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CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)

CENTRAL PROVIDENT FUND
(PUBLIC SECTOR EMPLOYEES)
(AMENDMENT) REGULATIONS 2014

In exercise of the powers conferred by section 77(1)(g) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2014 and shall come into operation on 1 January 2015.

Amendment of First Schedule

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

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

“1. Subject to this Schedule, with effect from 1 January 2015, the contributions payable by the employer and the amount recoverable from the wages of an employee —

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

are as follows:

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

	<i>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)
<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 27.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 37% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,850; and</p> <p>(b) 37% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 15% of the employee's ordinary wages for the month excluding the non-pensionable element, and 20% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,000; and</p> <p>(b) 20% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 26.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 35% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,750; and</p> <p>(b) 35% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 18.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 25% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,250; and</p> <p>(b) 25% of the amount of any additional wages payable in the month.</p>
<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 27.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 37% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,850; and</p> <p>(b) 37% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 14.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 19% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$950; and</p> <p>(b) 19% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 14.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 19% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$950; and</p> <p>(b) 19% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$650; and</p> <p>(b) 13% of the amount of any additional wages payable in the month.</p>

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

<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>Contributions payable by the employer for the calendar month</i>	<i>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>
(1)	(4)
<p>An amount equal to the sum of —</p> <p>(a) 12% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$800; and</p> <p>(b) 16% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and</p> <p>(b) 5% of the amount of any additional wages payable in the month.</p>
(2)	(3)
<p>An amount equal to the sum of —</p> <p>(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$375; and</p> <p>(b) 7.5% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$625; and</p> <p>(b) 12.5% of the amount of any additional wages payable in the month.</p>

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2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —
- (a) who, not being a regular serviceman, is in the pensionable service of the Government, including one on probation who has not been placed on the pensionable establishment;
 - (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
 - (c) who is a SAF regular military expert in the contract service;
 - (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or
 - (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,
- during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

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

<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)
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
(4)	(5)	(6)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 16.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 22% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,100; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and	(a) 12.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 17% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$850; and
(b) 22% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

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

<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>Contributions payable by the employer for the calendar month</i>	<i>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>
(1)	(4)
(2)	(3)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 10.125% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$675; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and
(b) 13.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

3. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

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

during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

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

	<i>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)
<p><i>Contributions payable by the employer for the calendar month</i></p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p>	<p><i>Contributions payable by the employer for the calendar month</i></p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p>
<p>An amount equal to the sum of —</p> <p>(a) 24% of the employee's ordinary wages for the month excluding the non-pensionable element, and 32% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,600; and</p> <p>(b) 32% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 23.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 31% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,550; and</p> <p>(b) 31% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>
<p>An amount equal to the sum of —</p> <p>(a) 24% of the employee's ordinary wages for the month excluding the non-pensionable element, and 32% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,600; and</p> <p>(b) 32% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 18.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 24.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,225; and</p> <p>(b) 24.5% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$625; and</p> <p>(b) 12.5% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 18.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 24.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,225; and</p> <p>(b) 24.5% of the amount of any additional wages payable in the month.</p>

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

Above 60 but not more than 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(1)

An amount equal to the sum of —
(a) 12% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$800; and

(b) 16% of the amount of any additional wages payable in the month.

Above 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(3)

An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$625; and

(b) 12.5% of the amount of any additional wages payable in the month.

(4)

An amount equal to the sum of —
(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and

(b) 5% of the amount of any additional wages payable in the month.

4. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

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

(b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities, during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

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

<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)
<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>
(4)	(5)	(6)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 6.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 9% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and	(a) 6.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 9% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and	(a) 6.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 9% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and
(b) 9% of the amount of any additional wages payable in the month.	(b) 9% of the amount of any additional wages payable in the month.	(b) 9% of the amount of any additional wages payable in the month.
(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and
(b) 5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

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

Above 60 but not more than 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(1)

An amount equal to the sum of —

(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$425; and

(b) 8.5% of the amount of any additional wages payable in the month.

Above 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(3)

An amount equal to the sum of —

(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$425; and

(b) 8.5% of the amount of any additional wages payable in the month.

(4)

An amount equal to the sum of —

(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and

(b) 5% of the amount of any additional wages payable in the month.

5. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

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

(b) who is a temporary employee of a statutory body and on contract specifically providing for gratuities, during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

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

	<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)
<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 18% of the employee's ordinary wages for the month excluding the non-pensionable element, and 24% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,200; and</p> <p>(b) 24% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 18% of the employee's ordinary wages for the month excluding the non-pensionable element, and 24% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,200; and</p> <p>(b) 24% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 18.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$925; and</p> <p>(b) 18.5% of the amount of any additional wages payable in the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 13.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$625; and</p> <p>(b) 12.5% of the amount of any additional wages payable in the month.</p>
<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of —</p> <p>(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$625; and</p> <p>(b) 12.5% of the amount of any additional wages payable in the month.</p>

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

Above 60 but not more than 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(1)

An amount equal to the sum of —
(a) 8.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 11% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$550; and

(2)

An amount equal to the sum of —
(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$375; and

Above 65 years of age

Contributions payable by the employer for the calendar month *Amount recoverable from the employee's wages for the calendar month*

(3)

An amount equal to the sum of —
(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$425; and

(4)

An amount equal to the sum of —
(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$250; and

(b) 11% of the amount of any additional wages payable in the month.

(b) 7.5% of the amount of any additional wages payable in the month.

(b) 8.5% of the amount of any additional wages payable in the month.

(b) 5% of the amount of any additional wages payable in the month.

”;

(b) by deleting the words “7 to 14” in paragraph 6 and substituting the words “7 and 9 to 14”;

(c) by deleting “8” in paragraph 7 and substituting “9”;

(d) by deleting paragraph 8; and

(e) by deleting “35,” in paragraph 14(a).

Amendment of Second Schedule

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

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

“1. Subject to this Schedule, with effect from 1 January 2015, the contributions payable by the employer and the amount recoverable from the wages of an employee —

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

are as follows:

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

	<i>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>Total amount of the employee's wages for the calendar month</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</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>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>(7)</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 amount of the employee's wages for the month.	Nil	An amount equal to 12% of the total amount of the employee's wages for the month.
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 17% of the total amount of the employee's wages for the month; and (b) 0.6 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and (b) 0.57 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) 12% of the total amount of the employee's wages for the month; and (b) 0.39 of the difference between the total amount of the employee's wages for the month 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>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	35% of the employee's ordinary wages for the month subject to a maximum of \$1,750; and	19% of the employee's ordinary wages for the month subject to a maximum of \$950; and	25% of the employee's ordinary wages for the month subject to a maximum of \$1,250; and	13% of the employee's ordinary wages for the month subject to a maximum of \$650; and
(b)	37% of the amount of the additional wages payable to the employee in the month.	20% of the amount of the additional wages payable to the employee in the month.	35% of the amount of the additional wages payable to the employee in the month.	19% of the amount of the additional wages payable to the employee in the month.	25% of the amount of the additional wages payable to the employee in the month.	13% of the amount of the additional wages payable to the employee in the month.

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

	<i>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>Exceeding \$500 but not exceeding \$750</p>	<p style="text-align: center;">NIL</p> <p>An amount equal to 8.5% of the total amount of the employee's wages for the month.</p> <p>An amount equal to 0.225 of the sum of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(a) 8.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.</p>	<p style="text-align: center;">NIL</p> <p>An amount equal to 7.5% of the total amount of the employee's wages for the month.</p> <p>An amount equal to the sum of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(a) 7.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>
	<i>(4)</i>	<i>(5)</i>

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>		
			<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>
(1)	(2)	(3)	(4)	(5)
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 16% of the amount of the additional wages payable to the employee in the month.	(b) 7.5% of the amount of the additional wages payable to the employee in the month.	(b) 12.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

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

during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

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

	<i>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>Total amount of the employee's wages for the calendar month</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the total amount of the employee's wages for the month.	An amount equal to 16% of the total amount of the employee's wages for the month.	An amount equal to 12% of the total amount of the employee's wages for the month.
	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>
	<i>(7)</i>		
	<i>(8)</i>	<i>(9)</i>	<i>(10)</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>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>				
(1)	(2)	(3)				
(4)	(5)	(6)				
(7)						
Total amount of the employee's wages for the calendar month						
Exceeding \$500 but not 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) 17% of the total amount of the employee's wages for the month and \$500.	(a) 16% of the total amount of the employee's wages for the month and \$500.	(a) 16% of the total amount of the employee's wages for the month and \$500.	(a) 16% of the total amount of the employee's wages for the month and \$500.	(a) 12% of the total amount of the employee's wages for the month and \$500.	(a) 12% of the total amount of the employee's wages for the month and \$500.
	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month 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

<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 \$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) 22% of the employee's ordinary wages for the month subject to a maximum of \$1,100; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 21% of the employee's ordinary wages for the month subject to a maximum of \$1,050; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and	(a) 17% of the employee's ordinary wages for the month subject to a maximum of \$850; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 22% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 21% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 17% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding \$50 but not exceeding \$500</i>	<i>(4)</i>	<i>(5)</i>
<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to 8.5% of the total amount of the employee's wages for the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to 7.5% of the total amount of the employee's wages for the month.</p>	<p><i>Contributions payable by the employer for the calendar month</i></p> <p>An amount equal to 7.5% of the total amount of the employee's wages for the month.</p>
<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>Nil</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>Nil</p>	<p><i>Amount recoverable from the employee's wages for the calendar month</i></p> <p>Nil</p>
<p><i>Total amount of the employee's wages for the calendar month</i></p> <p>Exceeding \$500 but not exceeding \$750</p>	<p><i>Total amount of the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of the total amount of the employee's wages for the month and \$500.</p> <p>(a) 8.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>	<p><i>Total amount of the employee's wages for the calendar month</i></p> <p>An amount equal to the sum of the total amount of the employee's wages for the month and \$500.</p> <p>(a) 7.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
(1)	(2)	(3)
<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>
(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>
(1)	(2)	(3)
Exceeding \$750	An amount equal to the sum of—	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	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 13.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.

3. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

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

during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

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

Total amount of the employee's wages for the calendar month	<i>50 years of age and below</i>						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 17% of the total amount of the employee's wages for the month.	An amount equal to 16% of the total amount of the employee's wages for the month.	An amount equal to 16% of the total amount of the employee's wages for the month.	An amount equal to 16% of the total amount of the employee's wages for the month.	An amount equal to 12% of the total amount of the employee's wages for the month.	An amount equal to 12% of the total amount of the employee's wages for the month.	An amount equal to 12% of the total amount of the employee's wages for the month.

Above 50 but not more than 55 years of age

Above 55 but not more than 60 years of age

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

<i>Total amount of the employee's wages for the calendar month</i>	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<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>	<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 \$500 but not exceeding \$750

An amount equal to the sum of —

- (a) 17% of the total amount of the employee's wages for the month and \$500.
- (b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.

- (a) 16% of the total amount of the employee's wages for the month; and
- (b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.

An amount equal to the sum of —

- (a) 12% of the total amount of the employee's wages for the month; and
- (b) 0.375 of the difference between the total amount of the employee's wages for the month and \$500.

An amount equal to 0.45 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) 12% of the total amount of the employee's wages for the month; and
- (b) 0.375 of the difference between the total amount of the employee's wages for the month and \$500.

An amount equal to 0.45 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) 12% of the total amount of the employee's wages for the month; and
- (b) 0.375 of the difference between the total amount of the employee's wages for the month and \$500.

<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>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>
(1)	(2)	(3)	(4)
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 32% of the employee's ordinary wages for the month subject to a maximum of \$1,600; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and	(a) 24.5% of the employee's ordinary wages for the month subject to a maximum of \$1,225; and
(b) 32% of the amount of the additional wages payable to the employee in the month.	(b) 15% of the amount of the additional wages payable to the employee in the month.	(b) 15% of the amount of the additional wages payable to the employee in the month.	(b) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and

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

	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>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>Exceeding \$500 but not exceeding \$750</p>	<p>An amount equal to 8.5% of the total amount of the employee's wages for the month.</p> <p>An amount equal to the sum of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(a) 8.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.</p>	<p>An amount equal to 7.5% of the total amount of the employee's wages for the month.</p> <p>An amount equal to the sum of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(a) 7.5% of the total amount of the employee's wages for the month; and</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>
	<i>(4)</i>	<i>(5)</i>
		<i>Amount recoverable from the employee's wages for the calendar month</i>

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>
(1)	(2)	(3)
Exceeding \$750	An amount equal to the sum of —	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	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and
	(b) 16% of the amount of the additional wages payable to the employee in the month.	(b) 7.5% of the amount of the additional wages payable to the employee in the month.
	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and
	(b) 12.5% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.
	(4)	(5)

4. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, 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 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>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 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	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL

<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>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>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>
(1)	(3)	(5)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 4% of the total amount of the employee's wages for the month; and	(a) 4% of the total amount of the employee's wages for the month; and	(a) 4% of the total amount of the employee's wages for the month; and
(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.

<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>
<p><i>Total amount of the employee's wages for the calendar month</i></p>	<p><i>Contributions payable by the employer for the calendar month</i></p>	<p><i>Contributions payable by the employer for the calendar month</i></p>
(1)	(2)	(3)
<p>Exceeding \$750</p>	<p>An amount equal to the sum of —</p>	<p>An amount equal to the sum of —</p>
<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</p>	<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</p>	<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p>
<p>(b) 9% of the amount of the additional wages payable to the employee in the month.</p>	<p>(b) 9% of the amount of the additional wages payable to the employee in the month.</p>	<p>(b) 5% of the amount of the additional wages payable to the employee in the month.</p>
<p>(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$250; and</p>	<p>(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$450; and</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 amount of the additional wages payable to the employee in the month.</p>	<p>(b) 9% of the amount of the additional wages payable to the employee in the month.</p>	<p>(b) 5% of the amount of the additional wages payable to the employee in the month.</p>

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

	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	
<i>(1)</i>	<i>(2)</i>	<i>(4)</i>	
<i>Total amount of the employee's wages for the calendar month</i>	<i>(3)</i>	<i>(5)</i>	
Exceeding \$50 but not exceeding \$500	An amount equal to 3.5% of the total amount of the employee's wages for the month.	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and \$500.

5. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at graduated rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who is a non-pensionable employee of a statutory body; or
- (b) who is a person employed in an aided school by the managers of the school, during the period beginning on the first day of the calendar month following the first anniversary month and ending on the last day of the second anniversary month, are as follows:

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

	<i>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>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 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	An amount equal to 6% of the total amount of the employee's wages for the month.	NIL

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

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) Contributions payable by the employer for the calendar month	(6) Amount recoverable from the employee's wages for the calendar month	(7)
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Exceeding \$500 but not exceeding \$750 An amount equal to the sum of — An amount equal to 0.45 of the difference between the total amount of the wages for the month and \$500. An amount equal to the sum of — An amount equal to 0.375 of the difference between the total amount of the wages for the month and \$500. An amount equal to the sum of — An amount equal to 0.375 of the difference between the total amount of the wages for the month and \$500.

(a) 9% of the total amount of the employee's wages for the month and \$500. (a) 9% of the total amount of the employee's wages for the month and \$500. (a) 6% of the total amount of the employee's wages for the month and \$500.

(b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500. (b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500. (b) 0.375 of the difference between the total amount of the employee's wages for the month 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>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>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>
(1)	(2)	(3)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,200; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
(b) 24% of the amount of the additional wages payable to the employee in the month.	(b) 24% of the amount of the additional wages payable to the employee in the month.	(b) 15% of the amount of the additional wages payable to the employee in the month.
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$625; and	(a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$925; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$750; and
(b) 12.5% of the amount of the additional wages payable to the employee in the month.	(b) 18.5% of the amount of the additional wages payable to the employee in the month.	(b) 15% of the amount of the additional wages payable to the employee in the month.

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

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
<i>Exceeding \$50 but not exceeding \$500</i>	<i>(4)</i>	<i>(5)</i>
<p>Exceeding \$50 but not exceeding \$500</p>	<p>An amount equal to 3.5% of the total amount of the employee's wages for the month.</p>	<p>An amount equal to 3.5% of the total amount of the employee's wages for the month.</p>
<p>Exceeding \$500 but not exceeding \$750</p>	<p>An amount equal to the sum of the employee's wages for the month; and</p> <p>(a) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>	<p>An amount equal to the sum of the employee's wages for the month; and</p> <p>(a) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.</p> <p>(b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.</p>

	<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>
(1)	(2)	(3)
Exceeding \$750	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 11% of the employee's ordinary wages for the month subject to a maximum of \$550; and	(a) 7.5% of the employee's ordinary wages for the month subject to a maximum of \$375; and
	(b) 11% of the amount of the additional wages payable to the employee in the month.	(b) 7.5% of the amount of the additional wages payable to the employee in the month.
	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$425; and	(a) 8.5% of the employee'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 additional wages payable to the employee in the month.

- (b) by deleting the words “7 to 14” in paragraph 6 and substituting the words “7 and 9 to 14”;
- (c) by deleting “8” in paragraph 7 and substituting “9”;
- (d) by deleting paragraph 8; and
- (e) by deleting “35,” in paragraph 14(a).

Amendment of Third Schedule

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

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

“1. Subject to this Schedule, with effect from 1 January 2015, the contributions payable by the employer and the amount recoverable from the wages of an employee who is a SAF regular officer or SAF regular soldier and a member of the SAVER Plan (not being a member who has reached his SAVER end date) or a member of the Premium Plan are as follows:

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

<i>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)
<p style="text-align: center;"><i>Contributions payable by the employer for the calendar month</i></p> <p style="text-align: center;"><i>Amount recoverable from the employee's wages for the calendar month</i></p>	<p style="text-align: center;"><i>Contributions payable by the employer for the calendar month</i></p> <p style="text-align: center;"><i>Amount recoverable from the employee's wages for the calendar month</i></p>	<p style="text-align: center;"><i>Contributions payable by the employer for the calendar month</i></p> <p style="text-align: center;"><i>Amount recoverable from the employee's wages for the calendar month</i></p>
<p>An amount equal to the sum of —</p> <p>(a) 27.75% of the employee's ordinary wages for the month subject to a maximum of \$1,850; and</p> <p>(b) 27.75% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and</p> <p>(b) 15% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 26.25% of the employee's ordinary wages for the month subject to a maximum of \$1,750; and</p> <p>(b) 26.25% of the amount of any additional wages payable in the month.</p>
<p>An amount equal to the sum of —</p> <p>(a) 14.25% of the employee's ordinary wages for the month subject to a maximum of \$950; and</p> <p>(b) 14.25% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 18.75% of the employee's ordinary wages for the month subject to a maximum of \$1,250; and</p> <p>(b) 18.75% of the amount of any additional wages payable in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 9.75% of the employee's ordinary wages for the month subject to a maximum of \$650; and</p> <p>(b) 9.75% of the amount of any additional wages payable in the month.</p>

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

	<i>Above 60 but not more than 65 years of age</i>	<i>Above 65 years of age</i>
	<i>Contributions payable by the employer for the calendar month</i>	<i>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>
	(1)	(4)
An amount equal to the sum of —	(2)	(3)
(a) 12% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 5.625% of the employee's ordinary wages for the month subject to a maximum of \$375; and	(a) 9.375% of the employee's ordinary wages for the month subject to a maximum of \$625; and
(b) 12% of the amount of any additional wages payable in the month.	(b) 5.625% of the amount of any additional wages payable in the month.	(b) 3.75% of the employee's ordinary wages for the month subject to a maximum of \$250; and (b) 3.75% of the amount of any additional wages payable in the month.

(b) by deleting “35,” in paragraph 7(a).

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

”, and

Made on 26 December 2014.

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

[MMS 9/73-14T1; AG/LLRD/SL/36/2010/32 Vol. 5]

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