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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)(q) 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 nonpensionable 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:

	35 years of ag	e and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	, , , ,		Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee's wages for the month; and (b) 0.6 of the difference between the total amount of the employ ee's wages for the month amount of	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 a mount of the employ ee's wages for the month; and (b) 0.6 of the difference between the total amount of the employ ee's wages for the month amount of the employ	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 employ ee's ordinary wages for	An amount equal to the sum of — (a) 20% of the employ ee's ordinary	An amount equal to the sum of — (a)(i) 16% of the employ ee's ordinary wages for	An amount equal to the sum of — (a) 20% of the employ ec's ordinary
	wages for the month subject to a maximum of \$800; and	for the month subject to a maxi mum of \$1,000; and	wages for the month subject to a maximum of \$800; and	wages for the month subject to a maxi mum of \$1,000; and

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)
	 (ii) a further 20% of the employ ee's ordinary wages for the month subject to a maximum of \$1,000; and 		 (ii) a further 20% of the employ ee'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 addi tional wages payable to the employe e 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 addi tional wages payable to the employe e in the month.

Above 55 but not more than 60 years of age

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

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Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month			
(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 employ ee'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 employ ee'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.			

Above 50 but not more than 55 years of age

Above 35 but not more than 50 years of age

35 years of age and below

Above 50 but not more than 55 years of age				
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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.		(<i>b</i>) 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 —
	(<i>a</i>)(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 maxi mum of \$925; and	(<i>a</i>)(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 ec's ordinary wages for the month subject to a maxi mum 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	of the addi tional	(b) 23.5% of the amount of the additional wages payable to the	(b) 13% of the amount of the addi tional wages payable

Above 55 but not more than 60 years of age

Above 50 but not more than 55 years of age

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Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)
	employee in the month.	to the employ ee in the month.	employee in the month.	to the employe e in the month.

Above 55 but not more than 60 years of age

Above 50 but not more than 55 years of age

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

Above 60 but not more than 65 years of age

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (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 the month; and (b) 0.225 of the difference between the total amount of the employ ee'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 employ ee's wages for the month; and (b) 0.15 of the difference between the total amount of the employ ee's wages for the month amount of	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 —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(<i>a</i>)(i) 7% of the employ ee's ordinary	(a) 7.5% of the employ ee's	(a)(i) 6.5% of the employ ee's	(a) 5% of the employ ee's

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)
	wages for the month subject to a maximum of \$350; and	ordinary wages for the month subject to a maxi mum of \$375; and	ordinary wages for the month subject to a maximum of \$325; and	ordinary wages for the month subject to a maxi mum 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 the employee in the month.	(b) 7.5% of the amount of the addi tional wages payable to the employ ee 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 addi tional wages payable to the employe e in the month.

Above 60 but not more than 65 years of age

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 nonpensionable 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:

	35 years of ag	ge and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee'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) 16% of the total amount of the employ ee'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.
	(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 — (a)(i) 16% of	An amount equal to the sum of — (<i>a</i>) 5% of	An amount equal to the sum of — (a)(i) 16% of the	An amount equal to the sum of — (a) 5% of
	the employ ee's ordinary wages for the month subject to a	the employ ee's ordinary wages for the month subject	employ ee's ordinary wages for the month subject to a maximum	the employ ee's ordinary wages for the month subject

	55 years of a	se una belon	noove 55 but not more man 56 years of age		
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	
(1)	(2)	(3)	(4)	(5)	
	maximum of \$800; and	to a maxi mum of \$250; and	of \$800; and	to a maxi mum 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) 21% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the addi tional wages payable to the employ ee 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 addi tional wages payable to the employe e in the month.	

35 years of age and below

Above 35 but not more than 50 years of age

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

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

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 —
	(<i>a</i>)(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 maxi mum 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 maxi mum 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

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)
	the additional wages payable to the employee in the month.	amount of the addi tional wages payable to the employ ee in the month.	amount of the additional wages payable to the employee in the month.	amount of the addi tional wages payable to the employ ee in the month.

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

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Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee's wages for the month; and (b) 0.15 of the difference between the total amount of the employ ee'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) 6.5% of the total amount of the employ ee's wages for the month; and (b) 0.15 of the differ ence between the total amount of the employ ee'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.

Above 60 but not more than 65 years of age

	Above 60 but not more	than 65 years of age	Above 65 y	ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 (ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum ordinary wages for the month subject to a maximum of \$250. 	 (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and 	 (a)(i) 6.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$325; and (ii) a further 5% of the employ ee's ordinary wages for the month subject to a a maxi mum of \$3325; and 	 (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and
	of \$250; and		maxi mum 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 addi tional wages payable to the employe e in the month.	(b) 11.5% of the amount of the addi tional wages payable to the employe e in the month.	(b) 5% of the amount of the addi tional 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 nonpensionable 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:

	35 years of ag	ge and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee's wages for the month; and (b) 0.45 of the difference between the total amount of the employ ee'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 employ ee's wages for the month; and (b) 0.45 of the difference between the total amount of the employ ee'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) where the employee is not more than 50 years of age:

	35 years of ag	e and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 maxi mum of \$750; and	(<i>a</i>)(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 maxi mum 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 addi tional 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 addi tional wages payable to the employ ee in the month.

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

	Above 50 but not more	than 55 years of age	Above 55 but not mo	re than 60 years of age
Total amount of the employee's	Contributions payable by the employer for		Contributions payable	Amount recoverable from the employee's

the employee's wages for the calendar month	by the employer for the calendar month	from the employee's wages for the calendar month	payable by the employer for the calendar month	from the employee's wages for the calendar month
(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 employ ee's wages for the month; and (b) 0.45 of the difference between the total amount of the complex	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 employ ee's wages for the month; and (b) 0.375 of the differ ence between the total amount	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	employ ee's wages for the month and \$500.	An amount equal to	amount of the employ ee's wages for the month and \$500. An amount equal to	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) 15% of the sum of — (a) 15% of the employ ee's ordinary wages for the month subject to a maxi mum of \$750; and	the sum of — (a)(i) 10.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$525; and	the sum of — (a) 12.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$625; and
	(ii) a further 15% of the		(ii) a further 12.5% of	

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(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 addi tional wages payable to the employ ee in the month.	(b) 23% of the amount of the addi tional wages payable to the employe e 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:

	Above 60 but not more than 65 years of age		Above 65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 — (<i>a</i>) 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.

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Total amount of the employee's	Contributions payable	Amount recoverable from the employee's	Contributions payable by the employer for	Amount recoverable from the employee's
wages for the calendar month	by the employer for the calendar month	wages for the calendar month	the calendar month	wages for the calendar month
(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 —
	(<i>a</i>)(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 maxi mum 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 maxi mum 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 addi tional wages	(b) 11.5% of the amount of the additional wages payable to	(b) 5% of the amount of the addi tional wages

Above 60 but not more than 65 years of age

	Above 60 but not more	e than 65 years of age	Above 65 years of age	
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)
	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.

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:

	35 years of ag	ge and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee'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 employ ee'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.

	35 years of ag	e and below	Above 35 but not more	than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	wages for the calendar month	Contributions payable by the employer for the calendar month	wages for the calendar month
(1)	(2) amount of the employ ee's wages for the month and \$500.	(3)	(4) amount of the employ ee's wages for the month and \$500.	(5)
Exceeding \$750	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 (ii) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250;	An amount equal to the sum of — (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and	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 (ii) a further 5% of the employ ee's ordinary wages for the month subject to a a maximum of \$250;	An amount equal to the sum of — (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum 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 addi tional 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 addi tional wages payable to the employe e in the month.

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

	Above 50 but not more	than 55 years of age	Above 55 but not more	than 60 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee's wages for the month; and (b) 0.15 of the difference between the total amount of the employ ee'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) 4% of the total amount of the employ ee's wages for the month; and (b) 0.15 of the difference between the total amount of the employ ee's wages for the between the total amount of the difference between the between the total amount of the difference between the total amount of the difference between the mount of the mount amount amount of the mount amount a	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 —	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 (ii) a further 5% of the employ ee's ordinary 	(a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and	 (a)(i) 4% of the employ ee's ordinary wages for the month subject to a maximum of \$200; and (ii) a further 5% of the employ ee's ordinary 	 (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and
	wages for the month subject to		wages for the month subject to	

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

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Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)
	a maximum of \$250; and		a maximum of \$250; and	
	(<i>b</i>) 9% of the	(b) 5% of	(b) 9% of the	(b) 5% of
	amount of the	the	amount of the	the
	additional	amount of the	additional	amount of the
	wages	addi	wages	addi
	payable to	tional	payable to	tional
	the	wages	the	wages
	employee	payable	employee	payable
	in the	to the	in the	to the
	month.	employ	month.	employe
		ee in the month.		e in the month.

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

Above 60 but not more than 65 years of age

Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (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 employ ee'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 employ ee'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.

	Above 60 but not more	than 65 years of age	Above 65 ye	ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 (ii) a further 	(a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and	 (a)(i) 3.5% of the employ ee's ordinary wages for the month subject to a maximum of \$175; and (ii) a further 	(a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and
	(11) a further 5% of the employ ee's ordinary wages for the month subject to a maximum of \$250; and		(11) 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 employee in the month.	(b) 5% of the amount of the addi tional wages payable to the employe e 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 addi tional wages payable to the employee 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:

	35 years of ag	e and below	Above 35 but not mor	e than 50 years of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 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 amount of the employ	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 employ ee's wages for the month; and (b) 0.45 of the differ ence between the total amount of the employ ee's wages for the differ ence between the total amount of the employ ee's	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 —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a)(i) 9% of the employ ee's ordinary wages for	(a) 15% of the employ ee's ordinary	(<i>a</i>)(i) 9% of the employ ee's ordinary wages for	(a) 15% of the employ ee's ordinary

Above 35 but not more than 50 years of age

	, , ,			, , , ,
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)
	the month subject to a maximum of \$450; and	wages for the month subject to a maxi mum of \$750; and	the month subject to a maxi mum of \$450; and	wages for the month subject to a maxi mum 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 maxi mum 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 addi tional wages payable to the employ ee in the month.	(b) 24% of the amount of the addi tional wages payable to the employee in the month.	(b) 15% of the amount of the addi tional wages payable to the employee in the month.

35 years of age and below

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

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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	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 swages for the difference between the total amount of the difference between the mount amount of the difference the mount and stool.	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	An amount equal to the sum of — (a) 15% of the employ ee's ordin ary wages for the month subject to a maxi mum 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	An amount equal to the sum of — (a) 12.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$625; and
	(ii) a further 15% of the employ ee's ordinary wages for		(ii) a further 12.5% of the employ ee's ordinary	

Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(1)	 (2) 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. 	 (3) (b) 15% of the amount of the addi tional wages payable to the employ ee in the month. 	 (4) wages for the month subject to a maximum of \$625; and (b) 18.5% of the amount of the additional wages payable to the employee in the month. 	(5) (b) 12.5% of the amount of the addi tional wages payable to the employee in the month.

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

	Above 60 but not more	e than 65 years of age	Above 65 ye	ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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 employ ee'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 employ ee'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.

	Above oo bui noi more	e inan 05 years of age	Above 05 ye	urs oj uge
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	Contributions payable by the employer for the calendar month (4)	Amount recoverable from the employee's wages for the calendar month (5)
	(b) 0.225 of the differ ence 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 — (a)(i) 3.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$175; and	An amount equal to the sum of — (a) 7.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$375; and	An amount equal to the sum of — (<i>a</i>)(i) 3.5% of the employ ec's ordinary wages for the month subject to a maximum of \$175; and	An amount equal to the sum of — (a) 5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$250; and
	 (ii) a further 7.5% of the employ ee's ordinary wages for the month subject to a maxi mum 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) 11% of the amount of the addi tional wages	(b) 7.5% of the amount of the addi tional wages	(b) 8.5% of the amount of the additional wages payable to	(b) 5% of the amount of the addi tional wages

Above 60 but not more than 65 years of age

	Above 60 but not mor	60 but not more than 65 years of age Above 65 years of a		ears of age
Total amount of the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	Amount recoverable from the employee's wages for the calendar month
(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.

[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]

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