
First published in the *Government Gazette*, Electronic Edition, on 27 December 2024 at 5 pm.

No. S 1026

CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND ACT 1953 (AMENDMENT OF FOURTH SCHEDULE) NOTIFICATION 2024

In exercise of the powers conferred by section 8A(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 Fourth Schedule) Notification 2024 and comes into operation on 1 January 2025.

Amendment of Fourth Schedule

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

- (a) in paragraph 1, replace the paragraph title with —
“**Interpretation of Schedule**”;
- (b) renumber paragraph 1 as sub-paragraph (1) of that paragraph;
- (c) in paragraph 1(1), replace the definition of “combined aggregate platform earnings” with —
““applicable amount” has the meaning given by paragraph 5(*da*) of the First Schedule;”;
- (d) in paragraph 1(1), in the definition of “task”, replace the full-stop at the end with a semi-colon;
- (e) in paragraph 1(1), after the definition of “task”, insert —
““total aggregate platform earnings”, for a year, means the total APE (both as a Group A worker or a Group B worker) for all the relevant months in that year.”;

(f) in paragraph 1, after sub-paragraph (1), insert —

“(2) To avoid doubt, in this Schedule —

- (a) references to an individual’s aggregate platform earnings from a person are references to the aggregate platform earnings payable to the individual in respect of a platform service provided by that individual as a platform worker for that person as a platform operator; and
- (b) references to ordinary wages and additional wages are references to ordinary wages and additional wages, respectively, within the meaning of the First Schedule.”; and

(g) replace paragraph 10 with —

“Combined ceiling if person is platform operator only

10. Subject to paragraphs 10A and 10B, no contribution is payable by a platform operator on any part of a platform worker’s total aggregate platform earnings for any year in respect of a platform service provided by the platform worker for the platform operator which is in excess of the applicable amount.

Combined ceiling if person pays platform earnings and wages to same individual in any year

10A.—(1) Where a person pays both platform earnings as a platform operator and wages as an employer to the same individual in any year after 2024 (called in this paragraph the current year), this paragraph applies instead of paragraph 10 in respect of the current year.

(2) No contribution is payable by the person on any part of the individual’s total aggregate platform earnings for the current year in respect of a platform service provided by the platform worker for the platform operator which is in excess of the applicable amount less —

- (a) the amount of that individual’s ordinary wages from that person for the current year; and
- (b) the amount of that individual’s additional wages payable in the current year from that person.

(3) Where the contribution payable by the person as a platform operator on the individual's aggregate platform earnings for a relevant month in the current year in respect of a platform service provided by the platform worker for the platform operator (called in this paragraph the individual's current APE) is being computed or recomputed under sub-paragraph (5)(a) or (b) during the individual's employment with that person, no contribution is payable by that person on any part of the individual's current APE which is in excess of the applicable amount less —

- (a) the estimated amount of the individual's total ordinary wages for the current year from that person;
- (b) the amount of the individual's additional wages that have already become payable in the current year from that person; and
- (c) the amount of the individual's aggregate platform earnings that have already become payable in the earlier months in the current year from that person.

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

(5) The amount of contributions payable by a person in respect of an individual's aggregate platform earnings for the current year must be computed or recomputed (as the case may be) in each of the following circumstances:

- (a) whenever the individual's aggregate platform earnings for the current year become payable from that person;
- (b) whenever any additional wages of the individual become payable in the current year from that person;
- (c) at the end of the last month of the individual's employment with that person in the current year;
- (d) at the end of the current year.

(6) The computation or recomputation of the contributions on an individual's aggregate platform earnings under this paragraph is to be done in the order in which the platform earnings become payable.

Combined ceiling for related contributors

10B.—(1) If the Board has granted an application, made by or on behalf of 2 or more employers or platform operators or both, to apply this paragraph or paragraph 3 of the First Schedule or both (as the case may be) in calculating the contributions from those employers or platform operators or both on the additional wages or aggregate platform earnings of an individual in respect of any year after 2024 (called in this paragraph the current year), then each of those employers and platform operators is a related contributor for the purposes of calculating those contributions.

(2) The Board may grant an application mentioned in sub-paragraph (1) if the Board is satisfied that the employers and platform operators or both making the application —

- (a) are related in a manner approved by the Board; and
- (b) meet any other requirements specified by the Board.

(3) No contribution is payable on any part of the individual's total aggregate platform earnings for the current year that is in excess of the applicable amount less —

- (a) the amount of that individual's total ordinary wages for the current year (if any) from all the related contributors; and
- (b) the amount of that individual's total additional wages payable in the current year (if any) from all the related contributors.

(4) Where —

- (a) the contributions payable by a platform operator on the individual's aggregate platform earnings for a relevant month in the current year in respect of a platform service provided by the platform worker for that platform operator (called in this paragraph the individual's current APE) is being computed or recomputed under sub-paragraph (6)(a) or (b) during the individual's employment (if any) with any related contributor; and
- (b) that platform operator is a related contributor for the purposes of computing those contributions,

no contribution is payable by that platform operator on any part of the individual's current APE that is in excess of the applicable amount less —

- (c) the estimated amount of the individual's total ordinary wages for the current year (if any) from all the related contributors;
- (d) the amount of the individual's additional wages that have already become payable for the current year (if any) from all the related contributors; and
- (e) the amount of the individual's aggregate platform earnings payable in the current year (if any) from all the related contributors, that rank earlier under sub-paragraph (7) for the computation or recomputation.

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

(6) The amount of contributions payable by a related contributor on an individual's aggregate platform earnings for the current year must be computed or recomputed (as the case may be) in each of the following circumstances:

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

(7) The computation or recomputation of the contributions on an individual's current APE under this paragraph is to be done —

- (a) in the order in which the platform earnings become payable; or
- (b) in relation to any of the individual's aggregate platform earnings from different related contributors that become payable on the same day, in the order agreed by those related contributors.

Recovery of additional contributions after computation or recomputation under paragraph 10, 10A or 10B

10C.—(1) Despite paragraph 11, where the contributions payable by a platform operator on an individual's aggregate platform earnings (as computed or recomputed under paragraph 10, 10A or 10B) exceed the contributions already paid by that platform operator on those aggregate platform earnings, the platform operator must contribute the difference to the Fund not later than —

- (a) 14 days after the end of the month in which the computation or recomputation is required to be done; or
- (b) the extended time approved by the Board under section 8A(7)(a) (if any) not exceeding 7 days.

(2) Despite paragraph 13(2), where the platform operator is required to make additional contributions under sub-paragraph (1), the platform operator may recover from the individual's platform remuneration, at the rate of recovery applicable to the individual, the amount of additional contributions paid by the platform operator under that sub-paragraph, not later than —

- (a) 14 days after the end of the month in which the computation or recomputation is required to be done; or
- (b) not later than 6 months after the date of payment of the additional contributions — if the failure to recover the recoverable amount within the time specified in sub-paragraph (a) was not caused by negligence on the part of the platform operator and the other conditions prescribed by the Board (if any) are met.

(3) Despite paragraph 13(3), where the contributions payable by a platform operator on an individual's aggregate platform earnings are reduced on computation or recomputation under paragraph 10, 10A or 10B), the platform operator must refund to the individual any amount deducted in excess of the recoverable amount in respect of those contributions not later than 14 days after the end of the month in which the computation or recomputation is required to be done.”.

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]