



## Tax Bytes

### Mobility, Payroll & Immigration

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Greetings from your Tax & Legal team at Deloitte Singapore.

We are pleased to update you on the following:

#### **Annual update of salary benchmarks for EP applications and renewals in 2025**

The Singapore Ministry of Manpower (MOM) released the anticipated annual update of the [new salary benchmarks](#) for calculation of points earned under the C1 Salary criteria on the points-based Complementarity Assessment (COMPASS) framework.

This will apply for new Employment Pass (EP) applications filed from 1 January 2025 and renewal applications for EPs expiring from 1 July 2025.

#### **Key changes**

Please find a summary of the changes below.

<b>C1 salary benchmarks by sector</b>	<b>Released in:</b>	<b>Links to the PDF benchmarks</b>
<b>Current benchmarks</b> which apply to: <ul style="list-style-type: none"><li>• New EP applications up to 31 December 2024 (inclusive)</li><li>• Renewals of EPs expiring from 1 September 2024 to 30 June 2025</li></ul>	May 2023	<a href="#">Current C1 salary benchmarks</a>
<b>Upcoming benchmarks</b> which apply to: <ul style="list-style-type: none"><li>• New EP applications from 1 January 2025</li><li>• Renewals of EPs expiring from 1 July 2025</li></ul>	August 2024	<a href="#">Upcoming C1 salary benchmarks</a>

### Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Singapore Tax & Legal team](#).



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