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First published in the *Government Gazette*, Electronic Edition, on 30th December 2013 at 5:00 pm.

**No. S 841**

**CENTRAL PROVIDENT FUND ACT  
(CHAPTER 36)**

**CENTRAL PROVIDENT FUND  
(PUBLIC SECTOR EMPLOYEES)  
(AMENDMENT) REGULATIONS 2013**

In exercise of the powers conferred by section 77(1)(g) of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, after consulting with the Central Provident Fund Board, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2013 and shall come into operation on 1st January 2014.

**Amendment of Second Schedule**

2. The Second Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) is amended by deleting paragraphs 1 to 5 and substituting the following paragraphs:

“1. Subject to this Schedule, with effect from 1st January 2014, 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 50 years of age:

		<i>35 years of age and below</i>		<i>Above 35 but not more than 50 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 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 16% 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) 16% of the total amount of the 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.	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) 16% of the total amount of the 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.	An amount equal to 0.6 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)(i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	An amount equal to the sum of —  (a)(i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	An amount equal to the sum of —  (a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	

<i>35 years of age and below</i>			<i>Above 35 but not more than 50 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)
	(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and		(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	
	(b) 36% 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) 36% 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.

(ii) where the employee is above 50 but not more than 60 years of age:

<i>Above 50 but not more than 55 years of age</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)
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the total amount of the employee's wages for the month.	NIL	An amount equal to 10.5% 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) 14% of the total amount of the employee's wages for the	An amount equal to 0.555 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) 10.5% of the total amount of the employee's wages for 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>Above 50 but not more than 55 years of age</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)
	month; and		month; and	
	(b) 0.555 of the difference between the total amount of the employ ee's wages for the month and \$500.		(b) 0.39 of the difference between the total amount of the employ ee'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)(i) 14% of the employ ee's ordinary wages for the month subject to a maximum of \$700; and	(a) 18.5% of the employ ee's ordinary wages for the month subject to a maximum of \$925; and	(a)(i) 10.5% of the employ ee's ordinary wages for the month subject to a maximum of \$525; and	(a) 13% of the employ ee's ordinary wages for the month subject to a maximum of \$650; and
	(ii) a further 18.5% of the employ ee's ordinary wages for the month subject to a maximum of \$925; and		(ii) a further 13% of the employ ee's ordinary wages for the month subject to a maximum of \$650; and	
	(b) 32.5% of the amount of the additional wages payable to the	(b) 18.5% of the amount of the additional wages payable	(b) 23.5% of the amount of the additional wages payable to the	(b) 13% of the amount of the additional wages payable

<i>Above 50 but not more than 55 years of age</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)
	employee in the month.	to the employ ee in the month.	employee in the month.	to the employ ee in the month.

(iii) 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 7% of the total amount of the employee's wages for the month.	NIL	An amount equal to 6.5% 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) 7% 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) 6.5% 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)(i) 7% of the employee's ordinary	An amount equal to the sum of — (a) 7.5% of the employ ee's	An amount equal to the sum of — (a)(i) 6.5% of the employ ee's	An amount equal to the sum of — (a) 5% of the employ ee's

<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)
	wages for the month subject to a maximum of \$350; and	ordinary wages for the month subject to a maximum of \$375; and	ordinary wages for the month subject to a maximum of \$325; and	ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 14.5% 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) 11.5% 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 to 14, with effect from 1st January 2014, 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 50 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>	
	<i>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 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 16% 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) 16% 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) 16% 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)(i) 16% of the employee's ordinary wages for the month subject to a	An amount equal to the sum of —  (a) 5% of the employee's ordinary wages for the month subject	An amount equal to the sum of —  (a)(i) 16% of the employee's ordinary wages for the month subject to a maximum	An amount equal to the sum of —  (a) 5% of the employee's ordinary wages for the month subject

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>	
	<i>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)
	maximum of \$800; and	to a maximum of \$250; and	of \$800; and	to a maximum of \$250; and
	(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 21% 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) 21% 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 50 but not more than 60 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 50 but not more than 55 years of age</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 14% of the total amount of the employee's wages for the month.	NIL	An amount equal to 10.5% 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) 14% of the total	An amount equal to 0.15 of the difference between the total amount of	An amount equal to the sum of — (a) 10.5% of the total	An amount equal to 0.15 of the difference between the total amount of

*Above 50 but not more than 55 years of age*    *Above 55 but not more than 60 years of age*

<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)
	amount of the employ ee's wages for the month; and	the employee's wages for the month and \$500.	amount of the employ ee's wages for the month; and	the employee's wages for the month and \$500.
	(b) 0.15 of the difference between the total amount of the employ ee's wages for the month and \$500.		(b) 0.15 of the difference between the total amount of the employ ee'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)(i) 14% of the employ ee's ordinary wages for the month subject to a maximum of \$700; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	(a)(i) 10.5% of the employ ee's ordinary wages for the month subject to a maximum of \$525; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 19% of the amount of	(b) 5% of the	(b) 15.5% of the	(b) 5% of the

*Above 50 but not more than 55 years of age*      *Above 55 but not more than 60 years of age*

<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)
	the additional wages payable to the employee in the month.	amount of the additional wages payable to the employee in the month.	amount of the additional wages payable to the employee in the month.	amount of the additional wages payable to the employee in the month.

(iii) 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 7% of the total amount of the employee's wages for the month.	NIL	An amount equal to 6.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	<p>An amount equal to the sum of —</p> <p>(a) 7% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	<p>An amount equal to the sum of —</p> <p>(a) 6.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages</p>	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)
			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)(i) 7% of the employ ee's ordinary wages for the month subject to a maximum of \$350; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	(a)(i) 6.5% of the employ ee's ordinary wages for the month subject to a maximum of \$325; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 12% 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) 11.5% 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 to 14, with effect from 1st January 2014, 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 50 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>	
	<i>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 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 16% 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) 16% 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) 16% 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.

	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 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)
	for the month and \$500.		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)(i) 16% of the employ ee's ordinary wages for the month subject to a maximum of \$800; and	(a) 15% of the employ ee's ordinary wages for the month subject to a maximum of \$750; and	(a)(i) 16% of the employ ee's ordinary wages for the month subject to a maximum of \$800; and	(a) 15% of the employ ee's ordinary wages for the month subject to a maximum of \$750; and
	(ii) a further 15% of the employ ee's ordinary wages for the month subject to a maximum of \$750; and		(ii) a further 15% of the employ ee's ordinary wages for the month subject to a maximum of \$750; and	
	(b) 31% 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 employ ee in the month.	(b) 31% 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 employ ee in the month.

(ii) where the employee is above 50 but not more than 60 years of age:

	<i>Above 50 but not more than 55 years of age</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)
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the total amount of the employee's wages for the month.	NIL	An amount equal to 10.5% 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) 14% 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) 10.5% 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)(i) 14% of the employee's ordinary wages for the month subject to a maximum of \$700; and  (ii) a further 15% of the	An amount equal to the sum of —  (a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	An amount equal to the sum of —  (a)(i) 10.5% of the employee's ordinary wages for the month subject to a maximum of \$525; and  (ii) a further 12.5% of	An amount equal to the sum of —  (a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 50 but not more than 55 years of age</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)	(4)	(5)
	employ ee's ordinary wages for the month subject to a maximum of \$750; and		the employ ee's ordinary wages for the month subject to a maxi mum of \$625; and	
	(b) 29% 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) 23% 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.

(iii) 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)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 7% of the total amount of the employee's wages for the month.	NIL	An amount equal to 6.5% 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) 7% of the total amount of the employ ee's wages for	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) 6.5% of the total amount of the employ ee's wages for the	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)
	the month; and		month; and	
	(b) 0.225 of the difference between the total amount of the employ ee's wages for the month and \$500.		(b) 0.15 of the difference between the total amount of the employ ee'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)(i) 7% of the employ ee's ordinary wages for the month subject to a maximum of \$350; and	(a) 7.5% of the employ ee's ordinary wages for the month subject to a maximum of \$375; and	(a)(i) 6.5% of the employ ee's ordinary wages for the month subject to a maximum of \$325; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 7.5% of the employ ee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 14.5% of the amount of the additional wages payable to	(b) 7.5% of the amount of the additional wages	(b) 11.5% of the amount of the additional wages payable to	(b) 5% of the amount of the additional wages

<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)
	the employee in the month.	payable to the employee in the month.	the employee in the month.	payable to the employee in the month.

4. Subject to paragraphs 6 to 14, with effect from 1st January 2014, 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 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 50 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>	
	<i>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 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 4% 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) 4% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total	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) 4% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total	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>35 years of age and below</i>		<i>Above 35 but not more than 50 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)
	amount of the employ ee's wages for the month and \$500.		amount of the employ ee'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)(i) 4% of the employ ee's ordinary wages for the month subject to a maximum of \$200; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	(a)(i) 4% of the employ ee's ordinary wages for the month subject to a maximum of \$200; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 9% 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 employ ee in the month.	(b) 9% 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 employ ee in the month.

(ii) where the employee is above 50 but not more than 60 years of age:

	<i>Above 50 but not more than 55 years of age</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)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 4% 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) 4% 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) 4% 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)(i) 4% of the employee's ordinary wages for the month subject to a maximum of \$200; and  (ii) a further 5% of the employee's ordinary wages for the month subject to	An amount equal to the sum of —  (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	An amount equal to the sum of —  (a)(i) 4% of the employee's ordinary wages for the month subject to a maximum of \$200; and  (ii) a further 5% of the employee's ordinary wages for the month subject to	An amount equal to the sum of —  (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and

<i>Above 50 but not more than 55 years of age</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)
	a maximum of \$250; and		a maximum of \$250; and	
	(b) 9% 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) 9% 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.

(iii) 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 — (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 employ	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 employ	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)
	ee's wages for the month and \$500.		ee'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)(i) 3.5% of the employ ee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	(a)(i) 3.5% of the employ ee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and		(ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 8.5% of the amount of the additional wages payable to the employ ee in the month.	(b) 5% of the amount of the additional wages payable to the employ ee in the month.	(b) 8.5% of the amount of the additional wages payable to the employ ee in the month.	(b) 5% of the amount of the additional wages payable to the employ ee in the month.

5. Subject to paragraphs 6 to 14, with effect from 1st January 2014, 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 50 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 years of age and below</i>		<i>Above 35 but not more than 50 years of age</i>	
	<i>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 9% 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) 0.45 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) 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.
Exceeding \$750	An amount equal to the sum of — (a)(i) 9% of the employee's ordinary wages for	An amount equal to the sum of — (a) 15% of the employee's ordinary	An amount equal to the sum of — (a)(i) 9% of the employee's ordinary wages for	An amount equal to the sum of — (a) 15% of the employee's ordinary

		<i>35 years of age and below</i>		<i>Above 35 but not more than 50 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)	
	the month subject to a maximum of \$450; and	wages for the month subject to a maximum of \$750; and	the month subject to a maximum of \$450; and	wages for the month subject to a maximum of \$750; and	
	(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and		(ii) a further 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and		
	(b) 24% 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) 24% 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.	

(ii) where the employee is above 50 but not more than 60 years of age:

		<i>Above 50 but not more than 55 years of age</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)	
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 6% of the total amount of the	NIL	

*Above 50 but not more than 55 years of age*      *Above 55 but not more than 60 years of age*

<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)	(5)
			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 employ ee's wages for the month; and (b) 0.45 of the difference between the total amount of the employ ee'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 employ ee's wages for the month; and (b) 0.375 of the difference between the total amount of the employ ee'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)(i) 9% of the employ ee's ordinary wages for the month subject to a maximum of \$450; and (ii) a further 15% of the employ ee's ordinary wages for	An amount equal to the sum of — (a) 15% of the employ ee's ordinary wages for the month subject to a maximum of \$750; and	An amount equal to the sum of — (a)(i) 6% of the employ ee's ordinary wages for the month subject to a maximum of \$300; and (ii) a further 12.5% of the employ ee's ordinary	An amount equal to the sum of — (a) 12.5% of the employ ee's ordinary wages for the month subject to a maximum of \$625; and

		<i>Above 50 but not more than 55 years of age</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)	
	the month subject to a maximum of \$750; and		wages for the month subject to a maximum of \$625; and		
	(b) 24% 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) 18.5% 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.	

(iii) 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 —  (a) 3.5% of the total amount of the employee's wages for the month; and	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) 3.5% 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>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) 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)(i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a)(i) 3.5% of the employee's ordinary wages for the month subject to a maximum of \$175; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(ii) a further 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and		(ii) a further 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	
	(b) 11% of the amount of the additional wages	(b) 7.5% of the amount of the additional wages	(b) 8.5% of the amount of the additional wages payable to	(b) 5% of the amount of the additional wages

<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)
	payable to the employee in the month.	payable to the employ ee in the month.	the employee in the month.	payable to the employe e in the month.

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[G.N. Nos. S 368/2011; S 506/2011; S 440/2012]

Made this 30th day of December 2013.

CHAN HENG KEE  
*Permanent Secretary,  
 Ministry of Manpower,  
 Singapore.*

[MMS 9/73-12V0T2; AG/LLRD/SL/36/2010/32 Vol. 4]

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