

S/N	Common Mistakes	How Can I Avoid Paying the Wrong CPF Contributions for my Employees?
1	Computation/payroll system error e.g. system bug	Please check and ensure that the employees' wages and CPF contributions are computed correctly when you submit them to CPF Board.
2	Delayed notification of employees' change of employment status such as: a) Resignation/Termination b) Conversion from Full-Time to Part-Time employment c) No-pay leave application	Please ensure the prompt transmission or update of the employees' employment status and/or no-pay leave application to your company's Human Resource or Payroll Department or Payroll Vendor.
3	Made wrong or duplicate payment as follows: a) Submitted a new submission file to override the previous incorrect submission via CPF EZPay b) Sent two modes of payments for the same employee, e.g. ESI (Electronic Standing Instruction) via Direct Debit and CPF EZPay via Direct Debit/PayNow/eNETS	<p>1) If you have already e-submitted, you can amend or delete your employees' CPF contribution details, as long as it is done within the same day before 5.15pm.</p> <p>Files submitted before 5.15pm will be processed on the same day, i.e. you will not be able to amend or delete these files via CPF EZPay after 5.15pm.</p> <p>If you have underpaid the CPF contributions, you may pay the difference by submitting via the Blank Form for the affected employees in the affected month(s). Enter the full wages earned for the month but enter only the CPF contribution amount to be topped up i.e. pay only the shortfall amount.</p> <p>If you have overpaid the CPF contributions or paid for the wrong employee(s), , you can refer to the <a href="#">process</a> to apply for a refund.</p> <p>2) You should ensure that only one mode of payment is used. For example, if the employees' details are being submitted using ESI via Direct Debit, do not make another payment using CPF EZPay via Direct Debit, PayNow, or eNETS, as this will lead to a double payment of CPF contributions for these employees.</p>
4	Used the wrong CPF contribution rate due to: a) Keyed wrong birth year/month b) Change of age group	<p>Please ensure that the employees' date of birth is correct and the corresponding contribution rate is applied correctly to the employees before you submit the details to CPF Board.</p> <p>You are strongly encouraged to use CPF EZPay, which is a free service for employers to submit your employees' CPF contribution details and make payment electronically. It auto-computes the</p>

	c) Applied new CPF contribution rate before the effective month	CPF and Skills Development Levy (SDL) amounts based on your employees' details. With this feature, you save time and effort as you do not need to compute the CPF contributions manually, and you can avoid computation errors. To sign up, simply complete the online application <a href="#">form</a> . For more information on CPF EZPay, please refer to our <a href="#">user guide</a> .
5	Applied the full CPF contribution rates for 1 <sup>st</sup> and 2 <sup>nd</sup> year Singapore Permanent Residents (SPR) employees	Please validate the employees' citizenship/ PR status prior to paying CPF contributions.