



Migrant Worker Levy Waiver: Match the Reason to Proof

Description

A levy waiver is reason-specific. Overseas leave must generally be at least seven consecutive days and is capped at 60 calendar days per year; hospitalisation leave has its own 60-day cap and medical-certificate fields. Record departure, return or cancellation dates exactly and use the MOM category that matches the evidence.

This guide is for a Singapore employer reconciling foreign worker levy for an eligible absence. It resolves how to choose the correct MOM waiver reason, calculate the eligible period and assemble the required evidence while keeping the controlling source and the reader's own evidence separate.

Choose the branch that matches your situation

Situation	Practical next step
Worker returns after at least seven consecutive overseas days	Apply after return using departure and return dates
Worker does not return	Cancel the Work Permit where still valid, then use the failed-to-return route and correct end date
Worker has qualifying hospitalisation leave	Upload an acceptable local medical certificate and use the certified period
Another listed circumstance applies	Use the custody, death, Onboard or harbour-craft evidence specified by MOM

Worker returns after at least seven consecutive overseas days: Apply after return using departure and return dates. **Worker does not return:** Cancel the Work Permit where still valid, then use the failed-to-return route and correct end date.

Classify before calculating

MOM does not offer a general hardship waiver. Each reason has a defined trigger and evidence. Start with the worker, Work Permit, absence reason and exact dates, then match the official table before entering a claim. [MOM levy-waiver guide](#).

Overseas leave has a threshold and cap

The worker must be overseas for at least seven consecutive days and the waiver is capped at 60 calendar days in a calendar year. MOM says the employer applies when the worker returns; levy continues to be charged until the waiver is processed. [MOM overseas-leave guide](#).

A non-return changes the end date

If the worker does not return, cancel a still-valid Work Permit. Where cancelled or revoked, the waiver end date is the day before cancellation or revocation; if the permit expired, the expiry date controls. Keep travel evidence. [MOM levy-waiver guide](#).

Hospitalisation evidence must be complete

The medical certificate should show the worker's name and FIN, hospitalisation period, institution, MC number, doctor's name and registration number. An electronic certificate should be identified as such; otherwise the doctor's signature is required. [MOM levy-waiver guide](#).

Reconcile after the decision

Compare the approved waiver period with the levy bill, payroll record, attendance file and permit status. A submitted application is not the final accounting result. Keep the outcome and any revised bill with the supporting evidence. [MOM levy-waiver guide](#).

Create a day-range worksheet

List each absence with start date, inclusive end date, consecutive calendar days, reason, annual cap used and permit event. Check for overlapping claims and make the bill reconciliation use the approved—not merely requested—period. [MOM levy-waiver guide](#).

Separate waiver from permit cancellation

A levy waiver addresses eligible charged days; cancellation stops future levy under the permit rules. For a worker who fails to return, the employer may need both steps and must enter the end date MOM prescribes. [MOM overseas-leave guide](#).

A worked decision example

A worker leaves Singapore for ten consecutive days and returns. The employer records immigration-aligned departure and return dates, confirms the annual overseas-leave cap is not exhausted, applies after return and reconciles the approved dates to the levy bill. This is an example, not a waiver decision.

Worker has qualifying hospitalisation leave: Upload an acceptable local medical certificate and use the certified period. **Another listed circumstance applies:** Use the custody, death, Onboard or harbour-craft evidence specified by MOM.

Put the decision into a working file

1. Identify the worker and permit
2. Choose the exact waiver reason
3. Calculate consecutive calendar days
4. Check the annual cap
5. Collect the category-specific evidence
6. Reconcile the approved period to the bill

Work through the list in order and attach a date, owner and proof to every completed item. If a live service, professional decision or authority response differs from this general guide, retain that response and follow the controlling requirement.

Mistakes that weaken the result

- Claiming general unpaid leave
- Counting fewer than seven overseas days
- Using the wrong end date after non-return
- Submitting an incomplete medical certificate
- Booking the waiver before approval

These errors usually arise when a deadline, definition, payment route or live condition is assumed instead of checked. Stop before the consequential step if the evidence does not match the selected branch.

Before acting, reopen MOM levy-waiver guide and MOM overseas-leave guide, confirm that the relevant date, definition and service status still match the case, and save the outcome beside the supporting record. If the facts fall between two branches, use the authority's contact channel or an appropriately qualified adviser instead of forcing a convenient answer. The checklist earns its keep by creating an audit trail: what was checked, which source controlled, who decided, when the next deadline falls and what evidence proves completion. Recheck immediately before any payment, filing, booking or other irreversible commitment.

Continue with the adjacent task

Once this decision is recorded, [audit written employment terms](#). Then [check the related payroll record](#). Each link solves a separate next-step question rather than repeating MOM foreign worker levy waiver

Singapore.

Questions readers ask about MOM foreign worker levy waiver Singapore

Is overseas leave automatically free of levy?

No. Levy continues and the employer applies for a qualifying waiver after the worker returns. [MOM levy-waiver guide](#).

What is the overseas-leave minimum?

At least seven consecutive days. [MOM overseas-leave guide](#).

What is the annual cap?

MOM states a maximum of 60 calendar days per calendar year for overseas leave and for hospitalisation leave. [MOM levy-waiver guide](#).

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