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No. S 508

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND ACT (AMENDMENT OF FIRST SCHEDULE) (NO. 2) NOTIFICATION 2011

In exercise of the powers conferred by section 7(8) of the Central Provident Fund Act, the Minister for Manpower hereby makes the following Notification:

Citation and commencement

1. This Notification may be cited as the Central Provident Fund Act (Amendment of First Schedule) (No. 2) Notification 2011 and shall come into operation on 1st September 2011.

Amendment of First Schedule

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

- "1. Subject to paragraphs 1A to 7, with effect from 1st September 2011, the contributions payable by the employer and the amount recoverable from the employee's wages are as follows:
 - (a) where the employee is not more than 55 years of age:

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$50 but not exceeding \$500	An amount equal to 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 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (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 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (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 0.432 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.432 of the difference between the total amount of the employee's wages for the month and \$500.	

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

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

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

Above 35 but not more than 50 Years of Age Amount recoverable Contributions payable from the employee's by the employer for wages for the the calendar month calendar month (4) (5) An amount equal to

for the month and

\$750; and

(b) \$120 and 0.24 of

the difference

amount of the

\$750.

between the total

employee's wages

for the month and

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

An amount equal to the sum of \$120 and 0.24 of the difference

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

An amount equal to the sum of -

- (a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and
- (b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.

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

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

the month and \$750.

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

	35 Years
Total amount of the employee's wages for the calendar month (1)	Contributions payab by the employer for the calendar month (2)
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 wage for the month; and
	(b) \$120 and 0.24 of the difference between the tota amount of the employee's wage for the month an \$750.
Exceeding \$1,500	An amount equal to the sum of — (a) 36% of the
	employee's ordinary wages for the month subject to a maximum of \$1,800; and
	(b) 36% of the additional wages payable to the

	35 Years of Age and below				
of the ges for nonth	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)			
200	An amount equal to	An amount equal to			
ling	the sum of —	the sum of \$120 and			
	(a) 16% of the total amount of the employee's wages	0.24 of the difference between the total amount of the			

for the month; and

ordinary wages for

the month subject

to a maximum of

employee in the

payable to the

month.

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 -

(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and

employee's wages for

the month and \$750.

(b) 20% of the additional wages payable to the employee in the month.

Above 35 but not more than 50 Years of Age

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

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 -

- (a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and
- (b) 36% of the additional wages payable to the employee in the month.

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

An amount equal to the sum of \$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) 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.

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

the calendar month (6)

An amount equal to the sum of -

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

An amount equal to the sum of -

- (a) 30% of the employee's ordinary wages for the month subject to a maximum of \$1,500; and
- (b) 30% of the additional wages payable to the employee in the month.

from the employee's calendar month

(7)

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

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.

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

	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

	Above 55 but not more than 60 Years of Age			
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)		
Exceeding \$750 but not exceeding	An amount equal to the sum of —	An amount equal to the sum of \$75 and		
\$1,200	(a) \$41.85 and 0.099 of the difference between the total amount of the	0.15 of the difference between the total amount of the employee's wages for		

employee's wages

for the month and

difference between

(b) \$75 and 0.15 of the

amount of the

\$1,200; and

(b) \$75 and 0.15 of the

employee's wages

for the month and

difference between

the total amount

month and \$750.

wages for the

of the employee's

\$750; and

Exceeding \$1,200

but not exceeding

\$1,500

the total amount of the employee's wages for the month and \$750. An amount equal to the sum of -(a) \$86.40 and 0.162 of between the total the difference amount of the between the total

An amount equal to the sum of \$75 and 0.15 of the difference employee's wages for the month and \$750.

the month and \$750.

Above 60 but not more than 65 Years of Age Amount recoverable Contributions payable from the employee's by the employer for wages for the the calendar month calendar month (4)

An amount equal to An amount equal to the sum of the sum of \$45 and 0.09 of the difference (a) \$30.225 and 0.0541 between the total of the difference amount of the between the total employee's wages for amount of the the month and \$750. employee's wages

amount of the

employee's wages for

the month and \$750.

(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.

\$750; and

for the month and

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.

Contributions payable by the employer for

(5)

the sum of -

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

An amount equal to An amount equal to the sum of \$45 and the sum of -0.09 of the difference between the total

(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.

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

An amount equal to

0.06 of the difference

employee's wages for

the month and \$750.

the sum of \$30 and

between the total

amount of the

Above 65 Years of Age

An amount equal to

(6)

(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 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

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	Above 55 but not more than 60 Years of			
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recove from the emplo wages for the calendar mod (3)		
Exceeding \$1,500	An amount equal to the sum of —	An amount equation the sum of —		

- (a) 21.5% of the employee's ordinary wages for the month subject to a maximum of \$1,075; and
- (b) 21.5% of the additional wages payable to the employee in the month.

Age erable loyee's the onth

ial to

- (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.

Above 60 but not more than 65 Years of Age Contributions payable by the employer for wages for the the calendar month

An amount equal to

(a) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; and

the sum of -

(4)

(b) 14% of the additional wages payable to the employee in the month.

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

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.

Above 65 Years of Age Amount recoverable Contributions payable from the employee's by the employer for wages for the

(6) An amount equal to the sum of -

the calendar month

- (a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and
- (b) 11.5% of the additional wages payable to the employee in the month.

- calendar month (7)
- An amount equal to the sum of -
- (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
- (b) 5% of the additional wages payable to the employee in the month.

Above 50 but not more than 55 Years of Age

1A. Subject to paragraphs 1E to 7, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates) during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month are as follows:

Above 35 but not more than 50 Years of Age

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

	33 Years of Age and below		Above 33 but not more than 30 Years of Age		Above 30 but not more than 33 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

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

	35 Years of A	Age and below	Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(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) 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) 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) where	e the employee is a	above 55 years of ag	ge:			
	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	e than 65 Years of Age	Above 65 Y	Years of Age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0265 of the difference	NIL	An amount equal to 0.0232 of the difference	NIL	An amount equal to 0.0232 of the difference	NIL

between the total

employee's wages for

the month and \$50.

amount of the

between the total

employee's wages for

the month and \$50.

amount of the

between the total

employee's wages for

the month and \$50.

amount of the

month and \$750.

	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0265 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	
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	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	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	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the	

month and \$750.

wages for the month and \$750.

month.

	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$38.40 and 0.072 of the difference	An amount equal to the sum of \$30 and 0.06 of the difference between the total	An amount equal to the sum of — (a) \$29.40 and 0.077 of the difference	An amount equal to the sum of \$30 and 0.06 of the difference between the total	An amount equal to the sum of — (a) \$29.40 and 0.077 of the difference	An amount equal to the sum of \$30 and 0.06 of the difference between the total
amount of the employee's wage	employee's wages for the month and	amount of the employee's wages for the month and \$750.	between the total amount of the employee's wages for the month and \$1,200; and	amount of the employee's wages for the month and \$750.	between the total amount of the employee's wages for the month and \$1,200; and	amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and	(a) 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	(b) 5% of the additional wages payable to the employee in the	(b) 8.5% of the additional wages payable to the employee in the	(b) 5% of the additional wages payable to the employee in the	(b) 8.5% of the additional wages payable to the employee in the	(b) 5% of the additional wages payable to the employee in the

month.

month.

month.

month.

month.

1B. Subject to paragraphs 1E to 7, with effect from 1st September 2011, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates) during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month are as follows:

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

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

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

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	35 Years of A	Age and below	Above 35 but not mor	re than 50 Years of Age	Above 50 but not mor	re than 55 Years of Age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 24% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.
(b) wher	e the employee is a	bove 55 years of ag	ge:			
	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	re than 65 Years of Age	Above 65 Y	Years of Age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0398 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0232 of the difference between the total amount of the employee's wages for the month and \$50.	NIL

	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$500 but	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to
the total amount	(a) 0.0398 of the difference between the total amount of the employee's wages for the month and \$50;	0.3 of the difference between the total amount of the employee's wages for the month and \$500.	the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	0.18 of the difference between the total amount of the employee's wages for the month and \$500.	the sum of — (a) 0.0232 of the difference between the total amount of the employee's wages for the month and \$50; and	0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$27.90 and 0.066 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$16.275 and 0.0291 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	

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	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	e than 65 Years of Age	Above 65 Y	Years of Age
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$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	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	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	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 \$1,500	difference between the total amount of the employee's wages for the month and \$750. An amount equal to the sum of —	An amount equal to the sum of —	difference between the total amount of the employee's wages for the month and \$750. An amount equal to the sum of —	An amount equal to the sum of —	difference between the total amount of the employee's wages for the month and \$750. An amount equal to the sum of —	An amount equal to the sum of —
	(a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 11% of the employee's ordinary wages for the month subject to a maximum of \$550; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 18.5% of the additional wages payable to the	(b) 12.5% of the additional wages payable to the	(b) 11% of the additional wages payable to the	(b) 7.5% of the additional wages payable to the	(b) 8.5% of the additional wages payable to the	(b) 5% of the additional wages payable to the

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- 1C. Subject to paragraphs 1E to 7, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates) during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month are as follows:
 - (a) where the employee is not more than 55 years of age:

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the total 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 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	

month and \$750.

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the	

month and \$750.

month and \$750.

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 17% of the employee's ordinary wages for the month subject to a maximum of \$850; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 21% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 21% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.	(b) 17% of the additional wages payable to the employee in the month.	(b) 5% of the additional wages payable to the employee in the month.
(b) wher	e the employee is a	above 55 years of ag	ge:			
	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	e than 65 Years of Age	Above 65 Y	ears of Age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 of the difference	NIL	An amount equal to 0.0431 of the difference	NIL	An amount equal to 0.0431 of the difference	NIL

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	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mor	re than 65 Years of Age	Above 65 Y	Years of Age
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) \$41.85 and 0.099 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	

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	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 14% of the additional wages payable to the employee in the	(b) 5% of the additional wages payable to the employee in the	(b) 11.5% of the additional wages payable to the employee in the	(b) 5% of the additional wages payable to the employee in the	(b) 11.5% of the additional wages payable to the employee in the	(b) 5% of the additional wages payable to the employee in the

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1D. Subject to paragraphs 1E to 7, with effect from 1st September 2011, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates) for the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month are as follows:

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

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

	35 Years of Age and below		Above 35 but not more	e than 50 Years of Age	Above 50 but not more than 55 Years of Age	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.	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	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	An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and	An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.	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	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	An amount equal to the sum of \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$90 and 0.18 of the difference between the total amount of the employee's wages for the month and \$750.	

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	35 Years of Age and below		Above 35 but not mor	tt not more than 50 Years of Age Above 50 but not more than 55 Years of Age		
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,500	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to
-	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —
	(a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 27% of the employee's ordinary wages for the month subject to a maximum of \$1,350; and	(a) 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.	(b) 15% of the additional wages payable to the employee in the month.	(b) 31% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.	(b) 27% of the additional wages payable to the employee in the month.	(b) 15% of the additional wages payable to the employee in the month.
(b) where	e the employee is a	bove 55 years of ag	ge:			
	Above 55 but not mor	e than 60 Years of Age	Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL

	Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's	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	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	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.
	wages for the month and \$50; and (b) 0.3 of the difference between the total amount of the employee's wages for the		wages for the month and \$50; and (b) 0.18 of the difference between the total amount of the employee's wages for the		wages for the month and \$50; and (b) 0.12 of the difference between the total amount of the employee's wages for the	
Exceeding \$750 but not exceeding \$1,200	month and \$500. An amount equal to the sum of — (a) \$41.85 and 0.099 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.	month and \$500. An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.	month and \$500. An amount equal to the sum of — (a) \$30.225 and 0.0541 of the difference between the total amount of the employee's wages for the month and \$750; and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	

	Above 55 but not more	e than 60 Years of Age	Above 60 but not more	e than 65 Years of Age	Above 65 Y	ears of Age
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)	Contributions payable by the employer for the calendar month (6)	Amount recoverable from the employee's wages for the calendar month (7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and	An amount equal to the sum of \$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	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	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
	(b) \$75 and 0.15 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$45 and 0.09 of the difference between the total amount of the employee's wages for the month and \$750.		(b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 21.5% of the employee's ordinary wages for the month subject to a maximum of \$1,075; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 11.5% of the employee's ordinary wages for the month subject to a maximum of \$575; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and

(b) 14% of the

month.

additional wages

payable to the

employee in the

(b) 7.5% of the

month.

additional wages

payable to the

employee in the

(b) 11.5% of the

month.

additional wages

payable to the

employee in the

(b) 5% of the

additional wages

payable to the employee in the month.";

(b) 21.5% of the

month.

additional wages

payable to the

employee in the

(b) 12.5% of the

month.

additional wages

payable to the

employee in the

- (b) by deleting "\$76,500" in paragraphs 2 and 3 and substituting in each case the words "the applicable amount";
- (c) by deleting paragraph 4A and substituting the following paragraph:
 - "4A. 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.";
- (d) by inserting, immediately after sub-paragraph (d) of paragraph 5, the following sub-paragraph:
 - "(da) "applicable amount"
 - (i) in respect of the year beginning 1st January 2011, means the sum of \$79,333; and
 - (ii) in respect of the year beginning 1st January 2012 and every subsequent year, means the sum of \$85,000;"; and
- (e) by re-lettering the existing sub-paragraphs (da) and (db) of paragraph 5 as sub-paragraphs (db) and (dc), respectively.

Savings provision

- **3.** Paragraph 2(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.

Made this 26th day of August 2011.

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