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## **No. S 919**

### **CENTRAL PROVIDENT FUND ACT 1953**

#### **CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT NO. 2) REGULATIONS 2023**

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act 1953, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment No. 2) Regulations 2023 and come into operation on 1 January 2024.

#### **Amendment of First Schedule**

2. In the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) (called in these Regulations the principal Regulations), in the First Schedule —

- (a) in paragraphs 1, 2, 3 and 15, replace “1 September 2023” with “1 January 2024”;
- (b) in paragraph 1(i), in column (3), replace “22.125%” with “23.25%”;
- (c) in paragraph 1(i), in column (3), replace “29.5%” wherever it appears with “31%”;
- (d) in paragraph 1(i), in column (4), replace “11.25%” with “12%”;
- (e) in paragraph 1(i), in column (4), replace “15%” wherever it appears with “16%”;
- (f) in paragraph 1(ii), in column (1), replace “15.375%” with “16.5%”;

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- (g) in paragraph 1(ii), in column (1), replace “20.5%” wherever it appears with “22%”;
  - (h) in paragraph 1(ii), in column (2), replace “7.125%” with “7.875%”;
  - (i) in paragraph 1(ii), in column (2), replace “9.5%” wherever it appears with “10.5%”;
  - (j) in paragraph 1(ii), in column (3), replace “11.625%” with “12.375%”;
  - (k) in paragraph 1(ii), in column (3), replace “15.5%” wherever it appears with “16.5%”;
  - (l) in paragraph 1(ii), in column (4), replace “5.25%” with “5.625%”;
  - (m) in paragraph 1(ii), in column (4), replace “7%” wherever it appears with “7.5%”;
  - (n) in paragraph 2(i), in column (3), replace “14.625%” with “15%”;
  - (o) in paragraph 2(i), in column (3), replace “19.5%” wherever it appears with “20%”;
  - (p) in paragraph 2(ii), in column (1), replace “12%” with “12.375%”;
  - (q) in paragraph 2(ii), in column (1), replace “16%” wherever it appears with “16.5%”;
  - (r) in paragraph 2(ii), in column (3), replace “10.125%” with “10.5%”;
  - (s) in paragraph 2(ii), in column (3), replace “13.5%” wherever it appears with “14%”;
  - (t) in paragraph 3(i), in column (3), replace “20.25%” with “20.625%”;
  - (u) in paragraph 3(i), in column (3), replace “27%” wherever it appears with “27.5%”;
  - (v) in paragraph 3(ii), in column (1), replace “13.875%” with “14.25%”;

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- (w) in paragraph 3(ii), in column (1), replace “18.5%” wherever it appears with “19%”;
  - (x) in paragraph 3(ii), in column (3), replace “10.125%” with “10.5%”;
  - (y) in paragraph 3(ii), in column (3), replace “13.5%” wherever it appears with “14%”;
  - (z) in paragraph 14, replace “For the purpose” with “For the purposes”;
  - (za) in paragraph 14(d), after “month”, insert “, and (if the employee is a relevant employee) includes the relevant employee’s AW”; and
  - (zb) in paragraph 14, after sub-paragraph (j), insert —
    - “(ja) “relevant employee” means a person —
      - (i) to whom any non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month become payable on a date that is both —
        - (A) on or after 1 January 2024; and
        - (B) after the last day of his employment (whether before, on or after 1 January 2024) with the employer by whom the non-pensionable annual allowance, bonuses and other allowances are payable;
      - (ii) who, on the last day of his employment mentioned in sub-paragraph (i)(B), is both —
        - (A) a person to whom contributions are payable on his ordinary wages under section 7 of the Act, if any; and
        - (B) a permanent resident or a citizen of Singapore; and
      - (iii) who, on the date when the non-pensionable annual allowance, bonuses and other allowances mentioned in sub-paragraph (i) become payable, is a permanent resident or a citizen of Singapore;

(jb) “relevant employee’s AW” means non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month that become payable to the relevant employee in accordance with sub-paragraph (ja)(i);”.

### **Amendment of Second Schedule**

#### **3. In the principal Regulations, in the Second Schedule —**

- (a) in paragraphs 1, 2, 3 and 15, replace “1 September 2023” with “1 January 2024”;
- (b) in paragraph 1(i), in column (4), replace “14.5%” wherever it appears with “15%”;
- (c) in paragraph 1(i), in columns (4) and (5), replace “0.45” with “0.48”;
- (d) in paragraph 1(i), in column (4), replace “29.5%” wherever it appears with “31%”;
- (e) in paragraph 1(i), in column (5), replace “15%” wherever it appears with “16%”;
- (f) in paragraph 1(ii), in column (2), replace “11%” wherever it appears with “11.5%”;
- (g) in paragraph 1(ii), in columns (2) and (3), replace “0.285” with “0.315”;
- (h) in paragraph 1(ii), in column (2), replace “20.5%” wherever it appears with “22%”;
- (i) in paragraph 1(ii), in column (3), replace “9.5%” wherever it appears with “10.5%”;
- (j) in paragraph 1(ii), in column (4), replace “8.5%” wherever it appears with “9%”;
- (k) in paragraph 1(ii), in columns (4) and (5), replace “0.21” with “0.225”;
- (l) in paragraph 1(ii), in column (4), replace “15.5%” wherever it appears with “16.5%”;

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- (m) in paragraph 1(ii), in column (5), replace “7%” wherever it appears with “7.5%”;
  - (n) in paragraph 2(i), in column (4), replace “14.5%” wherever it appears with “15%”;
  - (o) in paragraph 2(i), in column (4), replace “19.5%” wherever it appears with “20%”;
  - (p) in paragraph 2(ii), in column (2), replace “11%” wherever it appears with “11.5%”;
  - (q) in paragraph 2(ii), in column (2), replace “16%” wherever it appears with “16.5%”;
  - (r) in paragraph 2(ii), in column (4), replace “8.5%” wherever it appears with “9%”;
  - (s) in paragraph 2(ii), in column (4), replace “13.5%” wherever it appears with “14%”;
  - (t) in paragraph 3(i), in column (4), replace “14.5%” wherever it appears with “15%”;
  - (u) in paragraph 3(i), in column (4), replace “27%” wherever it appears with “27.5%”;
  - (v) in paragraph 3(ii), in column (2), replace “11%” wherever it appears with “11.5%”;
  - (w) in paragraph 3(ii), in column (2), replace “18.5%” wherever it appears with “19%”;
  - (x) in paragraph 3(ii), in column (4), replace “8.5%” wherever it appears with “9%”;
  - (y) in paragraph 3(ii), in column (4), replace “13.5%” wherever it appears with “14%”;
  - (z) in paragraph 14, replace “For the purpose” with “For the purposes”;
  - (za) in paragraph 14(d), after “month”, insert “, and (if the employee is a relevant employee) includes the relevant employee’s AW”; and
  - (zb) in paragraph 14, after sub-paragraph (g), insert —

“(ga) “relevant employee” means a person —

- (i) to whom any non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month become payable on a date that is both —
    - (A) on or after 1 January 2024; and
    - (B) after the last day of his employment (whether before, on or after 1 January 2024) with the employer by whom the non-pensionable annual allowance, bonuses and other allowances are payable;
  - (ii) who, on the last day of his employment mentioned in sub-paragraph (i)(B), is both —
    - (A) a person to whom contributions are payable on his ordinary wages under section 7 of the Act, if any; and
    - (B) a permanent resident or a citizen of Singapore; and
  - (iii) who, on the date when the non-pensionable annual allowance, bonuses and other allowances mentioned in sub-paragraph (i) become payable, is a permanent resident or a citizen of Singapore;
- (gb) “relevant employee’s AW” means non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month that become payable to the relevant employee in accordance with sub-paragraph (ga)(i);”.

### **Amendment of Third Schedule**

**4.** In the principal Regulations, in Third Schedule —

- (a) in paragraphs 1 and 8, replace “1 September 2023” with “1 January 2024”;
- (b) in paragraph 1(i), in column (3), replace “22.125%” wherever it appears with “23.25%”;
- (c) in paragraph 1(i), in column (4), replace “11.25%” wherever it appears with “12%”;

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- (d) in paragraph 1(ii), in column (1), replace “15.375%” wherever it appears with “16.5%”;
- (e) in paragraph 1(ii), in column (2), replace “7.125%” wherever it appears with “7.875%”;
- (f) in paragraph 1(ii), in column (3), replace “11.625%” wherever it appears with “12.375%”;
- (g) in paragraph 1(ii), in column (4), replace “5.25%” wherever it appears with “5.625%”;
- (h) in paragraph 7(d), after “month”, insert “, and (if the employee is a relevant employee) includes the relevant employee’s AW”; and
- (i) in paragraph 7, after sub-paragraph (f), insert —
- “(fa) “relevant employee” means a person —
- (i) to whom any non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month become payable on a date that is both —
- (A) on or after 1 January 2024; and
- (B) after the last day of his employment (whether before, on or after 1 January 2024) with the employer by whom the non-pensionable annual allowance, bonuses and other allowances are payable;
- (ii) who, on the last day of his employment mentioned in sub-paragraph (i)(B), is both —
- (A) a person to whom contributions are payable on his ordinary wages under section 7 of the Act, if any; and
- (B) a permanent resident or a citizen of Singapore; and
- (iii) who, on the date when the non-pensionable annual allowance, bonuses and other allowances mentioned in sub-paragraph (i) become payable, is a permanent resident or a citizen of Singapore;

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(fb) “relevant employee’s AW” means non-pensionable annual allowance, bonuses and other allowances payable at intervals of more than a month that become payable to the relevant employee in accordance with sub-paragraph (fa)(i);”.

*[G.N. Nos. S 368/2011; S 506/2011; S 440/2012;  
S 841/2013; S 861/2014; S 753/2015; S 531/2016;  
S 659/2016; S 723/2017; S 601/2018; S 900/2018;  
S 376/2019; S 228/2021; S 451/2021; S 1023/2021;  
S 128/2022; S 1025/2022; S 600/2023]*

Made on 19 December 2023.

NG CHEE KHERN  
*Permanent Secretary,  
Ministry of Manpower,  
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2023;  
AG/LEGIS/SL/36/2020/5 Vol. 2]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act 1953).