

ANNEX D-2: UPDATING FOREIGN WORKER POLICIES

The Government will continue to refine and update our foreign worker policies to:

- (a) Maintain a high quality and complementary foreign workforce; and
- (b) Support industry transformation to achieve a more productive and leaner foreign workforce, and create better jobs for locals.

(A) Employment Pass (“EP”)

MOM regularly reviews the EP qualifying salary based on the top one-third of local Professionals, Managers, Executives and Technicians wages, to ensure that EP holders are of high calibre.

The EP minimum qualifying salary will be raised from \$5,600 to \$6,000. The Financial Services (“FS”) sector will continue to have a higher EP minimum qualifying salary, which will be raised from \$6,200 to \$6,600.

These changes will apply to new EP applications from 1 January 2027, and renewal applications from 1 January 2028.

Table 1: Revised EP Minimum Qualifying Salaries

Sector(s)	Current Minimum Qualifying Salary	Revised Minimum Qualifying Salary
All sectors, except for Financial Services	\$5,600 (increases progressively with age from age 23, up to \$10,700 at age 45 and above)	\$6,000 (increases progressively with age from age 23, up to \$11,500 at age 45 and above)
Financial Services sector	\$6,200 (increases progressively with age from age 23, up to \$11,800 at age 45 and above)	\$6,600 (increases progressively with age from age 23, up to \$12,700 at age 45 and above)

(B) S Pass

MOM regularly reviews the cost of hiring an S Pass holder, i.e., qualifying salary plus levy, based on the top one-third of local Associate Professionals and Technicians wages. The S Pass minimum qualifying salary will be raised from \$3,300 to \$3,600. The FS sector will continue to have a higher S Pass minimum qualifying salary, which will be raised from \$3,800 to \$4,000.

These changes will apply to new S Pass applications from 1 January 2027, and renewal applications from 1 January 2028.

Table 2: Revised S Pass Minimum Qualifying Salaries

Sector(s)	Current Minimum Qualifying Salary	Revised Minimum Qualifying Salary
All sectors, except for Financial Services	\$3,300 (increases progressively with age from age 23, up to \$4,800 at age 45 and above)	\$3,600 (increases progressively with age from age 23, up to \$5,100 at age 45 and above)
Financial Services sector	\$3,800 (increases progressively with age from age 23, up to \$5,650 at age 45 and above)	\$4,000 (increases progressively with age from age 23, up to \$5,650 at age 45 and above)

Note:

- a. The current S Pass minimum qualifying salary of \$3,300 for all sectors except Financial Services, and \$3,800 for Financial Services, applies for new applications submitted from 1 September 2025, and for renewals of passes expiring from 1 September 2026. For renewals of passes expiring between 1 September 2025 and 31 August 2026, the minimum qualifying salary is \$3,150 for all sectors except Financial Services, and \$3,650 for Financial Services.

(C) Work Permit

(i) Foreign Worker Levy (“FWL”) Rates for the Marine Shipyard and Process Sectors

For the Marine Shipyard sector, the monthly levy rate for Basic-Skilled (“R2”) Work Permit holders (“WPHs”) will be raised by \$100, from \$500 to \$600. There is no change to the levy rate for Higher-Skilled (“R1”) WPHs.

For the Process sector, for R2 WPHs from Malaysia, North Asian Sources and People’s Republic of China (“PRC”), the monthly levy rate will be raised by \$150, from \$450 to \$600. For R2 WPHs from Non-Traditional Sources, the monthly levy rate will also be raised by \$150, from \$650 to \$800. There is no change to the levy rate for R1 WPHs.

Table 3: Current and New Monthly FWL Rates for the Marine Shipyard and Process Sectors
(changes indicated in red)

Sector	Nationality	Current Monthly FWL Rate		New Monthly FWL Rate	
		Higher-Skilled (“R1”)	Basic-Skilled (“R2”)	Higher-Skilled (“R1”)	Basic-Skilled (“R2”)
Marine Shipyard	-	\$350	\$500	\$350	\$600
Process	Malaysia, North Asian Sources, PRC	\$200	\$450	\$200	\$600
	Non-Traditional Sources	\$300	\$650	\$300	\$800

Notes:

- a. North Asian Sources refer to Hong Kong, Macau, South Korea, and Taiwan.
- b. Non-Traditional Sources refer to Bangladesh, Bhutan, Cambodia, India, Laos, Myanmar, the Philippines, Sri Lanka, and Thailand.

(ii) FWL rates for Services and Manufacturing Sectors

For the Services and Manufacturing sectors, firms which use more of their WPH quota (or Dependency Ratio Ceiling) pay a higher levy rate. There are currently three Dependency Ratio utilisation tiers.

The FWL framework for these sectors will be simplified. For each sector, the current Tier 1 and Tier 2 will be merged:

- (a) For the Services sector, the monthly levy rate for the merged tier will be set at \$400 for R1 WPHs and \$600 for R2 WPHs.
- (b) For the Manufacturing sector, the monthly levy rate for the merged tier will be set at \$300 for R1 WPHs and \$470 for R2 WPHs.

There will be no change to the current Tier 3.

Table 4: Current and New Monthly FWL Rates for the Services and Manufacturing Sectors
(changes indicated in red)

Sector	Dependency Ratio Utilisation	Current Monthly FWL Rate		New Monthly FWL Rate	
		Higher-Skilled (“R1”)	Basic-Skilled (“R2”)	Higher-Skilled (“R1”)	Basic-Skilled (“R2”)
Services	Tier 1: Up to 10% of the total workforce	\$300	\$450	\$400	\$600
	Tier 2: Above 10% to 25% of the total workforce	\$400	\$600		
	Tier 3: Above 25% to 35% of the total workforce	\$600	\$800	\$600	\$800
Manufacturing	Tier 1: Up to 25% of the total workforce	\$250	\$370	\$300	\$470
	Tier 2: Above 25% to 50% of the total workforce	\$350	\$470		
	Tier 3: Above 50% to 60% of the total workforce	\$550	\$650	\$550	\$650

To give businesses time to adjust, the changes to the levy rates for WPHs will be implemented from 2028. MOM will release more details on the implementation timeline in due course.

More Information

Scheme	Contact Details
Employment Pass	Please visit https://www.mom.gov.sg or contact the MOM hotline at 6438 5122 for more information.
S Pass	
Work Permit	