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## No. S 196

### CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

#### CENTRAL PROVIDENT FUND (REFUNDS) (AMENDMENT) REGULATIONS 2020

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Central Provident Fund (Refunds) (Amendment) Regulations 2020 and come into operation on 31 March 2020.

#### **New regulation 2A**

2. The Central Provident Fund (Refunds) Regulations 2019 (G.N. No. S 882/2019) (called in these Regulations the principal Regulations) are amended by inserting, immediately after regulation 2, the following regulation:

#### **“Maximum AW recovery limit and maximum OW recovery limit**

**2A.—**(1) For the purposes of regulation 3(m), an employee’s maximum AW recovery limit for any month is the amount recoverable in respect of the employee’s additional wages under section 7(2) of the Act, computed as follows:

- (a) the amount is to be computed as if all of the employee’s ordinary wages for that month and additional wages payable in that month are paid by a single employer of the employee;
- (b) if there are different computations for different employers that paid any of the wages mentioned in

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sub-paragraph (a), the computation that gives the highest amount is to be used.

(2) For the purposes of regulation 3(n), an employee's maximum OW recovery limit for any month is the amount recoverable in respect of the employee's ordinary wages under section 7(2) of the Act, computed as follows:

- (a) the amount is to be computed as if all of the employee's ordinary wages for that month and additional wages payable in that month are from a single employer of the employee;
- (b) if there are different computations for different employers that paid any of the wages mentioned in sub-paragraph (a), the computation that gives the highest amount is to be used.

(3) For the purposes of computing an employee's maximum AW recovery limit for any month under paragraph (1) or maximum OW recovery limit for any month under paragraph (2) —

- (a) where the sum of the employee's additional wages payable in that month and the preceding months in the same year exceeds the employee's AW limit for that year, the amount of additional wages payable in that month in excess of that AW limit is to be disregarded;
- (b) the employee's AW limit for that year is the applicable amount for that year (specified in the First Schedule to the Act as in force during that year) less the sum of that employee's ordinary wages for that year;
- (c) paragraphs 2, 3 and 4 of the First Schedule to the Act do not apply; and
- (d) in computing the amount of the employee's ordinary wages for any month —

- (i) in the year 2015, the amount of ordinary wages for that month which is in excess of \$5,000 is to be disregarded; and
- (ii) in the year 2016 and every subsequent year, the amount of ordinary wages for that month which is in excess of \$6,000 is to be disregarded.”.

### **Amendment of regulation 3**

3. Regulation 3 of the principal Regulations is amended by deleting the full-stop at the end of paragraph (*l*) and substituting a semi-colon, and by inserting immediately thereafter the following paragraphs:

- “(m) where an employee’s additional wages from 2 or more employers are payable in the same year, whether before, on or after 31 March 2020, the contributions paid at any time on those additional wages —
  - (i) in respect of which any of the employers is entitled to recover, under section 7(2) of the Act, an amount from the employee’s wages; and
  - (ii) that, in aggregate, exceed the sum of the employee’s maximum AW recovery limit for each month of that year;
- (n) where an employee is paid ordinary wages for the same month from 2 or more employers, whether before, on or after 31 March 2020, the contributions paid on or after 1 April 2019 on those ordinary wages —
  - (i) in respect of which any of the employers is entitled to recover, under section 7(2) of the Act, an amount from the employee’s wages; and
  - (ii) that, in aggregate, exceed the maximum OW recovery limit for that month.”.

### **Amendment of regulation 6**

4. Regulation 6 of the principal Regulations is amended by inserting, immediately after paragraph (2), the following paragraph:

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“(3) Where an application is required under section 71(2) of the Act to claim a refund or payment of the prescribed payment under regulation 3(*n*), the prescribed time for the application is one year starting on the date on which the prescribed payment is paid.”.

Made on 25 March 2020.

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

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(To be presented to Parliament under section 78(2) of the Central Provident Fund Act).