

## Frequently Asked Questions (FAQs) on Enhanced Foreign Domestic Worker (FDW) Levy Concessions 2015

### 1. Background on FDW levy concession

<b>Q1</b>	<b>When was the concessionary FDW levy introduced?</b>
	The concessionary FDW levy was introduced in August 2004.

### 2. Changes in concessionary FDW levy rate

<b>Q2</b>	<b>What is the change to the concessionary FDW levy rate and the eligibility criteria?</b>
	<p>There are two key changes.</p> <p>Firstly, the concessionary FDW levy rate will be reduced from \$120 to \$60 per month. This translates to a higher savings of \$205 per month off the normal FDW levy rate of \$265 per month.</p> <p>Secondly, the qualifying criteria for the concessionary FDW levy will be expanded to include households with a Singaporean child aged below 16, up from the current age limit of below 12. Households with Singaporean children aged 12 to below 16, who are currently paying the normal levy rate of \$265 per month, will enjoy savings of up to \$205 per month or \$2,460 a year.</p> <p>The other qualifying criteria (households with an elderly person aged 65 and above, or a disabled family member) remain unchanged.</p>
<b>Q3</b>	<b>When will the enhanced concessionary FDW levy changes take place?</b>
	<p>The enhanced concessionary FDW levy changes will take effect from the May 2015 levy.</p> <p>As the current month's levy bill is only payable in the subsequent month, the revised levy rate will be reflected in the levy payment advice sent by CPF Board in early June 2015 to FDW employers.</p>
<b>Q4</b>	<b>Why did the Government reduce the concessionary FDW levy rate from \$120 to \$60?</b>
	The increased subsidy provides more financial relief to families who need to hire a FDW to look after their dependants (young children / aged persons / persons with disability) or themselves.
<b>Q5</b>	<b>Will the reduced concessionary FDW levy rate apply to all FDWs I employ, including cases where I have employed more than one FDW or where my FDWs are sponsored by my children/children-in-law under the FDW sponsorship scheme?</b>

	Similar to the current practice, the concessionary levy rate is capped at a maximum of two FDWs per household, where there are two or more family members with care giving needs (children below 16 years old, elderly or persons with disabilities).
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### 3. Eligibility Criteria

<b>Q6</b>	<b>Who will qualify for the FDW concessionary levy rate?</b>
	<p>Following the Budget 2015 announcement, a FDW employer will qualify for the FDW levy concession if he/she:</p> <p>a) has a young child or grandchild (Singapore Citizen) below 16 years old staying together based on an NRIC-registered address; or</p> <p>b) himself/herself is an elderly (Singapore Citizen / Permanent Resident) aged 65 years or above; or</p> <p>c) has an elderly family member (Singapore Citizen / Permanent Resident) aged 65 years or above staying together based on NRIC-registered address; or</p> <p>d) has a disability/ has a family member with a disability (Singapore Citizen) staying together based on NRIC-registered address.</p> <p>For the detailed FDW levy concession criteria, please refer to MOM website at <a href="http://www.mom.gov.sg">www.mom.gov.sg</a>.</p>
<b>Q7</b>	<b>What is the cut off date when calculating the age of the child when determining a household's eligibility for the concessionary FDW levy?</b>
	<p>The concessionary levy granted based on the child's eligibility will cease at the end of the month the child turns 16 years old.</p> <p>For example, for a child born on 1 July 2000, the concessionary levy will cease on 31 Jul 2016.</p>
<b>Q8</b>	<b>Why did the Government enhance the eligibility criteria to include households with a child below the age of 16, up from the initial limit of age 12?</b>
	The extension of the eligibility criteria for the concessionary FDW levy rate is an inclusive move which recognises that Singaporean households with care giving needs need additional relief.
<b>Q9</b>	<b>Will households with an adopted or foster child be considered for this levy concession?</b>
	<p>As long as the Singapore citizen (SC) child below 16 is legally adopted and stays at the same address, the household can enjoy the concessionary levy.</p> <p>FDW employers who are registered foster parent(s) with the Ministry of Social and</p>

	Family Development (MSF) and are foster caring for a SC Child below 16, can apply for the levy concession.
<b>Q10</b>	<b>Why is the Government not decreasing the qualifying age for elderly employers/employers with elderly family members to enjoy the levy concession?</b>
	The FDW levy concession is meant to provide households with more support during the years when an elderly family member's care giving needs are greater.

#### 4. Application process

<b>Q11</b>	<b>Do I need to apply for the FDW levy concession? How do I apply for the FDW levy concession?</b>												
	<p>The enhanced FDW levy concession will automatically apply to all existing FDW employers who qualify for the concession.</p> <p>For FDW employers who qualify under the expanded criteria, please refer to the table below to determine if an application is needed. For more details of the application criteria and steps, please visit the Ministry of Manpower's website at <a href="http://www.mom.gov.sg">www.mom.gov.sg</a>.</p> <table border="1"> <thead> <tr> <th><i>Type of FDW levy concession scheme</i></th> <th><i>Do I need to apply for levy concession?</i></th> </tr> </thead> <tbody> <tr> <td><i>Young child scheme</i></td> <td><i>No: So long as your child is registered as a Singapore citizen, regardless of whether he or she was born in Singapore or overseas.</i></td> </tr> <tr> <td><i>Young grandchild scheme</i></td> <td><i>Yes: Application is required because we need to know whether the child is staying with the grandparents in order to qualify for the levy concession. Thus, MOM requires the grandchild's particulars (Birth Certificate No., birth date, nationality and relationship information between the FDW employer and grandchild) to assess the eligibility for levy concession.</i></td> </tr> <tr> <td><i>Aged person (FDW employer/spouse) scheme</i></td> <td><i>No: MOM will automatically grant the levy concession based on the existing records of the FDW employer and spouse that were provided in the FDW application, if the criteria are met.</i></td> </tr> <tr> <td><i>Aged person (parent / grandparent) scheme</i></td> <td><i>Yes: MOM requires the aged person's particulars (NRIC No., NRIC address, birth date, nationality and relationship information between the FDW employer and aged person) to assess the eligibility for levy concession.</i></td> </tr> <tr> <td><i>Person with disability (PWD) scheme</i></td> <td><i>Yes: The PWD is required to complete a medical assessment and submit the completed levy concession application form and functional assessment report to the Agency for Integrated</i></td> </tr> </tbody> </table>	<i>Type of FDW levy concession scheme</i>	<i>Do I need to apply for levy concession?</i>	<i>Young child scheme</i>	<i>No: So long as your child is registered as a Singapore citizen, regardless of whether he or she was born in Singapore or overseas.</i>	<i>Young grandchild scheme</i>	<i>Yes: Application is required because we need to know whether the child is staying with the grandparents in order to qualify for the levy concession. Thus, MOM requires the grandchild's particulars (Birth Certificate No., birth date, nationality and relationship information between the FDW employer and grandchild) to assess the eligibility for levy concession.</i>	<i>Aged person (FDW employer/spouse) scheme</i>	<i>No: MOM will automatically grant the levy concession based on the existing records of the FDW employer and spouse that were provided in the FDW application, if the criteria are met.</i>	<i>Aged person (parent / grandparent) scheme</i>	<i>Yes: MOM requires the aged person's particulars (NRIC No., NRIC address, birth date, nationality and relationship information between the FDW employer and aged person) to assess the eligibility for levy concession.</i>	<i>Person with disability (PWD) scheme</i>	<i>Yes: The PWD is required to complete a medical assessment and submit the completed levy concession application form and functional assessment report to the Agency for Integrated</i>
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		<i>Care (AIC) which is the assessing authority for the disability status. AIC will send supported applications to MOM for further assessment of all other levy concession (PWD) criteria.</i>
<b>Q12</b>	<b>Will FDW employers be informed in writing of the reduced concessionary FDW levy rate? How/When can I check that I am enjoying the new concessionary FDW levy rate from May 2015?</b>	
	<p>You can refer to the May 2015 levy payment advice which you will receive in June 2015.</p> <p>The GIRO deduction of levy for each month is done on the 17th day of the following month (If 17th is a non-working day, the deduction will be on the next working day.) For the May 2015 levy, employers can check their designated GIRO bank account after 17 June 2015. The deduction in June 2015 for May 2015's levy should be \$60.</p>	

### 5. Levy collection

<b>Q13</b>	<b>I have been enjoying the concession rate of \$120 per month until a few months ago when my child reached 12 years and I had to pay \$265. Can I request for the enhanced concessionary levy to apply to me earlier?</b>	
	No. The enhanced concessionary FDW levy only takes effect from the May 2015 levy.	
<b>Q14</b>	<b>Who should I approach if I have enquiries on my levy bill?</b>	
	Employers can contact CPF, our levy collecting agent for enquiries on their levy bill.	