

APPEAL FORM – CPF Transition Offset (CTO)

Important Notes

- This form is to be used by employers who wish to appeal in relation to the CPF Transition Offset1 (CTO) scheme.
- Employers have up to 2 months from the month of payout to lodge an appeal. For instance, if the payout is in the month of September, employers must complete this form and send it via email to CTO_Appeal@iras.gov.sg by **30 November**. Late appeals i.e. those received after the 2-month window will not be considered.
- Each appeal will be considered on a case-by-case basis and must be accompanied by supporting documents. Where necessary, IRAS may request for additional supporting documents and/or seek a statutory declaration from the employer and/or his employees.

Part 1 — Particulars of Employer			
Name of Company/ Business/ Entity:			
UEN or NRIC/FIN (if UEN is not available):			
Part 2 — Details of Appeal ²			
Full name ³ of employee			
NRIC no.			
CPF Submission Number (CSN) used to declare CPF contribution for the employee			

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¹CPF Transition Offset will provide employers with transitionary wage offsets equivalent to half of the increase in employer CPF contribution rates for senior workers. The payout-wage offsets are cash grant provided for 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. Hence no employer has a legal entitlement to any cash payment under the scheme.

² You will need to submit a separate appeal form for each employee.

³ The full name as indicated in the NRIC.



Reason(s) for the appeal	

Part 3 — Declaration by Employer

I declare that:

- a) all the information and documents submitted by me is correct and true; and
- b) the employee is not the business owner⁴ or an employer trading in his/her own personal capacity⁵.

Please be informed that the giving of false information to a public servant is an offence under Section 182 of the Penal Code, and may also subject you to criminal liability for other serious offences such as cheating and forgery.

Full Name ⁶	
NRIC / FIN no.	
Designation	
Signature ⁷	
Contact No. and Email Address	
Date of declaration (DD/MM/YYYY)	

⁴Business owners are defined as follows:

a. Sole proprietor of a sole-proprietorship;
b. Partners of a partnership (including general partnership, limited liability partnership and limited partnership); and
c. Both a shareholder and director of a company.

⁵ Employers trading in their own capacity include, but are not limited to, hawkers who do not have UEN, and employers hiring local personal drivers or local domestic helpers.

⁶ The full name as indicated in the NRIC or Employment Work Pass.

⁷ The form should be signed by the Business Owner (Sole-Proprietor / Partner / Company Director).