

In this issue:

**Summary**

**Deloitte's view**

**People to contact**

## GES NewsFlash

# Singapore — Immigration Updates



January 15, 2013

### Summary

Foreign professionals and executives may apply for an Employment Pass (EP) to work in Singapore. To qualify for an EP, the applicant must meet the basic requirements of earning a fixed monthly salary of more than SGD 3,000 and have a recognized degree (preferably at least a Bachelor's degree). The EP is classified into three types; specifically, Q1, P2, and P1. The minimum qualifying salary for the Q1 must be at least SGD 3,000; P2 SGD 4,500; and P1 SGD 8,000.

Mid-level skilled foreigners who wish to work in Singapore and earn a minimum fixed monthly salary of SGD 2,000 may apply for an "S Pass." They must have a recognized qualification of at least a diploma and few years' working experience.

Singaporean companies may also apply for a Training Employment Pass (TEP) to cater to corporate trainees from overseas offices undergoing practical training in Singapore for professional, managerial, executive, or specialist jobs for their work back in their home country. They must earn at least a fixed monthly salary of SGD 3,000. The TEP is also applicable to foreign undergraduates or graduates who wish to gain internship experience for professional or specialist jobs. For undergraduates to be eligible for a TEP, the training internship in Singapore must be part of the undergraduate's degree program from an acceptable institution or their fixed monthly salary of at least SGD 3,000. From July 2012, the validity period of TEP is shortened to three months and is not renewable. Alternatively, the Ministry of Manpower (MOM) may grant TEP up to twelve months.

### Dependent's privileges

The government is tightening the criteria for work pass holders' dependents as part of the overall direction to moderate the growth of Singapore's nonresident population. This is to ease the pressure on the social infrastructure, although Singapore is committed to remain as a global talent capital and will continue to welcome highly skilled foreign professionals who wish to bring their dependents to stay with them.

The changes which take effect from 1 September 2012, are as follows:

- S Pass and EP holders need to earn a fixed monthly salary of at least SGD 4,000 to sponsor the stay of their spouses and children.
- P1 Pass holders will no longer be able to bring in their parents-in-law. They may still bring in their parents, spouses, and children.
- P2 Pass holders will no longer be able to bring in their parents or parents-in-law. They may still bring in their spouses and children.

Dependents of EP and S Pass holders who are in Singapore prior to 1 September 2012, will be allowed to stay in Singapore if these work pass holders have valid passes with their existing employers.

## Deloitte's view

Recently, MOM has been quite stringent when assessing EP and related pass applications. An application's outcome may take more than the usual processing time; in some cases, an application which requires verification from other relevant vetting agencies may take one to two months (or more) processing time. The application is subject to MOM's approval and MOM has the right to reject the application without providing any reasons for rejection.

In view of the above, a company should ensure that foreign employees assigned to Singapore meet the minimum remuneration requirement and also manage the foreign employee's expectations relating to the ability to bring dependents with them.

## People to contact

If you have any questions concerning the issues in this *GES NewsFlash*, please contact one of the tax professionals at our Deloitte offices as follows:

Jill Lim  
Tel: +65 6530 5519  
[jilim@deloitte.com](mailto:jilim@deloitte.com)

This NewsFlash information is also included in our biweekly GES newsletter, *Global InSight*, which you will receive directly if you are on the central distribution list.

If you are not on the central distribution list and received this communication by some other means, you can follow these few simple steps to be added to the central distribution list:

Go to the [Deloitte subscriptions page](#) on Deloitte.com.

Enter your email address to login or create a profile.

On the next page, enter your contact information and choose Tax: Global Insight under Email Newsletters.

Click "Save profile."

Be sure to visit us at our website: [www.deloitte.com/tax](http://www.deloitte.com/tax).

---

## About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd. — a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Guam, Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam — was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising over 250 partners and 5,500 professionals in 22 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd. combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates, which are separate and independent legal entities.

**About Deloitte Singapore**

In Singapore, services are provided by Deloitte & Touche LLP and its subsidiaries and affiliates.

**Disclaimer**

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Deloitte & Touche LLP (Unique entity number: T08LL0721A) is an accounting limited liability partnership registered in Singapore under the Limited Liability Partnerships Act (Chapter 163A).

© 2013 Deloitte & Touche LLP