

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	100	4
		Unskilled	240	8
	Above 40% to 50% of the total workforce	Skilled	100	4
		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	100
Unskilled			470	16
Marine	1 Local Full-time worker to 3 Foreign workers	Skilled	100	4
		Unskilled	295	10
Process	1 Local Full-time worker to 3 Foreign workers	Skilled	100	4
		Unskilled	295	10
Service	Up to 30% of the total workforce	Skilled	100	4
		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	100	4
		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.