

# SkillsFuture Singapore Agency

## FAQS on the SDL Mailer and SDL Form A

This FAQ is applicable to organisations who have received the Skills Development Levy (“SDL”) Mailer from the SkillsFuture Singapore Agency (“SSG”).

- Please access SDL Form A at the following link [here](#).
- Please download a copy of Annex 1 [here](#).
- A monthly breakdown of the estimated SDL payable, SDL paid and estimated outstanding SDL payable is available at our SDL Microsite [here](#).
- The SDL Calculator is an online calculator created to assist employers with SDL computation and can be found [here](#).

The data shown on the SDL Mailer and on the SDL Microsite was extracted as at 01 April 2022. Any transactions made after this date may not be reflected.

### 1. I do not understand the SDL Mailer. Can you please explain?

You have received the SDL Mailer from SSG as our records show that you may have outstanding SDL payable for the period 2016 - 2021.

The purpose of the SDL Mailer is to inform you of the estimated outstanding SDL payable for the period 2016 – 2021, and to provide you the opportunity verify your own payroll records and declare to SSG, if the amounts stated in the SDL mailer differs from the amounts in your own payroll records.

Please note that SDL is a mandatory levy payable by all employers for both local and foreign employees rendering services in Singapore.

Please make payment, as soon as possible, to SSG via PayNow to SSG’s PayNow ID: T16GB0003CSDF if the amounts you verified on your payroll records are the same with SSG’s records and indicate the Case Reference Number found in the SDL Mailer.

Please declare via SDL [Form A](#) based on your payroll records for both local and foreign employees if your calculated SDL payable differs from the amount stated in the SDL Mailer, and make the payment based on your declaration, before submission of [Form A](#).

### 2. I have been making monthly SDL contributions to CPF (or SSG). Can I ignore this mailer?

Our records show that you may continue to have outstanding SDL payable for the period 2016 – 2021, despite making monthly SDL contributions.

Please make payment, as soon as possible, to SSG via PayNow to SSG’s PayNow ID: T16GB0003CSDF if the amounts you verified on your payroll records are the same with SSG’s records and indicate the Case Reference Number found in the SDL Mailer.

Please declare via SDL [Form A](#) based on your payroll records for both local and foreign employees if your calculated SDL payable differs from the amount stated in the SDL Mailer, and make the payment based on your declaration, before submission of [Form A](#).

### **3. How are the figures derived in the SDL Mailer? How do I verify?**

The figures in the mailer are computed based on wage data from Government's records for all your local and foreign employees.

Please look back into your organisation's payroll records to determine the SDL payable for your local and foreign employees and the amount of SDL you have previously paid for the period 2016 – 2021.

You may verify your payroll records using the SDL rate of 0.25% of the monthly remuneration\* for each employee\*, with the minimum payable of \$2 (for an employee earning less than \$800 a month) and a maximum of \$11.25 (for an employee earning more than \$4,500 a month).

Please make payment, as soon as possible, to SSG via PayNow to SSG's PayNow ID: T16GB0003CSDF if the amounts you verified on your payroll records are the same with SSG's records and indicate the Case Reference Number found in the SDL Mailer.

Please declare via SDL [Form A](#) based on your payroll records for both local and foreign employees if your calculated SDL payable differs from the amount stated in the SDL Mailer, and make the payment based on your declaration, before submission of [Form A](#).

*\* Please refer to the definition of "remuneration" and "employee" found in Section 2 of the Skills Development Levy Act 1979.*

### **4. The estimated outstanding SDL payable in the SDL Mailer is different from my own records. What should I do?**

Please check and declare for the period 2016 - 2021 via SDL [Form A](#) and make the payment as declared (if there is outstanding), before submission of [Form A](#).

If SSG needs any clarification regarding the information you have provided in SDL [Form A](#) (which includes [Annex 1](#)), SSG will contact you.

### **5. Why do I need to complete SDL [Form A](#)?**

Our records show that you may have outstanding SDL payable to SSG, and you have received the SDL Mailer from SSG requesting that you verify the estimated SDL payable stated in the SDL Mailer and to settle the outstanding amount.

SDL [Form A](#) is used when the SDL payable amount that you have verified is different from the amount stated in the SDL Mailer. It serves as a declaration of the outstanding SDL payable that you have verified against your own payroll records and that you have paid the outstanding SDL amount that you have verified.

We would like to draw your attention to Section 11 and Section 14 of the Skills Development Levy Act 1979, which set out the penalties for the provision of false returns or information and offences committed by a body corporate, etc.

**6. It says that I need to use Corppass to access SDL [Form A](#) but I do not have Corppass, what should I do?**

Your organisations's appointed Corppass Administrator will need to register a Corppass user account and assign the following role to you at [www.Corppass.gov.sg](http://www.Corppass.gov.sg):

Agency Name	Digital Service Name	Digital Service Role
SKILLSFUTURE SINGAPORE AGENCY	For Corppass authentication for FormSG	N.A.

More information on registering for Corppass can be found [here](#).

**7. How do I complete SDL [Form A](#)?**

SDL [Form A](#) is an online declaration form. All required attachments are to be uploaded directly to the online form and will be automatically transmitted to SSG when you click on the submit button.

Please verify the monthly SDL payable from 2016 to 2021 for all your employees, which includes local and foreign employees rendering services in Singapore, and complete SDL [Form A](#) - [Annex 1](#). [Annex 1](#) is a compulsory attachment in SDL [Form A](#) and you will need to attach [Annex 1](#) in the attachment upload box in the online form to complete SDL [Form A](#).

Please make sure that you use Annex 1 as downloaded from the SSG website and do not make any changes to the template in Annex 1. Please also make sure that you attach Annex 1 as the original file format and not saved as any other format, such as PDF.

You will also need to seek your organisation's authorised representative's approval to verify the completeness and accuracy of information stated in SDL [Form A](#) and [Annex 1](#). This is done by requiring their declaration that the outstanding SDL payment has been made, and the information submitted in SDL [Form A](#) is true, complete, and correct.

**8. Why do I need to differentiate the SDL payable for my local and foreign employees in SDL [Form A](#)?**

SSG requires the differentiation to ensure you have declared and paid SDL for all your local and foreign employees.

**9. Can SSG provide detailed breakdown for the estimated outstanding SDL payable for me to verify first before I submit [Form A](#)?**

A monthly breakdown of the estimated SDL payable, SDL paid and estimated outstanding SDL payable is available at our [SDL Microsite](#). Please log in at the Microsite with your organisation's Corppass to access your monthly breakdown.

The declaration through SDL [Form A](#) is meant for organisations to declare what they have assessed to be the amount of SDL payable based on their payroll records and the amount they have historically paid prior to the SDL Mailer. It is not meant to be a reconciliation against the amount of estimated outstanding SDL payable. Please look through your own payroll records to make the declaration on SDL [Form A](#).

**10. Can I submit SDL [Form A](#) via hardcopy submission?**

No, please submit SDL Form A at <https://go.gov.sg/sdlforma>.

**11. Who should make the declaration on SDL [Form A](#)?**

The declaration on SDL [Form A](#) should be done by an authorised representative from your organisation, preferably a Director registered on ACRA, who is familiar with the Human Resource functions of the organisation.

**12. What should I do after submitting SDL [Form A](#)?**

Thank you for submitting your records via SDL [Form A](#). Please remember to make payment for the declared amount if you have not done so. Please also remember to retain all supporting documents that you reference to complete SDL [Form A](#) as SSG may request that you provide them subsequently.

If SSG needs any clarification regarding the information you have provided in SDL [Form A](#) (which includes [Annex 1](#)), SSG will contact you.

**13. I have submitted SDL [Form A](#). What supporting documents do I need to retain for SSG's future checks, if any?**

Under the SDL Act and Regulations, every employer liable to pay SDL shall prepare and keep the following: Employee's full name, sex, age, address, identity card number, nature of employment, rate and amount of remuneration, date of commencement and cessation of employment, and such other records for SSG to ascertain the levy payable by such employer.

SSG may also request for records such as the CPF's Record of Payment (Form 90 / 90A) as evidence of SDL payment.

**14. When should I make the payment for the outstanding SDL amount stated in the SDL mailer or the amount I would be declaring in SDL [Form A](#)?**

Please make the payment as soon as possible, to settle the outstanding SDL amount stated in the SDL Mailer.

If your calculated SDL payable differs from the amount stated in the SDL Mailer, and you wish to make the payment based on your declaration in [Form A](#), please make the payment before submission of [Form A](#).

**15. When will SSG get back to me after I submit SDL [Form A](#)? Can I pay after SSG reply to me that my declaration is okay?**

Before submission of SDL [Form A](#), if there is any declared outstanding SDL payable, please ensure that the payment is made before the submission.

If SSG needs any clarification regarding the information you have provided in SDL [Form A](#) (which includes [Annex 1](#)), SSG will contact you.

**16. I have submitted SDL [Form A](#) and I need a resolution. When can SSG get back to me?**

Thank you for submitting your records via SDL [Form A](#). Please remember to make payment for the declared amount. If you have not done so, please make the payment as soon as possible.

If SSG needs any clarification regarding the information you have provided in SDL [Form A](#) (which includes [Annex 1](#)), SSG will contact you.

Please retain all supporting documents as per your declaration as SSG may request to sight them subsequently.

**17. I have made the necessary payment and completed SDL [Form A](#). How should I ensure I make accurate SDL contributions moving forward?**

Please ensure accurate SDL contributions to CPF, SSG's appointed collecting agency for SDL payments, every month. You can make this payment, together with the monthly CPF contributions for your local employees and add the SDL for foreign employees at the same time. More details can be found on CPF's website: <https://cpf.gov.sg/AboutCPFEZPay>.

If you only have foreign employees, monthly payment can be made via PayNow - to indicate UEN and Relevant Month(s) or at <https://sdl.ssg.gov.sg/>.

You may use the SDL calculator: <https://sdl.ssg.gov.sg/SDLCal.aspx> to compute SDL.

**18. I do not have PayNow link to my bank account. How do I register for PayNow?**

You are able to register for PayNow if your bank is one of the PayNow participating banks. Please note that you will need to register for PayNow first, before you can receive or transfer funds into or out of your bank account via PayNow.

Please visit The Association of Banks in Singapore's (ABS) website link below for more information: <https://www.abs.org.sg/consumer-banking/pay-now>

Alternatively, contact your local bank on how to link your corporate account to PayNow.

**19. I am unable to use PayNow, are there any alternatives?**

As SSG is encouraging paperless transactions, the preferred method of payment is Corporate PayNow. However, if this is not available to your organisation, you may also use the following:

Bank Transfer / Telegraphic Transfer	Please make a bank transfer to: Bank Account Name: Skills Development Fund Bank Code: 7375 (UOB) Branch Code: 320 (Orchard) Account No.: 920-348-819-6 Swift Code: UOVBSGSG Remarks/Reference: Case Reference Number found on the SDL Mailer
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	<p>Please remember to include the case reference number found on the SDL mailer sent to you, for our payment tracking.</p> <p>Do note that all bank charges for a telegraphic transfer is to be borne by the payer (i.e., SSG to receive the levy payable amount before the bank charges.)</p>
Online Payment through the SDL system	<p>Please login into the SDL System at <a href="https://sdl.ssg.gov.sg/">https://sdl.ssg.gov.sg/</a> to pay.  Select E- Payment &gt; Pay SDL Liabilities (\$) by Period.  Payment Type: Select "Relevant Month"  Period from: Enter "Jan 2016 to "Dec 2021"  Amount: Enter amount to be paid  Click on Add Payment</p>

**20. I did not receive the SDL Mailer; may I know how much I need to pay?**

As you did not receive the SDL Mailer, the information found on the FAQ for SDL Mailer and SDL [Form A](#) does not apply to you at this juncture.

However, we would like to take this opportunity to remind you under Section 3 of the Skills Development Levy Act (the "SDL Act"), employers are required to pay the Skills Development Levy (SDL) for their local and foreign employees who render their services in Singapore. This includes your employees employed either on a casual, part-time, or temporary basis.

Please ensure accurate SDL contributions to CPFIB, SSG's appointed collecting agency for SDL payments, every month. You can make this payment, together with the monthly CPF contributions for your local employees and add the SDL for foreign employees at the same time. More details can be found on CPFIB's website: <https://cpf.gov.sg/AboutCPFEZPay>.

If you only have foreign employees, monthly payment can be made via PayNow – to indicate UEN and Relevant Month(s) or at <https://sdl.ssg.gov.sg/>.

You may use the SDL calculator: <https://sdl.ssg.gov.sg/SDLCal.aspx> to compute SDL.