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# Paying levy for a migrant domestic worker (MDW)

You need to pay a levy for your MDW every month using GIRO. Find out the levy rates and how to pay and view your levy bills.

# What is the foreign worker levy

The foreign worker levy, commonly known as "levy", is a pricing mechanism to regulate the number of foreigners in Singapore.

As an employer, you don't have to pay Central Provident Fund (<u>CPF</u>) contributions for your helper. However, you must pay a monthly levy for her.

<u>For first-time helpers</u>, the levy will begin on the **5th day of their arrival** (including the arrival date). Otherwise, the levy will begin **the next day** after the helper arrives.

The levy ends when the Work Permit is cancelled or expires.

# Levy rate

The levy rate for helpers is as follows:

Type of levy	Monthly rate	Daily rate
Normal (1 <sup>st</sup> helper)	\$300	\$9.87
Normal (Subsequent helpers)	\$450	\$14.80
Concessionary	\$60	\$1.98

### Note:

- The daily levy rate only applies to helpers who did not complete a full calendar month. The daily levy rate is calculated as follows: (Monthly levy rate x 12) / 365 = rounding up to the nearest cent.
- The concessionary rate applies to families with a young child, elderly member or person with disability. Find out if you qualify for **levy concession**.
- When <u>you are no longer eligible for levy concession or your number of helpers changes</u>, the levy rate may be adjusted. The new rate takes effect immediately.

# When and how to pay levy

You must pay the levy using General Interbank Recurring Order (GIRO).

If you do not have a GIRO account, you can <u>submit an application</u> to us. You can <u>check the status</u> of your GIRO application using 🔅 <u>Check and pay levy</u>.

### Note

If you are a new employer with no existing GIRO arrangement, you can pay using PayNow QR in Check and pay levy.

# The levy for each month will be deducted from your bank account on the 17<sup>th</sup> of the following month (or the next working day if it falls on a weekend or public holiday). Example If GIRO application is approved in Jul 2023, the first GIRO deduction will take place on 17 Aug 2023. You should maintain enough funds in your account before the deduction date. If the GIRO deduction is unsuccessful, your bank may charge you a failed transaction fee. You must pay the levy for each month by the 17<sup>th</sup> of the following month. Tip You should not pay levy using PayNow if you already have a GIRO arrangement, as the scheduled GIRO deduction will still go ahead.

# View levy bills online

### Note

You will receive the printed levy bill on the following month if:

- · You have not set up a GIRO account.
- · Your GIRO account has changed.
- The amount payable is different from the earlier month.

# Penalties for not paying levy

If you do not pay the full levy on time, you may face the following penalties:

- You will be charged a late payment penalty of 2% per month or \$20, whichever is higher. Your total late payment penalty will be capped at 30% of the outstanding levy.
- Your helper's Work Permit will be revoked.
- · You will not be allowed to apply for or issue a new Work Permit, or renew an existing Work Permit.
- You may face legal action to recover the unpaid levy.



Related questions

How do I apply for GIRO bank account for my levy payment?

How do I change my GIRO bank account for levy payment?

How do I pay my migrant worker's levy if my GIRO application has not been approved?

What should I do if my GIRO deduction for levy payment was unsuccessful?

How do I get a refund if I paid extra levy?

How do I check my GIRO application status for levy payment?

How can I stop levy deduction from my GIRO bank account and terminate my GIRO arrangement?

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