

List of Employee/Flexible Benefits

Note: * With effect from 1 January 2020

Reimbursement of Employee/Flexible Benefits	Is CPF payable?
Car-related expenses Examples: Car insurance, Car maintenance fee, Petrol and Parking fee for personal usage	YES
Childcare expenses	YES
Child education expenses Examples: Tuition fee, Enrichment course fee and Textbook subsidy	YES
Courses for work purpose, i.e. required in the course of official duties	NO
Courses for employee's personal interest	YES
Dental treatments (local and overseas) by registered dentist for employee Examples: Scaling and polishing	NO
Dental treatments (local and overseas) by registered dentist for employee's dependants (spouse and child) Examples: Scaling and polishing	NO*
Dental treatments (local and overseas) by non-registered dentist for employee and dependants (spouse and child)	YES
Dental expenses that are not dental treatments, e.g. toothbrushes, toothpaste, cosmetic reasons, etc	YES
Donations to charity	NO
Eldercare expenses	YES

Reimbursement of Employee/Flexible Benefits	Is CPF payable?
Expenses incurred by employee's parents, siblings, grandparents and relatives etc	YES
Fitness centre/Gym membership fee	YES
Handphone/mobile plan subscription fee	YES
HDB conservancy fees/Condominium management fees	YES
Health screening deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses for employee and dependants (spouse and child)	NO
Health screening where employee and dependants (spouse and child) go on their own accord, i.e. not deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses	YES
Health supplement deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses for employee and dependants (spouse and child)	NO
Health supplement where employee and dependants (spouse and child) buy on their own accord, i.e. not deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses	YES
Holiday expenses incurred by employee	YES*
Holiday expenses incurred by employee's dependants (spouse and child)	YES
Immunisation deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses for employee and dependants (spouse and child)	NO
Immunisation where employee and dependants (spouse and child) go on their own accord, i.e. not deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses	YES
Internet subscription fee	YES

Reimbursement of Employee/Flexible Benefits	Is CPF payable?
Local attraction entrance fee	YES
Maid-related expenses	YES
Medical treatments (local and overseas) by registered doctors and/or TCM practitioners for employee and dependants (spouse and child)	NO
Medical treatments (local and overseas) by non-registered doctors and/or TCM practitioners for employee and dependants (spouse and child)	YES
Optical/Vision care expenses Examples: Lasik, Spectacles, Sunglasses, Contact lenses and Contact lens solution	YES
Over-counter medicine (not required for medical treatments)	YES
Personal insurance premiums Examples: Medical insurance, Hospitalisation and Surgical insurance, Travel insurance and Car insurance	YES
Personal income tax	YES
Professional membership fee for work purpose, i.e. required in the course of official duties	NO
Professional membership fee for employee's personal interest	YES
Sports activities/equipment Examples: Registration fee for marathons and Booking fee for badminton courts	YES
Supplementary Retirement Scheme	YES
Top-up by employer directly into employee's CPF accounts	NO
Union membership fee	YES

Reimbursement of Employee/Flexible Benefits	Is CPF payable?
Utility bill	YES
Vaccination deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses for employee and dependants (spouse and child)	NO
Vaccination where employee and dependants (spouse and child) go on their own accord, i.e. not deemed necessary by registered doctors and/or TCM practitioners as part of treating medical illnesses	YES
Wellness expenses Examples: Facial, Foot reflexology, Haircut, Massage, Spa, Yoga class, Dance class	YES
Winter clothing required in the course of work, e.g. overseas business trip	NO
Winter clothing for employee's personal use, e.g. personal holiday	YES