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#### No. S 441

# CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

### CENTRAL PROVIDENT FUND ACT (AMENDMENT OF FIRST SCHEDULE) NOTIFICATION 2012

In exercise of the powers conferred by section 7(8) 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 Notification:

#### Citation and commencement

1. This Notification may be cited as the Central Provident Fund Act (Amendment of First Schedule) Notification 2012 and shall come into operation on 1st September 2012.

#### **Amendment of First Schedule**

- **2.** The First Schedule to the Central Provident Fund Act is amended
  - (a) by deleting paragraphs 1 to 1D and substituting the following paragraphs:

- "1. Subject to paragraphs 1A to 7, with effect from 1st September 2012, the contributions payable by the employer and the amount recoverable from the employee's wages are as follows:
  - (a) where the employee is not more than 55 years of age:

(a) where the employee is not more than 55 years of age:						
	35 years of a	ge and below	Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 0.1063 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.093 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.48 of the difference	An amount equal to the sum of —	An amount equal to 0.48 of the difference	An amount equal to the sum of —	An amount equal to 0.444 of the difference
	(a) 16% of the Total Wages; and	between the Total Wages and \$500.	(a) 0.1063 of the difference	lifference Wages and \$500. between the Total Wages and \$50;	(a) 0.093 of the difference	between the Total Wages and \$500.
	(b) 0.48 of the difference between the Total Wages		between the Total Wages and \$50; and		between the Total Wages and \$50; and	
	and \$500.		(b) 0.48 of the difference between the Total Wages and \$500.		(b) 0.444 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	the sum of — the sum of \$1,200 the sum of — the sum of \$1 (a) 16% of the Total Wages; and between the sum of \$1	An amount equal to the sum of \$120 and	An amount equal to the sum of —	An amount equal to the sum of \$120 and	An amount equal to the sum of —	An amount equal to the sum of \$111 and 0.222 of the difference between the Total Wages and \$750.
		0.24 of the difference between the Total	(a) \$74.475 and 0.2171 of the difference	0.24 of the difference between the Total	(a) \$65.10 and 0.1756 of the difference	
the diffe	(b) \$120 and 0.24 of the difference between the Total	Wages and \$750.	between the Total Wages and \$750; and	Wages and \$750.	between the Total Wages and \$750; and	
	Wages and \$750.		(b) \$120 and 0.24 of the difference between the Total Wages and \$750.		(b) \$111 and 0.222 of the difference between the Total Wages and \$750.	
			(b) \$120 and 0.24 of the difference between the Total		(b) \$111 and 0.222 of the difference between the Total	

Above 50 but not more than 55 years of age

	33 yeurs of u	ge una belon	Tibore 33 but not mot	ic man so years of age	Tibore so but not mot	e man 33 years of age
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 16% of the Total Wages; and  (b) \$120 and 0.24 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$120 and 0.24 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$172.20 and 0.226 of the difference between the Total Wages and \$1,200; and  (b) \$120 and 0.24 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$120 and 0.24 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$144.12 and 0.2196 of the difference between the Total Wages and \$1,200; and  (b) \$111 and 0.222 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$111 and 0.222 of the difference between the Total Wages and \$750.
Exceeding \$1,500	An amount equal to the sum of —  (a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and  (b) 36% of the Relevant Additional Wages.	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 20% of the Relevant Additional Wages.	An amount equal to the sum of —  (a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and  (b) 36% of the Relevant Additional Wages.	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 20% of the Relevant Additional Wages.	An amount equal to the sum of —  (a) 32.5% of the employee's ordinary wages for the month subject to a maximum of \$1,625; and  (b) 32.5% of the Relevant Additional Wages.	An amount equal to the sum of —  (a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and  (b) 18.5% of the Relevant Additional Wages.

Above 35 but not more than 50 years of age

35 years of age and below

## (b) where the employee is above 55 years of age:

	Above 55 but not mor	re than 60 years of age	Above 60 but not mo	re than 65 years of age	Above 65	years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0697 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0465 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0431 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.312 of the difference	An amount equal to the sum of —	An amount equal to 0.18 of the difference	An amount equal to the sum of —	An amount equal to 0.12 of the difference
	(a) 0.0697 of the difference between the Total Wages and \$50; and	between the Total Wages and \$500.	(a) 0.0465 of the difference between the Total Wages and \$50; and	between the Total Wages and \$500.	(a) 0.0431 of the difference between the Total Wages and \$50; and	between the Total Wages and \$500.
	(b) 0.312 of the difference between the Total Wages and \$500.		(b) 0.18 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —	An amount equal to the sum of \$78 and	An amount equal to the sum of —	An amount equal to the sum of \$45 and	An amount equal to the sum of —	An amount equal to the sum of \$30 and
	(a) \$48.825 and 0.1155 of the difference between the Total Wages and \$750; and	0.156 of the difference between the Total Wages and \$750.	(a) \$32.55 and 0.0583 of the difference between the Total Wages and \$750; and	0.09 of the difference between the Total Wages and \$750.	(a) \$30.225 and 0.0541 of the difference between the Total Wages and \$750; and	0.06 of the difference between the Total Wages and \$750.
	(b) \$78 and 0.156 of the difference between the Total Wages and \$750.		(b) \$45 and 0.09 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	

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	Above 55 but not mo	re than 60 years of age	Above 60 but not mo	re than 65 years of age	Above 65	years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) \$100.80 and 0.189 of the difference between the Total Wages and \$1,200; and  (b) \$78 and 0.156 of	An amount equal to the sum of \$78 and 0.156 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$58.80 and 0.154 of the difference between the Total Wages and \$1,200; and  (b) \$45 and 0.09 of	An amount equal to the sum of \$45 and 0.09 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$54.60 and 0.143 of the difference between the Total Wages and \$1,200; and  (b) \$30 and 0.06 of	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.
Exceeding \$1,500	the difference between the Total Wages and \$750.  An amount equal to	An amount equal to	the difference between the Total Wages and \$750.	An amount equal to	the difference between the Total Wages and \$750.  An amount equal to	An amount equal to
Exceeding \$1,500	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —
	(a) 23.5% of the employee's ordinary wages for the month subject to a maximum of \$1,175; and	(a) 13% of the employee's ordinary wages for the month subject to a maximum of \$650; and	(a) 14.5% of the employee's ordinary wages for the month subject to a maximum of \$725; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 23.5% of the Relevant Additional Wages.	(b) 13% of the Relevant Additional Wages.	(b) 14.5% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.	(b) 11.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

1A. Subject to paragraphs 1E to 7, with effect from 1st September 2012, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

(a) where the employee is not more than 55 years of age:

	35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the Total Wages.	NIL	An amount equal to 0.0265 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0265 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —  (a) 4% of the Total Wages; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0265 of the difference between the Total Wages and \$50; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0265 of the difference between the Total Wages and \$50; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.

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	35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —	An amount equal to the sum of \$30 and	An amount equal to the sum of —	An amount equal to the sum of \$30 and	An amount equal to the sum of —	An amount equal to the sum of \$30 and
	(a) 4% of the Total Wages; and	0.06 of the difference between the Total Wages and \$750.	(a) \$18.60 and 0.0541 of the difference	0.06 of the difference between the Total Wages and \$750.	(a) \$18.60 and 0.0498 of the difference	0.06 of the difference between the Total Wages and \$750.
	(b) \$30 and 0.06 of the difference	wages and \$750.	between the Total Wages and \$750; and	wages and \$750.	between the Total Wages an Wages and \$750; and	wages and \$750.
	between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	
Exceeding \$1,200 but not exceeding \$1,500		1	An amount equal to the sum of —	An amount equal to the sum of \$30 and	An amount equal to the sum of —	An amount equal to the sum of \$30 and
		(a) \$42.96 and 0.0568 of the difference between the Total Wages and \$1,200; and	0.06 of the difference between the Total Wages and \$750.	(a) \$41.04 and 0.0632 of the difference between the Total Wages and \$1,200; and	0.06 of the difference between the Total Wages and \$750.	
	Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	

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Above 50 but not more than 55 years of age

Amount recoverable

from the employee's

wages for the calendar

month

Contributions payable

by the employer

for the calendar

month

Contributions payable

by the employer

for the calendar

month

Above 35 but not more than 50 years of age

Amount recoverable

from the employee's

wages for the calendar

month

35 years of age and below

Amount recoverable

from the employee's

wages for the calendar

month

Contributions payable

by the employer

for the calendar

month

Total amount of

the employee's wages

for the calendar

month

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	Above 55 but not mo	re than 60 years of age	Above 60 but not mo	re than 65 years of age	Above 65 y	ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.12 of the difference between the Total	An amount equal to the sum of —	An amount equal to 0.12 of the difference between the Total	An amount equal to the sum of —	An amount equal to 0.12 of the difference between the Total
	(a) 0.0265 of the difference between the Total Wages and \$50; and	Wages and \$500.	(a) 0.0232 of the difference between the Total Wages and \$50; and	Wages and \$500.	(a) 0.0232 of the difference between the Total Wages and \$50; and	Wages and \$500.
	(b) 0.12 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) \$18.60 and 0.044 of the difference between the Total Wages and \$750; and  (b) \$30 and 0.06 of	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$16.275 and 0.0291 of the difference between the Total Wages and \$750; and  (b) \$30 and 0.06 of	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$16.275 and 0.0291 of the difference between the Total Wages and \$750; and  (b) \$30 and 0.06 of	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.
	the difference between the Total Wages and \$750.		the difference between the Total Wages and \$750.		the difference between the Total Wages and \$750.	

Total amount of the employee's wages for the calendar month
(1)
Exceeding \$1,200 but not exceeding \$1,500
Exceeding \$1,500

	Above 55 but not mor	re than 60 years of	
Total amount of he employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recove from the emplo wages for the ca month	
(1)	(2)	(3)	
exceeding \$1,200 but be exceeding \$1,500	An amount equal to the sum of —  (a) \$38.40 and 0.072 of the difference between the Total Wages and \$1,200; and  (b) \$30 and 0.06 of the difference	An amount equathe sum of \$30 a 0.06 of the different between the Tot Wages and \$750	
xceeding \$1,500	between the Total Wages and \$750. An amount equal to the sum of —	An amount equathe sum of —	
	(a) 9% of the employee's ordinary wages for the month subject	(a) 5% of the employee's ordinary wa the month s	

to a maximum of

Additional Wages.

\$450; and

Relevant

(b) 9% of the

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- ages for subject to a maximum of \$250; and
- (b) 5% of the Relevant Additional Wages.

Above 60 but not more than 65 years of age

Contributions payable by the employer for the calendar month

(4)

An amount equal to the sum of —

- (a) \$29.40 and 0.077 of the difference between the Total Wages and \$1,200; and
- (b) \$30 and 0.06 of the difference between the Total Wages and \$750.

An amount equal to the sum of -

- (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and
- (b) 8.5% of the Relevant Additional Wages.

Amount recoverable from the employee's wages for the calendar month

(5)

An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.

An amount equal to the sum of -

- (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250: and
- (b) 5% of the Relevant Additional Wages.

Above 65 years of age Contributions payable

by the employer for the calendar month

(6)

An amount equal to the sum of -

- (a) \$29.40 and 0.077 of the difference between the Total Wages and \$1,200; and
- (b) \$30 and 0.06 of the difference between the Total Wages and \$750.

An amount equal to the sum of -

- (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425: and
- (b) 8.5% of the Relevant Additional Wages.

Amount recoverable from the employee's wages for the calendar month

(7)

An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.

An amount equal to the sum of -

- (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
- (b) 5% of the Relevant Additional Wages.

1B. Subject to paragraphs 1E to 7, with effect from 1st September 2012, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

(a) where the employee is not more than 55 years of age:

	35 years of a	ge and below	Above 35 but not mor	re than 50 years of age	Above 50 but not mor	re than 55 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL	An amount equal to 0.0597 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0597 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.36 of the difference	An amount equal to the sum of —	An amount equal to 0.36 of the difference	An amount equal to the sum of —	An amount equal to 0.36 of the difference
	(a) 9% of the Total Wages; and	between the Total Wages and \$500.	(a) 0.0597 of the difference	between the Total Wages and \$500.	(a) 0.0597 of the difference	between the Total Wages and \$500.
	(b) 0.36 of the difference between the Total Wages		between the Total Wages and \$50; and		between the Total Wages and \$50; and	
	and \$500.		(b) 0.36 of the difference between the Total Wages and \$500.		(b) 0.36 of the difference between the Total Wages and \$500.	

	35 years of a	ge and below	Above 35 but not mor	re than 50 years of age	Above 50 but not mo	re than 55 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) 9% of the Total Wages; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$41.85 and 0.1219 of the difference between the Total Wages and \$750; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$41.85 and 0.1126 of the difference between the Total Wages and \$750; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 9% of the Total Wages; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$96.72 and 0.1276 of the difference between the Total Wages and \$1,200; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$92.52 and 0.1416 of the difference between the Total Wages and \$1,200; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.

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	35 years of a	ge and below	Above 35 but not mo	re than 50 years of age	Above 50 but not mo	re than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	
	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	
	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	
(b) where	the employee is ab	ove 55 years of age	:				
	Above 55 but not more than 60 years of age		Above 60 but not more than 65 years of age Above		Above 65	65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0398 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0232 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0232 of the difference between the Total Wages and \$50.	NIL	

Above 65 years of age

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —  (a) 0.0398 of the difference between the Total Wages and \$50; and	An amount equal to 0.3 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0232 of the difference between the Total Wages and \$50; and	An amount equal to 0.18 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0232 of the difference between the Total Wages and \$50; and	An amount equal to 0.12 of the difference between the Total Wages and \$500.
	(b) 0.3 of the difference between the Total Wages and \$500.		(b) 0.18 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) \$27.90 and 0.066 of the difference between the Total Wages and \$750; and  (b) \$75 and 0.15 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$75 and 0.15 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$16.275 and 0.0291 of the difference between the Total Wages and \$750; and  (b) \$45 and 0.09 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$45 and 0.09 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$16.275 and 0.0291 of the difference between the Total Wages and \$750; and  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.

Above 55 but not more than 60 years of age

Above 60 but not more than 65 years of age

Above 65 years of age

Amount recoverable

Contributions payable

Exceeding \$1,200 but not exceeding \$1,500  An amount equal to the sum of —  (a) \$57.60 and 0.108 of the difference between the Total Wages and \$1,200; and  (b) \$75 and 0.15 of the difference between the Total Wages and \$750.  Exceeding \$1,500  An amount equal to the sum of —  (a) \$57.60 and 0.18 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (b) \$45 and 0.09 of the difference between the Total Wages and \$750.  An amount equal to the difference between the Total Wages and \$750.  Exceeding \$1,500  An amount equal to the sum of —  (a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and  (b) 18.5% of the Relevant Additional Wages.  (c) 18.5% of the Relevant Additional Wages.  (d) 12.5% of the Relevant Additional Wages.  An amount equal to the sum of —  (a) 18.5% of the Relevant Additional Wages.  An amount equal to the sum of —  (a) 18.5% of the Relevant Additional Wages.  An amount equal to the sum of —  (a) 15.5 the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (b) \$45 and 0.09 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  An amount equal to the sum of —  (a) \$8.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and \$9.5% of the Relevant Additional Wages.  (a) \$1.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and \$	the employee's wages for the calendar month	by the employer for the calendar month	from the employee's wages for the calendar month	by the employer for the calendar month	from the employee's wages for the calendar month	by the employer for the calendar month	from the employee's wages for the calendar month
not exceeding \$1,500 the sum of —  (a) \$57,60 and 0.108 of the difference between the Total Wages and \$1,200; and  (b) \$75 and 0.15 of the difference between the Total Wages and \$750.  (b) \$75 and 0.15 of the difference between the Total Wages and \$750.  (c) \$75 and 0.15 of the difference between the Total Wages and \$750.  (d) \$75 and 0.15 of the difference between the Total Wages and \$750.  (e) \$75 and 0.15 of the difference between the Total Wages and \$750.  (e) \$75 and 0.15 of the difference between the Total Wages and \$750.  (e) \$75 and 0.15 of the difference between the Total Wages and \$750.  (f) \$45 and 0.09 of the difference between the Total Wages and \$750.  (e) \$29,40 and 0.077 of the difference between the Total Wages and \$750.  (f) \$30 and 0.06 of the difference between the Total Wages and \$750.  (h) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$29,40 and 0.077 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (a) \$30 and 0.06 of the difference between the Total Wages and \$750.  (b) \$30 and 0.06 of the differenc	(1)	(2)	(3)	(4)	(5)	(6)	(7)
the difference between the Total Wages and \$750.  Exceeding \$1,500  An amount equal to the sum of —  (a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and (b) 18.5% of the Relevant  (b) 18.5% of the Relevant  (b) 18.5% of the Relevant  (c) 18.5% of the Between the Total Wages and \$750.  An amount equal to the sum of —  (b) 18.5% of the Setween the Total Wages and \$750.  An amount equal to the sum of —  (c) 18.5 Mages and \$750.  An amount equal to the sum of —  (d) 18.5% of the employee's employee's ordinary wages for the month subject the month	_	the sum of —  (a) \$57.60 and 0.108 of the difference between the Total Wages and \$1,200;	the sum of \$75 and 0.15 of the difference between the Total	the sum of —  (a) \$29.40 and 0.077 of the difference between the Total Wages and \$1,200;	the sum of \$45 and 0.09 of the difference between the Total	the sum of —  (a) \$29.40 and 0.077  of the difference between the Total Wages and \$1,200;	the sum of \$30 and 0.06 of the difference between the Total
the sum of — the sum of the sum o	the difference between the Total		the difference between the Total		the difference between the Total		
employee's employee's employee's employee's employee's employee's employee's employee's ordinary wages for the month subject the month subject the month subject to a maximum of \$925; and \$625; and \$550; and \$375; and \$425; and \$250; and \$60. The month subject to a maximum of to a maximum o	Exceeding \$1,500			*	1	1	1
Relevant Relevant Relevant Relevant Relevant Relevant		employee's ordinary wages for the month subject to a maximum of	employee's ordinary wages for the month subject to a maximum of	employee's ordinary wages for the month subject to a maximum of	employee's ordinary wages for the month subject to a maximum of	employee's ordinary wages for the month subject to a maximum of	employee's ordinary wages for the month subject to a maximum of
		Relevant	Relevant	Relevant	Relevant	Relevant	Relevant

Contributions payable

Above 60 but not more than 65 years of age

Amount recoverable

Above 55 but not more than 60 years of age

Amount recoverable

Contributions payable

Total amount of

- 1C. Subject to paragraphs 1E to 7, with effect from 1st September 2012, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:
  - (a) where the employee is not more than 55 years of age:

	35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 0.1063 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.093 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —  (a) 16% of the Total Wages; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.1063 of the difference between the Total Wages and \$50; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.093 of the difference between the Total Wages and \$50; and  (b) 0.12 of the difference between the Total Wages and \$500.	An amount equal to 0.12 of the difference between the Total Wages and \$500.

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	35 years of a	ige and below	Above 35 but not mo	re than 50 years of age	Above 50 but not mo	re than 55 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) 16% of the Total Wages; and	An amount equal to the sum of \$30 and 0.06 of the difference between the Total	An amount equal to the sum of —  (a) \$74.475 and 0.2171 of the difference	An amount equal to the sum of \$30 and 0.06 of the difference between the Total	An amount equal to the sum of —  (a) \$65.10 and 0.1756 of the difference	An amount equal to the sum of \$30 and 0.06 of the difference between the Total
	(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	Wages and \$750.	between the Total Wages and \$750; and	Wages and \$750.	between the Total Wages and \$750; and	Wages and \$750.
			(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 16% of the Total Wages; and  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$172.20 and 0.226 of the difference between the Total Wages and \$1,200; and  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$144.12 and 0.2196 of the difference between the Total Wages and \$1,200; and  (b) \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.

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	35 years of a	ge and below	Above 35 but not mor	re than 50 years of age	Above 50 but not mor	e than 55 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 19% of the employee's ordinary wages for the month subject to a maximum of \$950; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 21% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 21% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 19% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.
(b) where	the employee is abo	ove 55 years of age	:			
	Above 55 but not mor	e than 60 years of age	Above 60 but not mor	re than 65 years of age	Above 65 y	ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0697 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0465 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0431 of the difference between the Total Wages and \$50.	NIL

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	Above 55 but not more than 60 years of age		Above 60 but not more than 65 years of age		Above 65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —  (a) 0.0697 of the	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0465 of the	An amount equal to 0.12 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0431 of the	An amount equal to 0.12 of the difference between the Total Wages and \$500.
	difference between the Total Wages and \$50; and		difference between the Total Wages and \$50; and		difference between the Total Wages and \$50; and	
	(b) 0.12 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) \$48.825 and 0.1155 of the difference between the Total Wages and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$32.55 and 0.0583 of the difference between the Total Wages and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$30.225 and 0.0541 of the difference between the Total Wages and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.
	(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	

Additional Wages.

	Above 55 but not mor	re than 60 years of age	Above 60 but not more than 65 years of ag		Above 65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) \$100.80 and 0.189	An amount equal to the sum of \$30 and 0.06 of the difference between the Total	An amount equal to the sum of —  (a) \$58.80 and 0.154	An amount equal to the sum of \$30 and 0.06 of the difference between the Total	An amount equal to the sum of —  (a) \$54.60 and 0.143	An amount equal to the sum of \$30 and 0.06 of the difference between the Total
	of the difference between the Total Wages and \$1,200; and	Wages and \$750.	of the difference between the Total Wages and \$1,200; and	Wages and \$750.	of the difference between the Total Wages and \$1,200; and	Wages and \$750.
	(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 15.5% of the employee's ordinary wages for the month subject to a maximum of \$775; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 15.5% of the Relevant	(b) 5% of the Relevant	(b) 12% of the Relevant	(b) 5% of the Relevant	(b) 11.5% of the Relevant	(b) 5% of the Relevant

Additional Wages.

Additional Wages.

Additional Wages.

Additional Wages.

Additional Wages.

1D. Subject to paragraphs 1E to 7, with effect from 1st September 2012, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), for the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

(a) where the employee is not more than 55 years of age:

	35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 0.1063 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.093 of the difference between the Total Wages and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.36 of the difference	An amount equal to the sum of —	An amount equal to 0.36 of the difference	An amount equal to the sum of —	An amount equal to 0.36 of the difference
	(a) 16% of the Total Wages; and	between the Total Wages and \$500.	(a) 0.1063 of the difference between the Total Wages and \$50; and	between the Total Wages and \$500.	(a) 0.095 of the	between the Total Wages and \$500.
	(b) 0.36 of the difference between the Total Wages					
	and \$500.		(b) 0.36 of the difference between the Total Wages and \$500.		(b) 0.36 of the difference between the Total Wages and \$500.	

	35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) 16% of the Total Wages; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$74.475 and 0.2171 of the difference between the Total Wages and \$750; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$65.10 and 0.1756 of the difference between the Total Wages and \$750; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 16% of the Total Wages; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$172.20 and 0.226 of the difference between the Total Wages and \$1,200; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$144.12 and 0.2196 of the difference between the Total Wages and \$1,200; and  (b) \$90 and 0.18 of the difference between the Total Wages and \$750.	An amount equal to the sum of \$90 and 0.18 of the difference between the Total Wages and \$750.

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35 years of age and below		Above 35 but not more than 50 years of age		Above 50 but not more than 55 years of age		
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 29% of the employee's ordinary wages for the month subject to a maximum of \$1,450; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
	(b) 31% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 31% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 29% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.
(b) where	the employee is ab	ove 55 years of age	:			
	Above 55 but not mo	re than 60 years of age	Above 60 but not mo	re than 65 years of age	Above 65	years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0697 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0465 of the difference between the Total Wages and \$50.	NIL	An amount equal to 0.0431 of the difference between the Total Wages and \$50.	NIL

	Above 55 but not more than 60 years of age		Above 60 but not more than 65 years of age		Above 65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —  (a) 0.0697 of the	An amount equal to 0.3 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0465 of the	An amount equal to 0.18 of the difference between the Total Wages and \$500.	An amount equal to the sum of —  (a) 0.0431 of the	An amount equal to 0.12 of the difference between the Total Wages and \$500.
	difference between the Total Wages and \$50; and		difference between the Total Wages and \$50; and		difference between the Total Wages and \$50; and	
	(b) 0.3 of the difference between the Total Wages and \$500.		(b) 0.18 of the difference between the Total Wages and \$500.		(b) 0.12 of the difference between the Total Wages and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of —  (a) \$48.825 and 0.1155 of the difference between the Total Wages and \$750; and  (b) \$75 and 0.15 of	An amount equal to the sum of \$75 and 0.15 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$32.55 and 0.0583 of the difference between the Total Wages and \$750; and  (b) \$45 and 0.09 of	An amount equal to the sum of \$45 and 0.09 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$30.225 and 0.0541 of the difference between the Total Wages and \$750; and  (b) \$30 and 0.06 of	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.
	the difference between the Total Wages and \$750.		the difference between the Total Wages and \$750.		the difference between the Total Wages and \$750.	

Above 65 years of age

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) \$100.80 and 0.189 of the difference between the Total Wages and \$1,200; and	An amount equal to the sum of \$75 and 0.15 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$58.80 and 0.154 of the difference between the Total Wages and \$1,200; and	An amount equal to the sum of \$45 and 0.09 of the difference between the Total Wages and \$750.	An amount equal to the sum of —  (a) \$54.60 and 0.143 of the difference between the Total Wages and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the Total Wages and \$750.
	(b) \$75 and 0.15 of the difference between the Total Wages and \$750.		(b) \$45 and 0.09 of the difference between the Total Wages and \$750.		(b) \$30 and 0.06 of the difference between the Total Wages and \$750.	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 23% of the employee's ordinary wages for the month subject to a maximum of \$1,150; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 14.5% of the employee's ordinary wages for the month subject to a maximum of \$725; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 23% of the Relevant Additional Wages.	(b) 12.5% of the Relevant Additional Wages.	(b) 14.5% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.	(b) 11.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.";

Above 60 but not more than 65 years of age

Above 55 but not more than 60 years of age

- (b) by inserting, immediately after the words "an employee" in paragraph 3, the words ", other than an employee referred to in paragraph 7,";
- (c) by inserting, immediately after paragraph 3, the following paragraph:
  - "3A. Where the additional wages of an employee referred to in paragraph 7 are paid at any time before the relevant time and before the amount of his ordinary wages for that year is computed, no contributions shall be payable by an employer on the additional wages which are in excess of the amount computed in the manner prescribed in the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011).";
- (d) by inserting, immediately after sub-paragraph (dc) of paragraph 5, the following sub-paragraph:
  - "(dd) "Relevant Additional Wages", in relation to an employee, means the amount of any additional wages payable to the employee in a calendar month;"; and
- (e) by deleting sub-paragraph (f) of paragraph 5 and substituting the following sub-paragraph:
  - "(f) "Total Wages", in relation to an employee, means the total amount of the employee's ordinary wages for a calendar month and any additional wages payable to him in that same month;".

Made this 31st day of August 2012.

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

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