





# Central Provident Fund Board

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## Adjustment of CPF Payment

### TYPES OF ADJUSTMENT:

#### Type 1: Adjust **Payment Type**<sup>2</sup>

Example: Adjust payment on 1/11/10 from SDL to CDAC Fund.

PART II : DETAILS OF ADJUSTMENT			
<u>(a) Payment Received On</u> <sup>1</sup> (DD/MM/YY)	<u>(b) Adjust From</u> <sup>1</sup>	<u>(c) Adjust To</u>	<u>(d) Amount</u> <sup>1</sup> (\$)
01 / 11 / 10	SDL	CDAC	0.50

#### <sup>2</sup>List of Payment Types

- Late Payment Interest on CPF Contribution
- Late Payment Interest on Foreign Worker Levy
- Skills Development Levy (SDL)
- Foreign Worker Levy (FWL)
- CPF contribution (with employee's name and CPF A/C No.)
- Donation to Community Chest
- Eurasian Community Fund (ECF)
- Mosque Building & Mendaki Fund (MBMF)
- Chinese Development Assistance Council (CDAC) Fund
- Singapore Indian Development Association (SINDA) Fund

#### Type 2: Adjust **Month/Year**

Note: If the adjustment is for selected employees only, please indicate the employees' names, CPF account numbers and CPF contribution amounts to be adjusted in Part II.

Example: Adjust full payment on 1/11/10 from Aug 2010 to Sep 2010 (same payment details).

PART II : DETAILS OF ADJUSTMENT			
<u>(a) Payment Received On</u> <sup>1</sup> (DD/MM/YY)	<u>(b) Adjust From</u> <sup>1</sup>	<u>(c) Adjust To</u>	<u>(d) Amount</u> <sup>1</sup> (\$)
01 / 11 / 10	Aug 2010	Sep 2010	500.00

#### Type 3: Adjust CPF payment paid **from one company to another company**

Note: This request is to be signed by the authorised officers of both companies.

Example: Adjust full payment on 1/11/10 from ABC Company to XYZ Company (same payment details).

PART II : DETAILS OF ADJUSTMENT			
<u>(a) Payment Received On</u> <sup>1</sup> (DD/MM/YY)	<u>(b) Adjust From</u> <sup>1</sup>	<u>(c) Adjust To</u>	<u>(d) Amount</u> <sup>1</sup> (\$)
01 / 11 / 10	ABC Company, CSN 1234567891-PTE-01	XYZ Company, CSN 2345678910-PTE-01	1500.00

#### Type 4: Adjust CPF contribution paid **from one employee to another employee**

Note 1: For employee(s) / ex-employee(s) with excess contribution(s) credited to his / her CPF Account(s) please attach a copy of the following for each employee affected

- Authorisation from the employee via Annex 1 ; or
- Resignation / Termination Letter if the employee cannot be contacted ; or

Note 2: For non-employee(s) please attach a copy of company's declaration letter.

Example: Chen Ah San should receive \$10; Chen Ah Wu should receive \$20, but their amount credited was switched. (i.e. Chen Ah San received \$20, Chen Ah Wu received \$10)

PART II : DETAILS OF ADJUSTMENT			
<u>(a) Payment Received On</u> <sup>1</sup> (DD/MM/YY)	<u>(b) Adjust From</u> <sup>1</sup>	<u>(c) Adjust To</u>	<u>(d) Amount</u> <sup>1</sup> (\$)
01 / 11 / 10	Chen Ah San, S1111111C	Chen Ah Wu, S2222222D	20.00
01 / 11 / 10	Chen Ah Wu, S2222222D	Chen Ah San, S1111111C	10.00

<sup>1</sup> As stated on the Record of Payment (Form CPF90)

