



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA SINGAPORE CHAPTER

UEN : T09SS0091F; ROS Ref No: 1110/2008
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GLOBAL CAREER E-KIT FOR SINGAPORE

(Website - <https://www.mom.gov.sg>)

Background & Disclaimer

This global career e-kit for Singapore has been prepared by the ICAI Singapore Chapter for the purpose of information sharing. All information in this e-kit is sourced from Ministry of Manpower Singapore website - <https://www.mom.gov.sg>. Updates to any of the clauses below can be found online on this URL. The Singapore Chapter takes no responsibility of the validity or correctness of any information, and by no way intends to promote or discourage foreign employment in Singapore.

Employment Pass

Most likely ICAI members moving into Singapore are issued Employment Pass. The Employment Pass allows foreign professionals, managers and executives (PMET) to work in Singapore. Candidates need to earn at least \$5,600 a month. Employers must also demonstrate that they have fairly considered all jobseekers.

Key facts on Employment Pass

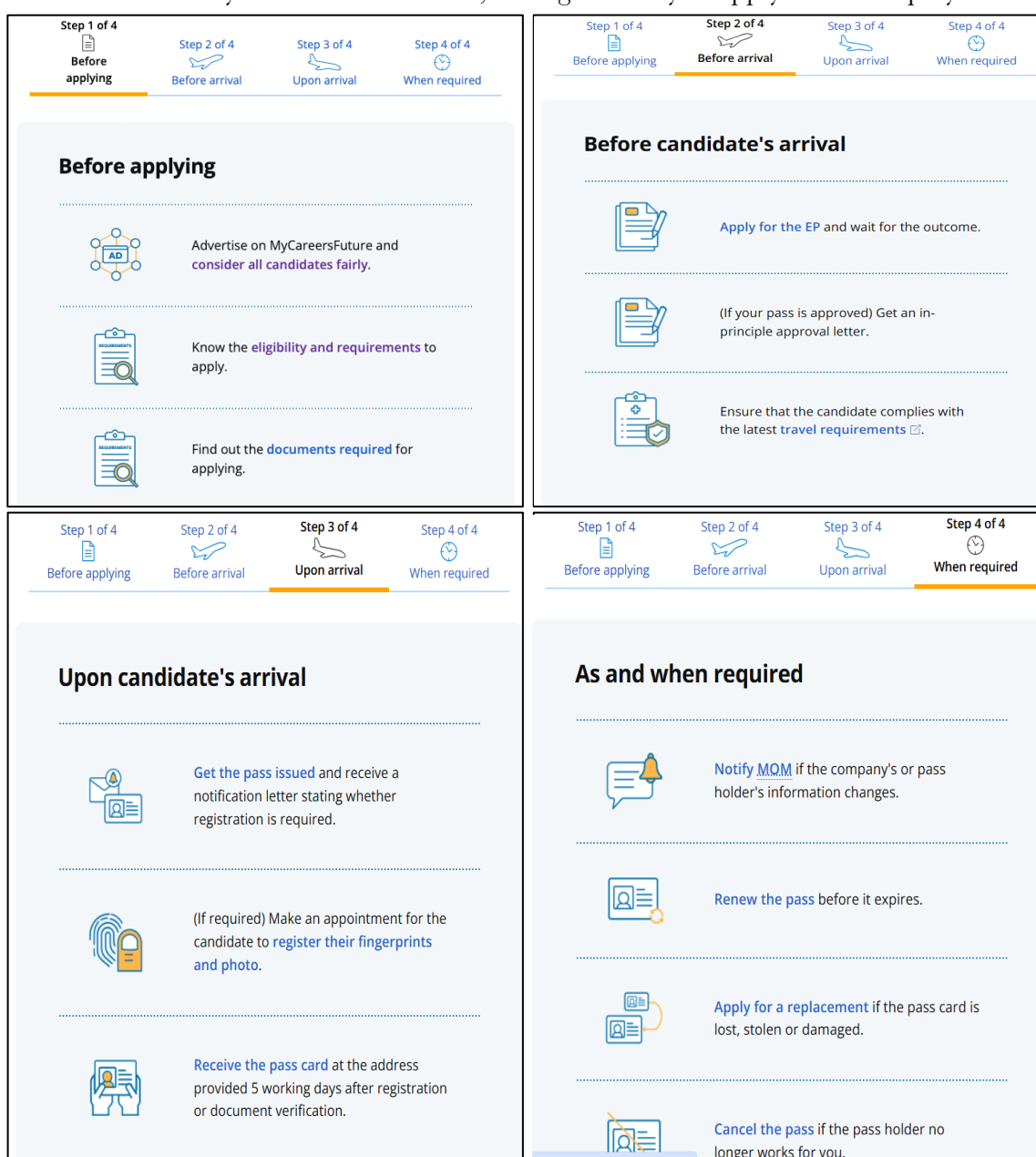
Who it is for	Foreign professionals, managers and executives with a job offer in Singapore who meet the eligibility criteria .
Who can apply	An employer or appointed employment agent needs to apply on behalf of the candidate. For an overseas company without a Singapore-registered office, you need to apply through a local sponsor.
Qualifying salary	Fixed monthly salary comparable to the top one-third of local PMET salaries, starting from \$5,000 and increases progressively with age, up to \$10,500 for those in the mid-40s. Candidates in the financial services sector need higher salaries to qualify.
What is the duration	The duration of the pass is as follows: <ul style="list-style-type: none">• First-time candidates: up to 2 years• Renewals: up to 3 years Experienced tech professionals with skills in shortage may be eligible for a longer 5-year duration pass.
Is it renewable	Yes. Find out how to renew .
Passes for family	Available for eligible pass holders .
Foreign worker levy or quota	No foreign worker levy or quota required.



Medical insurance	Employers can choose whether to provide medical insurance for EP holders.
Relevant legislation	<ul style="list-style-type: none"> • Conditions of Work Pass • Employment of Foreign Manpower Act
Related eServices and forms	Access online services and forms for Employment Pass.

Pass map

Overview of what you need to do before, during & after you apply for an Employment Pass.





URLs:

Advertise on MyCareersFuture and **consider all candidates fairly**.
Know the **eligibility and requirements** to apply.
Find out the **documents required** for applying.
Apply for the EP and wait for the outcome.
Ensure that the candidate complies with the latest **vaccination** and **travel requirements**.
Send the candidate to a local clinic to **verify and update their overseas vaccination records** in the National Immunisation Registry (NIR).
Get the pass issued and receive a notification letter stating whether registration is required.
(If required) Make an appointment for the candidate to **register their fingerprints and photo**.
Receive the pass card at the address provided 5 working days after registration or document verification.
Notify MOM if the company's or pass holder's information changes.
Renew the pass before it expires.
Apply for a replacement if the pass card is lost, stolen or damaged.
Cancel the pass if the pass holder no longer works for you.

Note: Pass holders may be required to pay **income tax**.

Consider all candidates fairly before you apply for an Employment Pass

To promote fair employment practices and improve labour market transparency, employers submitting Employment Pass (EP) applications must **first advertise the job on MyCareersFuture and consider all candidates fairly**. The MyCareersFuture job advertisement must be open for at least 14 consecutive days to allow job seekers to view and apply for the vacancy.

Fair Consideration Framework (FCF)

The Fair Consideration Framework (FCF) sets out requirements for all employers in Singapore to consider the workforce in Singapore fairly for job opportunities. Employers should not discriminate candidates based on non job-related characteristics, such as age, sex, nationality or race. All employers in Singapore are expected to adhere to the **Tripartite Guidelines on Fair Employment Practices**.

Eligibility for Employment Pass

Employment Pass (EP) candidates need to pass the points-based COMPASS in addition to meeting the EP qualifying salary.

Who is eligible for EP applications, candidates will need to pass a 2-stage eligibility

Stage 1	Earn at least the <u>EP qualifying salary</u> , which is benchmarked to the top 1/3 of <u>local PMET</u> salaries by age.
Stage 2	Unless <u>exempted</u> , pass the points-based <u>Complementarity Assessment Framework (COMPASS)</u> . Note: <ul style="list-style-type: none">Candidates who do not meet stage 1 will not be eligible for an EP, regardless of the points they would have scored under COMPASS.



- The 2-stage eligibility framework applies to new EP applications from 1 September 2023, and renewals of EPs expiring from 1 September 2024.

Note:

- Employers and employment agents can use the enhanced **Self-Assessment Tool (SAT)** to check a candidate's eligibility before they apply.
- Employers must continue to meet the **Fair Consideration Framework (FCF)** job advertising requirement before submitting new EP applications.
- Successful candidates will also need to meet **vaccination requirements** to get their pass issued.

EP qualifying salary (Stage 1)

From 1 September 2023, the following EP qualifying salary requirements apply to new applications and renewals:

- **At least \$5,600** for all sectors except financial services (increases progressively with age from age 23, up to \$10,700 at age 45 and above)
- **At least \$6,200** for the **financial services sector** (increases progressively with age from age 23, up to \$11,800 at age 45 and above)

If you are renewing your employee's EP expiring on 1 January 2026, they need to **earn at least \$5,600** if they do not work in the financial services sector.

Select your sector to view the EP qualifying salary by age:

All sectors (except financial services)

Age	EP Qualifying Salary	Age	EP Qualifying Salary	Age	EP Qualifying Salary
23 or below	\$5,600	31	\$7,455	39	\$9,309
24	\$5,832	32	\$7,686	40	\$9,541
25	\$6,064	33	\$7,918	41	\$9,773
26	\$6,295	34	\$8,150	42	\$10,005
27	\$6,527	35	\$8,382	43	\$10,236
28	\$6,759	36	\$8,614	44	\$10,468
29	\$6,991	37	\$8,845	45 or above	\$10,700



30	\$7,223	38	\$9,077		
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Financial services

Age	EP Qualifying Salary	Age	EP Qualifying Salary	Age	EP Qualifying Salary
23 or below	\$6,200	31	\$8,236	39	\$10,273
24	\$6,455	32	\$8,491	40	\$10,527
25	\$6,709	33	\$8,745	41	\$10,782
26	\$6,964	34	\$9,000	42	\$11,036
27	\$7,218	35	\$9,255	43	\$11,291
28	\$7,473	36	\$9,509	44	\$11,545
29	\$7,727	37	\$9,764	45 or above	\$11,800
30	\$7,982	38	\$10,018		

Tip:

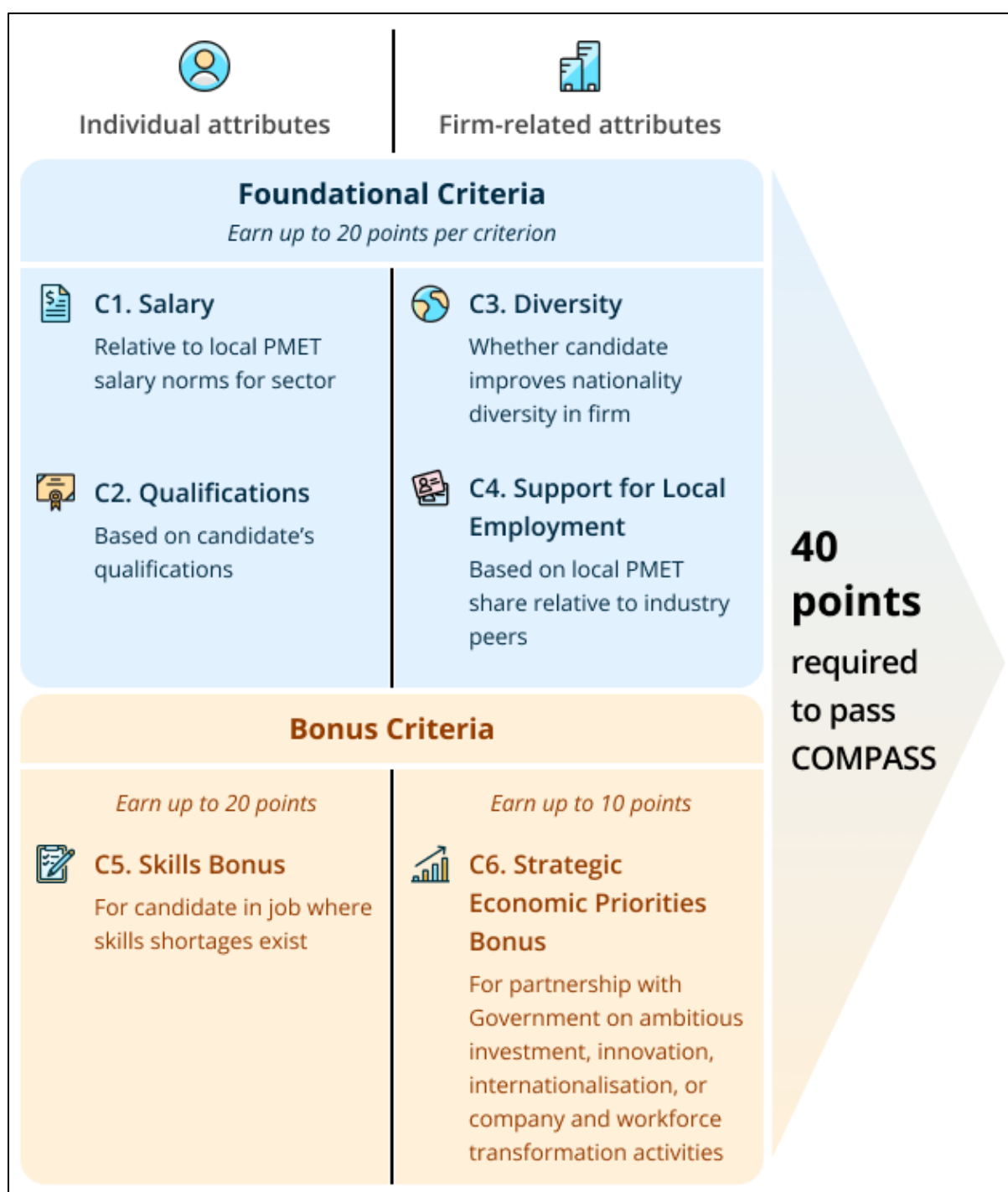
Fast-growing tech companies that are newly expanding to Singapore and the region may be eligible for the **Tech@SG Programme**.

COMPASS (Stage 2)

COMPASS is a transparent points-based system that gives businesses greater clarity and certainty for manpower planning. It enables employers to select high-quality foreign professionals, while improving workforce diversity and building a strong local core.

How to pass COMPASS

Your application needs to **earn 40 points** to pass COMPASS.



Main Criteria Details

C1. Salary

This criterion benchmarks your candidate's salary against the local PMET salaries in your sector.

It is different from the EP qualifying salary, which is the minimum bar that candidates need to pass to obtain an EP.



Candidates who do not meet the EP qualifying salary will not be eligible for an EP, regardless of the points they would have scored under the C1 salary benchmark.

How to earn points

Candidate's fixed monthly salary compared to <u>salary benchmarks by sector</u>	Points
90 th percentile and above	20
65 th to less than 90 th percentile	10
Below 65 th percentile	0

C2. Qualifications

This criterion awards points to candidates based on their qualifications.

How to earn points

Candidate's qualifications	Points
Degree-equivalent qualifications from the following institutions:: <ul style="list-style-type: none">• Top 100 universities based on QS World University Rankings, and other highly-reputed universities in Asia• Singapore's Autonomous Universities• Institutions that are highly-recognised in a particular field and endorsed by a relevant agency	20
Other degree-equivalent qualifications: <ul style="list-style-type: none">• Foreign qualifications that are assessed to be comparable to a bachelor's degree in the UK system. MOM determines this with reference to international recognition bodies, such as the UK National Information Centre for recognition and evaluation of international qualifications and skills (UK ENIC).• Professional qualifications that are well-recognised by the industry and endorsed by a relevant sector agency.	10
No degree-equivalent qualifications These qualifications will not earn any points under COMPASS. Do not submit them.	0



Note: Candidates without degree-equivalent qualifications can still **pass COMPASS** by earning a total score of at least 40 points from other criteria.

Verification proof requirements

If you need points from this criterion, you have to submit **verification proof** together with your candidate's qualifications in your EP application.

Otherwise, you do not need to submit your candidate's qualifications and verification proof.

Other Criteria details

C3. Diversity

C4. Support for local employment

C5. Skills bonus (Shortage Occupation List)

C6. Strategic Economic Priorities bonus

Exemptions from COMPASS

Candidates are exempted from COMPASS if they meet **any** of these conditions:

- Have a **fixed monthly salary** of at least \$22,500 (similar to the prevailing **Fair Consideration Framework (FCF)** job advertising exemption from 1 September 2023)
- Are applying as an **overseas intra-corporate transferee**
- Are filling the role for 1 month or less

Apply for an Employment Pass

You can apply for an Employment Pass online as an employer or appointed employment agent. At a glance

Step	Who does this	How long it takes
<u>Submit an application</u>	Employer or employment agent (EA)	If you apply online: Processed or given an update within 10 business days. For overseas company without a Singapore-registered company: within 8 weeks for most cases.
<u>Prepare for arrival in Singapore</u>	Candidate	Not applicable
<u>Get the pass issued</u>	Employer or EA	Immediate processing after complying with <u>vaccination requirements</u>



Step	Who does this	How long it takes
<u>(If required) Register fingerprints and photo</u>	Candidate	Not applicable
<u>Receive the card</u>	Authorised recipients or candidate	Receive within 5 working days after fingerprint and photo registration, or document verification

Passes for family of Employment Pass holders

As an Employment Pass holder, you can get certain family members to join you in Singapore if you meet the eligibility requirements.

Who is eligible

To be eligible, you need to:

- Earn **at least \$6,000** a month.
- Hold an Employment Pass.

These are the family members you can bring in and the type of pass they need:

Family member	Pass type
Legally married spouse	Dependant's Pass
Unmarried children under 21 years old, including those legally adopted	Dependant's Pass
Common-law spouse	Long-Term Visit Pass
Unmarried handicapped children aged 21 and above	Long-Term Visit Pass
Unmarried step-children under 21 years old	Long-Term Visit Pass
Parents (Only for EP holders earning at least \$12,000)	Long-Term Visit Pass

How to apply

To apply, your employer will need to submit a separate application for each family member. The application can be submitted together with the Employment Pass application or separately.

Find out more about the requirements and application process for **Dependant's Pass** and **Long-Term Visit Pass**.



Renew an Employment Pass

You can apply to renew an Employment Pass (EP) if you want the pass holder to continue working for you. At a glance

When to renew	<p>You can apply to renew an EP up to 6 months before the pass expires. You must apply before the expiry date. Check when you can start renewing.</p> <p>For EP (Sponsorship): You can start applying to renew 3 months before the pass expires.</p>
Who can renew	Employer or appointed employment agent (EA).
Duration of renewed pass	Up to 3 years.
How much it costs	<ul style="list-style-type: none">• \$225 to get the pass issued• \$30 for each Multiple Journey visa (if applicable)
How long it takes	<p>Renew using myMOM Portal: Processed or given an update within 10 business days.</p> <p>For EP (Sponsorship) cases only: Within 8 weeks for most cases.</p>

Renew early

- Remember to apply for renewal early. Renewing early does not mean that you'll lose the remaining days in your current pass. The duration of the renewed pass will start when the current pass expires.
- If you miss the deadline, you need to apply for a new pass.
- You'll have to apply for renewal using the **renewal form** for EP (Sponsorship) holders.

Renewal criteria

Criteria	<ul style="list-style-type: none">• Earn at least the EP qualifying salary.• Work for the same employer in a managerial, executive, or specialised job.• Pass the points-based Complementarity Assessment Framework (COMPASS). <p>Note: Candidates earning at least \$22,500 fixed monthly salary are exempted from COMPASS.</p>
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Note:

- Renewals are not guaranteed.
- Once a candidate's **qualification has been verified**, there is no need to get it verified again at renewal, or when there is a change of employer. If a candidate's qualifications need to be verified, you will be prompted when filling in the EP application form.



When you can renew

You can apply to renew 6 months (180 days) before the pass expires.

Enter the pass expiry date to check when you can start renewing.

When does the EP expire?

1

January

2026

Calculate

By using this service, you agree to accept the [terms of use](#).

For EP (Sponsorship)

To renew EP (Sponsorship):

1. Download the **EP (Sponsorship) renewal application form** and complete it as a soft copy.
2. Submit the completed EP (Sponsorship) renewal application form and the related supporting documents using the **online form**.

The outcome will be emailed to the contact person indicated in the application.

When you can renew

You can apply to renew 6 months (180 days) before the pass expires.

Upon renewal

If your renewal is successful, you:

1. Will get an in-principle approval (IPA) letter. It is valid for **3 months**.
2. Must follow the instructions in the IPA to **get the pass issued**.

You must get the pass issued before the IPA or current pass expires, whichever occurs first. Otherwise, an overstaying fine will be imposed. The duration of the renewed pass will start when the current pass expires.

After the pass is issued

After the pass is issued, **check the notification letter** to see:

If the notification letter states	The existing card
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Continue using the existing card.	Must be kept by the pass holder. Note: If you return it when you don't need to, you have to pay \$60 to replace the pass .
Getting a new card.	Must be cut in half and discarded to prevent misuse.

Cancel an Employment Pass

You must cancel an Employment Pass (EP) if the pass holder no longer works for you. At a glance

When to cancel the pass	<p>Within 1 week after the <u>last day of notice</u>.</p> <p>You can submit your cancellation request up to 14 days in advance. For example, if you want the pass to be cancelled on 15 February, you can submit the request from 1 February.</p> <p>You do not need to cancel the pass if:</p> <ul style="list-style-type: none">• The pass holder becomes a Singapore permanent resident• The pass has expired. As long as the pass holder is still in Singapore, you need to <u>request for a Short-Term Visit Pass (STVP)</u> to give them a valid stay in the meantime. Otherwise, an overstaying fine will be imposed <p>Tip: You can also <u>request for an STVP</u> for your pass holder upon cancellation, or within a day after the EP expiration date. The STVP will grant them valid stay in Singapore for up to 90 days in the meantime.</p>
Who can cancel	Employer or employment agent
How long it takes	Cancellation is immediate, unless you are submitting an advance cancellation request.

Note:

- If the pass holder has left Singapore permanently, you must cancel the EP **within 1 week from the departure date**, unless it has expired.
- Once the pass is cancelled, all related **passes issued to family members** will also be cancelled. You will not be able to reinstate them.

Before cancelling

You need to:

1. **Give your pass holder reasonable notice** on their upcoming repatriation.
2. **Seek tax clearance** from the Inland Revenue Authority of Singapore (IRAS) at least 1 month before the last day of employment.



3. **Settle all outstanding employment issues** that your pass holder may raise, including salary payments.
4. **Buy an air ticket with check-in luggage** and pay for all connecting transport costs to the international port of entry in your pass holder's home country or the region nearest to their hometown. This applies unless your pass holder agrees in writing to bear the cost instead.

Before booking the flight, please check:

- **Whether the airline has any requirements for boarding**, such as pre-departure COVID-19 tests, and ensure your pass holder complies with them. Otherwise, they may not be allowed to board.
- **The home country's or region's embassy website for entry requirements.** Alternatively, you may refer to [MFA's travel guides](#).

How to cancel

Log in to [EP eService](#) on myMOM Portal.

For pass holders who are still in Singapore, you can **request for an STVP** to grant them a valid stay for up to 90 days from the date of application.

The pass holder and you will both receive the STVP by email. The pass holder needs to show the STVP and a valid passport to the immigration officer when leaving Singapore.

After cancelling

Once the EP is cancelled:

- Your pass holder **cannot work**, even while waiting to leave Singapore.
- Please cut the card in half and discard it to prevent misuse.

Consequences of overstaying

If your pass holder is still in Singapore, please ensure that they have a valid legal stay throughout. Otherwise, an **overstaying fine** will be imposed.

It is also a **criminal offence** for:

- Foreigners to remain beyond the expiry date of a visa
- Employers to employ foreigners without a valid work pass

Taking up secondary directorship

Eligible companies can appoint Employment Pass holders from another related company to their Board of Directors. At a glance

Who can apply	
	Employer who intends to appoint EP holder to Board of Directors.



How long it takes	Within 5 weeks.
Documents required	Employment Pass Holder's appointment letter to take up directorship.

Directorship with related company

If you decide to appoint an Employment Pass holder from another company to your Board of Directors, they will need to carry out directorship duties under the [Companies Act](#).

As the employer:

1. You must ensure that the Employment Pass holder's employer has no objections to the Employment Pass holder taking on directorship.
2. You must get approval from MOM by [applying for a Letter of Consent](#) (LOC), as directorship duties are considered work.
3. If approved, you can then proceed to register the directorship position with ACRA.

MOM will generally grant an LOC only if:

- Your company is related by shareholding to the Employment Pass holder's employer. This must be reflected in ACRA records.
- Employment Pass holder is taking up the secondary directorship for purposes related to their primary employment.

You can refer to the [factsheet on EP holders taking up secondary directorship appointments](#) for more information.

For a list of eServices and forms, refer to this URL - <https://www.mom.gov.sg/passes-and-permits/employment-pass>

eServices and forms

Online services and forms for Employment Pass transactions.

- [Employment Pass eService \(formerly EP Online\)](#)
- [Check work pass and application status](#)
- [Employment/S Pass Self-Assessment Tool \(SAT\)](#)

[View all](#)