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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (GOVERNMENT EMPLOYEES) (AMENDMENT) REGULATIONS 2005

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

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Government Employees) (Amendment) Regulations 2005 and shall be deemed to have come into operation on 1st July 2005.

Amendment of regulation 2

- **2.** Regulation 2 of the Central Provident Fund (Government Employees) Regulations (Rg 23) (referred to in these Regulations as the principal Regulations) is amended
 - (a) by deleting the definitions of "Defence Executive Officer Scheme" or "DXO Scheme" and "DXO employee" and substituting the following definitions:
 - ""contract service" has the meaning given to that expression in the Singapore Armed Forces (Pensions) Regulations (Cap. 295, Rg 9);
 - "Defence Executive Officer" means an employee in the DXO Scheme;
 - "DXO Scheme" means the scheme of service in respect of regular servicemen in the nonuniformed service in the Singapore Armed Forces;";

- (b) by deleting the definition of "pensionable service" and substituting the following definitions:
 - ""non-pensionable service"
 - (a) in relation to an employee who is a regular serviceman, has the meaning given to that expression in the Singapore Armed Forces (Pensions) Regulations (Cap. 295, Rg 9);
 - (b) in relation to any other employee, means service other than the pensionable service;

"pensionable service" —

- (a) in relation to an employee who is a regular serviceman, has the meaning given to that expression in the Singapore Armed Forces (Pensions) Regulations;
- (b) in relation to any other employee, means service in respect of which a pension, gratuity or other allowance may be payable under the Pensions Act (Cap. 225) to the employee in respect of his period of service with the Government;"; and
- (c) by inserting, immediately after the definition of "Premium Plan", the following definitions:
 - ""regular serviceman" means a person in regular service;
 - "regular service" means service under section 19 of the Enlistment Act (Cap. 93);
 - "SAF regular officer" means a regular serviceman who is an officer, but excludes a Defence Executive Officer;
 - "SAF regular soldier" means a regular serviceman, other than a Defence Executive Officer or a SAF regular officer;".

Amendment of regulation 3

- **3.** Regulation 3 of the principal Regulations is amended
 - (a) by deleting paragraph (b) and substituting the following paragraph:
 - "(b) employees who are regular servicemen in the contract service or pensionable service; and"; and
 - (b) by inserting, immediately after the words "pensionable employees" in the regulation heading, the word ", etc.".

Deletion and substitution of regulations 5 and 6

4. Regulations 5 and 6 of the principal Regulations are deleted and the following regulations substituted therefor:

"Contributions payable in respect of foreign employees who become permanent residents

- 5.—(1) Subject to regulations 10 and 11, where a foreign employee becomes a permanent resident after 1st July 2003, the contributions payable in respect of that employee for the prescribed period shall be in accordance with the rates of contributions set out in
 - (a) paragraphs 2 and 3 of the First Schedule if that employee (not being a regular serviceman) is in the pensionable service, or if that employee is a SAF regular soldier in the contract service or pensionable service;
 - (b) paragraphs 2 and 3 of the Second Schedule if that employee (not being a regular serviceman) is in the non-pensionable service, or if that employee is a SAF regular soldier in the non-pensionable service;
 - (c) paragraphs 5 and 6 of the First Schedule if that employee is a Defence Executive Officer or SAF regular officer in the contract service or pensionable service; or
 - (d) paragraphs 5 and 6 of the Second Schedule if that employee is a Defence Executive Officer or SAF regular officer in the non-pensionable service.

- (2) In paragraph (1), "prescribed period" means
 - (a) where the foreign employee becomes a permanent resident on or after 1st July 2005, the period of 2 years from the date he became a permanent resident; and
 - (b) where the foreign employee became a permanent resident after 1st July 2003 but before 1st July 2005, the period from 1st July 2005 to the date of expiry of 2 years from the date he became a permanent resident.

Contributions payable in respect of permanent residents who become employees

- **6.**—(1) Subject to regulations 10 and 11, where a person becomes a permanent resident after 1st July 2003 and subsequently becomes an employee, the contributions payable in respect of that employee for the prescribed period shall be in accordance with the rates of contributions set out in
 - (a) paragraphs 2 and 3 of the First Schedule if that employee (not being a regular serviceman) is in the pensionable service, or if that employee is a SAF regular soldier in the contract service or pensionable service;
 - (b) paragraphs 2 and 3 of the Second Schedule if that employee (not being a regular serviceman) is in the non-pensionable service, or if that employee is a SAF regular soldier in the non-pensionable service;
 - (c) paragraphs 5 and 6 of the First Schedule if that employee is a Defence Executive Officer or SAF regular officer in the contract service or pensionable service; or
 - (d) paragraphs 5 and 6 of the Second Schedule if that employee is a Defence Executive Officer or SAF regular officer in the non-pensionable service.
 - (2) In paragraph (1), "prescribed period" means
 - (a) where the permanent resident becomes an employee on or after 1st July 2005, the period —

- (i) beginning from the date he becomes an employee; and
- (ii) ending on the expiry of 2 years from the date he became a permanent resident; or
- (b) where the permanent resident became an employee after 1st July 2003 but before 1st July 2005, the period
 - (i) beginning on 1st July 2005; and
 - (ii) ending on the expiry of 2 years from the date he became a permanent resident.".

Amendment of regulation 9

- **5.** Regulation 9 of the principal Regulations is amended
 - (a) by deleting the words "employees in the DXO Scheme" and substituting the words "Defence Executive Officers and SAF regular officers"; and
 - (b) by deleting the words "employees under DXO Scheme" in the regulation heading and substituting the words "Defence Executive Officers and SAF regular officers".

Amendment of First Schedule

- **6.** The First Schedule to the principal Regulations is amended
 - (a) by deleting the words "1st January 2005" in paragraphs 1 to 6 and substituting in each case the words "1st July 2005";
 - (b) by deleting the words "pensionable employee's wages" wherever they appear in paragraphs 1, 2 and 3 and substituting in each case the words "wages of an employee (not being a regular serviceman) in the pensionable service or an employee who is a SAF regular soldier in the contract service or pensionable service";
 - (c) by deleting the words "pensionable employee" in paragraphs 2, 3, 5 and 6 and substituting in each case the word "employee";
 - (d) by deleting the words "pensionable Mindef (DXO) employee's wages" in paragraphs 4, 5 and 6 and

- substituting in each case the words "wages of an employee who is a Defence Executive Officer or SAF regular officer in the contract service or pensionable service"; and
- (*e*) by deleting sub-paragraph (*j*) of paragraph 12 and substituting the following sub-paragraph:
 - "(j) "pensionable ratio" means the proportion of the gross pay of the Defence Executive Officer or SAF regular officer that is pensionable.".

Amendment of Second Schedule

- 7. The Second Schedule to the principal Regulations is amended
 - (a) by deleting the words "1st January 2005" in paragraphs 1 to 6 and substituting in each case the words "1st July 2005";
 - (b) by deleting the words "non-pensionable employee's wages" in paragraphs 1, 2 and 3 and substituting in each case the words "wages of an employee (not being a regular serviceman) in the non-pensionable service or an employee who is a SAF regular soldier in the non-pensionable service";
 - (c) by deleting the words "non-pensionable employee" in paragraphs 2, 3, 5 and 6 and substituting in each case the word "employee"; and
 - (d) by deleting the words "non-pensionable Mindef (DXO) employee's wages" in paragraphs 4, 5 and 6 and substituting in each case the words "wages of an employee who is a Defence Executive Officer or SAF regular officer in the non-pensionable service."

Amendment of Third Schedule

8. The Third Schedule to the principal Regulations is amended by deleting paragraph 1 and substituting the following paragraph:

and the amount recoverable from the wages of an employee of the Singapore Armed Forces who is a "1. Subject to this Schedule, with effect from 1st July 2005, the contributions payable by the employer member of the SAVER Plan or the Premium Plan are as follows:

Above 65 Years of Age	Amount recoverable y from the employee's r for wages for the tonth. calendar month.	(10)	ual to An amount equal to the sum of —	of the (a) 3.75% of the ee's employee's endingry wages or the for the month subject to a maximum of \$250; and	of the ee's y y y y to the cubject and of the	any (b) 3.75% of any the additional wages payable in the the
	Contributions payable by the employer for the calendar month.	(6)	An amount equal to the sum of —	(a) (i) 2.625% of the employee's ordinary wages for the month subject to a maximum of \$175, and \$175, and	(ii) a further 3.75% of the employee's ordinary wages for the month subject to a maximum of \$250, and	(b) 6.375% of any additional wages payable in the month.
Above 60 but not more than 65 Years of Age	Amount recoverable from the employee's wages for the calendar month.	(8)	An amount equal to the sum of —	(a) 5.625% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(b) 5.625% of any additional wages payable in the month.
	Contributions payable by the employer for the calendar month.	6	An amount equal to the sum of —	(a) (i) 2.625% of the employee's ordinary wages for the month subject to a maximum of \$175, and \$175, and	(ii) a further 5.62% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(b) 8.25% of any additional wages payable in the month.
Above 55 but not more than 60 Years of Age	Amoun recoverable from the employee's wages for the calendar month.	(9)	An amount equal to the sum of —	(a) 9.375% of the employee's cordinary wages for the month subject to a maximum of \$625; and		(b) 9.375% of any additional wages payable in the month.
Above 55 but not m	Contributions payable by the employer for the calendar month.	(5)	An amount equal to the sum of —	(a) (i) 4.5% of the employee's ordinary wages for the month subject to a maximum of \$200, and \$2	(ii) a further 9,375% of the employee's ordinayee's ordinayee's ordinayee wages for the month subject to a maximum of \$625; and	(b) 13.875% of any additional wages payable in the month.
Above 50 but not more than 55 Years of Age	Amount recoverable from the employee's wages for the calendar month.	(4)	An amount equal to the sum of —	(a) 14.25% of the employee's ordinary wages for the month subject to a maximum of \$950, and		(b) 14.25% of any additional wages payable in the month.
Above 50 but not mo	Contributions payable by the employer for the calendar month.	(3)	An amount equal to the sum of —	(a) (i) 8.25% of the employee's ordinary wages for the month subject to a maximum of \$500. and	(ii) a further 14.25% of the employee's ordinary wages for the month subject to a maximum of \$950, and	(b) 22.5% of any additional wages payable in the month.
50 Years of Age and below	Amount recoverable from the employee's wages for the calendar month.	(2)	An amount equal to the sum of —	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and		(b) 15% of any additional wages payable in the month.
50 Years of 1	Contributions payable by the employer for the calendar month.	(1)	An amount equal to the sum of —	(a) (i) 9.75% of the employee's ordinary wages for the month subject to a maximum of 8650° and 8650° and	(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(b) 24.75% of any additional wages payable in the month.

Made this 7th day of July 2005.

LEO YIP
Permanent Secretary,
Ministry of Manpower,
Singapore.

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