

# 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 any payout year, employers have up to **30 Jun of the same year** to submit their appeals. Hence for the Wage Credit paid in Mar/Apr 2019, the appeals must reach IRAS by 30 Jun 2019. Appeals for the previous years' Wage Credit will not 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.<sup>1</sup>

If the 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 three calendar months in the qualifying year;
- c) have received CPF contributions from you/a previous employer for at least three calendar months in the preceding year;
- d) have received a minimum \$50 increase in gross monthly wage<sup>2</sup> 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:

<sup>1</sup> 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.

<sup>2</sup> 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.



