

Refund Reason	Examples
Paid CPF on payment(s) which should not attract CPF	<p>Paid contributions on payments which are not CPF payable, e.g.:</p> <ul style="list-style-type: none"> a. Allowances paid to students under approved internship/training programme b. Compensation covered under Work Injury Compensation Act c. Wages earned from overseas employment d. Salary in lieu of notice
Paid CPF above estimated Additional Wage Ceiling	<p>Paid contributions on the full Additional Wage (AW) paid instead of capping at the estimated AW Ceiling for the current year</p> <p>Note: For refund of CPF Contributions Paid in Excess above estimated AW Ceiling for previous year(s), please apply for Refund of Excess Contributions above the Additional Wage Ceiling and/or Voluntary Contribution Limit (RFM/Form CAPVC)</p>
Paid CPF above Ordinary Wage Ceiling	Paid contributions in excess of the Ordinary Wage Ceiling
Paid CPF for non-employee	Paid contributions for sole-proprietor, partners or self-employed persons engaged under a contract for service, or member who did not work for the company
Employee left employment	Paid contributions on full month wages for employee who has resigned or left employment
Paid multiple CPF contributions for employee	Paid duplicate contributions for employee
Paid CPF on no pay leave taken in the month	Paid contributions on full month wages despite employee was on no pay leave
Re-computed annual leave entitlement for employee	Employee has to repay wages to the employer on those annual leave taken which were later converted to no pay leave due to resignation/termination or extended no pay leave
Used wrong CPF contribution rates	Paid contributions using wrong contribution rates due to the change of age group, Singapore Permanent Resident etc.
Used wrong wages for CPF computation	Paid contributions due to wrong classification of wages, calculation error etc.

Submitted wrong contributions amount	Indicated wrong contributions amount during submission due to the usage of previous month's CPF submission template, data entry error etc.
Employee has to repay wages as he did not fulfil stipulated condition(s)	Employee did not fulfil the condition of minimum service period for the sign-on bonus, thus has to repay the bonus to the employer.