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CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND ACT 1953 (AMENDMENT OF FIRST SCHEDULE) (NO. 2) NOTIFICATION 2024

In exercise of the powers conferred by section 7(8) of the Central Provident Fund Act 1953, the Minister for Manpower makes the following Notification:

Citation and commencement

1. This Notification is the Central Provident Fund Act 1953 (Amendment of First Schedule) (No. 2) Notification 2024 and comes into operation on 1 January 2025.

Amendment of First Schedule

2. In the Central Provident Fund Act 1953, in the First Schedule —

(a) replace paragraphs 2, 3 and 4 with —

“2.—(1) No contribution is payable by an employer on any part of an employee’s additional wages payable in any year after 2024 (called in this paragraph the current year) which is in excess of the applicable amount less the amount of ordinary wages for the current year from that employer.

(2) Where the contribution payable by an employer on an employee’s additional wages payable in a month in the current year is being computed or recomputed under sub-paragraph (4)(a) during the employee’s employment with that employer, no contribution is payable by that employer on any part of the employee’s additional wages which is in excess of the applicable amount less —

(a) the estimated amount of the employee’s total ordinary wages for the current year from that employer; and

(b) the amount of the employee’s additional wages that have already become payable in the earlier months in the current year from that employer.

(3) The estimated amount of the employee's total ordinary wages mentioned in sub-paragraph (2)(a) may be based on the amount of the employee's ordinary wages from that employer for the year immediately preceding the current year, if any.

(4) The amount of contributions payable by an employer on an employee's additional wages payable in the current year must be computed or recomputed (as the case may be) in each of the following circumstances:

- (a) whenever any additional wages of the employee become payable in the current year from that employer;
- (b) at the end of the last month of the employee's employment with that employer in the current year;
- (c) at the end of the current year.

(5) The computation or recomputation of the contributions on an employee's additional wages under this paragraph is to be done in the order in which the employee's additional wages become payable.

(6) This paragraph also applies where the employer is a person to whom paragraph 10A of the Fourth Schedule applies, but does not apply if the employer is a related contributor to whom paragraph 3 applies.

3.—(1) If the Board has granted —

- (a) an application mentioned in sub-paragraph (1) of this paragraph as in force before 1 January 2025 to apply that paragraph; or
- (b) an application mentioned in paragraph 10B(1) of the Fourth Schedule to apply this paragraph,

in calculating the contributions from 2 or more employers on an employee's additional wages that become payable in any year after 2024 (called in this paragraph the current year), then this paragraph applies and each of those employers is a related contributor for the purposes of calculating those contributions.

(2) No contribution is payable by a related contributor on the part of an employee's additional wages payable in the current year that is in excess of the applicable amount less the amount of the employee's total ordinary wages for the current year from all the related contributors.

(3) Where the contributions payable by a related contributor (called in this sub-paragraph the related contributor concerned) on the employee's additional wages payable in a month in the current year is being computed or recomputed under sub-paragraph (5)(a) during the employee's employment with any related contributor, no contribution is payable by the related contributor concerned on the part of those additional wages that is in excess of the applicable amount less —

- (a) the estimated amount of the employee's total ordinary wages payable for the current year (if any) from all the related contributors; and
- (b) the amount of the employee's additional wages payable in the current year (if any) from all the related contributors, that rank earlier under sub-paragraph (6) for the computation or recomputation.

(4) The estimated amount of the employee's total ordinary wages mentioned in sub-paragraph (3)(a) may be based on the amount of the employee's ordinary wages from all the related contributors for the year immediately preceding the current year, if any.

(5) The amount of contributions payable by a related contributor on an employee's additional wages in the current year must be computed or recomputed (as the case may be) in each of the following circumstances:

- (a) whenever any additional wages of the employee become payable in the current year from any related contributor;
- (b) at the end of the last month of the employee's employment with any related contributor in the current year;
- (c) at the end of the current year.

(6) The computation or recomputation of the contributions on an employee's additional wages payable in the current year under this paragraph is to be done —

- (a) in the order in which the employee's additional wages become payable; or
- (b) in relation to any of the employee's additional wages from different related contributors that become

payable on the same day, in the order agreed by those related contributors.

4.—(1) Where the contributions payable by an employer on an employee's additional wages (as computed or recomputed under paragraph 2 or 3) exceed the contributions already paid by that employer on those additional wages, the employer must contribute the difference to the Fund within the period prescribed under the Central Provident Fund Regulations.

(2) Where an employer is required to make additional contributions under sub-paragraph (1), the employer may recover from the employee's wages, at the rate of recovery for additional wages applicable to the employee, the amount of additional contributions paid by the employer under that sub-paragraph.”; and

(b) after paragraph 8, insert —

“9. For the purposes of determining the contributions on additional wages of an employee which become payable in any year before 2025, paragraphs 2, 3 and 4 of this Schedule as in force before 1 January 2025 continue to apply.”.

Made on 19 December 2024.

NG CHEE KHERN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2024; AG/LEGIS/SL/36/2020/31]