

## **Skill Development Levy (SDL)**

CPF board called Skill Development Levy on behalf of Singapore Work Force Development Agency (WIDA). Under the act SDL is payable to all the employees of the company. All the employees are defined as "Employees include full time, casual, part-time, temporary and foreign employee rendering services wholly or partly in Singapore.

Under the SDL act, the employers are required to contribute SDL for all the employees up to the first \$4500/- gross monthly remuneration at a levy rate of 0.25% subject to a minimum of \$2, whichever is higher. Kindly remind all the employers about the SDL payment to the CPF board.