



GES NewsFlash Stay informed of changes

Greetings from your tax team at Deloitte Singapore. We are pleased to update you on the following:

Singapore Immigration updates

We wish to provide an immigration update announced by the Ministry of Manpower (MOM) on 26 July 2016. The MOM has implemented the change in order to keep pace with rising local wages, maintain the quality of foreign workforce and enhance their complementarity to the local workforce.

Update to Employment Pass Salary Criteria – 1 January 2017

From 1 January 2017, the qualifying salary requirement for a new Employment Pass (EP) application will be increased from SG\$3,300 to SG\$3,600. You may wish to note that the last revision was made on 1 January 2014 when the salary requirement was raised from SG\$3,000 to SG\$3,300. When approving EP applications, the MOM will continue to assess the applicants based on their merits; with experienced applicants generally expected to have higher salaries that commensurate with their work experiences and qualifications.

In order to allow impacted businesses to manage their workforce requirements, the MOM has provided the following guidelines on EP renewals:

1. Before 1 January 2017, businesses may apply for the renewal of EPs for a period of up to three years, based on the existing EP salary criteria of SG\$3,300.
2. Between 1 January and 30 June 2017 (both dates inclusive), the renewal of EPs may be made for a duration of up to one year, based on the existing EP salary criteria.
3. From 1 July 2017 onwards, the renewal of EPs must be based on the new salary criteria and may be granted for a duration of up to three years.

Deloitte's View

The MOM reviews the EP application criteria regularly to ensure that foreigners who are considered for employment in Singapore possess the qualifications and quality to contribute to the workforce. In addition, the MOM has increased its scrutiny of EP applications for selected businesses that appear to have a higher proportion of foreigners to Singaporeans; and the MOM may request for information to verify that such businesses have given fair consideration to Singaporeans for these positions. The MOM does not generally disclose the guidelines or the basis of the selection of businesses for review and will contact the businesses directly.

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Should you have any comments or questions related to the above, please contact the Global Employer Services team listed below or any member of the Singapore tax team.

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Best regards

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