

Common Mistakes Which Require Subsequent Adjustments To Employers' CPF Payments

Common Mistakes	How To Prevent
<p>1. Wrong Relevant Month</p> <p><u>For CPF EZPay</u></p> <ul style="list-style-type: none"> Selected the same Relevant Month as the previous month Selected the "Year" as the previous year <p><u>For Hardcopy Payment Advice</u></p> <ul style="list-style-type: none"> Omitted the Relevant Month/ Year Indicated a non-standard Month/ Year Format (E.g. 14/10/2023 instead of OCT 2023) 	<ul style="list-style-type: none"> ✓ Ensure that the Relevant Month is not the same as previous month ✓ Ensure that the "Year" indicated is not the previous year ✓ Ensure that the Relevant Month/ Year are stated on the form ✓ Indicate the format for the Month/ Year as in MMM/YYYY. E.g. OCT 2023
<p>2. Wrong CPF Submission Number (CSN)</p> <p>Submitted incorrect CSN E.g. XXXXXXXX-PTE-02 instead of PTE-01</p>	<ul style="list-style-type: none"> ✓ Ensure that new or transferred employees' CPF contributions are paid under the correct CSN
<p>3. Wrong Employees' Details</p> <ul style="list-style-type: none"> Paid CPF contributions to the wrong employee Submitted incorrect Employee's Name/ CPF account 	<ul style="list-style-type: none"> ✓ Ensure that CPF contributions are paid to the correct employees ✓ Validate that the employees' names and CPF accounts are as per their NRIC
<p>4. Incomplete/ Incorrect Payment Details on Hardcopy Payment Advice</p> <ul style="list-style-type: none"> Omitted to indicate CPF contribution amount Included only employee's or employer's share in the CPF contribution amount Included the Agency/ Self-Help Group payments in the CPF contribution amount Indicated wage amount as CPF contribution amount Omitted to indicate payment details. E.g. Agency/ Self-Help Group payments Total amount paid did not tally with payment details 	<ul style="list-style-type: none"> ✓ Sign-up for CPF EZPay to enjoy auto computation of CPF contribution and avoid these errors in your CPF submission

Common Mistakes Which Result in Refund of Contributions to Employers

Common Mistakes	How To Prevent
<p>5. Computation Error</p> <ul style="list-style-type: none"> • Classified Ordinary or Additional Wages incorrectly 	<ul style="list-style-type: none"> ✓ Refer to this list to ensure wages are classified correctly ✓ Sign up for CPF EZPay to enjoy the auto-computation of contributions
<p>6. Incorrect Contribution Rate</p> <ul style="list-style-type: none"> • Indicated incorrect birth year/month • Overlooked the change of age group • Applied full CPF contribution rates for 1st and 2nd year Singapore Permanent Residents (SPR) 	<ul style="list-style-type: none"> ✓ Validate the employee's date of birth and year of SPR ✓ Sign up for CPF EZPay to enjoy the auto-computation of contributions
<p>7. Delayed Notification of Employees' Change of Citizenship/Employment Status</p> <ul style="list-style-type: none"> • Renunciation of SPR status • No-Pay leave application • Resignation/Termination 	<ul style="list-style-type: none"> ✓ Ensure that your Human Resource or Payroll department is updated promptly of the employees' citizenship, no pay leave application and/or employment status promptly
<p>8. Wrong or Duplicate Payment</p> <ul style="list-style-type: none"> • Submitted new file to override the previous incorrect submission via CPF EZPay • Submitted two modes of payments for the same month 	<ul style="list-style-type: none"> ✓ Amend or delete the incorrect submission via CPF EZPay before 5.15pm on the same day (For more information, refer to this User Guide) ✓ 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

For enquiries on refund of CPF contributions paid in error,
please [write to us](#).