

CENTRAL PROVIDENT FUND ACT  
(CHAPTER 36, SECTION 77(1)(a), (e) AND (f))

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS)  
REGULATIONS

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[1st July 1992]

**Citation**

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) Regulations.

**Definitions**

2.—(1) In these Regulations, unless the context otherwise requires —

“additional allowance” means the non-pensionable annual allowance, bonuses and other allowances payable to any Member of Parliament as a holder of that office at intervals of more than a month;

“allowance” means the allowance payable to an elected Member as a holder of that office;

“Comptroller” means the Comptroller of Income Tax appointed under section 3 of the Income Tax Act (Cap. 134) and includes a Deputy Comptroller or an Assistant Comptroller so appointed;

“elected Member”, “non-constituency Member” and “nominated Member” shall have the same meanings as in Article 39 (1)(a), (b) and (c) of the Constitution, respectively;

“honorary” means the honorarium payable to a nominated Member or a non-constituency Member as a holder of that office;

“income” means the assessable income accrued in or derived from Singapore or received in Singapore from outside Singapore from any trade, business, profession or vocation

other than from employment under a contract of service ascertained in accordance with section 37(1) of the Income Tax Act;

*[S 917/2023 wef 01/01/2024]*

“Member of Parliament” means an elected Member, a non-constituency Member or a nominated Member;

“notice of assessment” means the notice of assessment of income by the Comptroller under section 72 of the Income Tax Act (Cap. 134);

*[S 898/2018 wef 01/01/2019]*

“notice of computation” means a notice of the amount of contributions payable by a self-employed person, computed by the Board, and, if there has been a recomputation of the amount of contributions payable by the self-employed person under regulation 6, 7(6) or 7A(5), includes a notice of that recomputed amount;

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

“notice of contribution” means the notice of contribution issued under regulation 7(5);

*[S 898/2018 wef 01/01/2019]*

“relevant public officer” means a person who is or was on the pensionable establishment in any of the public services and continues to be eligible to receive medical benefits under the terms of his service from the Government upon his retirement, but does not include a person on the Medisave-cum-Subsidised Outpatient (MSO) Scheme as described in the Government Instruction Manual relating to medical benefits;

“relevant year” means the year in respect of which any contributions are payable under these Regulations;

“self-employed person” means any person, being a citizen or permanent resident of Singapore, who accrues, derives or receives income, and includes a Member of Parliament.

*[S 146/2008 wef 28/03/2008]*

*[S 917/2023 wef 01/01/2024]*

(2) Despite section 2(1A)(b) of the Act, for the purposes of these Regulations, the anniversary of the date of birth of a person who is born on 29 February, in any year that is not a leap year, is deemed to be 28 February of that year.

*[S 719/2017 wef 01/01/2018]*

### **Application**

3.—(1) Subject to paragraph (2), these Regulations apply to a self-employed person whose income is more than \$6,000 for any relevant year.

*[S 917/2023 wef 01/01/2024]*

(2) Paragraph (1) and regulations 4, 6, 7, 7A, 8, 9, 12, 13, 14, 15 and 18 shall not apply to a Member of Parliament in respect of any allowance or honorarium or additional allowance received by him.

*[S 194/2016 wef 01/05/2016]*

*[S 917/2023 wef 01/01/2024]*

### **Amount of contributions**

4.—(1) Subject to paragraph (2) and regulation 8A, every self-employed person to whom these Regulations apply shall pay contributions into the Fund on his own behalf —

(a) at the applicable rate specified in the second column of items 1 to 11 in the First Schedule in respect of the period specified in the first column thereto;

*[S 484/2010 wef 01/09/2010]*

(b) at the applicable rate specified in the second, third and fourth columns of item 12 in the First Schedule in respect of each relevant year in the period from 1st January 2007 to 31st December 2009;

*[S 484/2010 wef 01/09/2010]*

- (c) at the applicable rate specified in the second, third and fourth columns of item 13 in the First Schedule in respect of the relevant year beginning 1st January 2010;

*[S 484/2010 wef 01/09/2010]*

*[S 507/2011 wef 01/09/2011]*

- (d) at the applicable rate specified in the second, third and fourth columns of item 14 in the First Schedule in respect of the relevant year beginning 1st January 2011;

*[S 507/2011 wef 01/09/2011]*

*[S 439/2012 wef 01/01/2013]*

*[S 484/2010 wef 01/09/2010]*

- (e) at the applicable rate specified in the second, third and fourth columns of item 15 in the First Schedule in respect of the relevant year beginning 1st January 2012;

*[S 507/2011 wef 01/09/2011]*

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

- (f) at the applicable rate specified in the second, third, fourth and fifth columns of item 16 in the First Schedule in respect of the relevant year beginning 1st January 2013;

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

- (g) at the applicable rate specified in the second, third, fourth and fifth columns of item 17 in the First Schedule in respect of the relevant year beginning 1st January 2014;

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

*[S 751/2015 wef 01/01/2016]*

- (h) at the applicable rate specified in the second, third, fourth and fifth columns of item 18 in the First Schedule in respect of the relevant year beginning 1 January 2015;

*[S 859/2014 wef 01/01/2015]*

*[S 751/2015 wef 01/01/2016]*

*[S 601/2023 wef 01/09/2023]*

- (i) at the applicable rate specified in the second, third, fourth and fifth columns of item 19 in the First Schedule in respect of each relevant year beginning 1 January 2016, 1 January 2017, 1 January 2018, 1 January 2019, 1 January 2020, 1 January 2021 or 1 January 2022;

*[S 751/2015 wef 01/01/2016]*

*[S 885/2019 wef 01/01/2020]*

*[S 601/2023 wef 01/09/2023]*

- (j) at the applicable rate specified in the second, third, fourth and fifth columns of item 20 in the First Schedule in respect of the relevant year beginning 1 January 2023;

*[S 601/2023 wef 01/09/2023]*

- (k) at the applicable rate specified in the second, third, fourth and fifth columns of item 21 in the First Schedule in respect of the relevant year beginning 1 January 2024;

*[S 601/2023 wef 01/09/2023]*

- (l) at the applicable rate specified in the second, third, fourth and fifth columns of item 22 in the First Schedule in respect of the relevant year beginning 1 January 2025; and

*[S 601/2023 wef 01/09/2023]*

- (m) at the applicable rate specified in the second, third, fourth and fifth columns of item 23 in the First Schedule in respect of the relevant year beginning 1 January 2026 and every subsequent relevant year.

*[S 601/2023 wef 01/09/2023]*

(2) Subject to regulation 8A, every self-employed person to whom these Regulations apply and who is a relevant public officer for the whole or any part of 1997 or any subsequent relevant year shall, in respect of that year, pay contributions into the Fund on his own behalf equivalent to 6% of his income for that year or such other amount as may be determined by the Minister for Health.

*[S 885/2019 wef 01/01/2020]*

(3) Paragraphs (5) to (9) shall apply to contributions payable in respect of any relevant year before 1st January 2002.

(4) Paragraphs (10) and (11) shall apply to contributions payable in respect of the relevant year beginning 1st January 2002 and every subsequent relevant year before 1 January 2018.

*[S 898/2018 wef 01/01/2019]*

*[S 885/2019 wef 01/01/2020]*

(5) Subject to paragraphs (7) and (8), every self-employed person shall, before the end of any relevant year, pay contributions computed on the basis of his income stated in a notice of assessment issued to the self-employed person in respect of such income accrued, derived or received in the year preceding the relevant year and to be adjusted in the year immediately following the relevant year in accordance with regulation 6.

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

(6) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year, the notice of assessment in respect of his income accrued, derived or received in the preceding year has not been issued by the Comptroller, the self-employed person shall pay the contributions computed on the basis of the income stated in the most recent notice of assessment issued to the self-employed person.

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

(7) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year, no notice of assessment has been previously issued to a self-employed person but the Comptroller has previously informed that person that on the basis of the income declared in the return of income submitted by him he is not liable to pay income tax, he shall pay the contributions on the basis of the income declared in such return.

*[S 898/2018 wef 01/01/2019]*

(8) Where, as at 1st January of any relevant year, no notice of assessment has been previously issued to a self-employed person but a notice of computation has been issued to that person, he shall pay the contributions on the basis of the income stated in the most recent notice of computation.

*[S 898/2018 wef 01/01/2019]*

(9) The contributions payable by a self-employed person in respect of any relevant year before 1st January 2002 —

(a) shall be paid —

(i) before the end of the relevant year; or

(ii) where the Board has extended the period for payment, within such period as may be extended by the Board; and

(b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

*[S 153/2010 wef 15/03/2010]*

(10) The contributions payable by a self-employed person in respect of the relevant year beginning 1st January 2002 and any subsequent relevant year before 1 January 2018 —

(a) shall be paid —

(i) within 30 days after the date of issue of the notice of computation for the relevant year; or

(ii) where the Board has extended the period for payment in any particular case, within such period as may be extended by the Board; and

(b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

*[S 275/2012 wef 11/06/2012]*

*[S 898/2018 wef 01/01/2019]*

(11) Subject to regulation 6(3), the contributions referred to in paragraph (10) shall be computed on the basis of the self-employed person's income as stated in —

(a) the notice of assessment issued to the self-employed person in respect of the income he accrued, derived or received in the relevant year; or

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

- (b) the return of income submitted by him to the Comptroller in respect of the income he accrued, derived or received in the relevant year if the Comptroller has informed him that on the basis of the income declared in such return, he is not liable to pay income tax.

*[S 917/2023 wef 01/01/2024]*

(12) *[Deleted by S 275/2012 wef 11/06/2012]*

### **Contributions payable by Member of Parliament**

**5.—**(1) Every Member of Parliament shall, in each calendar month and on his own behalf, pay contributions into the Fund in respect of his allowance or honorarium and additional allowance at the applicable rate set out in the Second Schedule.

(a) *[Deleted by S 348/2020 wef 01/05/2020]*

(b) *[Deleted by S 348/2020 wef 01/05/2020]*

*[S 348/2020 wef 01/05/2020]*

(2) The Clerk of Parliament shall —

(a) be entitled to deduct from the allowance or honorarium and additional allowance payable to a Member of Parliament, at the time of each such payment, the amount of contributions payable by the Member of Parliament under paragraph (1); and

(b) pay the amount deducted under sub-paragraph (a) into the Fund not later than 14 days after the end of the month in respect of which the contributions are payable.

(3) The contributions payable under paragraph (1) shall be in addition to any other contributions the Member of Parliament may be liable to pay into the Fund under the Act or any regulations made under section 77(1) of the Act.

### **Recomputation of contributions**

**6.—**(1) When the notice of assessment in respect of the income accrued, derived or received by a self-employed person in any relevant year is subsequently issued after the end of the relevant year, the amount of contributions payable by the person shall be

recomputed on the basis of the amount of income stated in that assessment.

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

(2) Where a self-employed person's income in any relevant year is not stated in a notice of assessment because his income is not chargeable to tax, the amount of contributions payable for that year may be recomputed on the basis of the amount of income assessed by the Comptroller and stated in the notice of computation.

(3) Where the notice of assessment in respect of income of a self-employed person for any relevant year before 1 January 2018 is amended or varied on appeal or where a notice of additional assessment has been issued by the Comptroller, the amount of contributions payable by him for that year shall be recomputed by taking into account the amount of income which has been varied or added.

*[S 898/2018 wef 01/01/2019]*

(4) Paragraphs (1) and (2) shall not apply to contributions payable by a self-employed person for the relevant year beginning 1st January 2002 and any subsequent relevant year.

### **Payment and computation of contributions for relevant year starting on or after 1 January 2018 but before 1 January 2023**

7.—(1) The contributions payable by a self-employed person for each relevant year starting on or after 1 January 2018 but before 1 January 2023 must be paid not later than —

- (a) where the self-employed person's contributions are computed under paragraph (3)(a) — 30 days after the date of issue of the notice of computation for the relevant year;
- (b) where the self-employed person's contributions are computed under paragraph (3)(b) — 30 days after the date of issue of the notice of contribution for the relevant year; or

- (c) in any particular case where the Board specifies an extended period of payment — the end of the extended period specified by the Board.

*[S 917/2023 wef 01/01/2024]*

(2) The contributions mentioned in paragraph (1) may be paid in instalments, so long as the total amount of contributions is paid not later than the time of payment applicable to the contributions under paragraph (1).

(3) The contributions for a relevant year mentioned in paragraph (1) are to be computed on the basis of the self-employed person's income stated —

- (a) where a notice of assessment is issued in respect of income accrued, derived or received by the self-employed person in the relevant year — in that notice of assessment; or

*[S 917/2023 wef 01/01/2024]*

- (b) where the self-employed person is not required to furnish a return of income to the Comptroller under section 62 of the Income Tax Act for the relevant year — in a declaration by the self-employed person to the Board in the form and manner required by the Board.

*[S 885/2019 wef 01/01/2020]*

(4) Where a notice of assessment is issued to a self-employed person in respect of the self-employed person's income accrued, derived or received in a relevant year, a notice of computation must be issued to the self-employed person stating the amount of contributions payable by the self-employed person for the relevant year —

- (a) computed in accordance with paragraph (3)(a); or
- (b) if a recomputation mentioned in paragraph (6)(a) is carried out, recomputed in accordance with that paragraph.

*[S 917/2023 wef 01/01/2024]*

(5) The Board must issue a notice of contribution to a self-employed person stating the amount of contributions payable by the self-employed person for a relevant year if —

- (a) the Board is satisfied that the self-employed person is liable to make a contribution for that relevant year, computed in accordance with paragraph (3)(b); or
- (b) a recomputation mentioned in paragraph (6)(b) is carried out.

(6) The Board may in its discretion recompute the amount of contributions payable by a self-employed person for a relevant year if the Board is satisfied that the self-employed person is liable to pay an amount other than the relevant amount specified in a notice of computation or notice of contribution (as the case may be) that was previously issued to the self-employed person, after taking into account —

- (a) any notice of assessment issued to the self-employed person, or notice of additional assessment or notice of revised assessment issued by the Comptroller under section 74 or 76 of the Income Tax Act, for the relevant year; or
- (b) any information and supporting documents that the Board may require, given by the self-employed person to the Board in the manner the Board requires.

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

### **Payment and computation of contributions for relevant year starting on or after 1 January 2023**

**7A.—**(1) This regulation applies to the contributions payable by a self-employed person for each relevant year starting on or after 1 January 2023.

(2) A self-employed person must pay the contributions for each relevant year not later than —

- (a) 30 days after the date of issue of the notice of computation for the relevant year; or
- (b) where the Board specifies an extended period of payment for the contributions for a relevant year — the end of that extended period.

(3) The contributions for a relevant year may be paid in instalments, so long as the total amount of those contributions is paid not later than the time of payment applicable to those contributions under paragraph (2).

(4) The notice of computation must state the amount of the contributions payable by the self-employed person for the relevant year —

(a) as computed on the basis of the self-employed person's income for the relevant year stated in a notice of assessment in respect of that income; or

(b) as recomputed under paragraph (5).

(5) The Board may in its discretion recompute the amount of contributions payable by a self-employed person for a relevant year if the Board is satisfied that the self-employed person is liable to pay an amount other than the relevant amount specified in a notice of computation that was previously issued to the self-employed person, after taking into account —

(a) any notice of assessment;

(b) any notice of additional assessment or notice of revised assessment issued by the Comptroller under section 74 or 76 of the Income Tax Act 1947; or

(c) any information or supporting documents that the Board may require, given by the self-employed person to the Board in the manner the Board requires,

in respect of the self-employed person's income for the relevant year.

*[S 917/2023 wef 01/01/2024]*

### **Additional contributions**

**8.—(1)** Where the contributions payable by a self-employed person for any relevant year recomputed in accordance with regulation 6, 7(6) or 7A(5) exceed the contributions already paid by him for that

year, the self-employed person shall make such amount of additional contributions as is equivalent to the difference to the Fund.

*[S 194/2016 wef 01/05/2016]*

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

(2) The self-employed person shall contribute the amount of the difference referred to in paragraph (1) within 30 days or such other extended time as the Board may allow after the date of issue of the notice of computation or notice of contribution, as the case may be.

*[S 898/2018 wef 01/01/2019]*

(3) Any additional contributions referred to in paragraph (1) may be paid in instalments so long as the total amount of such contributions is paid within the relevant period referred to in paragraph (2).

*[S 153/2010 wef 15/03/2010]*

### **Deduction of estimated contributions**

**8A.**—(1) Subject to paragraph (2), the amount of contributions payable by a self-employed person for a relevant year starting on or after 1 January 2020 computed in accordance with regulation 4(1) or (2), or recomputed under regulation 7(6) or 7A(5) (as the case may be) (*C*) is to be reduced by the total amount of estimated contributions payable to the Fund under section 9B of the Act for the self-employed person for the relevant year (*E*) (if any).

*[S 917/2023 wef 01/01/2024]*

(2) If *E* is more than *C*, the contribution payable by the self-employed person under section 9A of the Act for that relevant year is nil.

*[S 885/2019 wef 01/01/2020]*

### **Application to reduce contributions**

**9.**—(1) This regulation shall apply to a self-employed person who during the relevant year was also employed as an employee and where contributions in respect of such employment have been made to the Board.

(2) Any self-employed person to whom this regulation applies may apply in writing to the Board to reduce the amount of contributions he

is liable to pay under these Regulations so that the aggregate amount of all contributions paid into his account (excluding contributions paid in respect of additional wages) for the relevant year does not exceed the maximum amount determined in accordance with paragraph (3).

(3) The maximum amount referred to in paragraph (2) shall be the following, whichever is the higher:

- (a) the maximum amount specified in the First Schedule for the relevant year which is applicable to the applicant, after deducting the total amount of estimated contributions payable to the Fund under section 9B of the Act for the applicant for the relevant year, if any; or

*[S 885/2019 wef 01/01/2020]*

- (b) a proportion of 12 times the maximum amount of contributions an employer is liable to pay in respect of the applicant's ordinary wages for the month as prescribed in —

(i) the First Schedule to the Act; or

(ii) the First or Second Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011),

as the case may be.

*[S 507/2011 wef 01/09/2011]*

*[S 3/2010 wef 06/01/2010]*

(4) For the purposes of paragraph (3)(b), the proportion shall be —

- (a) ascertained by reference to such proportion of the contributions the Minister has under section 13(4) of the Act directed the Board to pay into the medisave account of the applicant; and

- (b) determined and computed in such manner as the Board may think fit.

### **Application to reduce contributions by Member of Parliament**

**10.**—(1) This regulation shall apply to a Member of Parliament who during any relevant year is liable to make contributions to the Board under regulations 4 and 5.

(2) Any Member of Parliament to whom this regulation applies may apply in writing to the Board to reduce the amount of contributions he is liable to pay under regulations 4 and 5 so that the aggregate amount of all contributions paid into his account for the relevant year does not exceed the maximum amount determined in accordance with paragraph (3).

(3) The maximum amount referred to in paragraph (2) shall be —

(a) the maximum amount specified in the First Schedule for the relevant year which is applicable to the Member of Parliament, after deducting the total amount of estimated contributions payable to the Fund under section 9B of the Act for the Member of Parliament for the relevant year, if any; or

*[S 885/2019 wef 01/01/2020]*

(b) a proportion of 12 times the maximum amount of contributions that the Member of Parliament is liable to pay in respect of his allowance or honorarium and additional allowance for the month as prescribed in the Second Schedule,

*[S 348/2020 wef 01/05/2020]*

whichever is the higher.

(4) For the purposes of paragraph (3)(b), the proportion shall be —

(a) ascertained by reference to such proportion of the contributions the Minister has under section 13(4) of the Act directed the Board to pay into the medisave account of the Member of Parliament; and

(b) determined and computed in such manner as the Board may think fit.

**11.** *[Deleted by S 194/2016 wef 01/05/2016]*

### **Notice of computation**

**12.** The Board may, in consultation with the Comptroller, carry out the recomputation referred to in regulation 6 and the self-employed person shall be notified in writing of the amount of his income for any relevant year and any amount of additional contributions payable for that year.

*[S 898/2018 wef 01/01/2019]*

### **Deferment of payment of small contributions**

**13.** Notwithstanding regulation 8, where the amount of additional contributions payable for any relevant year —

- (a) is less than one dollar, it shall be disregarded; or
- (b) is less than such amount as the Board may determine, payment of the additional contributions may be deferred till the end of the year immediately following the relevant year or such other later time as the Board may allow.

### **Calculation of contributions**

**14.** In calculating the amount of contributions payable under regulation 4, 7, 7A, 8 or 8A, any fraction of a dollar shall be disregarded.

*[S 898/2018 wef 01/01/2019]*

*[S 885/2019 wef 01/01/2020]*

*[S 917/2023 wef 01/01/2024]*

### **Contributions payable by persons who have not received assessment from Comptroller**

**15.—(1)** Despite regulations 4 and 7 and subject to paragraph (2), where a self-employed person as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year has not previously received any notice of assessment or any notice from the Comptroller informing him that on the basis of the income declared in his return of income, he is not liable to pay income tax, he shall pay contributions on his own behalf equivalent to —

- (a) \$90 in respect of the period from 1st July to 31st December 1992;

- (b) \$180 in respect of the period from 1st January to 31st December 1993;
  - (c) \$240 in respect of the period from 1st January to 31st December 1994;
  - (d) \$300 in respect of the period from 1st January to 31st December 1995;
  - (e) \$360 in respect of the period from 1st January to 31st December 1996;
  - (f) \$360 in respect of the period from 1st January to 31st December 1997 if the self-employed person has not attained 35 years of age before 1st January 1997 for the whole or any part of that period;
  - (g) \$420 in respect of the period from 1st January to 31st December 1997 if the self-employed person has attained 35 years of age before 1st January 1997 and is not a relevant public officer for the whole or any part of that period;
  - (h) \$360 in respect of any relevant year from 1st January 1997 to 31st December 2002 if the self-employed person has attained 35 years of age on 1st January in that relevant year and is a relevant public officer for the whole or any part of that relevant year;
- [S 275/2012 wef 11/06/2012]*
- (i) \$360 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;
  - (j) \$420 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

(k) \$480 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

(l) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

(m) \$630 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

(n) \$720 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

(na) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person is a relevant public officer for the whole or any part of that relevant year;

*[S 275/2012 wef 11/06/2012]*

(o) \$195 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has not

attained 35 years of age on 1st January in that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 745/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

- (p) \$225 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 745/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

- (q) \$254 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

*[S 321/2007 wef 01/01/2007]*

*[S 745/2007 wef 01/01/2007]*

*[S 275/2012 wef 11/06/2012]*

- (r) \$199 in respect of the relevant year beginning 1st January 2010 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

- (s) \$230 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

- (t) \$260 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

- (u) \$209 in respect of any relevant year from 1st January 2011 to 31st December 2013 if the self-employed person has not

attained 35 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

*[S 825/2013 wef 01/01/2014]*

- (v) \$240 in respect of any relevant year from 1st January 2011 to 31st December 2013 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

- (w) \$270 in respect of any relevant year from 1st January 2011 to 31st December 2012 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

*[S 275/2012 wef 11/06/2012]*

*[S 439/2012 wef 01/01/2013]*

- (x) \$270 in respect of the relevant year beginning 1st January 2013 if the self-employed person has attained 45 years of age but has not attained 50 years of age on 1st January in that relevant year;

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

- (y) \$285 in respect of the relevant year beginning 1st January 2013 if the self-employed person has attained 50 years of age on 1st January in that relevant year;

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

- (z) \$315 in respect of the relevant year beginning 1st January 2014 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

- (za) \$360 in respect of the relevant year beginning 1st January 2014 if the self-employed person has attained 35 years of

age but has not attained 45 years of age on 1st January in that relevant year;

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

(zb) \$405 in respect of the relevant year beginning 1st January 2014 if the self-employed person has attained 45 years of age but has not attained 50 years of age on 1st January in that relevant year;

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

(zc) \$427 in respect of the relevant year beginning 1st January 2014 if the self-employed person has attained 50 years of age on 1st January in that relevant year;

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

(zd) \$360 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year before 1 January 2020 if the self-employed person has not attained 35 years of age on 1 January in that relevant year;

*[S 859/2014 wef 01/01/2015]*

*[S 885/2019 wef 01/01/2020]*

(ze) \$405 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year before 1 January 2020 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1 January in that relevant year;

*[S 859/2014 wef 01/01/2015]*

*[S 885/2019 wef 01/01/2020]*

(zf) \$450 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year before 1 January 2020 if the self-employed person has attained 45 years of age but has not attained 50 years of age on 1 January in that relevant year; and

*[S 859/2014 wef 01/01/2015]*

*[S 885/2019 wef 01/01/2020]*

(zg) \$472 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year before 1 January 2020 if the self-employed person has attained 50 years of age on 1 January in that relevant year.

*[S 859/2014 wef 01/01/2015]*

*[S 885/2019 wef 01/01/2020]*

*[S 898/2018 wef 01/01/2019]*

(2) If a self-employed person mentioned in paragraph (1) informs the Board in such manner as the Board may require of the amount of his income, and satisfies the Board with such supporting documents as the Board may require (including any notice of assessment mentioned in paragraph (3)), that the amount of his income is such as would render him liable to pay any amount other than the relevant amount specified in paragraph (1), the person shall, where the Board has in its discretion recomputed the amount he is liable to pay under regulation 4, pay that other amount instead of the relevant amount specified in paragraph (1).

*[S 275/2012 wef 11/06/2012]*

*[S 898/2018 wef 01/01/2019]*

(3) If the Comptroller subsequently issues to a self-employed person mentioned in paragraph (1) a notice of assessment in respect of the income accrued, derived or received in any relevant year beginning 1st January 2002 or any subsequent year before 1 January 2020 —

(a) the Board may —

(i) recompute the amount of contributions payable by the person for that relevant year on the basis of the amount of income stated in that notice of assessment in accordance with regulation 4 or 7; and

*[S 898/2018 wef 01/01/2019]*

(ii) issue a notice to him informing him of the recomputed amount; and

- (b) the self-employed person shall pay that other amount recomputed by the Board instead of the relevant amount specified in paragraph (1).

*[S 275/2012 wef 11/06/2012]*

*[S 898/2018 wef 01/01/2019]*

*[S 885/2019 wef 01/01/2020]*

*[S 917/2023 wef 01/01/2024]*

(4) *[Deleted by S 194/2016 wef 01/05/2016]*

(5) *[Deleted by S 194/2016 wef 01/05/2016]*

(6) *[Deleted by S 194/2016 wef 01/05/2016]*

(7) The contributions payable under this regulation by a self-employed person mentioned in paragraph (1) for any relevant year —

(a) shall be paid —

(i) before 1 June of the year immediately after the relevant year; or

*[S 885/2019 wef 01/01/2020]*

(ii) where the Board has extended the period for payment, within such period as may be extended by the Board; and

(b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

*[S 275/2012 wef 11/06/2012]*

*[S 898/2018 wef 01/01/2019]*

### **Contributions payable notwithstanding objection or appeal**

**16.** The contributions payable under these Regulations shall be paid within the time provided for in these Regulations notwithstanding any objection or appeal against the notice of assessment unless the Board extends the time within which the payment is to be made.

*[S 898/2018 wef 01/01/2019]*

**16A.** *[Deleted by S 885/2019 wef 01/01/2020]*

### **Voluntary estimated contributions**

**17.**—(1) A person (called in this regulation the payer) from whom a revenue payment is due to a self-employed person but who is not required to pay any estimated contribution to the self-employed person under section 9B of the Act may, with the self-employed person's consent, pay to the Fund a voluntary estimated contribution for that self-employed person.

(2) No voluntary estimated contribution may be made under paragraph (1) by a payer in respect of a revenue payment —

- (a) to a self-employed person who is excluded under regulation 9 of the Central Provident Fund (Contribute As You Earn Scheme) Regulations 2019 (G.N. No. S 881/2019) from receiving estimated contributions; or
- (b) if the payment of the estimated contribution by the payer in respect of that revenue payment is waived under section 9C of the Act.

*[S 885/2019 wef 01/01/2020]*

**17AA.** *[Deleted by S 1020/2021 wef 01/01/2022]*

### **Voluntary contributions to medisave account**

**17AB.** Where any contribution has been paid voluntarily to the Fund by or for a self-employed person which is intended to be paid to the self-employed person's medisave account, the Board may apply the whole or part of the contribution towards —

- (a) any contribution that is or becomes payable by the self-employed person under these Regulations or section 9A of the Act, as the case may be; and
- (b) any interest that is or becomes payable by the self-employed person under section 9(2) of the Act.

*[S 885/2019 wef 01/01/2020]*

### **Moneys received under nomination by memorandum, or as cash grants or contributions from Government**

**17A.**—(1) Where any sum has been transferred to a self-employed person's accounts in the Fund in accordance with section 25(1)(a)(ii)

or (iii) of the Act, the Board may apply the whole or any part of that sum towards any contribution or interest which is or may become payable by the person to the Board under regulation 4, 5, 6, 7, 7A, 8 or 15 for any relevant year.

*[S 275/2012 wef 11/06/2012]*

*[S 45/2012 wef 06/02/2012]*

*[S 817/2010 wef 01/01/2010]*

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

(2) Where any sum has been credited to a self-employed person's account in the Fund in accordance with section 14(1) or 57C(1)(b) of the Act, the Board may, if the Minister directs, apply the whole or any part of that sum or any interest thereon towards any contribution or interest which is or may become payable by the person to the Board under regulation 4, 5, 6, 7, 7A, 8 or 15 for any relevant year.

*[S 275/2012 wef 11/06/2012]*

*[S 898/2018 wef 01/01/2019]*

*[S 917/2023 wef 01/01/2024]*

## **Registration**

**18.**—(1) Every self-employed person shall, before 31st December 1992 or within 3 months of the commencement of his trade, business, profession or vocation, whichever is the later, obtain, complete and submit to the Board a registration form as may be determined by the Board unless he has been otherwise notified by the Board.

(2) Every self-employed person, whose particulars have been provided by the Comptroller or any other authority or who has completed and submitted the registration form to the Board, shall be registered and allotted a reference number.

(3) Every registered self-employed person who ceases to be engaged in his trade, business, profession or vocation shall inform the Board in writing within one month of such cessation and if he subsequently resumes his trade, business, profession or vocation, he shall inform the Board in writing within one month after so resuming.

### **Request for information and returns**

- 19.** The Board may, by notice in writing, require —
- (a) any person to furnish, within the time specified in the notice or such other extended time as the Board may allow, any information that may be required by the Board for the purpose of inquiring into or ascertaining that person's or any other person's liability under these Regulations; or
  - (b) any self-employed person, within the time specified in the notice or such other extended time as the Board may allow, to complete and deliver to the Board any return specified therein including a return of income for any relevant year or any other previous year.

### **Transmission of information by Comptroller**

**20.** The Comptroller may transmit to the Board information on the amount of contributions payable by every self-employed person who has submitted a return of income under the Income Tax Act (Cap. 134) and computed in accordance with the provisions of these Regulations on the basis of the income assessed by the Comptroller for the relevant year of assessment or any previous year of assessment.

*[S 898/2018 wef 01/01/2019]*

*[S 885/2019 wef 01/01/2020]*

### **Manner of payment**

- 21.** All contributions to the Fund may be paid —
- (a) in cash at any post office in Singapore duly authorised to receive money on behalf of the Board;
  - (b) by money order, postal order or cheque drawn on any bank in Singapore delivered or sent by post to the Board's office; or
  - (c) in such other manner as the Board may permit for a particular payment.

*[S 885/2019 wef 01/01/2020]*

## **Forms**

**22.** All payment of contributions to the Fund shall be accompanied by such duly completed forms as the Board may determine and require for that purpose.

## **Service of notices**

**23.—(1)** A notice or other document required to be served on any person under these Regulations may be served on such person either personally, by registered post or by ordinary post and to the last known address of such person.

(2) Where a person to whom there has been addressed a registered letter containing any notice which may be given under the provisions of these Regulations is informed of the fact that there is a registered letter awaiting him at a post office and he refuses or neglects to take delivery of the letter, the notice shall be deemed to have been served upon him on the date on which he was informed that there was a registered letter awaiting him at the post office.

## **Notice of change of address**

**24.—(1)** Every self-employed person liable to pay contributions under these Regulations shall immediately inform the Board in writing of any change of his address, except that a self-employed person who changes his residential address shall be deemed to have informed the Board of such change in compliance with this paragraph upon his making a report thereof under section 8 of the National Registration Act (Cap. 201).

(2) Where any person has changed his address without informing the Board as required under paragraph (1), any notice or document given or served on him by posting the notice or document or a copy thereof to him at his last known address shall be deemed to have been duly given or served and shall be conclusive evidence of the fact of service.

## **Exemption**

**25.** The Minister, or such other person as he may in writing authorise, may in his discretion exempt any person or class of persons from any or all of the provisions of these Regulations.

### **FIRST SCHEDULE**

Regulations 4, 9(3)(a) and 10(3)(a)

#### **RATES OF CONTRIBUTIONS**

<i>Period in respect of which contribution is payable</i>	<i>Rates</i>
1. 1st July to 31st December 1992	An amount equivalent to 3% of half of the income for that year subject to a maximum of \$1,080.
2. 1st January to 31st December 1993	An amount equivalent to 3% of the income for that year subject to a maximum of \$2,160.
3. 1st January to 31st December 1994	An amount equivalent to 4% of the income for that year subject to a maximum of \$2,880.
4. 1st January to 31st December 1995	An amount equivalent to 5% of the income for that year subject to a maximum of \$3,600.
5. 1st January to 31st December 1996	An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320.
6. 1st January to 31st December 1997	(a) For a self-employed person who has not attained 35 years of age on 1st January 1997 —

FIRST SCHEDULE — *continued*

An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320.

- (b) For a self-employed person who has attained 35 years of age on 1st January 1997 —

An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040.

7. For each relevant year between 1st January 1998 and 31st December 2002

- (a) For a self-employed person who has not attained 35 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320.

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040.

- (c) For a self-employed person who has attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 8% of the income for that year subject to a maximum of \$5,760.

8. 1st January to 31st December 2003

- (a) For a self-employed person who has not attained 35 years of age on 1st January 2003 —

FIRST SCHEDULE — *continued*

An amount equivalent to 6% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,320.

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2003 —

An amount equivalent to 7% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,040.

- (c) For a self-employed person who has attained 45 years of age on 1st January 2003 —

An amount equivalent to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,760.

9. 1st January to  
31st December 2004

- (a) For a self-employed person who has not attained 35 years of age on 1st January 2004 —

An amount equivalent to 6% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,960.

- (b) For a self-employed person who has attained 35 years of age but has not

FIRST SCHEDULE — *continued*

attained 45 years of age on 1st January 2004 —

An amount equivalent to 7% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,620.

- (c) For a self-employed person who has attained 45 years of age on 1st January 2004 —

An amount equivalent to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,280.

10. 1st January to  
31st December 2005

- (a) For a self-employed person who has not attained 35 years of age on 1st January 2005 —

An amount equivalent to 6% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,600.

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2005 —

An amount equivalent to 7% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,200.

FIRST SCHEDULE — *continued*

- (c) For a self-employed person who has attained 45 years of age on 1st January 2005 —

An amount equivalent to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,800.

11. 1st January to  
31st December 2006

- (a) For a self-employed person who has not attained 35 years of age on 1st January 2006 —

An amount equivalent to 6% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,240.

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2006 —

An amount equivalent to 7% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,780.

- (c) For a self-employed person who has attained 45 years of age on 1st January 2006 —

An amount equivalent to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament)

FIRST SCHEDULE — *continued*

for that year, subject to a maximum of \$4,320.

[S 321/2007 wef 01/01/2007]

12. For each relevant year in the period from 1st January 2007 to 31st December 2009, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self- employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.17% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 2.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 2.83% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$260.40 and 0.1516 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$300 and 0.175 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$339.60 and 0.1984 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.

FIRST SCHEDULE — *continued*

Exceeding \$18,000	An amount equal to 6.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,510.	An amount equal to 7.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,050.	An amount equal to 8.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,590.
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*[S 321/2007 wef 01/01/2007]*

*[S 484/2010 wef 01/07/2010]*

13. For the relevant year beginning 1st January 2010, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January 2010</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2010</i>	<i>Self-employed person who has attained 45 years of age on 1st January 2010</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.22% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 2.56% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 2.89% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but	An amount equal to the sum of \$266.40 and	An amount equal to the sum of \$307.20 and	An amount equal to the sum of \$346.80 and

FIRST SCHEDULE — *continued*

not exceeding \$18,000	0.1557 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) of the year and \$12,000.	0.1789 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) of the year and \$12,000.	0.2023 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 6.67% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,601.	An amount equal to 7.67% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,141.	An amount equal to 8.67% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,681.

[S 484/2010 wef 01/09/2010]

14. For the relevant year beginning 1st January 2011, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less	An amount equal to 2.67% of the income (less any	An amount equal to 3% of the income (less any

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
	any allowance or honorarium he received for that year as a Member of Parliament) for that year.	allowance or honorarium he received for that year as a Member of Parliament) for that year.	allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 7% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$3,920.	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,480.	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,040.

[S 507/2011 wef 01/01/2011]

FIRST SCHEDULE — *continued*

15. For the relevant year beginning 1st January 2012, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 2.67% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 3% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 7% of the income (less any allowance or	An amount equal to 8% of the income (less any allowance or	An amount equal to 9% of the income (less any allowance or

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
	honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,200.	honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,800.	honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,400.

[S 507/2011 wef 01/09/2011]

[S 825/2013 wef 01/01/2014]

16. For the relevant year beginning 1st January 2013, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less any	An amount equal to 2.67% of the income (less any	An amount equal to 3% of the income (less any	An amount equal to 3.17% of the income (less any

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
	allowance or honorarium received as a Member of Parliament) for that year.	allowance or honorarium received as a Member of Parliament) for that year.	allowance or honorarium received as a Member of Parliament) for that year.	allowance or honorarium received as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$380.40 and 0.2216 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 7% of the income (less any allowance or honorarium received as a	An amount equal to 8% of the income (less any allowance or honorarium received as a	An amount equal to 9% of the income (less any allowance or honorarium received as a	An amount equal to 9.5% of the income (less any allowance or honorarium received as a

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
	Member of Parliament) for that year, subject to a maximum of \$4,200.	Member of Parliament) for that year, subject to a maximum of \$4,800.	Member of Parliament) for that year, subject to a maximum of \$5,400.	Member of Parliament) for that year, subject to a maximum of \$5,700.

*[S 439/2012 wef 01/01/2013]*

*[S 825/2013 wef 01/01/2014]*

17. For the relevant year beginning 1st January 2014, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not	An amount equal to 3.5%	An amount equal to 4% of	An amount equal to 4.5%	An amount equal to 4.75%

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
exceeding \$12,000	of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$420 and 0.14 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$570 and 0.19 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 7% of the income (less any	An amount equal to 8% of the income (less any	An amount equal to 9% of the income (less any	An amount equal to 9.5% of the income (less any

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
	allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,200.	allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,800.	allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,400.	allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,700.

*[S 825/2013 wef 01/01/2014]*

*[S 859/2014 wef 01/01/2015]*

18. For the relevant year beginning 1 January 2015, the contributions payable by a self-employed person are as follows:

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,800.	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,400.	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,000.	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,300.

*[S 859/2014 wef 01/01/2015]*

*[S 751/2015 wef 01/01/2016]*

19. For each relevant year beginning 1 January 2016, 1 January 2017, 1 January 2018, 1 January 2019, 1 January 2020, 1 January 2021 or 1 January 2022, the contributions payable by a self-employed person are as follows:

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
	Member of Parliament) for that year, subject to a maximum of \$5,760.	Member of Parliament) for that year, subject to a maximum of \$6,480.	Member of Parliament) for that year, subject to a maximum of \$7,200.	Member of Parliament) for that year, subject to a maximum of \$7,560.

*[S 751/2015 wef 01/01/2016]*

*[S 601/2023 wef 01/09/2023]*

20. For the relevant year beginning 1 January 2023, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year	An amount equal to 5% of the income (less any allowance or honorarium he received for that year	An amount equal to 5.25% of the income (less any allowance or honorarium he received

FIRST SCHEDULE — *continued*

	as a Member of Parliament) for that year.	as a Member of Parliament) for that year.	as a Member of Parliament) for that year.	for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,856.	An amount equal to 9% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,588.	An amount equal to 10% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,320.	An amount equal to 10.5% of the income (less any allowance or honarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,686.

[S 601/2023 wef 01/09/2023]

21. For the relevant year beginning 1 January 2024, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self- employed person who has not attained</i>	<i>Self- employed person who has attained 35 years of</i>	<i>Self- employed person who has attained 45 years of</i>	<i>Self- employed person who has attained 50 years of</i>
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FIRST SCHEDULE — *continued*

	<i>35 years of age on 1 January of the relevant year</i>	<i>age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received	An amount equal to 9% of the income (less any allowance or honorarium he received	An amount equal to 10% of the income (less any allowance or honorarium he received	An amount equal to 10.5% of the income (less any allowance or honorarium

FIRST SCHEDULE — *continued*

for that year as a Member of Parliament) for that year, subject to a maximum of \$6,528.	for that year as a Member of Parliament) for that year, subject to a maximum of \$7,344.	for that year as a Member of Parliament) for that year, subject to a maximum of \$8,160.	he received for that year as a Member of Parliament) for that year, subject to a maximum of \$8,568.
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[S 601/2023 wef 01/09/2023]

22. For the relevant year beginning 1 January 2025, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self- employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self- employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self- employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self- employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference	An amount equal to the sum of \$540 and 0.18 of the difference	An amount equal to the sum of \$600 and 0.20 of the difference	An amount equal to the sum of \$630 and 0.21 of the difference

FIRST SCHEDULE — *continued*

	between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,104.	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,992.	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$8,880.	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$9,324.

[S 601/2023 wef 01/09/2023]

23. For the relevant year beginning 1 January 2026 and every subsequent year, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)

FIRST SCHEDULE — *continued*

Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,680.	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$8,640.	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$9,600.	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a

FIRST SCHEDULE — *continued*

maximum of  
\$10,080.

*[S 601/2023 wef 01/09/2023]*

SECOND SCHEDULE

Regulations 5(1) and 10(3)(b)

RATES OF CONTRIBUTIONS FOR  
MEMBERS OF PARLIAMENT

1. Subject to paragraphs 2, 3 and 4, with effect from 1 January 2024, the contributions payable by a Member of Parliament are as follows:

<i>Amount of the total allowance or honorarium, and additional allowance, of the Member of Parliament for the calendar month</i>	<i>Contributions payable by the Member of Parliament for the calendar month</i>				
(1)	(2)	(3)	(4)	(5)	(6)
Not exceeding \$500	Nil	Nil	Nil	Nil	Nil
Exceeding \$500 but not exceeding \$750	An amount equal to 0.6 of the difference between —  (a) the sum of the total allowance or honorarium of the Member of Parliament for the month and any additional allowance of the Member of Parliament payable in the month; and  (b) \$500.	An amount equal to 0.48 of the difference between —  (a) the sum of the total allowance or honorarium of the Member of Parliament for the month and any additional allowance of the Member of Parliament payable in the month; and  (b) \$500.	An amount equal to 0.315 of the difference between —  (a) the sum of the total allowance or honorarium of the Member of Parliament for the month and any additional allowance of the Member of Parliament payable in the month; and  (b) \$500.	An amount equal to 0.225 of the difference between —  (a) the sum of the total allowance or honorarium of the Member of Parliament for the month and any additional allowance of the Member of Parliament payable in the month; and  (b) \$500.	An amount equal to 0.15 of the difference between —  (a) the sum of the total allowance or honorarium of the Member of Parliament for the month and any additional allowance of the Member of Parliament payable in the month; and  (b) \$500.
Exceeding \$750	An amount equal to the sum of —  (a) 20% of the total allowance or honorarium of the Member of Parliament for the month,	An amount equal to the sum of —  (a) 16% of the total allowance or honorarium of the Member of Parliament for the month,	An amount equal to the sum of —  (a) 10.5% of the total allowance or honorarium of the Member of Parliament for the month,	An amount equal to the sum of —  (a) 7.5% of the total allowance or honorarium of the Member of Parliament for the month,	An amount equal to the sum of —  (a) 5% of the total allowance or honorarium of the Member of Parliament for the month,

SECOND SCHEDULE — *continued*

subject to a maximum of 20% of the Monthly Ceiling; and	subject to a maximum of 16% of the Monthly Ceiling; and	subject to a maximum of 10.5% of the Monthly Ceiling; and	subject to a maximum of 7.5% of the Monthly Ceiling; and	subject to a maximum of 5% of the Monthly Ceiling; and
(b) 20% of any additional allowance of the Member of Parliament payable in the month.	(b) 16% of any additional allowance of the Member of Parliament payable in the month.	(b) 10.5% of any additional allowance of the Member of Parliament payable in the month.	(b) 7.5% of any additional allowance of the Member of Parliament payable in the month.	(b) 5% of any additional allowance of the Member of Parliament payable in the month.

[S 917/2023 wef 01/01/2024]

[S 601/2023 wef 01/09/2023]

[S 1024/2022 wef 01/01/2023]

[S 601/2023 wef 01/09/2023]

[S 917/2023 wef 01/01/2024]

2.—(1) Subject to sub-paragraph (2), in computing or recomputing the amount of total allowance or honorarium for the purposes of paragraph 3, the amount of total allowance or honorarium for each month which is in excess \$6,000 is to be disregarded.

(2) In computing or recomputing the amount of total allowance or honorarium for the year 2023 or any subsequent year for the purposes of paragraph 3, instead of applying sub-paragraph (1), the amount of total allowance or honorarium for each month which is in excess of the Monthly Ceiling is to be disregarded.

[S 601/2023 wef 01/09/2023]

3.—(1) No contribution is payable by a Member of Parliament on any part of the additional allowance for any year that is in excess of the applicable amount less the amount of total allowance or honorarium of the Member of Parliament for that year.

(2) Where the contribution payable by a Member of Parliament on any part of the additional allowance for any year (called in this sub-paragraph the current year) is computed or recomputed before the end of the current year, no contribution is payable on any part of the additional allowance that is in excess of the amount computed in either of the following ways, at the option of the Member of Parliament:

(a) the applicable amount less —

(i) the amount of total allowance or honorarium of the Member of Parliament for the year immediately preceding the current year; and

SECOND SCHEDULE — *continued*

- (ii) the additional allowance of the Member of Parliament already paid for the current year;
- (b) the applicable amount less —
  - (i) the amount of total allowance or honorarium that the Member of Parliament expects to receive for the current year; and
  - (ii) the additional allowance of the Member of Parliament already paid for the current year.
- (3) The amount of contributions payable by a Member of Parliament on the additional allowance of the Member of Parliament for any year (called in this sub-paragraph the current year) must be computed or recomputed (as the case may be) in each of the following circumstances:

- (a) whenever any additional allowance of the Member of Parliament for the current year is payable;
- (b) if the Member of Parliament ceases to hold that office in the current year, at the end of the last month the Member of Parliament holds that office in that year;
- (c) if the Member of Parliament is still holding that office on 31 December of the current year, at the end of that year.

4. For the purpose of this Schedule —

- (a) the contributions payable in respect of a Member of Parliament above 55, 60, 65 or 70 years of age are payable from the first day of the month following the month in which the Member of Parliament attains that age;

[S 1020/2021 wef 01/01/2022]

- (b) the amount of contributions payable in respect of a Member of Parliament is rounded down to the nearest dollar;
- (c) “applicable amount” means the sum of \$102,000;

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(ca) “Monthly Ceiling” —

- (i) in respect of each month from January to August (both inclusive) in the year 2023, is \$6,000;
- (ii) in respect of each month from September to December (both inclusive) in the year 2023, is \$6,300;
- (iii) in respect of each month in the year 2024, is \$6,800;
- (iv) in respect of each month in the year 2025, is \$7,400; and

SECOND SCHEDULE — *continued*

- (v) in respect of each month in the year 2026 and every subsequent year, is \$8,000; and

*[S 601/2023 wef 01/09/2023]*

- (d) “year” means the period beginning on 1 January and ending on 31 December.

*[S 348/2020 wef 01/05/2020]*

*[G.N. Nos. S 303/92; S 173/93; S 489/94; S 66/95;  
S 568/95; S 8/97; S 28/98; S 37/2002; S 13/2003;  
S 368/2003; S 655/2003; S 799/2004; S 114/2005;  
S 827/2005; S 722/2006]*

LEGISLATIVE HISTORY  
CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS)  
REGULATIONS  
(CHAPTER 36, RG 25)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Self-Employed Persons) Regulations. It is not part of these Regulations.

**1. G. N. No. S 303/1992 — Central Provident Fund (Self-employed Persons) Regulations 1992**

Date of commencement : 1 July 1992

**2. G. N. No. S 173/1993 — Central Provident Fund (Self-Employed Persons) Regulations 1993**

Date of commencement : 1 January 1993

**3. 1993 Revised Edition — Central Provident Fund (Self-Employed Persons) Regulations**

Date of operation : 1 April 1993

**4. G. N. No. S 489/1994 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1994**

Date of commencement : 1 January 1995

**5. G. N. No. S 66/1995 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1995**

Date of commencement : 1 March 1995

**6. G. N. No. S 568/1995 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 1995**

Date of commencement : 1 January 1996

**7. G. N. No. S 8/1997 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1997**

Date of commencement : 1 January 1997

**8. 1998 Revised Edition — Central Provident Fund (Self-Employed Persons) Regulations**

Date of operation : 1 January 1998

**9. G. N. No. S 28/1998 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1998**

Date of commencement : 1 January 1998

**10. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 20031**

Date of commencement : 1 January 1998  
(Regulation 11(b))

**11. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006**

Date of commencement : 1 January 1998  
(Regulation 2(a))

**12. G. N. No. S 37/2002 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2002**

Date of commencement : 1 January 2002

**13. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003**

Date of commencement : 1 January 2002  
(Regulation 3(b))

**14. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003**

Date of commencement : 1 October 2002  
(Regulation 6(b))

**15. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003**

Date of commencement : 1 January 2003 (Except for regulations 3(b), 6(b) and 11(b))

**16. G. N. No. S 368/2003 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2003**

Date of commencement : 1 January 2003

**17. G. N. No. S 655/2003 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2003**

Date of commencement : 1 January 2004

**18. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006**

Date of commencement : 1 January 2004 (Regulation 2(b) and (c))

- 19. G. N. No. S 799/2004 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2004**  
Date of commencement : 1 January 2005
- 20. G. N. No. S 114/2005 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2005**  
Date of commencement : 1 January 2005
- 21. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006**  
Date of commencement : 1 January 2005  
(Regulation 2(d), (e) and (f))
- 22. G. N. No. S 827/2005 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2005**  
Date of commencement : 1 January 2006
- 23. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006**  
Date of commencement : 1 January 2006 (Regulation 2(h) and (j))
- 24. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006**  
Date of commencement : 1 January 2007
- 25. G. N. No. S 321/2007 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2007**  
Date of commencement : 1 January 2007 (Except regulation 6)
- 26. G. N. No. S 745/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2007**  
Date of commencement : 1 January 2007 (Regulation 2)
- 27. 2007 Revised Edition — Central Provident Fund (Self-employed Persons) Regulations**  
Date of operation : 15 May 2007
- 28. G. N. No. S 3/2010 — Revised Edition of the Laws (Rectification) Order 2010**  
Date of commencement : 15 May 2007

- 29. G. N. No. S 321/2007 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2007**  
Date of commencement : 1 July 2007 (Regulation 6)
- 30. G. N. No. S 506/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2007**  
Date of commencement : 1 October 2007
- 31. G. N. No. S 745/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2007**  
Date of commencement : 1 January 2008 (Regulation 3)
- 32. G. N. No. S 146/2008 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2008**  
Date of commencement : 28 March 2008
- 33. G. N. No. S 513/2008 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2008**  
Date of commencement : 1 November 2008
- 34. G. N. No. S 484/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2010**  
Date of commencement : 1 January 2010
- 35. G. N. No. S 153/2010 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2010**  
Date of commencement : 15 March 2010
- 36. G. N. No. S 484/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2010**  
Date of commencement : 1 September 2010
- 37. G. N. No. S 817/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2010**  
Date of commencement : 1 January 2011
- 38. G.N. No. S 507/2011 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2011**  
Date of commencement : 1 January 2011 (Regulations 5 and 6(a))

**39. G.N. No. S 507/2011 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2011**

Date of commencement : 1 September 2011 (Except regulations 5 and 6(a))

**40. G.N. No. S 727/2011 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2011**

Date of commencement : 30 December 2011

**41. G.N. No. S 45/2012 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2012**

Date of commencement : 6 February 2012

**42. G.N. No. S 275/2012 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2012**

Date of commencement : 11 June 2012

**43. G.N. No. S 439/2012 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2012**

Date of commencement : 1 January 2013

**44. G.N. No. S 825/2013 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2013**

Date of commencement : 1 January 2014

**45. G.N. No. S 859/2014 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2014**

Date of commencement : 1 January 2015

**46. G.N. No. S 751/2015 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2015**

Date of commencement : 1 January 2016

**47. G.N. No. S 194/2016 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2016**

Date of commencement : 1 May 2016

**48. G.N. No. S 719/2017 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2017**

Date of commencement : 1 January 2018

**49. G.N. No. S 898/2018 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2018**

Date of commencement : 1 January 2019

**50. G.N. No. S 885/2019 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2019**

Date of commencement : 1 January 2020

**51. G.N. No. S 348/2020 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2020**

Date of commencement : 1 May 2020

**52. G.N. No. S 1020/2021 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2021**

Date of commencement : 1 January 2022

**53. G.N. No. S 1024/2022 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2022**

Date of commencement : 1 January 2023

**54. G.N. No. S 601/2023 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2023**

Date of commencement : 1 September 2023

**55. G.N. No. S 917/2023 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2023**

Date of commencement : 1 January 2024