Q4 2026 Manufacturing Hiring Cost & Salary Planning Brief

Statutory reference points for Singapore manufacturers, sourced to MOM, IRAS and Budget 2026.

Why this brief exists

Salary benchmarking for manufacturing rarely fails on the market data. It fails because the statutory cost stack is left out. This brief sets out the government reference points a Singapore manufacturer should hold in one place when planning Q4 2026 and 2027 headcount.

The statutory cost stack

Item	Position	Source
Local Qualifying Salary	S$1,800 from 1 Jul 2026 (was S$1,600)	MOM
Manufacturing DRC	60% of total workforce	MOM
S Pass sub-quota	15% of total workforce	MOM
S Pass levy	S$650 per month, all sectors	MOM
Work Permit levy (Mfg)	Tier 1 up to 25%: S$250 R1 / S$370 R2	MOM
	Tier 2 25-50%: S$350 R1 / S$470 R2	MOM
	Tier 3 50-60%: S$550 R1 / S$650 R2	MOM

2027 salary floors

Pass	Now	From 1 Jan 2027
Employment Pass	S$5,600	S$6,000
Employment Pass (financial services)	S$6,200	S$6,600
S Pass	S$3,300	S$3,600
S Pass (financial services)	S$3,800	S$4,000

New applications face the 2027 floors from 1 Jan 2027, and renewals from 1 Jan 2028. Older applicants follow the age-graded scale, so more of your roster is caught than a straight salary sort suggests.

Wage support you can stack

Scheme	Qualifying year 2026	2027	2028
PWCS co-funding	30%	30%	20%
Wage ceiling	S$3,000/month	S$3,000	S$3,000

Scheme	Qualifying year 2026	2027	2028
Minimum wage increase	S$100/month	S$200	S$200
CIT rebate (YA 2026)	40% base, enhanced to 50%, capped S$40,000		-

PWCS co-funding was raised from 20% to 30% for 2026 and extended to 2028. The CIT rebate for YA 2026 is 40% as introduced in Budget 2026, enhanced to 50% with a S$40,000 cap in the April 2026 update per IRAS. Stack the two against the levy you pay and the case for hiring in Q4 2026 rather than Q1 2027 is usually arithmetic.

What is not in this brief

This is a statutory reference brief, not a market salary survey. For role-level salary bands in your specific sub-sector, ask Corestaff for the current placement-benchmark sheet.

Corestaff Pte Ltd · EA Licence No. 18C9027 · +65 6288 6866 · recruit@corestaff.com.sg · 175A Bencoolen Street #11-05 Burlington Square, Singapore 189650