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CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)
CENTRAL PROVIDENT FUND ACT
(AMENDMENT OF FIRST SCHEDULE) (NO. 2)
NOTIFICATION 2013

In exercise of the powers conferred by section 7(8) of the Central Provident Fund Act, Mr Tan Chuan-jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, hereby makes the following Notification:

Citation and commencement

1. This Notification may be cited as the Central Provident Fund Act (Amendment of First Schedule) (No. 2) Notification 2013 and shall come into operation on 1st January 2014.

Amendment of First Schedule

2. The First Schedule to the Central Provident Fund Act (2013 Ed.) is amended by deleting paragraphs 1 to 1D and substituting the following paragraphs:

<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>Above 50 but not more than 55 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>	<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)	(6)	(7)
	(a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a) 32.5% of the employee's ordinary wages for the month subject to a maximum of \$1,625; and	(a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and
	(b) 36% of the Relevant Additional Wages.	(b) 20% of the Relevant Additional Wages.	(b) 36% of the Relevant Additional Wages.	(b) 20% of the Relevant Additional Wages.	(b) 32.5% of the Relevant Additional Wages.	(b) 18.5% of the Relevant Additional Wages.

(b) where the employee is above 55 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 10.5% of the Total Wages.	NIL	An amount equal to 7% of the Total Wages.	NIL	An amount equal to 6.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10.5% of the Total Wages; and (b) 0.39 of the difference between the Total Wages and \$500.	An amount equal to 0.39 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 7% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 6.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 23.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 13% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 14.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$1,175; and	subject to a maximum of \$650; and	subject to a maximum of \$725; and	subject to a maximum of \$375; and	subject to a maximum of \$575; and	subject to a maximum of \$250; and
	(b) 23.5% of the Relevant Additional Wages.	(b) 13% of the Relevant Additional Wages.	(b) 14.5% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.	(b) 11.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

1A. Subject to paragraphs 1E to 7, with effect from 1st January 2014, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

(a) where the employee is not more than 55 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>Above 50 but not more than 55 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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the Total Wages.	NIL	An amount equal to 4% of the Total Wages.	NIL	An amount equal to 4% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<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>Above 50 but not more than 55 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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$450; and	subject to a maximum of \$250; and	subject to a maximum of \$450; and	subject to a maximum of \$250; and	subject to a maximum of \$450; and	subject to a maximum of \$250; and
	(b) 9% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 9% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 9% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

(b) where the employee is above 55 years of age:

	<i>Above 55 but not more than 60 years of age</i>		<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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the Total Wages.	NIL	An amount equal to 3.5% of the Total Wages.	NIL	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$450; and	subject to a maximum of \$250; and	subject to a maximum of \$425; and	subject to a maximum of \$250; and	subject to a maximum of \$425; and	subject to a maximum of \$250; and
	(b) 9% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 8.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 8.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

1B. Subject to paragraphs 1E to 7, with effect from 1st January 2014, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

(a) where the employee is not more than 55 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>Above 50 but not more than 55 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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the Total Wages.	NIL	An amount equal to 9% of the Total Wages.	NIL	An amount equal to 9% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 9% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 9% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 24% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 24% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 24% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the

<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>Above 50 but not more than 55 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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$1,200; and	subject to a maximum of \$750; and	subject to a maximum of \$1,200; and	subject to a maximum of \$750; and	subject to a maximum of \$1,200; and	subject to a maximum of \$750; and
	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 24% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.

(b) where the employee is above 55 years of age:

	<i>Above 55 but not more than 60 years of age</i>		<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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 6% of the Total Wages.	NIL	An amount equal to 3.5% of the Total Wages.	NIL	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 6% of the Total Wages; and (b) 0.375 of the difference between the Total Wages and \$500.	An amount equal to 0.375 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 18.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 11% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$925; and	subject to a maximum of \$625; and	subject to a maximum of \$550; and	subject to a maximum of \$375; and	subject to a maximum of \$425; and	subject to a maximum of \$250; and
	(b) 18.5% of the Relevant Additional Wages.	(b) 12.5% of the Relevant Additional Wages.	(b) 11% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.	(b) 8.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

1C. Subject to paragraphs 1E to 7, with effect from 1st January 2014, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

(a) where the employee is not more than 55 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>Above 50 but not more than 55 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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 14% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 16% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 16% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 14% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 21% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 21% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 19% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<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>Above 50 but not more than 55 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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$1,050; and	subject to a maximum of \$250; and	subject to a maximum of \$1,050; and	subject to a maximum of \$250; and	subject to a maximum of \$950; and	subject to a maximum of \$250; and
	(b) 21% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 21% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 19% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

(b) where the employee is above 55 years of age:

	<i>Above 55 but not more than 60 years of age</i>		<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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 10.5% of the Total Wages.	NIL	An amount equal to 7% of the Total Wages.	NIL	An amount equal to 6.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 7% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 6.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 15.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 12% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$775; and	subject to a maximum of \$250; and	subject to a maximum of \$600; and	subject to a maximum of \$250; and	subject to a maximum of \$575; and	subject to a maximum of \$250; and
	(b) 15.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 12% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.	(b) 11.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

1D. Subject to paragraphs 1E to 7, with effect from 1st January 2014, the contributions payable by the employer (at full rates) and the amount recoverable from the employee's wages (at graduated rates), for the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

(a) where the employee is not more than 55 years of age:

	<i>35 years of age and below</i>			<i>Above 35 but not more than 50 years of age</i>		<i>Above 50 but not more than 55 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>	<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)	(6)	(7)	
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 14% of the Total Wages.	NIL	
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 16% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 16% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 14% of the Total Wages; and (b) 0.45 of the difference between the Total Wages and \$500.	An amount equal to 0.45 of the difference between the Total Wages and \$500.	
Exceeding \$750	An amount equal to the sum of — (a) 31% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 31% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 29% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 15% of the employee's ordinary wages for the	

<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>Above 50 but not more than 55 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>	<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)	(6)	(7)
	month	month	month	month	month	month
	subject to a maximum of \$1,550; and	subject to a maximum of \$750; and	subject to a maximum of \$1,550; and	subject to a maximum of \$750; and	subject to a maximum of \$1,450; and	subject to a maximum of \$750; and
	(b) 31% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 31% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.	(b) 29% of the Relevant Additional Wages.	(b) 15% of the Relevant Additional Wages.

(b) where the employee is above 55 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 10.5% of the Total Wages.	NIL	An amount equal to 7% of the Total Wages.	NIL	An amount equal to 6.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 10.5% of the Total Wages; and (b) 0.375 of the difference between the Total Wages and \$500.	An amount equal to 0.375 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 7% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 6.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 23% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 12.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 14.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 7.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 11.5% of the employee's ordinary wages for the	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 years of age</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>	<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)	(6)	(7)
	month subject to a maximum of \$1,150; and	month subject to a maximum of \$625; and	month subject to a maximum of \$725; and	month subject to a maximum of \$375; and	month subject to a maximum of \$575; and	month subject to a maximum of \$250; and
	(b) 23% of the Relevant Additional Wages.	(b) 12.5% of the Relevant Additional Wages.	(b) 14.5% of the Relevant Additional Wages.	(b) 7.5% of the Relevant Additional Wages.	(b) 11.5% of the Relevant Additional Wages.	(b) 5% of the Relevant Additional Wages.

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Made this 30th day of December 2013.

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

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