- C (i) the employer or spouse has a parent, parent-in-law, grandparent or grandparent-in-law who is a Singapore Citizen aged 65 years old or above, and is living with him/her at the same registered address as in NRIC; or
 (ii) the employer is a Singapore Citizen and has a parent, parent-in-law or grandparent or grandparent-in-law who is a Singapore Permanent Resident aged 65 years old or above, and is living with him/her at the same registered address as in NRIC.

The employer is eligible for levy concession for up to a maximum of two foreign domestic workers at any one time.