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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)(g) 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:

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

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

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

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 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	(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	(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	(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	(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
(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		(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; 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) 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 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:

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

*Contributions payable by the employer for the calendar month*

(1)

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

(2)

- (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.

*Above 35 but not more than 50 Years of Age*

*Contributions payable by the employer for the calendar month*

(3)

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

(4)

- (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.

*Above 50 but not more than 55 Years of Age*

*Contributions payable by the employer for the calendar month*

(5)

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

(6)

- (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) 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.

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

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 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	(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	(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	(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	(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
(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		(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		(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.	(b) 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.	(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.

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:

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



*35 Years of Age and below*

*Contributions payable by the employer for the calendar month*

(1)

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

(2)

- (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.

*Above 35 but not more than 50 Years of Age*

*Contributions payable by the employer for the calendar month*

(3)

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

(4)

- (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.

*Above 50 but not more than 55 Years of Age*

*Contributions payable by the employer for the calendar month*

(5)

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

(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
- (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.

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

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 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	(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	(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	(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	(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
(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		(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; 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) 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 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:

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

*Contributions payable by the employer for the calendar month*

(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; 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*

(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 by 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; 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*

(6)

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

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

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 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	(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	(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	(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	(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	(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
(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		(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		(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.	(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 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 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:

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

*35 Years of Age and below*

*Contributions payable by the employer for the calendar month*

(1)

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

(2)

- (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.

*Above 35 but not more than 50 Years of Age*

*Contributions payable by the employer for the calendar month*

(3)

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

(4)

- (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.

*Above 50 but not more than 55 Years of Age*

*Contributions payable by the employer for the calendar month*

(5)

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

(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
- (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:

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 4.5% 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	(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	(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	(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	(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	(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
(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		(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; 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) 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. ”;



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- (b) by deleting the words “or employed in an aided school by the managers of the school and” in paragraph 6(b);
- (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;”;
- (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:

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the total 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

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — <i>(a)</i> 16% of the total amount of the employee's wages for the month; and  <i>(b)</i> 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — <i>(a)</i> 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and  <i>(b)</i> 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — <i>(a)</i> 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and  <i>(b)</i> 0.432 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.432 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 — <i>(a)</i> 16% of the total amount of the employee's wages for the month; and  <i>(b)</i> \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	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.	An amount equal to the sum of — <i>(a)</i> \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and  <i>(b)</i> \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	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.	An amount equal to the sum of — <i>(a)</i> \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and  <i>(b)</i> \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and  (b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	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.	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.	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.	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.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —  (a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and  (ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 36% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 20% of the additional wages payable to the employee in the month.	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  (ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 36% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and  (b) 20% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) (i) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and  (ii) a further 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and  (b) 30% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and  (b) 18% of the additional wages payable to the employee in the month.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 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) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	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 (b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	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 (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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$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 (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) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; 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) \$30.225 and 0.0541 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.	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.
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.



<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 21.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 12.5% of the additional wages payable to the employee in the month.	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 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 14% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the additional wages payable to the employee in the month.	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.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the total 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

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; 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) 0.1063 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) 0.0797 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.
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  (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.	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) \$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.	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) \$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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 16% of the total 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.	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) \$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) \$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.	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.	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.

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —  (a) (i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; 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.	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.	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  (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.	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.	An amount equal to the sum of —  (a) (i) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and  (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and  (b) 17% of the additional wages payable to the employee in the month.	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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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  (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and  (b) 14% of the additional wages payable to the employee in the month.	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.	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.	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.	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.	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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the total 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(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.	
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  (b) \$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 \$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) \$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.	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) \$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.	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.

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of —  (a) 16% of the total 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 month and \$750.	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) \$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.	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) \$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.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —  (a) (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.	An amount equal to the sum of —  (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and  (b) 15% of the additional wages payable to the employee in the month.	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  (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.	An amount equal to the sum of —  (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and  (b) 15% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) (i) 12% of the employee's ordinary wages for the month subject to a maximum of \$600; and  (ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and  (b) 27% of the additional wages payable to the employee in the month.	An amount equal to the sum of —  (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and  (b) 15% of the additional wages payable to the employee in the month.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 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) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	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 (b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	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 (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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$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 (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) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; 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) \$30.225 and 0.0541 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.	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.
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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 21.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 12.5% of the additional wages payable to the employee in the month.	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 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 14% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the additional wages payable to the employee in the month.	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.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total 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 (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) 0.0265 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) 0.0265 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.



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

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —  (a) (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.	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.	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.	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.	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.	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.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0265 of the difference between the total 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 (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) 0.0232 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) 0.0232 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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$18.60 and 0.044 of the difference between the total 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.	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) \$16.275 and 0.0291 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.	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) \$16.275 and 0.0291 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.	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.
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$38.40 and 0.072 of the difference between the total 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.	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 (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.	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 (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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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.	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.	An amount equal to the sum of — (a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 8.5% of the additional wages payable to the employee in the month.	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.	An amount equal to the sum of — (a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 8.5% of the additional wages payable to the employee in the month.	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.

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:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the total 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 (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	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 (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	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 (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.36 of the difference between the total amount of the employee's wages for the month and \$500.

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 9% of the total 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 month and \$750.	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  (b) \$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 \$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  (b) \$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 \$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  (b) \$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 \$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 \$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.	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 \$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.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of — (a) (i) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; 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.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the additional wages payable to the employee in the month.	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 (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.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the additional wages payable to the employee in the month.	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 (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.	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 15% of the additional wages payable to the employee in the month.



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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0398 of the difference between the total 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 (b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	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 (b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	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 (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.

	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$27.90 and 0.066 of the difference between the total amount of the employee's wages for the month and \$750; 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) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; 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) \$16.275 and 0.0291 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.	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.
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 (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) \$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) \$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) \$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.	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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	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 (ii) a further 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 18.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and (b) 12.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and (ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 11% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and (b) 7.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) (i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and (ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 8.5% of the additional wages payable to the employee in the month.	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.

(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:

“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:

<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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 of \$1,000; and	(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 of \$1,000; and	(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 of \$900; and
(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.	(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.	(b) 22.5% of the additional wages payable to the employee in the month.	(b) 13.5% of the additional wages payable to the employee in the month.

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

<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)
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) 16.125% of the employee's ordinary wages for the month subject to a maximum of \$1,075; and	(a) 9.375% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 10.5% of the employee's ordinary wages for the month subject to a maximum of \$700; and	(a) 5.625% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 8.625% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 3.75% of the employee's ordinary wages for the month subject to a maximum of \$250; and
(b) 16.125% of the additional wages payable to the employee in the month.	(b) 9.375% of the additional wages payable to the employee in the month.	(b) 10.5% of the additional wages payable to the employee in the month.	(b) 5.625% of the additional wages payable to the employee in the month.	(b) 8.625% of the additional wages payable to the employee in the month.	(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).