

2023

FORM IR8S

Details of Employer's/Employee's Contributions to CPF for the Year Ended 31 Dec 2022
Fill in this form if applicable and give it to your employee by 1 Mar 2023

This Form will take about 10 minutes to complete. Please get ready the employee's personal particulars, details of his/her employment income and CPF contributions in respect of Singapore employment. Please read the explanatory notes when completing this form.

Form header section with fields: FULL NAME OF EMPLOYEE AS PER NRIC/FIN, DATE OF BIRTH, TAX REF. NO., EMPLOYER'S TAX REF. NO./ UEN, DATE OF COMMENCEMENT, DATE OF *CESSATION/OVERSEAS POSTING, DATE OF S'PORE PR STATUS GRANTED, DATE OF RENUNCIATION OF S'PORE PR.

SECTION A: Details of monthly wages and actual contributions (See Explanatory Note 4)

Table with columns: MTH, ORDINARY WAGES (OW), CPF CONTRIBUTION (EMPLOYER, EMPLOYEE), ADDITIONAL WAGES (AW), CPF CONTRIBUTION (EMPLOYER, EMPLOYEE). Rows for months JAN to DEC and a TOTAL row.

1) Section A of the Form IR8S should reflect the actual wages (ordinary and additional) paid.
2) The CPF contributions should reflect the actual contributions made by both employer and employee.

Has approval been given by CPF Board to make full contributions (for SPR status granted on/after 1 Jan 2020)? Yes [] No []

SECTION B: Excess/Voluntary contribution to CPF (See Explanatory Note 4)

Employer's Contribution: \$.....
Employee's Contribution: \$.....

This portion should reflect only the excess CPF contributions (Actual CPF contributions minus Allowable/Capped CPF contributions).

Please complete Section C if you or your employee has claimed/will claim a refund of the

SECTION C: Details of Refund claimed / to be claimed on excess CPF contributions made in 2022 (See Explanatory Note 4)

Table with columns: *ORDINARY / ADDITIONAL WAGES (AMOUNT, PERIOD, DATE PAID), AMOUNT OF REFUND (EMPLOYER: CONTRIBUTION \$, INTEREST \$, @ DATE; EMPLOYEE: CONTRIBUTION \$, ^INTEREST \$, @ DATE).

Remarks:

This portion should reflect the amount in excess of the statutory limit (Actual ordinary and additional wages minus Allowable/Capped ordinary and additional wages).

Signature _____ Designation _____
This portion should reflect the amount of refund that the Company is claiming / has claimed from CPF Board.

* Delete where applicable
[] Please cross box if applicable
@ Please indicate the date refund was received. If the refund has not been received, please indicate the date the claim was made or expected to be made as at the date of completion of this form.
^ Interest from the refund of employee's contribution is assessable under S10(1)(d) of the Income Tax Act...

There are penalties for failing to give a return or furnishing an incorrect or late return.