First published in the Government Gazette, Electronic Edition, on 22nd March 2013 at 5:00 pm.

#### No. S 153

# HOME AFFAIRS UNIFORMED SERVICES SUPERANNUATION ACT (CHAPTER 126B)

## HOME AFFAIRS UNIFORMED SERVICES (INVEST PLAN) (AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by section 3 of the Home Affairs Uniformed Services Superannuation Act, the Minister for Home Affairs hereby makes the following Regulations:

#### Citation and commencement

1. These Regulations may be cited as the Home Affairs Uniformed Services (INVEST Plan) (Amendment) Regulations 2013 and shall come into operation on 1st April 2013.

## Amendment of regulation 12

- **2.** Regulation 12 of the Home Affairs Uniformed Services (INVEST Plan) Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is amended
  - (a) by deleting sub-paragraph (c) of paragraph (1) and substituting the following sub-paragraph:
    - "(c) in the case of the Retirement Account
      - (i) a monthly contribution at the prescribed rate of a sum comprising the member's gross salary and any bonus paid to the member in that month; and
      - (ii) an additional annual contribution under regulation 12A, or a pro-rata amount thereof, where the member satisfies the conditions in that regulation;";

- (b) by inserting, immediately after the words "every such contribution" in paragraph (2), the words ", additional annual contribution (where payable)";
- (c) by inserting, immediately after the words "no contribution" in paragraph (3), the words ", and no additional annual contribution,";
- (d) by inserting, immediately after the words "any contribution" in paragraph (3A), the words "or additional annual contribution"; and
- (e) by inserting, immediately after the words "any withheld contributions" in paragraph (3A), the words "and additional annual contributions".

### New regulation 12A

**3.** The principal Regulations are amended by inserting, immediately after regulation 12, the following regulation:

#### "Additional annual contributions

- **12A.**—(1) Without prejudice to regulation 12(3) and (3A) but subject to paragraph (3), an additional annual contribution may be payable each year into the Retirement Account of every member who is a senior officer, where he has reckonable service as a senior officer during the applicable qualifying period for that year, which is as follows:
  - (a) for payment in 2013, the qualifying period shall be between 1st July 2012 and 31st December 2012 (both dates inclusive);
  - (b) for payment in 2014 and every subsequent year, the qualifying period shall be between 1st January and 31st December (both dates inclusive) in the year immediately preceding the year of payment;
  - (c) where an officer dies, retires or transfers from service in the circumstances referred to in paragraph (3)(b)(i), (ii) or (iii), as the case may be, between 1st April 2013 and 31st December 2013 (both dates inclusive), the qualifying period for payment in 2013 shall also

- include the period between 1st January and the date of his death, retirement or transfer, as the case may be (both dates inclusive); and
- (d) where an officer dies, retires or transfers from service in the circumstances referred to in paragraph (3)(b)(i), (ii) or (iii), as the case may be, in 2014 or any subsequent year, the qualifying period for payment in that year shall also include the period between 1st January and the date of his death, retirement or transfer, as the case may be (both dates inclusive).
- (2) The annual additional contribution payable in respect of a member shall be an amount equal to
  - (a) for reckonable service as a senior officer during the qualifying period between 1st July 2012 and 31st December 2012 (both dates inclusive) 0.75 of the member's gross salary as at December 2012;
  - (b) for reckonable service as a senior officer during the qualifying period between 1st January and 31st December (both dates inclusive) in 2013 or any subsequent year 1.5 of the member's gross salary as at December in that year; and
  - (c) for reckonable service as a senior officer during a qualifying period referred to in paragraph (1)(c) or (d)—1.5 of the member's gross salary immediately before the date of his death, retirement or transfer, as the case may be.
- (3) No annual additional contribution is payable into the Retirement Account of a member in a year if
  - (a) the member's reckonable service as a senior officer during the qualifying period for the year is
    - (i) not ranked for reasons other than his death, retirement or transfer from service in the circumstances referred to in sub-paragraph (b)(i), (ii) or (iii), as the case may be; or

- (ii) ranked to be lower than 'C' performance;
- (b) the member's reckonable service as a senior officer was for less than the entire duration of the qualifying period in paragraph (1)(a) or (b) for that year because of reasons other than
  - (i) his death in service;
  - (ii) his retirement from service on any ground specified in regulation 11 except regulation 11(1)(e) following disciplinary proceedings by or under the authority of the Public Service Commission;
  - (iii) his transfer from service to be appointed as a public officer in any other Scheme of the Civil Service or to the employment of any statutory body, upon the request of the Ministry of Home Affairs;
  - (iv) his becoming a senior officer and member after the start of the qualifying period; or
  - (v) his period of service not being counted as reckonable service by virtue of regulation 9; or
- (c) the member is not a confirmed senior officer either as at 31st December in the year immediately preceding the year of payment or on the date of his death, retirement or transfer in the circumstances referred to in sub-paragraph (b)(i), (ii) or (iii), as the case may be.
- (4) In a case where a member's reckonable service as a senior officer on the INVEST Plan was for less than the entire duration of the qualifying period in paragraph (1)(a) or (b) because of paragraph (3)(b)(i), (ii), (iii), (iv) or (v), the additional annual contribution payable in respect of that member shall be adjusted pro-rata, being of the same proportion as the length of that member's reckonable service as a senior officer in that qualifying period bears to the length of the entire qualifying period.

(5) For the purposes of this regulation, "reckonable service as a senior officer" shall not include service as a senior officer other than as a member or which would otherwise be reckonable under regulation 8(c)."

### Amendment of regulation 15

- **4.** Regulation 15 of the principal Regulations is amended
  - (a) by inserting, immediately after the words "all contributions" in paragraph (1), the words "and additional annual contributions"; and
  - (b) by inserting, immediately after paragraph (2), the following paragraph:

"(2A) Where a member's accounts are closed under paragraph (1)(a) or (c), the Board may, notwithstanding paragraph (1), cause to continue to be credited into the Retirement Account of the deceased or former member the adjusted additional annual contribution payable in respect of that deceased or former member under regulation 12A(4)."

## Amendment of regulation 18

**5.** Regulation 18 of the principal Regulations is amended by inserting, immediately after the word "contributions" in the regulation heading, the words "and additional annual contributions".

# Amendment of regulation 19

- **6.** Regulation 19(1) of the principal Regulations is amended
  - (a) by inserting, immediately after the words "Retention Account and CPF Top-Up Account" in sub-paragraph (a), the words "(except any adjusted additional annual contribution payable under regulation 12A to his Retirement Account)"; and
  - (b) by inserting, immediately after the words "the relevant date," in sub-paragraph (b), the words "any adjusted additional annual contribution payable under regulation 12A in respect

of the former INVEST Plan member shall continue to be credited into his Retirement Account,".

### Amendment of regulation 19B

- 7. Regulation 19B(1) of the principal Regulations is amended
  - (a) by inserting, immediately after the words "Retention Account and CPF Top-Up Account" in sub-paragraph (a), the words "(except any adjusted additional annual contribution payable under regulation 12A to his Retirement Account)"; and
  - (b) by inserting, immediately after the words "the relevant date," in sub-paragraph (b), the words "any adjusted additional annual contribution payable under regulation 12A in respect of the former INVEST Plan member shall continue to be credited into his Retirement Account,".

[G.N. Nos. S 413/2004; S 32/2007; S 269/2008; S 676/2012]

Made this 19th day of March 2013.

TAN TEE HOW
Permanent Secretary,
Ministry of Home Affairs,
Singapore.

[MHA181/12/007; AG/LLRD/SL/126B/2012/2 Vol. 1]