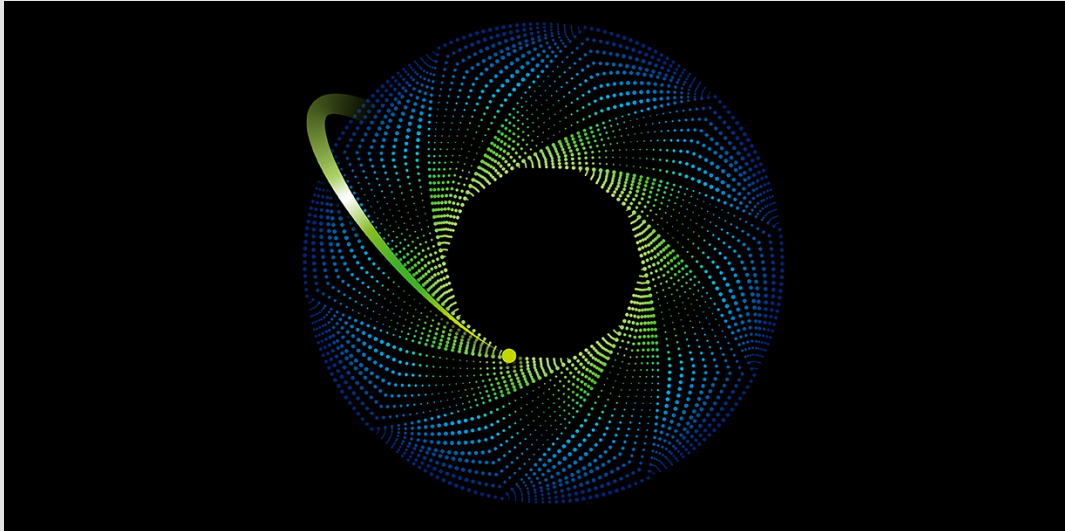


Singapore | Global Employer Services | 11 March 2022



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Greetings from your Tax & Legal team at Deloitte Singapore. We hope that you and your loved ones are staying safe and healthy despite these challenging times. As we navigate ourselves through this trying period, we are committed to giving you the support you need.

We are pleased to update you on the following:

New COMPASS points-based system for EP applications

From 1 September 2023, new Employment Pass (EP) candidates must pass a points-based Complementarity Assessment Framework (COMPASS) in addition to meeting the qualifying salary. COMPASS will also apply to EP renewals from 1 September 2024. The introduction of COMPASS is intended to enable employers to select high-quality foreign professionals, while improving workforce diversity and building a strong Singaporean

core.

Key highlights

1 COMPASS scoring system

COMPASS evaluates EP applications based on four foundational criteria and two bonus criteria:

Foundational criteria	Points
C1. Salary (Individual)	
Fixed monthly salary compared to local professional, managerial, executive, and technical (PMET) salaries in sector by age	
≥ 90 th percentile	20
65 th to 90 th percentile	10
< 65 th percentile	0
C2. Qualification (Individual)	
Based on candidate's qualifications	
Top-tier institution	20
Degree-equivalent qualification	10
No degree-equivalent qualification	0
C3. Diversity (Firm-related)	
Share of candidate's nationality among firm's PMETs*	
< 5%	20
5 to 25%	10
≥ 25%	0
C4. Support for local employment (Firm-related)	
Firm's share of local PMETs within its subsector*	
≥ 50 th percentile	20
20 th to 50 th percentile	10
< 20 th percentile	0
Bonus criteria	
C5. Skills bonus—Shortage Occupation List (Individual)	
Job on the Shortage Occupation List	+20 [#]
C6. Strategic Economic Priorities bonus (Firm-related)	
Firm meets specific assessment criteria on innovation or internationalisation activities	+10

Skills bonus is reduced to +10 if the share of candidate's nationality among the firm's PMETs is one-third or higher.

* Small firms with fewer than 25 PMET employees score 10 points on C3 and C4 by default.

PMETs are proxied by employees earning at least \$3,000 per month.

40 points are required to pass COMPASS:

- Applications that meet expectations (earn 10 points) on all four foundational criteria will pass.
- Otherwise, applications can make up the required points by exceeding expectations on another criterion, or by scoring bonus points.

2 Exemption from COMPASS

An EP candidate is exempted from COMPASS if they fulfil **any** of these conditions:

- Earning at least \$20,000 fixed monthly salary;
- Applying as an overseas intra-corporate transferee under the World Trade Organisation's General Agreement on Trade in Services or an applicable Free Trade Agreement that Singapore is party to; or
- Filling a role on a short-term basis (i.e., one month or less).

Additional Information

A tripartite evaluation panel will be appointed to assess the proposed occupations and provide a final recommendation for the COMPASS Shortage Occupation List. The first Shortage Occupation List will be announced when tripartite evaluation panel has completed its review by March 2023.

Similarly, more details on the COMPASS Strategic Economic Priorities bonus, including the finalised list of government programs, eligibility criteria and application process, will be announced by March 2023.

Deloitte Singapore's view

The point-based system helps address the need for a more transparent framework as it increases visibility into the assessment criteria. It will provide a more calculated approach to assess a candidate's eligibility for a Singapore EP.

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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