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## **No. S 1028**

### **CENTRAL PROVIDENT FUND ACT 1953**

#### **CENTRAL PROVIDENT FUND (REVISED WORKFARE INCOME SUPPLEMENT SCHEME) (AMENDMENT) REGULATIONS 2022**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act 1953, the Minister for Manpower makes the following Regulations:

#### **Citation and commencement**

**1.** These Regulations are the Central Provident Fund (Revised Workfare Income Supplement Scheme) (Amendment) Regulations 2022 and come into operation on 1 January 2023.

#### **Amendment of regulation 2**

**2.** In regulation 2 of the Central Provident Fund (Revised Workfare Income Supplement Scheme) Regulations 2016 (G.N. No. S 738/2016) (called in these Regulations the principal Regulations) —

(a) in the definition of “declared income”, replace “to it by regulation 8(1)” with “by regulation 8(1) and (1A), as applicable”;

(b) in the definition of “dual status eligible member”, replace “regulation 7 or 7A” with “regulation 7, 7A or 7B”; and

(c) after the definition of “instrument”, insert —

““notified income” has the meaning given by regulation 8(3);”.

#### **Amendment of regulation 4**

**3.** In regulation 4 of the principal Regulations, replace “7 or 7A” with “7, 7A or 7B”.

**Amendment of regulation 5**

4. In regulation 5 of the principal Regulations —

(a) in paragraph (1), replace sub-paragraph (b) with —

“(b) the member —

- (i) if the applicable year is 2017, 2018, 2019, 2020, 2021 or 2022 — attains the age of 35 years on or before 31 December of the applicable year;
- (ii) if the applicable year is 2023 or any subsequent year — attains the age of 30 years on or before 31 December of the applicable year; or
- (iii) is a specified member;”;

(b) in paragraph (1), replace sub-paragraphs (e), (f) and (g) with —

“(e) the member’s average monthly income earned in the relevant period is —

- (i) if the applicable year is 2017, 2018 or 2019 — not more than \$2,000;
- (ii) if the applicable year is 2020, 2021 or 2022 — not more than \$2,300; or
- (iii) if the applicable year is 2023 or any subsequent year — not more than \$2,500;

(f) the member’s total monthly wages received for the relevant month from the member’s employer (or all of the member’s employers if the member has more than one employer) is —

- (i) if the applicable year is 2017, 2018 or 2019 — not more than \$2,000;

- (ii) if the applicable year is 2020, 2021 or 2022 — not more than \$2,300; or
  - (iii) if the applicable year is 2023 or any subsequent year — at least \$500 but not more than \$2,500;
- (g) where the member's monthly wage received for the relevant month from any employer is \$50 or less, the member has paid, or received from that employer, an additional contribution to the member's ordinary account, special account or medisave account, as the Minister may direct —
- (i) if the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — in accordance with paragraph (4); or
  - (ii) if the relevant year is 2023 or any subsequent year — in accordance with paragraph (5);”;
- (c) in paragraph (2)(b)(i) and (ii), replace “declared income in” with “declared income or notified income (as the case may be) for”;
- (d) in paragraph (3), replace “paragraphs (1)(f)” with “paragraphs (1)(f)(i) and (ii)”;
- (e) in paragraphs (3) and (4), replace “paragraph (1)(g)” with “paragraph (1)(g)(i)”;
- (f) after paragraph (3), insert —
- “(3A) For the purposes of paragraphs (1)(f)(iii) and (2)(a) and the Ninth Schedule, a member's total monthly wages excludes any monthly wage received from an employer of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (1)(g)(ii) in relation to that monthly wage.”; and

(g) after paragraph (4), insert —

“(5) For the purposes of paragraph (1)(g)(ii) or regulation 7B(2)(h), the additional contribution to be paid by, or received from the employer of, the member is —

- (a) \$9, where the relevant month is or falls before the member’s 55th birthday month;
- (b) \$7, where the relevant month is any month after the member’s 55th birthday month, but is or before the member’s 60th birthday month;
- (c) \$6, where the relevant month is any month after the member’s 60th birthday month, but is or before the member’s 65th birthday month; or
- (d) \$4, where the relevant month is any month after the member’s 65th birthday month.”.

### **Amendment of regulation 6**

5. In regulation 6 of the principal Regulations —

(a) in paragraph (1), replace sub-paragraph (b) with —

“(b) the member —

(i) if the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — attains the age of 35 years on or before 31 December of the relevant year;

(ii) if the relevant year is 2023 or any subsequent year — attains the age of 30 years on or before 31 December of the relevant year; or

(iii) is a specified member;”;

(b) in paragraph (1), replace sub-paragraphs (f), (g) and (h) with —

“(f) if —

- (i) the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — the member has declared the member’s self-employment income for the relevant year in accordance with regulation 8(2); or
- (ii) the relevant year is 2023 or any subsequent year — the member has notified income for the relevant year in accordance with regulation 8(3);

(g) if —

- (i) the relevant year is 2017, 2018 or 2019 — the member’s declared income for the relevant year is not more than \$24,000;
- (ii) the relevant year is 2020, 2021 or 2022 — the member’s declared income for the relevant year is not more than \$27,600; or
- (iii) the relevant year is 2023 or any subsequent year — the member’s notified income for the relevant year is not more than \$30,000;

(h) the member’s average monthly income earned during the relevant year is —

- (i) if the relevant year is 2017, 2018 or 2019 — not more than \$2,000;
- (ii) if the relevant year is 2020, 2021 or 2022 — not more than \$2,300; or
- (iii) if the relevant year is 2023 or any subsequent year — at least \$500 and not more than \$2,500;”;

(c) in paragraph (1)(j), replace sub-paragraphs (iii) and (iv) with —

- “(iii) where the member’s declared income for the relevant year 2017, 2018, 2019, 2020, 2021 or 2022 is not more than \$6,000 — paragraphs (4), (5) and (6);
- (iv) where the member’s notified income for the relevant year 2023 or any subsequent relevant year is not more than \$6,000 — paragraphs (4) and (5A); or
- (v) where the member’s declared income for the relevant year 2017, 2018, 2019, 2020, 2021 or 2022, or notified income for the relevant year 2023 or any subsequent relevant year, is more than \$6,000 — paragraphs (4) and (7);”;

(d) in paragraph (2), replace “and Seventh Schedules” with “, Seventh and Tenth Schedules”;

(e) in paragraph (2)(a), replace “declared income in” with “declared income or notified income (as the case may be) for”;

(f) in paragraph (5)(a) to (d), replace “declared income in” with “declared income for”;

(g) after paragraph (5), insert —

“(5A) For the purposes of paragraph (1)(j)(iv), the additional contribution for each year is an amount equal to —

(a) where the member is below 35 years of age on 1 January of that year — \$240;

- (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — \$270;
  - (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — \$300; or
  - (d) where the member is 50 years of age or older on 1 January of that year — \$315.”;
- and
- (h) in paragraph (7), replace “paragraph (1)(j)(iv)” with “paragraph (1)(j)(v)”.

### **Amendment of regulation 7**

- 6. In regulation 7 of the principal Regulations —
  - (a) in paragraph (2)(c), replace “regulation 8” with “regulation 8(1) and (2)”;
  - (b) in paragraphs (2)(f)(i) and (ii), (3)(a)(ii)(A) and (B) and (6)(a) to (d), replace “declared income in” with “declared income for”; and
  - (c) in paragraph (3)(b), replace “regulation 5(1)(g)” with “regulation 5(1)(g)(i)”.

### **Amendment of regulation 7A**

- 7. In regulation 7A of the principal Regulations —
  - (a) in the regulation heading, replace “or later” with “, 2021 or 2022”;
  - (b) in paragraph (1)(a), replace “or any subsequent relevant year” with “, 2021 or 2022”;
  - (c) in paragraph (2)(f), replace “regulation 8” with “regulation 8(1A) and (2)”;
  - (d) in paragraphs (2)(k)(i) and (ii), (3)(a)(ii)(A) and (B) and (6)(a) to (d), replace “declared income in” with “declared income for”.

**New regulation 7B**

8. In the principal Regulations, after regulation 7A, insert —

**“Eligibility criteria for member who was both employee and self-employed person in relevant year 2023 or later**

**7B.—(1)** A member who —

- (a) worked as a self-employed person in the relevant year 2023 or any subsequent relevant year; and
- (b) worked as an employee for at least one month in that relevant year,

is an eligible member for that relevant year if that member satisfies all of the requirements in paragraph (2), except any requirement that is waived under regulation 10.

(2) For the purposes of paragraph (1), the requirements are as follows:

- (a) the member is a Singapore citizen —
  - (i) on 31 December of the relevant year; and
  - (ii) at the time the benefit for that relevant year is to be paid or credited to the member in accordance with regulation 13;
- (b) the member —
  - (i) attains 30 years of age on or before 31 December of the relevant year; or
  - (ii) is a specified member;
- (c) the member resides, on 31 December in the year immediately preceding the relevant year, in a property with an annual value that is not more than the amount specified for that relevant year in the First Schedule;
- (d) the member and the member’s spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;

- (e) the member has worked as a self-employed person in at least one month in the relevant year;
  - (f) the member has notified income for the relevant year in accordance with regulation 8(3);
  - (g) the member's average monthly income earned during the relevant year is at least \$500 and not more than \$2,500;
  - (h) where the member's monthly wage from any employer is \$50 or less, the member has paid, or received from that employer, an additional contribution to the member's ordinary account, special account or medisave account (as the Minister may direct) in accordance with regulation 5(5);
  - (i) the member's spouse has an assessable income of not more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act 1947 for the year immediately preceding the relevant year;
  - (j) the member pays every contribution which the member must pay under section 9A of the Act for the relevant year, in accordance with paragraph (4);
  - (k) the member pays an additional contribution to the member's medisave account, for the relevant year, in accordance with —
    - (i) where the member's notified income for the relevant year is not more than \$6,000 — paragraphs (5) and (6); or
    - (ii) where the member's notified income for the relevant year is more than \$6,000 — paragraphs (5) and (7).
- (3) For the purposes of paragraph (2)(g) and the Eleventh Schedule —

- (a) “average monthly income”, in relation to a member, means the amount determined in accordance with the formula  $\frac{W+D}{M}$ , where —
- (i) W is the member’s total monthly wages as an employee received from the member’s employer (or all of the member’s employers if the member has more than one employer) in the relevant year;
  - (ii) D —
    - (A) is the member’s notified income for the relevant year; and
    - (B) is deemed to be zero if the member’s notified income for the relevant year is a negative value; and
  - (iii) M is the total number of months in the relevant year in which the member has worked as an employee, a self-employed person or both; and
- (b) the member’s total monthly wages in sub-paragraph (a)(i) excludes any monthly wage received from an employer of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (2)(h) in relation to that monthly wage.

(4) For the purposes of paragraph (2)(j), the contribution for the relevant year must be paid on or before 31 December of the second year after that year.

(5) For the purposes of paragraph (2)(k), the additional contribution for the relevant year must be paid on or before 31 December of the second year after that year.

(6) For the purposes of paragraph (2)(k)(i), the additional contribution for the relevant year is an amount equal to —

- (a) where the member is below 35 years of age on 1 January of that year — \$240;

- (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — \$270;
- (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — \$300; or
- (d) where the member is 50 years of age or older on 1 January of that year — \$315.

(7) For the purposes of paragraph (2)(k)(ii), the additional contribution payable for each relevant year is —

- (a) where A exceeds B — the amount determined in accordance with the formula A – B; or
- (b) where A does not exceed B — nil.

(8) In paragraph (7) —

- (a) A is the amount that is applicable to the member as set out in the Second Schedule for the relevant year; and
- (b) B is the amount of the self-employed contribution and estimated contribution (if any) required to be paid by or for the member for that relevant year.”.

### **Amendment of regulation 8**

9. In regulation 8 of the principal Regulations —

- (a) in the regulation heading, after “Declared income”, insert “and notified income”;
- (b) in paragraph (1A), replace “or any subsequent relevant year is the member’s self-employed income” with “, 2021 or 2022 is the member’s self-employment income”; and
- (c) after paragraph (2), insert —

“(3) For the purposes of regulations 5(2)(b), 6(1)(f)(ii), (g)(iii) and (j)(iv) and (v) and (2)(a) and 7B(2)(f) and (k) and (3)(a)(ii) and the Second Schedule, a member’s notified income for the relevant year 2023 or any subsequent relevant year

is the member's self-employment income for that year that is notified by the Comptroller to the Board.”.

### **Amendment of regulation 10**

**10.** In regulation 10 of the principal Regulations —

(a) in paragraph (2), replace “regulation 5(1)(b)(ii) or 6(1)(b)(ii)” with “regulation 5(1)(b)(iii), 6(1)(b)(iii), 7A(2)(b)(ii) or 7B(2)(b)(ii)”; and

(b) replace paragraph (3) with —

“(3) The Board may waive, in relation to any member, any requirement under any of the following provisions:

(a) paragraph (1);

(b) regulation 5 (except the requirement mentioned in regulation 5(1)(b)(iii));

(c) regulation 6 (except the requirement mentioned in regulation 6(1)(b)(iii));

(d) regulation 7;

(e) regulation 7A (except the requirement mentioned in regulation 7A(2)(b)(ii));

(f) regulation 7B (except the requirement mentioned in regulation 7B(2)(b)(ii));

(g) regulation 8;

(h) regulation 9.”.

### **Amendment of regulation 11**

**11.** In regulation 11(3) of the principal Regulations, replace sub-paragraphs (a) and (b) with —

“(a) in the Third Schedule for the applicable year 2017, 2018 or 2019;

(b) in the Sixth Schedule for the applicable year 2020, 2021 or 2022; or

(c) in the Ninth Schedule for the applicable year 2023 or any subsequent applicable year.”.

### **Amendment of regulation 12**

**12.** In regulation 12(3)(a) of the principal Regulations, replace sub-paragraphs (i) and (ii) with —

- “(i) in the Fourth Schedule if the relevant year is 2017, 2018 or 2019;
- (ii) in the Seventh Schedule if the relevant year is 2020, 2021 or 2022; or
- (iii) in the Tenth Schedule if the relevant year is 2023 or any subsequent year; and”.

### **Amendment of regulation 13**

**13.** In regulation 13(3) of the principal Regulations —

- (a) replace “determined ascertained” with “relevant year is the amount, rounded to the nearest dollar, determined”;
- (b) in sub-paragraph (a), replace sub-paragraphs (i) and (ii) with —
  - “(i) in the Fifth Schedule if the relevant year is 2017, 2018 or 2019;
  - (ii) in the Eighth Schedule if the relevant year is 2020, 2021 or 2022; or
  - (iii) in the Eleventh Schedule if the relevant year is 2023 or any subsequent year;”; and
- (c) in sub-paragraph (c), replace “or the Sixth Schedule” with “, the Sixth Schedule or the Ninth Schedule”.

### **Amendment of First Schedule**

**14.** In the First Schedule to the principal Regulations, in the Schedule reference, replace “and 7A(2)(c)” with “, 7A(2)(c) and 7B(2)(c)”.

**Amendment of Second Schedule**

**15.** In the Second Schedule to the principal Regulations —

(a) replace the Schedule reference with —

“Regulations 6(8)(a), 7(8)(a), 7A(8)(a), 7B(8)(a) and 8(1), (1A) and (3)”;

(b) in the Schedule heading, replace “REGULATIONS 6(7), 7(8) AND 7A(8)” with “REGULATIONS 6(7), 7(8), 7A(8) AND 7B(8)”;

(c) in the first column, in the column heading, replace “*declared income*” with “*declared income or notified income (as the case may be)*”; and

(d) replace “*declared income*” (wherever it appears) with “*declared income or notified income (as the case may be)*”.

**Amendment of Sixth Schedule**

**16.** In the Sixth Schedule to the principal Regulations, in the Schedule heading, replace “AND SUBSEQUENT YEARS” with “, 2021 OR 2022”.

**Amendment of Seventh Schedule**

**17.** In the Seventh Schedule to the principal Regulations, in the Schedule heading, replace “AND SUBSEQUENT YEARS” with “, 2021 OR 2022”.

**Amendment of Eighth Schedule**

**18.** In the Eighth Schedule to the principal Regulations, in the Schedule heading, replace “AND SUBSEQUENT YEARS” with “, 2021 OR 2022”.

**New Ninth, Tenth and Eleventh Schedules**

**19.** In the principal Regulations, after the Eighth Schedule, insert —

## “NINTH SCHEDULE

Regulations 5(3A), 11(3)(c) and  
13(3)(c)

### VALUE OF BENEFITS OF EMPLOYED ELIGIBLE MEMBER FOR RELEVANT MONTH FOR APPLICABLE YEAR 2023 AND SUBSEQUENT YEARS

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under regulation 5(1)(f)(iii) for the member)	\$50	\$75	\$120	\$130
2. At least \$500 but not more than \$700	1/8 times the member’s total monthly wages	The difference between $643/3600$ times the member’s total monthly wages and $1/18$ of a dollar	The difference between $329/1200$ times the member’s total monthly wages and $1/4$ of a dollar	The sum of $31/112$ times the member’s total monthly wages and $25/21$ of a dollar
3. More than \$700 but not more than \$1,200	1/8 times the member’s total monthly wages	The difference between $643/3600$ times the member’s total monthly wages and $1/18$ of a dollar	The sum of $1/6$ times the member’s total monthly wages and \$75	The sum of $31/112$ times the member’s total monthly wages and $25/21$ of a dollar

4. More than \$1,200 but not more than \$1,400	1/8 times the member's total monthly wages	The difference between $643/3600$ times the member's total monthly wages and $1/18$ of a dollar	The sum of 1/8 times the member's total monthly wages and \$125	The sum of 1/12 times the member's total monthly wages and $700/3$ of a dollar
5. More than \$1,400 but not more than \$2,000	\$175	\$250	\$300	\$350
6. More than \$2,000 but not more than \$2,500	The difference between $1225/2$ of a dollar and $7/32$ times the member's total monthly wages	The difference between $\$875$ and $5/16$ times the member's total monthly wages	The difference between $\$1050$ and $3/8$ times the member's total monthly wages	The difference between $\$1225$ and $7/16$ times the member's total monthly wages

## TENTH SCHEDULE

Regulations 6(2) and 12(3)(a)(iii)

### VALUE OF 'A' IN REGULATION 12(3) FOR RELEVANT YEAR 2023 AND SUBSEQUENT YEARS

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under regulation 6(1)(h)(iii) for the member)	100/3 dollars	\$50	\$80	260/3 dollars

2. At least \$500 but not more than \$700	1/12 times the member's average monthly income	The difference between $643/5400$ times the member's average monthly income and $1/27$ of a dollar	The difference between $329/1800$ times the member's average monthly income and $1/6$ of a dollar	The sum of $31/168$ times the member's average monthly income and $50/63$ of a dollar
3. More than \$700 but not more than \$1,200	1/12 times the member's average monthly income	The difference between $643/5400$ times the member's average monthly income and $1/27$ of a dollar	The sum of $1/9$ times the member's average monthly income and \$50	The sum of $31/168$ times the member's average monthly income and $50/63$ of a dollar
4. More than \$1,200 but not more than \$1,400	1/12 times the member's average monthly income	The difference between $643/5400$ times the member's average monthly income and $1/27$ of a dollar	The sum of $1/12$ times the member's average monthly income and $250/3$ of a dollar	The sum of $1/18$ times the member's average monthly income and $1400/9$ of a dollar
5. More than \$1,400 but not more than \$2,000	$350/3$ dollars	$500/3$ dollars	\$200	$700/3$ dollars
6. More than \$2,000 but not more than \$2,500	The difference between $1225/3$ of a dollar and $7/48$ times the member's average monthly income	The difference between $1750/3$ of a dollar and $5/24$ times the member's average monthly income	The difference between \$700 and $1/4$ times the member's average monthly income	The difference between $2450/3$ of a dollar and $7/24$ times the member's average monthly income

## ELEVENTH SCHEDULE

Regulations 7B(3) and 13(3)(a)(iii)

### VALUE OF 'A' IN REGULATION 13(3) FOR RELEVANT YEAR 2023 AND SUBSEQUENT YEARS

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under regulation 7B(2)(g) for the member)	\$50	\$75	\$120	\$130
2. At least \$500 but not more than \$700	1/8 times the member's average monthly income	The difference between 643/3600 times the member's average monthly income and 1/18 of a dollar	The difference between 329/1200 times the member's average monthly income and 1/4 of a dollar	The sum of 31/112 times the member's average monthly income and 25/21 of a dollar
3. More than \$700 but not more than \$1,200	1/8 times the member's average monthly income	The difference between 643/3600 times the member's average monthly income and 1/18 of a dollar	The sum of 1/6 times the member's average monthly income and \$75	The sum of 31/112 times the member's average monthly income and 25/21 of a dollar

4. More than \$1,200 but not more than \$1,400	1/8 times the member's average monthly income	The difference between $643/3600$ times the member's average monthly income and $1/18$ of a dollar	The sum of 1/8 times the member's average monthly income and \$125	The sum of 1/12 times the member's average monthly income and $700/3$ of a dollar
5. More than \$1,400 but not more than \$2,000	\$175	\$250	\$300	\$350
6. More than \$2,000 but not more than \$2,500	The difference between $1225/2$ of a dollar and $7/32$ times the member's average monthly income	The difference between \$875 and $5/16$ times the member's average monthly income	The difference between \$1050 and $3/8$ times the member's average monthly income	The difference between \$1225 and $7/16$ times the member's average monthly income

[G.N. Nos. S 725/2017; S 889/2019]

Made on 21 December 2022.

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

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