

Refund Reasons	Examples
Paid contributions on payment(s) which should not attract contributions	Paid contributions on payments that should not attract contributions, e.g.: a. Compensation to employees for injuries approved under Work Injury Compensation Act b. Compensation in lieu of notice
Paid contributions above Additional Wage ceiling	Paid contributions in excess of your employee's estimated Additional Wage (AW) ceiling during the year
Paid contributions above Ordinary Wage ceiling	Paid contributions in excess of the Ordinary Wage ceiling
Paid contributions for non-employee	Paid contributions for a sole-proprietor or self-employed person, or an individual who was not employed by the company
Employee left employment	Paid contributions on full-month wages for an employee who has resigned or left employment during the month
Paid multiple contributions for employee	Paid duplicate contributions for an employee
Paid contributions on no pay leave taken in the month	Paid contributions on full-month wages for employee who was on no pay leave
Re-computed annual leave entitlement for employee	Employee repaid 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 contribution rates	Paid contributions using wrong contribution rates due to a change in age group, Singapore Permanent Resident status etc.
Used wrong wages for computation	Paid contributions based on incorrect wage amounts due to wrong classification of wages, calculation errors etc.
Submitted wrong contributions amount	Submitted wrong contributions amounts due to the use of a previous month's submission template, data entry error etc.
Employee has to repay wages as he did not fulfil stipulated condition(s)	Employee repaid wages (e.g. sign-on bonus) to the employer after not fulfilling the stipulated condition (e.g. minimum service period)