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No. S 371

**EMPLOYMENT OF FOREIGN MANPOWER ACT
(CHAPTER 91A)**

**EMPLOYMENT OF FOREIGN MANPOWER
(LEVY) ORDER 2011**

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In exercise of the powers conferred by section 11(1) of the Employment of Foreign Manpower Act, the Minister for Manpower hereby makes the following Order:

PART I

PRELIMINARY

Citation and commencement

1. This Order may be cited as the Employment of Foreign Manpower (Levy) Order 2011 and shall come into operation on 1st July 2011.

Definitions

2. In this Order —

“Agency for Integrated Care Pte. Ltd.” means the Agency for Integrated Care Pte. Ltd., a private limited company incorporated under the Companies Act (Cap. 50);

[S 372/2013 wef 01/07/2013]

“basic skilled construction worker” means a construction worker, not being a higher skilled construction worker, who has passed a test in a construction-related skill conducted or recognised by the Building and Construction

Authority or such institution as the Controller may determine;

“basic skilled general work permit holder” means a general work permit holder who is not a higher skilled general work permit holder;

[S 281/2017 wef 01/06/2017]

“basic skilled harbour craft worker” means a harbour craft worker who is not a higher skilled harbour craft worker;

[S 281/2017 wef 01/06/2017]

“basic skilled manufacturing worker” means a manufacturing worker who is not a higher skilled manufacturing worker;

[S 281/2017 wef 01/06/2017]

“basic skilled marine shipyard worker” means a marine shipyard worker who is not a higher skilled marine shipyard worker;

[S 281/2017 wef 01/06/2017]

“basic skilled process construction worker” means a process construction worker who is not a higher skilled process construction worker;

[S 281/2017 wef 01/06/2017]

“basic skilled process maintenance worker” means a process maintenance worker who is not a higher skilled process maintenance worker;

[S 281/2017 wef 01/06/2017]

“basic skilled public drain cleaner” means a public drain cleaner who is not a higher skilled public drain cleaner;

[S 281/2017 wef 01/06/2017]

“basic skilled public waste collection worker” means a public waste collection worker who is not a higher skilled public waste collection worker;

[S 281/2017 wef 01/06/2017]

“basic skilled work permit holder” means a work permit holder who is not a higher skilled work permit holder;

[S 281/2017 wef 01/06/2017]

“Building and Construction Authority” means the Building and Construction Authority established by the Building and Construction Authority Act (Cap. 30A);

“commercial property” and “common property” have the same meanings as in the Town Councils Act (Cap. 329A);

“conservancy worker” means a work permit holder who is employed by a contractor of a Town Council in, or in connection with, the collection of refuse from, or the cleaning of, the common property of residential and commercial property in the housing estates of the Housing and Development Board within the Town of the Town Council;

“construction worker” means a work permit holder who is engaged in any occupation in the construction sector;

“counting day” means any one or more days in a month appointed by the Controller for the calculation of the total workforce of any employer in respect of any particular sector;

“dependant’s pass” means a dependant’s pass issued under regulation 11 of the Immigration Regulations (Rg 1);

[S 552/2025 wef 01/09/2025]

“domestic worker” means a work permit holder employed in or in connection with the domestic services of any private premises;

“DP-WP holder” means a holder of a dependant’s pass who is a work permit holder;

[S 552/2025 wef 01/09/2025]

“general work permit holder” means a work permit holder other than a domestic worker, construction worker, marine shipyard worker, manufacturing worker, harbour craft worker, process construction worker, process maintenance worker, reclamation worker or trainee specifically referred to in Part III;

[S 722/2013 wef 01/12/2013]

[S 281/2017 wef 01/06/2017]

“harbour craft” has the same meaning as in the Maritime and Port Authority of Singapore Act (Cap. 170A);

“harbour craft worker” means a work permit holder who is engaged in any capacity on board any harbour craft;

“higher skilled construction worker” means a construction worker who —

- (a) has obtained the requisite trades certification for construction-related skills conducted or recognised by the Building and Construction Authority or such institution as the Controller may determine; or
- (b) has such work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the construction worker as a higher skilled construction worker;

[S 420/2014 wef 01/08/2014]

“higher skilled general work permit holder” means a general work permit holder who has such academic qualifications, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the general work permit holder as a higher skilled general work permit holder;

[S 281/2017 wef 01/06/2017]

“higher skilled harbour craft worker” means a harbour craft worker who —

- (a) holds a manning licence issued by the Maritime and Port Authority of Singapore under the Maritime and Port Authority of Singapore (Harbour Craft Manning Licence Examination) Regulations (Cap. 170A, Rg 4);
- (b) possesses such other qualifications or work experience as may be recognised by that Authority; or
- (c) has such academic qualifications, work experience, remuneration or any combination thereof, or who

satisfies such other criteria, as the Minister determines suitable to regard the harbour craft worker as a higher skilled harbour craft worker;

[S 281/2017 wef 01/06/2017]

“higher skilled manufacturing worker” means a manufacturing worker who has such academic qualifications, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the manufacturing worker as a higher skilled manufacturing worker;

[S 281/2017 wef 01/06/2017]

“higher skilled marine shipyard worker” means a marine shipyard worker —

- (a) who has passed a test in a marine-related skill conducted or recognised by the Institute of Technical Education, Singapore or such institution as the Controller may determine;

[S 532/2018 wef 01/09/2018]

- (b) who is positioned 3G or above in welding based on internationally recognised standards from any of the following institutions:

- (i) American Bureau of Shipping;
 - (ii) Bureau Veritas Singapore Pte. Ltd.;
 - (iii) DNV GL Singapore Pte. Ltd.;
 - (iv) Germanischer Lloyd;
 - (v) Lloyd’s Register of Shipping;
 - (vi) Nippon Kaiji Kyokai;
 - (vii) Singapore Test Services Pte Ltd;
 - (viii) Setsco Services Pte Ltd; or

[S 532/2018 wef 01/09/2018]

- (c) who has such academic qualifications, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the

Minister determines suitable to regard the marine shipyard worker as a higher skilled marine shipyard worker;

[S 532/2018 wef 01/09/2018]

[S 281/2017 wef 01/06/2017]

“higher skilled process construction worker” means —

(a) *[Deleted by S 507/2020 wef 01/07/2020]*

(b) a process construction worker who satisfies any combination of the following criteria, or satisfies such other criteria, as the Minister determines suitable to regard the process construction worker as a higher skilled process construction worker:

(i) the process construction worker has obtained the requisite trades certification for process construction-related skills issued or recognised by the Institute of Technical Education, Singapore, the Singapore Welding Society, the SkillsFuture Singapore Agency, the Skills and Workforce Development Agency, or such institution as the Controller may determine;

[S 419/2026 wef 01/07/2026]

(ii) the process construction worker has such remuneration as the Minister determines suitable to regard the process construction worker as a higher skilled process construction worker;

(iii) the process construction worker has such work experience as the Minister determines suitable to regard the process construction worker as a higher skilled process construction worker;

(iv) the process construction worker has such academic qualifications that the Minister determines suitable to regard the process

construction worker as a higher skilled process
construction worker;

[S 507/2020 wef 01/07/2020]

[S 507/2020 wef 01/07/2020]

[S 281/2017 wef 01/06/2017]

“higher skilled process maintenance worker” means —

(a) *[Deleted by S 507/2020 wef 01/07/2020]*

(b) a process maintenance worker who satisfies any combination of the following criteria, or satisfies such other criteria, as the Minister determines suitable to regard the process maintenance worker as a higher skilled process maintenance worker:

(i) the process maintenance worker has obtained the requisite trades certification for process maintenance-related skills issued or recognised by the Institute of Technical Education, Singapore, the Singapore Welding Society, the SkillsFuture Singapore Agency, the Skills and Workforce Development Agency, or such institution as the Controller may determine;

[S 419/2026 wef 01/07/2026]

(ii) the process maintenance worker has such remuneration as the Minister determines suitable to regard the process maintenance worker as a higher skilled process maintenance worker;

(iii) the process maintenance worker has such work experience as the Minister determines suitable to regard the process maintenance worker as a higher skilled process maintenance worker;

(iv) the process maintenance worker has such academic qualifications that the Minister determines suitable to regard the process

maintenance worker as a higher skilled process maintenance worker;

[S 507/2020 wef 01/07/2020]

[S 507/2020 wef 01/07/2020]

[S 281/2017 wef 01/06/2017]

“higher skilled public drain cleaner” means a public drain cleaner who has such academic qualifications, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the public drain cleaner as a higher skilled public drain cleaner;

[S 281/2017 wef 01/06/2017]

“higher skilled public waste collection worker” means a public waste collection worker who has such academic qualifications, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the public waste collection worker as a higher skilled public waste collection worker;

[S 281/2017 wef 01/06/2017]

“higher skilled work permit holder” means a work permit holder who is a higher skilled general work permit holder, a higher skilled marine shipyard worker, a higher skilled manufacturing worker, a higher skilled harbour craft worker, a higher skilled process construction worker or a higher skilled process maintenance worker;

[S 281/2017 wef 01/06/2017]

“holder”, in relation to any S pass or work permit, means the person to whom and in whose name the S pass or work permit is issued;

“Housing and Development Board” means the Housing and Development Board established by the Housing and Development Act (Cap. 129);

“Institute of Technical Education, Singapore” means the Institute of Technical Education, Singapore established by the Institute of Technical Education Act (Cap. 141A);

“manufacturing worker” means a work permit holder who is engaged in any occupation in the manufacturing sector;

[Deleted by S 281/2017 wef 01/06/2017]

“marine shipyard worker” means a work permit holder who is engaged in any occupation in the marine shipyard sector;

[S 281/2017 wef 01/06/2017]

“Maritime and Port Authority of Singapore” means the Maritime and Port Authority of Singapore established by the Maritime and Port Authority of Singapore Act;

“month” means calendar month;

“National Environment Agency” means the National Environment Agency established by the National Environment Agency Act (Cap. 195);

[S 258/2016 wef 01/06/2016]

“off-site construction worker” means a construction worker who is employed by an operator of a Design for Manufacturing and Assembly facility where such operator is recognised under the Off-Site Levy Scheme or an equivalent scheme that is administered by the Building and Construction Authority;

[S 943/2023 wef 01/01/2024]

[Deleted by S 372/2013 wef 01/07/2013]

“ordering day” means any one or more days in a month appointed by the Controller for determining the ordinal position of the foreign employees of any employer under paragraph 9, 10 or 31A in respect of any sector;

[S 111/2013 wef 01/03/2013]

“performing artiste” means a work permit holder who is employed to perform as an artiste in an establishment for which a CAT 1 Public Entertainment Establishment Licence has been issued under the Public Entertainments and Meetings Act (Cap. 257);

[S 701/2011 wef 01/01/2012]

“process construction worker” means a work permit holder who is employed in connection with the construction of plant

equipment in the petroleum, petrochemicals, specialty chemicals or pharmaceutical sector, and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in connection with the construction of such plant equipment;

“process maintenance worker” means a work permit holder who is employed in connection with the preventive, predictive and breakdown maintenance of plant equipment in the petroleum, petrochemicals, specialty chemicals or pharmaceutical sector, and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in connection with the preventive, predictive and breakdown maintenance of such plant equipment;

“public drain cleaner” means a work permit holder who is employed by a contractor of the National Environment Agency to perform public drain cleaning work, and whose work permit states his occupation as public drain cleaner;

[S 258/2016 wef 01/06/2016]

“public drain cleaning work” means the work carried out to clean those public drains and related drainage structures, canals and waterways the cleanliness of which the National Environment Agency is responsible to maintain, by activities such as removing litter, debris or bulky material from, or desilting or flushing, such drains, structures, canals and waterways;

[S 258/2016 wef 01/06/2016]

“public waste collection worker” means a work permit holder —

- (a) who is employed by a person designated under section 31(3) of the Environment Public Health Act (Cap. 95) as a public waste collector licensee;
- (b) who, in connection with the employment, carries out activities such as collecting, removing or transporting waste from domestic and trade premises; and

- (c) whose work permit states his occupation as public waste collection worker;

[S 258/2016 wef 01/06/2016]

“reclamation worker” means an S pass holder or a work permit holder who is engaged in reclamation activities, whether land-based or marine-based, and employed under the Reclamation Scheme administered by the Ministry of Manpower;

[S 722/2013 wef 01/12/2013]

“relevant date”, in relation to an S pass holder or a work permit holder, means —

- (a) the date the S pass or work permit, as the case may be, is issued to him; or
- (b) the date he starts lawful employment with his employer,

whichever date is earlier;

“residential property” has the same meaning as in the Town Councils Act;

“S pass” means a work pass known as an S pass issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2);

“Skills and Workforce Development Agency” means the Skills and Workforce Development Agency established by section 3 of the Skills and Workforce Development Agency Act 2026;

[S 419/2026 wef 01/07/2026]

“SkillsFuture Singapore Agency” means the SkillsFuture Singapore Agency established by section 3 of the SkillsFuture Singapore Agency Act 2016 as in force before 1 July 2026;

[S 281/2017 wef 01/06/2017]

[S 419/2026 wef 01/07/2026]

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“Tier”, in relation to an S pass holder or a work permit holder, means a tier specified in the Fourth, Fifth, Sixth or Ninth Schedule in which he stands as determined under Part III;

“total workforce”, in relation to an employer in respect of a particular sector, means the total number of employees of the employer within that sector determined according to such criteria and conditions as the Minister may determine, but shall not include employees within the excepted classes set out in the First Schedule;

“Town” and “Town Council” have the same meanings as in the Town Councils Act;

“trainee” means a foreign employee who is issued with a training work permit under the Employment of Foreign Manpower (Work Passes) Regulations;

“unskilled construction worker” means a construction worker who is not a basic skilled construction worker or a higher skilled construction worker;

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“work permit” means a work pass known as a work permit issued under the Employment of Foreign Manpower (Work Passes) Regulations, and includes a training work permit issued under those Regulations.

[S 552/2025 wef 01/09/2025]

PART II

PAYMENT OF LEVY AND REFUNDS

Levy on employer of foreign employee

3.—(1) There shall be imposed on every employer a levy at the appropriate rate specified in this Order in respect of each of his foreign employees who are either S pass holders or work permit holders.

(2) The Minister may remit, in whole or in part in the circumstances of any particular case, any levy specified in this Order.

Levy payable in respect of every month

4. Unless otherwise provided in this Order, the levy payable by an employer in respect of any foreign employee of his shall start to be payable from and in respect of the first month in which —

- (a) the date the S pass or work permit is issued to that foreign employee falls; or
- (b) the date the foreign employee starts lawful employment with that employer falls,

whichever date is earlier, and the levy shall continue to be payable in respect of every subsequent month until his foreign employee’s S pass or work permit expires, is cancelled or revoked or ceases to be valid.

Time for payment of levy

5.—(1) The levy payable by an employer in respect of any month or part thereof shall be due and payable on the first day of the following month and shall be paid no later than the 14th day of that following month, during which no penalty under section 11(4) of the Act shall be imposed.

(2) Notwithstanding sub-paragraph (1), the Controller may allow the time for payment by any employer to be extended by not more than 7 days.

Levy penalty

5A.—(1) Subject to sub-paragraph (2), the penalty under section 11(4) of the Act for any unpaid levy for any particular month shall be calculated as follows:

$$1/50 \times 1/A \times B \times C$$

where A is the number of days constituting that month;

B is the amount of unpaid levy; and

C is the number of days in that month during which the unpaid levy remains outstanding.

(2) Where the amount determined in accordance with sub-paragraph (1) is not more than the sum of \$20, the penalty shall be the lower of the following:

(a) \$20; or

(b) 30% of the amount of unpaid levy.

[S 372/2013 wef 01/07/2013]

Permanent resident

6.—(1) Where a foreign employee in respect of whom levy is payable becomes a permanent resident of Singapore, the levy shall cease to be payable from the day he becomes a permanent resident.

(2) Where a foreign employee who is a permanent resident of Singapore ceases to be a permanent resident of Singapore, the levy

payable shall be charged from the day he is issued an S pass or a work permit.

(3) In this paragraph, “permanent resident” includes the holder of a Singapore blue identity card and a person who holds an entry permit issued by the Controller of Immigration under the Immigration Regulations (Cap. 133, Rg 1).

Refund

7.—(1) It shall be lawful for the Controller, if it is proved to his satisfaction that any money has been overpaid or erroneously paid by an employer as levy or penalty —

- (a) to set-off the amount so overpaid or erroneously paid against any other amount of levy or penalty due and payable by the same employer under this Order in respect of any foreign employee; or
- (b) to order the refund of the money so overpaid or erroneously paid.

(2) Unless the Controller otherwise determines, a refund shall only be allowed if a claim in respect thereof is made —

- (a) by or on behalf of the employer in question in writing; and
- (b) within one year after the overpayment or erroneous payment was made.

PART III

LEVY RATES APPLICABLE

Division 1 — General

Calculation of monthly and daily rates of levy

8. The levy payable by an employer in respect of any S pass holder or work permit holder of his shall be —

- (a) where the S pass holder or work permit holder has completed a full month of employment, the levy payable under this Part for that worker for that month; or

- (b) where the S pass holder or work permit holder is employed for less than a full month, an amount calculated in accordance with the following formula:

$$\frac{\text{the amount of levy referred to in sub-paragraph (a)}}{365} \times 12,$$

rounded up to the nearest cent.

Tier for month for S pass holders

9.—(1) For any month beginning on or after 1st July 2011, the Tier within which an S pass holder of an employer in any particular sector stands under paragraph 14 shall be determined as follows:

- (a) the number of spaces within each Tier for the employees of an employer in that sector shall be calculated in accordance with paragraph 12;
- (b) each S pass holder shall be allocated to the spaces in each Tier according to his ordinal position for that month assigned under sub-paragraph (2); and
- (c) if an S pass holder of the employer in that sector has not been assigned an ordinal position under sub-paragraph (2), the Tier within which he stands for that month shall be determined under sub-paragraph (3).

(2) For the purposes of sub-paragraph (1)(b), an ordinal position for a month shall be assigned to each S pass holder of the employer in that sector on an ordering day immediately preceding the beginning of the month, in ascending order according to the date of issue of the S pass of each S pass holder, from the earliest to the latest.

(3) For the purposes of sub-paragraph (1)(c), the S pass holder referred to in that sub-paragraph shall be allocated to any space available on the relevant date in the lowest possible Tier.

(4) For the purposes of sub-paragraph (3), the spaces available in a Tier on the relevant date shall be determined in accordance with paragraph 12, except that TWF in the formula specified in

paragraph 12(1) shall be the total workforce of the employer in that sector on the counting day immediately preceding the relevant date.

(5) Sub-paragraph (1)(b) and (c) shall not apply to the classes of foreign employees listed in the Second and Third Schedules.

Tier for month for general work permit holders

10.—(1) For any month beginning on or after 1st July 2011, the Tier within which a general work permit holder of an employer in any particular sector stands under paragraph 15 shall be determined as follows:

- (a) the number of spaces within each Tier for the employees of an employer in that sector shall be calculated in accordance with paragraph 12;
- (b) each S pass holder (if any) and each work permit holder of the employer in that sector shall be allocated to the spaces in each Tier according to his ordinal position for that month assigned under sub-paragraph (2); and
- (c) if an S pass holder or a work permit holder of the employer in that sector has not been assigned an ordinal position under sub-paragraph (2), the Tier within which he stands for that month shall be determined under sub-paragraph (3).

(2) For the purposes of sub-paragraph (1)(b), an ordinal position for a month shall be assigned to each S pass holder and each work permit holder of the employer in that sector on an ordering day immediately preceding the beginning of the month, in ascending order as follows:

- (a) first, to each S pass holder (if any) of his in that sector, according to the date of issue of the S pass of each S pass holder, from the earliest to the latest;
- (b) second, to each higher skilled work permit holder (if any) of his in that sector, according to the date of issue of the work permit of each higher skilled work permit holder, from the earliest to the latest; and

[S 281/2017 wef 01/06/2017]

- (c) third, to each basic skilled work permit holder (if any) of his in that sector, according to the date of issue of the work permit of each basic skilled work permit holder, from the earliest to the latest.

[S 281/2017 wef 01/06/2017]

- (3) For the purposes of sub-paragraph (1)(c) —

- (a) the S pass holder referred to in that sub-paragraph shall be allocated to any space available on the relevant date in Tier 1 and, if there is no such space available in Tier 1, the S pass holder shall be disregarded for the purposes of sub-paragraph (1); and
- (b) the work permit holder referred to in that sub-paragraph shall be allocated to any space available on the relevant date in the lowest possible Tier.

(4) For the purposes of sub-paragraph (3), the spaces available in a Tier on the relevant date shall be determined in accordance with paragraph 12, except that TWF in the formulae specified in paragraph 12(2) shall be the total workforce of the employer in that sector on the counting day immediately preceding the relevant date.

(5) Sub-paragraph (1)(b) and (c) shall not apply to the classes of foreign employees listed in the Second and Third Schedules.

Tier for month for manufacturing workers

11.—(1) For any month beginning on or after 1st July 2011, the Tier within which a manufacturing worker of an employer in any particular sector stands under paragraph 24 shall be determined in accordance with paragraphs 10 and 12 as they apply to a general work permit holder, unless otherwise provided.

[S 552/2025 wef 01/09/2025]

(2) Subject to paragraph 31C(4) and (5), for the purposes of sub-paragraph (1) —

- (a) a reference in paragraph 10 to a higher skilled work permit holder is to be read as a reference to a higher skilled manufacturing worker; and

- (b) a reference in paragraph 10 to a basic skilled work permit holder is to be read as a reference to a basic skilled manufacturing worker.

[S 552/2025 wef 01/09/2025]

Calculation of number of spaces in each Tier

12.—(1) For the purposes of paragraph 9 —

- (a) the number of spaces in Tier 1 for the S pass holders of an employer in that sector shall be calculated in accordance with the following formula and rounded down to the nearest whole number:

$$\text{TWF} \times \frac{P}{100},$$

where TWF is the total workforce of the employer in that sector on the counting day immediately preceding the beginning of the month; and

P is the number appearing in the third column of the relevant Schedule corresponding to Tier 1; and

- (b) there shall be no limit on the number of spaces in Tier 2 for the S pass holders of an employer in that sector.

(2) For the purposes of paragraphs 10 and 11 —

- (a) the number of spaces in Tier 1 for the S pass holders and work permit holders of an employer in that sector shall be calculated in accordance with the following formula and rounded down to the nearest whole number:

$$\text{TWF} \times \frac{P}{100},$$

where TWF is the total workforce of the employer in that sector on the counting day immediately preceding the beginning of the month; and

P is the number appearing in the third column of the relevant Schedule corresponding to Tier 1;

- (b) the number of spaces in Tier 2 for the S pass holders and work permit holders of an employer in that sector shall be calculated in accordance with the following formula and rounded down to the nearest whole number:

$$\left[\text{TWF} \times \frac{P}{100} \right] - T1,$$

where TWF is the total workforce of the employer in that sector on the counting day immediately preceding the beginning of the month;

P is the number appearing in the third column of the relevant Schedule corresponding to Tier 2; and

T1 is the number of spaces in Tier 1 calculated under sub-paragraph (a); and

- (c) there shall be no limit on the number of spaces in Tier 3 for the S pass holders and work permit holders of an employer in that sector.

(3) In this paragraph, unless the context otherwise requires, “relevant Schedule” means —

- (a) in relation to an S pass holder, the Fourth Schedule;
- (b) in relation to a general work permit holder, the Fifth Schedule; and
- (c) in relation to a manufacturing worker, the Ninth Schedule.

(4) If the total number of S pass holders and work permit holders of the employer in that sector on the relevant counting day exceeds the number of spaces in that Tier determined under sub-paragraph (1)(a) or (2)(a) or (b) (as the case may be), it shall be deemed that there are no spaces available in that Tier.

Discretion to apply lowest rate

13.—(1) Notwithstanding paragraphs 14 and 15, the Controller may, in his discretion, allow an employer —

- (a) to pay the levy in respect of an S pass holder of his at the rate specified in the Fourth Schedule for an S pass holder who stands in Tier 1, notwithstanding that the S pass holder stands in Tier 2;
- (b) to pay the levy in respect of a higher skilled general work permit holder of his at the rate specified in the fifth column of the Fifth Schedule for a higher skilled general work permit holder who stands in Tier 1, notwithstanding that the higher skilled general work permit holder stands in Tier 2 or 3; and

[S 281/2017 wef 01/06/2017]

- (c) to pay the levy in respect of a basic skilled general work permit holder of his at a rate specified in the fifth column of the Fifth Schedule for a higher skilled general work permit holder who stands in the same tier as the basic skilled general work permit holder.

[S 281/2017 wef 01/06/2017]

(2) Sub-paragraph (1)(a) shall not apply in the case of an S pass holder who is a reclamation worker.

[S 722/2013 wef 01/12/2013]

Division 2 — S pass holders

Levy payable by employer of S pass holder

14.—(1) The levy payable by the employer for a month in respect of each S pass holder of his shall be the amount of levy specified in the fourth column of the Fourth Schedule corresponding to the Tier in which that S pass holder stands.

(2) Notwithstanding sub-paragraph (1), the levy payable by the employer for a month in respect of an S pass holder of his who is within a class specified in the Third Schedule shall be the amount of levy specified in the fourth column of the Fourth Schedule corresponding to Tier 1.

(3) This paragraph shall not apply in the case of an S pass holder who is a reclamation worker.

[S 722/2013 wef 01/12/2013]

Division 3 — General work permit holders

General work permit holders

15.—(1) The levy payable by the employer for a month in respect of a basic skilled general work permit holder of his, other than a basic skilled general work permit holder mentioned in sub-paragraph (2), a basic skilled public drain cleaner mentioned in sub-paragraph (2A)(b) or a basic skilled public waste collection worker mentioned in sub-paragraph (2B)(b), shall be the amount of levy specified in the fourth column of the Fifth Schedule corresponding to the Tier in which that work permit holder stands.

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(2) The levy payable by the employer for a month in respect of a basic skilled general work permit holder of his who is a conservancy worker from a non-traditional source shall be the amount of levy specified in the second column of the Sixth Schedule corresponding to the Tier in which that work permit holder stands.

[S 281/2017 wef 01/06/2017]

(2A) The levy payable by the employer for a month in respect of a general work permit holder who is a public drain cleaner from a non-traditional source is —

- (a) in the case of a higher skilled public drain cleaner, the amount of levy specified in the second column of item 1 of the Fourteenth Schedule; and

[S 281/2017 wef 01/06/2017]

- (b) in the case of a basic skilled public drain cleaner, the amount of levy specified in the second column of item 2 of the Fourteenth Schedule.

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(2B) The levy payable by the employer for a month in respect of a general work permit holder who is a public waste collection worker from a non-traditional source is —

- (a) in the case of a higher skilled public waste collection worker, the amount of levy specified in the second column of item 1 of the Fifteenth Schedule;

[S 281/2017 wef 01/06/2017]

- (b) in the case of a basic skilled public waste collection worker, the amount of levy specified in the second column of item 2 of the Fifteenth Schedule.

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(3) The levy payable by the employer for a month in respect of a higher skilled general work permit holder of his, other than a higher skilled public drain cleaner mentioned in sub-paragraph (2A)(a) or a higher skilled public waste collection worker mentioned in sub-paragraph (2B)(a), shall be the amount of levy specified in the fifth column of the Fifth Schedule corresponding to the Tier in which that work permit holder stands.

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(4) Notwithstanding sub-paragraphs (1), (2) and (3), the levy payable by the employer for a month in respect of a general work permit holder of his who is within a class specified in the Third Schedule shall —

- (a) in the case of a basic skilled general work permit holder referred to in sub-paragraph (1), be the amount of levy specified in the fourth column of the Fifth Schedule corresponding to Tier 1;

[S 281/2017 wef 01/06/2017]

- (b) in the case of a basic skilled general work permit holder referred to in sub-paragraph (2), be the amount of levy specified in the second column of the Sixth Schedule corresponding to Tier 1; and

[S 281/2017 wef 01/06/2017]

- (c) in the case of a higher skilled general work permit holder, other than a higher skilled public drain cleaner mentioned in sub-paragraph (2A)(a) or a higher skilled public waste collection worker mentioned in sub-paragraph (2B)(a), be

the amount of levy specified in the fifth column of the Fifth Schedule corresponding to Tier 1.

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(5) The levy payable at any rate specified in this paragraph shall apply from such of the following dates as may be applicable:

- (a) the date the work permit is issued to the work permit holder or the date the work permit holder starts lawful employment with his employer, whichever date is earlier;
- (b) the first day of the month following the month in which the work permit of the work permit holder is renewed;
- (c) the first day of the month following the month in which the Controller is satisfied that a general work permit holder is a higher skilled general work permit holder by reason of him having such academic qualifications, work experience, remuneration or any combination thereof, or satisfying such other criteria, as the Minister determines suitable to regard the general work permit holder as a higher skilled general work permit holder; or

[S 281/2017 wef 01/06/2017]

- (d) the first day of the month following the month in which the Controller is satisfied that a general work permit holder is a basic skilled general work permit holder by reason of him ceasing to have such academic qualifications, work experience, remuneration or any combination thereof, or satisfy such other criteria, as the Minister determines suitable to regard the general work permit holder as a higher skilled general work permit holder.

[S 372/2013 wef 01/07/2013]

[S 258/2016 wef 01/06/2016]

[S 281/2017 wef 01/06/2017]

(6) Where any question arises as to whether the levy payable in respect of any work permit holder is at the rate specified under sub-paragraph (2A)(a), (2B)(a), (3) or (4)(c), the question shall be determined by the Controller.

[S 258/2016 wef 01/06/2016]

(7) *[Deleted by S 722/2013 wef 01/12/2013]*

(8) In this paragraph, “non-traditional source” means such place as the Minister may determine to be a non-traditional source of foreign workers.

Division 4 — Domestic workers

Domestic workers

16.—(1) Subject to the provisions of this paragraph, the levy payable in respect of any domestic worker shall be —

- (a) in the case where the conditions set out in sub-paragraph (2)(a), (b), (c), (d), (e), (f) or (g) are satisfied, \$60 for every month; and

[S 111/2013 wef 01/03/2013]

[S 247/2015 wef 01/05/2015]

[S 579/2019 wef 01/09/2019]

- (b) in any other case —

- (i) \$300 for every month in respect of the first domestic worker employed by the employer; and

- (ii) \$450 for every month in respect of the second or any other subsequent domestic worker employed by the employer.

[S 196/2019 wef 01/04/2019]

(2) The conditions referred to in sub-paragraph (1) are —

- (a) in relation to an employer of a domestic worker —

- (i) the employer —

- (A) qualified before 1 April 2019 for the levy specified in sub-paragraph (1)(a), by virtue of satisfying the conditions set out in sub-paragraph (a) as in force immediately before that date; or

- (B) is 67 years of age or older on or after 1 April 2019;

[S 196/2019 wef 01/04/2019]

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- (ii) the employer is a citizen of Singapore; and
 - (iii) the employer resides at his registered residential address;
- (b) in relation to a spouse of an employer of a domestic worker —
- (i) the spouse —
 - (A) qualified an employer before 1 April 2019 for the levy specified in sub-paragraph (1)(a), by virtue of satisfying the conditions set out in sub-paragraph (b) as in force immediately before that date; or
 - (B) is 67 years of age or older on or after 1 April 2019;
- [S 196/2019 wef 01/04/2019]*
- (ii) the spouse is a citizen of Singapore;
 - (iii) the registered residential address of the spouse is the same as the registered residential address of the employer; and
 - (iv) both the spouse and the employer reside at that same registered residential address;
- (c) in relation to a child of an employer of a domestic worker or a child of a spouse of that employer —
- (i) the child is below the age of 16 years;
- [S 247/2015 wef 01/05/2015]*
- (ii) the child is a citizen of Singapore; and
 - (iii) both the child and the employer reside at the registered residential address of the employer;
- (d) in relation to a parent, parent-in-law, grandparent or grandparent-in-law of an employer of a domestic worker —
- (i) the parent, parent-in-law, grandparent or grandparent-in-law —

- (A) qualified an employer before 1 April 2019 for the levy specified in sub-paragraph (1)(a), by virtue of satisfying the conditions set out in sub-paragraph (d) as in force immediately before that date; or
- (B) is 67 years of age or older on or after 1 April 2019;

[S 196/2019 wef 01/04/2019]

- (ii) the parent, parent-in-law, grandparent or grandparent-in-law is a citizen of Singapore;
 - (iii) the registered residential address of the parent, parent-in-law, grandparent or grandparent-in-law is the same as the registered residential address of the employer; and
 - (iv) both the parent, parent-in-law, grandparent or grandparent-in-law and the employer reside at that same registered residential address;
- (e) in relation to an employer of a domestic worker —
- (i) the employer has a disability and is certified by an assessor approved by Agency for Integrated Care Pte. Ltd. or such institution as the Controller may determine to require full-time caregiver assistance in performing activities of daily living;
- [S 372/2013 wef 01/07/2013]*
- (ii) the employer is a citizen of Singapore; and
 - (iii) the employer resides at his registered residential address;
- [S 579/2019 wef 01/09/2019]*
- (f) in relation to a spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law of an employer of a domestic worker —
- (i) the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law has a disability and is certified by an assessor approved by Agency for Integrated Care Pte. Ltd. or

such institution as the Controller may determine to require full-time caregiver assistance in performing activities of daily living;

[S 372/2013 wef 01/07/2013]

- (ii) the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law is a citizen of Singapore; and
- (iii) both the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law and the employer reside at that same registered residential address; or

[S 579/2019 wef 01/09/2019]

(g) in relation to an employer of a domestic worker —

- (i) the employer resides at his registered residential address with an individual who is a citizen of Singapore and who —

(A) has a disability and is certified by an assessor approved by Agency for Integrated Care Pte. Ltd. or such institution as the Controller may determine to require full-time caregiver assistance in performing activities of daily living;

(B) is 67 years of age or older; or

(C) is below 16 years of age;

- (ii) the registered residential address of the employer is the same as the registered residential address of the individual; and
- (iii) the domestic worker concerned is employed by the employer to provide caregiver assistance for an individual mentioned in sub-paragraph (i)(A), (B) or (C).

[S 579/2019 wef 01/09/2019]

(3) The levy specified in sub-paragraph (1)(a) shall apply to a maximum of 2 domestic workers employed by the employer.

(4) For the purpose of sub-paragraph (3), spouses who have, and reside at, the same registered residential address shall be treated as one employer.

Illustration

E and F are spouses, and they have 4 children who satisfy the conditions of sub-paragraph (2)(c) in relation to both E and F. E employs 2 domestic workers, and F employs 2 domestic workers. E and F qualify for the levy specified in sub-paragraph (1)(a) only in respect of 2 of the 4 domestic workers employed by them, because the 2 domestic workers employed by E will be treated as being employed by F and vice versa.

(5) Where the conditions referred to in sub-paragraph (2)(a), (b), (c), (d), (e), (f) or (g) are satisfied by any person in relation to an employer of a domestic worker, that employer shall not qualify for the levy specified in sub-paragraph (1)(a) in respect of a second domestic worker employed by him on account of that same person.

Illustration

X employs 2 domestic workers. X has a child who satisfies the conditions of sub-paragraph (2)(c). X qualifies for the levy specified in sub-paragraph (1)(a) only in respect of one of the domestic workers employed by him on account of his child.

[S 579/2019 wef 01/09/2019]

(6) Where the conditions referred to in sub-paragraph (2)(a), (b), (c), (d), (e), (f) or (g) are satisfied by any person in relation to more than one employer of a domestic worker (whether the same or different conditions are satisfied by the person in relation to each of such employers), only one such employer shall qualify for the levy specified in sub-paragraph (1)(a) on account of that person.

Illustration

(a) Y is the father of A and B. Y, A and B have the same registered residential address. Y satisfies the conditions of sub-paragraph (2)(d) in relation to both A and B. A and B each employ a domestic worker. Either A or B can qualify for the levy specified in sub-paragraph (1)(a) in respect of their respective domestic workers, on account of Y, but not both A and B.

(b) C is the son of Z. C and Z have the same registered residential address. Z employs a domestic worker, and Z satisfies the conditions of sub-paragraph (2)(a). C also employs a domestic worker, and Z satisfies the conditions of sub-paragraph (2)(d) in relation to C. Either Z or C can qualify for the levy

specified in sub-paragraph (1)(a) in respect of their respective domestic workers, on account of Z, but not both C and Z.

[S 579/2019 wef 01/09/2019]

(7) In this paragraph, “registered residential address” means —

- (a) in relation to any person who is a citizen of Singapore, the residential address provided by him for the purpose of his registration under the National Registration Act (Cap. 201); and
- (b) in relation to an employer of a domestic worker who is not a citizen of Singapore, the residential address provided by him in applying for a work permit for the domestic worker.

Change in household composition resulting in employer being subject to levy under paragraph 16(1)(b)

17.—(1) This paragraph shall apply where an employer of a domestic worker who originally qualified for the levy specified in paragraph 16(1)(a) in respect of that domestic worker, ceases to so qualify.

(2) Unless the Controller otherwise allows, where an employer of a domestic worker ceases to qualify for the levy specified in paragraph 16(1)(a) as a result of any of the conditions referred to in paragraph 16(2)(a) to (g) no longer being satisfied (including through the death of a person referred to in paragraph 16(2)), the levy specified in paragraph 16(1)(b) applies in respect of that domestic worker starting on the date that any of the conditions are no longer satisfied.

[S 196/2019 wef 01/04/2019]

[S 579/2019 wef 01/09/2019]

(3) Where an employer of a domestic worker ceases to qualify for the levy specified in paragraph 16(1)(a) because his spouse, his child or the child of his spouse, or his parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law, or an individual mentioned in paragraph 16(2)(g)(i)(A), (B) or (C), ceases to reside at the registered residential address of the employer (as defined in paragraph 16), the employer shall notify

the Controller of that fact within 28 days of the person ceasing to so reside.

[S 579/2019 wef 01/09/2019]

Change in household composition resulting in employer qualifying for levy under paragraph 16(1)(a)

18.—(1) This paragraph shall apply where an employer of a domestic worker who was originally required to pay the levy specified in paragraph 16(1)(b) in respect of that domestic worker, qualifies for the levy specified in paragraph 16(1)(a).

(2) Where an employer of a domestic worker qualifies for the levy specified in paragraph 16(1)(a) as a result of the conditions referred to in paragraph 16(2)(a), (b) or (c) being satisfied, the levy specified in paragraph 16(1)(a) applies in respect of that domestic worker starting on the date that the conditions are satisfied.

[S 196/2019 wef 01/04/2019]

(3) Where an employer of a domestic worker qualifies for the levy specified in paragraph 16(1)(a) as a result of the conditions referred to in paragraph 16(2)(d) or (g) being satisfied, the employer shall —

(a) notify the Controller of the change in household composition; and

(b) apply to the Controller for the levy specified in paragraph 16(1)(a) to be payable by him.

[S 196/2019 wef 01/04/2019]

[S 579/2019 wef 01/09/2019]

(4) Where an employer of a domestic worker qualifies for the levy specified in paragraph 16(1)(a) as a result of the conditions referred to in paragraph 16(2)(e) or (f) being satisfied, the employer shall apply to the Controller for the levy specified in paragraph 16(1)(a) to be payable by him.

[S 196/2019 wef 01/04/2019]

(5) Where the Controller approves an application under sub-paragraph (3)(b) or (4), the levy specified in paragraph 16(1)(a) applies in respect of the domestic worker concerned starting on the date that the application was made.

[S 196/2019 wef 01/04/2019]

Domestic workers meeting special criteria

19.—(1) Notwithstanding paragraphs 16, 17 and 18, the levy payable in respect of any domestic worker who has such academic qualifications, skills, capabilities, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister determines suitable to regard the domestic worker as a skilled domestic worker, shall be \$60 for every month.

[S 111/2013 wef 01/03/2013]

[S 247/2015 wef 01/05/2015]

(2) The levy payable at the rate specified in sub-paragraph (1) shall apply starting on such of the following dates as may be specified by the Controller:

(a) the date the work permit is issued to the domestic worker or the date the domestic worker starts lawful employment with his employer, whichever date is earlier;

(b) the date the work permit of the domestic worker is renewed;

[S 196/2019 wef 01/04/2019]

(c) the date the Controller approves an application by the employer to pay a different rate of levy in respect of the domestic worker; or

[S 196/2019 wef 01/04/2019]

(d) the date the Controller receives a notification of the change in the skill level of the domestic worker by the institution which conducted the relevant test.

[S 196/2019 wef 01/04/2019]

[S 196/2019 wef 01/04/2019]

(3) Where any question arises as to whether the levy payable in respect of any domestic worker is at the rate specified in sub-paragraph (1), the question shall be determined by the Controller.

(4) *[Deleted by S 722/2013 wef 01/12/2013]*

Division 5 — Construction workers

Levy payable for construction workers

20.—(1) The levy payable by the employer for a month in respect of a basic skilled construction worker of his is the amount of levy specified in the second column of the Seventh Schedule corresponding to the category of construction worker in the first column of that Schedule.

(2) The levy payable by the employer for a month in respect of a higher skilled construction worker of his is the amount of levy specified in the third column of the Seventh Schedule corresponding to the category of construction worker in the first column of that Schedule.

(3) The levy payable by the employer for a month in respect of an unskilled construction worker of his is the amount of levy specified in the fourth column of the Seventh Schedule corresponding to the category of construction worker in the first column of that Schedule.

(4) The Controller may, in the Controller's discretion, allow an employer to pay the levy at the rate specified for a construction worker from Malaysia, a North Asian source or the People's Republic of China in respect of a construction worker not from these sources employed for a particular project with strategic benefit to Singapore, including a non-traditional source construction worker, corresponding to the skill level of the construction worker.

(5) In this paragraph and for the purposes of the Seventh Schedule —

“non-traditional source” means any place designated by the Minister as a source country for manpower for a construction worker, which does not include Malaysia, a North Asian source or the People's Republic of China;

“North Asian source” means any place in North Asia designated by the Minister as a source of manpower for a construction worker.

[S 943/2023 wef 01/01/2024]

Change in skill level of construction worker

21.—(1) Where an unskilled construction worker becomes a basic skilled construction worker on passing the relevant test, the Building and Construction Authority or the institution which conducted the test shall notify the Controller of the change in the skill level of the construction worker.

(2) Where an unskilled construction worker or a basic skilled construction worker becomes a higher skilled construction worker upon obtaining the requisite trades certification, the Building and Construction Authority or the institution which conducted the test shall notify the Controller of the change in the skill level of the construction worker.

(3) The levy at the rates specified under paragraph 20 for the category of construction worker corresponding to the new skill level of the construction worker shall be payable from the first day of the month following the month in which —

- (a) the worker passed the test or obtained the requisite trades certification, as the case may be;
- (b) the Controller is satisfied that the construction worker is a higher skilled construction worker by reason of him having such work experience, remuneration or any combination thereof, or satisfying such other criteria, as the Minister determines suitable to regard the construction worker as a higher skilled construction worker; or
- (c) the Controller is satisfied that the construction worker is an unskilled or basic skilled construction worker by reason of him ceasing to have such work experience or remuneration, or any combination thereof, or satisfy such other criteria, as the Minister determines suitable to regard the construction worker as a higher skilled construction worker.

[S 420/2014 wef 01/08/2014]

Division 6 — Marine shipyard workers

[S 281/2017 wef 01/06/2017]

Marine shipyard workers

22. The levy payable by the employer for a month in respect of a marine shipyard worker of his shall be the amount of levy specified in the second column of the Eighth Schedule corresponding to the category of marine shipyard worker in the first column of that Schedule.

[S 281/2017 wef 01/06/2017]

Change in skill level of marine shipyard worker

23.—(1) Where a basic skilled marine shipyard worker becomes a higher skilled marine shipyard worker on passing the relevant test, the Institute of Technical Education, Singapore or the institution which conducted the test shall notify the Controller of the change in the skill level of the marine shipyard worker.

[S 281/2017 wef 01/06/2017]

(2) Where there is a change in the skill level of a marine shipyard worker, the levy payable at the rate specified under paragraph 22 for the category of marine shipyard worker corresponding to the new skill level of the marine shipyard worker is payable from the first day of the month following the month in which —

- (a) the worker passed the test under sub-paragraph (1);
- (b) the Controller is satisfied that the marine shipyard worker is a higher skilled marine shipyard worker by reason of the marine shipyard worker meeting the criteria in paragraph (b) or (c) of the definition of “higher skilled marine shipyard worker” in paragraph 2; or
- (c) the Controller is satisfied that the marine shipyard worker is a basic skilled marine shipyard worker by reason of the marine shipyard worker ceasing to meet the criteria in paragraph (b) or (c) of the definition of “higher skilled marine shipyard worker” in paragraph 2.

[S 532/2018 wef 01/09/2018]

[S 281/2017 wef 01/06/2017]

*Division 7 — Manufacturing workers***Manufacturing workers**

24.—(1) The levy payable by the employer for a month in respect of a basic skilled manufacturing worker of his shall be the amount of levy specified in the fourth column of the Ninth Schedule corresponding to the Tier in which that manufacturing worker stands.

[S 281/2017 wef 01/06/2017]

(2) The levy payable by the employer for a month in respect of a higher skilled manufacturing worker of his shall be the amount of levy specified in the fifth column of the Ninth Schedule corresponding to the Tier in which that work permit holder stands.

[S 281/2017 wef 01/06/2017]

(3) Notwithstanding sub-paragraphs (1) and (2), the levy payable by the employer for a month in respect of a manufacturing worker within a class specified in the Third Schedule shall —

- (a) in the case of a higher skilled manufacturing worker, be the amount of levy specified in the fifth column of the Ninth Schedule corresponding to Tier 1; and

[S 281/2017 wef 01/06/2017]

- (b) in the case of a basic skilled manufacturing worker, be the amount of levy specified in the fourth column of the Ninth Schedule corresponding to Tier 1.

[S 281/2017 wef 01/06/2017]

(4) Where there is a change in the skill level of a manufacturing worker, the levy payable at the rate specified under sub-paragraph (1), (2) or (3) for the category of manufacturing worker corresponding to the new skill level of the manufacturing worker is payable from the first day of the month following the month in which —

- (a) the Controller approves an application by the employer to pay a different rate of levy in respect of the work permit holder;
- (b) the Controller receives a notification of the change in the skill level of the work permit holder from the Institute of Technical Education, Singapore or the institution which conducted the relevant test;

- (c) the Controller is satisfied that the manufacturing worker is a higher skilled manufacturing worker by reason of the manufacturing worker meeting any other criteria in the definition of “higher skilled manufacturing worker” in paragraph 2; or
- (d) the Controller is satisfied that the manufacturing worker is a basic skilled manufacturing worker by reason of the manufacturing worker ceasing to meet the criteria in the definition of “higher skilled manufacturing worker” in paragraph 2.

[S 532/2018 wef 01/09/2018]

(5) Where any question arises as to whether the levy payable in respect of any work permit holder is at the rate specified under sub-paragraph (1), (2) or (3), the question shall be determined by the Controller.

[S 532/2018 wef 01/09/2018]

(6) *[Deleted by S 722/2013 wef 01/12/2013]*

Division 8 — Harbour craft workers

Harbour craft workers

25. The levy payable by the employer for a month in respect of a harbour craft worker of his shall be the amount of levy specified in the second column of the Tenth Schedule corresponding to the category of harbour craft worker in the first column of that Schedule.

Change in skill level of harbour craft worker

26.—(1) Where a basic skilled harbour craft worker becomes a higher skilled harbour craft worker on passing the relevant test, the Maritime and Port Authority of Singapore or the institution which conducted the test may notify the Controller of the change in the skill level of the harbour craft worker.

[S 281/2017 wef 01/06/2017]

(2) The levy at the rate specified under paragraph 25 for higher skilled harbour craft worker shall be payable from the first day of the month following the month in which —

- (a) the harbour craft worker passes the test referred to in sub-paragraph (1); or
- (b) the Controller is satisfied that the harbour craft worker is a skilled harbour craft worker by reason of him —
 - (i) holding a manning licence issued by the Maritime and Port Authority of Singapore under the Maritime and Port Authority of Singapore (Harbour Craft Manning Licence Examination) Regulations (Cap. 170A, Rg 4);
 - (ii) possessing such other qualifications or work experience as may be recognised by that Authority; or
 - (iii) having such academic qualifications, work experience, remuneration or any combination thereof, or satisfying such other criteria, as the Minister determines suitable to regard the harbour craft worker as a skilled harbour craft worker.

[S 281/2017 wef 01/06/2017]

(3) The levy at the rate specified under paragraph 25 for a basic skilled harbour craft worker shall be payable from such of the following dates as may be applicable:

- (a) the date the work permit is issued to the basic skilled harbour craft worker or the date the basic skilled harbour craft worker starts lawful employment with his employer, whichever date is earlier;

[S 281/2017 wef 01/06/2017]

- (b) the first day of the month following the month in which the work permit of the basic skilled harbour craft worker is renewed; or

[S 281/2017 wef 01/06/2017]

- (c) the first day of the month following the month in which the Controller is satisfied that a harbour craft worker is a basic skilled harbour craft worker by reason of him ceasing to —
 - (i) hold a manning licence issued by the Maritime and Port Authority of Singapore under the Maritime and

Port Authority of Singapore (Harbour Craft Manning Licence Examination) Regulations;

- (ii) possess such other qualifications or work experience as may be recognised by that Authority; or
- (iii) have such academic qualifications, work experience, remuneration or any combination thereof, or satisfy such other criteria, as the Minister determines suitable to regard the harbour craft worker as a higher skilled harbour craft worker.

[S 372/2013 wef 01/07/2013]

[S 281/2017 wef 01/06/2017]

[S 281/2017 wef 01/06/2017]

[S 281/2017 wef 01/06/2017]

*Division 9 — Process construction workers and
process maintenance workers*

Process construction workers

27.—(1) The levy payable by the employer for a month in respect of a basic skilled process construction worker of his is the amount of levy specified in the second column of the Eleventh Schedule corresponding to the category of process construction worker in the first column of that Schedule.

(2) The levy payable by the employer for a month in respect of a higher skilled process construction worker of his is the amount of levy specified in the third column of the Eleventh Schedule corresponding to the category of process construction worker in the first column of that Schedule.

(3) The Controller may, in the Controller's discretion, allow an employer to pay the levy at the rate specified for a process construction worker from Malaysia, a North Asian source or the People's Republic of China in respect of a process construction worker not from these sources employed for a particular project with strategic benefit to Singapore, including a non-traditional source process construction worker, corresponding to the skill level of the process construction worker.

(4) In this paragraph and for the purposes of the Eleventh Schedule —

“non-traditional source” means any place designated by the Minister as a source country for manpower for a process construction worker, which does not include Malaysia, a North Asian source or the People’s Republic of China;

“North Asian source” means any place in North Asia designated by the Minister as a source of manpower for a process construction worker.

[S 943/2023 wef 01/01/2024]

Change in skill level of process construction worker

28.—(1) Where a basic skilled process construction worker obtains the requisite trades certification mentioned in paragraph (b)(i) of the definition of “higher skilled process construction worker” in paragraph 2, the institution that issued the trades certification must notify the Controller of that fact.

[S 281/2017 wef 01/06/2017]

(2) Where there is a change in the skill level of a process construction worker, the levy payable at the rate specified in paragraph 27 for the category of process construction worker corresponding to the new skill level of the process construction worker is payable from the first day of the month following the month in which —

- (a) the Controller is satisfied that the process construction worker is a higher skilled process construction worker by reason of the process construction worker meeting the criteria in paragraph (b) of the definition of “higher skilled process construction worker” in paragraph 2; or
- (b) the Controller is satisfied that the process construction worker is a basic skilled process construction worker by reason of the process construction worker ceasing to meet the criteria in paragraph (b) of the definition of “higher skilled process construction worker” in paragraph 2.

[S 281/2017 wef 01/06/2017]

(3) *[Deleted by S 943/2023 wef 01/01/2024]*

Process maintenance workers

29.—(1) The levy payable by the employer for a month in respect of a basic skilled process maintenance worker of his is the amount of levy specified in the second column of the Twelfth Schedule corresponding to the category of process maintenance worker in the first column of that Schedule.

(2) The levy payable by the employer for a month in respect of a higher skilled process maintenance worker of his is the amount of levy specified in the third column of the Twelfth Schedule corresponding to the category of process maintenance worker in the first column of that Schedule.

(3) The Controller may, in the Controller's discretion, allow an employer to pay the levy at the rate specified for a process maintenance worker from Malaysia, a North Asian source or the People's Republic of China in respect of a process maintenance worker not from these sources employed for a particular project with strategic benefit to Singapore, including a non-traditional source process maintenance worker, corresponding to the skill level of the process maintenance worker.

(4) In this paragraph and for the purposes of the Twelfth Schedule —

“non-traditional source” means any place designated by the Minister as a source country for manpower for a process maintenance worker, which does not include Malaysia, a North Asian source or the People's Republic of China;

“North Asian source” means any place in North Asia designated by the Minister as a source of manpower for a process maintenance worker.

[S 943/2023 wef 01/01/2024]

Change in skill level of process maintenance worker

30.—(1) Where a basic skilled process maintenance worker obtains the requisite trades certification mentioned in paragraph (b)(i) of the definition of “higher skilled process maintenance worker” in

paragraph 2, the institution that issued the trades certification must notify the Controller of that fact.

[S 281/2017 wef 01/06/2017]

(2) Where there is a change in the skill level of a process maintenance worker, the levy payable at the rate specified in paragraph 29 for the category of process maintenance worker corresponding to the new skill level of the process maintenance worker is payable from the first day of the month following the month in which —

- (a) the Controller is satisfied that the process maintenance worker is a higher skilled process maintenance worker by reason of the process maintenance worker meeting the criteria in paragraph (b) of the definition of “higher skilled process maintenance worker” in paragraph 2; or
- (b) the Controller is satisfied that the process maintenance worker is a basic skilled process maintenance worker by reason of the process maintenance worker ceasing to meet the criteria in paragraph (b) of the definition of “higher skilled process maintenance worker” in paragraph 2.

[S 281/2017 wef 01/06/2017]

(3) *[Deleted by S 943/2023 wef 01/01/2024]*

Division 10 — Trainees

Levy payable by employer of trainee

31. The levy payable by the employer for a month in respect of a trainee of his shall be at the lowest applicable monthly rate of levy in respect of the Division corresponding to the sector in which the trainee is employed.

Division 11 — Performing artistes

Levy payable by employer of performing artistes

31A.—(1) The levy payable by the employer for a month in respect of a performing artiste of his shall be —

- (a) \$450 for the first 8 performing artistes; and

[S 372/2013 wef 01/07/2013]

[S 420/2014 wef 01/07/2014]

[S 258/2016 wef 01/07/2016]

- (b) \$750 for the ninth and every subsequent performing artiste.

(2) For the purposes of sub-paragraph (1), an ordinal position shall be assigned to each performing artiste of the employer on an ordering day immediately preceding the beginning of the month, in ascending order according to the date of issue of the work permit of the performing artiste, from the earliest to the latest.

(3) If a performing artiste of the employer has not been assigned an ordinal position under sub-paragraph (2), the performing artiste shall be allocated to the lowest available ordinal position on the relevant date.

[S 111/2013 wef 01/03/2013]

Division 12 — Reclamation workers

Levy payable by employer of reclamation workers

31B. The levy payable by the employer for a month in respect of a reclamation worker of his shall be the amount of levy specified in the second column of the Thirteenth Schedule corresponding to the category of reclamation worker in the first column of that Schedule.

[S 722/2013 wef 01/12/2013]

Division 13 — DP-WP holders

Levy payable by employer of certain DP-WP holders

31C.—(1) The following levy is payable by the employer for a month in respect of each of the following DP-WP holders:

- (a) for a DP-WP holder who is a general work permit holder — the amount of levy specified in the fifth column of the Fifth Schedule corresponding to the Tier in which that DP-WP holder stands;
- (b) for a DP-WP holder who is a manufacturing worker — the amount of levy specified in the fifth column of the Ninth

Schedule corresponding to the Tier in which that DP-WP holder stands;

- (c) for a DP-WP holder who is a construction worker — the amount of levy specified in the second column of Part 1 of the Sixteenth Schedule corresponding to the category of construction worker specified in the first column of Part 1 of that Schedule;
- (d) for a DP-WP holder who is a marine shipyard worker — the amount of levy specified in the second column of Part 2 of the Sixteenth Schedule;
- (e) for a DP-WP holder who is a harbour craft worker — the amount of levy specified in the second column of Part 3 of the Sixteenth Schedule;
- (f) for a DP-WP holder who is a process construction worker — the amount of levy specified in the second column of Part 4 of the Sixteenth Schedule;
- (g) for a DP-WP holder who is a process maintenance worker — the amount of levy specified in the second column of Part 5 of the Sixteenth Schedule.

(2) For the purposes of sub-paragraph (1)(a), a reference in the Fifth Schedule to a higher skilled general work permit holder includes a reference to a DP-WP holder who is a general work permit holder.

(3) For the purposes of sub-paragraph (1)(b), a reference in the Ninth Schedule to a higher skilled manufacturing worker includes a reference to a DP-WP holder who is a manufacturing worker.

(4) Paragraphs 10 and 12 continue to apply for the purposes of determining the Tier in which a DP-WP holder who is a general work permit holder stands and the corresponding amount of levy prescribed under sub-paragraph (1)(a), with the modification that any reference in paragraph 10 to a higher skilled work permit holder includes a reference to that DP-WP holder.

(5) Paragraphs 10 and 12 (as applied by paragraph 11) continue to apply for the purposes of determining the Tier in which a DP-WP holder who is a manufacturing worker stands and the corresponding

amount of levy prescribed under sub-paragraph (1)(b), with the modification that any reference in paragraph 10 to a higher skilled work permit holder includes a reference to that DP-WP holder.

(6) Divisions 3, 5, 6, 7, 8 and 9 of this Part do not apply to a DP-WP holder mentioned in sub-paragraph (1).

[S 552/2025 wef 01/09/2025]

PART IV GENERAL

Revocation

32. The Employment of Foreign Manpower (Levy) Order 2010 (G.N. No. S 324/2010) is revoked.

33. *[Deleted by S 701/2011 wef 01/01/2012]*

FIRST SCHEDULE

Paragraph 2

CLASSES EXCEPTED FROM DEFINITION OF TOTAL WORKFORCE

1. Any foreign employee who has a valid employment pass issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2), or any class thereof.

2. Any foreign spouse or child of a citizen or permanent resident of Singapore who has a valid letter of consent issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2), or any class thereof.

3. Any foreign employee who is employed under any of the following schemes administered by the Ministry of Manpower, or any class thereof:

(a) Temporary Job Scheme;

(b) Healthcare Scheme;

[S 563/2021 wef 01/07/2021]

(c) Religious Organisations Scheme;

(d) Culture/Sports Organisations Scheme;

(e) Foreign Mission/Government and International Organisations Scheme;

[S 111/2013 wef 01/03/2013]

FIRST SCHEDULE — *continued*

- (f) MSSI — Manpower Scheme for Strategic Investments;
[S 943/2023 wef 01/01/2024]
- (g) Work Permit (Performing Artiste) Scheme;
[S 722/2013 wef 01/12/2013]
- (h) Reclamation Scheme.
[S 722/2013 wef 01/12/2013]

4. Any foreign employee who is exempted from the requirement in section 5 of the Act of having a work pass to be employed under paragraph 3 of the Employment of Foreign Manpower (Work Pass Exemptions) Notification (N 2), or any class thereof.

SECOND SCHEDULE

Paragraphs 9 and 10

CLASSES EXCLUDED UNDER PARAGRAPHS 9(5) AND 10(5)

1. Any foreign employee who has a valid employment pass issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2), or any class thereof.

2. Any foreign spouse or child of a citizen or permanent resident of Singapore who has a valid letter of consent issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2), or any class thereof.

3. Any foreign employee who is employed under any of the following schemes administered by the Ministry of Manpower, or any class thereof:

- (a) Religious Organisations Scheme;
- (b) Foreign Mission/Government and International Organisations Scheme.

[S 111/2013 wef 01/03/2013]

(c) [Deleted by S 701/2011 wef 01/01/2012]

4. Any foreign employee who is exempted from the requirement in section 5 of the Act of having a work pass to be employed under paragraph 3 of the Employment of Foreign Manpower (Work Pass Exemptions) Notification (N 2), or any class thereof.

THIRD SCHEDULE

Paragraphs 9, 10, 14, 15 and 24

CLASSES EXCLUDED FROM ASSIGNMENT OF ORDINAL POSITION BUT ARE NOT LEVY EXEMPT

1. Any foreign employee who is employed under any of the following schemes administered by the Ministry of Manpower, or any class thereof:

- (a) Temporary Job Scheme;
- (b) *[Deleted by S 479/2019 wef 01/07/2019]*
- (c) Culture/Sports Organisations Scheme.

2. *[Deleted by S 563/2021 wef 01/07/2021]*

FOURTH SCHEDULE

Paragraphs 2, 12, 13 and 14

LEVY PAYABLE FOR S PASS HOLDERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Tier</i>	<i>Percentage range of total workforce</i>	<i>Cumulative percentage range (P)</i>	<i>Levy payable</i>
1. Tier 1	Not more than 10%	10	\$650
2. Tier 2	More than 10%	—	\$650.

[S 552/2025 wef 01/09/2025]

[S 595/2023 wef 01/09/2023]

[S 710/2022 wef 01/09/2022]

[S 258/2016 wef 01/07/2016]

[S 420/2014 wef 01/07/2014]

[S 372/2013 wef 01/07/2013]

FIFTH SCHEDULE

Paragraphs 2, 12, 13, 15 and 31C

LEVY PAYABLE FOR GENERAL WORK PERMIT HOLDERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>
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FIFTH SCHEDULE — *continued*

<i>Tier</i>	<i>Percentage range of total workforce</i>	<i>Cumulative percentage range (P)</i>	<i>Levy payable (basic skilled)</i>	<i>Levy payable (higher skilled)</i>
1. Tier 1	Not more than 10%	10	\$450	\$300
2. Tier 2	More than 10% and not more than 25%	25	\$600	\$400
3. Tier 3	More than 25%	—	\$800	\$600.

*[S 281/2017 wef 01/06/2017]**[S 258/2016 wef 01/07/2016]**[S 420/2014 wef 01/07/2014]**[S 372/2013 wef 01/07/2013]**[S 552/2025 wef 01/09/2025]*

SIXTH SCHEDULE

Paragraphs 2 and 15

LEVY PAYABLE FOR CERTAIN CONSERVANCY WORKERS

<i>First column</i>	<i>Second column</i>
<i>Tier</i>	<i>Levy payable</i>
1. Tier 1	\$450
2. Tier 2	\$600
3. Tier 3	\$800.

*[S 258/2016 wef 01/07/2016]**[S 420/2014 wef 01/07/2014]**[S 372/2013 wef 01/07/2013]*

SEVENTH SCHEDULE

Paragraph 20

LEVY PAYABLE FOR CONSTRUCTION WORKERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Category</i>	<i>Levy payable (basic skilled)</i>	<i>Levy payable (higher skilled)</i>	<i>Levy payable (unskilled)</i>

SEVENTH SCHEDULE — *continued*

1. Construction worker from Malaysia, a North Asian source or the People's Republic of China who is not an off-site construction worker	\$700	\$300	\$900
2. Construction worker who is not from Malaysia, a North Asian source or the People's Republic of China, including a construction worker from a non-traditional source, who is not an off-site construction worker	\$900	\$500	\$900
3. Off-site construction worker	\$370	\$250	\$900.

[S 943/2023 wef 01/01/2024]

EIGHTH SCHEDULE

Paragraphs 22 and 23

LEVY PAYABLE FOR MARINE SHIPYARD WORKERS

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Higher skilled marine shipyard worker	\$350
2. Basic skilled marine shipyard worker	\$500.

[S 307/2026 wef 01/06/2026]

[S 281/2017 wef 01/06/2017]

[S 420/2014 wef 01/07/2014]

[S 372/2013 wef 01/07/2013]

[S 281/2017 wef 01/06/2017]

NINTH SCHEDULE

Paragraphs 2, 12, 24 and 31C

LEVY PAYABLE FOR MANUFACTURING WORKERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>
<i>Tier</i>	<i>Percentage range of total workforce</i>	<i>Cumulative percentage range (P)</i>	<i>Levy payable (basic skilled)</i>	<i>Levy payable (higher skilled)</i>
1. Tier 1	Not more than 25%	25	\$370	\$250
2. Tier 2	More than 25% and not more than 50%	50	\$470	\$350
3. Tier 3	More than 50%	—	\$650	\$550.

[S 281/2017 wef 01/06/2017]

[S 420/2014 wef 01/07/2014]

[S 372/2013 wef 01/07/2013]

[S 552/2025 wef 01/09/2025]

TENTH SCHEDULE

Paragraphs 25 and 26

LEVY PAYABLE FOR HARBOUR CRAFT WORKERS

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Higher skilled harbour craft worker	\$300
2. Basic skilled harbour craft worker	\$450.

[S 281/2017 wef 01/06/2017]

[S 258/2016 wef 01/07/2016]

[S 420/2014 wef 01/07/2014]

[S 372/2013 wef 01/07/2013]

ELEVENTH SCHEDULE

Paragraph 27

LEVY PAYABLE FOR PROCESS CONSTRUCTION WORKERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Category</i>	<i>Levy payable (basic skilled)</i>	<i>Levy payable (higher skilled)</i>
1. Process construction worker from Malaysia, a North Asian source or the People's Republic of China	\$450	\$200
2. Process construction worker who is not from Malaysia, a North Asian source or the People's Republic of China, including a process construction worker from a non-traditional source	\$650	\$300.

[S 943/2023 wef 01/01/2024]

TWELFTH SCHEDULE

Paragraph 29

LEVY PAYABLE FOR PROCESS MAINTENANCE WORKERS

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Category</i>	<i>Levy payable (basic skilled)</i>	<i>Levy payable (higher skilled)</i>
1. Process maintenance worker from Malaysia, a North Asian source or the People's Republic of China	\$450	\$200
2. Process maintenance worker who is not from Malaysia, a North Asian source or the People's Republic of China, including a process maintenance worker from a non-traditional source	\$650	\$300.

[S 943/2023 wef 01/01/2024]

THIRTEENTH SCHEDULE

Paragraph 31B

LEVY PAYABLE FOR RECLAMATION WORKERS

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>

THIRTEENTH SCHEDULE — *continued*

- | | |
|--------------------------------------|--------|
| 1. Reclamation worker on S pass | \$650 |
| 2. Reclamation worker on work permit | \$950. |

[S 258/2016 wef 01/07/2016]

[S 420/2014 wef 01/07/2014]

[S 722/2013 wef 01/12/2013]

FOURTEENTH SCHEDULE

Paragraph 15

LEVY PAYABLE FOR CERTAIN PUBLIC DRAIN CLEANERS

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Higher skilled public drain cleaner	\$600
2. Basic skilled public drain cleaner	\$950

[S 281/2017 wef 01/06/2017]

[S 258/2016 wef 01/06/2016]

FIFTEENTH SCHEDULE

Paragraph 15

LEVY PAYABLE FOR
CERTAIN PUBLIC WASTE COLLECTION WORKERS

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Higher skilled public waste collection worker	\$600
2. Basic skilled public waste collection worker	\$950

[S 281/2017 wef 01/06/2017]

[S 258/2016 wef 01/06/2016]

SIXTEENTH SCHEDULE

Paragraph 31C

LEVY PAYABLE FOR CERTAIN DP-WP HOLDERS

PART 1

CONSTRUCTION WORKER

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Off-site construction worker	\$250
2. Any other construction worker	\$300

PART 2

MARINE SHIPYARD WORKER

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Any marine shipyard worker	\$350

[S 307/2026 wef 01/06/2026]

PART 3

HARBOUR CRAFT WORKER

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Any harbour craft worker	\$300

PART 4

PROCESS CONSTRUCTION WORKER

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Any process construction worker	\$200

SIXTEENTH SCHEDULE — *continued*

PART 5

PROCESS MAINTENANCE WORKER

<i>First column</i>	<i>Second column</i>
<i>Category</i>	<i>Levy payable</i>
1. Any process maintenance worker	\$200

[S 552/2025 wef 01/09/2025]

Made this 30th day of June 2011.

LOH KHUM YEAN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[WP (C) 17:03; AG/LLRD/SL/91A/2010/3 Vol. 1]