

### **ANNEX C-3: FOREIGN DOMESTIC WORKER (FDW) LEVY**

The Government will make adjustments to the foreign domestic worker (FDW) levy framework. The changes will take effect from 1 April 2019.

Today, about 80% of Singaporean FDW employers pay a concessionary levy of \$60 per month. For these households with young children below 16 years of age, or elderly persons, or persons with disabilities, the monthly concessionary FDW levy rate remains unchanged at \$60.

There are three changes, effective 1 April 2019 (see Tables 1 and 2 below):

- (i) For the first FDW who is employed without levy concession, the monthly levy will be raised from \$265 to \$300.
- (ii) For the second FDW who is employed without levy concession, the monthly levy will be raised from \$265 to \$450.
- (iii) The qualifying age for levy concession under the aged person scheme will be raised from 65 to 67 years.

This is in light of improving life expectancy and health of Singaporeans.

However, all households with persons aged 65 and 66, which are enjoying or have enjoyed the levy concession under the aged person scheme before 1 April 2019, will continue to pay the monthly levy rate of \$60 on and after 1 April 2019.

Table 1: FDW Levy Rates

<b>Type of Levy</b>		<b>Current Monthly Rate</b>	<b>Revised Monthly Rate (from 1 Apr 2019)</b>
Normal	1 <sup>st</sup> FDW	\$265	\$300
	2 <sup>nd</sup> FDW	\$265	\$450
Concessionary		\$60	\$60 (no change)

Table 2: Illustration of How the FDW Levy Applies in Different Households

Scenario	Levy payable <u>before</u> 1 April 2019	Levy payable <u>on and after</u> 1 April 2019
<b>1. Household has <u>two</u> eligible persons under levy concession scheme <sup>1</sup></b>		
Employs one FDW	\$60	\$60 (no change)
Employs two FDWs	\$60 + \$60 = \$120	\$60 + \$60 = \$120 (no change)
<b>2. Household has <u>one</u> eligible person under levy concession scheme</b>		
Employs one FDW	\$60	\$60 (no change)
Employs two FDWs	\$60 + \$265 = \$325	\$60 + \$300 = \$360
<b>3. Household has <u>no</u> person eligible for levy concession</b>		
Employs one FDW	\$265	\$300
Employs two FDWs	\$265 + \$265 = \$530	\$300 + \$450 = \$750

More information

Please visit <http://www.mom.gov.sg/fdw-levy> or <http://www.mom.gov.sg/fdw-concession>, or contact the Ministry of Manpower (MOM) at the following:

- Online feedback form; or  
<http://services.mom.gov.sg/efeedback/Forms/efeedback.aspx>
- Hotline: 6438 5122

---

<sup>1</sup> Employers can apply for concessionary levy for up to two FDWs if they have two eligible persons who live in the same household.