

DECLARATION BY EMPLOYER THAT CONSENT HAS BEEN OBTAINED FROM NEW EMPLOYEES FOR IRAS TO DISCLOSE THEIR INDIVIDUAL WAGE CREDITS

(Wage Credit Scheme (WCS))

Please read the Important Notes carefully before you sign the form.

Important Notes

This form is used by an employer to declare that consent has been obtained from his new employees¹, for their individual Wage Credits to be disclosed to the employer by the Inland Revenue Authority of Singapore (IRAS).

Consent has to be obtained from new employees, as their individual Wage Credits are derived based on CPF contributions from both their existing and previous employers. Disclosure of their individual Wage Credits may enable the wages from their previous employment to be derived. The employer **must** therefore ensure that their consent for the disclosure of their individual Wage Credit is duly obtained, by getting them to sign the separate Consent Form for new Employees, which the employer should retain and produce only upon request by IRAS.

The employer must then submit this Declaration to IRAS, upon which IRAS will release information on the individual Wage Credits of the new employees from whom the employer has obtained consent.

Part 1	
DECLARATION	To: The Inland Revenue Authority of Singapore (IRAS)

I, the undersigned, on behalf of _____, _____,
(Company/Business/Entity name) **(Unique Entity No.)**

hereby **declare** that:

- (a) I have carefully read the Important Notes above and will fully comply with them.
- (b) All new employees listed below have duly signed the Consent Form for New Employees, declaring that IRAS may release information on their individual Wage Credits to their employer.
- (c) All information given here is true, correct and complete.

Name	NRIC number	Designation (director registered with ACRA)	
Email Address	Contact number	Signature	Date (DD/MM/YYYY)

Part 2

If you have obtained consent from more than 10 new qualifying employees, please provide the list of new employees as per table format below in an Excel file. Please submit Part 1 of the completed declaration form and Excel file to wcs@iras.gov.sg.

If you have obtained consent from not more than 10 new qualifying employees, please complete the table below and submit this completed declaration form to wcs@iras.gov.sg.

List of New Employees whose consent had been obtained

S/N	Name of Employee (Singapore citizens only)	NRIC No.	Date of Consent
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

¹ New employees are employees who were employed by the employer for less than 3 months in the year preceding the qualifying year for Wage Credit Scheme payouts.