
First published in the Government Gazette, Electronic Edition, on 30 December 2021 at 5 pm.

No. S 1026

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND ACT (AMENDMENT OF FIRST SCHEDULE) NOTIFICATION 2021

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

Citation and commencement

1. This Notification is the Central Provident Fund Act (Amendment of First Schedule) Notification 2021 and comes into operation on 1 January 2022.

Amendment of First Schedule

2. The First Schedule to the Central Provident Fund Act 1953 is amended —

(a) by deleting paragraph 1 and substituting the following paragraph:

“1. Subject to paragraphs 1A to 7, with effect from 1 January 2022, the contributions payable by the employer and the amount recoverable from the employee’s wages are as follows:

(a) where the employee is 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee’s wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL

Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 0.6 of the difference between the Total Wages and \$500.	An amount equal to 0.6 of the difference between the Total Wages 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 Relevant Additional Wages.	An amount equal to the sum of — (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and (b) 20% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14% of the Total Wages; and (b) 0.42 of the difference between the Total Wages and \$500.	An amount equal to 0.42 of the difference between the Total Wages and \$500.

Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 28% of the employee's ordinary wages for the month subject to a maximum of \$1,680; and	(a) 14% of the employee's ordinary wages for the month subject to a maximum of \$840; and
	(b) 28% of the Relevant Additional Wages.	(b) 14% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 10% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10% of the Total Wages; and (b) 0.255 of the difference between the Total Wages and \$500.	An amount equal to 0.255 of the difference between the Total Wages and \$500.
Exceeding \$750	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 Relevant Additional Wages.	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the Relevant Additional Wages.

(d) where the employee is above 65 but not more than 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 8% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8% of the Total Wages; and (b) 0.18 of the difference between the Total Wages and \$500.	An amount equal to 0.18 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 14% of the employee's ordinary wages for the month subject to a maximum of \$840; and (b) 14% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 6% of the employee's ordinary wages for the month subject to a maximum of \$360; and (b) 6% of the Relevant Additional Wages.

(e) where the employee is above 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and	An amount equal to 0.15 of the difference between the Total Wages and \$500.

	(b) 0.15 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and
	(b) 12.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

(b) by deleting paragraphs 1C and 1D and substituting the following paragraphs:

“1C. Subject to paragraphs 1E to 7, with effect from 1 January 2022, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

(a) where the employee is 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages 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 (b) 22% of the Relevant Additional Wages.	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 Relevant Additional Wages.
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(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 19% of the employee's ordinary wages for the month subject to a maximum of \$1,140; and (b) 19% of the Relevant Additional Wages.	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 Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 10% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and (b) 15% of the Relevant Additional Wages.	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 Relevant Additional Wages.

(d) where the employee is above 65 but not more than 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 8% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8% of the Total Wages; and	An amount equal to 0.15 of the difference between the Total Wages and \$500.

	(b) 0.15 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 13% of the employee's ordinary wages for the month subject to a maximum of \$780; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and
	(b) 13% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

(e) where the employee is above 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and	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

<i>(b)</i> 12.5% of the Relevant Additional Wages.	<i>(b)</i> 5% of the Relevant Additional Wages.
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1D. Subject to paragraphs 1E to 7, with effect from 1 January 2022, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), for the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

(a) where the employee is 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — <i>(a)</i> 17% of the Total Wages; and <i>(b)</i> 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — <i>(a)</i> 32% of the employee's ordinary wages for the month subject to a maximum of \$1,920; and <i>(b)</i> 32% of the Relevant Additional Wages.	An amount equal to the sum of — <i>(a)</i> 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and <i>(b)</i> 15% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14% of the Total Wages; and (b) 0.375 of the difference between the Total Wages and \$500.	An amount equal to 0.375 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 26.5% of the employee's ordinary wages for the month subject to a maximum of \$1,590; and (b) 26.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 12.5% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 10% of the Total Wages.	NIL

Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 17.5% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and (b) 17.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 7.5% of the Relevant Additional Wages.

(d) where the employee is above 65 but not more than 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 8% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.

Exceeding \$750	An amount equal to the sum of — (a) 13% of the employee's ordinary wages for the month subject to a maximum of \$780; and (b) 13% of the Relevant Additional Wages.	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 Relevant Additional Wages.
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(e) where the employee is above 70 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 12.5% of the Relevant Additional Wages.	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 Relevant Additional Wages.

”;

- (c) by deleting the words “or 65 years” in paragraph 5(a) and substituting the words “, 65 or 70 years”; and
- (d) by deleting “2016” in paragraph 8 and substituting “2022”.

Made on 28 December 2021.

AUBECK KAM
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2021;
AG/LEGIS/SL/36/2020/31 Vol. 1]