

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

CENTRAL PROVIDENT FUND (WORKFARE INCOME  
SUPPLEMENT SCHEME) REGULATIONS

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[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 —

(a) the month in which the anniversary of the member’s date of birth falls; and

(b) despite section 2(1A)(b) of the Act, in the case of a member who is born on 29 February — the month of February;

*[S 721/2017 wef 01/01/2018]*

“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 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) or (ii)(A)(AA)(II) or (AB)(III) or 4B(1)(e)(i)(C);

“category 1 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(B) or (ii)(C);

“category 1 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB) or (B)(BC);

“category 2 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) or (AB)(II) or (ii)(A)(AA)(I) or (AB)(II) or 4B(1)(e)(i)(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)(i)(A) or (ii)(B), but is not a category 1 employed eligible member;

“category 2 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) or (B)(BB), but is not a category 1 self-employed eligible member;

“category 3 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB)(I) or (ii)(A)(AB)(I) or 4B(1)(e)(i)(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)(ii)(A), but is not a category 1 employed eligible member or category 2 employed eligible member;

“category 3 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(B)(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 4BA, 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 4A(1)(d) or 4B(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;

“instrument” includes any bank draft, warrant or cheque;

*[S 725/2016 wef 01/01/2017]*

“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 (Self-Employed 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, 2015 or 2016, 31st December of the second year following the relevant year;

*[S 385/2014 wef 31/05/2014]*

*[S 725/2016 wef 01/01/2017]*

“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, 2013, 2014, 2015 or 2016, 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(6D), 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;

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016, 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;

*[S 725/2016 wef 01/01/2017]*

(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, 2013, 2014, 2015 or 2016, 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;

*[S 725/2016 wef 01/01/2017]*

(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

*[S 385/2014 wef 31/05/2014]*

(iii) if the relevant year is 2013, 2014, 2015 or 2016, 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]*

*[S 725/2016 wef 01/01/2017]*

(f) if the relevant year is 2013, 2014, 2015 or 2016, 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]*

*[S 725/2016 wef 01/01/2017]*

(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 35th 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 35th 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 65th 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 —

- (i) for each month up to the member's 55th 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 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 \$7;

- (iii) 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 \$5; or
- (iv) 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 \$4.

*[S 750/2015 wef 01/01/2016]*

*[S 725/2016 wef 01/01/2017]*

(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:

- (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, 2013, 2014, 2015 or 2016, on or before 31st December in the relevant year;

*[S 725/2016 wef 01/01/2017]*

- (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, 2014, 2015 or 2016, 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;

*[S 725/2016 wef 01/01/2017]*

(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 self-employed 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 self-employed 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, 2013, 2014, 2015 or 2016, 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;

*[S 725/2016 wef 01/01/2017]*

(e) his declared income, in the relevant year, is —

(i) less than \$18,000, if the relevant year is 2007, 2008 or 2009;

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- (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, 2014, 2015 or 2016;

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016;

*[S 725/2016 wef 01/01/2017]*

(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 (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, 2012, 2013, 2014, 2015 or 2016;

*[S 725/2016 wef 01/01/2017]*

(g) where his declared income in any year from 2007 to 2016 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, 2012, 2013, 2014, 2015 or 2016; and

*[S 725/2016 wef 01/01/2017]*

*[S 725/2016 wef 01/01/2017]*

- (h) if the relevant year is 2013, 2014, 2015 or 2016, 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]*

*[S 725/2016 wef 01/01/2017]*

(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), (2A) 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, 2011, 2012, 2013, 2014, 2015 or 2016; or

*[S 725/2016 wef 01/01/2017]*

(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 1st 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;

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- (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 2016;

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*[S 725/2016 wef 01/01/2017]*

(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;

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(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;

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(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 2016;

*[S 327/2015 wef 29/05/2015]*

*[S 725/2016 wef 01/01/2017]*

(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;

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(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 2016; or

*[S 327/2015 wef 29/05/2015]*

*[S 725/2016 wef 01/01/2017]*

(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;
- (v) an amount equal to 4.75% of the relevant income, subject to a minimum of \$28, if that year is 2014; or
- (vi) an amount equal to 5.25% of the relevant income, subject to a minimum of \$31, if that year is 2015 or 2016.

*[S 327/2015 wef 29/05/2015]*

*[S 327/2015 wef 29/05/2015]*

*[S 327/2015 wef 29/05/2015]*

*[S 725/2016 wef 01/01/2017]*

(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 4C.

*[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 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:

- (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 6A(7D), 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]*
- (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
    - (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

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(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;

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(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 any year from 2007 to 2012 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.

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*[S 725/2016 wef 01/01/2017]*

(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 31st 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 1st 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.

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*[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)(iv), 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).

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(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).

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(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:

$$(A + B)/C,$$

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 any year from 2013 to 2016**

**4B.**—(1) Where the relevant year is 2013, 2014, 2015 or 2016, 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:

- (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 6A(7D), 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);

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- (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;

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- (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 (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]*

*[S 725/2016 wef 01/01/2017]*

(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 35th 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 35th birthday month) that he earned an average wage of not more than \$50;

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(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 65th birthday month) that he earned an average wage of not more than \$50;

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(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

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(d) if the relevant year is 2016 —

- (i) for each month up to the member's 55th 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 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 \$7;
- (iii) 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 \$5; or

- (iv) 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 \$4.

*[S 750/2015 wef 01/01/2016]*

*[S 725/2016 wef 01/01/2017]*

(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;

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(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

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(c) if the relevant year is 2015 or 2016 —

- (i) where the member is below 35 years of age on 1st 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]*

*[S 725/2016 wef 01/01/2017]*

(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 4C.

*[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:

$$(A+B)/C,$$

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]*

*[S 725/2016 wef 01/01/2017]*

### **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), 4A(1)(b) or 4B(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, 4A, 4B, 4BA or 4BB.

*[S 385/2014 wef 31/05/2014]*

(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, 2014, 2015 or 2016 —
- (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.

*[S 725/2016 wef 01/01/2017]*

(1A) Instead of making a cash payment under paragraph (1)(a)(i) or (b)(i), the Board may credit to the employed eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —

- (a) the Board has attempted to make the cash payment by issuing a cheque to the member;
- (b) the Board has notified the member of the issue of the cheque; and
- (c) the member fails to encash the cheque before the cheque expires.

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(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, 2014, 2015 or 2016;

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- (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, 2014, 2015 or 2016; or

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- (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, 2014, 2015 or 2016.

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(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, 2013, 2014, 2015 or 2016, 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.

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016.

*[S 725/2016 wef 01/01/2017]*

(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, 2013, 2014, 2015 or 2016) before the end of the relevant year; and

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- (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, 2013, 2014, 2015 or 2016 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 (6A) to receive any benefits.

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(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, 2014, 2015 or 2016.

*[S 725/2016 wef 01/01/2017]*

(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, 2011, 2012, 2013, 2014, 2015 or 2016) 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.

*[S 725/2016 wef 01/01/2017]*

### **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 —

- (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, 2014, 2015 or 2016 —

- (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.

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(1A) Instead of making a cash payment under paragraph (1)(b)(i), the Board may credit to the self-employed eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —

- (a) the Board has attempted to make the cash payment by issuing a cheque to the member;
- (b) the Board has notified the member of the issue of the cheque; and
- (c) the member fails to encash the cheque before the cheque expires.

[S 725/2016 wef 01/01/2017]

(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;
  - (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, 2014, 2015 or 2016;

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(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, 2014, 2015 or 2016; or

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016.

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016 —
- (i) the Board may, in its discretion, make a cash payment under paragraph (1)(b)(i), or credit a relevant contribution under paragraph (1)(b)(ii) 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.

*[S 725/2016 wef 01/01/2017]*

### **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, 2014, 2015 or 2016 —

(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.

*[S 725/2016 wef 01/01/2017]*

(2) Instead of making a cash payment under paragraph (1)(a)(i) or (b)(i), the Board may credit to the dual status eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —

(a) the Board has attempted to make the cash payment by issuing a cheque to the member;

(b) the Board has notified the member of the issue of the cheque; and

(c) the member fails to encash the cheque before the cheque expires.

*[S 725/2016 wef 01/01/2017]*

(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;

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- (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 2C of the Sixth Schedule, if the relevant year is 2013, 2014, 2015 or 2016;
- [S 725/2016 wef 01/01/2017]*
- (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 2BA of the Seventh Schedule, if the relevant year is 2013, 2014, 2015 or 2016; or
- [S 725/2016 wef 01/01/2017]*
- (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, 2014, 2015 or 2016.

*[S 725/2016 wef 01/01/2017]*

(3A) The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, shall be as set out —

(a) in the table under paragraph 2A of the Sixth Schedule where —

- (i) he is a category 1 dual status eligible member; and
- (ii) the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(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 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(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 4A(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 4A(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, 2013, 2014, 2015 or 2016, 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.

*[S 725/2016 wef 01/01/2017]*

(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, 2014, 2015 or 2016.

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(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, 2013, 2014, 2015 or 2016) before the end of the relevant year; and

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- (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, 2013, 2014, 2015 or 2016 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.

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(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, 2014, 2015 or 2016.

*[S 725/2016 wef 01/01/2017]*

(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, 2011, 2012, 2013, 2014, 2015 or 2016) 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.

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(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.

**Withdrawal under section 57DA(1) of Act**

**6B.**—(1) For the purposes of section 57DA(1)(b) of the Act, the Board may permit a withdrawal by a member under that section if the contribution amount mentioned in that section is —

- (a) an additional relevant contribution credited to the member's account in the Fund under regulation 5(1A), 6(1A) or 6A(2); or
- (b) an amount earlier withdrawn by the member under section 57DA(1) of the Act that has been restored to the member's account in the Fund under regulation 8(1).

(2) For the purposes of section 57DA(2) of the Act, the prescribed time for a member's application to the Board under section 57DA(1) of the Act is as follows:

- (a) where the application concerns an additional relevant contribution mentioned in paragraph (1)(a) — within 2 years after the date the additional relevant contribution is credited;
- (b) where the application concerns an amount restored under regulation 8(1), as mentioned in paragraph (1)(b) — within 2 years after the date the amount is restored to the member's account in the Fund.

(3) Where the Board permits the withdrawal by a member under section 57DA(1) of the Act, the Board may —

- (a) retain in the member's account in the Fund, the whole or part of any interest earned on the amount permitted to be withdrawn; or
- (b) transfer to the general moneys of the Fund, the whole or part of any interest earned on the amount permitted to be withdrawn.

*[S 725/2016 wef 01/01/2017]*

**Recovery of benefits**

7. In any case where, under section 57C 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.

### **Treatment of moneys not successfully paid out of Fund**

**8.—(1)** Subject to paragraph (3), where —

- (a) any amount has been permitted to be withdrawn by a member under section 57DA(1) of the Act; and
- (b) the amount has not been successfully paid to that member, or the instrument in respect of such payment has been returned to the Board or has expired,

the Board is to restore the amount, or the value of the instrument, to the member's account in the Fund as soon as practicable after the Board is notified of the unsuccessful payment of the amount or the instrument is returned to the Board or expires, as the case may be.

(2) Where an amount or the value of an instrument is restored to the member's account in the Fund under paragraph (1), the Board may credit to the member's account in the Fund (in such manner as the Board considers fit) the whole or such part, as the Board may determine, of the interest that would have been payable on the amount or value restored if that amount or value restored had not been debited from that account.

(3) The Board may, before restoring the amount or value of the instrument under paragraph (1), make further reasonable attempts to pay the amount mentioned in paragraph (1)(a).

*[S 725/2016 wef 01/01/2017]*

**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:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

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:

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FIRST SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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, 2014, 2015 or 2016:

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FIRST SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

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## SECOND SCHEDULE

Regulation 5(2)(b) and (c), (5), (6B)  
and (6E)

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:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

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*(Workfare Income Supplement*  
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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:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

2A. 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, 2014, 2015 or 2016:

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SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 \$1,662.50 and 7/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly wage	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 \$4,156.25 and 35/16 times the member's average monthly wage

*Central Provident Fund  
(Workfare Income Supplement*

**CAP. 36, Rg 36]**

*Scheme) Regulations*

[2013 Ed. p. 57

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				wage

*[S 725/2016 wef 01/01/2017]*

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:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 than \$1,000	The sum (rounded to the nearest dollar) of 0.075 times the member's	The sum (rounded to the nearest dollar) of 0.1 times the member's	The sum (rounded to the nearest dollar) of 0.3 times the member's	The sum (rounded to the nearest dollar) of 0.65 times the member's

*Central Provident Fund  
(Workfare Income Supplement*

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	average monthly wage and \$187.50	average monthly wage and \$250	average monthly wage and \$225	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(6A) or (6D), shall be as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement*

**CAP. 36, Rg 36]**

*Scheme) Regulations*

[2013 Ed. p. 59

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

*Central Provident Fund  
(Workfare Income Supplement*

p. 60 2013 Ed.]

*Scheme) Regulations*

[CAP. 36, Rg 36

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				wage

[S 725/2016 wef 01/01/2017]

THIRD SCHEDULE

Regulation 6(2)(a)

TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 SELF-EMPLOYED 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:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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,

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

CAP. 36, Rg 36]

[2013 Ed. p. 61

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				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

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:

*Central Provident Fund  
(Workfare Income Supplement*

p. 62 2013 Ed.]

*Scheme) Regulations*

[CAP. 36, Rg 36

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

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, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

CAP. 36, Rg 36]

[2013 Ed. p. 63

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 more than \$22,800	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 \$3,325 and 7/48 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,433.33 and 7/36 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$5,541.67 and 35/144 times the member's income in the relevant year

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

p. 64 2013 Ed.]

[CAP. 36, Rg 36

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				relevant year

*[S 725/2016 wef 01/01/2017]*

FOURTH SCHEDULE

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

TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 2 SELF-EMPLOYED 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:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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, 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, or

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

CAP. 36, Rg 36]

[2013 Ed. p. 65

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				\$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:

*Central Provident Fund  
(Workfare Income Supplement*

p. 66 2013 Ed.]

*Scheme) Regulations*

[CAP. 36, Rg 36

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 but not more than \$20,400	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 \$1,133.34 and 1/18 times the member's income in the relevant year	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

2A. 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, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement*

**CAP. 36, Rg 36]**

*Scheme) Regulations*

[2013 Ed. p. 67

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/18 times the member's income in the relevant year (rounded to the nearest dollar), or \$33, whichever is more	5/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$48, whichever is more	11/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$52, whichever is more	7/72 times the member's income in the relevant year (rounded to the nearest dollar), 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

*[S 725/2016 wef 01/01/2017]*

*Central Provident Fund  
(Workfare Income Supplement*

p. 68 2013 Ed.]

*Scheme) Regulations*

[CAP. 36, Rg 36

FOURTH SCHEDULE — *continued*

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:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 \$12,000 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, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

CAP. 36, Rg 36]

[2013 Ed. p. 69

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 \$1,385.42 and 35/576 times the member's income in the relevant year

*[S 725/2016 wef 01/01/2017]*

**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:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 \$3,000 but not more than \$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 \$6,000 but less than \$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

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 \$3,000 but not more than \$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 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:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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:

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 4A(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 4A(1)(e), shall be as set out in the following table:

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
1.8 times the member's average monthly income (rounded to the	2.4 times the member's average monthly income (rounded to the	3 times the member's average monthly income (rounded to the nearest dollar) or	3 times the member's average monthly income (rounded to the

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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SIXTH SCHEDULE — *continued*

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

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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[2013 Ed. p. 75

SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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, 2014, 2015 or 2016:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

*Central Provident Fund  
(Workfare Income Supplement*

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*Scheme) Regulations*

[CAP. 36, Rg 36

SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
	(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

*[S 725/2016 wef 01/01/2017]*

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

CAP. 36, Rg 36]

[2013 Ed. p. 77

SIXTH SCHEDULE — *continued*

3. In paragraphs 1, 2, 2A and 2B, “average monthly income” has the same meaning as in regulation 4A(8).

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

SEVENTH SCHEDULE

Regulation 6A(3)(b) and (c), (3A)(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:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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

*Central Provident Fund  
(Workfare Income Supplement*

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*Scheme) Regulations*

[CAP. 36, Rg 36

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 income	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the member's average monthly income	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

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:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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	The difference (rounded to the nearest dollar)	The difference (rounded to the nearest dollar)	The difference (rounded to the nearest dollar)	The difference (rounded to the nearest dollar)

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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[2013 Ed. p. 79

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
than \$1,700	between \$1,275 and 0.75 times the member's average monthly income	between \$1,700 and 1 time the member's average monthly income	between \$2,550 and 1.5 times the member's average monthly income	between \$3,400 and 2 times the member's average monthly income

2A. The total value of all benefits which a category 2 dual status eligible member who is an eligible member by virtue of regulation 4A(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 4A(1)(e), and the value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(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 4A(1)(e), shall be as set out in the following table:

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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*

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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[2013 Ed. p. 81

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 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 \$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

*[S 725/2016 wef 01/01/2017]*

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 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2012:

*Central Provident Fund  
(Workfare Income Supplement*

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

*Central Provident Fund  
(Workfare Income Supplement  
Scheme) Regulations*

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SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
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 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 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 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 income	The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,078.13 and 35/32 times the member's average monthly income

*Central Provident Fund  
(Workfare Income Supplement*

p. 84 2013 Ed.]

*Scheme) Regulations*

[CAP. 36, Rg 36

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>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)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
				income

*[S 725/2016 wef 01/01/2017]*

3. In paragraphs 1, 2, 2A, 2B and 2C, “average monthly income” has the same meaning as in regulation 4A(8).

4. In paragraphs 2BA and 2D, “average monthly income” has the same meaning as in regulation 4B(6).

EIGHTH SCHEDULE

Regulations 3(1)(c), 4(1)(c), 4A(1)(c)  
and 4B(1)(c)

ELIGIBILITY CRITERIA: ANNUAL VALUE OF PROPERTY

<i>Relevant year</i>	<i>Annual value</i>
1. 2007 or 2008	\$10,000
2. 2009 or 2010	\$11,000
3. 2011, 2012, 2013, 2014, 2015 or 2016	\$13,000

*[S 725/2016 wef 01/01/2017]*

*[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  
(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 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment No. 2) Regulations 2008**

Date of commencement : 1 January 2009

**5. G.N. No. S 372/2009 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 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 : 31 May 2012 (except regulation 7(d))
- 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 2014**
- Date of commencement : 31 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
- 15. G.N. No. S 750/2015 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment No. 2) Regulations 2015**
- Date of commencement : 1 January 2016
- 16. G.N. No. S 725/2016 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2016**
- Date of commencement : 1 January 2017

**17. G.N. No. S 721/2017 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2017**

Date of commencement : 1 January 2018