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No. S 506

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT NO. 2) REGULATIONS 2011

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 (Public Sector Employees) (Amendment No. 2) Regulations 2011 and shall come into operation on 1st September 2011.

Amendment of First Schedule

- **2.** The First Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) (referred to in these Regulations as the principal Regulations) is amended
 - (a) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

- "1. Subject to this Schedule, with effect from 1st September 2011, the contributions payable by the employer and the amount recoverable from the wages of an employee —
 - (a) who is in the pensionable service (not being a regular serviceman), including one on probation who has not been placed on the pensionable establishment;
 - (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
 - (c) who is a SAF regular military expert in the contract service;
 - (d) who is a temporary employee on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan, are as follows:
 - (i) where the employee is not more than 55 years of age:

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Contributions payable by the employer for the calendar month

(1)

An amount equal to the sum of —

(a) (i) 12% of the employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800; and

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 excluding the non-pensionable element, and 20% of the non-pensionable element for the month subject to a maximum of \$1,000; and

Above 35 but not more than 50 Years of Age

Contributions payable by the employer for the calendar month

(3)

An amount equal to the sum of -

(a) (i) 12% of the employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800: and

Amount recoverable from

the employee's wages for the calendar month (4)

An amount equal to the sum of -

(a) 15% of the employee's ordinary wages excluding the non-pensionable element, and 20% of the non-pensionable element for the month subject to a maximum of \$1,000: and

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month (5)

An amount equal to the sum of -

(a) (i) 9% of the employee's ordinary wages excluding the non-pensionable element, and 12% of the non-pensionable element for the month subject to a maximum of \$600: and

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

(6)

An amount equal to the sum of -

(a) 13.5% of the employee's ordinary wages excluding the non-pensionable element, and 18% of the non-pensionable element for the month subject to a maximum of \$900: and

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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	
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)
(ii) a further 15% of the employee's ordinary wages excluding the non-pensionable element, and 20% of the non-pensionable element for the month subject to a maximum of \$1,000; and		(ii) a further 15% of the employee's ordinary wages excluding the non-pensionable element, and 20% of the non-pensionable element for the month subject to a maximum of \$1,000; and		(ii) a further 13.5% of the employee's ordinary wages excluding the non-pensionable element, and 18% of the non-pensionable element for the month subject to a maximum of \$900; and	
(b) 36% of the additional wages payable to the employee in the month.	(b) 20% of the additional wages payable to the employee in the month.	(b) 36% of the additional wages payable to the employee in the month.	(b) 20% of the additional wages payable to the employee in the month.	(b) 30% of the additional wages payable to the employee in the month.	(b) 18% of the additional wages payable to the employee in the month.

Above 55 but not more than 60 Years of Age

Contributions payable by the employer for the calendar month

(1)

An amount equal to the sum of —

- (a) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and
 - (ii) a further 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625; and
- (b) 21.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

An amount equal to the sum of —

(a) 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625: and

(b) 12.5% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month

(3) An amount equal to the

(a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325:

and

sum of -

- (ii) a further 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375;
- (b) 14% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month
(4)

An amount equal to the sum of —

(a) 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375; and

(b) 7.5% of the additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month

(5)

An amount equal to the sum of —

- (a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 11.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (6)

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An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

- 2. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —
 - (a) who is in the pensionable service of the Government (not being a regular serviceman), including one on probation who has not been placed on the pensionable establishment;
 - (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
 - (c) who is a SAF regular military expert in the contract service;
 - (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan, 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:
 - (i) where the employee is not more than 55 years of age:

35 Years of Age and below			
Contributions payable by	Amount recoverab		
the employer for	the employee's wa		
the calendar month	the calendar me		
(1)	(2)		

An amount equal to the sum of —

(a) (i) 12% of the employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800; and

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An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

Above 35 but not more than 50 Years of Age

Contributions payable b)
the employer for	
the calendar month	
(3)	

An amount equal to the sum of -

(a) (i) 12% of the employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800: and

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

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250: and

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month (5)

An amount equal to the sum of -

(a) (i) 9% of the employee's ordinary wages excluding the non-pensionable element, and 12% of the non-pensionable element for the month subject to a maximum of \$600: and

Amount recoverable from the employee's wages for the calendar month (6)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250: and

35 Years of A	ge and below
Contributions payable by	Amount re
the employer for	the emplo
the calendar month	the cale
(1)	

- (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 21% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

(b) 5% of the additional wages payable to the employee in the month.

Above 35 but not more than 50 Years of Age

Contributions payable by the employer for the calendar month (3)

- (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 21% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (4)

(b) 5% of the additional wages payable to the employee in the month.

Above 50 but not more than 55 Years of Age

Contributions payable b	,
the employer for	
the calendar month	
(5)	

(ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a

maximum of \$250;

(b) 17% of the additional wages payable to the employee in the month.

and

Amount recoverable from the employee's wages for the calendar month (6)

(b) 5% of the additional wages payable to the employee in the month.

Above 55 but not more than 60 Years of Age Contributions payable by the employer for the calendar month

An amount equal to the sum of —

- (a) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 14% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month (3)

An amount equal to the sum of -

- (a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325; and
- (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250: and
- (b) 11.5% of the additional wages payable to the employee in the month.

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

(4)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month (5)

An amount equal to the sum of -

- (a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250: and
- (b) 11.5% of the additional wages payable to the employee in the month.

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

(6)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

- 3. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —
 - (a) who is in the pensionable service of the Government (not being a regular serviceman), including one on probation who has not been placed on the pensionable establishment;
 - (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
 - (c) who is a SAF regular military expert in the contract service;
 - (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan, 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:
 - (i) where the employee is not more than 55 years of age:

35 Years of Age and below			
Contributions payable by the employer for	Amount recoverable from the employee's wages for		
the calendar month	the calendar month		
(1)	(2)		
An amount equal to the sum	An amount equal to the		

of — (a) (i) 12% of the

employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800; and

sum of -(a) 11.25% of the employee's ordinary wages excluding the non-pensionable

element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and

Contributions payable by the employer for the calendar month

An amount equal to the

(a) (i) 12% of the employee's ordinary wages excluding the non-pensionable element, and 16% of the non-pensionable element for the month subject to a maximum of \$800; and

sum of -

Above 35 but not more than 50 Years of Age

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

An amount equal to the sum of -

(a) 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month

An amount equal to the sum of -

(a) (i) 9% of the employee's ordinary wages excluding the non-pensionable element, and 12% of the non-pensionable element for the month subject to a maximum of \$600; and

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

An amount equal to the sum of -

(a) 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and

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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	
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)
(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and		(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and		(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and	
(b) 31% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 31% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 27% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.

Above 55 but not more than 60 Years of Age

Contributions payable by the employer for the calendar month

(1)

An amount equal to the sum of —

- (a) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and
 - (ii) a further 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625; and
- (b) 21.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month
(2)

An amount equal to the sum of —

(a) 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625: and

(b) 12.5% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month

(3)

An amount equal to the sum of —

- (a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325; and
 - (ii) a further 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375;
- (b) 14% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (4)

An amount equal to the sum of —

(a) 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375; and

(b) 7.5% of the additional wages payable to the employee in the month. Above 65 Years of Age

Contributions payable by the employer for the calendar month

(5)

An amount equal to the sum of —

- (a) (i) 4.875% of the employee's ordinary wages excluding the non-pensionable element, and 6.5% of the non-pensionable element for the month subject to a maximum of \$325; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 11.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (6)

An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

- 4. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —
 - (a) who is an employee of a statutory body and in the pensionable service; or
- (b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities, 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:
 - (i) where the employee is not more than 55 years of age:

element, and 4% of

the non-pensionable

element for the month

subject to a maximum

of \$200: and

35 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) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

Above 35 but not more than 50 Years of Age Contributions payable by the employer for the calendar month (3)

An amount equal to the sum of -

(a) (i) 3% of the employee's ordinary wages excluding the non-pensionable element, and 4% of the non-pensionable element for the month subject to a maximum of \$200; and

Amount recoverable from the employee's wages for the calendar month (4)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

Above 50 but not more than 55 Years of Age Contributions payable by the employer for the calendar month

(5)

An amount equal to the sum of -

(a) (i) 3% of the employee's ordinary wages excluding the non-pensionable element, and 4% of the non-pensionable element for the month subject to a maximum of \$200; and

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

(6)

An amount equal to the sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

35 Years of A	ge and below
Contributions payable by	Amount r
the employer for	the emplo
the calendar month	the cal
(1)	

(1)

- (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 9% of the additional wages payable to the employee in the month.

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

(2)

(b) 5% of the additional wages payable to the employee in the month.

Above 35 but not more than 50 Years of Age

Contributions payable by the employer for the calendar month (3)

(ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the

month subject to a

maximum of \$250;

(b) 9% of the additional wages payable to the employee in the month.

and

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

(4)

(b) 5% of the additional

employee in the

month.

wages payable to the

the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250;

Contributions payable by

the employer for

the calendar month

(5)

(ii) a further 3.75% of

(b) 9% of the additional wages payable to the employee in the month.

and

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

Above 50 but not more than 55 Years of Age

(6)

(b) 5% of the additional wages payable to the employee in the month.

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Above 55 but not more	than 60 Years of Age
Contributions payable by	Amount recoverabl
the employer for	the employee's wag
the calendar month	the calendar mo

(1)

An amount equal to the sum of —

- (a) (i) 3% of the employee's ordinary wages excluding the non-pensionable element, and 4% of the non-pensionable element for the month subject to a maximum of \$200; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250: and
- (b) 9% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month

(3)

An amount equal to the sum of —

- (a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable element, and 3.5% of the non-pensionable element for the month subject to a maximum of \$175; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 8.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month
(4)

An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month

(5)

An amount equal to the sum of —

- (a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable element, and 3.5% of the non-pensionable element for the month subject to a maximum of \$175; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 8.5% of the additional wages payable to the employee in the month.

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

(6)

An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month.

- 5. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —
 - (a) who is an employee of a statutory body and in the pensionable service; or
- (b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities,

(b) who is a ter	inportary employee or	a statutory body and c	on contract specifican	providing for gratuiti	.05,		
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:							
(i) where the e	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							
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)		
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) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and	(a) 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and	(a) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and	(a) 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and	(a) (i) 6.75% of the employee's ordinary wages excluding the non-pensionable element, and 9% of the non-pensionable element for the month subject to a maximum of \$450; and	(a) 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and		

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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	Above 50 but not more than 55 Years of Age		
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)		
(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and		(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and		(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable element, and 15% of the non-pensionable element for the month subject to a maximum of \$750; and			
(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.		

Above 55 but not more than 60 Years of Age

Contributions payable by the employer for the calendar month

(1)

An amount equal to the sum of —

- (a) (i) 4.5% of the employee's ordinary wages excluding the non-pensionable element, and 6% of the non-pensionable element for the month subject to a maximum of \$300; and
 - (ii) a further 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625; and
- (b) 18.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

An amount equal to the sum of —

(a) 9.375% of the employee's ordinary wages excluding the non-pensionable element, and 12.5% of the non-pensionable element for the month subject to a maximum of \$625: and

(b) 12.5% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month

(3)

An amount equal to the sum of —

- (a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable element, and 3.5% of the non-pensionable element for the month subject to a maximum of \$175; and
 - (ii) a further 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375;
- (b) 11% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (4)

An amount equal to the sum of —

(a) 5.625% of the employee's ordinary wages excluding the non-pensionable element, and 7.5% of the non-pensionable element for the month subject to a maximum of \$375; and

(b) 7.5% of the additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month

(5)

An amount equal to the sum of —

- (a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable element, and 3.5% of the non-pensionable element for the month subject to a maximum of \$175; and
 - (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and
- (b) 8.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (6)

An amount equal to the

sum of -

(a) 3.75% of the employee's ordinary wages excluding the non-pensionable element, and 5% of the non-pensionable element for the month subject to a maximum of \$250; and

(b) 5% of the additional wages payable to the employee in the month."

(b) by deleting the words "or employed in an aided school by the managers of the school and" in paragraph 6(b);

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- (c) by deleting sub-paragraphs (a) to (f) of paragraph 8 and substituting the following sub-paragraphs:
 - "(a) under item (a)(i) in column (1) of paragraph 1(i), instead of \$800, 12% of the wages of the employee for that month;
 - (b) under item (a)(i) in column (3) of paragraph 1(i), instead of \$800, 12% of the wages of the employee for that month;
 - (c) under item (a)(i) in column (5) of paragraph 1(i), instead of \$600, 9% of the wages of the employee for that month;
 - (d) under item (a)(i) in column (1) of paragraph 1(ii), instead of 450, 6.75% of the wages of the employee for that month;
 - (e) under item (a)(i) in column (3) of paragraph 1(ii), instead of \$325, 4.875% of the wages of the employee for that month; or
 - (f) under item (a)(i) in column (5) of paragraph 1(ii), instead of \$325, 4.875% of the wages of the employee for that month.";
- (d) by deleting "\$76,500" wherever it appears in paragraphs 9 and 10 and substituting in each case the words "the applicable amount";
- (e) by deleting paragraph 12 and substituting the following paragraph:
 - "12. In computing the amount of ordinary wages for the purposes of paragraphs 9, 10 and 11 -
 - (a) for the year beginning 1st January 2011, the amount of ordinary wages for any month which is in excess of
 - (i) \$4,500 for the months of January to August; and
 - (ii) \$5,000 for the months of September to December, shall be disregarded; and
 - (b) for the year beginning 1st January 2012 and every subsequent year, the amount of ordinary wages for any month which is in excess of \$5,000 shall be disregarded.";
- (f) by inserting, immediately after sub-paragraph (d) of paragraph 14, the following sub-paragraph:
 - "(da) "applicable amount"
 - (i) in respect of the year beginning 1st January 2011, means the sum of \$79,333; and
 - (ii) in respect of the year beginning 1st January 2012 and every subsequent year, means the sum of \$85,000;"; and
- (g) by deleting the words ", of a statutory board or an aided school" in paragraph 14(f)(i) and substituting the words "or of a statutory body".

Amendment of Second Schedule

- 3. The Second Schedule to the principal Regulations is amended
 - (a) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

- "1. Subject to this Schedule, with effect from 1st September 2011, the contributions payable by the employer and the amount recoverable from the wages of an employee
 - (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
 - (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan; or
- (c) any employee other than one specified in sub-paragraph (a) or (b) or in regulation 3, 5 or 6, are as follows:
 - (i) where the employee is not more than 55 years of age:

	35 Years of Age and below		Above 35 but not more	e 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 amount of the employee's wages for the month.	NIL	An amount equal to 0.1063 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0797 of the difference between the total amount of the employee's wages for the month and \$50.	NIL

	35 Years of Age and below		Above 35 but not more	e 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 \$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 0.432 of the difference
amount of the employee's wag	(a) 16% of the total amount of the employee's wages for the month; and	between the total amount of the employee's wages for the month and \$500.	(a) 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and	between the total amount of the employee's wages for the month and \$500.	(a) 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and	between the total amount of the employee's wages for the month and \$500.
	(b) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.432 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750 but not exceeding	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 \$120 and	An amount equal to the sum of —	An amount equal to the sum of \$108 and
\$1,200	(a) 16% of the total amount of the employee's wages for the month; and	0.24 of the difference between the total amount of the employee's wages for the month and \$750.	(a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and	0.24 of the difference between the total amount of the employee's wages for the month and \$750.	(a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and	0.216 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.	

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Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month
(1)	(2)
Exceeding \$1,200 but not exceeding	An amount equal to the sum of —
\$1,500	(a) 16% of the total amount of the

(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.

employee's wages

for the month; and

35 Years of Age and below Amount recoverable from the employee's wages for the calendar month (3)

> An amount equal to the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.

Contributions payable by the employer for the calendar month

Above 35 but not more than 50 Years of Age

(4)

An amount equal to the sum of -

- (a) \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; and
- (b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.

Amount recoverable from the employee's wages for the calendar month (5)

An amount equal to

the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month (6)

An amount equal to the sum of -

- (a) \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and
- (b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.

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

(7)

An amount equal to the sum of \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.

month.

	35 Years of Age and below		Above 35 but not more	e 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) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a) (i) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and	(a) 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and	
	(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and		(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and		(ii) a further 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and		
	(b) 36% of the additional wages payable to the employee in the	(b) 20% of the additional wages payable to the employee in the	(b) 36% of the additional wages payable to the employee in the	(b) 20% of the additional wages payable to the employee in the	(b) 30% of the additional wages payable to the employee in the	(b) 18% of the additional wages payable to the employee in the	

month.

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month.

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

	Above 55 but not more than 60 Years of Age		Above 60 but not more	e 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 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

	Above 55 but not more	than 60 Years of Age	Above 60 but not more	e 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 \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$41.85 and 0.099 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

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	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	e than 65 Years of Age	Above 65 Y	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) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and		(ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 21.5% of the additional wages payable to the employee in the month.	(b) 12.5% of the additional wages payable to the employee in the month.	(b) 14% of the additional wages payable to the employee in the month.	(b) 7.5% of the additional wages payable to the employee in the month.	(b) 11.5% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.

- 2. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates)
 - (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
 - (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan; or
- (c) any employee of the Government other than one specified in sub-paragraph (a) or (b) or in regulation 3, 5 or 6, 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:
 - (i) where the employee is not more than 55 years of age:

	35 Years of A	lge and below	Above 35 but not more	e than 50 Years of Age	Above 50 but not more	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 \$50 but not exceeding \$500	An amount equal to 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.1063 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0797 of the difference between the total amount of the employee's wages for the month and \$50.	NIL

\$750; and

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

	35 Vears of A	Ige and below	Above 35 but not more	e than 50 Vears of Age	Ahove 50 but not mor	e than 55 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	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

\$750; and

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

Above 35 but not more than 50 Years of Age	
Amount recoverable	

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 amount of the employee's wages for the month and \$750.

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month (6)

An amount equal to the sum of -

- (a) \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and
- (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

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 amount of the employee's wages for the month and \$750.

Total amount of the employee's wages for the calendar month

(1)

Exceeding \$1,200 but not exceeding \$1,500

the calendar month (2) An amount equal to

Contributions payable

by the employer for

the sum of -

- (a) 16% of the total amount of the employee's wages for the month; and
- (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

Amount recoverable from the employee's wages for the calendar month (3)

35 Years of Age and below

An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

of the difference between the total amount of the employee's wages for the month and \$1,200; and

Contributions payable

by the employer for

the calendar month

An amount equal to

(a) \$172.20 and 0.226

the sum of -

(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

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	35 Years of A	Age and below	Above 35 but not mor	e 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) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) (i) 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
	(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 21% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 21% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 17% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.

	Above 55 but not more	than 60 Years of Age	Above 60 but not more	e 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 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.

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month and \$750.

	Above 55 but not mor	e than 60 Years of Age	Above 60 but not more	e 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 \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$41.85 and 0.099 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the	

month and \$750.

month and \$750.

	Above 55 but not mor	e than 60 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)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —
	(a) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employee's ordinary wages for the month	

subject to a

\$250; and

additional wages

payable to the

employee in the

(b) 14% of the

month.

maximum of

(b)	5% of the
	additional wages
	payable to the
	employee in the
	month.

Above 60 but not more than 65 Years of Age

	A
Contributions payable	fr
by the employer for	
the calendar month	
(4)	

An amount equal to the sum of —

- (a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and
 - (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
- (b) 11.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (5)

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 additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month (6)

An amount equal to the sum of —

- (a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and
 - (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250: and
- (b) 11.5% of the additional wages payable to the employee in the month.

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

(7)

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 additional wages payable to the employee in the month.

- 3. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates)
 - (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
 - (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan; or
- (c) any employee of the Government other than one specified in sub-paragraph (a) or (b) or in regulation 3, 5 or 6, 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:
 - (i) where the employee is not more than 55 years of age:

	35 Years of A	Age and below	Above 35 but not more	e 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 \$50 but not exceeding \$500	An amount equal to 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.1063 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0797 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.

	35 Years of
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)
	(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.
Exceeding \$750 but not exceeding	An amount equal to the sum of —
\$1,200	(a) 16% of the total amount of the employee's wages for the month; and
	(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the

oloyee's wages for calendar month	by the employer for the calendar month	wages for the calendar month
(1)	(2)	(3)
	(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	
eeeding \$750 but exceeding 200	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.	

35 Years of Age and below

Amount recoverable

from the employee's

	Amount recoverab
Contributions payable	from the employee
by the employer for	wages for the
the calendar month	calendar month
(4)	(5)

(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.

An amount equal to the sum of -

- (a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and
- (b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

ble

An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

Above 50 but not more than 55 Years of Age Contributions payable by the employer for wages for the

(6)

(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.

the calendar month

An amount equal to the sum of -

- (a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and
- (b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

Amount recoverable from the employee's calendar month (7)

An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

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	35 Years of A	Age and be
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amoi from w cal
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount of the sun o

(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

pelow ount recoverable the employee's vages for the lendar month (3)

nount equal to m of \$90 and the difference en the total nt of the yee's wages for onth and \$750.

Above 35 but not more than 50 Years of Age

Contributions payable by the employer for the calendar month (4)

An amount equal to the sum of -

- (a) \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; and
- (b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

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

(5)

An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

Above 50 but not more than 55 Years of Age

Contributions payable by the employer for the calendar month (6)

An amount equal to the sum of -

- (a) \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and
- (b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

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

(7)

An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.

	35 Years of A	ge and below
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
(1)	(2)	(3)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —
	(a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
	(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of	

\$750; and (b) 31% of the

additional wages

payable to the

month.

employee in the

(b)	15% of the
	additional wages
	payable to the
	employee in the
	month.

Above 35 but not more than 50 Years of Age Contributions payable

by the employer for the calendar month (4) (5)

An amount equal to the sum of the sum of -

- (a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and
 - (ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
- (b) 31% of the additional wages payable to the employee in the month.

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

An amount equal to

(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and

(b) 15% of the additional wages payable to the employee in the month.

Amount recoverable Contributions payable from the employee's by the employer for wages for the the calendar month calendar month

(7)

An amount equal to An amount equal to the sum of the sum of -

Above 50 but not more than 55 Years of Age

- (a) (i) 12% of the (a) 15% of the employee's employee's ordinary wages ordinary wages for for the month the month subject subject to a to a maximum of maximum of \$750; and \$600; and
 - (ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and

(6)

(b) 27% of the (b) 15% of the additional wages additional wages payable to the payable to the employee in the employee in the month. month.

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(ii) where the employee is above 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 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 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

	Above 55 but not more than 60 Years of Age		Above 60 but not more	e 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 (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 \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$41.85 and 0.099 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

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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 \$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) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) (i) 6.5% of the employee's ordinary wages for the month subject to a maximum of \$325; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and		(ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 21.5% of the additional wages payable to the employee in the month.	(b) 12.5% of the additional wages payable to the employee in the month.	(b) 14% of the additional wages payable to the employee in the month.	(b) 7.5% of the additional wages payable to the employee in the month.	(b) 11.5% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.

- 4. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates)
 - (a) who is a non-pensionable employee of a statutory body; or
- (b) who is a person employed in an aided school by the managers of the school, 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:
 - (i) 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 (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 \$50 but not exceeding \$500	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

\$1,200; and

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

	35 Years of A	ge and below	Above 35 but not more	e than 50 Years of Age	Above 50 but not more	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 (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)
(1)	· /	` '	· /	` '	(-)	· /
Exceeding \$750 but not exceeding	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 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
\$1,200	(a) 4% of the total amount of the employee's wages for the month; and	nount of the between the total amount of the	(a) \$18.60 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	(a) \$18.60 and 0.0498 of the difference between the total amount of the employee's wages for the month and \$750; and	
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$42.96 and 0.0568 of the difference between the total amount of the employee's wages for the month and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$41.04 and 0.0632 of the difference between the total amount of the employee's wages for the month and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.

\$1,200; and

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

(b) \$30 and 0.06 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

	35 Years of Age and below			
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)		
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —		
	(a) (i) 4% of the employee's ordinary wages for the month subject to a maximum of \$200; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		
	(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and			

(b) 9% of the

month.

additional wages

payable to the

employee in the

ount recoverable the employee's	Contributions payable
vages for the	by the employer for
lendar month	the calendar month
(3)	(4)
nount equal to m of —	An amount equal to the sum of —
6 of the	(a) (i) 4% of the
nployee's	employee's
dinary wages for	ordinary wages
e month subject	for the month

(b) 5% of the

month.

additional wages

payable to the

employee in the

maximum of \$200; and (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 9% of the

additional wages

payable to the

month.

employee in the

subject to a

(b) 5% of the additional wages payable to the employee in the month.

Above 35 but not more than 50 Years of Age

Amount recoverable

from the employee's

wages for the

calendar month

(5)

An amount equal to

employee's

\$250; and

ordinary wages for

the month subject

to a maximum of

the sum of -

(a) 5% of the

Above 50 but not more than 55 Years of Age Contributions payable by the employer for the calendar month (6)

An amount equal to the sum of -

- (a) (i) 4% of the employee's ordinary wages for the month subject to a maximum of \$200; and
 - (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
- (b) 9% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (7)

An amount equal to

(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and

the sum of -

(b) 5% of the additional wages payable to the employee in the month.

(ii) where the employee is above 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 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 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

	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 \$750 but not exceeding	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
\$1,200	(a) \$18.60 and 0.044 of the difference between the total amount of the employee's wages for the month and \$750; and	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	(a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	(a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding	An amount equal to the sum of —	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of —	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of —	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
\$1,500	(a) \$38.40 and 0.072 of the difference between the total amount of the employee's wages for the month and \$1,200; and		(a) \$29.40 and 0.077 of the difference between the total amount of the employee's wages for the month and \$1,200; and		(a) \$29.40 and 0.077 of the difference between the total amount of the employee's wages for the month and \$1,200; and	
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	

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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 \$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) (i) 4% of the employee's ordinary wages for the month subject to a maximum of \$200; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 9% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 8.5% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 8.5% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.

- 5. Subject to paragraphs 6 to 14, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates)
 - (a) who is a non-pensionable employee of a statutory body; or
- (b) who is a person employed in an aided school by the managers of the school, 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:
 - (i) 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 (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 \$50 but not exceeding \$500	An amount equal to 9% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the total amount of the employee's wages for the month; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	

\$1,200; and

(b) \$90 and 0.18 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

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

\$1,200; and

(b) \$90 and 0.18 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

(b) \$90 and 0.18 of the

the employee's

month and \$750.

wages for the

difference between

the total amount of

	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) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
	(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and		(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and		(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	
	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.

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

	Above 55 but not more than 60 Years of Age		Above 60 but not more	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 \$50 but not exceeding \$500	An amount equal to 0.0398 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0398 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

	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 \$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 amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
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 amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$29.40 and 0.077 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$29.40 and 0.077 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's		(b) \$45 and 0.09 of the difference between the total amount of the employee's		(b) \$30 and 0.06 of the difference between the total amount of the employee's	

wages for the

month and \$750.

wages for the

month and \$750.

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month and \$750.

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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 \$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) (i) 6% of the employee's ordinary wages for the month subject to a maximum of \$300; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and		(ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 18.5% of the additional wages payable to the employee in the month.	(b) 12.5% of the additional wages payable to the employee in the month.	(b) 11% of the additional wages payable to the employee in the month.	(b) 7.5% of the additional wages payable to the employee in the month.	(b) 8.5% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.";

- (b) by deleting sub-paragraphs (a) to (f) of paragraph 8 and substituting the following sub-paragraphs:
 - "(a) under item (a)(i) in column (2) of paragraph 1(i), instead of \$800, 16% of the wages of the employee for that month;
 - (b) under item (a)(i) in column (4) of paragraph 1(i), instead of \$800, 16% of the wages of the employee for that month;
 - (c) under item (a)(i) in column (6) of paragraph 1(i), instead of \$600, 12% of the wages of the employee for that month;
 - (d) under item (a)(i) in column (2) of paragraph 1(ii), instead of \$450, 9% of the wages of the employee for that month;
 - (e) under item (a)(i) in column (4) of paragraph 1(ii), instead of \$325, 6.5% of the wages of the employee for that month; or
 - (f) under item (a)(i) in column (6) of paragraph 1(ii), instead of \$325, 6.5% of the wages of the employee for that month.";
- (c) by deleting "\$76,500" wherever it appears in paragraphs 9 and 10 and substituting in each case the words "the applicable amount";
- (d) by deleting paragraph 12 and substituting the following paragraph:
 - "12. In computing the amount of ordinary wages for the purposes of paragraphs $9,\,10$ and 11
 - (a) for the year beginning 1st January 2011, the amount of ordinary wages which for any month is in excess of
 - (i) \$4,500 for the months of January to August; and
 - (ii) \$5,000 for the months of September to December, shall be disregarded; and
 - (b) for the year beginning 1st January 2012 and every subsequent year, the amount of ordinary wages for any month which is in excess of \$5,000 shall be disregarded."; and
- (e) by inserting, immediately after sub-paragraph (d) of paragraph 14, the following sub-paragraph:
 - "(da) "applicable amount"
 - (i) in respect of the year beginning 1st January 2011, means the sum of \$79,333; and
 - (ii) in respect of the year beginning 1st January 2012 and every subsequent year, means the sum of \$85,000;".

Amendment of Third Schedule

- **4.** The Third Schedule to the principal Regulations is amended
 - (a) by deleting paragraph 1 and substituting the following paragraph:

of \$900; and

additional wages

payable to the

employee in the month.

(b) 13.5% of the

(b) 22.5% of the additional

wages payable to the

employee in the month.

- "1. Subject to this Schedule, with effect from 1st September 2011, the contributions payable by the employer and the amount recoverable from the wages of an employee who is a SAF regular officer or SAF regular soldier and a member of the SAVER Plan or the Premium Plan are as follows:
 - (a) where the employee is not more than 55 years of age:

of \$1,000; and

(b) 15% of the additional

employee in the

month.

wages payable to the

(b) 27% of the additional

wages payable to the

employee in the month.

(a) where the e	employee is not more	than 55 years of age:			
35 Years of Ag	ge and below	Above 35 but not more	than 50 Years of Age	Above 50 but not more	than 55 Years of Age
Contributions payable by the employer for the calendar month (1)	Amount recoverable from the employee's wages for the calendar month (2)	Contributions payable by the employer for the calendar month (3)	Amount recoverable from the employee's wages for the calendar month (4)	Contributions payable by the employer for the calendar month (5)	Amount recoverable from the employee's wages for the calendar month (6)
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) 27% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum	(a) 27% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum	(a) 22.5% of the employee's ordinary wages for the month subject to a maximum of \$1,500; and	(a) 13.5% of the employee's ordinary wages for the month subject to a maximum

(b) 27% of the additional

wages payable to the

employee in the month.

of \$1,000; and

(b) 15% of the additional

employee in the

month.

wages payable to the

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

Above 55	but no	t more ti	han 60	Years	of Ag
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Contributions payable by the employer for the calendar month (1)

An amount equal to the sum

(a) 16.125% of the employee's ordinary wages for the month subject to a maximum of \$1,075; and

of —

(b) 16.125% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (2)

An amount equal to the sum of -

- (a) 9.375% of the employee's ordinary wages for the month subject to a maximum of \$625; and
- (b) 9.375% of the additional wages payable to the employee in the month.

Above 60 but not more than 65 Years of Age

Contributions payable by the employer for the calendar month (3)

An amount equal to the sum of -

- (a) 10.5% of the employee's ordinary wages for the month subject to a maximum of \$700; and
- (b) 10.5% of the additional wages payable to the employee in the month.

Amount recoverable from the employee's wages for the calendar month (4)

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 the additional wages payable to the employee in the month.

Above 65 Years of Age

Contributions payable by the employer for the calendar month (5)

An amount equal to the sum of -

- (a) 8.625% of the employee's ordinary wages for the month subject to a maximum of \$575; and
- (b) 8.625% of the additional wages payable to the employee in the month.

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

(6)

An amount equal to the sum of -

- (a) 3.75% of the employee's ordinary wages for the month subject to a maximum of \$250; and
- (b) 3.75% of the additional wages payable to the employee in the month.

- (b) by deleting "\$76,500" wherever it appears in paragraphs 2 and 3 and substituting in each case the words "the applicable amount";
- (c) by deleting paragraph 5 and substituting the following paragraph:
 - "5. In computing the amount of ordinary wages for the purposes of paragraphs 2, 3 and 4
 - (a) for the year beginning 1st January 2011, the amount of ordinary wages for any month which is in excess of
 - (i) \$4,500 for the months of January to August; and
 - (ii) \$5,000 for the months of September to December, shall be disregarded; and
 - (b) for the year beginning 1st January 2012 and every subsequent year, the amount of ordinary wages for any month which is in excess of \$5,000 shall be disregarded."; and
- (d) by inserting, immediately after sub-paragraph (d) of paragraph 7, the following sub-paragraph:
 - "(da) "applicable amount"
 - (i) in respect of the year beginning 1st January 2011, means the sum of \$79,333; and
 - (ii) in respect of the year beginning 1st January 2012 and every subsequent year, means the sum of \$85,000;".

Savings provision

- 5. Regulations 2(d) and (f), 3(c) and (e) and 4(b) and (d) shall not apply to an employer in relation to an employee where
 - (a) the employee has ceased to be in the employment of the employer on or before 31st August 2011; and
 - (b) all of the employee's additional wages have, by that date, become due and payable by the employer.

[G.N. No. S 368/2011]

Made this 26th day of August 2011.

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

[MMS 9/73-11VOT1; AG/LLRD/SL/36/2010/32 Vol. 4]

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