

Only **fixed monthly allowances** are reimbursable if:

- they form part of the gross salary; and
- they have been paid for a period of 3 or more months immediately preceding the start of the leave period, and
- attract CPF contribution, and are not a reimbursement of an expense incurred.

Except the following income from employment **cannot** be claimed from the Government:

1. overtime payments;
2. bonus payments or annual wage supplements;
3. reimbursement for expenses incurred by the employee in the course of her employment;
4. productivity incentive payments; and
5. travelling, food or housing allowances.

For self-employed or GPMB claim, the following income **cannot** be claimed from the Government as well:

1. interest income earned on fixed deposits;
2. rental income;
3. profit on sales of fixed assets;
4. overriding and renewal commission;
5. ex-gratia income.