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CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act 1953, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

Citation and commencement

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2023 and come into operation on 1 September 2023.

Amendment of First Schedule

2. In the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) (called in these Regulations the principal Regulations), in the First Schedule —

- (a) in paragraphs 1, 2, 3 and 15, replace “1 January 2023” with “1 September 2023”;
- (b) in paragraph 1(i), in column (1), replace “\$2,220” with “37% of the Ordinary Wage Ceiling”;
- (c) in paragraph 1(i), in column (2), replace “\$1,200” with “20% of the Ordinary Wage Ceiling”;
- (d) in paragraph 1(i), in column (3), replace “\$1,770” with “29.5% of the Ordinary Wage Ceiling”;
- (e) in paragraph 1(i), in column (4), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
- (f) in paragraph 1(ii), in column (1), replace “\$1,230” with “20.5% of the Ordinary Wage Ceiling”;

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- (g) in paragraph 1(ii), in column (2), replace “\$570” with “9.5% of the Ordinary Wage Ceiling”;
 - (h) in paragraph 1(ii), in column (3), replace “\$930” with “15.5% of the Ordinary Wage Ceiling”;
 - (i) in paragraph 1(ii), in column (4), replace “\$420” with “7% of the Ordinary Wage Ceiling”;
 - (j) in paragraph 1(iii), in column (1), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (k) in paragraph 1(iii), in column (2), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (l) in paragraph 2(i), in column (1), replace “\$1,320” with “22% of the Ordinary Wage Ceiling”;
 - (m) in paragraph 2(i), in columns (2) and (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (n) in paragraph 2(i), in column (3), replace “\$1,170” with “19.5% of the Ordinary Wage Ceiling”;
 - (o) in paragraph 2(ii), in column (1), replace “\$960” with “16% of the Ordinary Wage Ceiling”;
 - (p) in paragraph 2(ii), in columns (2) and (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (q) in paragraph 2(ii), in column (3), replace “\$810” with “13.5% of the Ordinary Wage Ceiling”;
 - (r) in paragraph 2(iii), in column (1), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (s) in paragraph 2(iii), in column (2), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (t) in paragraph 3(i), in column (1), replace “\$1,920” with “32% of the Ordinary Wage Ceiling”;
 - (u) in paragraph 3(i), in column (2), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
 - (v) in paragraph 3(i), in column (3), replace “\$1,620” with “27% of the Ordinary Wage Ceiling”;

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- (w) in paragraph 3(i), in column (4), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (x) in paragraph 3(ii), in column (1), replace “\$1,110” with “18.5% of the Ordinary Wage Ceiling”;
 - (y) in paragraph 3(ii), in column (2), replace “\$450” with “7.5% of the Ordinary Wage Ceiling”;
 - (z) in paragraph 3(ii), in column (3), replace “\$810” with “13.5% of the Ordinary Wage Ceiling”;
 - (za) in paragraph 3(ii), in column (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zb) in paragraph 3(iii), in column (1), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (zc) in paragraph 3(iii), in column (2), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zd) in paragraphs 4 and 5, replace “1 January 2016” with “1 September 2023”;
 - (ze) in paragraph 4(i), in columns (1) and (3), replace “\$540” with “9% of the Ordinary Wage Ceiling”;
 - (zf) in paragraph 4(i), in columns (2) and (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zg) in paragraph 4(ii), in columns (1) and (3), replace “\$510” with “8.5% of the Ordinary Wage Ceiling”;
 - (zh) in paragraph 4(ii), in columns (2) and (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zi) in paragraph 5(i), in column (1), replace “\$1,440” with “24% of the Ordinary Wage Ceiling”;
 - (zj) in paragraph 5(i), in column (2), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
 - (zk) in paragraph 5(i), in column (3), replace “\$1,110” with “18.5% of the Ordinary Wage Ceiling”;
 - (zl) in paragraph 5(i), in column (4), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;

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- (*zm*) in paragraph 5(ii), in column (1), replace “\$660” with “11% of the Ordinary Wage Ceiling”;
- (*zn*) in paragraph 5(ii), in column (2), replace “\$450” with “7.5% of the Ordinary Wage Ceiling”;
- (*zo*) in paragraph 5(ii), in column (3), replace “\$510” with “8.5% of the Ordinary Wage Ceiling”;
- (*zp*) in paragraph 5(ii), in column (4), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
- (*zq*) replace paragraph 12 with —
- “12. In computing the amount of ordinary wages for the purposes of paragraphs 2 and 3 of the First Schedule to the Act —
- (a) for the year 2015, the amount of ordinary wages for each month which is in excess of \$5,000 is to be disregarded;
- (b) for the years 2016, 2017, 2018, 2019, 2020, 2021 and 2022, the amount of ordinary wages for each month which is in excess of \$6,000 is to be disregarded;
- (c) for the year 2023, the amount of ordinary wages —
- (i) for each month from January to August (both inclusive) which is in excess of \$6,000 is to be disregarded; and
- (ii) for each month from September to December (both inclusive) which is in excess of \$6,300 is to be disregarded, and
- (d) for the year 2024 and each subsequent year, the amount of ordinary wages for each month which is in excess of the Ordinary Wage Ceiling is to be disregarded.”; and

(*zr*) in paragraph 14, after paragraph (*i*), insert —

“(j) “Ordinary Wage Ceiling” —

- (i) in respect of each month from September to December (both inclusive) in the year 2023, is \$6,300;
- (ii) in respect of each month in the year 2024, is \$6,800;
- (iii) in respect of each month in the year 2025, is \$7,400; and
- (iv) in respect of each month in the year 2026 and every subsequent year, is \$8,000;”.

Amendment of Second Schedule

3. In the principal Regulations, in the Second Schedule —

- (a) in paragraphs 1, 2, 3 and 15, replace “1 January 2023” with “1 September 2023”;
- (b) in paragraph 1(i), in column (2), replace “\$2,220” with “37% of the Ordinary Wage Ceiling”;
- (c) in paragraph 1(i), in column (3), replace “\$1,200” with “20% of the Ordinary Wage Ceiling”;
- (d) in paragraph 1(i), in column (4), replace “\$1,770” with “29.5% of the Ordinary Wage Ceiling”;
- (e) in paragraph 1(i), in column (5), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
- (f) in paragraph 1(ii), in column (2), replace “\$1,230” with “20.5% of the Ordinary Wage Ceiling”;
- (g) in paragraph 1(ii), in column (3), replace “\$570” with “9.5% of the Ordinary Wage Ceiling”;
- (h) in paragraph 1(ii), in column (4), replace “\$930” with “15.5% of the Ordinary Wage Ceiling”;
- (i) in paragraph 1(ii), in column (5), replace “\$420” with “7% of the Ordinary Wage Ceiling”;

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- (j) in paragraph 1(iii), in column (2), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (k) in paragraph 1(iii), in column (3), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (l) in paragraph 2(i), in column (2), replace “\$1,320” with “22% of the Ordinary Wage Ceiling”;
 - (m) in paragraph 2(i), in columns (3) and (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (n) in paragraph 2(i), in column (4), replace “\$1,170” with “19.5% of the Ordinary Wage Ceiling”;
 - (o) in paragraph 2(ii), in column (2), replace “\$960” with “16% of the Ordinary Wage Ceiling”;
 - (p) in paragraph 2(ii), in columns (3) and (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (q) in paragraph 2(ii), in column (4), replace “\$810” with “13.5% of the Ordinary Wage Ceiling”;
 - (r) in paragraph 2(iii), in column (2), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (s) in paragraph 2(iii), in column (3), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (t) in paragraph 3(i), in column (2), replace “\$1,920” with “32% of the Ordinary Wage Ceiling”;
 - (u) in paragraph 3(i), in column (3), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
 - (v) in paragraph 3(i), in column (4), replace “\$1,620” with “27% of the Ordinary Wage Ceiling”;
 - (w) in paragraph 3(i), in column (5), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (x) in paragraph 3(ii), in column (2), replace “\$1,110” with “18.5% of the Ordinary Wage Ceiling”;
 - (y) in paragraph 3(ii), in column (3), replace “\$450” with “7.5% of the Ordinary Wage Ceiling”;

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- (z) in paragraph 3(ii), in column (4), replace “\$810” with “13.5% of the Ordinary Wage Ceiling”;
 - (za) in paragraph 3(ii), in column (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zb) in paragraph 3(iii), in column (2), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (zc) in paragraph 3(iii), in column (3), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zd) in paragraphs 4 and 5, replace “1 January 2016” with “1 September 2023”;
 - (ze) in paragraph 4(i), in columns (2) and (4), replace “\$540” with “9% of the Ordinary Wage Ceiling”;
 - (zf) in paragraph 4(i), in columns (3) and (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zg) in paragraph 4(ii), in columns (2) and (4), replace “\$510” with “8.5% of the Ordinary Wage Ceiling”;
 - (zh) in paragraph 4(ii), in columns (3) and (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;
 - (zi) in paragraph 5(i), in column (2), replace “\$1,440” with “24% of the Ordinary Wage Ceiling”;
 - (zj) in paragraph 5(i), in column (3), replace “\$900” with “15% of the Ordinary Wage Ceiling”;
 - (zk) in paragraph 5(i), in column (4), replace “\$1,110” with “18.5% of the Ordinary Wage Ceiling”;
 - (zl) in paragraph 5(i), in column (5), replace “\$750” with “12.5% of the Ordinary Wage Ceiling”;
 - (zm) in paragraph 5(ii), in column (2), replace “\$660” with “11% of the Ordinary Wage Ceiling”;
 - (zn) in paragraph 5(ii), in column (3), replace “\$450” with “7.5% of the Ordinary Wage Ceiling”;
 - (zo) in paragraph 5(ii), in column (4), replace “\$510” with “8.5% of the Ordinary Wage Ceiling”;

(zp) in paragraph 5(ii), in column (5), replace “\$300” with “5% of the Ordinary Wage Ceiling”;

(zq) replace paragraph 12 with —

“12. In computing the amount of ordinary wages for the purposes of paragraphs 2 and 3 of the First Schedule to the Act —

(a) for the year 2015, the amount of ordinary wages for each month which is in excess of \$5,000 is to be disregarded;

(b) for the years 2016, 2017, 2018, 2019, 2020, 2021 and 2022, the amount of ordinary wages for each month which is in excess of \$6,000 is to be disregarded;

(c) for the year 2023, the amount of ordinary wages —

(i) for each month from January to August (both inclusive) which is in excess of \$6,000 is to be disregarded; and

(ii) for each month from September to December (both inclusive) which is in excess of \$6,300 is to be disregarded, and

(d) for the year 2024 and each subsequent year, the amount of ordinary wages for each month which is in excess of the Ordinary Wage Ceiling is to be disregarded.”; and

(zr) in paragraph 14, after sub-paragraph (f), insert —

“(g) “Ordinary Wage Ceiling” —

(i) in respect of each month from September to December (both inclusive) in the year 2023, is \$6,300;

(ii) in respect of each month in the year 2024, is \$6,800;

(iii) in respect of each month in the year 2025, is \$7,400; and

(iv) in respect of each month in the year 2026 and every subsequent year, is \$8,000.”.

Amendment of Third Schedule

4. In the principal Regulations, in the Third Schedule —
- (a) in paragraphs 1 and 8, replace “1 January 2023” with “1 September 2023”;
 - (b) in paragraph 1(i), in column (1), replace “\$2,220” with “27.75% of the Ordinary Wage Ceiling”;
 - (c) in paragraph 1(i), in column (2), replace “\$1,200” with “15% of the Ordinary Wage Ceiling”;
 - (d) in paragraph 1(i), in column (3), replace “\$1,770” with “22.125% of the Ordinary Wage Ceiling”;
 - (e) in paragraph 1(i), in column (4), replace “\$900” with “11.25% of the Ordinary Wage Ceiling”;
 - (f) in paragraph 1(ii), in column (1), replace “\$1,230” with “15.375% of the Ordinary Wage Ceiling”;
 - (g) in paragraph 1(ii), in column (2), replace “\$570” with “7.125% of the Ordinary Wage Ceiling”;
 - (h) in paragraph 1(ii), in column (3), replace “\$930” with “11.625% of the Ordinary Wage Ceiling”;
 - (i) in paragraph 1(ii), in column (4), replace “\$420” with “5.25% of the Ordinary Wage Ceiling”;
 - (j) in paragraph 1(iii), in column (1), replace “\$750” with “9.375% of the Ordinary Wage Ceiling”;
 - (k) in paragraph 1(iii), in column (2), replace “\$300” with “3.75% of the Ordinary Wage Ceiling”;
 - (l) replace paragraph 5 with —
 - “5. In computing the amount of ordinary wages for the purposes of paragraphs 2 and 3 of the First Schedule to the Act —
 - (a) for the year 2015, the amount of ordinary wages for each month which is in excess of \$5,000 is to be disregarded;

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- (b) for the years 2016, 2017, 2018, 2019, 2020, 2021 and 2022, the amount of ordinary wages for each month which is in excess of \$6,000 is to be disregarded;
- (c) for the year 2023, the amount of ordinary wages —
- (i) for each month from January to August (both inclusive) which is in excess of \$6,000 is to be disregarded; and
 - (ii) for each month from September to December (both inclusive) which is in excess of \$6,300 is to be disregarded;
- (d) for the year 2024, the amount of ordinary wages for each month which is in excess of \$6,800 is to be disregarded;
- (e) for the year 2025, the amount of ordinary wages for each month which is in excess of \$7,400 is to be disregarded; and
- (f) for the year 2026 and each subsequent year, the amount of ordinary wages for each month which is in excess of \$8,000 is to be disregarded.”; and
- (m) in paragraph 7, after sub-paragraph (e), insert —
- “(f) “Ordinary Wage Ceiling” —
- (i) in respect of each month from September to December (both inclusive) in the year 2023, is \$8,400;
 - (ii) in respect of each month in the year 2024, is \$9,066.67;
 - (iii) in respect of each month in the year 2025, is \$9,866.67; and
 - (iv) in respect of each month in the year 2026 and every subsequent year, is \$10,666.67; and”.

[G.N. Nos. S 368/2011; S 506/2011; S 440/2012; S 841/2013; S 861/2014; S 753/2015; S 531/2016; S 659/2016; S 723/2017; S 601/2018; S 900/2018; S 376/2019; S 228/2021; S 451/2021; S 1023/2021; S 128/2022; S 1025/2022]

Made on 29 August 2023.

NG CHEE KHERN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2023;
AG/LEGIS/SL/36/2020/5 Vol. 1]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act 1953).