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**CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)**

**CENTRAL PROVIDENT FUND
(WORKFARE INCOME SUPPLEMENT SCHEME)
(AMENDMENT) REGULATIONS 2010**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act, the Minister for Manpower hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2010 and shall come into operation on 30th June 2010.

Amendment of regulation 2

2. Regulation 2 of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after the definitions of “cash payment”, “eligible member”, “relevant contribution” and “Scheme” in paragraph (1), the following definitions:

““dual status eligible member” means an eligible member who is a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed;

“dual status worker” means any person who alternates between being an employee and a self-employed person, or who is concurrently an employee and a self-employed person;”;

(b) by deleting paragraph (2).

Amendment of regulation 3

3. Regulation 3(1) of the principal Regulations is amended by deleting sub-paragraph (e) and substituting the following sub-paragraph:

- “(e) during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, when he has worked as an employee, he earned an average monthly wage of —
- (i) more than \$50 but less than \$1,500, if the relevant year is 2007, 2008 or 2009; or
 - (ii) more than \$50 but not more than \$1,700, if the relevant year is 2010 or any subsequent year.”.

Amendment of regulation 4

4. Regulation 4 of the principal Regulations is amended —

(a) by deleting sub-paragraphs (i) and (ii) of paragraph (1)(e) and substituting the following sub-paragraphs:

- “(i) income, in the relevant year, of —
- (A) less than \$18,000, if the relevant year is 2007, 2008 or 2009; or
 - (B) not more than \$20,400, if the relevant year is 2010 or any subsequent year; and
- (ii) if sub-paragraph (d)(ii) applies to him, an average monthly income, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, when he has worked as a self-employed person, of —
- (A) less than \$1,500, if the relevant year is 2007, 2008 or 2009; or

(B) not more than \$1,700, if the relevant year is 2010 or any subsequent year;”;

(b) by deleting sub-paragraphs (f) and (g) of paragraph (1) and substituting the following sub-paragraphs:

“(f) he has paid, by the date specified in paragraph (1A), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) —

(i) for 2007, if the relevant year is 2007;

(ii) for 2007 and 2008, if the relevant year is 2008;

(iii) for 2007 to 2009, if the relevant year is 2009;

(iv) for 2007 to 2010, if the relevant year is 2010; or

(v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year; and

(g) where the income which he has derived from Singapore or received from outside Singapore in 2007 or any subsequent year in respect of any trade, business, profession or vocation as a self-employed person does not exceed \$6,000, he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (1B) —

(i) for 2007, if the relevant year is 2007;

(ii) for each of 2007 and 2008, if the relevant year is 2008;

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- (iii) for each of 2007 to 2009, if the relevant year is 2009;
 - (iv) for each of 2007 to 2010, if the relevant year is 2010; or
 - (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.”;
- (c) by inserting, immediately after paragraph (1), the following paragraphs:
- “(1A) The member shall pay the contribution referred to in paragraph (1)(f) for any year, and the additional contribution referred to in paragraph (1)(g), (2A) or (2B) for any year —
 - (a) for any purpose other than the purposes referred to in sub-paragraph (b) —
 - (i) by 31st December 2011, if that year is 2007, 2008 or 2009; or
 - (ii) by 31st December of the second year after that year, if that year is 2010 or any subsequent year; or
 - (b) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year, by the earlier of —
 - (i) 31st July of that relevant year; or
 - (ii) the date specified in sub-paragraph (a).
 - (1B) The additional contribution payable by a member under paragraph (1)(g) for any year shall be —
 - (a) where he is below 35 years of age on 1st January that year —
 - (i) an amount equal to 2.17% of the income which he has derived from Singapore or received from outside Singapore in that

year in respect of any trade, business, profession or vocation as a self-employed person (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;

- (ii) an amount equal to 2.22% of the relevant income, subject to a minimum of \$13, if that year is 2010; or
 - (iii) an amount equal to 2.33% of the relevant income, subject to a minimum of \$14, if that year is 2011 or any subsequent year;
- (b) where he has attained 35 years of age but is below 45 years of age on 1st January that year —
- (i) an amount equal to 2.5% of the relevant income, subject to a minimum of \$15, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.56% of the relevant income, subject to a minimum of \$15, if that year is 2010; or
 - (iii) an amount equal to 2.67% of the relevant income, subject to a minimum of \$16, if that year is 2011 or any subsequent year; or
- (c) where he is 45 years of age or older on 1st January that year —
- (i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;

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- (ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010; or
 - (iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011 or any subsequent year.”;
 - (d) by inserting, immediately after the words “paragraph (1)” in paragraph (2), the words “, (1A) or (1B)”;
 - (e) by inserting, immediately after paragraph (2), the following paragraphs:
 - “(2A) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(iv) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(iv), he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of —
 - (a) an amount equal to 2.17% of the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of 2010, in respect of any trade, business, profession or vocation (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(ii);
 - (b) an amount equal to 2.5% of the relevant income, subject to a minimum of \$8, in lieu

of paying the amount specified in paragraph (1B)(b)(ii); or

- (c) an amount equal to 2.83% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (1B)(c)(ii).

(2B) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(v) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(v), he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in any relevant year (being 2011 or any subsequent year), if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.33% of the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of that relevant year, in respect of any trade, business, profession or vocation (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(iii);
- (b) an amount equal to 2.67% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (1B)(b)(iii); or
- (c) an amount equal to 3% of the relevant income, subject to a minimum of \$9, in lieu of paying

the amount specified in paragraph (1B)(c)(iii).”; and

(f) by deleting paragraph (3) and substituting the following paragraph:

“(3) In paragraph (1)(e), “average monthly income”, in relation to a member to whom paragraph (1)(d)(ii) applies, means the amount ascertained in accordance with the formula:

$$A/B,$$

where A is the income which he has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, in which he has worked as a self-employed person; and

B is the number of months in the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, during which he has worked as a self-employed person.”.

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New regulation 4A

5. The principal Regulations are amended by inserting, immediately after regulation 4, the following regulation:

“Eligibility criteria for dual status worker

4A.—(1) A member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed)

shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

- (a) he is a Singapore citizen, or becomes a Singapore citizen on or before 1st January in the year immediately following the relevant year;
- (b) he attains the age of 35 years on or before 31st December in the relevant year;
- (c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding —
 - (i) \$10,000, if the relevant year is 2007 or 2008; or
 - (ii) \$11,000, if the relevant year is 2009 or any subsequent year;
- (d) either of the following applies to him:
 - (i) he has worked —
 - (A) as an employee for a period of —
 - (AA) at least 3 months in any 6 consecutive months in the relevant year; or
 - (AB) at least 6 months in the relevant year; and
 - (B) as a self-employed person for a period of at least one month in the relevant year; or
 - (ii) he has worked —
 - (A) as a self-employed person for a period of —
 - (AA) at least 3 months in any 6 consecutive months in the relevant year; or
 - (AB) at least 6 months in the relevant year; and

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- (B) as an employee for a period of at least one month in the relevant year;
- (e) during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, in which he has worked as an employee, as a self-employed person or as both, he has an average monthly income of —
- (i) more than \$50 but less than \$1,500, if the relevant year is 2007, 2008 or 2009; or
 - (ii) more than \$50 but not more than \$1,700, if the relevant year is 2010 or any subsequent year;
- (f) he has paid, by the date specified in paragraph (2), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) —
- (i) for 2007, if the relevant year is 2007;
 - (ii) for 2007 and 2008, if the relevant year is 2008;
 - (iii) for 2007 to 2009, if the relevant year is 2009;
 - (iv) for 2007 to 2010, if the relevant year is 2010; or
 - (v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year; and
- (g) where the income which he has derived from Singapore or received from outside Singapore in 2007 or any subsequent year in respect of any trade, business, profession or vocation as a self-employed person does not exceed \$6,000, he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (3) —
- (i) for 2007, if the relevant year is 2007;

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- (ii) for each of 2007 and 2008, if the relevant year is 2008;
 - (iii) for each of 2007 to 2009, if the relevant year is 2009;
 - (iv) for each of 2007 to 2010, if the relevant year is 2010; or
 - (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.

(2) The member shall pay the contribution referred to in paragraph (1)(f) for any year, and the additional contribution referred to in paragraph (1)(g), (5) or (6) for any year —

- (a) for any purpose other than the purposes referred to in sub-paragraph (b) —
 - (i) by 31st December 2011, if that year is 2007, 2008 or 2009; or
 - (ii) by 31st December of the second year after that year, if that year is 2010 or any subsequent year; or
- (a) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year, by the earlier of —
 - (i) 31st July of that relevant year; or
 - (ii) the date specified in sub-paragraph (a).

(3) The additional contribution payable by a member under paragraph (1)(g) for any year shall be —

- (a) where he is below 35 years of age on 1st January that year —
 - (i) an amount equal to 2.17% of the income which he has derived from Singapore or received from outside Singapore in that year in respect of any trade, business, profession or vocation as a self-employed person (referred to in this paragraph as

the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;

- (ii) an amount equal to 2.22% of the relevant income, subject to a minimum of \$13, if that year is 2010; or
 - (iii) an amount equal to 2.33% of the relevant income, subject to a minimum of \$14, if that year is 2011 or any subsequent year;
- (b) where he has attained 35 years of age but is below 45 years of age on 1st January that year —
- (i) an amount equal to 2.5% of the relevant income, subject to a minimum of \$15, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.56% of the relevant income, subject to a minimum of \$15, if that year is 2010; or
 - (iii) an amount equal to 2.67% of the relevant income, subject to a minimum of \$16, if that year is 2011 or any subsequent year; or
- (c) where he is 45 years of age or older on 1st January that year —
- (i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010; or
 - (iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011 or any subsequent year.

(4) Where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1), (2) or (3), he may nevertheless be an eligible member for the purposes of

Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

(5) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (4), where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(iv) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(iv), he may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.17% of the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of 2010, in respect of any trade, business, profession or vocation (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(ii);
- (b) an amount equal to 2.5% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (3)(b)(ii); or
- (c) an amount equal to 2.83% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (3)(c)(ii).

(6) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (4), where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(v) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(v), he may nevertheless be an

eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in any relevant year (being 2011 or any subsequent year), if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.33% of the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of that relevant year, in respect of any trade, business, profession or vocation (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(iii);
- (b) an amount equal to 2.67% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (3)(b)(iii); or
- (c) an amount equal to 3% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (3)(c)(iii).

(7) Nothing in this regulation shall affect the eligibility of any dual status worker to receive any benefit under the Scheme which —

- (a) he has received before 30th June 2010; or
- (b) he has been assessed before 30th June 2010 to be eligible to receive.

(8) In paragraph (1)(e), “average monthly income”, in relation to a member to whom paragraph (1)(d)(i) or (ii) applies, means the amount ascertained in accordance with the formula:

$$(A + B)/C,$$

where A is the total amount of wages received by him as an employee in the relevant year, or (for the purposes only of assessing his eligibility to

receive any provisional payment or credit) in the first 6 months of the relevant year;

B is the income which he has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year; and

C is the total number of months in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, during which he has worked as an employee, as a self-employed person or as both.

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Amendment of regulation 5

6. Regulation 5 of the principal Regulations is amended —

- (a) by deleting the word “When” in paragraph (1) and substituting the words “Subject to paragraph (1A), when”;
- (b) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Where the Board has attempted to make a cash payment to an employed eligible member under paragraph (1)(a) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

- (a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member’s ordinary account, special account

and medisave account as the Minister may direct; and

(b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(a) to the cash payment.”;

(c) by deleting sub-paragraphs (a) and (b) of paragraph (2) and substituting the following sub-paragraphs:

“(a) where he satisfies the requirement under regulation 3(1)(d)(ii), as set out in —

(i) the table under paragraph 1 of the First Schedule, if the relevant year is 2007, 2008 or 2009; or

(ii) the table under paragraph 2 of the First Schedule, if the relevant year is 2010 or any subsequent year; or

(b) where he satisfies the requirement under regulation 3(1)(d)(i) but fails to satisfy the requirement under regulation 3(1)(d)(ii), as set out in —

(i) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009; or

(ii) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010 or any subsequent year.”;

(d) by deleting sub-paragraph (a) of paragraph (4) and substituting the following sub-paragraph:

“(a) is a Singapore citizen, or becomes a Singapore citizen on or before —

(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or

(ii) 30th June in the relevant year, if the relevant year is 2010 or any subsequent year; and”;

(e) by deleting paragraph (5) and substituting the following paragraphs:

“(5) The value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in —

(a) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009; or

(b) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010 or any subsequent year.

(6) Notwithstanding paragraph (2), where the value of the benefits which an employed eligible member has received provisionally in any relevant year (being 2010 or any subsequent year) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(7) Notwithstanding paragraphs (1), (1A), (2), (4) and (5), where an employed eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit —

(a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (1A), or make a provisional payment or credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or

provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and

- (b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.”.

Amendment of regulation 6

7. Regulation 6 of the principal Regulations is amended —

- (a) by deleting sub-paragraphs (a) and (b) of paragraph (2) and substituting the following sub-paragraphs:

“(a) where he satisfies the requirement under regulation 4(1)(d)(i) or (ii)(B), as set out in —

(i) the table under paragraph 1 of the Third Schedule, if the relevant year is 2007, 2008 or 2009; or

(ii) the table under paragraph 2 of the Third Schedule, if the relevant year is 2010 or any subsequent year; or

(b) where he satisfies the requirement under regulation 4(1)(d)(ii)(A) but fails to satisfy the requirement under regulation 4(1)(d)(ii)(B), as set out in —

(i) the table under paragraph 1 of the Fourth Schedule, if the relevant year is 2007, 2008 or 2009; or

(ii) the table under paragraph 2 of the Fourth Schedule, if the relevant year is 2010 or any subsequent year.”;

- (b) by deleting sub-paragraph (a) of paragraph (4) and substituting the following sub-paragraph:

“(a) is a Singapore citizen, or becomes a Singapore citizen on or before —

(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or

(ii) 30th June in the relevant year, if the relevant year is 2010 or any subsequent year.”;

(c) by deleting the full-stop at the end of sub-paragraph (b) of paragraph (4) and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:

“(c) has declared to the Board, in such form and manner as the Board may require, the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of the relevant year, in respect of any trade, business, profession or vocation as a self-employed person, if the relevant year is 2010 or any subsequent year.”; and

(d) by deleting paragraph (5) and substituting the following paragraphs:

“(5) The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in —

(a) the table under paragraph 1 of the Fifth Schedule, if the relevant year is 2007, 2008 or 2009; or

(b) the table under paragraph 2 of the Fifth Schedule, if the relevant year is 2010 or any subsequent year.

(6) Notwithstanding paragraph (2), where the value of the benefits which a self-employed eligible member has received provisionally in any relevant year (being 2010 or any subsequent year) exceeds the total value of all

benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(7) Notwithstanding paragraphs (1), (2), (4) and (5), where an employed eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit —

- (a) the Board may, in its discretion, credit a relevant contribution under paragraph (1), or make a provisional credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the relevant contribution or provisional credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
- (b) the member shall be entitled to retain the full amount of the relevant contribution or provisional credit, as the case may be, credited or made by the Board.”.

New regulation 6A

8. The principal Regulations are amended by inserting, immediately after regulation 6, the following regulation:

“Benefits of dual status eligible member under Scheme

6A.—(1) Subject to paragraph (2), when a dual status eligible member is entitled to receive any benefit, the Board shall —

- (a) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and
- (b) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash

payment under sub-paragraph (a), to such of his ordinary account, special account and medisave account as the Minister may direct.

(2) Where the Board has attempted to make a cash payment to a dual status eligible member under paragraph (1)(a) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

- (a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
- (b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(a) to the cash payment.

(3) The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year shall be —

- (a) where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB), as set out in —
 - (i) the table under paragraph 1 of the Sixth Schedule, if the relevant year is 2007, 2008 or 2009; or
 - (ii) the table under paragraph 2 of the Sixth Schedule, if the relevant year is 2010 or any subsequent year; or
- (b) where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), as set out in —

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- (i) the table under paragraph 1 of the Seventh Schedule, if the relevant year is 2007, 2008 or 2009; or
 - (ii) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010 or any subsequent year.

(4) Subject to paragraph (5), a dual status eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.

(5) A dual status eligible member may receive a provisional payment or credit of part of the benefits to which he is entitled in any relevant year (being 2010 or any subsequent year) before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if he —

- (a) is a Singapore citizen, or becomes a Singapore citizen on or before 30th June in the relevant year;
- (b) either of the following applies to him:
 - (i) he has worked —
 - (A) as an employee for a period of at least 3 months in the first 6 months of the relevant year; and
 - (B) as a self-employed person for a period of at least one month in the first 6 months of the relevant year; or
 - (ii) he has worked —
 - (A) as a self-employed person for a period of at least 3 months in the first 6 months of the relevant year; and
 - (B) as an employee for a period of at least one month in the first 6 months of the relevant year; and

(c) has declared to the Board, in such form and manner as the Board may require, the income which he has derived from Singapore or received from outside Singapore, in the first 6 months of the relevant year, in respect of any trade, business, profession or vocation as a self-employed person, if the relevant year is 2010 or any subsequent year.

(6) The value of the benefits which a dual status eligible member is entitled to receive provisionally in any relevant year (being 2010 or any subsequent year) shall be as set out in the table under paragraph 2 of the Seventh Schedule.

(7) Notwithstanding paragraph (3), where the value of the benefits which a dual status eligible member has received provisionally in any relevant year (being 2010 or any subsequent year) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(8) Notwithstanding paragraphs (1), (2), (3), (5) and (6), where a dual status eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit —

- (a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (2), or make a provisional payment or credit under paragraph (5), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
- (b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.

(9) Nothing in this regulation shall affect the entitlement of any dual status eligible member to receive any benefit under the Scheme which —

(a) he has received before 30th June 2010; or

(b) he has been assessed before 30th June 2010 to be entitled to receive.”.

Deletion and substitution of First, Second, Third and Fourth Schedules and new Fifth, Sixth and Seventh Schedules

9. The First, Second, Third and Fourth Schedules to the principal Regulations are deleted and the following Schedules substituted therefor:

“FIRST SCHEDULE

Regulation 5(2)(a)

TOTAL VALUE OF ALL BENEFITS WHICH EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 5(2)(a) IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(ii), shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/5 times the member's average monthly wage (rounded to the nearest dollar)	12/5 times the member's average monthly wage (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
			wage and \$33.33	wage and \$33.33
More than \$500 but not more than \$1,000	\$900	\$1,200	The sum (rounded to the nearest dollar) of 3/5 times the member's average monthly wage and \$1,200	The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly wage and \$600
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$5,400 and 18/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$7,200 and 24/5 times the member's average monthly wage

2. The total value of all benefits which an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(ii), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
				<i>Attained 60 years of age</i>

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	
More than \$50 but not more than \$500	1.8 times the member's average monthly wage (rounded to the nearest dollar)	2.4 times the member's average monthly wage (rounded to the nearest dollar)	3 times the member's average monthly wage (rounded to the nearest dollar)	3 times the member's average monthly wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly wage and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly wage and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly wage and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly wage and \$200
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly wage

SECOND SCHEDULE

Regulation 5(2)(b) and (5)

TOTAL VALUE OF ALL BENEFITS WHICH EMPLOYED
ELIGIBLE MEMBER REFERRED TO IN REGULATION 5(2)(b)
IS ENTITLED TO RECEIVE IN RELEVANT YEAR
AND
VALUE OF BENEFITS WHICH EMPLOYED ELIGIBLE MEMBER
IS ENTITLED TO RECEIVE PROVISIONALLY IN RELEVANT
YEAR

1. The total value of all benefits which an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i) but fails to satisfy the requirement under regulation 3(1)(d)(ii), and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/10 times the member's average monthly wage (rounded to the nearest dollar)	6/5 times the member's average monthly wage (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and \$16.67	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and \$16.67
More than \$500 but not more than \$1,000	\$450	\$600	The sum (rounded to the nearest dollar) of 3/10 times the member's average	The sum (rounded to the nearest dollar) of 9/10 times the member's average

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
			monthly wage and \$600	monthly wage and \$300
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$1,350 and 9/10 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly wage

2. The total value of all benefits which an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i) but fails to satisfy the requirement under regulation 3(1)(d)(ii), and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.9 times the member's average monthly	1.2 times the member's average monthly	1.5 times the member's average monthly	1.5 times the member's average monthly

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	wage (rounded to the nearest dollar)	wage (rounded to the nearest dollar)	wage (rounded to the nearest dollar)	wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly wage and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly wage and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly wage and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly wage and \$100
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage

THIRD SCHEDULE

Regulation 6(2)(a)

TOTAL VALUE OF ALL BENEFITS WHICH SELF-EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 6(2)(a) IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(i) or (ii)(B), shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/10 times the member's income in the relevant year (rounded to the nearest dollar) or \$60, whichever is more	2/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$80, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and \$22.22, or \$80, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and \$22.22, or \$80, whichever is more
More than \$6,000 but not more than \$12,000	\$600	\$800	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant year and \$800	The sum (rounded to the nearest dollar) of 1/10 times the member's income in the relevant year and \$400
More than \$12,000 but less than \$18,000	The difference (rounded to the nearest dollar) between \$1,800 and 1/10 times	The difference (rounded to the nearest dollar) between \$2,400 and 2/15 times	The difference (rounded to the nearest dollar) between \$3,600 and 1/5 times the	The difference (rounded to the nearest dollar) between \$4,800 and 4/15 times

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	the member's income in the relevant year	the member's income in the relevant year	member's income in the relevant year	the member's income in the relevant year

2. The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(i) or (ii)(B), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/10 times the member's income in the relevant year (rounded to the nearest dollar) or \$60, whichever is more	2/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$80, whichever is more	1/6 times the member's income in the relevant year (rounded to the nearest dollar) or \$100, whichever is more	1/6 times the member's income in the relevant year (rounded to the nearest dollar) or \$100, whichever is more
More than \$6,000 but not more than \$12,000	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$500	The sum (rounded to the nearest dollar) of 1/45 times the member's income in the relevant year and \$666.67	The sum (rounded to the nearest dollar) of 1/15 times the member's income in the relevant year and \$600	The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant year and \$133.33

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$12,000 but not more than \$20,400	The difference (rounded to the nearest dollar) between \$1,700 and 1/12 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$3,400 and 1/6 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,533.33 and 2/9 times the member's income in the relevant year

FOURTH SCHEDULE

Regulation 6(2)(b)

TOTAL VALUE OF ALL BENEFITS WHICH SELF-EMPLOYED
ELIGIBLE MEMBER REFERRED TO IN REGULATION 6(2)(b)
IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(ii)(A) but fails to satisfy the requirement under regulation 4(1)(d)(ii)(B), shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/20 times the member's income in the	1/15 times the member's income in the	The difference (rounded to	The difference (rounded to

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	relevant year (rounded to the nearest dollar) or \$30, whichever is more	relevant year (rounded to the nearest dollar) or \$40, whichever is more	the nearest dollar) between 23/270 times the member's income in the relevant year and \$11.11, or \$40, whichever is more	the nearest dollar) between 23/270 times the member's income in the relevant year and \$11.11, or \$40, whichever is more
More than \$6,000 but not more than \$12,000	\$300	\$400	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$400	The sum (rounded to the nearest dollar) of 1/20 times the member's income in the relevant year and \$200
More than \$12,000 but less than \$18,000	The difference (rounded to the nearest dollar) between \$900 and 1/20 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,200 and 1/15 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,800 and 1/10 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,400 and 2/15 times the member's income in the relevant year

2. The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(ii)(A) but fails to satisfy the requirement under

regulation 4(1)(d)(ii)(B), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/20 times the member's income in the relevant year (rounded to the nearest dollar) or \$30, whichever is more	1/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$40, whichever is more	1/12 times the member's income in the relevant year (rounded to the nearest dollar) or \$50, whichever is more	1/12 times the member's income in the relevant year (rounded to the nearest dollar) or \$50, whichever is more
More than \$6,000 but not more than \$12,000	The sum (rounded to the nearest dollar) of 1/120 times the member's income in the relevant year and \$250	The sum (rounded to the nearest dollar) of 1/90 times the member's income in the relevant year and \$333.34	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant year and \$300	The sum (rounded to the nearest dollar) of 13/180 times the member's income in the relevant year and \$66.67
More than \$12,000 but not more than \$20,400	The difference (rounded to the nearest dollar) between \$850 and 1/24 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,133.34 and 1/18 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,700 and 1/12 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year

FIFTH SCHEDULE

Regulation 6(5)

VALUE OF BENEFITS WHICH SELF-EMPLOYED ELIGIBLE
MEMBER
IS ENTITLED TO RECEIVE PROVISIONALLY IN RELEVANT
YEAR

1. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$3,000	1/10 times the member's income in the relevant period (rounded to the nearest dollar) or \$30, whichever is more	2/15 times the member's income in the relevant period (rounded to the nearest dollar) or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and \$11.11, or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and \$11.11, or \$40, whichever is more
More than \$3,000 but not more than \$6,000	\$300	\$400	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant	The sum (rounded to the nearest dollar) of 1/10 times the member's income in the relevant

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
			period and \$400	period and \$200
More than \$6,000 but less than \$9,000	The difference (rounded to the nearest dollar) between \$900 and 1/10 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,200 and 2/15 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,800 and 1/5 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$2,400 and 4/15 times the member's income in the relevant period

2. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$3,000	1/10 times the member's income in the relevant period (rounded to the nearest dollar) or \$30,	2/15 times the member's income in the relevant period (rounded to the nearest dollar) or \$40,	1/6 times the member's income in the relevant period (rounded to the nearest dollar) or \$50,	1/6 times the member's income in the relevant period (rounded to the nearest dollar) or \$50,

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	whichever is more	whichever is more	whichever is more	whichever is more
More than \$3,000 but not more than \$6,000	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant period and \$250	The sum (rounded to the nearest dollar) of 1/45 times the member's income in the relevant period and \$333.34	The sum (rounded to the nearest dollar) of 1/15 times the member's income in the relevant period and \$300	The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant period and \$66.67
More than \$6,000 but not more than \$10,200	The difference (rounded to the nearest dollar) between \$850 and 1/12 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,133.34 and 1/9 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,700 and 1/6 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$2,266.67 and 2/9 times the member's income in the relevant period

3. In this Schedule, "relevant period" means the period of 6 months referred to in regulation 6(4)(b).

SIXTH SCHEDULE

Regulation 6A(3)(a)

TOTAL VALUE OF ALL BENEFITS WHICH DUAL STATUS
ELIGIBLE MEMBER REFERRED TO IN REGULATION 6A(3)(a)
IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB), shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/5 times the member's average monthly income (rounded to the nearest dollar)	12/5 times the member's average monthly income (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and \$33.33	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and \$33.33
More than \$500 but not more than \$1,000	\$900	\$1,200	The sum (rounded to the nearest dollar) of 3/5 times the member's average monthly income and \$1,200	The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly income and \$600
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's	The difference (rounded to the nearest dollar) between \$5,400 and 18/5 times the member's	The difference (rounded to the nearest dollar) between \$7,200 and 24/5 times the member's

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	average monthly income	average monthly income	average monthly income	average monthly income

2. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB) or (ii)(A)(AB), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	1.8 times the member's average monthly income (rounded to the nearest dollar)	2.4 times the member's average monthly income (rounded to the nearest dollar)	3 times the member's average monthly income (rounded to the nearest dollar)	3 times the member's average monthly income (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly income

3. In this Schedule, "average monthly income" has the same meaning as in regulation 4A(8).

SEVENTH SCHEDULE

Regulation 6A(3)(b) and (6)

TOTAL VALUE OF ALL BENEFITS WHICH DUAL STATUS
ELIGIBLE MEMBER REFERRED TO IN REGULATION 6A(3)(b)
IS ENTITLED TO RECEIVE IN RELEVANT YEAR
AND
VALUE OF BENEFITS WHICH DUAL STATUS ELIGIBLE
MEMBER
IS ENTITLED TO RECEIVE PROVISIONALLY IN RELEVANT
YEAR

1. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/10 times the member's average monthly income (rounded to the nearest dollar)	6/5 times the member's average monthly income (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67
More than \$500 but not more than \$1,000	\$450	\$600	The sum (rounded to the nearest dollar) of 3/10 times the member's average monthly income and \$600	The sum (rounded to the nearest dollar) of 9/10 times the member's average monthly income and \$300
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$1,350 and 9/10 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly income

2. The total value of all benefits which a dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AB), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AB), and the value of the benefits which a dual status eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2010 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.9 times the member's average monthly income (rounded to the nearest dollar)	1.2 times the member's average monthly income (rounded to the nearest dollar)	1.5 times the member's average monthly income (rounded to the nearest dollar)	1.5 times the member's average monthly income (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and \$100
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and	The difference (rounded to the nearest dollar) between \$1,700 and 1	The difference (rounded to the nearest dollar) between \$2,550 and	The difference (rounded to the nearest dollar) between \$3,400 and 2

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	0.75 times the member's average monthly income	time the member's average monthly income	1.5 times the member's average monthly income	times the member's average monthly income

3. In this Schedule, “average monthly income” has the same meaning as in regulation 4A(8).”.

Savings provision

10.—(1) Nothing in these Regulations shall affect the eligibility of any person, or the entitlement of any eligible member, to receive any benefit under the Scheme which —

- (a) he has received before 30th June 2010; or
- (b) he has been assessed before 30th June 2010 to be eligible or entitled, as the case may be, to receive.

(2) In this regulation —

“benefit” has the same meaning as in the principal Regulations;
“eligible member” and “Scheme” have the same meanings as in section 57A of the Act.

[G.N. Nos. S 692/2008; S 372/2009]

Made this 29th day of June 2010.

LOH KHUM YEAN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[MMS 9.5/73; AG/LLRD/SL/36/2010/12 Vol. 2]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act).