## CENTRAL PROVIDENT FUND ACT (CHAPTER 36, SECTION 57F)

## CENTRAL PROVIDENT FUND (WORKFARE INCOME SUPPLEMENT SCHEME) REGULATIONS

## ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
2. Definitions
3. Eligibility criteria for employee
4. Eligibility criteria for self-employed person

4A. Eligibility criteria for dual status worker where relevant year is any year from 2007 to 2012
4B. Eligibility criteria for dual status worker where relevant year is 2013 or any subsequent year
4BA. Declaration of income
4BB. Review of assessment of eligibility or amount of benefit
4C. Waiver of requirements
5. Benefits of employed eligible member under Scheme
6. Benefits of self-employed eligible member under Scheme

6A. Benefits of dual status eligible member under Scheme
7. Recovery of benefits

The Schedules
[28th December 2007]

## Citation

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) Regulations.

## Definitions

2.-(1) In these Regulations, unless the context otherwise requires -
"annual value" has the same meaning as in section 2 of the Property Tax Act (Cap. 254);
"assessable income" has the same meaning as in section 37(1) of the Income Tax Act (Cap. 134);
"average monthly wage" means the average amount of wages received by an employee in a month;
"benefit" means any cash payment or relevant contribution;
"birthday month", in relation to a member, means the month in which the anniversary of the member's date of birth falls;
"cash payment", "eligible member", "relevant contribution" and "Scheme" have the same meanings as in section 57A of the Act;
"category 1 dual status eligible member" means a dual status eligible member who satisfies the requirement under regulation $4 \mathrm{~A}(1)(d)(\mathrm{i})(\mathrm{A})(\mathrm{AA})(\mathrm{II})$ or $(\mathrm{AB})(\mathrm{III})$ or (ii)(A)(AA)(II) or $(\mathrm{AB})(\mathrm{III})$ or $4 \mathrm{~B}(1)(e)(\mathrm{i})(\mathrm{C})$;
"category 1 employed eligible member" means an employed eligible member who satisfies the requirement under regulation $3(1)(d)(\mathrm{i})(\mathrm{B})$ or (ii)(C);
"category 1 self-employed eligible member" means a selfemployed eligible member who satisfies the requirement under regulation $4(1)(d)(\mathrm{i})$ or $(\mathrm{ii})(\mathrm{A})(\mathrm{AB})$ or $(\mathrm{B})(\mathrm{BC})$;
"category 2 dual status eligible member" means a dual status eligible member who satisfies the requirement under regulation $\quad 4 \mathrm{~A}(1)(d)(\mathrm{i})(\mathrm{A})(\mathrm{AA})(\mathrm{I})$ or $(\mathrm{AB})(\mathrm{II}) \quad$ or (ii)(A)(AA)(I) or $(\mathrm{AB})(\mathrm{II})$ or $4 \mathrm{~B}(1)(e)(\mathrm{i})(\mathrm{B})$, but is not a category 1 dual status eligible member;
"category 2 employed eligible member" means an employed eligible member who satisfies the requirement under regulation $3(1)(d)(\mathrm{i})(\mathrm{A})$ or (ii)(B), but is not a category 1 employed eligible member;
"category 2 self-employed eligible member" means a selfemployed eligible member who satisfies the requirement under regulation $4(1)(d)(i i)(\mathrm{A})(\mathrm{AA})$ or $(\mathrm{B})(\mathrm{BB})$, but is not a category 1 self-employed eligible member;

Cap. 36, Rg 36] Scheme) Regulations [2013 Ed. p. 3
"category 3 dual status eligible member" means a dual status eligible member who satisfies the requirement under regulation $4 \mathrm{~A}(1)(d)(\mathrm{i})(\mathrm{A})(\mathrm{AB})(\mathrm{I})$ or $(\mathrm{ii})(\mathrm{A})(\mathrm{AB})(\mathrm{I})$ or $4 \mathrm{~B}(1)(e)(\mathrm{i})(\mathrm{A})$, but is not a category 1 dual status eligible member or category 2 dual status eligible member;
"category 3 employed eligible member" means an employed eligible member who satisfies the requirement under regulation $3(1)(d)(i i)(\mathrm{A})$, but is not a category 1 employed eligible member or category 2 employed eligible member;
"category 3 self-employed eligible member" means a selfemployed eligible member who satisfies the requirement under regulation $4(1)(d)(\mathrm{ii})(\mathrm{B})(\mathrm{BA})$, but is not a category 1 self-employed eligible member or category 2 self-employed eligible member;
"Comptroller" means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act and includes a Deputy Comptroller or an Assistant Comptroller so appointed;
"declared income", in relation to a self-employed person or dual status worker, means -
(a) where the person or worker has not previously received any notice of assessment from the Comptroller and has not declared his income in accordance with regulation 4 BA , the sum of $\$ 9,000$; or
(b) in any other case, the income of the person or worker declared in accordance with regulation 4BA;
[S 385/2014 wef 31/05/2014]
"dual status eligible member" means an eligible member who satisfies the requirement under regulation $4 \mathrm{~A}(1)(d)$ or $4 \mathrm{~B}(1)(e)$, as the case may be;
[S 385/2014 wef 31/05/2014]
"dual status worker" means any person who alternates between being an employee and a self-employed person, or who is concurrently an employee and a self-employed person;
"employed eligible member" means an eligible member who satisfies the requirement under regulation $3(1)(d)$;
[S 385/2014 wef 31/05/2014]
"income", in relation to a self-employed person or dual status worker, means the income of the self-employed person or dual status worker derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation as a self-employed person;
"quarter" means a period of 3 consecutive months in a year;
"relevant quarter" means a quarter in a relevant year ending on the last day of March, June, September or December, in respect of which a member's eligibility to receive any benefit under the Scheme is assessed;
"relevant year" means the year in respect of which a member's eligibility to receive any benefit under the Scheme is assessed;
"self-employed eligible member" means an eligible member who satisfies the requirement under regulation $4(1)(d)$;
[S 385/2014 wef 31/05/2014]
"self-employed person" has the same meaning as in regulation 2(1) of the Central Provident Fund (SelfEmployed Persons) Regulations (Rg 25);
"specified date" means -
(a) if the relevant year is $2007,2008,2009,2010,2011$, 2012 or 2013, 31st May 2016; or
(b) if the relevant year is 2014 or any subsequent year, 31st December of the second year following the relevant year;
[S 385/2014 wef 31/05/2014]
"specified member" means a person who is attending, or has attended, any school -
(a) which is or was specified in Part II of the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations (Cap. 87A, Rg 1); or
(b) which was listed under the category "Special Education Schools" in the Schedule to the revoked Education Endowment Scheme (Prescribed Schools) Regulations (Cap. 87A, Rg 1).
(2) [Deleted by S 351/2010]

## Eligibility criteria for employee

3.-(1) Subject to regulation 4BB, a member shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:
(a) he is a Singapore citizen, or becomes a Singapore citizen -
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, on or before 1st January in the year immediately following the relevant year; or
(ii) if the relevant year is 2012 or any subsequent year, on or before -
(A) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
(B) the last day in a quarter referred to in regulation $5(6 \mathrm{D})$, for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
(C) 31st December in the relevant year, for any other purpose;
(b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
(c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
[S 385/2014 wef 31/05/2014]
(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immovable
property as at 31st December in the year immediately preceding the relevant year;
(d) he has worked as an employee -
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, for a period of at least -
(A) 3 months in any 6 consecutive months in the relevant year; or
(B) 6 months in the relevant year; or
(ii) if the relevant year is 2012 or any subsequent year, for a period of at least -
(A) 2 months in any quarter in the relevant year;
(B) 3 months in any 6 consecutive months in the relevant year; or
(C) 6 months in the relevant year;
(e) any of the following applies to him:
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, his average monthly wage during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, when he has worked as an employee is -
(A) more than $\$ 50$ but less than $\$ 1,500$, in any case where the relevant year is 2007,2008 or 2009 ; or
(B) more than $\$ 50$ but not more than $\$ 1,700$, in any case where the relevant year is 2010 or 2011;
[S 385/2014 wef 31/05/2014]
(ii) if the relevant year is 2012, his average monthly wage during the period or periods in the relevant year when he has worked as an employee is more than $\$ 50$ but not more than $\$ 1,700$; or
(iii) if the relevant year is 2013 or any subsequent year, his average monthly wage during the period or periods in the relevant year when he has worked as an employee is -
(A) more than $\$ 50$ but not more than $\$ 1,900$; or
(B) not more than $\$ 50$, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (1A); and
[S 385/2014 wef 31/05/2014]
$(f)$ if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than $\$ 70,000$ for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
[S 385/2014 wef 31/05/2014]
(1A) The additional contribution to be paid or received by a member under paragraph (1)(e)(iii)(B) shall be -
(a) if the relevant year is 2013 -
(i) an amount equal to $\$ 8$ for each month (up to his 35 th birthday month) that he earned an average wage of not more than $\$ 50$; or
(ii) an amount equal to $\$ 1$ for each month (after his 35 th birthday month) that he earned an average wage of not more than $\$ 50$;
[S 327/2015 wef 29/05/2015]
(b) if the relevant year is 2014 -
(i) an amount equal to $\$ 8$ for each month (up to his 50th birthday month) that he earned an average wage of not more than $\$ 50$;
(ii) an amount equal to $\$ 7$ for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than $\$ 50$;
(iii) an amount equal to $\$ 5$ for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than $\$ 50$;
(iv) an amount equal to $\$ 4$ for each month (after his 60th birthday month up to his 65th birthday month) that he earned an average wage of not more than $\$ 50$; or
(v) an amount equal to $\$ 3$ for each month (after his 65 th birthday month) that he earned an average wage of not more than $\$ 50$;
[S 327/2015 wef 29/05/2015]
[S 327/2015 wef 29/05/2015]
(c) if the relevant year is 2015 -
(i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 8$ for the months of January to May 2015 and $\$ 9$ for the months of June to December 2015;
(ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 7$ for the months of January to May 2015 and $\$ 8$ for the months of June to December 2015;
(iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 5$ for the months of January to May 2015 and $\$ 6$ for the months of June to December 2015;
(iv) for each month after the member's 60th birthday month up to the member's 65th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 4$; or
(v) for each month after the member's 65th birthday month that the member earned an average wage of not
more than $\$ 50$, an amount of $\$ 3$ for the months of January to May 2015 and $\$ 4$ for the months of June to December 2015; or
[S 327/2015 wef 29/05/2015]
(d) if the relevant year is 2016 or any subsequent year -
(i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 9$;
(ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 8$;
(iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 6$; or
(iv) for each month after the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 4$.
[S 327/2015 wef 29/05/2015]
(2) Where a member who satisfies the requirement in paragraph (1)(d) fails to satisfy any other requirement under paragraph (1) or (1A), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if that other requirement is waived in relation to him under regulation 4C.
[S 842/2013 wef 01/01/2014]
[S 385/2014 wef 31/05/2014]

## Eligibility criteria for self-employed person

4.-(1) Subject to regulations 4BA and 4BB, a member shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

| p. $10 \quad 2013 \mathrm{Ed}]$ | Scheme) Regulations |
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(a) he is a Singapore citizen, or becomes a Singapore citizen -
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, on or before 1st January in the year immediately following the relevant year; or
(ii) if the relevant year is 2012 or any subsequent year, on or before 31st December in the relevant year;
(b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
(c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
[S 385/2014 wef 31/05/2014]
(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;
(d) either of the following applies to him:
(i) he commenced working as a self-employed person before the relevant year, and has worked as a selfemployed person in the relevant year; or
(ii) he commenced working as a self-employed person during the relevant year, and he has worked as a selfemployed person -
(A) if the relevant year is $2007,2008,2009,2010$ or 2011, for a period of at least -
(AA) 3 months in any 6 consecutive months in the relevant year; or
(AB) 6 months in the relevant year; or
(B) if the relevant year is 2012 or any subsequent year, for a period of at least -
(BA) 2 months in any quarter in the relevant year;
(BB) 3 months in any 6 consecutive months in the relevant year; or
(BC) 6 months in the relevant year;
(e) his declared income, in the relevant year, is -
(i) less than $\$ 18,000$, if the relevant year is 2007,2008 or 2009;
(ii) not more than $\$ 20,400$, if the relevant year is 2010 , 2011 or 2012; or
(iii) not more than $\$ 22,800$, if the relevant year is 2013 or any subsequent year;
(ea) if sub-paragraph (d)(ii) applies to him, his average monthly income, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, when he has worked as a self-employed person, is -
(i) less than $\$ 1,500$, if the relevant year is 2007, 2008 or 2009;
(ii) not more than $\$ 1,700$, if the relevant year is 2010,2011 or 2012; or
(iii) not more than $\$ 1,900$, if the relevant year is 2013 or any subsequent year;
$(f)$ he has paid, by the date specified in paragraph (1A), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations ( $\operatorname{Rg} 25$ ) -
(i) for 2007, if the relevant year is 2007;
(ii) for 2007 and 2008, if the relevant year is 2008;
(iii) for 2007 to 2009 , if the relevant year is 2009 ;
(iv) for 2007 to 2010, if the relevant year is 2010; or
(v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year;
( $g$ ) where his declared income in 2007 or any subsequent year does not exceed $\$ 6,000$, he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (1B) -
(i) for 2007, if the relevant year is 2007;
(ii) for each of 2007 and 2008, if the relevant year is 2008 ;
(iii) for each of 2007 to 2009 , if the relevant year is 2009 ;
(iv) for each of 2007 to 2010, if the relevant year is 2010; or
(v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year; and
(h) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than $\$ 70,000$ for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
[S 385/2014 wef 31/05/2014]
(1A) The member shall pay the contribution referred to in paragraph (1)(f) for any year, and the additional contribution referred to in paragraph $(1)(g),(2 A)$ or (2B) for any year -
(a) for any purpose other than the purposes referred to in sub-paragraph (b) -
(i) by 31st December 2011, if that year is 2007, 2008 or 2009; or
(ii) by 31st December of the second year after that year, if that year is 2010 or any subsequent year; or
(b) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of -
(i) 31st July of that relevant year from 2007 to 2011; or
(ii) the date specified in sub-paragraph $(a)$.
(1B) The additional contribution payable by a member under paragraph $(1)(g)$ for any year shall be -
(a) where he is below 35 years of age on 1 st January that year -
(i) an amount equal to $2.17 \%$ of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 13$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.22 \%$ of the relevant income, subject to a minimum of $\$ 13$, if that year is 2010 ;
(iii) an amount equal to $2.33 \%$ of the relevant income, subject to a minimum of $\$ 14$, if that year is 2011, 2012 or 2013;
[S 327/2015 wef 29/05/2015]
(iv) an amount equal to $3.5 \%$ of the relevant income, subject to a minimum of $\$ 21$, if that year is 2014 ; or
[S 327/2015 wef 29/05/2015]
(v) an amount equal to $4 \%$ of the relevant income, subject to a minimum of $\$ 24$, if that year is 2015 or any subsequent year;
[S 327/2015 wef 29/05/2015]
(b) where he has attained 35 years of age but is below 45 years of age on 1st January that year -
(i) an amount equal to $2.5 \%$ of the relevant income, subject to a minimum of $\$ 15$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.56 \%$ of the relevant income, subject to a minimum of $\$ 15$, if that year is 2010 ;
(iii) an amount equal to $2.67 \%$ of the relevant income, subject to a minimum of $\$ 16$, if that year is 2011, 2012 or 2013;
[S 327/2015 wef 29/05/2015]
(iv) an amount equal to $4 \%$ of the relevant income, subject to a minimum of $\$ 24$, if that year is 2014 ; or
[S 327/2015 wef 29/05/2015]
(v) an amount equal to $4.5 \%$ of the relevant income, subject to a minimum of $\$ 27$, if that year is 2015 or any subsequent year;
[S 327/2015 wef 29/05/2015]
(c) where he has attained 45 years of age but is below 50 years of age on 1st January that year -
(i) an amount equal to $2.83 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.89 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2010;
(iii) an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 18$, if that year is 2011,2012 or 2013;
[S 327/2015 wef 29/05/2015]
(iv) an amount equal to $4.5 \%$ of the relevant income, subject to a minimum of $\$ 27$, if that year is 2014 ; or
[S 327/2015 wef 29/05/2015]
(v) an amount equal to $5 \%$ of the relevant income, subject to a minimum of $\$ 30$, if that year is 2015 or any subsequent year; or
[S 327/2015 wef 29/05/2015]
(d) where he is 50 years of age or older on 1st January that year -
(i) an amount equal to $2.83 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.89 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2010 ;
(iii) an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 18$, if that year is 2011 or 2012 ;
(iv) an amount equal to $3.17 \%$ of the relevant income, subject to a minimum of $\$ 19$, if that year is 2013;
[S 327/2015 wef 29/05/2015]
(v) an amount equal to $4.75 \%$ of the relevant income, subject to a minimum of $\$ 28$, if that year is 2014 ; or
[S 327/2015 wef 29/05/2015]
(vi) an amount equal to $5.25 \%$ of the relevant income, subject to a minimum of $\$ 31$, if that year is 2015 or any subsequent year.
[S 327/2015 wef 29/05/2015]
(2) Where a member who satisfies the requirement in paragraph $(1)(d)$ fails to satisfy any other requirement under paragraph (1), (1A) or (1B), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if that other requirement is waived in relation to him under regulation 4 C .
[S 842/2013 wef 01/01/2014]
[S 385/2014 wef 31/05/2014]
(2A) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (who satisfies the requirement in paragraph $(1)(d)$ ) to whom paragraph $(1)(g)($ iv $)$ applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph $(1)(g)$ (iv), he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of -
(a) an amount equal to $2.17 \%$ of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income),
subject to a minimum of $\$ 7$, in lieu of paying the amount specified in paragraph (1B)(a)(ii);
(b) an amount equal to $2.5 \%$ of the relevant income, subject to a minimum of $\$ 8$, in lieu of paying the amount specified in paragraph (1B)(b)(ii); or
(c) an amount equal to $2.83 \%$ of the relevant income, subject to a minimum of $\$ 9$, in lieu of paying the amount specified in paragraph (1B)(c)(ii).
[S 385/2014 wef 31/05/2014]
(2B) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (who satisfies the requirement in paragraph $(1)(d))$ to whom paragraph $(1)(g)(v)$ applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph $(1)(g)(v)$, he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in the relevant year 2011, if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of -
(a) an amount equal to $2.33 \%$ of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 7$, in lieu of paying the amount specified in paragraph (1B)(a)(iii);
(b) an amount equal to $2.67 \%$ of the relevant income, subject to a minimum of $\$ 8$, in lieu of paying the amount specified in paragraph (1B)(b)(iii); or
(c) an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 9$, in lieu of paying the amount specified in paragraph (1B)(c)(iii).
[S 385/2014 wef 31/05/2014]
(3) In paragraph (1)(ea), "average monthly income", in relation to a member to whom paragraph (1)(d)(ii) applies, means the amount ascertained in accordance with the formula:

A/B,
where A is his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) his income in the first 6 months of the relevant year; and

B is the total number of months in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, during which he has worked as a self-employed person.

## Eligibility criteria for dual status worker where relevant year is any year from 2007 to 2012

4A.-(1) Where the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 , subject to regulations 4 BA and 4 BB , a member shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:
(a) he is a Singapore citizen, or becomes a Singapore citizen -
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, on or before 1st January in the year immediately following the relevant year; or
(ii) if the relevant year is 2012 , on or before -
(A) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
(B) the last day in a quarter referred to in regulation $6 \mathrm{~A}(7 \mathrm{D})$, for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
(C) 31st December in the relevant year, for any other purpose;
(b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
p. 18 2013 Ed.] Scheme) Regulations [Cap. 36, Rg 36
(c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
[S 385/2014 wef 31/05/2014]
(d) either of the following applies to him:
(i) he has worked -
(A) as an employee -
(AA) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least -
(I) 3 months in any 6 consecutive months in the relevant year; or
(II) 6 months in the relevant year; or
(AB) if the relevant year is 2012, for a period of at least -
(I) 2 months in any quarter in the relevant year;
(II) 3 months in any 6 consecutive months in the relevant year; or
(III) 6 months in the relevant year; and
(B) as a self-employed person for a period of at least one month in the relevant year; or
(ii) he has worked -
(A) as a self-employed person -
(AA) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least -
(I) 3 months in any 6 consecutive months in the relevant year; or
(II) 6 months in the relevant year; or
$(\mathrm{AB})$ if the relevant year is 2012 , for a period of at least -
(I) 2 months in any quarter in the relevant year;
(II) 3 months in any 6 consecutive months in the relevant year; or
(III) 6 months in the relevant year; and
(B) as an employee for a period of at least one month in the relevant year;
(e) either of the following applies to him:
(i) if the relevant year is $2007,2008,2009,2010$ or 2011, his average monthly income during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, when he has worked as a dual status worker is -
(A) more than $\$ 50$ but less than $\$ 1,500$, in any case where the relevant year is 2007, 2008 or 2009 ;
(B) more than $\$ 50$ but not more than $\$ 1,700$, in any case where the relevant year is 2010 ; or
(C) not more than $\$ 1,700$, in any case where the relevant year is 2011; or
[S 385/2014 wef 31/05/2014]
(ii) if the relevant year is 2012 -
(A) for the purposes only of assessing his eligibility to receive any benefit for any quarter, his average monthly wage during the period or periods in the relevant year when he has worked as an employee is more than $\$ 50$ but not more than $\$ 1,700$; or
(B) for any other purpose, his average monthly income during the period or periods in the relevant year when he has worked as a dual status worker is not more than $\$ 1,700$;
$(f)$ he has paid, by the date specified in paragraph (2), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) -
(i) for 2007, if the relevant year is 2007;
(ii) for 2007 and 2008, if the relevant year is 2008;
(iii) for 2007 to 2009 , if the relevant year is 2009 ;
(iv) for 2007 to 2010, if the relevant year is 2010; or
(v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or 2012; and
( $g$ ) where his declared income in 2007 or any subsequent year does not exceed $\$ 6,000$, he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (3) -
(i) for 2007, if the relevant year is 2007;
(ii) for each of 2007 and 2008, if the relevant year is 2008 ;
(iii) for each of 2007 to 2009 , if the relevant year is 2009 ;
(iv) for each of 2007 to 2010, if the relevant year is 2010; or
(v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or 2012.
[S 385/2014 wef 31/05/2014]
(2) The member shall pay the contribution referred to in paragraph $(1)(f)$ for any year, and the additional contribution referred to in paragraph (1)(g), (5) or (6) for any year -
(a) for any purpose other than the purposes referred to in sub-paragraph (b) -
(i) by 31st December 2011, if that year is 2007, 2008 or 2009; or
(ii) by 31 st December of the second year after that year, if that year is 2010,2011 or 2012 ; or
(b) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of -
(i) 31st July of that relevant year; or
(ii) the date specified in sub-paragraph (a).
(3) The additional contribution payable by a member under paragraph (1)(g) for any year shall be -
(a) where he is below 35 years of age on 1 st January that year -
(i) an amount equal to $2.17 \%$ of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 13$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.22 \%$ of the relevant income, subject to a minimum of $\$ 13$, if that year is 2010 ; or
(iii) an amount equal to $2.33 \%$ of the relevant income, subject to a minimum of $\$ 14$, if that year is 2011 or 2012;
(b) where he has attained 35 years of age but is below 45 years of age on 1st January that year -
(i) an amount equal to $2.5 \%$ of the relevant income, subject to a minimum of $\$ 15$, if that year is 2007, 2008 or 2009;
(ii) an amount equal to $2.56 \%$ of the relevant income, subject to a minimum of $\$ 15$, if that year is 2010 ; or
(iii) an amount equal to $2.67 \%$ of the relevant income, subject to a minimum of $\$ 16$, if that year is 2011 or 2012; or
(c) where he is 45 years of age or older on 1st January that year -
(i) an amount equal to $2.83 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2007,2008 or 2009;
(ii) an amount equal to $2.89 \%$ of the relevant income, subject to a minimum of $\$ 17$, if that year is 2010 ; or
(iii) an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 18$, if that year is 2011 or 2012.
(d) [Deleted by S 331/2013]
(4) Where a member who satisfies the requirement in paragraph (1)(d) fails to satisfy any other requirement under paragraph (1), (2) or (3), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if that other requirement is waived in relation to him under regulation 4C.
[S 842/2013 wef 01/01/2014] [S 385/2014 wef 31/05/2014]
(5) Notwithstanding paragraph (1) $(g)$ and without prejudice to paragraph (4), where a member (who satisfies the requirement in paragraph $(1)(d))$ to whom paragraph $(1)(g)($ iv $)$ applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph $(1)(g)(i v)$, he may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of -
(a) an amount equal to $2.17 \%$ of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 7$, in lieu of paying the amount specified in paragraph (3)(a)(ii);
(b) an amount equal to $2.5 \%$ of the relevant income, subject to a minimum of $\$ 8$, in lieu of paying the amount specified in paragraph (3)(b)(ii); or
(c) an amount equal to $2.83 \%$ of the relevant income, subject to a minimum of $\$ 9$, in lieu of paying the amount specified in paragraph (3)(c)(ii).
[S 385/2014 wef 31/05/2014]
(6) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (4), where a member (who satisfies the requirement in paragraph $(1)(d)$ ) to whom paragraph $(1)(g)(v)$ applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph $(1)(g)(v)$, he may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in the relevant year 2011, if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of -
(a) an amount equal to $2.33 \%$ of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 7$, in lieu of paying the amount specified in paragraph (3)(a)(iii);
(b) an amount equal to $2.67 \%$ of the relevant income, subject to a minimum of $\$ 8$, in lieu of paying the amount specified in paragraph (3)(b)(iii); or
(c) an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 9$, in lieu of paying the amount specified in paragraph (3)(c)(iii).
[S 385/2014 wef 31/05/2014]
(7) Nothing in this regulation shall affect the eligibility of any dual status worker to receive any benefit under the Scheme which -
(a) he has received before 30th June 2010; or
(b) he has been assessed before 30th June 2010 to be eligible to receive.
(8) In paragraph (1)(e), "average monthly income", in relation to a member to whom paragraph (1)(d)(i) or (ii) applies, means the amount ascertained in accordance with the formula:

$$
(\mathrm{A}+\mathrm{B}) / \mathrm{C}
$$

where A is the total amount of wages received by him as an employee in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year;

B is his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) his income in the first 6 months of the relevant year; and
C is the total number of months in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, during which he has worked as an employee, as a self-employed person or as both.

## Eligibility criteria for dual status worker where relevant year is 2013 or any subsequent year

4B.-(1) Where the relevant year is 2013 or any subsequent year, subject to regulations 4 BA and 4 BB , a member shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:
(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before -
(i) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
(ii) the last day in a quarter referred to in regulation $6 \mathrm{~A}(7 \mathrm{D})$, for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
(iii) 31st December in the relevant year, for any other purpose;
(b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
(c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
[S 385/2014 wef 31/05/2014]
(d) he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;
(e) he has worked -
(i) as an employee for a period of at least -
(A) 2 months in any quarter in the relevant year;
(B) 3 months in any 6 consecutive months in the relevant year; or
(C) 6 months in the relevant year; and
(ii) as a self-employed person for a period of at least one month in the relevant year;
$(f)$ for the purposes only of assessing his eligibility to receive any benefit for any quarter, his average monthly wage for the period or periods in the relevant year when he has worked as an employee is -
(i) more than $\$ 50$ but not more than $\$ 1,900$; or
(ii) not more than $\$ 50$, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (2);
[S 385/2014 wef 31/05/2014]
(fa) for any purpose other than the purposes referred to in sub-paragraph ( $f$ ), his average monthly income during the
period or periods in the relevant year when he has worked as a dual status worker is not more than $\$ 1,900$;
[S 385/2014 wef 31/05/2014]
( $g$ ) he has paid, by the date specified in paragraph (3), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations ( $\operatorname{Rg} 25$ ) for the relevant year and the 2 years immediately preceding that relevant year;
$(h)$ where his declared income in the relevant year does not exceed $\$ 6,000$, he has paid, by the date specified in paragraph (3), an additional contribution, solely for the purposes of his medisave account, of an amount specified in paragraph (4) for each of the relevant year and the 2 years immediately preceding that relevant year; and
(i) his spouse does not have an assessable income of more than $\$ 70,000$ for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
[S 385/2014 wef 31/05/2014]
(2) The additional contribution to be paid or received by a member under paragraph (1)(f)(ii) shall be -
(a) if the relevant year is 2013 -
(i) an amount equal to $\$ 8$ for each month (up to his 35 th birthday month) that he earned an average wage of not more than $\$ 50$; or
(ii) an amount equal to $\$ 1$ for each month (after his 35 th birthday month) that he earned an average wage of not more than $\$ 50$;
[S 327/2015 wef 29/05/2015]
(b) if the relevant year is 2014 -
(i) an amount equal to $\$ 8$ for each month (up to his 50 th birthday month) that he earned an average wage of not more than \$50;
(ii) an amount equal to $\$ 7$ for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than $\$ 50$;
(iii) an amount equal to $\$ 5$ for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than $\$ 50$;
(iv) an amount equal to $\$ 4$ for each month (after his 60th birthday month up to his 65th birthday month) that he earned an average wage of not more than $\$ 50$; or
(v) an amount equal to $\$ 3$ for each month (after his 65 th birthday month) that he earned an average wage of not more than $\$ 50$;
[S 385/2014 wef 31/05/2014]
[S 327/2015 wef 29/05/2015]
[S 327/2015 wef 29/05/2015]
(c) if the relevant year is 2015 -
(i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 8$ for the months of January to May 2015 and $\$ 9$ for the months of June to December 2015;
(ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 7$ for the months of January to May 2015 and $\$ 8$ for the months of June to December 2015;
(iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 5$ for the months of January to May 2015 and $\$ 6$ for the months of June to December 2015;
(iv) for each month after the member's 60th birthday month up to the member's 65 th birthday month that the
member earned an average wage of not more than $\$ 50$, an amount of $\$ 4$; or
(v) for each month after the member's 65th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 3$ for the months of January to May 2015 and $\$ 4$ for the months of June to December 2015; or
[S 327/2015 wef 29/05/2015]
(d) if the relevant year is 2016 or any subsequent year -
(i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 9$;
(ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of \$8;
(iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 6$; or
(iv) for each month after the member's 60th birthday month that the member earned an average wage of not more than $\$ 50$, an amount of $\$ 4$.
[S 327/2015 wef 29/05/2015]
(3) The member shall pay the contribution referred to in paragraph (1)(g) for any year, and the additional contribution referred to in paragraph $(1)(h)$ for any year, by 31st December in the second year after that year.
(4) The additional contribution payable by a member under paragraph (1)(h) for any year shall be -
(a) if the relevant year is 2013 -
(i) where he is below 35 years of age on 1st January that year, an amount equal to $2.33 \%$ of his declared income
in that year (referred to in this paragraph as the relevant income), subject to a minimum of $\$ 14$;
(ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to $2.67 \%$ of the relevant income, subject to a minimum of $\$ 16$;
(iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to $3 \%$ of the relevant income, subject to a minimum of $\$ 18$; or
(iv) where he is 50 years of age or older on 1st January that year, an amount equal to $3.17 \%$ of the relevant income, subject to a minimum of $\$ 19$;
[S 327/2015 wef 29/05/2015]
(b) if the relevant year is 2014 -
(i) where he is below 35 years of age on 1st January that year, an amount equal to $3.5 \%$ of the relevant income, subject to a minimum of $\$ 21$;
(ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to $4 \%$ of the relevant income, subject to a minimum of \$24;
(iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to $4.5 \%$ of the relevant income, subject to a minimum of $\$ 27$; or
(iv) where he is 50 years of age or older on 1st January that year, an amount equal to $4.75 \%$ of the relevant income, subject to a minimum of $\$ 28$; or

| p. 30 | 2013 Ed. $] \quad$ Scheme) Regulations $\quad$ [Cap. 36, Rg 36 |
| :--- | :--- |

(c) if the relevant year is 2015 or any subsequent year -
(i) where the member is below 35 years of age on 1 st January that year, an amount equal to $4 \%$ of the relevant income, subject to a minimum of $\$ 24$;
(ii) where the member has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to $4.5 \%$ of the relevant income, subject to a minimum of $\$ 27$;
(iii) where the member has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to $5 \%$ of the relevant income, subject to a minimum of $\$ 30$; or
(iv) where the member is 50 years of age or older on 1st January that year, an amount equal to $5.25 \%$ of the relevant income, subject to a minimum of $\$ 31$.
[S 327/2015 wef 29/05/2015]
(5) Where a member who satisfies the requirement in paragraph (1)(e) fails to satisfy any other requirement under paragraph (1), (2), (3) or (4), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if that other requirement is waived in relation to him under regulation 4 C .
[S 842/2013 wef 01/01/2014]
[S 385/2014 wef 31/05/2014]
(6) In paragraph (1)(f) and (fa), "average monthly income", in relation to a member, means the amount ascertained in accordance with the formula:

$$
(\mathrm{A}+\mathrm{B}) / \mathrm{C},
$$

where A is the total amount of wages received by him as an employee in the relevant year;
$B$ is his declared income in the relevant year; and
C is the total number of months in the relevant year during which he has worked as an employee, as a self-
employed person or as both.
[S 385/2014 wef 31/05/2014]

## Declaration of income

4BA. For the purposes of the definition of "declared income" in regulation 2(1), a member shall declare his income to the Comptroller, or (if the member is not required to declare his income to the Comptroller) to the Board, on or before the specified date in the form and manner required by the Comptroller or the Board (as the case may be).
[S 385/2014 wef 31/05/2014]

## Review of assessment of eligibility or amount of benefit

4BB. If a member wants the Board to review its assessment of his eligibility to receive any benefit under the Scheme or the amount of such benefit, the member must -
(a) apply on or before the specified date in the form and manner required by the Board; and
(b) give the Board, within the time required by the Board, any information or documents in support of his application or which the Board requests from the member.
[S 385/2014 wef 31/05/2014]

## Waiver of requirements

4C.-(1) The Minister charged with the responsibility for social services or the Deputy Secretary to the Ministry of Social and Family Development may waive the requirement to be a specified member under regulation $3(1)(b), 4(1)(b), 4 \mathrm{~A}(1)(b)$ or $4 \mathrm{~B}(1)(b)$ in relation to any member.
[S 842/2013 wef 01/01/2014]
(2) The Board may waive, in relation to any member, any other requirement under paragraph (3) or regulation $3,4,4 \mathrm{~A}, 4 \mathrm{~B}, 4 \mathrm{BA}$ or 4BB.
p. 32 2013 Ed.] Scheme) Regulations [CAP. 36, Rg 36
(3) If a member wants a requirement to be waived under this regulation the member must -
(a) apply on or before the specified date in the form and manner required by the Board; and
(b) give the Board, within the time required by the Board, any information or documents in support of his application or which the Board requests from the member.
[S 385/2014 wef 31/05/2014]

## Benefits of employed eligible member under Scheme

5.-(1) Subject to paragraph (1A), when an employed eligible member is entitled to receive any benefit, the Board shall -
(a) if the relevant year is $2007,2008,2009,2010,2011$ or 2012 -
(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and
(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct; or
(b) if the relevant year is 2013 or any subsequent year -
(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and
(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.
(1A) Where the Board has attempted to make a cash payment to an employed eligible member under paragraph (1)(a)(i) or $(b)(i)$ by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires -
(a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
(b) if the Board credits the additional relevant contribution in accordance with sub-paragraph $(a)$, the member shall cease to be entitled under paragraph (1)(a)(i) or (b)(i) to the cash payment.
(2) Subject to paragraphs (6B) and (6E), the total value of all benefits which an employed eligible member is entitled to receive in any relevant year shall be as follows:
(a) where he is a category 1 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the First Schedule, if the relevant year is 2007, 2008 or 2009;
(ii) the table under paragraph 2 of the First Schedule, if the relevant year is 2010, 2011 or 2012; or
(iii) the table under paragraph 3 of the First Schedule, if the relevant year is 2013 or any subsequent year;
(b) where he is a category 2 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009 ;
(ii) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010,2011 or 2012; or
(iii) the table under paragraph 2A of the Second Schedule, if the relevant year is 2013 or any subsequent year; or
(c) where he is a category 3 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
(ii) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.
(3) Subject to paragraphs (4) and (6C), an employed eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.
(4) An employed eligible member may receive a provisional payment or credit of part of the benefits to which he is entitled in any relevant year from 2007 to 2011 before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if he -
(a) is a Singapore citizen, or becomes a Singapore citizen on or before -
(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or
(ii) 30th June in the relevant year, if the relevant year is 2010 or 2011; and
(b) has worked as an employee for a period of at least 3 months in the first 6 months of the relevant year.
(5) The value of the benefits which an employed eligible member referred to in paragraph (4) is entitled to receive provisionally in any relevant year from 2007 to 2011 shall be as set out in -
(a) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007,2008 or 2009; or
(b) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010 or 2011.
(6) Notwithstanding paragraph (2), where the value of the benefits which an employed eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.
(6A) An employed eligible member is entitled to receive the benefits for any relevant quarter in 2012 or any subsequent year, if -
(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that relevant quarter; and
(b) he has worked as an employee for a period of at least 2 months in that relevant quarter.
(6B) The value of the benefits which an employed eligible member is entitled under paragraph (6A) to receive for each relevant quarter is as set out in -
(a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
(b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.
(6C) An employed eligible member is entitled under paragraph (6A) -
(a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012 or any subsequent year) before the end of the relevant year; and
(b) to receive the remainder of the benefits to which he is entitled in the relevant year (including the benefits for the fourth relevant quarter in the relevant year) as soon as practicable in the year immediately following the relevant year.
(6D) An employed eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012 or any subsequent year where he has worked as an employee in the last month of that quarter, if -
p. $36 \quad 2013$ Ed.] Scheme) Regulations [CAP. 36, Rg 36
(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;
(b) he has worked as an employee for a period of at least 2 months in that quarter, and
(c) no part of that quarter forms any part of a relevant quarter for which the member is entitled under paragraph (6A) to receive any benefits.
(6E) The value of the benefits which an employed eligible member is entitled under paragraph (6D) to receive for each quarter is as set out in -
(a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
(b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.
(7) Notwithstanding paragraphs (1), (1A), (2), (4), (5) and (6A) to (6E), where an employed eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit -
(a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (1A), or make a provisional payment or credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
(b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.

## Benefits of self-employed eligible member under Scheme

6.-(1) Subject to paragraph (1A), when a self-employed eligible member is entitled to receive any benefit, the Board shall -

## Central Provident Fund

(Workfare Income Supplement
Cap. 36, Rg 36] Scheme) Regulations [2013 Ed. p. 37
(a) if the relevant year is $2007,2008,2009,2010,2011$ or 2012, credit, to his medisave account, a relevant contribution of an amount equal to the value of the benefit; or
(b) if the relevant year is 2013 or any subsequent year -
(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to one-tenth of the value of all benefits which he is then entitled to receive; and
(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to his medisave account.
(1A) Where the Board has attempted to make a cash payment to a self-employed eligible member under paragraph (1)(b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires -
(a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
(b) if the Board credits the additional relevant contribution in accordance with sub-paragraph $(a)$, the member shall cease to be entitled under paragraph $(1)(b)(i)$ to the cash payment.
(2) The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year shall be as follows:
(a) where he is a category 1 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the Third Schedule, if the relevant year is 2007, 2008 or 2009;
p. 38 2013 Ed.] Scheme) Regulations [CAP. 36, Rg 36
(ii) the table under paragraph 2 of the Third Schedule, if the relevant year is 2010, 2011 or 2012; or
(iii) the table under paragraph 3 of the Third Schedule, if the relevant year is 2013 or any subsequent year;
(b) where he is a category 2 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the Fourth Schedule, if the relevant year is 2007 , 2008 or 2009 ;
(ii) the table under paragraph 2 of the Fourth Schedule, if the relevant year is 2010,2011 or 2012; or
(iii) the table under paragraph 2A of the Fourth Schedule, if the relevant year is 2013 or any subsequent year; or
(c) where he is a category 3 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 3 of the Fourth Schedule, if the relevant year is 2012; or
(ii) the table under paragraph 4 of the Fourth Schedule, if the relevant year is 2013 or any subsequent year.
(3) Subject to paragraph (4), a self-employed eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable after he has satisfied, for the relevant year, the requirement referred to in regulation $4(1)(f)$ and, where applicable, the requirement referred to in regulation $4(1)(g)$.
(4) A self-employed eligible member may receive a provisional credit of part of the benefits to which he is entitled in any relevant year from 2007 to 2011 before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable after he has satisfied, for the relevant year, the requirement referred to in regulation $4(1)(f)$ and, where applicable, the requirement referred to in regulation $4(1)(g)$, if he -
(a) is a Singapore citizen, or becomes a Singapore citizen on or before -
(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or
(ii) 30th June in the relevant year, if the relevant year is 2010 or 2011;
(b) has worked as a self-employed person for a period of at least 3 months in the first 6 months of the relevant year; and
(c) has, for the purposes of receiving the provisional credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year, if the relevant year is 2010 or 2011.
(5) The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year from 2007 to 2011 shall be as set out in -
(a) the table under paragraph 1 of the Fifth Schedule, if the relevant year is 2007, 2008 or 2009; or
(b) the table under paragraph 2 of the Fifth Schedule, if the relevant year is 2010 or 2011.
(6) Notwithstanding paragraph (2), where the value of the benefits which a self-employed eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.
(7) Notwithstanding paragraphs (1), (1A), (2), (4) and (5), where a self-employed eligible member is entitled in any relevant year to receive any benefit -
(a) where the relevant year is 2010, 2011 or 2012 -
(i) the Board may, in its discretion, credit a relevant contribution under paragraph (1), or make a provisional credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the relevant contribution or provisional credit, as the case
may be, which the member is otherwise entitled to receive in that relevant year); and
(ii) the member shall be entitled to retain the full amount of the relevant contribution or provisional credit, as the case may be, credited or made by the Board; and
(b) where the relevant year is 2013 or any subsequent year -
(i) the Board may, in its discretion, make a cash payment under paragraph $(1)(b)(\mathrm{i})$, or credit a relevant contribution under paragraph $(1)(b)(i i)$ or in accordance with paragraph (1A), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment or relevant contribution, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
(ii) the member shall be entitled to retain the full amount of the cash payment or relevant contribution, as the case may be, made or credited by the Board.

## Benefits of dual status eligible member under Scheme

6A.-(1) Subject to paragraph (2), when a dual status eligible member is entitled to receive any benefit, the Board shall -
(a) if the relevant year is $2007,2008,2009,2010,2011$ or 2012 -
(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and
(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave amount as the Minister may direct; or
(b) if the relevant year is 2013 or any subsequent year -
(i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and
(ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.
(2) Where the Board has attempted to make a cash payment to a dual status eligible member under paragraph (1)(a)(i) or (b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires -
(a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
(b) if the Board credits the additional relevant contribution in accordance with sub-paragraph $(a)$, the member shall cease to be entitled under paragraph (1)(a)(i) or (b)(i) to the cash payment.
(3) Subject to paragraphs (3A), (7B) and (7E), the total value of all benefits which a dual status eligible member is entitled to receive in any relevant year shall be as follows:
(a) where he is a category 1 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the Sixth Schedule, if the relevant year is 2007, 2008 or 2009;
(ii) the table under paragraph 2 of the Sixth Schedule, if the relevant year is 2010;
(iii) the table under paragraph 2B of the Sixth Schedule, if the relevant year is 2011 or 2012; or
(iv) the table under paragraph 2 C of the Sixth Schedule, if the relevant year is 2013 or any subsequent year;
(b) where he is a category 2 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 1 of the Seventh Schedule, if the relevant year is 2007,2008 or 2009;
(ii) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010 ;
(iii) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011 or 2012; or
(iv) the table under paragraph 2 BA of the Seventh Schedule, if the relevant year is 2013 or any subsequent year; or
(c) where he is a category 3 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in -
(i) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012 ; or
(ii) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.
(3A) The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation $4 \mathrm{~A}(4)$ is entitled to receive in the relevant year of 2010, shall be as set out -
(a) in the table under paragraph 2 A of the Sixth Schedule where -
(i) he is a category 1 dual status eligible member; and
(ii) the Board has under regulation $4 \mathrm{~A}(4)$ waived the requirement for a minimum average monthly income in regulation $4 \mathrm{~A}(1)(e)$; or
(b) in the table under paragraph 2A of the Seventh Schedule where -
(i) he is a category 2 dual status eligible member; and
(ii) the Board has under regulation $4 \mathrm{~A}(4)$ waived the requirement for a minimum average monthly income in regulation $4 \mathrm{~A}(1)(e)$.
(4) Subject to paragraphs (5) and (7C), a dual status eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.
(5) A dual status eligible member may receive a provisional payment or credit of part of the benefits to which he is entitled in any relevant year (being 2010 or 2011) before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if he -
(a) is a Singapore citizen, or becomes a Singapore citizen on or before 30th June in the relevant year;
(b) either of the following applies to him:
(i) he has worked -
(A) as an employee for a period of at least 3 months in the first 6 months of the relevant year; and
(B) as a self-employed person for a period of at least one month in the first 6 months of the relevant year; or
(ii) he has worked -
(A) as a self-employed person for a period of at least 3 months in the first 6 months of the relevant year; and
(B) as an employee for a period of at least one month in the first 6 months of the relevant year; and
(c) has, for the purposes of receiving the provisional payment or credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year.
(6) Subject to paragraph (6A), the value of the benefits which a dual status eligible member is entitled to receive provisionally in a relevant year (being 2010 or 2011) shall be as set out in -
(a) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010; or
(b) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011.
(6A) The value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation $4 \mathrm{~A}(4)$ is entitled to receive provisionally in the relevant year of 2010 shall be as set out in the table under paragraph 2A of the Seventh Schedule, where the Board has under regulation $4 \mathrm{~A}(4)$ waived the requirement for a minimum average monthly income in regulation 4A(1)(e).
(7) Notwithstanding paragraph (3), where the value of the benefits which a dual status eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.
(7A) A dual status eligible member is entitled to receive the benefits for any relevant quarter in 2012 or any subsequent year, if -
(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that relevant quarter; and
(b) he has worked as an employee for a period of at least 2 months in that relevant quarter.
(7B) The value of the benefits which a dual status eligible member is entitled under paragraph (7A) to receive for each relevant quarter is as set out in -
(a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
(b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.
(7C) A dual status eligible member is entitled under paragraph (7A) -
(a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012 or any subsequent year) before the end of the relevant year; and
(b) to receive the remainder of the benefits to which he is entitled in the relevant year (including the benefits for the fourth relevant quarter in the relevant year) as soon as practicable in the year immediately following the relevant year.
(7D) A dual status eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012 or any subsequent year where he has worked as an employee in the last month of that quarter, if -
(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;
(b) he has worked as an employee for a period of at least 2 months in that quarter; and
(c) no part of that quarter forms any part of a relevant quarter for which the member is entitled under paragraph (7A) to receive any benefits.
(7E) The value of the benefits which a dual status eligible member is entitled under paragraph (7D) to receive for each quarter is as set out in -
(a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
(b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.
(8) Notwithstanding paragraphs (1), (2), (3), (5), (6) and (7A) to (7E), where a dual status eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit -
(a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (2), or make a provisional payment or credit under paragraph (5), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
(b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.
(9) Nothing in this regulation shall affect the entitlement of any dual status eligible member to receive any benefit under the Scheme which -
(a) he has received before 30th June 2010; or
(b) he has been assessed before 30th June 2010 to be entitled to receive.

## Recovery of benefits

7. In any case where, under section 57 C of the Act, the Board may recover on behalf of the Government any cash payment or relevant contribution (including any interest on the relevant contribution) received by a member, or any part thereof, the Board may -
(a) require the member to pay to the Board, in cash, the whole or such part, as the Board may determine, of the amount of the cash payment or relevant contribution (including any interest on the relevant contribution) or part thereof; or
(b) deduct, from any money standing to the credit of the member in the Fund, the whole or such part, as the Board may determine, of the amount of the relevant contribution
(including any interest on the relevant contribution) or part thereof.

## FIRST SCHEDULE

Regulation 5(2)(a)

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007,2008 or 2009:

| Average | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| wage of employed eligible member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 9/5 times the member's average monthly wage (rounded to the nearest dollar) | 12/5 times the member's average monthly wage (rounded to the nearest dollar) | The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly wage and \$33.33 | The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly wage and $\$ 33.33$ |
| More than $\$ 500$ but not more than \$1,000 | \$900 | \$1,200 | The sum (rounded to the nearest dollar) of $3 / 5$ times the member's average monthly wage and \$1,200 | The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly wage and $\$ 600$ |
| More than \$1,000 but less than \$1,500 | The difference (rounded to the nearest dollar) between \$2,700 and $9 / 5$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 3,600$ and $12 / 5$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 5,400$ and $18 / 5$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$7,200 and $24 / 5$ times the member's average monthly wage |

## FIRST SCHEDULE - continued

2. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010,2011 or 2012 :

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 1.8 times the member's average monthly wage (rounded to the nearest dollar) | 2.4 times the member's average monthly wage (rounded to the nearest dollar) | 3 times the member's average monthly wage (rounded to the nearest dollar) | 3 times the member's average monthly wage (rounded to the nearest dollar) |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly wage and $\$ 750$ | The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly wage and $\$ 1,000$ | The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly wage and $\$ 900$ | The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly wage and \$200 |
| More than $\$ 1,000$ but not more than \$1,700 | The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 5,100$ and 3 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 6,800$ and 4 times the member's average monthly wage |

3. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

FIRST SCHEDULE - continued

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | 2 times the member's average monthly wage (rounded to the nearest dollar), or $\$ 100$, whichever is more | 20/7 times the member's average monthly wage (rounded to the nearest dollar), or \$143, whichever is more | 22/7 times the member's average monthly wage (rounded to the nearest dollar), or \$157, whichever is more | 35/10 times the member's average monthly wage (rounded to the nearest dollar), or \$175, whichever is more |
| More than $\$ 700$ but not more than \$1,000 | \$1,400 | The sum (rounded to the nearest dollar) of $1 / 3$ times the member's average monthly wage and \$1,766.67 | The sum (rounded to the nearest dollar) of 2 times the member's average monthly wage and $\$ 800$ | 35/10 times the member's average monthly wage (rounded to the nearest dollar) |
| More than $\$ 1,000$ but not more than \$1,100 | \$1,400 | \$2,100 | \$2,800 | \$3,500 |
| More than $\$ 1,100$ but not more than \$1,900 | The difference (rounded to the nearest dollar) between \$3,325 and $7 / 4$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$4,987.50 and 21/8 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 6,650$ and $7 / 2$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly wage |

## SECOND SCHEDULE

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 2 EMPLOYED ELIGIBLE MEMBER OR CATEGORY 3 EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR AND VALUE OF BENEFITS WHICH EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE UNDER REGULATION 5(4), (6A) OR (6D)

1. The total value of all benefits which a category 2 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than \$500 | 9/10 times the member's average monthly wage (rounded to the nearest dollar) | $6 / 5$ times the member's average monthly wage (rounded to the nearest dollar) | The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and $\$ 16.67$ | The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and $\$ 16.67$ |
| More than $\$ 500$ but not more than \$1,000 | \$450 | \$600 | The sum (rounded to the nearest dollar) of 3/10 times the member's average monthly wage and $\$ 600$ | The sum (rounded to the nearest dollar) of 9/10 times the member's average monthly wage and \$300 |
| More than \$1,000 but less than \$1,500 | The difference (rounded to the nearest dollar) between $\$ 1,350$ and 9/10 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 1,800$ and $6 / 5$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 2,700$ and $9 / 5$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 3,600$ and $12 / 5$ times the member's average monthly wage |

## SECOND SCHEDULE - continued

2. The total value of all benefits which a category 2 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year (being 2010 or 2011), shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012:

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 0.9 times the member's average monthly wage (rounded to the nearest dollar) | 1.2 times the member's average monthly wage (rounded to the nearest dollar) | 1.5 times the member's average monthly wage (rounded to the nearest dollar) | 1.5 times the member's average monthly wage (rounded to the nearest dollar) |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly wage and $\$ 375$ | The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly wage and \$500 | The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly wage and \$450 | The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly wage and $\$ 100$ |
| More than \$1,000 but not more than \$1,700 | The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 1,700$ and 1 time the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 2,550$ and 1.5 times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage |

## SECOND SCHEDULE - continued

2 A . The total value of all benefits which a category 2 eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | The member's average monthly wage, or \$50, whichever is more | 10/7 times the member's average monthly wage (rounded to the nearest dollar), or \$71, whichever is more | 11/7 times the member's average monthly wage (rounded to the nearest dollar), or $\$ 79$, whichever is more | 35/20 times the member's average monthly wage (rounded to the nearest dollar), or $\$ 88$, whichever is more |
| More than $\$ 700$ but not more than \$1,000 | \$700 | The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly wage and $\$ 883.33$ | The sum (rounded to the nearest dollar) of the member's average monthly wage and $\$ 400$ | 35/20 times the member's average monthly wage (rounded to the nearest dollar) |
| More than \$1,000 but not more than \$1,100 | \$700 | \$1,050 | \$1,400 | \$1,750 |
| More than \$1,100 but not more than \$1,900 | The difference (rounded to the nearest dollar) between <br> \$1,662.50 and <br> 7/8 times the | The difference (rounded to the nearest dollar) between <br> \$2,493.75 and 21/16 times the | The difference (rounded to the nearest dollar) between $\$ 3,325$ and $7 / 4$ times the member's | The difference (rounded to the nearest dollar) between <br> \$4,156.25 and 35/16 times the |

# Central Provident Fund 

(Workfare Income Supplement
Cap. 36, Rg 36] Scheme) Regulations [2013 Ed. p. 53
SECOND SCHEDULE - continued

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not <br> a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  | member's average monthly wage | member's average monthly wage | average monthly wage | member's <br> average monthly wage |

3. The total value of all benefits which a category 3 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2012:

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 0.45 times the member's average monthly wage (rounded to the nearest dollar) | 0.6 times the member's average monthly wage (rounded to the nearest dollar) | 0.75 times the member's average monthly wage (rounded to the nearest dollar) | 0.75 times the member's average monthly wage (rounded to the nearest dollar) |
| More than $\$ 500$ but not more | The sum (rounded to the nearest dollar) of 0.075 times the | The sum (rounded to the nearest dollar) of 0.1 times the | The sum (rounded to the nearest dollar) of 0.3 times the | The sum (rounded to the nearest dollar) of 0.65 times the |

SECOND SCHEDULE - continued

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| than $\$ 1,000$ | member's <br> average monthly <br> wage and <br> $\$ 187.50$ | member's average monthly wage and $\$ 250$ | member's average monthly wage and $\$ 225$ | member's average monthly wage and $\$ 50$ |
| More than \$1,000 but not more than \$1,700 | The difference (rounded to the nearest dollar) between $\$ 637.50$ and 0.375 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 850$ and 0.5 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 1,275$ and 0.75 times the member's average monthly wage | The difference (rounded to the nearest dollar) between $\$ 1,700$ and 1 time the member's average monthly wage |

4. The total value of all benefits which a category 3 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive under regulation $5(6 \mathrm{~A})$ or (6D), shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

SECOND SCHEDULE - continued

| Average monthly wage of employed eligible member | Age of employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | $1 / 2$ times the member's average monthly wage (rounded to the nearest dollar), or $\$ 25$, whichever is more | 5/7 times the member's average monthly wage (rounded to the nearest dollar), or \$36, whichever is more | 11/14 times the member's average monthly wage (rounded to the nearest dollar), or \$39, whichever is more | 35/40 times the member's average monthly wage (rounded to the nearest dollar), or $\$ 44$, whichever is more |
| More than $\$ 700$ but not more than \$1,000 | \$350 | The sum (rounded to the nearest dollar) of 1/12 times the member's average monthly wage and \$441.67 | The sum (rounded to the nearest dollar) of $1 / 2$ times the member's average monthly wage and \$200 | 35/40 times the member's average monthly wage (rounded to the nearest dollar) |
| More than $\$ 1,000$ but not more than \$1,100 | \$350 | \$525 | \$700 | \$875 |
| More than $\$ 1,100$ but not more than \$1,900 | The difference (rounded to the nearest dollar) between $\$ 831.25$ and $7 / 16$ times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly wage | The difference (rounded to the nearest dollar) between \$2,078.13 and $35 / 32$ times the member's average monthly wage |

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 SELFEMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007,2008 or 2009:

| Income of | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| employed <br> eligible member in relevant year | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$6,000 | 1/10 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 60$, whichever is more | 2/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$80, whichever is more | The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and $\$ 22.22$, or \$80, whichever is more | The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and $\$ 22.22$, or $\$ 80$, whichever is more |
| More than \$6,000 but not more than \$12,000 | \$600 | \$800 | The sum (rounded to the nearest dollar) of $1 / 30$ times the member's income in the relevant year and $\$ 800$ | The sum (rounded to the nearest dollar) of $1 / 10$ times the member's income in the relevant year and \$400 |
| More than \$12,000 but less than \$18,000 | The difference (rounded to the nearest dollar) between $\$ 1,800$ and $1 / 10$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 2,400$ and $2 / 15$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 3,600$ and $1 / 5$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 4,800$ and $4 / 15$ times the member's income in the relevant year |

## THIRD SCHEDULE - continued

2. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010,2011 or 2012:

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$6,000 | 1/10 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 60$, whichever is more | 2/15 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 80$, whichever is more | 1/6 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 100$, whichever is more | 1/6 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 100$, whichever is more |
| More than \$6,000 but not more than \$12,000 | The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and $\$ 500$ | The sum (rounded to the nearest dollar) of $1 / 45$ times the member's income in the relevant year and $\$ 666.67$ | The sum (rounded to the nearest dollar) of 1/15 times the member's income in the relevant year and $\$ 600$ | The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant year and $\$ 133.33$ |
| More than \$12,000 but not more than \$20,400 | The difference (rounded to the nearest dollar) between $\$ 1,700$ and $1 / 12$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$3,400 and $1 / 6$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$4,533.33 and 2/9 times the member's income in the relevant year |

## THIRD SCHEDULE - continued

3. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained <br> 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$8,400 | 1/9 times the member's income in the relevant year (rounded to the nearest dollar), or \$67, whichever is more | 10/63 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 95$, whichever is more | 11/63 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 105$, whichever is more | 7/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$117, whichever is more |
| More than \$8,400 but not more than \$12,000 | \$933 | The sum (rounded to the nearest dollar) of 1/54 times the member's income in the relevant year and \$1,177.78 | The sum (rounded to the nearest dollar) of $1 / 9$ times the member's income in the relevant year and $\$ 533.33$ | 7/36 times the member's income in the relevant year (rounded to the nearest dollar) |
| More than \$12,000 but not more than \$13,200 | \$933 | \$1,400 | \$1,867 | \$2,333 |
| More than \$13,200 but not | The difference (rounded to the nearest dollar) between | The difference (rounded to the nearest dollar) between \$3,325 | The difference (rounded to the nearest dollar) between | The difference (rounded to the nearest dollar) between |


| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained <br> 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| more than $\$ 22,800$ | \$2,216.67 and 7/72 times the member's income in the relevant year | and 7/48 times the member's income in the relevant year | \$4,433.33 and 7/36 times the member's income in the relevant year | \$5,541.67 and 35/144 times the member's income in the relevant year |

## FOURTH SCHEDULE

Regulation 6(2)(b) and (c)

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 2 SELFEMPLOYED ELIGIBLE MEMBER OR CATEGORY 3 SELF-EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007,2008 or 2009:

| Income of | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| employed eligible member in relevant year | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$6,000 | 1/20 times the member's income in the relevant year (rounded to the nearest dollar) or \$30, whichever is more | 1/15 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 40$, whichever is more | The difference (rounded to the nearest dollar) between 23/270 times the member's income in the relevant year and \$11.11, | The difference (rounded to the nearest dollar) between 23/270 times the member's income in the relevant year |

(Workfare Income Supplement
Scheme) Regulations
[CAP. 36, Rg 36
FOURTH SCHEDULE - continued

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  |  |  | or $\$ 40$, whichever is more | and \$11.11, or \$40, whichever is more |
| More than $\$ 6,000$ but not more than \$12,000 | \$300 | \$400 | The sum (rounded to the nearest dollar) of $1 / 60$ times the member's income in the relevant year and $\$ 400$ | The sum (rounded to the nearest dollar) of $1 / 20$ times the member's income in the relevant year and \$200 |
| More than \$12,000 but less than \$18,000 | The difference (rounded to the nearest dollar) between $\$ 900$ and $1 / 20$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 1,200$ and $1 / 15$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 1,800$ and $1 / 10$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$2,400 and $2 / 15$ times the member's income in the relevant year |

2. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010 , 2011 or 2012:

| Income of | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| self- <br> employed <br> eligible <br> member in <br> relevant <br> year |  |  |  |  |

FOURTH SCHEDULE - continued

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) |  |  |  |
| Not more than \$6,000 | 1/20 times the member's income in the relevant year (rounded to the nearest dollar) or \$30, whichever is more | 1/15 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 40$, whichever is more | 1/12 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 50$, whichever is more | 1/12 times the member's income in the relevant year (rounded to the nearest dollar) or \$50, whichever is more |
| More than \$6,000 but not more than \$12,000 | The sum (rounded to the nearest dollar) of 1/120 times the member's income in the relevant year and \$250 | The sum (rounded to the nearest dollar) of 1/90 times the member's income in the relevant year and $\$ 333.34$ | The sum (rounded to the nearest dollar) of $1 / 30$ times the member's income in the relevant year and $\$ 300$ | The sum (rounded to the nearest dollar) of 13/180 times the member's income in the relevant year and \$66.67 |
| More than $\$ 12,000$ | The difference (rounded to the | The difference (rounded to the | The difference (rounded to the | The difference (rounded to the |

# Central Provident Fund 

(Workfare Income Supplement
p. $62 \quad 2013 \mathrm{Ed}$.]

Scheme) Regulations
[CAP. 36, Rg 36
FOURTH SCHEDULE - continued

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| but not more than \$20,400 | nearest dollar) between $\$ 850$ and $1 / 24$ times the member's income in the relevant year | nearest dollar) <br> between <br> \$1,133.34 and <br> 1/18 times the member's income in the relevant year | nearest dollar) between $\$ 1,700$ and $1 / 12$ times the member's income in the relevant year | nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year |

2 A . The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$8,400 | 1/18 times the member's income in the relevant year (rounded to the nearest dollar), or | 5/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$48, | 11/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$52, | 7/72 times the member's income in the relevant year (rounded to the nearest dollar), |

FOURTH SCHEDULE - continued

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  | \$33, whichever is more | whichever is more | whichever is more | or \$58, whichever is more |
| More than \$8,400 but not more than $\$ 12,000$ | \$467 | The sum (rounded to the nearest dollar) of 1/108 times the member's income in the relevant year and \$588.89 | The sum (rounded to the nearest dollar) of 1/18 times the member's income in the relevant year and \$266.67 | 7/72 times the member's income in the relevant year (rounded to the nearest dollar) |
| More than \$12,000 but not more than \$13,200 | \$467 | \$700 | \$933 | \$1,167 |
| More than \$13,200 but not more than \$22,800 | The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$1,662.50 and 7/96 times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$2,216.67 and 7/72 times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$2,770.83 and 35/288 times the member's income in the relevant year |

3. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2012:

FOURTH SCHEDULE - continued

|  | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Income of selfemployed eligible member in relevant year | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$6,000 | 1/40 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 15$, whichever is more | $1 / 30$ times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 20$, whichever is more | 1/24 times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 25$, whichever is more | $1 / 24$ times the member's income in the relevant year (rounded to the nearest dollar) or $\$ 25$, whichever is more |
| More than \$6,000 but not more than \$12,000 | The sum (rounded to the nearest dollar) of $1 / 240$ times the member's income in the relevant year and \$125 | The sum (rounded to the nearest dollar) of 1/180 times the member's income in the relevant year and \$166.67 | The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$150 | The sum (rounded to the nearest dollar) of 13/360 times the member's income in the relevant year and \$33.33 |
| More than <br> \$12,000 <br> but not more than \$20,400 | The difference (rounded to the nearest dollar) between $\$ 425$ and $1 / 48$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 566.67$ and $1 / 36$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 850$ and $1 / 24$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$1,133.33 and 1/18 times the member's income in the relevant year |

4. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

FOURTH SCHEDULE - continued

| Income of selfemployed eligible member in relevant year | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$8,400 | 1/36 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 17$, whichever is more | 5/126 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 24$, whichever is more | 11/252 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 26$, whichever is more | 7/144 times the member's income in the relevant year (rounded to the nearest dollar), or $\$ 29$, whichever is more |
| More than \$8,400 but not more than \$12,000 | \$233 | The sum (rounded to the nearest dollar) of $1 / 216$ times the member's income in the relevant year and \$294.44 | The sum (rounded to the nearest dollar) of $1 / 36$ times the member's income in the relevant year and \$133.33 | 7/144 times the member's income in the relevant year (rounded to the nearest dollar) |
| More than \$12,000 but not more than \$13,200 | \$233 | \$350 | \$467 | \$583 |
| More than \$13,200 but not more than \$22,800 | The difference (rounded to the nearest dollar) between $\$ 554.17$ and $7 / 288$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between $\$ 831.25$ and $7 / 192$ times the member's income in the relevant year | The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year | The difference (rounded to the nearest dollar) between <br> \$1,385.42 and 35/576 times the member's income in the relevant year |

## FIFTH SCHEDULE

Regulation 6(5)

## VALUE OF BENEFITS WHICH SELF-EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE PROVISIONALLY IN RELEVANT YEAR

1. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2007,2008 or 2009:

| Income of | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| employed <br> eligible member in relevant period | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$3,000 | 1/10 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 30$, whichever is more | 2/15 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 40$, whichever is more | The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and \$11.11, or $\$ 40$, whichever is more | The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and $\$ 11.11$, or $\$ 40$, whichever is more |
| More than <br> \$3,000 <br> but not <br> more than <br> \$6,000 | \$300 | \$400 | The sum (rounded to the nearest dollar) of $1 / 30$ times the member's income in the relevant period and $\$ 400$ | The sum (rounded to the nearest dollar) of $1 / 10$ times the member's income in the relevant period and $\$ 200$ |
| More than <br> \$6,000 <br> but less <br> than <br> \$9,000 | The difference (rounded to the nearest dollar) between $\$ 900$ and $1 / 10$ times the member's income in the relevant period | The difference (rounded to the nearest dollar) between \$1,200 and $2 / 15$ times the member's income in the relevant period | The difference (rounded to the nearest dollar) between $\$ 1,800$ and $1 / 5$ times the member's income in the relevant period | The difference (rounded to the nearest dollar) between \$2,400 and $4 / 15$ times the member's income in the relevant period |

## FIFTH SCHEDULE - continued

2. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2010 or 2011:

| Income of | Age of self-employed eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| eligible member in relevant period | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$3,000 | 1/10 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 30$, whichever is more | 2/15 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 40$, whichever is more | 1/6 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 50$, whichever is more | 1/6 times the member's income in the relevant period (rounded to the nearest dollar) or $\$ 50$, whichever is more |
| More than <br> \$3,000 <br> but not <br> more than <br> \$6,000 | The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant period and $\$ 250$ | The sum (rounded to the nearest dollar) of $1 / 45$ times the member's income in the relevant period and \$333.34 | The sum (rounded to the nearest dollar) of $1 / 15$ times the member's income in the relevant period and $\$ 300$ | The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant period and $\$ 66.67$ |
| More than \$6,000 <br> but not more than \$10,200 | The difference (rounded to the nearest dollar) between $\$ 850$ and $1 / 12$ times the member's income in the relevant period | The difference (rounded to the nearest dollar) between \$1,133.34 and 1/9 times the member's income in the relevant period | The difference (rounded to the nearest dollar) between \$1,700 and $1 / 6$ times the member's income in the relevant period | The difference (rounded to the nearest dollar) between \$2,266.67 and 2/9 times the member's income in the relevant period |

3. In this Schedule, "relevant period" means the period of 6 months referred to in regulation $6(4)(b)$.

## SIXTH SCHEDULE

Regulation 6A(3)(a) and (3A)(a)

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 DUAL STATUS ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

| Average | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of dual status eligible member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 9/5 times the member's average monthly income (rounded to the nearest dollar) | 12/5 times the member's average monthly income (rounded to the nearest dollar) | The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and $\$ 33.33$ | The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and \$33.33 |
| More than $\$ 500$ but not more than \$1,000 | \$900 | \$1,200 | The sum (rounded to the nearest dollar) of 3/5 times the member's average monthly income and \$1,200 | The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly income and \$600 |
| More than \$1,000 but less than \$1,500 | The difference (rounded to the nearest dollar) between $\$ 2,700$ and 9/5 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 3,600$ and $12 / 5$ times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 5,400$ and $18 / 5$ times the member's average monthly income | The difference (rounded to the nearest dollar) between \$7,200 and $24 / 5$ times the member's average monthly income |

2. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010:

SIXTH SCHEDULE - continued

|  | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of dual status eligible member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 1.8 times the member's average monthly income (rounded to the nearest dollar) | 2.4 times the member's average monthly income (rounded to the nearest dollar) | 3 times the member's average monthly income (rounded to the nearest dollar) | 3 times the member's average monthly income (rounded to the nearest dollar) |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and $\$ 750$ | The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000 | The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900 | The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200 |
| More than \$1,000 but not more than \$1,700 | The difference (rounded to the nearest dollar) between $\$ 2,550$ and 1.5 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 3,400$ and 2 times the member's average monthly income | The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 6,800$ and 4 times the member's average monthly income |

2A. The total value of all benefits which a category 1 dual status eligible member who is an eligible member by virtue of regulation $4 \mathrm{~A}(4)$ is entitled to receive in the relevant year of 2010, where the Board has under regulation $4 \mathrm{~A}(4)$ waived the requirement for a minimum average monthly income in regulation $4 \mathrm{~A}(1)(e)$, shall be as set outin the following table:

| Age of dual status eligible member on 31st December of relevant year of 2010 |  |  |  |
| :--- | :--- | :--- | :--- |
| Attained 35 years of <br> age but below 45 <br> years of age | Attained 45 years of <br> age but below 55 <br> years of age | Attained 55 years of <br> age but below 60 <br> years of age | Attained 60 years of <br> age |
| 1.8 times the <br> member's average <br> monthly income <br> (rounded to the | 2.4 times the <br> member's average <br> monthly income <br> (rounded to the | 3 times the <br> member's average <br> monthly income <br> (rounded to the | 3 times the <br> member's average <br> monthly income <br> (rounded to the |

## SIXTH SCHEDULE - continued

| Age of dual status eligible member on 31st December of relevant year of 2010 |  |  |  |
| :--- | :---: | :---: | :---: | :---: |
| Attained 35 years of <br> age but below 45 <br> years of age | Attained 45 years of <br> age but below 55 <br> years of age | Attained 55 years of <br> age but below 60 <br> years of age | Attained 60 years of <br> age |
| nearest dollar) or <br> \$92, whichever is <br> morenearest dollar) or <br> $\$ 122$, whichever is <br> more | nearest dollar) or <br> $\$ 153$, whichever is <br> more | nearest dollar) or <br> \$153, whichever is <br> more |  |

2B. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2011 or 2012:

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than \$500 | 1.8 times the member's average monthly income (rounded to the nearest dollar) or \$92, whichever is more | 2.4 times the member's average monthly income (rounded to the nearest dollar) or $\$ 122$, whichever is more | 3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more | 3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and $\$ 750$ | The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000 | The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900 | The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200 |

SIXTH SCHEDULE - continued

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than \$1,000 but not more than \$1,700 | The difference (rounded to the nearest dollar) between $\$ 2,550$ and 1.5 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 3,400$ and 2 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 5,100$ and 3 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 6,800$ and 4 times the member's average monthly income |

2C. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | 2 times the member's average monthly income | 20/7 times the member's average monthly income (rounded to the | 22/7 times the member's average monthly income (rounded | 35/10 times the member's average monthly income (rounded |

SIXTH SCHEDULE - continued

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  | (rounded to the nearest dollar) or $\$ 100$, whichever is more | nearest dollar) or $\$ 143$, whichever is more | to the nearest dollar) or \$157, whichever is more | to the nearest dollar) or \$175, whichever is more |
| More than $\$ 700$ but not more than \$1,000 | \$1,400 | The sum (rounded to the nearest dollar) of $1 / 3$ times the member's average monthly income and \$1,766.67 | The sum (rounded to the nearest dollar) of 2 times the member's average monthly income and $\$ 800$ | 35/10 times the member's average monthly income (rounded to the nearest dollar) |
| More than \$1,000 but not more than \$1,100 | \$1,400 | \$2,100 | \$2,800 | \$3,500 |
| More than \$1,100 but not more than \$1,900 | The difference (rounded to the nearest dollar) between \$3,325 and $7 / 4$ times the member's average monthly income | The difference (rounded to the nearest dollar) between \$4,987.50 and $21 / 8$ times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 6,650$ and $7 / 2$ times the member's average monthly income | The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly income |

3. In paragraphs $1,2,2 \mathrm{~A}$ and 2 B , "average monthly income" has the same meaning as in regulation $4 \mathrm{~A}(8)$.

## SIXTH SCHEDULE - continued

4. In paragraph 2 C , "average monthly income" has the same meaning as in regulation 4B(6).

## SEVENTH SCHEDULE

Regulation $6 \mathrm{~A}(3)(b)$ and $(c),(3 \mathrm{~A})(b)$, (6), (6A), (7B) and (7E)

## TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 2 DUAL STATUS ELIGIBLE MEMBER OR CATEGORY 3 DUAL STATUS ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR AND VALUE OF BENEFITS WHICH DUAL STATUS ELIGIBLE MEMBER IS ENTITLED TO RECEIVE UNDER REGULATION 6A(5), (7A) OR (7D)

1. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007,2008 or 2009:

| Average | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of dual status eligible member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than $\$ 500$ | 9/10 times the member's average monthly income (rounded to the nearest dollar) | 6/5 times the member's average monthly income (rounded to the nearest dollar) | The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67 | The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67 |
| More than $\$ 500$ but not more than \$1,000 | \$450 | \$600 | The sum (rounded to the nearest dollar) of 3/10 times the member's average monthly income and $\$ 600$ | The sum (rounded to the nearest dollar) of 9/10 times the member's average monthly income and $\$ 300$ |
| More than \$1,000 but less | The difference (rounded to the nearest dollar) between \$1,350 | The difference (rounded to the nearest dollar) between \$1,800 | The difference (rounded to the nearest dollar) between \$2,700 | The difference (rounded to the nearest dollar) between \$3,600 |

SEVENTH SCHEDULE - continued

| Average <br> monthly <br> income of <br> dual <br> status <br> eligible <br> member | Age of dual status eligible member on 31st December of relevant year <br> years of age but <br> below 45 years <br> of age | Attained 45 years <br> of age but below <br> 55 years of age | Attained 55 years <br> of age but below <br> 60 years of age | Attained 60 years <br> of age |
| :---: | :---: | :---: | :---: | :---: |
| than <br> $\$ 1,500$ | and $9 / 10$ times <br> the member's <br> average monthly <br> income | and $6 / 5$ times the <br> member's average <br> monthly income | and $9 / 5$ times the <br> member's <br> average monthly <br> income | and $12 / 5$ times <br> the member's <br> average monthly <br> income |

2. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2010:

|  | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of <br> dual <br> status <br> eligible <br> member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | $\begin{gathered} \text { Attained } 60 \text { years } \\ \text { of age } \end{gathered}$ |
| More than $\$ 50$ but not more than $\$ 500$ | 0.9 times the member's average monthly income (rounded to the nearest dollar) | 1.2 times the member's average monthly income (rounded to the nearest dollar) | 1.5 times the member's average monthly income (rounded to the nearest dollar) | 1.5 times the member's average monthly income (rounded to the nearest dollar) |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375 | The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and $\$ 500$ | The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and $\$ 450$ | The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and $\$ 100$ |
| More than $\$ 1,000$ but not more than \$1,700 | The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's | The difference (rounded to the nearest dollar) between $\$ 1,700$ and 1 time the member's | The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's | The difference (rounded to the nearest dollar) between $\$ 3,400$ and 2 times the member's |

(Workfare Income Supplement
Cap. 36, Rg 36] Scheme) Regulations [2013 Ed. p. 75
SEVENTH SCHEDULE - continued

| $\begin{array}{c}\text { Average } \\ \text { monthly } \\ \text { income of } \\ \text { dual }\end{array}$ | $\begin{array}{c}\text { Age of dual status eligible member on 31st December of relevant year } \\ \hline \text { status } \\ \text { eligible } \\ \text { member }\end{array}$ |  | $\begin{array}{c}\text { Attained years } \\ \text { of age but below } \\ \text { 45 years of age }\end{array}$ | $\begin{array}{c}\text { Attained 45 years } \\ \text { of age but below } \\ 55 \text { years of age }\end{array}$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| of age but below |  |  |  |  |
| 60 years of age |  |  |  |  |\(\left.\quad \begin{array}{c}Attained 60 years <br>

of age\end{array}\right\}\)

2 A . The total value of all benefits which a category 2 dual status eligible member who is an eligible member by virtue of regulation $4 \mathrm{~A}(4)$ is entitled to receive in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation $4 \mathrm{~A}(1)(e)$, and the value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation $4 \mathrm{~A}(4)$ is entitled to receive provisionally in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation $4 \mathrm{~A}(1)(e)$, shall be as set out in the following table:

| Age of dual status eligible member on 31st December of relevant year of 2010 |  |  |  |
| :---: | :---: | :---: | :---: |
| Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| 0.9 times the member's average monthly income (rounded to the nearest dollar) or $\$ 46$, whichever is more | 1.2 times the member's average monthly income (rounded to the nearest dollar) or $\$ 61$, whichever is more | 1.5 times the member's average monthly income (rounded to the nearest dollar) or $\$ 77$, whichever is more | 1.5 times the member's average monthly income (rounded to the nearest dollar) or $\$ 77$, whichever is more |

2B. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive provisionally in the relevant year of 2011, shall be as set out in the following table, if the relevant year is 2011 or 2012:

# Central Provident Fund 

(Workfare Income Supplement
p. $76 \quad 2013 \mathrm{Ed}$.

Scheme) Regulations
[CAP. 36, Rg 36
SEVENTH SCHEDULE - continued

| A | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of dual status eligible member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 500$ | 0.9 times the member's average monthly income (rounded to the nearest dollar) or $\$ 46$, whichever is more | 1.2 times the member's average monthly income (rounded to the nearest dollar) or $\$ 61$, whichever is more | 1.5 times the member's average monthly income (rounded to the nearest dollar) or $\$ 77$, whichever is more | 1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375 | The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and $\$ 500$ | The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and \$450 | The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and \$100 |
| More than \$1,000 but not more than \$1,700 | The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 1,700$ and 1 time the member's average monthly income | The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income | The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income |

2BA. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

SEVENTH SCHEDULE - continued

| Average | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| income of <br> dual <br> status <br> eligible <br> member | Attained 35 years of age but below 45 years of age | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | The member's average monthly income (rounded to the nearest dollar) or $\$ 50$, whichever is more | 10/7 times the member's average monthly income (rounded to the nearest dollar) or $\$ 71$, whichever is more | 11/7 times the member's average monthly income (rounded to the nearest dollar) or $\$ 79$, whichever is more | 35/20 times the member's average monthly income (rounded to the nearest dollar) or $\$ 88$, whichever is more |
| More than $\$ 700$ but not more than \$1,000 | \$700 | The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly income and \$883.33 | The sum (rounded to the nearest dollar) of the member's average monthly income and \$400 | 35/20 times the member's average monthly income (rounded to the nearest dollar) |
| More than \$1,000 <br> but not more than \$1,100 | \$700 | \$1,050 | \$1,400 | \$1,750 |
| More than \$1,100 but not more than \$1,900 | The difference (rounded to the nearest dollar) between <br> $\$ 1,662.50$ and 7/8 times the member's average monthly income | The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 3,325$ and $7 / 4$ times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 4,156.25$ and 35/16 times the member's average monthly income |

2C. The total value of all benefits which a category 3 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive under regulation $6 \mathrm{~A}(7 \mathrm{~A})$ or (7D), shall be as set out in the following table, if the relevant year is 2012:

SEVENTH SCHEDULE - continued

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained <br> 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| More than $\$ 50$ but not more than \$500 | 0.45 times the member's average monthly income (rounded to the nearest dollar) | 0.6 times the member's average monthly income (rounded to the nearest dollar) | 0.75 times the member's average monthly income (rounded to the nearest dollar) | 0.75 times the member's average monthly income (rounded to the nearest dollar) |
| More than $\$ 500$ but not more than \$1,000 | The sum (rounded to the nearest dollar) of 0.075 times the member's average monthly income and \$187.50 | The sum (rounded to the nearest dollar) of 0.1 times the member's average monthly income and $\$ 250$ | The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$225 | The sum (rounded to the nearest dollar) of 0.65 times the member's average monthly income and \$50 |
| More than $\$ 1,000$ but not more than \$1,700 | The difference (rounded to the nearest dollar) between $\$ 637.50$ and 0.375 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 850$ and 0.5 times the member's average monthly income | The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly income | The difference (rounded to the nearest dollar) between $\$ 1,700$ and 1 time the member's average monthly income |

[S 842/2013 wef 01/01/2014]
2D. The total value of all benefits which a category 3 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive under regulation $6 \mathrm{~A}(7 \mathrm{~A})$ or $(7 \mathrm{D})$, shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

SEVENTH SCHEDULE - continued

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained <br> 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
| Not more than $\$ 700$ | $1 / 2$ times the member's average monthly income (rounded to the nearest dollar) or $\$ 25$, whichever is more | 5/7 times the member's average monthly income (rounded to the nearest dollar) or $\$ 36$, whichever is more | 11/14 times the member's average monthly income (rounded to the nearest dollar) or $\$ 39$, whichever is more | 35/40 times the member's average monthly income (rounded to the nearest dollar) or $\$ 44$, whichever is more |
| More <br> than $\$ 700$ <br> but not more than \$1,000 | \$350 | The sum (rounded to the nearest dollar) of $1 / 12$ times the member's average monthly income and \$441.67 | The sum (rounded to the nearest dollar) of $1 / 2$ times the member's average monthly income and \$200 | 35/40 times the member's average monthly income |
| More than \$1,000 but not more than \$1,100 | \$350 | \$525 | \$700 | \$875 |
| More <br> than <br> \$1,100 <br> but not <br> more than <br> \$1,900 | The difference (rounded to the nearest dollar) between $\$ 831.25$ and 7/16 times the member's average monthly income | The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's | The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's | The difference (rounded to the nearest dollar) between \$2,078.13 and $35 / 32$ times the member's |

SEVENTH SCHEDULE - continued

| Average monthly income of dual status eligible member | Age of dual status eligible member on 31st December of relevant year |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Attained <br> 35 years of age but below <br> 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member) | Attained 45 years of age but below 55 years of age | Attained 55 years of age but below 60 years of age | Attained 60 years of age |
|  |  | average monthly income | average monthly income | average monthly income |

3. In paragraphs $1,2,2 \mathrm{~A}, 2 \mathrm{~B}$ and 2 C , "average monthly income" has the same meaning as in regulation $4 \mathrm{~A}(8)$.
4. In paragraphs 2BA and 2D, "average monthly income" has the same meaning as in regulation $4 \mathrm{~B}(6)$.

## EIGHTH SCHEDULE

> Regulations $3(1)(c), 4(1)(c), 4 \mathrm{~A}(1)(c)$ and $4 \mathrm{~B}(1)(c)$

ELIGIBILITY CRITERIA: ANNUAL VALUE OF PROPERTY

| Relevant year | Annual value |
| :--- | :---: |
| 2007 or 2008 | $\$ 10,000$ |
| 2009 or 2010 | $\$ 11,000$ |
| 2011 or any subsequent year | $\$ 13,000$ |

[S 385/2014 wef 31/05/2014]
[G.N. Nos. S 717/2007; S 143/2008; S 692/2008;
S 372/2009; S 351/2010; S 502/2011; S 256/2012;
S 331/2013]

## LEGISLATIVE HISTORY

## CENTRAL PROVIDENT FUND (WORKFARE INCOME SUPPLEMENT SCHEME) REGULATIONS <br> (CHAPTER 36, RG 36)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations. It is not part of these Regulations.
> 1. G. N. No. S 717/2007 - Central Provident Fund (Workfare Income Supplement Scheme) Regulations 2007

Date of commencement : 28 December 2007

## 2. G.N. No. S 143/2008 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2008

Date of commencement : 28 March 2008

# 3. 2008 Revised Edition - Central Provident Fund (Workfare Income Supplement Scheme) Regulations 

Date of operation
: 2 June 2008
4. G.N. No. S 692/2008 - $\begin{aligned} & \text { Central Provident Fund (Workfare Income } \\ & \begin{array}{l}\text { Supplement Scheme) (Amendment No. 2) } \\ \text { Regulations } 2008\end{array}\end{aligned}$

Date of commencement : 1 January 2009

5. G.N. No. S 372/2009 - | Central Provident Fund (Workfare Income |  |
| ---: | :--- |
|  |  |
|  | 2009 |

Date of commencement : 1 September 2009
6. G.N. No. S 351/2010 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2010

Date of commencement
: 30 June 2010

## 7. G. N. No. S 256/2012 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2012

Date of commencement
: 1 July 2010 (regulation 7(d))
8. G.N. No. S 502/2011 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2011
Date of commencement ..... 31 August 2011
9. G.N. No. S 256/2012 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2012

Dates of commencement 012
10. G.N. No. S 331/2013 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2013
Date of commencement ..... : 31 May 2013
11. 2013 Revised Edition - Central Provident Fund (Workfare Income Supplement Scheme) Regulations
Date of operation ..... 31 July 2013
12. G.N. No. S 842/2013 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment No. 2) Regulations 2013
Date of commencement ..... : 1 January 2014
13. G.N. No. S 385/2014 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 201431 May 2014
14. G.N. No. S 327/2015 - Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2015
Date of commencement ..... : 29 May 2015

