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No. S 1025

## CENTRAL PROVIDENT FUND ACT 1953

## CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT NO. 2) REGULATIONS 2022

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act 1953, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

## Citation and commencement

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment No. 2) Regulations 2022 and come into operation on 1 January 2023.

## Amendment of First Schedule

2. In the First Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) (called in these Regulations the principal Regulations) -
(a) in paragraph 1, replace " 2022 " with " 2023 ";
(b) in paragraph 1, replace sub-paragraphs (i) and (ii) with -
"(i) where the employee is not more than 60 years of age:

| 55 years of age and below |  | Above 55 but not more than 60 years of age |  |
| :---: | :---: | :---: | :---: |
| Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month |
| (1) | (2) | (3) | (4) |
| An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - |
| (a) $27.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $37 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 2,220$; and | (a) $15 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $20 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,200$; and | (a) $22.125 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $29.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,770; and | (a) $11.25 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $15 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 900$; and |
| (b) $37 \%$ of the amount of any additional wages payable in the month. | (b) $20 \%$ of the amount of any additional wages payable in the month. | (b) $29.5 \%$ of the amount of any additional wages payable in the month. | (b) $15 \%$ of the amount of any additional wages payable in the month. |

(ii) where the employee is above 60 years of age but not more than 70 years of age:

Above 60 but not more than 65 years of age

(1)

Amount recoverable from the employee's wages for the calendar month
(2)

Above 65 but not more than 70 years of age

> Contributions payable by the employer for the calendar
> month
(3)

Amount recoverable from the employee's wages for the calendar month
(4)

(a) $15.375 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $20.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month subject to a maximum of $\$ 1,230$; and
(b) $20.5 \%$ of the amount of any additional wages payable in the month.

An amount equal to the sum of -
(a) $7.125 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $9.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 570$; and
(b) $9.5 \%$ of the amount of any additional wages payable in the month.

An amount equal to the sum of -
(a) $11.625 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $15.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$930; and
(b) $15.5 \%$ of the amount of any additional wages payable in the month.

An amount equal to the sum of -
(a) $5.25 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $7 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 420$; and
(b) $7 \%$ of the amount of any additional wages payable in the month.";
(c) in paragraph 2, replace " 2022 " with "2023";
(d) in paragraph 2, replace sub-paragraphs (i) and (ii) with -
"(i) where the employee is not more than 60 years of age:

| 55 years of age and below |  | Above 55 but not more than 60 years of age |  |
| :---: | :---: | :---: | :---: |
| Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month |
| (1) | (2) | (3) | (4) |
| An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - |
| (a) $16.5 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $22 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,320$; and | (a) $3.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 300$; and | (a) $14.625 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $19.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,170$; and | (a) $3.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 300$; and |
| (b) $22 \%$ of the amount of any additional wages payable in the month. | (b) $5 \%$ of the amount of any additional wages payable in the month. | (b) $19.5 \%$ of the amount of any additional wages payable in the month. | (b) $5 \%$ of the amount of any additional wages payable in the month. |

(ii) where the employee is above 60 years of age but not more than 70 years of age:

Above 60 but not more than 65 years of age
Above 65 but not more than 70 years of age

(1)
An amount equal to the sum
of -

An am
of -
(a) $12 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $16 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 960$; and
(b) $16 \%$ of the amount of any additional wages payable in the month.

## Amount recoverable from the employee's wages for the calendar month

(2)

Contributions payable by the employer for the calendar month
(3)

An amount equal to the sum of -
(a) $10.125 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $13.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 810$; and
(b) $13.5 \%$ of the amount of any additional wages payable in the month.

An amount equal to the sum of -
(b) $5 \%$ of the amount of any additional wages payable in the month.
(a) $3.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 300$; and

Amount recoverable from the employee's wages for the calendar month
(4)

An amount equal to the sum of -
(a) $3.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 300$; and
(b) $5 \%$ of the amount of any additional wages payable in the month.";
(e) in paragraph 3, replace "2022" with "2023";
$(f)$ in paragraph 3, replace sub-paragraphs (i) and (ii) with -
"(i) where the employee is not more than 60 years of age:

| 55 years of age and below |  | Above 55 but not more than 60 years of age |  |
| :---: | :---: | :---: | :---: |
| Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month |
| (1) | (2) | (3) | (4) |
| An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - |
| (a) $24 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $32 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,920$; and | (a) $11.25 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $15 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 900$; and | (a) $20.25 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $27 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,620$; and | (a) $9.375 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $12.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 750$; and |
| (b) $32 \%$ of the amount of any additional wages payable in the month. | (b) $15 \%$ of the amount of any additional wages payable in the month. | (b) $27 \%$ of the amount of any additional wages payable in the month. | (b) $12.5 \%$ of the amount of any additional wages payable in the month. |

(ii) where the employee is above 60 years of age but not more than 70 years of age:

| Above 60 but not more than 65 years of age |  | Above 65 but not more than 70 years of age |  |
| :---: | :---: | :---: | :---: |
| Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month |
| (1) | (2) | (3) | (4) |
| An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - | An amount equal to the sum of - |
| (a) $13.875 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $18.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 1,110$; and | (a) $5.625 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $7.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 450$; and | (a) $10.125 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $13.5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$810; and | (a) $3.75 \%$ of the employee's ordinary wages for the month excluding the non-pensionable element, and $5 \%$ of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $\$ 300$; and |
| (b) $18.5 \%$ of the amount of any additional wages payable in the month. | (b) $7.5 \%$ of the amount of any additional wages payable in the month. | (b) $13.5 \%$ of the amount of any additional wages payable in the month. | (b) $5 \%$ of the amount of any additional wages payable in the month."; and |

$(g)$ in paragraph 15 , replace " 2022 " with " 2023 ".

## Amendment of Second Schedule

## 3. In the Second Schedule to the principal Regulations -

(a) in paragraph 1, replace " 2022 " with " 2023 ";

## (b) in paragraph 1, replace sub-paragraphs (i) and (ii) with -

"(i) where the employee is not more than 60 years of age:

55 years of age and below

| Total amount of <br> the employee's <br> wages for the <br> calendar month | Contributions payable by <br> the employer for the |
| :--- | :---: |
| calendar month |  |

(1)

Exceeding \$50
but not exceeding $\$ 500$ Exceeding $\$ 500 \quad$ An amount equal to the sum but not exceeding $\$ 750$

An amount equal to $17 \%$ of the total amount of the employee's wages for the month. of -
(a) $17 \%$ of the total amount of the employee's wages for the month; and
(b) 0.6 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

Exceeding \$750 An amount equal to the sum of -
(a) $37 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 2,220$; and
(b) $37 \%$ of the amount of the additional wages payable to the employee in the month.

## Amount recoverable from the employee's wages for the calendar month

(3)

NIL

An amount equal to 0.6 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

Above 55 but not more than 60 years of age

Amount recoverable from the employee's wages for the calendar month
(5)

An amount equal to $14.5 \% \quad$ NIL
of the total amount of the employee's wages for the month.

An amount equal to the sum of -
(a) $14.5 \%$ of the total amount of the employee's wages for the month; and
(b) 0.45 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

An amount equal to the sum of -

An amount equal to 0.45 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

An amount equal to the sum of -
(a) $29.5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,770$; and
(b) $29.5 \%$ of the amount of the additional wages payable to the employee in the month.
(a) $15 \%$ of the employee's ordinary wages for the month subject to a maximum of \$900; and
(b) $\mathbf{1 5 \%}$ of the amount of the additional wages payable to the employee in the month.
(a) $20 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,200$; and
(b) $20 \%$ of the amount of the additional wages payable to the employee in the month.
Contributions payable by
the employer for the
calendar month
(4)

> ontributions payable b the employer for the
4)

| Exceeding \$500 <br> but not exceeding | An amount equal to the sum of - |
| :---: | :---: |
| \$750 |  |
|  | (a) $11 \%$ of the total amount of the employee's wages |
|  | for the month; and |
|  | (b) 0.285 of the difference between the total amount of the employee's wages for the month and $\$ 500$. |
| Exceeding \$750 | An amount equal to the sum of - |

(a) $20.5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,230$; and
(b) $20.5 \%$ of the amount of the additional wages payable to the employee in the month.

An amount equal to 0.285 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

An amount equal to the sum of -
(a) $8.5 \%$ of the total amount of the employee's wages for the month; and
(b) 0.21 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

An am
of -
(a) $15.5 \%$ of the employee's ordinary wages for the month subject to a maximum of \$930; and
(b) $15.5 \%$ of the amount of the additional wages payable to the employee in the employ

An amount equal to 0.21 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

## An amount equal to the sum

 of -(a) $7 \%$ of the employee's ordinary wages for the month subject to a maximum of \$420; and
(b) $7 \%$ of the amount of the additional wages payable to the employee in the month.";
(c) in paragraph 2, replace " 2022 " with " 2023 ";

## (d) in paragraph 2, replace sub-paragraphs (i) and (ii) with -

## "(i) where the employee is not more than 60 years of age:

55 years of age and below

| Total amount of | Contributions payable by |
| :---: | :---: |
| the employee's | the employer for the |
| wages for the | calendar month |
| calendar month |  |

$$
\begin{aligned}
& \text { the employee's } \\
& \text { wages for the } \\
& \text { calendar month }
\end{aligned}
$$

$$
\begin{gathered}
\text { Amount recoverable from } \\
\text { the employee's wages for } \\
\text { the calendar month }
\end{gathered}
$$

(3)

Above 55 but not more than 60 years of age

## Contributions payable by the employer for the calendar month

(4)

Amount recoverable from the employee's wages for the calendar month
(5)

| Exceeding \$50 but not exceeding $\$ 500$ | An amount equal to $17 \%$ of the total amount of the employee's wages for the month. |
| :---: | :---: |
| Exceeding $\$ 500$ but not exceeding $\$ 750$ | An amount equal to the sum of - |
|  | (a) $17 \%$ of the total amount of the employee's wages for the month; and |
|  | (b) 0.15 of the difference between the total amount of the employee's |
|  | wages for the month and $\$ 500$. |

Exceeding \$750 An amount equal to the sum of -
(a) $22 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,320$; and ar employee's wages for the month; and difference between the total amount of wages for the month and $\$ 500$.
of the difference between the

NIL

An amount equal to 0.15 total amount of the employee's wages for the month and $\$ 500$. month and $\$ 500$.
(b) $22 \%$ of the amount of the additiona wages payable to the employee in the
(b) $5 \%$ of the amount of the additional wages payable to the employee in the month.
(b) $5 \%$ of the amount of the additional wages payable to the employee in the month
(ii) where the employee is above 60 years of age but not more than 70 years of age:

but not exceeding
An amount equal to $11 \%$
of the total amount of the
employee's wages for the
month.
An amount equal to the su
of -
(a) $11 \%$ of the total amount of the employee's wages for the month; and
(b) 0.15 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

Exceeding $\$ 750 \quad$ An amount equal to the sum of -
(a) $16 \%$ of the
employee's
ordinary wages for the month subject to
a maximum of
$\$ 960$; and
(b) $16 \%$ of the amount of the additional wages payable to the employee in the month.

## Amount recoverable from <br> the employee's wages for the calendar month

(3)

NIL
An amount equal to 0.15
of the difference between
the total amount of the
employee's wages for the
month and $\$ 500$.
(a) $5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 300$; and
(b) $5 \%$ of the amount of the additional wages payable to the employee in the month.

Above 65 but not more than 70 years of age

An amount equal to $8.5 \%$ of the total amount of the employee's wages for the month.

An amount equal to the sum of -
(a) $8.5 \%$ of the total amount of the employee's wages for the month; and
(b) 0.15 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

An amount equal to the sum of -
(a) $13.5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 810$; and
(b) $13.5 \%$ of the amount of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month
(5)

## An amount equal to the sum

 of(a) $5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 300$; and
(b) $5 \%$ of the amount of the additional wages payable to the employee in the month.";

NIL

An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and $\$ 500$.


(a)

|  |
| :---: |

and
Contributions payable by
the employer for the
calendar month
(4)范
(e) in paragraph 3, replace "2022" with "2023";
$(f)$ in paragraph 3 , replace sub-paragraphs (i) and (ii) with -

## "(i) where the employee is not more than 60 years of age:

|  | 55 years of age and below |  | Above 55 but not more than 60 years of age |  |
| :---: | :---: | :---: | :---: | :---: |
| Total amount of the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month | Contributions payable by the employer for the calendar month | Amount recoverable from the employee's wages for the calendar month |
| Exceeding \$50 <br> but not exceeding $\$ 500$ | An amount equal to $17 \%$ of the total amount of the employee's wages for the month. | NIL | An amount equal to $14.5 \%$ of the total amount of the employee's wages for the month. | NIL |
| Exceeding $\$ 500$ <br> but not exceeding $\$ 750$ | An amount equal to the sum of - <br> (a) $17 \%$ of the total amount of the employee's wages for the month; and <br> (b) 0.45 of the difference between the total amount of the employee's wages for the month and $\$ 500$. | An amount equal to 0.45 of the difference between the total amount of the employee's wages for the month and $\$ 500$. | An amount equal to the sum of - <br> (a) $14.5 \%$ of the total amount of the employee's wages for the month; and <br> (b) 0.375 of the difference between the total amount of the employee's wages for the month and $\$ 500$. | An amount equal to 0.375 of the difference between the total amount of the employee's wages for the month and $\$ 500$. |
| Exceeding \$750 | An amount equal to the sum of - <br> (a) $32 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,920$; and | An amount equal to the sum of - <br> (a) $15 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 900$; and | An amount equal to the sum of - <br> (a) $27 \%$ of the employee's ordinary wages for the month subject to a maximum of \$1,620; and | An amount equal to the sum of - <br> (a) $12.5 \%$ of the employee's ordinary wages for the month subject to a maximum of \$750; and |
|  | (b) $32 \%$ of the amount of the additional wages payable to the employee in the month. | (b) $15 \%$ of the amount of the additional wages payable to the employee in the month. | (b) $27 \%$ of the amount of the additional wages payable to the employee in the month. | (b) $12.5 \%$ of the amount of the additional wages payable to the employee in the month. |

(ii) where the employee is above 60 years of age but not more than 70 years of age:

Above 60 but not more than 65 years of age
Total amount of
the employee's
wages for the
calendar month
(1)

$$
\begin{aligned}
& \text { Contributions payable by } \\
& \text { the employer for the } \\
& \text { calendar month }
\end{aligned}
$$

(2)

$$
\begin{aligned}
& \text { Amount recoverable from } \\
& \text { the employee's wages for } \\
& \text { the calendar month }
\end{aligned}
$$

(3)

Above 65 but not more than 70 years of age

| Contributions payable by | Amount recoverable from <br> the employer for the |
| :---: | :---: |
| the employee's wages for |  |
| calendar month | the calendar month |

(4)
(5)

| Exceeding \$50 | An amount equal to $11 \%$ <br> but not exceeding <br> of the total amount of the <br> employee's wages for the <br> $\$ 500$ |
| :--- | :--- |
| month. |  |

NIL
An amount equal to $8.5 \% \quad$ NIL
of the total amount of the employee's wages for the month.

| Exceeding \$500 but not exceeding | An amount equal to the sum of - |
| :---: | :---: |
| \$750 |  |
|  | (a) $11 \%$ of the total amount of the employee's wages |
|  | for the month; and |
|  | (b) 0.225 of the difference between the total amount of the employee's wages for the month and $\$ 500$. |
| Exceeding \$750 | An amount equal to the sum of - |



An amount equal to the sum of -
(a) $8.5 \%$ of the total amount of the employee's wages for the month; and
(b) 0.15 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

## An amount equal to the sum

 of -(a) $18.5 \%$ of the
employee's ordinary wages for the month subject to a maximum of $\$ 1,110$; and
(b) $18.5 \%$ of the amount of the additional wages payable to the employee in the month.
(a) $7.5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 450$; and
(b) $7.5 \%$ of the amount of the additional wages payable to the employee in the month.
(a) $13.5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 810$; and
(b) $13.5 \%$ of the amount of the additional wages payable to the employee in the month.

An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and $\$ 500$.

## An amount equal to the sum

 of -(a) $5 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 300$; and
(b) $5 \%$ of the amount of the additional wages payable to the employee in the month."; and
$(g)$ in paragraph 15 , replace " 2022 " with " 2023 ".

## Amendment of Third Schedule

4. In the Third Schedule to the principal Regulations -
(a) in paragraph 1, replace " 2022 " with " 2023 ";
(b) in paragraph 1, replace sub-paragraphs (i) and (ii) with -
"(i) where the employee is not more than 60 years of age:

55 years of age and below
Contributions payable by the
employer for the calendar month employer for the calendar month

Amount recoverable from the employee's wages for the calendar month -

Above 55 but not more than 60 years of age

Contributions payable by the employer for the calendar month Amount recoverable from the
(3)
(4)
(a) $27.75 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 2,220$; and
(b) $27.75 \%$ of the amount of any additional wages payable in the month.
(a) $15 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 1,200$; and
(b) $15 \%$ of the amount of any additional wages payable in the month.
(a) $22.125 \%$ of the employee's ordinary wages for the month subject to a maximum of \$1,770; and
(b) $22.125 \%$ of the amount of any additional wages payable in the month.
(a) $11.25 \%$ of the employee's ordinary wages for the month subject to a maximum of $\$ 900$; and
(b) $11.25 \%$ of the amount of any additional wages payable in the month.
(ii) where the employee is above 60 years of age but not more than 70 years of age:

(c) in paragraph 8, replace "2022" with "2023".
[G.N. Nos. S 368/2011; S 506/2011; S 440/2012, S 841/2013; $S$ 861/2014; $S$ 753/2015; S 531/2016, S 659/2016; $S$ 723/2017; S 601/2018; S 900/2018; S 376/2019; S 228/2021; S 451/2021; S 1023/2021;

S 128/2022]

Made on 21 December 2022.

> NG CHEE KHERN
> Permanent Secretary, Ministry of Manpower, Singapore.
(To be presented to Parliament under section 78(2) of the Central Provident Fund Act 1953).

