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CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND ACT 1953 (AMENDMENT OF FIRST SCHEDULE) NOTIFICATION 2022

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) Notification 2022 and comes into operation on 1 January 2023.

Amendment of First Schedule

2. In the First Schedule to the Central Provident Fund Act 1953 —
(a) replace paragraph 1 with —

“1. Subject to paragraphs 1A to 7, with effect from 1 January 2023, 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 14.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14.5% of the Total Wages; and (b) 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 —	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	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and
	(b) 29.5% of the Relevant Additional Wages.	(b) 15% 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 11% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.285 of the difference between the Total Wages and \$500.
	(a) 11% of the Total Wages; and	
	(b) 0.285 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) 20.5% of the employee's ordinary wages for the month subject to a maximum of \$1,230; and	(a) 9.5% of the employee's ordinary wages for the month subject to a maximum of \$570; and
	(b) 20.5% of the Relevant Additional Wages.	(b) 9.5% 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 8.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8.5% of the Total Wages; and (b) 0.21 of the difference between the Total Wages and \$500.	An amount equal to 0.21 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum 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 Relevant Additional Wages.	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 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 (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.”;

(b) replace paragraphs 1C and 1D with —

“1C. Subject to paragraphs 1E to 7, with effect from 1 January 2023, 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 14.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14.5% 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) 19.5% of the employee's ordinary wages for the month subject to a maximum of \$1,170; and (b) 19.5% 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) 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 11% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 11% 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) 16% of the employee's ordinary wages for the month subject to a maximum of \$960; and (b) 16% 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 8.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8.5% 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) 13.5% of the employee's ordinary wages for the month subject to a maximum of \$810; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and
	(b) 13.5% 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 —	An amount equal to 0.15 of the difference between the Total Wages and \$500.
	(a) 7.5% of the Total Wages; and	
	(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.

1D. Subject to paragraphs 1E to 7, with effect from 1 January 2023, 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 — (a) 17% of the Total Wages; and (b) 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 — (a) 32% of the employee's ordinary wages for the month subject to a maximum of \$1,920; and (b) 32% of the Relevant Additional Wages.	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.

(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 14.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14.5% 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) 27% of the employee's ordinary wages for the month subject to a maximum of \$1,620; and (b) 27% 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 11% of the Total Wages.	NIL

Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 11% 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) 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) 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 8.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8.5% 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 —	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	(a) 5% of the employee’s ordinary wages for the month subject to a maximum of \$300; and
	(b) 13.5% 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 —	An amount equal to 0.15 of the difference between the Total Wages and \$500.
	(a) 7.5% of the Total Wages; and	
	(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.”; and

(c) in paragraph 8, replace “2022” with “2023”.

Made on 21 December 2022.

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

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