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CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)

CENTRAL PROVIDENT FUND ACT
(AMENDMENT OF FIRST SCHEDULE)
NOTIFICATION 2014

In exercise of the powers conferred by section 7(8) of the Central Provident Fund Act, 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) Notification 2014 and shall come into operation on 1 January 2015.

Amendment of First Schedule

2. The First Schedule to the Central Provident Fund Act is amended —

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

“1. Subject to paragraphs 1A to 7, with effect from 1 January 2015, the contributions payable by the employer and the amount recoverable from the employee’s wages are as follows:

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

<i>Total amount of the employee’s wages for the calendar month</i>	<i>50 years of age and below</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>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>	<i>(7)</i>		
	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer 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>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>	<i>Amount recoverable from the employee’s wages for the calendar month</i>		
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL	NIL	An amount equal to 16% of the Total Wages.	NIL	NIL	An amount equal to 12% of the Total Wages.		
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 0.6 of the difference between the Total Wages and \$500.	An amount equal to 0.6 of the difference between the Total Wages and \$500.	An amount equal to 0.6 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 16% of the Total Wages; and (b) 0.57 of the difference between the Total Wages and \$500.	An amount equal to 0.57 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 12% 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.		

	50 years of age and below		Above 50 but not more than 55 years of age		Above 55 but not more than 60 years of age	
	Contributions payable by the employer for the calendar month		Contributions payable by the employer for the calendar month		Contributions payable by the employer for the calendar month	
	Amount recoverable from the employee's wages for the calendar month		Amount recoverable from the employee's wages for the calendar month		Amount recoverable from the employee's wages for the calendar month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total amount of the employee's wages for the calendar month						
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 —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 37% of the employee's ordinary wages for the month subject to a maximum of \$1,850; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a) 35% of the employee's ordinary wages for the month subject to a maximum of \$1,750; and	(a) 19% of the employee's ordinary wages for the month subject to a maximum of \$950; and	(a) 25% of the employee's ordinary wages for the month subject to a maximum of \$1,250; and	(a) 13% of the employee's ordinary wages for the month subject to a maximum of \$650; and
	(b) 37% of the Relevant Additional Wages.	(b) 20% of the Relevant Additional Wages.	(b) 35% of the Relevant Additional Wages.	(b) 19% of the Relevant Additional Wages.	(b) 25% of the Relevant Additional Wages.	(b) 13% of the Relevant Additional Wages.

(b) 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>Contributions payable by the employer for the calendar month</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<p>Exceeding \$50 but not exceeding \$500</p>	<p>An amount equal to 8.5% of the Total Wages.</p>	<p>An amount equal to 7.5% of the Total Wages.</p>
<p>Exceeding \$500 but not exceeding \$750</p>	<p>An amount equal to the sum of — (a) 8.5% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.</p>	<p>An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.</p>
<p>Exceeding \$750</p>	<p>An amount equal to the sum of — (a) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and (b) 16% of the Relevant Additional Wages.</p>	<p>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 (b) 12.5% of the Relevant Additional Wages.</p>
	<p>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 (b) 5% of the Relevant Additional Wages.</p>	<p>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 (b) 5% of the Relevant Additional Wages.</p>

1A. Subject to paragraphs 1E to 7, with effect from 1 January 2015, 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 60 years of age:

	<i>50 years of age and below</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>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</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>
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.

<i>50 years of age and below</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>Amount</i>	<i>Amount</i>	<i>Amount</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>Contributions payable by the employer for the calendar month</i>
<i>(1)</i>	<i>(4)</i>	<i>(6)</i>
<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</p> <p>(b) 9% of the Relevant Additional Wages.</p>	<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</p> <p>(b) 9% of the Relevant Additional Wages.</p>	<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</p> <p>(b) 9% of the Relevant Additional Wages.</p>
<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>	<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>	<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>
<p>An amount equal to the sum of —</p>	<p>An amount equal to the sum of —</p>	<p>An amount equal to the sum of —</p>
<p>Exceeding \$750</p>	<p>An amount equal to the sum of —</p>	<p>An amount equal to the sum of —</p>
<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>	<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>	<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p> <p>(b) 5% of the Relevant Additional Wages.</p>

(b) 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>(1)</i>	<i>(2)</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>(3)</i>	<i>(4)</i>	
<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>(5)</i>	<i>(6)</i>	
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of NIL Total Wages.	An amount equal to 3.5% of the NIL Total Wages.	An amount recoverable from the employee's wages for the calendar month
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of— (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of— (a) 3.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of— (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and (b) 8.5% of the Relevant Additional Wages.	An amount equal to the sum of— (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and and (b) 8.5% of the Relevant Additional Wages.	An amount equal to the sum of— (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.

1B. Subject to paragraphs 1E to 7, with effect from 1 January 2015, 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 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>	<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 6% 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) 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.

	<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>Contributions payable by the employer for the calendar month</i>	
(1)	(2)	(3)	
<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	
(4)	(5)	(6)	
(7)	(8)	(9)	
Exceeding \$750	An amount equal to the sum of — (a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and (b) 24% of the Relevant Additional Wages.	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 (b) 15% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and (b) 18.5% of the Relevant Additional Wages.
			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 (b) 12.5% of the Relevant Additional Wages.

(b) 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>(1)</i>	<i>(2)</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>(3)</i>	<i>(4)</i>	
<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>(5)</i>	<i>(6)</i>	
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the Total Wages.	An amount equal to 3.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to 0.225 of the difference between the Total Wages and \$500. (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) 11% of the employee's ordinary wages for the month subject to a maximum of \$550; and (b) 11% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and (b) 7.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.

1C. Subject to paragraphs 1E to 7, with effect from 1 January 2015, 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 60 years of age:

	<i>50 years of age and below</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>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</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>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer 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>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	NIL	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 12% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 0.15 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) 12% 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.

Total amount of the employee's wages for the calendar month	50 years of age and below	Above 50 but not more than 55 years of age	Above 55 but not more than 60 years of age	(1) <i>Contributions payable by the employer for the calendar month</i>	(2) <i>Amount recoverable from the employee's wages for the calendar month</i>	(3) <i>Contributions payable by the employer for the calendar month</i>	(4) <i>Amount recoverable from the employee's wages for the calendar month</i>	(5) <i>Contributions payable by the employer for the calendar month</i>	(6) <i>Amount recoverable from the employee's wages for the calendar month</i>	(7) <i>Contributions payable by the employer for the calendar month</i>
	(a) 22% of the employee's ordinary wages for the month subject to a maximum of \$1,100; and (b) 22% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and (b) 21% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.	(a) 17% of the employee's ordinary wages for the month subject to a maximum of \$850; and (b) 17% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.	(a) 17% of the employee's ordinary wages for the month subject to a maximum of \$850; and (b) 17% of the Relevant Additional Wages.	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.

(b) 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>Contributions payable by the employer for the calendar month</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 8.5% of the Total Wages.	An amount equal to 7.5% of the Total Wages.
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of— (a) 8.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to the sum of— (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of— (a) 13.5% of the employee's ordinary wages for the month subject to a maximum of \$675; and (b) 13.5% of the Relevant Additional Wages.	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 and (b) 12.5% of the Relevant Additional Wages.
		An amount equal to the sum of— (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.

Total amount of the employee's wages for the calendar month (1) *Contributions payable by the employer for the calendar month* (2) *Contributions payable by the employer for the calendar month* (3) *Amount recoverable from the employee's wages for the calendar month* (4) *Amount recoverable from the employee's wages for the calendar month* (5)

1D. Subject to paragraphs 1E to 7, with effect from 1 January 2015, 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 60 years of age:

	<i>50 years of age and below</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>	
	(1)	(2)	(3)	(4)	(5)	(6)
<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>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer 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>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the Total Wages.	An amount equal to 16% of the Total Wages.	NIL	An amount equal to 12% of the Total Wages.	NIL	An amount equal to 12% of the Total Wages.
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the Total Wages; and (b) 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) 12% of the Total Wages; and (b) 0.375 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) 12% of the Total Wages; and (b) 0.375 of the difference between the Total Wages 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>Contributions payable by the employer for the calendar month</i>	
(1)	(2)	(3)	
<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	
(4)	(5)	(6)	
(7)	(8)	(9)	
Exceeding \$750	An amount equal to the sum of — (a) 32% of the employee's ordinary wages for the month subject to a maximum of \$1,600; and (b) 32% of the Relevant Additional Wages.	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 (b) 15% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 24.5% of the employee's ordinary wages for the month subject to a maximum of \$1,225; and (b) 24.5% of the Relevant Additional Wages.
	An amount equal to the sum of — (a) 31% of the employee's ordinary wages for the month subject to a maximum of \$1,550; and (b) 31% of the Relevant Additional Wages.	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 (b) 15% of the Relevant Additional Wages.	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 (b) 12.5% of the Relevant Additional Wages.

(b) 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>(1)</i>	<i>(2)</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>(3)</i>	<i>(4)</i>	
<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>(5)</i>	<i>(6)</i>	
Exceeding \$50 but not exceeding \$500	An amount equal to 8.5% of the Total Wages.	An amount equal to 7.5% of the Total Wages.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 8.5% of the Total Wages; and (b) 0.225 of the difference between the Total Wages and \$500.	An amount equal to the sum of — (a) 7.5% of the Total Wages; and (b) 0.15 of the difference between the Total Wages and \$500.	An amount equal to 0.15 of the difference between the Total Wages and \$500.
Exceeding \$750	An amount equal to the sum of — (a) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and (b) 16% of the Relevant Additional Wages.	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 (b) 12.5% of the Relevant Additional Wages.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 5% of the Relevant Additional Wages.

”; and

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

“(a) a person is deemed to have attained 50, 55, 60 or 65 years of age on the fiftieth, fifty-fifth, sixtieth or sixty-fifth anniversary, respectively, of the day of the person’s birth and the contributions payable in respect of an employee above 50, 55, 60 or 65 years of age are payable from the first day of the month following the month in which the employee attains that age;”.

Made on 26 December 2014.

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

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