

ANNEX A-1: FOREIGN WORKER LEVY (FWL) CHANGES

In Budget 2017, we will take a calibrated approach based on sector-specific conditions.

(A) Construction sector - Proceed with FWL increases for Work Permit Holders

- Levy rates for Basic tier R2 workers will be raised from the current \$650 to \$700 on 1 July 2017, as first announced during Budget 2015.
- These rates will apply from 1 July 2017 to 30 June 2019.

(B) Marine and Process sectors - Defer levy hikes for Work Permit Holders

- No change in foreign worker levy for one more year, from 1 July 2017 to 30 June 2018. The levy rates for Marine sector Basic tier R1 and R2 workers will remain at \$300 and \$400 respectively. The levy rates for Process sector Basic tier R2 workers will remain at \$450. The levy rates for Process sector MYE-Waiver tier R2 workers will remain at \$750.

(C) Other sectors and S Pass holders – Levy rates remain unchanged

- There will be no change to Work Permit levies in the Manufacturing and Services Sector for 2017.
- There will also be no change to levy rates for S Pass holders.

See Table 1 for the FWL rates for 2017 and 2018.

More information

For queries, please contact the MOM hotline at 6438 5122.

For queries related to the Construction sector, please email BCA at BCA_FWP@bca.gov.sg or call 1800-3425222.

Table 1: Work Permit Holders Levy Schedule

Sector	Tier	Sector Dependency Ratio (DR)	Levy Rates (\$) (R1/R2) Current	Levy Rates (\$) (R1/R2) 1 July 2017	Levy Rates (\$) (R1/R2) 1 July 2018
Construction	Basic tier	≤ 87.5%	300 / 650	300 / 700	300 / 700
	MYE-Wavier		600 / 950	600 / 950	600 / 950
Services	Basic tier	≤ 10%	300 / 450	300 / 450	
	Tier 2	10-25%	400 / 600	400 / 600	
	Tier 3	25-40%	600 / 800	600 / 800	
Marine	Basic tier	≤ 83.3%	300 / 400	350 / 500 300 / 400[^]	
Process	Basic tier	≤ 87.5%	300 / 450	300 / 500 300 / 450[^]	
	MYE-Wavier		600 / 750	600 / 800 600 / 750[^]	
Manufacturing	Basic tier	≤ 25%	250 / 370	250 / 370	
	Tier 2	25-50%	350 / 470	350 / 470	
	Tier 3	50-60%	550 / 650	550 / 650	

^Numbers *in red* are the revised levy rates.