



## APPEAL FORM - Senior Employment Credit (SEC)

### **Important Notes**

1. This form is to be used by employers who wish to appeal in relation to the Senior Employment Credit<sup>1</sup> (SEC) scheme.
2. 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 **March**, employers must complete this form and send it via email to [SEC\\_EECAppeal@iras.gov.sg](mailto:SECEAppeal@iras.gov.sg) by **31 May**. Late appeals i.e. those received after the 2-month window will not be considered.
3. 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<sup>2</sup>**

<b>Full name<sup>3</sup> of employee</b>	<input type="text"/>																		
<b>NRIC no.</b>	<input type="text"/>																		
<b>CPF Submission Number (CSN) used to declare CPF contribution for the employee</b>	<table border="1"><tr><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td><td><input type="text"/></td><td>-</td><td><input type="text"/></td><td><input type="text"/></td></tr></table>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>
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<sup>1</sup> Senior Employment Credit payout is cash grant 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.

<sup>2</sup> You will need to submit a separate appeal form for each employee.

<sup>3</sup> The full name as indicated in the NRIC.



<b>Reason(s) for the appeal</b>	
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**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 owner<sup>4</sup> or an employer trading in his/her own personal capacity<sup>5</sup>.

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.

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

<sup>4</sup> Business 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.

<sup>5</sup> 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.

<sup>6</sup> The full name as indicated in the NRIC or Employment Work Pass.

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