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What is the foreign worker quota and levy

Employers are limited by a quota for their industry and they have to pay a monthly levy for each foreign worker.

Quota

A dependency ratio ceiling, or quota, is the maximum ratio of foreign employees to the total workforce that a company in a given sector can employ.

We use information from your company's CPF account to compute the number of local employees hired by your company, which determines the foreign worker quota. To ensure your quota is calculated correctly, please declare the paid salaries and CPF contributions of your local employees promptly and accurately.

Note

The Local Qualifying Salary (LQS) determines the number of local employees who can be used to calculate your Work Permit and S Pass quota entitlement.

A Singaporean or Permanent Resident employee employed under a **contract of service**, including the company's director, is counted as:

- 1 local employee if they earn the LQS of at least \$1,400 per month.
- 0.5 local employee if they earn half the LQS of at least \$700 to below \$1,400 per month.

The number of local employees will be updated every Saturday and you can check the quota balance on the next working day.

Any late or non-payment of CPF contributions and salaries declaration will affect your quota and may cause your workers to be allocated higher levy tiers.

You may refer to this for **guidelines on how to calculate your quota and levy bill** .

[Calculate your quota](#)

Levy

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

You must pay a monthly levy for Work Permit holders. The levy liability will start from the day the Temporary Work Permit or Work Permit is issued, whichever is earlier. It ends when the permit is cancelled or expires.

Levy rate


The levy you pay generally depends on two factors:

1. The worker's qualifications.
2. The number of Work Permit or S Pass holders hired.

Find out the levy requirements by sector:

- [Construction](#)
- [Manufacturing](#)
- [Marine Shipyard](#)
- [Process](#)
- [Service](#)

Note

Levy rates are regularly reviewed and adjusted as required. See the levy rates announced in [Budget 2021](#) .

Worker's qualifications

Workers who possess relevant academic or skills-based test qualifications and certificates will be considered as higher-skilled workers and qualify for [higher-skilled worker levy](#).

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