

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 76(3))

CENTRAL PROVIDENT FUND (CONTRIBUTIONS
TO COMMUNITY FUND [CDAC]) RULES

ARRANGEMENT OF RULES

Rule

1. Citation
 2. Definitions
 3. Employer to deduct contributions
 4. Opting out
 5. Contributions by 2 or more employers
 6. Refund
 7. Register
 8. Contributions in excess of rate set out in Schedule
 9. Forms
The Schedule
-

[1st September 1992]

Citation

1. These Rules may be cited as the Central Provident Fund (Contributions to Community Fund [CDAC]) Rules.

Definitions

2. In these Rules, unless the context otherwise requires —

“CDAC” means the Chinese Development Assistance Council;

“Chinese community” means every person who is a permanent resident or citizen of Singapore of Chinese descent;

“employee” means an employee belonging to the Chinese community;

“Fund” means the fund established by CDAC for educational, social or economic advancement of the Chinese community.

Employer to deduct contributions

3.—(1) Every employer shall, on or after 1st September 1992, deduct from the monthly wages of each employee who desires to contribute to the Fund contributions at the appropriate rate set out in the Schedule.

(2) Subject to paragraph (3), all contributions deducted by an employer shall be paid into the Fund within 14 days after the end of each month.

(3) CDAC may, on the application of any employer or class of employers, extend the time specified in paragraph (2) by not more than 7 days.

Opting out

4. An employee who does not desire to contribute to the Fund shall notify his employer by completing the appropriate form provided by CDAC stating that he does not desire to contribute to the Fund.

Contributions by 2 or more employers

5. Where an employee is employed by 2 or more employers concurrently and the amounts deductible from his wages in a month in the aggregate exceed the maximum amount set out in the Schedule, CDAC may, on the application of the employee, direct that the amounts deductible from his wages by all or any of his employers be reduced so that in any month the aggregate does not exceed the maximum amount set out in the Schedule.

Refund

6.—(1) Where CDAC is satisfied that any amount has been paid in error to the Fund by any person, CDAC may, subject to paragraphs (2) and (3), refund the amount so paid in error to the person.

(2) Where the refund of any amount paid in error is not claimed by any person within one year of the date on which the amount was paid by him, the amount paid in error shall not be refunded but shall be deemed to have been properly paid under these Rules by the person.

(3) No refund shall be made under this rule except with the consent of CDAC which may require any person who claims to have paid any amount to the Fund in error to make a written application for refund and to furnish such information as CDAC may require to determine the amount so paid.

Register

7.—(1) Every employer shall prepare and keep a register showing the name, address, rate of pay and allowances, the amount earned and the amount deducted from the earning of each employee as contributions to the Fund and such other particulars as may be prescribed from time to time.

(2) CDAC may, by notice in writing to any employer, require the employer to furnish to CDAC, within the time specified in the notice, any information concerning the total number of employees belonging to the Chinese community and the amount deducted from the earning of each employee as contribution to the Fund.

Contributions in excess of rate set out in Schedule

8. An employee who desires to contribute in excess of the appropriate rate set out in the Schedule may give to his employer written notice to that effect, and thereafter, so long as he is employed by that employer, the employer shall make the deductions from his wages for each month until such time, not being less than 6 months from the giving of the previous notice, the employee gives further written notice to his employer of his desire to cease to have the monthly contributions deducted from his wages.

Forms

9. For the purposes of these Rules, CDAC may provide such forms as it may consider necessary.

THE SCHEDULE

Rules 3(1), 5 and 8

RATES OF CONTRIBUTION

PART 1

Amount deductible from employee's monthly wages earned on or after
1 September 1992 but before 1 January 2015

<i>Total amount of an employee's wages for the calendar month</i>	<i>Amount deductible from an employee's wages for the calendar month</i>
1. Less than \$2,000	\$0.50
2. \$2,000 or more	\$1

PART 2

Amount deductible from employee's monthly wages earned on or after
1 January 2015

<i>Total amount of an employee's wages for the calendar month</i>	<i>Amount deductible from an employee's wages for the calendar month</i>
1. Not more than \$2,000	\$0.50
2. More than \$2,000 but not more than \$3,500	\$1
3. More than \$3,500 but not more than \$5,000	\$1.50
4. More than \$5,000 but not more than \$7,500	\$2
5. More than \$7,500	\$3

[S 854/2014 wef 01/01/2015]

[G.N. No. S 355/92]

LEGISLATIVE HISTORY
CENTRAL PROVIDENT FUND (CONTRIBUTIONS
TO COMMUNITY FUND [CDAC]) RULES
(CHAPTER 36, R 6)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Contributions to Community Fund [CDAC]) Rules. It is not part of these Rules.

1. G. N. No. S 355/1992 — Central Provident Fund (Contributions to Community Fund [CDAC]) Rules 1992

Date of commencement : 1 September 1992

2. 1993 Revised Edition — Central Provident Fund (Contributions to Community Fund [CDAC]) Rules

Date of operation : 1 April 1993

3. 1998 Revised Edition — Central Provident Fund (Contributions to Community Fund [CDAC]) Rules

Date of operation : 1 January 1998

4. G.N. No. S 854/2014 — Central Provident Fund (Contributions to Community Fund [CDAC]) (Amendment) Rules 2014

Date of commencement : 1 January 2015