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 2019, 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 wage[2] 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 and Designation [3]	NRIC no.	Signature [3]	Contact No. and Email Address	Date (DD/MM/YYYY)

[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.

[3] The form should be signed by the Business Owner (Sole-Proprietor / Partner / Company Director).

Part 2 – Particulars of Employer

Name of Company/ Business/ Entity:	
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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										-				-		
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Part 3 – Reason(s) for Appeal

Please tick reason(s) for appeal:

Reason(s) for appeal	Supporting documents required
☐ a) Request for adjustment of Wage Credit for employees (e.g. overseas employees for whom CPF contributions were not made)	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)
☐ 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)	i) Legal documentation of amalgamation/ conversion of business entity/ change in UEN (including Directors Resolution and ACRA bizfile);
☐ c) Others, please specify: _____	Please provide any supporting documents that would help us assess your appeal. IRAS may contact you for further documentation.

Annex A – List of Employees under Appeal

If you are requesting for an adjustment of Wage Credit for any of your employees (e.g. overseas employees for whom CPF contributions were not made), please list their details in the table below.

S/N	Name of Employee (Singapore citizens only)	NRIC No.	Preceding Year		Qualifying Year		Elaboration on reason(s) for appeal	Related to a shareholder cum director of company/ sole-proprietor/ partner? (Yes/ No) If yes, pls state relationship.
			No. of months for which CPF contributions were made	Total wages paid for the months for which CPF contributions were made	No. of months for which CPF contributions were made	Total wages paid for the months for which CPF contributions were made		