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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2018

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

Citation and commencement

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2018 and come into operation on 1 October 2018.

Amendment of First Schedule

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

(a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 13 and substituting the following sub-paragraphs:

“(1) Subject to sub-paragraphs (3) and (3A), the employer of an employee specified in sub-paragraph (4) must pay additional contributions in respect of the employee in accordance with this paragraph.

(1A) Where the employee is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme, the employer must pay in respect of the employee the following amounts:

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- (a) for each month that ordinary wages are payable to an employee — an amount equal to 2% of the employee's ordinary wages payable in that month or \$50, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
- (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 2\%$, where —
- (A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and
- (B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or
- (ii) in any other case — an amount equal to 2% of the employee's additional wages payable in that month or \$50, whichever is higher.

(1B) Where the employee is on the Comprehensive Co-Payment Scheme, the employer must pay in respect of the employee the following amounts:

- (a) for each month that ordinary wages are payable to an employee — an amount equal to 1% of the employee's ordinary wages payable in that month or \$25, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
- (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 1\%$, where —
- (A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 1% of the employee's additional wages payable in that month or \$25, whichever is higher.

(2) Despite any provision in this Schedule, where an employee specified in sub-paragraph (4) is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme —

(a) if the employee is still employed by the employer on 31 December of a year, the employer of the employee must credit to the employee's medisave account with the Fund the unused balance of the first \$350 of the employee's outpatient medical subsidy in that year; and

(b) no contribution is payable by that employer on that unused balance.

(3) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(a) or (1B)(a) on any part of an employee's ordinary wages, payable in the month mentioned in that sub-paragraph, that is in excess of \$7,000.

(3A) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(b) or (1B)(b) on any part of an employee's total additional wages, payable in the year in which the month mentioned in that sub-paragraph falls, that is in excess of the lower of the following amounts:

(a) 5 times the employee's notional wages for —

(i) if the employee is still employed by the employer in the month the additional contributions are computed or recomputed — that month; or

(ii) in any other case — the last month of the employee's employment with the employer in that year;

(b) \$35,000.

(3B) For the purposes of sub-paragraph (3A), the amount of additional contributions payable by an employer on the additional wages of an employee must be computed or recomputed in each of the following circumstances:

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- (a) whenever any additional wages of the employee are payable, by the employer, in the year mentioned in sub-paragraph (3A);
 - (b) at the end of the last month of the employee's employment with the employer in the year mentioned in sub-paragraph (3A);
 - (c) if the employee is still employed by the employer on 31 December of the year mentioned in sub-paragraph (3A), at the end of that year.”; and
- (b) by inserting, immediately after sub-paragraph (d) of paragraph 14, the following sub-paragraph:
- “(da) “employee’s notional wages” means the remuneration in money that would be due to the employee in a month if calculated without any additional wages or pro-ration;”.

Amendment of Second Schedule

3. The Second Schedule to the principal Regulations is amended —

- (a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 13 and substituting the following sub-paragraphs:

“(1) Subject to sub-paragraphs (3) and (3A), the employer of an employee specified in sub-paragraph (4) must pay additional contributions in respect of the employee in accordance with this paragraph.

(1A) Where the employee is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme, the employer must pay in respect of the employee the following amounts:

- (a) for each month that ordinary wages are payable to an employee — an amount equal to 2% of the employee's ordinary wages payable in that month or \$50, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
 - (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 2\%$, where —

(A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 2% of the employee's additional wages payable in that month or \$50, whichever is higher.

(1B) Where the employee is on the Comprehensive Co-Payment Scheme or in the non-pensionable service under the Co-Payment on Ward Scheme, the employer must pay in respect of the employee the following amounts:

(a) for each month that ordinary wages are payable to an employee — an amount equal to 1% of the employee's ordinary wages payable in that month or \$25, whichever is higher;

(b) in addition, for each month that additional wages are payable to an employee —

(i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 1\%$, where —

(A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 1% of the employee's additional wages payable in that month or \$25, whichever is higher.

(2) Despite any provision in this Schedule, where an employee specified in sub-paragraph (4) is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme —

(a) if the employee is still employed by the employer on 31 December of a year, the employer of the employee must credit to the employee's medisave account with

the Fund the unused balance of the first \$350 of the employee's outpatient medical subsidy in that year; and

(b) no contribution is payable by that employer on that unused balance.

(3) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(a) or (1B)(a) on any part of an employee's ordinary wages, payable in the month mentioned in that sub-paragraph, that is in excess of \$7,000.

(3A) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(b) or (1B)(b) on any part of an employee's total additional wages, payable in the year in which the month mentioned in that sub-paragraph falls, that is in excess of the lower of the following amounts:

(a) 5 times the employee's notional wages for —

(i) if the employee is still employed by the employer in the month the additional contributions are computed or recomputed — that month; or

(ii) in any other case — the last month of the employee's employment with the employer in that year;

(b) \$35,000.

(3B) For the purposes of sub-paragraph (3A), the amount of additional contributions payable by an employer on the additional wages of an employee must be computed or recomputed in each of the following circumstances:

(a) whenever any additional wages of the employee are payable, by the employer, in the year mentioned in sub-paragraph (3A);

(b) at the end of the last month of the employee's employment with the employer in the year mentioned in sub-paragraph (3A);

(c) if the employee is still employed by the employer on 31 December of the year mentioned in sub-paragraph (3A), at the end of that year.”; and

(b) by inserting, immediately after sub-paragraph (d) of paragraph 14, the following sub-paragraph:

“(da) “employee’s notional wages” means the remuneration in money that would be due to the employee in a month if calculated without any additional wages or pro-ration;”.

Amendment of Third Schedule

4. The Third Schedule to the principal Regulations is amended —

(a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 6 and substituting the following sub-paragraphs:

“(1) Subject to sub-paragraphs (3) and (3A), the Government must pay additional contributions in respect of an employee specified in sub-paragraph (4) in accordance with this paragraph.

(1A) Where the employee is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme, the Government must pay in respect of the employee the following amounts:

(a) for each month that ordinary wages are payable to an employee — an amount equal to 2% of the employee’s ordinary wages payable in that month or \$50, whichever is higher;

(b) in addition, for each month that additional wages are payable to an employee —

(i) if the employee’s notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 2\%$, where —

(A) A is the amount of the employee’s additional wages payable in that month divided by the amount of the employee’s notional wages for that month; and

(B) B is the amount of the employee’s notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 2% of the employee’s additional wages payable in that month or \$50, whichever is higher.

(1B) Where the employee is on the Comprehensive Co-Payment Scheme or in the non-pensionable service under the Co-Payment on Ward Scheme, the Government must pay in respect of the employee the following amounts:

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- (a) for each month that ordinary wages are payable to an employee — an amount equal to 1% of the employee's ordinary wages payable in that month or \$25, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
- (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula $A \times B \times 1\%$, where —
- (A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and
- (B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or
- (ii) in any other case — an amount equal to 1% of the employee's additional wages payable in that month or \$25, whichever is higher.

(2) Despite any provision in this Schedule, where any of the Government's employees specified in sub-paragraph (4) is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme —

- (a) if the employee is still employed by the Government on 31 December of a year, the Government must credit to the employee's medisave account with the Fund the unused balance of the first \$350 of the employee's outpatient medical subsidy in that year; and
- (b) no contribution is payable by the Government on that unused balance.

(3) No additional contributions are payable by the Government in accordance with sub-paragraph (1A)(a) or (1B)(a) on any part of an employee's ordinary wages, payable in the month mentioned in that sub-paragraph, that is in excess of \$7,000.

(3A) No additional contributions are payable by the Government in accordance with sub-paragraph (1A)(b) or (1B)(b) on any part of an employee's total additional wages, payable in the year in which the month mentioned in that

sub-paragraph falls, that is in excess of the lower of the following amounts:

- (a) 5 times the employee's notional wages for —
 - (i) if the employee is still employed by the Government in the month the additional contributions are computed or recomputed — that month; or
 - (ii) in any other case — the last month of the employee's employment with the Government in that year;
- (b) \$35,000.

(3B) For the purposes of sub-paragraph (3A), the amount of additional contributions payable by the Government on the additional wages of an employee must be computed or recomputed in each of the following circumstances:

- (a) whenever any additional wages of the employee are payable, by the Government, in the year mentioned in sub-paragraph (3A);
 - (b) at the end of the last month of the employee's employment with the Government in the year mentioned in sub-paragraph (3A);
 - (c) if the employee is still employed by the Government on 31 December of the year mentioned in sub-paragraph (3A), at the end of that year.”; and
- (b) by inserting, immediately after sub-paragraph (d) of paragraph 7, the following sub-paragraph:

“(da) “employee's notional wages” means the remuneration in money that would be due to the employee in a month if calculated without any additional wages or pro-ration;”.

*[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]*

Made on 26 September 2018.

AUBECK KAM
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

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