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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:

<i>Total amount of the employee’s wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>
(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) 0.48 of the difference between the Total Wages and \$500.	An amount equal to 0.48 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) 0.48 of the difference between the Total Wages and \$500.	An amount equal to 0.48 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) 0.444 of the difference between the Total Wages and \$500.	An amount equal to 0.444 of the difference between the Total Wages and \$500.
Exceeding \$750 but not exceeding \$1,200	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) \$74.475 and 0.2171 of the difference between the Total Wages and \$750; 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) \$65.10 and 0.1756 of the difference between the Total Wages and \$750; 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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 — (a) 0.0697 of the difference between the Total Wages and \$50; and (b) 0.312 of the difference between the Total Wages and \$500.	An amount equal to 0.312 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 0.0465 of the difference between the Total Wages and \$50; and (b) 0.18 of the difference between the Total Wages and \$500.	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 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.
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) \$78 and 0.156 of the difference between the Total Wages and \$750.	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) \$32.55 and 0.0583 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) \$30.225 and 0.0541 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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 the difference between the Total Wages and \$750.	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 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) \$54.60 and 0.143 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.
Exceeding \$1,500	An amount equal to the sum of — (a) 23.5% of the employee's ordinary wages for the month subject to a maximum of \$1,175; and (b) 23.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 13% of the employee's ordinary wages for the month subject to a maximum of \$650; and (b) 13% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 14.5% of the employee's ordinary wages for the month subject to a maximum of \$725; and (b) 14.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and (b) 11.5% of the Relevant Additional Wages.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 9% of the Relevant Additional Wages.	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.	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 9% of the Relevant Additional Wages.	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.	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 9% of the Relevant Additional Wages.	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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0265 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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	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) 0.0232 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) 0.0232 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.
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 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) \$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.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not 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 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) \$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 \$30 and 0.06 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 \$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.
Exceeding \$1,500	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 9% of the Relevant Additional Wages.	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.	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.	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.	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.	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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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 — (a) 9% of the Total Wages; and (b) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 0.0597 of the difference between the Total Wages and \$50; and (b) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 0.0597 of the difference between the Total Wages and \$50; and (b) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 of the difference between the Total Wages and \$500.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (b) 24% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.	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 (b) 24% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.	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 (b) 24% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(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 (b) 0.3 of the difference between the Total Wages and \$500.	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 (b) 0.18 of the difference between the Total Wages and \$500.	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 (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.
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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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.	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) \$29.40 and 0.077 of the difference between the Total Wages and \$1,200; 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) \$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 \$30 and 0.06 of 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.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 11% of the employee's ordinary wages for the month subject to a maximum of \$550; and (b) 11% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the Relevant Additional Wages.	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.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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) \$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) \$74.475 and 0.2171 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.	An amount equal to the sum of — (a) \$65.10 and 0.1756 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.
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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (b) 21% of the Relevant Additional Wages.	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.	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 (b) 21% of the Relevant Additional Wages.	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.	An amount equal to the sum of — (a) 19% of the employee's ordinary wages for the month subject to a maximum of \$950; and (b) 19% of the Relevant Additional Wages.	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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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 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) 0.0465 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) 0.0431 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.
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) \$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) \$32.55 and 0.0583 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.	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 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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) \$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) \$58.80 and 0.154 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) \$54.60 and 0.143 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.
Exceeding \$1,500	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 (b) 15.5% of the Relevant Additional Wages.	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.	An amount equal to the sum of — (a) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and (b) 12% of the Relevant Additional Wages.	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.	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and (b) 11.5% of the Relevant Additional Wages.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 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) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 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) 0.36 of the difference between the Total Wages and \$500.	An amount equal to 0.36 of the difference between the Total Wages and \$500.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (b) 31% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.	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 (b) 31% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 29% of the employee's ordinary wages for the month subject to a maximum of \$1,450; and (b) 29% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the Relevant Additional Wages.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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 difference between the Total Wages and \$50; and (b) 0.3 of the difference between the Total Wages and \$500.	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 difference between the Total Wages and \$50; and (b) 0.18 of the difference between the Total Wages and \$500.	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 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.
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 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) \$32.55 and 0.0583 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) \$30.225 and 0.0541 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</i>		<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 years of age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(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) \$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) \$58.80 and 0.154 of the difference between the Total Wages and \$1,200; 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) \$54.60 and 0.143 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.
Exceeding \$1,500	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 (b) 23% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 14.5% of the employee's ordinary wages for the month subject to a maximum of \$725; and (b) 14.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and (b) 11.5% of the Relevant Additional Wages.	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. ”;

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- (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;”;
- (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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