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Paying the foreign worker levy

If you employ Work Permit holders, you have to pay levy on time and in full. Find out how you can pay and the penalties for non-payment or late payment.

When and how to pay levy

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

If you do not have a GIRO account, you can [submit an application](#) to us.

If you had a GIRO account but have not paid levy using that account for a long time, that GIRO arrangement may no longer be active. You will then need to [submit a new application](#).

You can [check the status](#) of your GIRO arrangement using  [Check and pay levy](#).


Note

If you do not have an existing GIRO arrangement to pay levy, you can pay using PayNow QR in

 [Check and pay levy](#).

After GIRO is approved	<ul style="list-style-type: none">The levy for each month will be deducted from your bank account on the 17th of the following month (or the next working day if it falls on a weekend or public holiday). <div>Example If GIRO application is approved in Jul 2023, the first GIRO deduction will take place on 17 Aug 2023.</div> <ul style="list-style-type: none">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. Your next deduction may also be affected if you have set a deduction limit, and deduction amount exceeds that limit.
If you need to pay levy using PayNow	<p>You must pay the levy for each month by the 17th of the following month.</p> <div>Tip You should not pay levy using PayNow if you already have a GIRO arrangement, as the scheduled GIRO deduction will still go ahead.</div>

View levy bills online

You can view your latest levy bill on the 6th of every month using  [Check and pay levy](#).

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 existing Work Permits will be cancelled.
- You will not be allowed to apply for or issue Work Permits, or renew existing Work Permits.
- You may face legal action to recover the unpaid levy.
- If you, your partners or directors head other companies, these companies may not be allowed to apply for Work Permits.



Related questions

[How can I request to reinstate a Work Permit that is revoked due to levy default?](#)

[My worker was informed that his Work Permit is suspended due to levy default, but I did not get such a letter. What should I do?](#)

[How do I lift a block on work pass transactions due to unpaid levy?](#)

[How do I check how much outstanding levy I owe?](#)

[How do I get a refund if I paid extra levy?](#)

[Can employers pass on the foreign worker levy costs to their foreign workers?](#)

[How do I change my GIRO bank account for levy payment?](#)

[How do I check my GIRO application status for levy payment?](#)

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