



EVERY MONTH

Within 7 days of the salary period ending	Pay salaries. Itemised payslip with the payment, or within 3 working days.	Employment Act (MOM)
14th of the following month	CPF contributions and Skills Development Levy for the previous month. Legally due on the last day of the month; the 14th is the grace period. Late payment interest 1.5% a month from the 15th.	CPF Board
17th of the following month	Foreign Worker Levy for the previous month (GIRO deducted on the 17th).	MOM

If a deadline falls on a Saturday, Sunday or public holiday, it moves to the next working day.

2026 AT A GLANCE — PAYMENT DATES FOR THE PREVIOUS MONTH'S PAYROLL

Month	CPF + SDL due	Foreign Worker Levy due	Also this month
Jan	Wed 14	Mon 19*	CPF/SDL due 14 Jan is for December 2025 wages
Feb	Mon 16*	Thu 19*	1 Feb: AIS window opens — start IR8A / 8A / 8B
Mar	Mon 16*	Tue 17	1 Mar: IR8A / Appendix 8A / 8B deadline
Apr	Tue 14	Fri 17	
May	Thu 14	Mon 18*	
Jun	Mon 15*	Wed 17	
Jul	Tue 14	Fri 17	
Aug	Fri 14	Mon 17	
Sep	Mon 14	Thu 17	
Oct	Wed 14	Mon 19*	
Nov	Mon 16*	Tue 17	
Dec	Mon 14	Thu 17	Year-end: leave carry-forward; prepare IR8A data

* moved to the next working day (weekend or public holiday). CPF and SDL are paid together to CPF Board.

ONCE A YEAR

1 March — IR8A, Appendix 8A, Appendix 8B (and IR8S)

Submit every employee's previous-year income to IRAS under the Auto-Inclusion Scheme. Window opens 1 February. Compulsory once you have 5 or more employees. Late filing: fine up to S\$5,000.

1 January — new CPF ceiling

Ordinary Wage ceiling is S\$8,000 a month from 1 January 2026 (S\$7,400 in 2025). Additional Wage ceiling: S\$102,000 less the year's Ordinary Wages subject to CPF.

WHEN AN EMPLOYEE LEAVES

At least 1 month before the last day — Form IR21

Tax clearance for a non-citizen employee who is resigning, being posted overseas or leaving Singapore for more than 3 months. Withhold all monies due from the day you know. Late or no filing: fine up to S\$5,000.

On the last day — final pay and payslip

Give the final payslip together with the outstanding salary.

2026 quick figures CPF Ordinary Wage ceiling S\$8,000/month · SDL 0.25% of monthly wages, minimum S\$2, maximum S\$11.25 · CPF late interest 1.5%/month, minimum S\$5

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Sources: cpf.gov.sg, iras.gov.sg, mom.gov.sg. Correct as at September 2026 — always confirm against the official site before acting. GaDongHR · Bevora Technologies