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CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)
CENTRAL PROVIDENT FUND ACT
(AMENDMENT OF FIRST SCHEDULE)
NOTIFICATION 2015

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

Citation and commencement

1. This Notification may be cited as the Central Provident Fund Act (Amendment of First Schedule) Notification 2015 and come into operation on 1 January 2016.

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 1 January 2016, the contributions payable by the employer and the amount recoverable from the employee’s wages are as follows:

(a) where the employee is 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 0.6 of the difference between the Total Wages and \$500.	An amount equal to 0.6 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 37% of the employee’s ordinary wages for the month subject to a maximum of \$2,220; and (b) 37% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 20% of the employee’s ordinary wages for the month subject to a maximum of \$1,200; and (b) 20% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 13% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 13% of the Total Wages; and	An amount equal to 0.39 of the difference between the Total Wages and \$500.

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(b) 0.39 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 26% of the employee's ordinary wages for the month subject to a maximum of \$1,560; and	(a) 13% of the employee's ordinary wages for the month subject to a maximum of \$780; and
	(b) 26% of the Relevant Additional Wages.	(b) 13% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.225 of the difference between the Total Wages and \$500.
	(a) 9% of the Total Wages; and	
	(b) 0.225 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 16.5% of the employee's ordinary wages for the month subject to a maximum of \$990; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$450; and

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(b) 16.5% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.

(d) where the employee is above 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

1A. Subject to paragraphs 1E to 7, with effect from 1 January 2016, 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 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$540; and (b) 9% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$750	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$540; and (b) 9% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

(d) where the employee is above 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

1B. Subject to paragraphs 1E to 7, with effect from 1 January 2016, 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 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.45 of the difference between the Total Wages and \$500.

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(a) 9% of the Total Wages; and	
	(b) 0.45 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,440; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and
	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 6% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.375 of the difference between the Total Wages and \$500.
	(a) 6% of the Total Wages; and	
	(b) 0.375 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$1,110; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(b) 18.5% of the Relevant Additional Wages.	(b) 12.5% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 11% of the employee's ordinary wages for the month subject to a maximum of \$660; and (b) 11% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 7.5% of the Relevant Additional Wages.

(d) where the employee is above 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

1C. Subject to paragraphs 1E to 7, with effect from 1 January 2016, 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 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.15 of the difference between the Total Wages and \$500.

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(a) 17% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of — (a) 22% of the employee's ordinary wages for the month subject to a maximum of \$1,320; and (b) 22% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 13% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 13% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 18% of the employee's ordinary wages for the month subject to a maximum of \$1,080; and	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(b) 18% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 14% of the employee's ordinary wages for the month subject to a maximum of \$840; and (b) 14% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

(d) where the employee is above 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.

1D. Subject to paragraphs 1E to 7, with effect from 1 January 2016, 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 55 years of age and below:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.45 of the difference between the Total Wages and \$500.

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(a) 17% of the Total Wages; and	
	(b) 0.45 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 32% of the employee's ordinary wages for the month subject to a maximum of \$1,920; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and
	(b) 32% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.

(b) where the employee is above 55 but not more than 60 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 13% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of —	An amount equal to 0.375 of the difference between the Total Wages and \$500.
	(a) 13% of the Total Wages; and	
	(b) 0.375 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 25.5% of the employee's ordinary wages for the month subject to a maximum of \$1,530; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
	(b) 25.5% of the Relevant Additional Wages.	(b) 12.5% of the Relevant Additional Wages.

(c) where the employee is above 60 but not more than 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 16.5% of the employee's ordinary wages for the month subject to a maximum of \$990; and (b) 16.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$450; and (b) 7.5% of the Relevant Additional Wages.

(d) where the employee is above 65 years of age:

<i>First column</i>	<i>Second column</i>	<i>Third column</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>
Exceeding \$50 but not exceeding \$500	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the Relevant Additional Wages.”;

(b) 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 2015, the amount of ordinary wages for any month which is in excess of \$5,000 is to be disregarded; and

(b) for the year 2016 and every subsequent year, the amount of ordinary wages for any month which is in excess of \$6,000 is to be disregarded.

(c) by deleting sub-paragraph (a) of paragraph 5 and substituting the following sub paragraph:

“(a) a person is deemed to have attained 55, 60 or 65 years of age on the fifty-fifth, sixtieth or sixty-fifth anniversary, respectively, of the day of the person’s birth and the contributions payable in respect of an employee above 55, 60 or 65 years of age are payable from the first day of the month following the month in which the employee attains that age;

(d) by deleting sub-paragraph (da) of paragraph 5 and substituting the following sub-paragraph:

“(da) “applicable amount”, in respect of the year 2016 and every subsequent year, means the sum of \$102,000;”.

Made on 1 December 2015.

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

[MMS 9/73-14T1; AG/LEGIS/SL/36/2015/21 Vol. 1]