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## **No. S 331**

### **CENTRAL PROVIDENT FUND ACT (CHAPTER 36)**

#### **CENTRAL PROVIDENT FUND (WORKFARE INCOME SUPPLEMENT SCHEME) (AMENDMENT) REGULATIONS 2013**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2013 and shall come into operation on 31st May 2013.

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

2. Regulation 2(1) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after the definition of “annual value”, the following definition:

““assessable income” has the same meaning as in section 37(1) of the Income Tax Act (Cap. 134);”;

(b) by inserting, immediately after the definition of “benefit”, the following definition:

““birthday month”, in relation to a member, means the month in which the anniversary of the member’s date of birth falls;”;

(c) by inserting, immediately after the definitions of ““cash payment”, “eligible member”, “relevant contribution” and “Scheme””, the following definitions:

““category 1 dual status eligible member” means a dual status eligible member who satisfies the requirement

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under regulation 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) or (ii)(A)(AA)(II) or (AB)(III) or 4B(1)(e)(i)(C);

“category 1 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(B) or (ii)(C);

“category 1 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB) or (B)(BC);

“category 2 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) or (AB)(II) or (ii)(A)(AA)(I) or (AB)(II) or 4B(1)(e)(i)(B), but is not a category 1 dual status eligible member;

“category 2 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(A) or (ii)(B), but is not a category 1 employed eligible member;

“category 2 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) or (B)(BB), but is not a category 1 self-employed eligible member;

“category 3 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB)(I) or (ii)(A)(AB)(I) or 4B(1)(e)(i)(A), but is not a category 1 dual status eligible member or category 2 dual status eligible member;

“category 3 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(ii)(A), but is not a category 1 employed eligible member or category 2 employed eligible member;

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“category 3 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(B)(BA), but is not a category 1 self-employed eligible member or category 2 self-employed eligible member;”.

### **Amendment of regulation 3**

**3.** Regulation 3 of the principal Regulations is amended —

(a) by inserting, immediately after sub-paragraph (c) of paragraph (1), the following sub-paragraph:

“(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immoveable property as at 31st December in the year immediately preceding the relevant year;”;

(b) by deleting the word “and” at the end of paragraph (1)(d)(ii)(C);

(c) by deleting the word “either” in paragraph (1)(e) and substituting the word “any”;

(d) by deleting the word “or” at the end of paragraph (1)(e)(i)(B);

(e) by deleting the words “or any subsequent year” in paragraph (1)(e)(ii);

(f) by deleting the full-stop at the end of sub-paragraph (ii) of paragraph (1)(e) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(iii) if the relevant year is 2013 or any subsequent year, during the period or periods in the relevant year —

(A) he earned an average monthly wage of more than \$50 but not more than \$1,900; or

(B) he earned an average monthly wage of not more than \$50, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (1A); and”;

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(g) by inserting, immediately after sub-paragraph (e) of paragraph (1), the following sub-paragraph:

“(f) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.”;

(h) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) The additional contribution to be paid or received by a member under paragraph (1)(e)(iii)(B) shall be —

(a) if the relevant year is 2013 —

(i) an amount equal to \$8 for each month (up to his 35th birthday month) that he earned an average wage of not more than \$50; or

(ii) an amount equal to \$1 for each month (after his 35th birthday month) that he earned an average wage of not more than \$50; or

(b) if the relevant year is 2014 or any subsequent year —

(i) an amount equal to \$8 for each month (up to his 50th birthday month) that he earned an average wage of not more than \$50;

(ii) an amount equal to \$7 for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than \$50;

(iii) an amount equal to \$5 for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than \$50;

(iv) an amount equal to \$4 for each month (after his 60th birthday month up to his

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- 65th birthday month) that he earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after his 65th birthday month) that he earned an average wage of not more than \$50.”; and
- (i) by inserting, immediately after the words “paragraph (1)” in paragraph (2), the words “or (1A)”.

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

##### **4. Regulation 4 of the principal Regulations is amended —**

- (a) by inserting, immediately after sub-paragraph (c) of paragraph (1), the following sub-paragraph:
- “(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;”;
- (b) by deleting the word “or” at the end of paragraph (1)(e)(i);
- (c) by deleting the words “or any subsequent year;” in paragraph (1)(e)(ii) and substituting the words “, 2011 or 2012; or”;
- (d) by inserting, immediately after sub-paragraph (ii) of paragraph (1)(e), the following sub-paragraph:
- “(iii) not more than \$22,800, if the relevant year is 2013 or any subsequent year;”;
- (e) by deleting the word “or” at the end of paragraph (1)(ea)(i);
- (f) by deleting the words “or any subsequent year;” in paragraph (1)(ea)(ii) and substituting the words “, 2011 or 2012; or”;
- (g) by inserting, immediately after sub-paragraph (ii) of paragraph (1)(ea), the following sub-paragraph:
- “(iii) not more than \$1,900, if the relevant year is 2013 or any subsequent year;”;
- (h) by deleting the word “and” at the end of paragraph (1)(f)(v);
- (i) by deleting the full-stop at the end of paragraph (1)(g)(v) and substituting the word “; and”;

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- (j) by inserting, immediately after sub-paragraph (g) of paragraph (1), the following sub-paragraph:
- “(h) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.”;
- (k) by deleting the word “or” at the end of paragraph (1B)(a)(ii);
- (l) by deleting the words “or any subsequent year;” in paragraph (1B)(a)(iii) and (b)(iii) and substituting in each case the words “, 2012 or 2013; or”;
- (m) by inserting, immediately after sub-paragraph (iii) of paragraph (1B)(a), the following sub-paragraph:
- “(iv) an amount equal to 3.5% of the relevant income, subject to a minimum of \$21, if that year is 2014 or any subsequent year;”;
- (n) by deleting the word “or” at the end of paragraph (1B)(b)(ii);
- (o) by inserting, immediately after sub-paragraph (iii) of paragraph (1B)(b), the following sub-paragraph:
- “(iv) an amount equal to 4% of the relevant income, subject to a minimum of \$24, if that year is 2014 or any subsequent year;”;
- (p) by deleting the word “or” at the end of paragraph (1B)(c)(ii);
- (q) by deleting the words “or any subsequent year” in paragraph (1B)(c)(iii) and substituting the words “, 2012 or 2013”;
- (r) by inserting, immediately after sub-paragraph (iii) of paragraph (1B)(c), the following sub-paragraph:
- “(iv) an amount equal to 4.5% of the relevant income, subject to a minimum of \$27, if that year is 2014 or any subsequent year; or”;
- (s) by deleting the word “or” at the end of paragraph (1B)(d)(iii);
- (t) by deleting the words “or any subsequent year.” in sub-paragraph (iv) of paragraph (1B)(d) and substituting

the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(v) an amount equal to 4.75% of the relevant income, subject to a minimum of \$28, if that year is 2014 or any subsequent year.”; and

(u) by deleting the words “paragraph (1)(e)” in paragraph (3) and substituting the words “paragraph (1)(ea)”.

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

5. Regulation 4A of the principal Regulations is amended —

(a) by deleting the word “A” in paragraph (1) and substituting the words “Where the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012, a”;

(b) by deleting the words “or any subsequent year” in paragraph (1)(a)(ii), (d)(i)(A)(AB) and (ii)(A)(AB) and (e)(ii);

(c) by deleting the words “any subsequent year” in paragraphs (1)(c)(iii), (f)(v) and (g)(v) and (3)(a)(iii) and substituting in each case “2012”;

(d) by deleting the words “or any subsequent year” in paragraph (2)(a)(ii) and substituting the words “, 2011 or 2012”;

(e) by deleting the words “any subsequent year;” in paragraph (3)(b)(iii) and substituting the words “2012; or”;

(f) by deleting sub-paragraphs (c) and (d) of paragraph (3) and substituting the following sub-paragraph:

“(c) where he is 45 years of age or older on 1st January that year —

(i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;

(ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010; or

(iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011 or 2012.”; and

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(g) by deleting the regulation heading and substituting the following regulation heading:

**“Eligibility criteria for dual status worker where relevant year is any year from 2007 to 2012”.**

#### **New regulation 4B**

6. The principal Regulations are amended by inserting, immediately after regulation 4A, the following regulation:

**“Eligibility criteria for dual status worker where relevant year is 2013 or any subsequent year**

**4B.—**(1) Where the relevant year is 2013 or any subsequent year, a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

- (a) he is a Singapore citizen, or becomes a Singapore citizen, on or before —
  - (i) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
  - (ii) the last day in a quarter referred to in regulation 6A(7D), for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
  - (iii) 31st December in the relevant year, for any other purpose;
- (b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
- (c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding such amount as the Minister may determine;
- (d) he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;

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- (e) he has worked —
- (i) as an employee for a period of at least —
    - (A) 2 months in any quarter in the relevant year;
    - (B) 3 months in any 6 consecutive months in the relevant year; or
    - (C) 6 months in the relevant year; and
  - (ii) as a self-employed person for a period of at least one month in the relevant year;
- (f) during the period or periods in the relevant year —
- (i) for the purposes only of assessing his eligibility to receive any benefit for any quarter —
    - (A) he earned as an employee an average monthly wage of more than \$50 but not more than \$1,900; or
    - (B) he earned as an employee an average monthly wage of not more than \$50, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (2); or
  - (ii) for any other purpose, he earned an average monthly income of not more than \$1,900;
- (g) he has paid, by the date specified in paragraph (3), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) for the relevant year and the 2 years immediately preceding that relevant year;
- (h) where his declared income in the relevant year does not exceed \$6,000, he has paid, by the date specified in paragraph (3), an additional contribution, solely for the purposes of his medisave account, of an amount specified in paragraph (4) for each of the relevant year and the 2 years immediately preceding that relevant year; and

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- (i) his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
- (2) The additional contribution to be paid or received by a member under paragraph (1)(f)(i)(B) shall be —
- (a) if the relevant year is 2013 —
- (i) an amount equal to \$8 for each month (up to his 35th birthday month) that he earned an average wage of not more than \$50; or
  - (ii) an amount equal to \$1 for each month (after his 35th birthday month) that he earned an average wage of not more than \$50; and
- (b) if the relevant year is 2014 or any subsequent year —
- (i) an amount equal to \$8 for each month (up to his 50th birthday month) that he earned an average wage of not more than \$50;
  - (ii) an amount equal to \$7 for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than \$50;
  - (iii) an amount equal to \$5 for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than \$50;
  - (iv) an amount equal to \$4 for each month (after his 60th birthday month up to his 65th birthday month) that he earned an average wage of not more than \$50; or
  - (v) an amount equal to \$3 for each month (after his 65th birthday month) that he earned an average wage of not more than \$50.
- (3) The member shall pay the contribution referred to in paragraph (1)(g) for any year, and the additional contribution referred to in paragraph (1)(h) for any year, by 31st December in the second year after that year.

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(4) The additional contribution payable by a member under paragraph (1)(h) for any year shall be —

(a) if the relevant year is 2013 —

- (i) where he is below 35 years of age on 1st January that year, an amount equal to 2.33% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$14;
- (ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to 2.67% of the relevant income, subject to a minimum of \$16;
- (iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to 3% of the relevant income, subject to a minimum of \$18; or
- (iv) where he is 50 years of age or older on 1st January that year, an amount equal to 3.17% of the relevant income, subject to a minimum of \$19; or

(b) if the relevant year is 2014 or any subsequent year —

- (i) where he is below 35 years of age on 1st January that year, an amount equal to 3.5% of the relevant income, subject to a minimum of \$21;
- (ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to 4% of the relevant income, subject to a minimum of \$24;
- (iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to 4.5% of the relevant income, subject to a minimum of \$27; or
- (iv) where he is 50 years of age or older on 1st January that year, an amount equal to 4.75% of the relevant income, subject to a minimum of \$28.

(5) Where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1), (2), (3) or (4), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

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(6) In paragraph (1)(f), “average monthly income”, in relation to a member, means the amount ascertained in accordance with the formula:

$$(A + B)/C,$$

where A is the total amount of wages received by him as an employee in the relevant year;

B is his declared income in the relevant year; and

C is the total number of months in the relevant year, during which he has worked as an employee, as a self-employed person or as both.”.

### **Amendment of regulation 5**

7. Regulation 5 of the principal Regulations is amended —

(a) by deleting paragraph (1) and substituting the following paragraph:

“(1) Subject to paragraph (1A), when an employed eligible member is entitled to receive any benefit, the Board shall —

(a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —

(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and

(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct; or

(b) if the relevant year is 2013 or any subsequent year —

(i) make a cash payment to him of an amount (rounded up to the nearest dollar)

equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and

- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.”;

(b) by deleting the words “paragraph (1)(a)” wherever they appear in paragraph (1A) and substituting in each case the words “paragraph (1)(a)(i) or (b)(i)”;

(c) by deleting paragraph (2) and substituting the following paragraph:

“(2) Subject to paragraphs (6B) and (6E), the total value of all benefits which an employed eligible member is entitled to receive in any relevant year shall be as follows:

(a) where he is a category 1 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —

(i) the table under paragraph 1 of the First Schedule, if the relevant year is 2007, 2008 or 2009;

(ii) the table under paragraph 2 of the First Schedule, if the relevant year is 2010, 2011 or 2012; or

(iii) the table under paragraph 3 of the First Schedule, if the relevant year is 2013 or any subsequent year;

(b) where he is a category 2 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —

(i) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009;

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- (ii) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010, 2011 or 2012; or
    - (iii) the table under paragraph 2A of the Second Schedule, if the relevant year is 2013 or any subsequent year; or
  - (c) where he is a category 3 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
    - (i) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
    - (ii) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.”;
  - (d) by deleting paragraph (6B) and substituting the following paragraph:

“(6B) The value of the benefits which an employed eligible member is entitled under paragraph (6A) to receive for each relevant quarter is as set out in —

    - (a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
    - (b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.”; and
  - (e) by deleting paragraph (6E) and substituting the following paragraph:

“(6E) The value of the benefits which an employed eligible member is entitled under paragraph (6D) to receive for each quarter is as set out in —

    - (a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
    - (b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.”.

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**Amendment of regulation 6**

**8.** Regulation 6 of the principal Regulations is amended —

(a) by deleting paragraph (1) and substituting the following paragraphs:

“(1) Subject to paragraph (1A), when a self-employed eligible member is entitled to receive any benefit, the Board shall —

(a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012, credit, to his medisave account, a relevant contribution of an amount equal to the value of the benefit; or

(b) if the relevant year is 2013 or any subsequent year —

(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to one-tenth of the value of all benefits which he is then entitled to receive; and

(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to his medisave account.

(1A) Where the Board has attempted to make a cash payment to a self-employed eligible member under paragraph (1)(b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

(a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member’s ordinary account, special account and medisave account as the Minister may direct; and

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- (b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(b)(i) to the cash payment.”;
- (b) by deleting paragraph (2) and substituting the following paragraph:
- “(2) The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year shall be as follows:
- (a) where he is a category 1 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
- (i) the table under paragraph 1 of the Third Schedule, if the relevant year is 2007, 2008 or 2009;
  - (ii) the table under paragraph 2 of the Third Schedule, if the relevant year is 2010, 2011 or 2012; or
  - (iii) the table under paragraph 3 of the Third Schedule, if the relevant year is 2013 or any subsequent year;
- (b) where he is a category 2 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
- (i) the table under paragraph 1 of the Fourth Schedule, if the relevant year is 2007, 2008 or 2009;
  - (ii) the table under paragraph 2 of the Fourth Schedule, if the relevant year is 2010, 2011 or 2012; or
  - (iii) the table under paragraph 2A of the Fourth Schedule, if the relevant year is 2013 or any subsequent year; or
- (c) where he is a category 3 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —

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- (i) the table under paragraph 3 of the Fourth Schedule, if the relevant year is 2012; or
  - (ii) the table under paragraph 4 of the Fourth Schedule, if the relevant year is 2013 or any subsequent year.”; and
- (c) by deleting paragraph (7) and substituting the following paragraph:
- “(7) Notwithstanding paragraphs (1), (1A), (2), (4) and (5), where a self-employed eligible member is entitled in any relevant year to receive any benefit —
- (a) where the relevant year is 2010, 2011 or 2012 —
    - (i) the Board may, in its discretion, credit a relevant contribution under paragraph (1), or make a provisional credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the relevant contribution or provisional credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
    - (ii) the member shall be entitled to retain the full amount of the relevant contribution or provisional credit, as the case may be, credited or made by the Board; and
  - (b) where the relevant year is 2013 or any subsequent year —
    - (i) the Board may, in its discretion, make a cash payment under paragraph (1)(b)(i), or credit a relevant contribution under paragraph (1)(b)(ii) or in accordance with paragraph (1A), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment or relevant contribution, as the case may be, which the member is otherwise entitled to receive in that relevant year); and

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- (ii) the member shall be entitled to retain the full amount of the cash payment or relevant contribution, as the case may be, made or credited by the Board.”

### **Amendment of regulation 6A**

9. Regulation 6A of the principal Regulations is amended —

- (a) by deleting paragraph (1) and substituting the following paragraph:

“(1) Subject to paragraph (2), when a dual status eligible member is entitled to receive any benefit, the Board shall —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —

- (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and

- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave amount as the Minister may direct; or

- (b) if the relevant year is 2013 or any subsequent year —

- (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and

- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and

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the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.”;

(b) by deleting the words “paragraph (1)(a)” wherever they appear in paragraph (2) and substituting in each case the words “paragraph (1)(a)(i) or (b)(i)”;

(c) by deleting paragraph (3) and substituting the following paragraph:

“(3) Subject to paragraphs (3A), (7B) and (7E), the total value of all benefits which a dual status eligible member is entitled to receive in any relevant year shall be as follows:

(a) where he is a category 1 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —

(i) the table under paragraph 1 of the Sixth Schedule, if the relevant year is 2007, 2008 or 2009;

(ii) the table under paragraph 2 of the Sixth Schedule, if the relevant year is 2010;

(iii) the table under paragraph 2B of the Sixth Schedule, if the relevant year is 2011 or 2012; or

(iv) the table under paragraph 2C of the Sixth Schedule, if the relevant year is 2013 or any subsequent year;

(b) where he is a category 2 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —

(i) the table under paragraph 1 of the Seventh Schedule, if the relevant year is 2007, 2008 or 2009;

(ii) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010;

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- (iii) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011 or 2012; or
    - (iv) the table under paragraph 2BA of the Seventh Schedule, if the relevant year is 2013 or any subsequent year; or
  - (c) where he is a category 3 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —
    - (i) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
    - (ii) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.”;
  - (d) by deleting sub-paragraph (i) of paragraph (3A)(a) and substituting the following sub-paragraph:
    - “(i) he is a category 1 dual status eligible member; and”;
  - (e) by deleting sub-paragraph (i) of paragraph (3A)(b) and substituting the following sub-paragraph:
    - “(i) he is a category 2 dual status eligible member; and”;
  - (f) by deleting paragraph (7B) and substituting the following paragraph:
    - “(7B) The value of the benefits which a dual status eligible member is entitled under paragraph (7A) to receive for each relevant quarter is as set out in —
      - (a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
      - (b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.”; and

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(g) by deleting paragraph (7E) and substituting the following paragraph:

“(7E) The value of the benefits which a dual status eligible member is entitled under paragraph (7D) to receive for each quarter is as set out in —

(a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or

(b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.”.

### **Amendment of First Schedule**

**10.** The First Schedule to the principal Regulations is amended —

(a) by deleting the words “EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 5(2)(a)” in the Schedule heading and substituting the words “CATEGORY 1 EMPLOYED ELIGIBLE MEMBER”;

(b) by deleting the words “an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i)(B),” in paragraph 1 and substituting the words “a category 1 employed eligible member is entitled to receive in any relevant year”;

(c) by deleting the words “an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i)(B) or (ii)(C), shall be set out in the following table, if the relevant year is 2010 or any subsequent year” in paragraph 2 and substituting the words “a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012”; and

(d) by inserting, immediately after paragraph 2, the following paragraph:

“3. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	2 times the member's average monthly wage (rounded to the nearest dollar), or \$100, whichever is more	20/7 times the member's average monthly wage (rounded to the nearest dollar), or \$143, whichever is more	22/7 times the member's average monthly wage (rounded to the nearest dollar), or \$157, whichever is more	35/10 times the member's average monthly wage (rounded to the nearest dollar), or \$175, whichever is more
More than \$700 but not more than \$1,000	\$1,400	The sum (rounded to the nearest dollar) of 1/3 times the member's average monthly wage and \$1,766.67	The sum (rounded to the nearest dollar) of 2 times the member's average monthly wage and \$800	35/10 times the member's average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$1,400	\$2,100	\$2,800	\$3,500

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$4,987.50 and 21/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$6,650 and 7/2 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly wage

”.

### **Amendment of Second Schedule**

**11.** The Second Schedule to the principal Regulations is amended —

- (a) by deleting the words “EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 5(2)(b) or (c)” in the Schedule heading and substituting the words “CATEGORY 2 EMPLOYED ELIGIBLE MEMBER OR CATEGORY 3 EMPLOYED ELIGIBLE MEMBER”;
- (b) by deleting the words “an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i)(A) but fails to satisfy the requirement under regulation 3(1)(d)(i)(B),” in paragraph 1 and substituting the words “a category 2 employed eligible member is entitled to receive in any relevant year,”;

- (c) by deleting the words “an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(i)(A) or (ii)(B) but fails to satisfy the requirement under regulation 3(1)(d)(i)(B) or (ii)(C) (as the case may be), and the value of benefits which an employed eligible member is entitled to receive provisionally in any relevant year (being 2010 or 2011) shall be as set out in the following table, if the relevant year is 2010 or any subsequent year” in paragraph 2 and substituting the words “a category 2 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year (being 2010 or 2011), shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012”;
- (d) by inserting, immediately after paragraph 2, the following paragraph:

“2A. The total value of all benefits which a category 2 eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	The member's average monthly wage, or \$50, whichever is more	10/7 times the member's average monthly wage (rounded to the nearest dollar), or \$71, whichever is more	11/7 times the member's average monthly wage (rounded to the nearest dollar), or \$79, whichever is more	35/20 times the member's average monthly wage (rounded to the nearest dollar), or \$88, whichever is more

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$700 but not more than \$1,000	\$700	The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly wage and \$883.33	The sum (rounded to the nearest dollar) of the member's average monthly wage and \$400	35/20 times the member's average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$700	\$1,050	\$1,400	\$1,750
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$4,156.25 and 35/16 times the member's average monthly wage

- (e) by deleting the words “an employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 3(1)(d)(ii)(A) but fails to satisfy the requirements under regulation 3(1)(d)(ii)(B) and (C), and the value of the benefits which an eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2012 or any subsequent year” in paragraph 3 and substituting the words “a category 3 employed eligible member is entitled to receive in any relevant year, and the

value of the benefits which an employed eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2012”; and

(f) by inserting, immediately after paragraph 3, the following paragraph:

“4. The total value of all benefits which a category 3 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	1/2 times the member’s average monthly wage (rounded to the nearest dollar), or \$25, whichever is more	5/7 times the member’s average monthly wage (rounded to the nearest dollar), or \$36, whichever is more	11/14 times the member’s average monthly wage (rounded to the nearest dollar), or \$39, whichever is more	35/40 times the member’s average monthly wage (rounded to the nearest dollar), or \$44, whichever is more
More than \$700 but not more than \$1,000	\$350	The sum (rounded to the nearest dollar) of 1/12 times the member’s average monthly wage and \$441.67	The sum (rounded to the nearest dollar) of 1/2 times the member’s average monthly wage and \$200	35/40 times the member’s average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$350	\$525	\$700	\$875

Average monthly wage of employed eligible member	Age of employed eligible member on 31st December of relevant year			
	Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$831.25 and 7/16 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,078.13 and 35/32 times the member's average monthly wage

### Amendment of Third Schedule

**12.** The Third Schedule to the principal Regulations is amended —

- (a) by deleting the words “SELF-EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 6(2)(a)” in the Schedule heading and substituting the words “CATEGORY 1 SELF-EMPLOYED ELIGIBLE MEMBER”;
- (b) by deleting the words “self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB),” in paragraph 1 and substituting the words “category 1 self-employed eligible member is entitled to receive in any relevant year”;
- (c) by deleting the words “self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB) or (B)(BC), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year” in paragraph 2 and substituting the words “category 1 self-employed

eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012”; and

(d) by inserting, immediately after paragraph 2, the following paragraph:

“3. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/9 times the member's income in the relevant year (rounded to the nearest dollar), or \$67, whichever is more	10/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$95, whichever is more	11/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$105, whichever is more	7/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$117, whichever is more
More than \$8,400 but not more than \$12,000	\$933	The sum (rounded to the nearest dollar) of 1/54 times the member's income in the relevant year and \$1,177.78	The sum (rounded to the nearest dollar) of 1/9 times the member's income in the relevant year and \$533.33	7/36 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$933	\$1,400	\$1,867	\$2,333

<i>Income of self-employed member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$2,216.67 and 7/72 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$3,325 and 7/48 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,433.33 and 7/36 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$5,541.67 and 35/144 times the member's income in the relevant year

”.

### **Amendment of Fourth Schedule**

**13.** The Fourth Schedule to the principal Regulations is amended —

- (a) by deleting the words “SELF-EMPLOYED ELIGIBLE MEMBER REFERRED TO IN REGULATION 6(2)(b) or (c)” in the Schedule heading and substituting the words “CATEGORY 2 SELF-EMPLOYED ELIGIBLE MEMBER OR CATEGORY 3 SELF-EMPLOYED ELIGIBLE MEMBER”;
- (b) by deleting the words “self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) but fails to satisfy the requirement under regulation 4(1)(d)(ii)(A)(AB),” in paragraph 1 and substituting the words “category 2 self-employed eligible member is entitled to receive in any relevant year”;

- (c) by deleting the words “self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) or (B)(BB) but fails to satisfy the requirement under regulation 4(1)(d)(ii)(A)(AB) or (B)(BC) (as the case may be), shall be as set out in the following table, if the relevant year is 2010 or any subsequent year” in paragraph 2 and substituting the words “category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012”;
- (d) by inserting, immediately after paragraph 2, the following paragraph:

“2A. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/18 times the member's income in the relevant year (rounded to the nearest dollar), or \$33, whichever is more	5/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$48, whichever is more	11/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$52, whichever is more	7/72 times the member's income in the relevant year (rounded to the nearest dollar), or \$58, whichever is more

<i>Income of self-employed member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$8,400 but not more than \$12,000	\$467	The sum (rounded to the nearest dollar) of 1/108 times the member's income in the relevant year and \$588.89	The sum (rounded to the nearest dollar) of 1/18 times the member's income in the relevant year and \$266.67	7/72 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$467	\$700	\$933	\$1,167
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/96 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,216.67 and 7/72 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,770.83 and 35/288 times the member's income in the relevant year

”;

- (e) by deleting the words “self-employed eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4(1)(d)(ii)(B)(BA) but fails to satisfy the requirements under regulation 4(1)(d)(ii)(B)(BB) and (BC), shall be as set out in the following table, if the relevant year is 2012 or any subsequent year” in paragraph 3 and substituting the words “category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2012”; and

(f) by inserting, immediately after paragraph 3, the following paragraph:

“4. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$17, whichever is more	5/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$24, whichever is more	11/252 times the member's income in the relevant year (rounded to the nearest dollar), or \$26, whichever is more	7/144 times the member's income in the relevant year (rounded to the nearest dollar), or \$29, whichever is more
More than \$8,400 but not more than \$12,000	\$233	The sum (rounded to the nearest dollar) of 1/216 times the member's income in the relevant year and \$294.44	The sum (rounded to the nearest dollar) of 1/36 times the member's income in the relevant year and \$133.33	7/144 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$233	\$350	\$467	\$583

<i>Income of self-employed member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$554.17 and 7/288 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$831.25 and 7/192 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,385.42 and 35/576 times the member's income in the relevant year

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### **Amendment of Sixth Schedule**

**14.** The Sixth Schedule to the principal Regulations is amended —

- (a) by deleting the words “DUAL STATUS ELIGIBLE MEMBER REFERRED TO IN REGULATION 6A(3)(a)” in the Schedule heading and substituting the words “CATEGORY 1 DUAL STATUS ELIGIBLE MEMBER”;
- (b) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (ii)(A)(AA)(II),” in paragraph 1 and substituting the words “category 1 dual status eligible member is entitled to receive in any relevant year”;

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- (c) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (ii)(A)(AA)(II),” in paragraph 2 and substituting the words “category 1 dual status eligible member is entitled to receive in any relevant year”;
- (d) by deleting the words “dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (ii)(A)(AA)(II) and” in paragraph 2A and substituting the words “category 1 dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where”;
- (e) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) or (ii)(A)(AA)(II) or (AB)(III), shall be as set out in the following table, if the relevant year is 2011 or any subsequent year” in paragraph 2B and substituting the words “category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2011 or 2012”;

(f) by inserting, immediately after paragraph 2B, the following paragraph:

“2C. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	2 times the member's average monthly income (rounded to the nearest dollar) or \$100, whichever is more	20/7 times the member's average monthly income (rounded to the nearest dollar) or \$143, whichever is more	22/7 times the member's average monthly income (rounded to the nearest dollar) or \$157, whichever is more	35/10 times the member's average monthly income (rounded to the nearest dollar) or \$175, whichever is more
More than \$700 but not more than \$1,000	\$1,400	The sum (rounded to the nearest dollar) of 1/3 times the member's average monthly income and \$1,766.67	The sum (rounded to the nearest dollar) of 2 times the member's average monthly income and \$800	35/10 times the member's average monthly income (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$1,400	\$2,100	\$2,800	\$3,500

Average monthly income of dual status eligible member	Age of dual status eligible member on 31st December of relevant year			
	Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$4,987.50 and 21/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,650 and 7/2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly income

”;

- (g) by deleting the words “this Schedule” in paragraph 3 and substituting the words “paragraphs 1, 2, 2A and 2B”; and
- (h) by inserting, immediately after paragraph 3, the following paragraph:

“4. In paragraph 2C, “average monthly income” has the same meaning as in regulation 4B(6).”.

### **Amendment of Seventh Schedule**

**15.** The Seventh Schedule to the principal Regulations is amended —

- (a) by deleting the words “DUAL STATUS ELIGIBLE MEMBER REFERRED TO IN REGULATION 6A(3)(b) or (c)” in the Schedule heading and substituting the words “CATEGORY 2 DUAL STATUS ELIGIBLE MEMBER OR CATEGORY 3 DUAL STATUS ELIGIBLE MEMBER”;

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- (b) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AA)(II), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AA)(II),” in paragraph 1 and substituting the words “category 2 dual status eligible member is entitled to receive in any relevant year”;
- (c) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AA)(II), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AA)(II),” in paragraph 2 and substituting the words “category 2 dual status eligible member is entitled to receive in any relevant year,”;
- (d) by deleting the words “dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AA)(II), or he satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA)(I) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AA)(II), and” in paragraph 2A and substituting the words “category 2 dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where”;

- (e) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) or (AB)(II) but fails to satisfy the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) (as the case may be), or he satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AA)(I) or (AB)(II) but fails to satisfy the requirement under regulation 4A(1)(d)(ii)(A)(AA)(II) or (AB)(III) (as the case may be), and the value of the benefits which a dual status eligible member is entitled to receive provisionally in the relevant year 2011, shall be as set out in the following table, if the relevant year is 2011 or any subsequent year” in paragraph 2B and substituting the words “category 2 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive provisionally in the relevant year of 2011, shall be as set out in the following table, if the relevant year is 2011 or 2012”;
- (f) by inserting, immediately after paragraph 2B, the following paragraph:

“2BA. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	The member's average monthly income (rounded to the nearest dollar) or \$50, whichever is more	10/7 times the member's average monthly income (rounded to the nearest dollar) or \$71, whichever is more	11/7 times the member's average monthly income (rounded to the nearest dollar) or \$79, whichever is more	35/20 times the member's average monthly income (rounded to the nearest dollar) or \$88, whichever is more

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$700 but not more than \$1,000	\$700	The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly income and \$883.33	The sum (rounded to the nearest dollar) of the member's average monthly income and \$400	35/20 times the member's average monthly income (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$700	\$1,050	\$1,400	\$1,750
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$4,156.25 and 35/16 times the member's average monthly income

- (g) by deleting the words “dual status eligible member is entitled to receive in any relevant year, where he satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB)(I) but fails to satisfy the requirements under regulation 4A(1)(d)(i)(A)(AB)(II) and (III), or satisfies the requirement under regulation 4A(1)(d)(ii)(A)(AB)(I) but fails to satisfy the requirements under regulation 4A(1)(d)(ii)(A)(AB)(II) and (III), and the value of the benefits which a dual status eligible member is entitled to receive under regulation 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2012 or any subsequent year” in paragraph 2C and substituting the words “category 3 dual status eligible”;

member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive under regulation 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2012”;

(h) by inserting, immediately after paragraph 2C, the following paragraph:

“2D. The total value of all benefits which a category 3 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive under regulation 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

Average monthly income of dual status eligible member	Age of dual status eligible member on 31st December of relevant year			
	Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
Not more than \$700	1/2 times the member's average monthly income (rounded to the nearest dollar) or \$25, whichever is more	5/7 times the member's average monthly income (rounded to the nearest dollar) or \$36, whichever is more	11/14 times the member's average monthly income (rounded to the nearest dollar) or \$39, whichever is more	35/40 times the member's average monthly income (rounded to the nearest dollar) or \$44, whichever is more
More than \$700 but not more than \$1,000	\$350	The sum (rounded to the nearest dollar) of 1/12 times the member's average monthly income and \$441.67	The sum (rounded to the nearest dollar) of 1/2 times the member's average monthly income and \$200	35/40 times the member's average monthly income

Average monthly income of dual status eligible member	Age of dual status eligible member on 31st December of relevant year			
	Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
More than \$1,000 but not more than \$1,100	\$350	\$525	\$700	\$875
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$831.25 and 7/16 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,078.13 and 35/32 times the member's average monthly income

- (i) by deleting the words “this Schedule” in paragraph 3 and substituting the words “paragraphs 1, 2, 2A, 2B and 2C”; and
- (j) by inserting, immediately after paragraph 3, the following paragraph:

“4. In paragraphs 2BA and 2D, “average monthly income” has the same meaning as in regulation 4B(6).”.

[G.N. Nos. S 692/2008; S 372/2009; S 351/2010; S 502/2011; S 256/2012]

Made this 29th day of May 2013.

LOH KHUM YEAN  
 Permanent Secretary,  
 Ministry of Manpower,  
 Singapore.

[MMS 9.5/73; AG/LLRD/SL/36/2010/12 Vol. 4]

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