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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:

<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 (b) 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 — (a) 0.1063 of the difference between the total amount of the employee’s wages for the month and \$50; and (b) 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 — (a) 0.0797 of the difference between the total amount of the employee’s wages for the month and \$50; and (b) 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.

	<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	<p>An amount equal to the sum of —</p> <p>(a) 16% of the total amount of the employee's wages for the month; and</p> <p>(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>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.</p>	<p>An amount equal to the sum of —</p> <p>(a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and</p> <p>(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>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.</p>	<p>An amount equal to the sum of —</p> <p>(a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and</p> <p>(b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>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.</p>

	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	
<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 — <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> \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; 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> \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; 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.
Exceeding \$1,500	An amount equal to the sum of — <i>(a)</i> 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and <i>(b)</i> 36% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and <i>(b)</i> 20% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and <i>(b)</i> 36% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and <i>(b)</i> 20% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 30% of the employee's ordinary wages for the month subject to a maximum of \$1,500; and <i>(b)</i> 30% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and <i>(b)</i> 18% of the additional wages payable to the employee in the month.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 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) 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.	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) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; 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) 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.	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.

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:

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total 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>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 4% of the total 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>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) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; 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) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; 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) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; 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.

(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>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 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

	<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 \$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.
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.

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

<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.

	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	
<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 — <i>(a)</i> 9% of the total amount of the employee's wages for the month; and <i>(b)</i> \$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 — <i>(a)</i> \$41.85 and 0.1219 of the difference between the total amount of the employee's wages for the month and \$750; and <i>(b)</i> \$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 — <i>(a)</i> \$41.85 and 0.1126 of the difference between the total amount of the employee's wages for the month and \$750; and <i>(b)</i> \$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 — <i>(a)</i> 9% of the total amount of the employee's wages for the month; and <i>(b)</i> \$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 — <i>(a)</i> \$96.72 and 0.1276 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 — <i>(a)</i> \$92.52 and 0.1416 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 \$1,500	An amount equal to the sum of — (a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and (b) 24% of the 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) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; 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) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; 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.

(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>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 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

	<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 \$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.
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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$57.60 and 0.108 of the difference between the total 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.
Exceeding \$1,500	An amount equal to the sum of — (a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and (b) 18.5% of the 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) 11% of the employee's ordinary wages for the month subject to a maximum of \$550; 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) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; 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.

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:

<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 (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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 16% of the total 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.
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>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,500	An amount equal to the sum of — (a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and (b) 21% of the 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) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; 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) 17% of the employee's ordinary wages for the month subject to a maximum of \$850; 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.

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

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

	<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 \$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.
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.

	<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 \$1,200 but not exceeding \$1,500	An amount equal to the sum of — <i>(a)</i> \$86.40 and 0.162 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 — <i>(a)</i> \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 — <i>(a)</i> \$54.60 and 0.143 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 \$1,500	An amount equal to the sum of — <i>(a)</i> 14% of the employee's ordinary wages for the month subject to a maximum of \$700; and <i>(b)</i> 14% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and <i>(b)</i> 5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 11.5% of the employee's ordinary wages for the month subject to a maximum of \$75; and <i>(b)</i> 11.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and <i>(b)</i> 5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 11.5% of the employee's ordinary wages for the month subject to a maximum of \$75; and <i>(b)</i> 11.5% of the additional wages payable to the employee in the month.	An amount equal to the sum of — <i>(a)</i> 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and <i>(b)</i> 5% of the additional wages payable to the employee in the month.

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:

<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 (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) 0.1063 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) 0.0797 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>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>			<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — <i>(a)</i> 16% of the total amount of the employee's wages for the month; and <i>(b)</i> \$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 — <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> \$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 — <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> \$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 — <i>(a)</i> 16% of the total amount of the employee's wages for the month; and <i>(b)</i> \$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 — <i>(a)</i> \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 — <i>(a)</i> \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and <i>(b)</i> \$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 \$1,500	An amount equal to the sum of — (a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and (b) 31% of the 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) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; 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) 27% of the employee's ordinary wages for the month subject to a maximum of \$1,350; 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.

(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>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 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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 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.
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.

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</i>	
	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) \$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.
Exceeding \$1,500	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 (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) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; 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) 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.	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.”;

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- (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;”;
- (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.*