INLAND REVENUE AUTHORITY OF SINGAPORE

User Guide

Digital Services for Senior Employment Credit, Enabling Employment Credit and CPF Transition Offset (SEC/EEC/CTO)

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Overview

Steps to Access Senior Employment Credit (SEC), Enabling Employment Credit (EEC) and CPF Transition Offset (CTO) Digital Services:

Important Information

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What You Need

- Employer's UEN/NRIC/FIN number
- Contact Details (only for breakdown requests)

Please Note That

- Only eligible employers who received payouts can download the breakdown.
- Only breakdowns for the most recent payout are provided.

Check Eligibility for SEC/EEC/CTO

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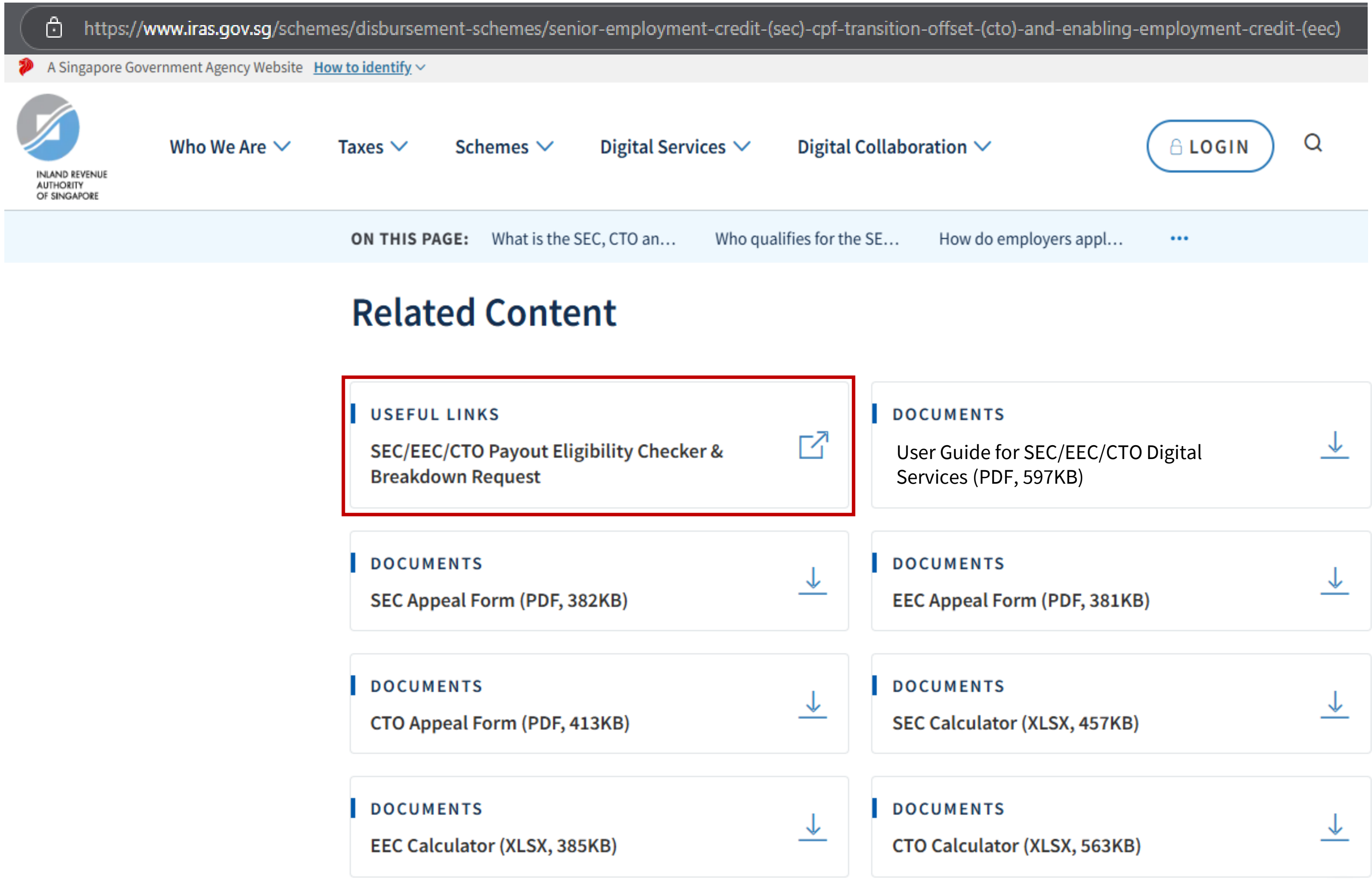
Step 1

Visit our SEC/EEC/CTO webpage (**go.gov.sg/sec-cto-eec**).

Scroll down to the bottom of our webpage.

Select the tab on **SEC/EEC/CTO Payout Eligibility Checker & Breakdown Request**.



Step 2

Select the appropriate category for your employer.

Note: For reference

- **UEN-LOCAL CO**: Companies
- **UEN-OTHERS**: Clubs, Societies, and Associations
- **UEN-BUSINESS**: Businesses, such as partnerships
- **NRIC**: Sole proprietors
- **FIN**: Sole proprietors

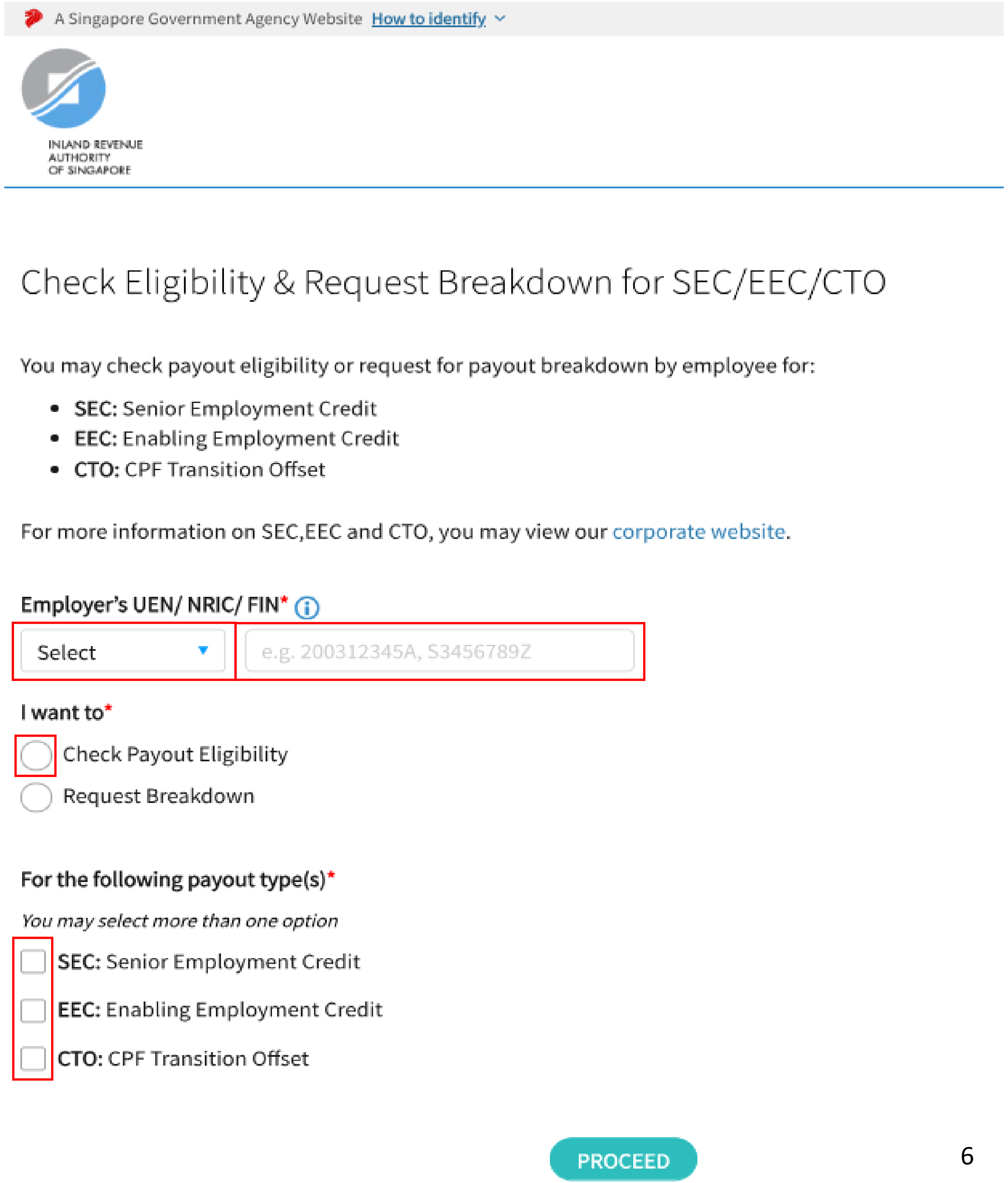
Input your employer's UEN/NRIC/FIN in the box.

Note: This refers to the tax reference number that you have registered with Central Provident Fund Board (CPFB) in making CPF contributions to your employees.

Select Check Payout Eligibility.

Select the **required scheme(s)**.

Select Proceed.



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Step 3

You can **view your company's eligibility**.

A Singapore Government Agency Website How to identify

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Check Eligibility and Request Breakdown for SEC/EEC/CTO

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Payout Eligibility

Employer's UEN/ NRIC/ FIN: **UEN/NRIC/FIN will be reflected.**

You are viewing payouts for **'CTO: CPF Transition Offset'**

CTO: CPF Transition Offset

1 - 1 of 1 Record(s)

Period of Wages Paid	Eligibility	Remarks
Jul 2024 to Dec 2024	Eligible	Notified via letter by Mar 2025

Receiving Eligible Payouts

For wages paid from January to June, employers will receive the payout in September the same year.
For wages paid from July to December, employers will receive the payout in March the following year.

The payout will be credited directly into the employers' bank account registered through:

- GIRO for Income Tax/ GST; or
- PayNow Corporate (for those without GIRO)

For Enquiries

For any enquiries, you may chat with us online at go.gov.sg/sec-cto-eec or drop us a message at go.gov.sg/askpayout.

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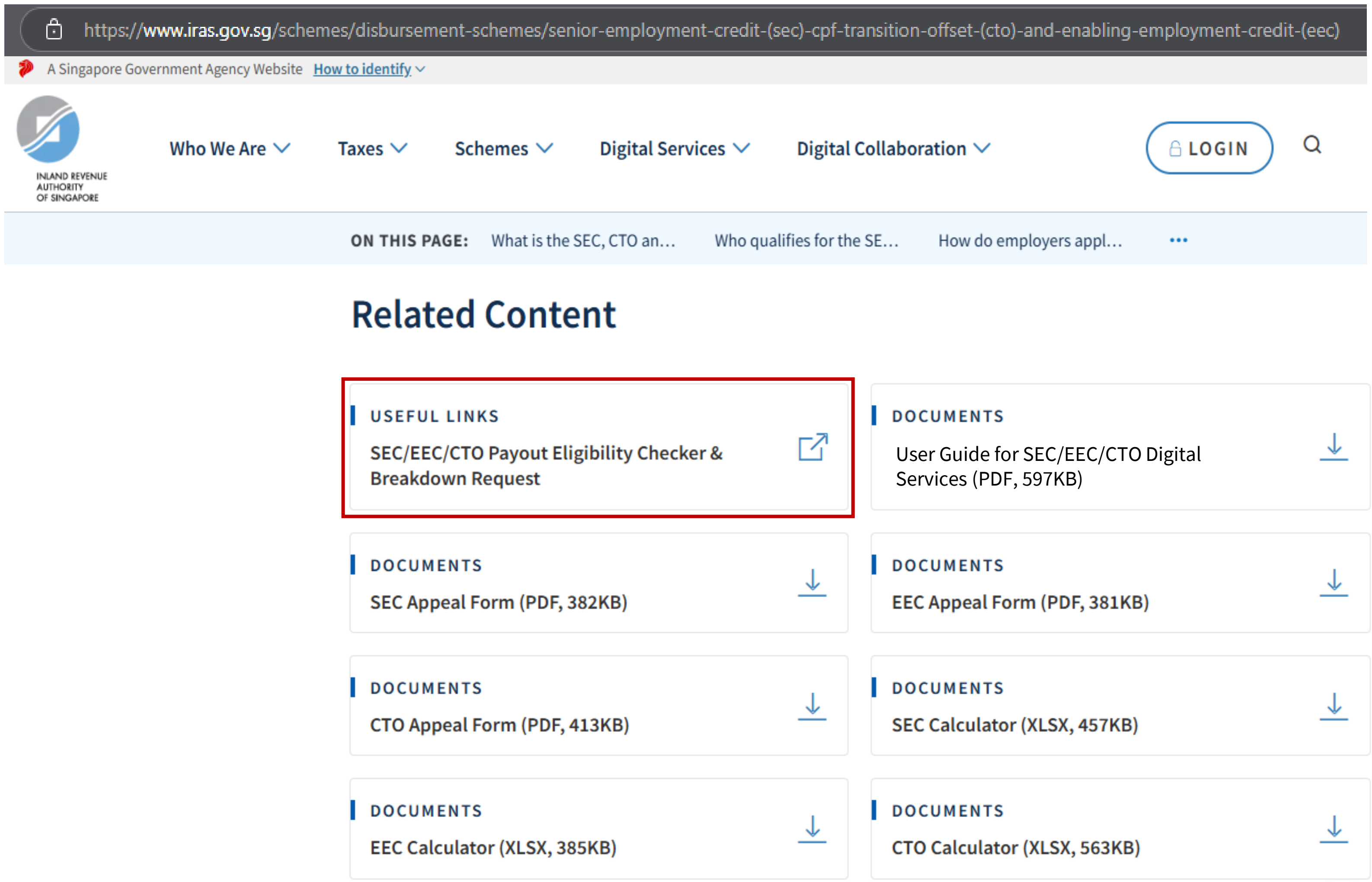
Request Breakdown for SEC/EEC/CTO

Step 1

Visit our SEC/EEC/CTO webpage (**go.gov.sg/sec-cto-eec**).

Scroll down to the bottom of our webpage.

Select the tab on **SEC/EEC/CTO Payout Eligibility Checker & Breakdown Request**.



Step 2

Select the appropriate category for your employer.

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- **UEN-OTHERS**: Clubs, Societies, and Associations
- **UEN-BUSINESS**: Businesses, such as partnerships
- **NRIC**: Sole proprietors
- **FIN**: Sole proprietors

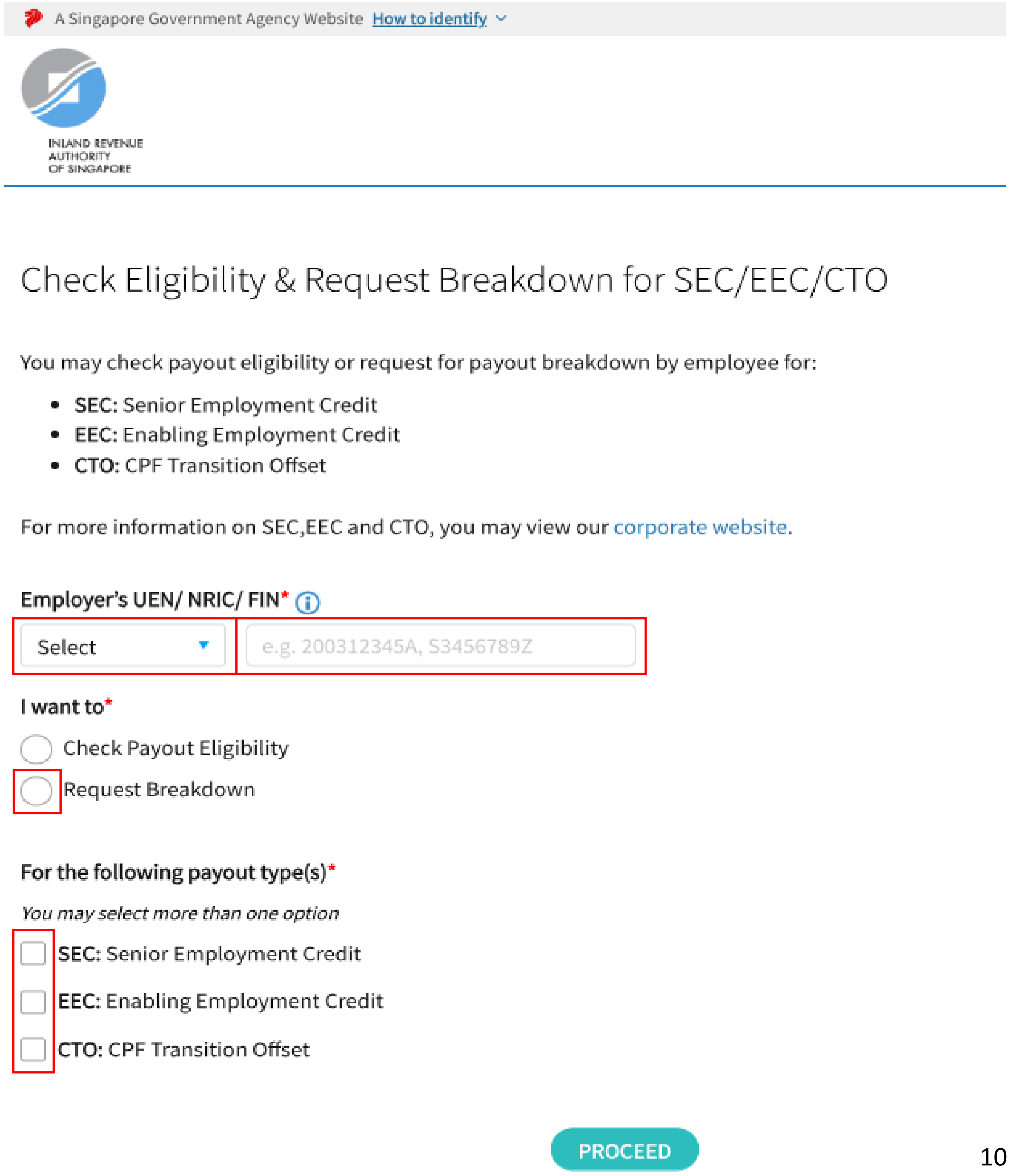
Input your employer's UEN/NRIC/FIN in the box.

Note: This refers to the tax reference number that you have registered with Central Provident Fund Board (CPFB) in making CPF contributions to your employees.

Select Request Breakdown.

Select the **required scheme(s).**

Select Proceed.



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Step 3

Select the **qualifying period** required.

Input your contact details in the boxes.

Note: After submitting your breakdown request, you cannot submit another request for the same breakdown. The status will be shown as 'Requested'.

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Check Eligibility and Request Breakdown for SEC/EEC/CTO

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Request Breakdown by Employee

Employer's UEN/ NRIC/ FIN: *UEN/NRIC/FIN will be reflected.*

You can only request for breakdown(s) of payouts:

- you are eligible for; *and*
- available for request

1 - 1 of 1 Record(s)

	Qualifying Period	Payout Type	Status
✓	Jul 2024 to Dec 2024	CTO	Available for Request

You are requesting for 0 payout breakdown(s)

What if I require breakdown for new employees?

We will only provide one breakdown of your PWCS support by existing employees, and one breakdown by new employees, per qualifying period.

[New employees refer to your new recruits in the qualifying year]

Breakdown for New Employees
If you wish to have breakdown records pertaining to your new employees (2 or more), you must seek their written consent and complete the employer's Declaration Form.

Your request will not be processed if you only have 1 new employee, or if you have not obtained your new employees' consent.

IRAS will provide you with the breakdown of PWCS support for your new employees within one month of receiving the completed Declaration Form.

Receiving the Breakdown

Employers with 500 or less qualified employees:
Breakdown records will be mailed to the employer's business registered address within 10 working days

Employers with over 500 qualified employees:
Breakdown records can be viewed on myTax Portal via myTax Mail within 10 working days

Details of Contact Person

Name*

Contact No.*
+65 e.g. 91234567

Email Address*
e.g. johnD@example.com

Designation*

BACK SUBMIT REQUEST

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Step 4

You will **receive the breakdown via mail or myTax Mail**, depending on the number of employees in your company.

Note:

- For employers with over 500 qualified employees, upon receipt of the breakdown request made through our Digital Service, we will email you requesting for the completion of an authorisation form. The breakdown records will be provided via myTax Mail within 10 working days after receiving the completed authorisation form.

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Check Eligibility and Request Breakdown for SEC/EEC/CTO

Breakdown Request Received

Employers with 500 or less qualified employees:
Breakdown records will be mailed to the employer's business registered address within 10 working days

Employers with over 500 qualified employees:
Breakdown records can be viewed on myTax Portal within 10 working days

Employer's UEN/NRIC/FIN	**UEN/NRIC/FIN will be reflected.**	**Date/ Time**	**Date of Request will be reflected.**

Requested Breakdowns

1 - 1 of 1 Record(s)

Period of Wages Paid	Payout Type
Jul 2024 to Dec 2024	CTO

Details of Contact Person

Name	**Name provided will be reflected.**	**Email Address**	**Email provided will be reflected.**
Contact No.	**Contact number provided will be reflected.**	**Designation**	**Designation provided will be reflected.**

Contact Information

For enquiries on this user guide, please chat with us online at go.gov.sg/sec-cto-eec.

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