

## Common Mistakes Which Require Subsequent Adjustments To Employers' CPF Payments

Common Mistakes	How To Prevent
<p><b>1. Wrong Relevant Month</b></p> <ul style="list-style-type: none"><li>• Selected the same Relevant Month as the previous month</li><li>• Selected the "Year" as the previous year</li></ul>	<ul style="list-style-type: none"><li>✓ Ensure that the Relevant Month is not the same as previous month</li><li>✓ Ensure that the "Year" indicated is not the previous year</li></ul>
<p><b>2. Wrong CPF Submission Number (CSN)</b></p> <p>Submitted incorrect CSN E.g. XXXXXXXXX-PTE-02 instead of PTE-01</p>	<ul style="list-style-type: none"><li>✓ Ensure that new or transferred employees' CPF contributions are paid under the correct CSN</li></ul>
<p><b>3. Wrong Employees' Details</b></p> <ul style="list-style-type: none"><li>• Paid CPF contributions to the wrong employee</li><li>• Submitted incorrect Employee's Name/ CPF account</li></ul>	<ul style="list-style-type: none"><li>✓ Ensure that CPF contributions are paid to the correct employees</li><li>✓ Validate that the employees' names and CPF accounts are as per their NRIC</li></ul>

## Common Mistakes Which Result in Refund of Contributions to Employers

Common Mistakes	How To Prevent
<p><b>4. Computation Error</b></p> <ul style="list-style-type: none"> <li>• Classified Ordinary or Additional Wages incorrectly</li> </ul>	<ul style="list-style-type: none"> <li>✓ Refer to this <a href="#">list</a> to ensure wages are classified correctly</li> <li>✓ Sign up for CPF EZPay to enjoy the auto-computation of contributions</li> </ul>
<p><b>5. Incorrect Contribution Rate</b></p> <ul style="list-style-type: none"> <li>• Indicated incorrect birth year/month</li> <li>• Overlooked the change of age group</li> <li>• Applied full CPF contribution rates for 1<sup>st</sup> and 2<sup>nd</sup> year Singapore Permanent Residents (SPR)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Validate the employee's date of birth and year of SPR</li> <li>✓ Sign up for CPF EZPay to enjoy the auto-computation of contributions</li> </ul>
<p><b>6. Delayed Notification of Employees' Change of Citizenship/Employment Status</b></p> <ul style="list-style-type: none"> <li>• Renunciation of SPR status</li> <li>• No-Pay leave application</li> <li>• Resignation/Termination</li> </ul>	<ul style="list-style-type: none"> <li>✓ Ensure that your Human Resource or Payroll department is updated promptly of the employees' citizenship, no pay leave application and/or employment status promptly</li> </ul>
<p><b>7. Wrong or Duplicate Payment</b></p> <ul style="list-style-type: none"> <li>• Submitted new file to override the previous incorrect submission via CPF EZPay</li> <li>• Submitted two modes of payments for the same month</li> </ul>	<ul style="list-style-type: none"> <li>✓ Amend or delete the incorrect submission via CPF EZPay before 5.15pm on the same day (For more information, refer to this <a href="#">User Guide</a>)</li> <li>✓ Ensure only one mode of payment is used, e.g. if the employees' details are being submitted using Electronic Standing Instruction via Direct Debit, do not make another payment using CPF EZPay via PayNow/eNETS/Direct Debit</li> </ul>

For enquiries on refund of CPF contributions paid in error,  
please email to [employer-refund@cpf.gov.sg](mailto:employer-refund@cpf.gov.sg).