

Payments that CPF are payable

CPF are payable for various payments made to employees. These includes allowances, overtime and other remunerations.

Allowance vs Reimbursement

An **allowance** is an amount of money given or allotted usually at regular intervals for a specific purpose. No repayment is required if any portion of this allowance is unspent.

Reimbursement is an act of compensating someone for an expense. Often, a person is **reimbursed** for out-of-pocket expenses when the person incurs these expenses and these have to be supported by receipts or bills

Below are detailed description of payments that CPF is payable.

	Type of Payment CPF is payable
1	Attendance allowance Payment to employees for good work and attendance.
2	Anniversary cash award Payment to employees on company's anniversary.
3	Annual wage supplement / bonus Payment to employees at the end of the financial year.
4	Commission Payment to employees based on percentage of sales achieved.
5	Cost of living allowance Payment to employees as part of employee's wages.
6	Dirt allowance Payment to employees for performing field duties.
7	Education allowance Contractual payment for education of employee's children.
8	Extra duty allowance Payment to employees for extra work done; e.g. night duty, overtime, public holiday, acting allowance etc.
9	Festive allowance Cash gift (e.g. hongbao) given to employees during festive season.

10	Flexi-benefit expenses
	Payments for expenses not necessarily incurred by employer, e.g. employee's groceries, home renovations.
11	Gratuity
	Payment to employees for good service while still in employment.
12	Grooming and hair cut allowance
	Payment to employees for enhancement of appearance.
13	Handphone and pager expenses
	Payment of handphone and pager allowances to employees.
14	Holiday expenses
	Fixed payment to employees for vacation.
15	Housing / rental expenses
	Payment to employees for housing rent.
16	Incentive allowance
17	Cash payment incentive.
18	Laundry expenses
	Payment to employees for laundry expenses on personal clothing.
19	Leave pay
	Payment in lieu of leave.
20	Long service award
	Cash award given to employees with less than 5 years' service and every subsequent period of less than 5 years' service.
	Cash award given to employees with at least 5 years' service and every subsequent period of not less than 5 years' service (i.e. 5, 10, 15 and so on), and the cash award exceeds the employee's Ordinary Wages for the month in which it is given. CPF is payable on the amount in excess of the Ordinary Wages.
21	Maternity allowance
	Payment to female employees during confinement and in addition to monthly salaries.
22	Meal expenses
	Monthly lump sum payment for meals to employees.

23	Personal clothing allowance	Payment to employees to enhance appearance.
24	Probation period pay	Wages for employees on probation.
25	Productivity award	Cash award for staff productivity.
26	Sales performance award	Payment to employees for attaining sales target.
27	Service charge	Collection by hotels/restaurants and distributed as part of wages to employees.
28	Share option	Cash proceeds for the share options given to the employee. Sales proceeds if the shares options have been exercised and the shares are held in the employee's name.
29	Stand-by duty allowance	Payment to employees for stand-by duties.
30	Termination benefits	Temporary lay-off benefits.
31	Tips	Cash collected from customers to augment wages of hotel and restaurant employees.
32	Transport expenses	Payment to employees for transport subsidies.
Type of Payment CPF is NOT payable		
1	Education allowance	Payment to employees for employee's self-improvement programme.
2	Entertainment expenses	Reimbursement for entertaining company's clients.
3	Education / training reimbursement	

	Reimbursement for course and examination fees as part of employee's training programme.
4	Reimbursement for expenses necessarily incurred for on behalf of the employer, e.g. holiday facilities, professional publications.
5	Payment to employees upon termination of employment, i.e. compensation in nature.
6	Payment of handphone and pager charges directly to third party e.g. service provider.
7	Reimbursement for actual handphone and pager expenses incurred for official purposes.
8	Work Injury Compensation Act
	Payment to employees for injuries under the Work Injury Compensation Act.
9	Finders introduction fees
	Payment to employees for introducing workers to company.
10	Gifts in kind
	Award in kind e.g. token gifts.
11	Variable sum given as reimbursement for holiday expenses incurred by employees.
12	Reimbursement for laundry expenses to uniformed employees.
13	Payment of rent directly to third party e.g. landlord.
14	Incentive in kind e.g. token gifts.
15	Cash award given to employees with at least 5 years' service and every subsequent period of not less than 5 years' service (i.e. 5, 10, 15 and so on), and the cash award does not exceed the employee's Ordinary Wages for the month in which it is given.
16	Maternity subsidy
	Reimbursement paid under company's maternity expenses scheme.
17	Meal reimbursement for staying beyond working hours, i.e. overtime.
18	Per diem allowance
	Daily allowance given as reimbursement for defraying the cost of an overseas (i.e. out of Singapore) assignment.

19	Staff welfare benefits
	Gifts in kind to employees on their marriage or birth of their children.
20	Payments granted in kind to employees where no cash payments are payable to employees.
21	Retirement gratuity, retrenchment pay, ex-gratia payment, salary in lieu of notice, severance pay, compensation for loss of employment.
22	Reimbursement for travel in the line of official duty.
	Reimbursement for travel between home and workplace beyond normal working hours e.g. rest days and public holidays.
	Reimbursement for travel from home/office to the place of assignment (not the normal place of work).
	Reimbursement for actual transport expenses where the employer is obliged to provide transport for employees and where the transport is not available.