

APPEAL FORM

Wage Credit Scheme (WCS)

Important Notes

This form is to be used by employers who wish to appeal in relation to the Wage Credit Scheme.

In the payout year 2018, employers have up to **30 June of the same year** to submit appeals. Only appeals on Wage Credit for that particular qualifying year, and not previous years, will be considered.

Appeals will be considered on a case-by-case basis and must be accompanied by appropriate supporting documents. When necessary, IRAS may request for additional supporting documents and/or seek a statutory declaration from the appellant/his employees. Wage Credit Scheme payouts should not be considered as a legal obligation of the Government.¹

If the successful appeal results in a revised Wage Credit amount lower than the original amount paid, the overpayment is repayable to IRAS.

Employees who are the subject of appeal (i.e. **"Employees under Appeal"**) must satisfy the following criteria. They must:

- a) be Singapore Citizens;
- b) have received CPF contributions from you for at least 3 calendar months in the qualifying year;
- c) have received CPF contributions from you/a previous employer for at least 3 calendar months in the preceding year;
- d) have received a minimum \$50 increase in gross monthly wage² from you in the qualifying year.

Please also note that only wage increases up to a gross monthly wage level of \$4,000 will be co-funded. Once an employee's gross monthly wage exceeds \$4,000, the portion of the wage increase that brings the gross monthly wage above \$4,000 will not be eligible for co-funding.

Part 1 – Declaration by Employer

I declare that:-

- a) All the information given in this Appeal Form is true, correct and complete.
- b) I have provided all supporting documents required to substantiate my appeal.
- c) The supporting documents submitted with this appeal form are genuine, true and correct.

Name/ Designation	NRIC no.	Signature and Official Stamp	Contact No. and Email Address	Date (DD/MM/YYYY)

Part 2 – Particulars of Employer

Name of Company/
Business/ Entity:

¹ Wage Credit Scheme payouts are cash grants to employers who meet the Scheme's qualifying criteria. They are not paid pursuant to any legislation or in connection with any legal obligation of the Government, and hence no employer has a legal entitlement to any cash payment under the WCS.

² Gross monthly wage is defined as total wage of employee paid by the employer in the calendar year (including basic salary, overtime pay and bonuses, divided by the number of months of CPF contribution). It is computed automatically based on CPF contributions made by employers for their employees in the calendar year.

UEN or NRIC/FIN (if UEN is not available):

CPF Submission Number (CSN):
(Pls provide an appendix if you have more than 3 CSNs)

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Part 3 – Reason(s) for Appeal

Please tick reason(s) for appeal:

Reason(s) for appeal

a) Request for adjustment of Wage Credit for employees (e.g. overseas employees for whom CPF contributions were not made)

b) Request for amalgamation of CPF records of ceased UEN(s) with new UEN (e.g. due to amalgamation of 2 companies, conversion of business entity, or change in UEN)

c) Others, please specify: _____

Supporting documents required

i) Completed Annex A of Appeal Form;
ii) Wage records (payslips, employment contract), **for all months in qualifying year and/or preceding year for which you paid wages to him/ her;**
iii) Print-out of completed WCS calculator (the calculator can be downloaded from the IRAS WCS [website](#))

i) Legal documentation of amalgamation/ conversion of business entity/ change in UEN (including Directors Resolution and ACRA bizfile);

Please provide any supporting documents that would help us assess your appeal. IRAS may contact you for further documentation.

