
First published in the Government Gazette, Electronic Edition, on 4th December 2015 at 5:00 pm.

No. S 753

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)

CENTRAL PROVIDENT FUND
(PUBLIC SECTOR EMPLOYEES)
(AMENDMENT) REGULATIONS 2015

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 may be cited as the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2015 and come into operation on 1 January 2016.

Amendment of First Schedule

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

(a) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

“1. Subject to this Schedule, with effect from 1 January 2016, the contributions payable by the employer and the amount recoverable from the wages of an employee —

- (a) who, not being a regular serviceman, is in the pensionable service, including an employee on probation who has not been placed on the pensionable establishment;
- (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
- (c) who is a SAF regular military expert in the contract service;
- (d) who is a temporary employee on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

are as follows:

- (i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 27.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 37% of the non-pensionable element of the employee's ordinary wages for the	(a) 15% of the employee's ordinary wages for the month excluding the non-pensionable element, and 20% of the non-pensionable element of the employee's ordinary wages for the	(a) 19.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 26% of the non-pensionable element of the employee's ordinary wages for the	(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the

55 years of age and below

<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)
month, subject to a maximum of \$2,220; and	month, subject to a maximum of \$1,200; and
(b) 37% of the amount of any additional wages payable in the month.	(b) 20% of the amount of any additional wages payable in the month.

Above 55 but not more than 60 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(3)	(4)
month, subject to a maximum of \$1,560; and	month, subject to a maximum of \$780; and
(b) 26% of the amount of any additional wages payable in the month.	(b) 13% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

Above 60 but not more than 65 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 12.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$990; and	(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and

Above 65 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and

<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>
(1)	(2)	(3)	(4)
(b) 16.5% of the amount of any additional wages payable in the month.	(b) 7.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who, not being a regular serviceman, is in the pensionable service of the Government, including an employee on probation who has not been placed on the pensionable establishment;
- (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
- (c) who is a SAF regular military expert in the contract service;
- (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

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:

- (i) where the employee is not more than 60 years of age:

55 years of age and below

Above 55 but not more than 60 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 16.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 22% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,320; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 13.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,080; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 22% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 18% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

Above 60 but not more than 65 years of age

Above 65 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —

<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>
(1)	(2)	(3)	(4)
(a) 10.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 14% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$840; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 14% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

3. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who, not being a regular serviceman, is in the pensionable service of the Government, including an employee on probation who has not been placed on the pensionable establishment;
- (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
- (c) who is a SAF regular military expert in the contract service;
- (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or

(e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan, 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:

(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)
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 excluding the non-pensionable element, and 32% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,920; and	(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 19.125% of the employee's ordinary wages for the month excluding the non-pensionable element, and 25.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,530; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and
(b) 32% of the amount of any additional wages payable in the month.	(b) 15% of the amount of any additional wages payable in the month.	(b) 25.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

<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>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 12.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$990; and	(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 16.5% of the amount of any additional wages payable in the month.	(b) 7.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

4. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

(a) who is an employee of a statutory body and in the pensionable service; or

(b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities,

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:

(i) where the employee is not more than 60 years of age:

55 years of age and below

Above 55 but not more than 60 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 6.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 9% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$540; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 6.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 9% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$540; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 9% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 9% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

<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>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable	(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable

<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>
(1)	(2)	(3)	(4)
element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$510; and	element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$510; and	element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 8.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 8.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

5. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

(a) who is an employee of a statutory body and in the pensionable service; or

(b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities, 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:

(i) where the employee is not more than 60 years of age:

55 years of age and below

Above 55 but not more than 60 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 18% of the employee's ordinary wages for the month excluding the non-pensionable element, and 24% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,440; and	(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 13.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,110; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and
(b) 24% of the amount of any additional wages payable in the month.	(b) 15% of the amount of any additional wages payable in the month.	(b) 18.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

Above 60 but not more than 65 years of age

Above 65 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 8.25% of the employee's ordinary wages for the month	(a) 5.625% of the employee's ordinary wages for the month	(a) 6.375% of the employee's ordinary wages for the month	(a) 3.75% of the employee's ordinary wages for the month

<p>excluding the non-pensionable element, and 11% of the non-pensionable element of the employee’s ordinary wages for the month, subject to a maximum of \$660; and</p> <p>(b) 11% of the amount of any additional wages payable in the month.</p>	<p>excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee’s ordinary wages for the month, subject to a maximum of \$450; and</p> <p>(b) 7.5% of the amount of any additional wages payable in the month.</p>	<p>excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee’s ordinary wages for the month, subject to a maximum of \$510; and</p> <p>(b) 8.5% of the amount of any additional wages payable in the month.</p>	<p>excluding the non-pensionable element, and 5% of the non-pensionable element of the employee’s ordinary wages for the month, subject to a maximum of \$300; and</p> <p>(b) 5% of the amount of any additional wages payable in the month.</p>
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”;

(b) by deleting paragraph 12 and substituting the following paragraph:

“12. In computing the amount of ordinary wages for the purposes of paragraphs 9, 10 and 11 —

- (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 “50,” in paragraph 14(a); and

(d) by deleting sub-paragraph (da) of paragraph 14 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;”.

Amendment of Second Schedule

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

(a) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

“1. Subject to this Schedule, with effect from 1 January 2016, the contributions payable by the employer and the amount recoverable from the wages of an employee —

- (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
- (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan;
- (c) who is a SAF regular officer in the non-pensionable service and is a member of the SAVER Plan who has reached his SAVER end date; or
- (d) who is any employee of the Government other than one specified in sub-paragraph (a), (b) or (c) or in regulation 3, 5 or 6,

are as follows:

- (i) where the employee is not more than 60 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the total amount of the employee's wages for the month.	NIL	An amount equal to 13% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the total amount of the	An amount equal to 0.6 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) 13% of the total amount of the	An amount equal to 0.39 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>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
	employee's wages for the month; and		employee's wages for the month; and	
	(b) 0.6 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.39 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 37% of the employee's ordinary wages for the month subject to a maximum of \$2,220; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(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) 37% of the amount of the additional wages payable to the employee in the month.	(b) 20% of the amount of the additional wages payable to the employee in the month.	(b) 26% of the amount of the additional wages payable to the employee in the month.	(b) 13% of the amount of the additional wages payable to the employee in the month.

(ii) where the employee is above 60 years of age:

<i>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)
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 7.5% of the total amount of the employee's wages for the month.	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 amount of the employee's wages for the month and \$500.	An amount equal to the sum of —	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and \$500.
	(a) 9% of the total amount of the employee's wages for the month; and		(a) 7.5% of the total amount of the employee's wages for the month; and	
	(b) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 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	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and

	<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>
(1)	(2)	(3)	(4)	(5)
	(b) 16.5% of the amount of the additional wages payable to the employee in the month.	(b) 7.5% of the amount of the additional wages payable to the employee in the month.	(b) 12.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
- (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan;
- (c) who is a SAF regular officer in the non-pensionable service and is a member of the SAVER Plan who has reached his SAVER end date; or
- (d) who is any employee of the Government other than one specified in sub-paragraph (a), (b) or (c) or in regulation 3, 5 or 6,

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:

- (i) where the employee is not more than 60 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the total amount of the employee's wages for the month.	NIL	An amount equal to 13% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 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) 13% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month 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	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	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>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
	(b) 22% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 18% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

(ii) where the employee is above 60 years of age:

<i>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)
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 7.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the total amount of the employee's wages for the month; and	An amount equal to 0.15 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) 7.5% of the total amount of the employee's wages for the month; and	An amount equal to 0.15 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 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>
(1)	(2)	(3)	(4)	(5)
	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 14% of the employee's ordinary wages for the month subject to a maximum of \$840; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and
	(b) 14% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 12.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

3. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
- (b) who is a SAF regular officer or SAF regular soldier in the non-pensionable service, but is not a member of the SAVER Plan or the Premium Plan;

- (c) who is a SAF regular officer in the non-pensionable service and is a member of the SAVER Plan who has reached his SAVER end date; or
- (d) who is any employee of the Government other than one specified in sub-paragraph (a), (b) or (c) or in regulation 3, 5 or 6,

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:

- (i) where the employee is not more than 60 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the total amount of the employee's wages for the month.	NIL	An amount equal to 13% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the total amount of the employee's wages for the month; and (b) 0.45 of the difference between the total amount of the employee's wages	An amount equal to 0.45 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) 13% of the total amount of the employee's wages for the month; and (b) 0.375 of the difference between the total amount of the employee's	An amount equal to 0.375 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>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
	for the month and \$500.		wages for the month and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 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	(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
	(b) 32% of the amount of the additional wages payable to the employee in the month.	(b) 15% of the amount of the additional wages payable to the employee in the month.	(b) 25.5% of the amount of the additional wages payable to the employee in the month.	(b) 12.5% of the amount of the additional wages payable to the employee in the month.

(ii) where the employee is above 60 years of age:

<i>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)
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 7.5% of the total amount of the employee's wages for the month.	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) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.225 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) 7.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month 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 amount 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 \$450; and (b) 7.5% of the amount 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 \$750; and (b) 12.5% of the amount 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 \$300; and (b) 5% of the amount of the additional wages payable to the employee in the month.

<i>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)

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(ii) where the employee is above 60 years of age:

<i>Total amount of the employee's wages for the calendar month</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>
	(1)	(2)	(3)	(4)
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 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) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month 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	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	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	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>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)
	(b) 8.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 8.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

5. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

(a) who is a non-pensionable employee of a statutory body; or

(b) who is a person employed in an aided school by the managers of the school,

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:

(i) where the employee is not more than 60 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the total amount of the	NIL	An amount equal to 6% of the total amount of the	NIL

<i>Total amount of the employee's wages for the calendar month</i>	<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
	employee's wages for the month.		employee's wages for the month.	
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) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.45 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) 6% of the total amount of the employee's wages for the month; and (b) 0.375 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.375 of the difference between the total amount of the employee's wages for the month and \$500.
Exceeding \$750	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 (b) 24% of the amount of the additional	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$900; and (b) 15% of the amount of the additional	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 (b) 18.5% of the amount of the additional	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 amount of the additional

<i>55 years of age and below</i>			<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)	(5)
	wages payable to the employee in the month.	wages payable to the employee in the month.	wages payable to the employee in the month.	wages payable to the employee in the month.

(ii) where the employee is above 60 years of age:

<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>
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL	An amount equal to 3.5% of the total amount of the employee's wages for the month.	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 amount of the employee's wages for the month and \$500.	An amount equal to the sum of —	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and \$500.
	(a) 3.5% of the total amount of the employee's wages for the month; and		(a) 3.5% of the total amount of the employee's wages for the month; and	

<i>Total amount of the employee's wages for the calendar month</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>
(1)	(2)	(3)	(4)	(5)
	(b) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 11% of the employee's ordinary wages for the month subject to a maximum of \$660; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$450; and	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and
	(b) 11% of the amount of the additional wages payable to the employee in the month.	(b) 7.5% of the amount of the additional wages payable to the employee in the month.	(b) 8.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

”;

(b) by deleting paragraph 12 and substituting the following paragraph:

“12. In computing the amount of ordinary wages for the purposes of paragraphs 9, 10 and 11 —

- (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 “50,” in paragraph 14(a); and

(d) by deleting sub-paragraph (da) of paragraph 14 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;”.

Amendment of Third Schedule

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

(a) by deleting paragraph 1 and substituting the following paragraph:

“1. Subject to this Schedule, with effect from 1 January 2016, the contributions payable by the employer and the amount recoverable from the wages of an employee who is a SAF regular officer or SAF regular soldier and a member of the SAVER Plan (not being a member who has reached his SAVER end date) or a member of the Premium Plan are as follows:

(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 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>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 27.75% of the employee's ordinary wages for the month subject to a maximum of \$2,220; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 19.5% of the employee's ordinary wages for the month subject to a maximum of \$1,560; and	(a) 9.75% of the employee's ordinary wages for the month subject to a maximum of \$780; and

55 years of age and below

<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)
(b) 27.75% of the amount of any additional wages payable in the month.	(b) 15% of the amount of any additional wages payable in the month.

Above 55 but not more than 60 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(3)	(4)
(b) 19.5% of the amount of any additional wages payable in the month.	(b) 9.75% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

Above 60 but not more than 65 years of age

<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)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 12.375% of the employee's ordinary wages for the month subject to a maximum of \$990; and	(a) 5.625% of the employee's ordinary wages for the month subject to a maximum of \$450; and
(b) 12.375% of the amount of any additional wages payable in the month.	(b) 5.625% of the amount of any additional wages payable in the month.

Above 65 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month subject to a maximum of \$300; and
(b) 9.375% of the amount of any additional wages payable in the month.	(b) 3.75% of the amount of any additional wages payable in the month.

(b) by deleting paragraph 5 and substituting the following paragraph:

”;

- “5. 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 “50,” in paragraph 7(a); and
- (d) by deleting sub-paragraph (da) of paragraph 7 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;”.

[G.N. Nos. S 368/2011; S 506/2011; S 440/2012; S 841/2013; S 861/2014]

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]

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