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## No. S 738

### CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

#### CENTRAL PROVIDENT FUND (REVISED WORKFARE INCOME SUPPLEMENT SCHEME) REGULATIONS 2016

##### ARRANGEMENT OF REGULATIONS

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In exercise of the powers conferred by section 57F of the Central Provident Fund Act, the Minister for Manpower makes the following Regulations:

### **Citation and commencement**

1. These Regulations are the Central Provident Fund (Revised Workfare Income Supplement Scheme) Regulations 2016 and come into operation on 1 January 2017.

### **Definitions**

2. 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);

“applicable year” means the calendar year in which the relevant month falls;

“assessable income” has the same meaning as in section 37(1) of the Income Tax Act (Cap. 134);

“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 725/2017 wef 01/01/2018]*

“cash payment”, “eligible member”, “relevant contribution” and “Scheme” have the same meanings as in section 57A of the Act;

“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;

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“declared income” has the meaning given by regulation 8(1) and (1A), as applicable;

*[S 1028/2022 wef 01/01/2023]*

“dual status eligible member” means an eligible member under regulation 7, 7A or 7B;

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

“employed eligible member” means an eligible member under regulation 5;

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

“notified income” has the meaning given by regulation 8(3);

*[S 1028/2022 wef 01/01/2023]*

“relevant month” means a calendar month in respect of which a member’s eligibility to receive any benefit under the Scheme is assessed;

“relevant period” means the period of 12 calendar months ending on the last day of a relevant month;

“relevant year” means a calendar year in respect of which a member’s eligibility to receive a benefit under the Scheme is assessed;

“self-employed contribution” means a contribution that a self-employed person is required to make to his or her account in the Fund under —

(a) the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) for a relevant year before 1 January 2020; or

(b) section 9A of the Act read with those Regulations for a relevant year starting on or after 1 January 2020;

*[S 889/2019 wef 01/01/2020]*

“self-employed eligible member” means an eligible member under regulation 6;

“self-employed person” has the same meaning as in regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25);

“self-employment income” means income, derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, other than employment under a contract of service;

“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).

### **Application**

3. These Regulations apply where the applicable year or relevant year (as the case may be) is 2017 or any subsequent year.

### **Eligibility of member**

4. A member of the Fund is an eligible member for the purposes of Part VIA of the Act and these Regulations if the member is an eligible member under regulation 5, 6, 7, 7A or 7B.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

### **Eligibility criteria for member who was employee in relevant month**

5.—(1) A member who works as an employee in a relevant month in an applicable year is an eligible member for that relevant month if the member satisfies every one of the following requirements that is not waived under regulation 10:

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- (a) the member is a Singapore citizen —
- (i) on the last day of the relevant month; and
  - (ii) at the time the benefit for that relevant month is to be paid or credited to the member in accordance with regulation 11;
- (b) the member —
- (i) if the applicable year is 2017, 2018, 2019, 2020, 2021 or 2022 — attains the age of 35 years on or before 31 December of the applicable year;
  - (ii) if the applicable year is 2023 or any subsequent year — attains the age of 30 years on or before 31 December of the applicable year; or
  - (iii) is a specified member;
- [S 1028/2022 wef 01/01/2023]*
- (c) the member resides, on 31 December in the year immediately preceding the applicable year, in a property with an annual value that is not more than the amount specified for that applicable year in the First Schedule;
- (d) the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the applicable year;
- (e) the member's average monthly income earned in the relevant period is —
- (i) if the applicable year is 2017, 2018 or 2019 — not more than \$2,000;
  - (ii) if the applicable year is 2020, 2021 or 2022 — not more than \$2,300; or
  - (iii) if the applicable year is 2023 or any subsequent year — not more than \$2,500;
- [S 1028/2022 wef 01/01/2023]*
- (f) the member's total monthly wages received for the relevant month from the member's employer (or all of the

member's employers if the member has more than one employer) is —

- (i) if the applicable year is 2017, 2018 or 2019 — not more than \$2,000;
- (ii) if the applicable year is 2020, 2021 or 2022 — not more than \$2,300; or
- (iii) if the applicable year is 2023 or any subsequent year — at least \$500 but not more than \$2,500;

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(g) where the member's monthly wage received for the relevant month from any employer is \$50 or less, the member has paid, or received from that employer, an additional contribution to the member's ordinary account, special account or medisave account, as the Minister may direct —

- (i) if the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — in accordance with paragraph (4);

*[S 921/2023 wef 01/01/2024]*

- (ii) if the relevant year is 2023 — in accordance with paragraph (5); or

*[S 921/2023 wef 01/01/2024]*

- (iii) if the relevant year is 2024 or any subsequent year — in accordance with paragraph (6);

*[S 921/2023 wef 01/01/2024]*

*[S 1028/2022 wef 01/01/2023]*

(h) the member's spouse has an assessable income of not 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 applicable year.

(2) In paragraph (1)(e), “average monthly income”, in relation to a member, means the amount determined in accordance with the formula  $\frac{W+(D \times P)}{M}$ , where —

- (a) W is the member's total monthly wages received in the relevant period from the member's employer (or all of the

member's employers if the member has more than one employer);

(b) D —

(i) is the member's declared income or notified income (as the case may be) for the calendar year preceding the applicable year (called in this paragraph the preceding year), divided by the number of months in the preceding year in which the member worked as a self-employed person; and

*[S 1028/2022 wef 01/01/2023]*

(ii) is deemed to be zero if the member's declared income or notified income (as the case may be) for the preceding year is a negative value;

*[S 1028/2022 wef 01/01/2023]*

(c) P is the number of months in the preceding year, falling within the relevant period, in which the member worked as a self-employed person; and

(d) M is the total number of months in the relevant period in which the member worked as an employee, a self-employed person or both.

(3) For the purposes of paragraphs (1)(f)(i) and (ii) and (2)(a) and the Third and Sixth Schedules, a member's total monthly wages excludes any monthly wage received from an employer of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (1)(g)(i) in relation to that monthly wage.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(3A) For the purposes of paragraphs (1)(f)(iii) and (2)(a) and the Ninth Schedule, a member's total monthly wages excludes any monthly wage received from an employer of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (1)(g)(ii) or (iii) (as the case may be), in relation to that monthly wage.

*[S 1028/2022 wef 01/01/2023]*

*[S 921/2023 wef 01/01/2024]*

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(4) For the purposes of paragraph (1)(g)(i) or regulation 7A(2)(h), the additional contribution to be paid by, or received from the employer of, the member is —

- (a) \$9, where the relevant month is or falls before the member's 55th birthday month;
- (b) \$7, where the relevant month is any month after the member's 55th birthday month, but is or before the member's 60th birthday month;
- (c) \$5, where the relevant month is any month after the member's 60th birthday month, but is or before the member's 65th birthday month; or
- (d) \$4, where the relevant month is any month after the member's 65th birthday month.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(5) For the purposes of paragraph (1)(g)(ii) or regulation 7B(2)(h)(i), the additional contribution to be paid by, or received from the employer of, the member is —

- (a) \$9, where the relevant month is or falls before the member's 55th birthday month;
- (b) \$7, where the relevant month is any month after the member's 55th birthday month, but is or before the member's 60th birthday month;
- (c) \$6, where the relevant month is any month after the member's 60th birthday month, but is or before the member's 65th birthday month; or
- (d) \$4, where the relevant month is any month after the member's 65th birthday month.

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(6) For the purposes of paragraph (1)(g)(iii) or regulation 7B(2)(h)(ii), the additional contribution to be paid by, or received from the employer of, the member is —



- (a) \$9, where the relevant month is or falls before the member's 55th birthday month;
- (b) \$8, where the relevant month is any month after the member's 55th birthday month, but is or falls before the member's 60th birthday month;
- (c) \$6, where the relevant month is any month after the member's 60th birthday month, but is or falls before the member's 65th birthday month;
- (d) \$5, where the relevant month is any month after the member's 65th birthday month, but is or falls before the member's 70th birthday month; or
- (e) \$4, where the relevant month is any month after the member's 70th birthday month.

*[S 921/2023 wef 01/01/2024]*

### **Eligibility criteria for member who was solely self-employed person in relevant year**

6.—(1) A member who works only as a self-employed person (and not as an employee) in a relevant year is an eligible member for that relevant year if the member satisfies every one of the following requirements that is not waived under regulation 10:

- (a) the member is a Singapore citizen —
  - (i) on 31 December of the relevant year; and
  - (ii) at the time the benefit for that relevant year is to be paid or credited to the member in accordance with regulation 12;
- (b) the member —
  - (i) if the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — attains the age of 35 years on or before 31 December of the relevant year;
  - (ii) if the relevant year is 2023 or any subsequent year — attains the age of 30 years on or before 31 December of the relevant year; or

(iii) is a specified member;

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(c) the member resides, on 31 December in the year immediately preceding the relevant year, in a property with an annual value that is not more than the amount specified for that relevant year in the First Schedule;

(d) the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;

(e) the member has worked as a self-employed person in at least one month in the relevant year;

(f) if —

(i) the relevant year is 2017, 2018, 2019, 2020, 2021 or 2022 — the member has declared the member's self-employment income for the relevant year in accordance with regulation 8(2); or

(ii) the relevant year is 2023 or any subsequent year — the member has notified income for the relevant year in accordance with regulation 8(3);

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(g) if —

(i) the relevant year is 2017, 2018 or 2019 — the member's declared income for the relevant year is not more than \$24,000;

(ii) the relevant year is 2020, 2021 or 2022 — the member's declared income for the relevant year is not more than \$27,600; or

(iii) the relevant year is 2023 or any subsequent year — the member's notified income for the relevant year is not more than \$30,000;

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(h) the member's average monthly income earned during the relevant year is —

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- (i) if the relevant year is 2017, 2018 or 2019 — not more than \$2,000;
  - (ii) if the relevant year is 2020, 2021 or 2022 — not more than \$2,300; or
  - (iii) if the relevant year is 2023 or any subsequent year — at least \$500 and not more than \$2,500;  
*[S 1028/2022 wef 01/01/2023]*
- (i) the member pays every contribution that the member must pay in accordance with paragraph (3) —
- (i) under the Central Provident Fund (Self-Employed Persons) Regulations for the relevant year 2017, 2018 or 2019 and each of the 2 years immediately preceding that relevant year; or
  - (ii) under section 9A of the Act for the relevant year 2020 or any subsequent relevant year;  
*[S 889/2019 wef 01/01/2020]*
- (j) the member pays an additional contribution to the member's medisave account —
- (i) for the relevant year 2017, 2018 or 2019 and each of the 2 years immediately preceding that relevant year; or
  - (ii) for the relevant year 2020 or any subsequent relevant year,
- in accordance with —
- (iii) where the member's declared income for the relevant year 2017, 2018, 2019, 2020, 2021 or 2022 is not more than \$6,000 — paragraphs (4), (5) and (6);  
*[S 1028/2022 wef 01/01/2023]*
  - (iv) where the member's notified income for the relevant year 2023 or any subsequent relevant year is not more than \$6,000 — paragraphs (4) and (5A); or  
*[S 1028/2022 wef 01/01/2023]*
  - (v) where the member's declared income for the relevant year 2017, 2018, 2019, 2020, 2021 or 2022, or

notified income for the relevant year 2023 or any subsequent relevant year, is more than \$6,000 — paragraphs (4) and (7);

*[S 1028/2022 wef 01/01/2023]*

- (k) the member’s spouse has an assessable income of not 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.

(2) For the purposes of paragraph (1)(h) and the Fourth, Seventh and Tenth Schedules, “average monthly income”, in relation to a member, means the amount determined in accordance with the formula  $\frac{D}{M}$ , where —

- (a) D is the member’s declared income or notified income (as the case may be) for the relevant year; and

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- (b) M is the total number of months in the relevant year in which the member works as a self-employed person.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(3) For the purposes of paragraph (1)(i), the contribution for each year mentioned in that paragraph must be paid on or before 31 December of the second year after that year.

(4) For each year mentioned in paragraph (1)(j), the additional contribution mentioned in that paragraph must be paid on or before 31 December of the second year after that year.

(5) For the purposes of paragraph (1)(j)(iii), the additional contribution for each year is an amount equal to —

- (a) where the member is below 35 years of age on 1 January of that year — 4% of the member’s declared income for that year, subject to a minimum of \$24;

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- (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — 4.5% of the member’s declared income for that year, subject to a minimum of \$27;

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- (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — 5% of the member's declared income for that year, subject to a minimum of \$30; or

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- (d) where the member is 50 years of age or older on 1 January of that year — 5.25% of the member's declared income for that year, subject to a minimum of \$31.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(5A) For the purposes of paragraph (1)(j)(iv), the additional contribution for each year is an amount equal to —

- (a) where the member is below 35 years of age on 1 January of that year — \$240;
- (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — \$270;
- (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — \$300; or
- (d) where the member is 50 years of age or older on 1 January of that year — \$315.

*[S 1028/2022 wef 01/01/2023]*

(6) Despite paragraphs (4) and (5), where any of the 2 years immediately preceding the relevant year (called in this paragraph the preceding year) is 2015 or 2016, for the purposes of paragraph (1)(j)(i) and (iii), the additional contribution for that year is payable in accordance with regulation 4(1A) and (1B) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36).

*[S 889/2019 wef 01/01/2020]*

(7) For the purposes of paragraph (1)(j)(v), the additional contribution payable for each relevant year is —

- (a) where A exceeds B — the amount determined in accordance with the formula A - B; or

(b) where A does not exceed B — nil.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(8) In paragraph (7) —

(a) A is the amount that is applicable to the member as set out in the Second Schedule for the relevant year; and

(b) B is the amount of the self-employed contribution and estimated contribution (if any) required to be paid by or for the member for that relevant year.

*[S 889/2019 wef 01/01/2020]*

**Eligibility criteria for member who was both employee and self-employed person in relevant year before 2020**

7.—(1) A member who —

(a) worked as a self-employed person in the relevant year 2017, 2018 or 2019; and

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(b) is an employed eligible member for a relevant month in that relevant year,

is an eligible member for that relevant year if the member satisfies all of the requirements in paragraph (2), except any requirement that is waived under regulation 10.

(2) For the purposes of paragraph (1), the requirements are as follows:

(a) the member is a Singapore citizen —

(i) on 31 December of the relevant year; and

(ii) at the time the benefit for that relevant year is to be paid or credited to the member in accordance with regulation 13;

(b) the member has worked as a self-employed person in at least one month in the relevant year;

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- (c) the member has declared the member’s self-employment income in the relevant year in accordance with regulation 8(1) and (2);  
*[S 1028/2022 wef 01/01/2023]*
- (d) the member’s average monthly income earned during the relevant year is not more than \$2,000;
- (e) the member pays every contribution which the member must pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) for the relevant year and each of the 2 years immediately preceding that relevant year, in accordance with paragraph (4);
- (f) the member pays an additional contribution to the member’s medisave account, for the relevant year and each of the 2 years immediately preceding that relevant year, in accordance with —
- (i) where the member’s declared income for the relevant year is not more than \$6,000 — paragraphs (5), (6) and (7); or  
*[S 1028/2022 wef 01/01/2023]*
- (ii) where the member’s declared income for the relevant year is more than \$6,000 — paragraphs (5) and (8).  
*[S 1028/2022 wef 01/01/2023]*
- (3) For the purposes of paragraph (2)(d) and the Fifth Schedule —
- (a) “average monthly income”, in relation to a member, means the amount determined in accordance with the formula  $\frac{W+D}{M}$ , where —
- (i) W is the member’s total monthly wages as an employee received from the member’s employer (or all of the member’s employers if the member has more than one employer) in the relevant year;
- (ii) D —
- (A) is the member’s declared income for the relevant year; and  
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(B) is deemed to be zero if the member's declared income for the relevant year is a negative value; and

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(iii) M is the total number of months in the relevant year in which the member has worked as an employee, a self-employed person or both; and

(b) the member's total monthly wages in sub-paragraph (a)(i) excludes any monthly wage of \$50 or less, unless the member has paid or received the additional contribution mentioned in regulation 5(1)(g)(i) in relation to that monthly wage.

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(4) For the purposes of paragraph (2)(e), the contribution for each year mentioned in that paragraph must be paid on or before 31 December of the second year after that year.

(5) For each year mentioned in paragraph (2)(f), the additional contribution mentioned in that paragraph must be paid on or before 31 December of the second year after that year.

(6) For the purposes of paragraph (2)(f)(i), the additional contribution for each year is an amount equal to —

(a) where the member is below 35 years of age on 1 January of that year — 4% of the member's declared income for that year, subject to a minimum of \$24;

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(b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — 4.5% of the member's declared income for that year, subject to a minimum of \$27;

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(c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — 5% of the member's declared income for that year, subject to a minimum of \$30; or

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- (d) where the member is 50 years of age or older on 1 January of that year — 5.25% of the member’s declared income for that year, subject to a minimum of \$31.

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(7) Despite paragraphs (5) and (6), where any of the 2 years immediately preceding the relevant year (called in this paragraph the preceding year) is 2015 or 2016, for the purposes of paragraph (2)(f)(i), the additional contribution for that year is payable in accordance with regulation 4B(3) and (4)(c) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36).

(8) For the purposes of paragraph (2)(f)(ii), the additional contribution payable for each year is the amount determined in accordance with the formula  $A - B$ , where —

- (a) A is the amount that is applicable to the member as set out in the Second Schedule; and
- (b) B is the amount of contributions which the member must pay under the Central Provident Fund (Self-Employed Persons) Regulations.

*[S 889/2019 wef 01/01/2020]*

**Eligibility criteria for member who was both employee and self-employed person in relevant year 2020, 2021 or 2022**

7A.—(1) A member who —

- (a) worked as a self-employed person in the relevant year 2020, 2021 or 2022; and

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- (b) worked as an employee for at least one month in that relevant year,

is an eligible member for that relevant year if that member satisfies all of the requirements in paragraph (2), except any requirement that is waived under regulation 10.

(2) For the purposes of paragraph (1), the requirements are as follows:

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- (a) the member is a Singapore citizen —
- (i) on 31 December of the relevant year; and
  - (ii) at the time the benefit for that relevant year is to be paid or credited to the member in accordance with regulation 13;
- (b) the member —
- (i) attains 35 years of age on or before 31 December of the relevant year; or
  - (ii) is a specified member;
- (c) the member resides, on 31 December in the year immediately preceding the relevant year, in a property with an annual value that is not more than the amount specified for that relevant year in the First Schedule;
- (d) the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;
- (e) the member has worked as a self-employed person in at least one month in the relevant year;
- (f) the member has declared the member's self-employment income in the relevant year in accordance with regulation 8(1A) and (2);
- [S 1028/2022 wef 01/01/2023]*
- (g) the member's average monthly income earned during the relevant year is not more than \$2,300;
- (h) where the member's monthly wage from any employer is \$50 or less, the member has paid, or received from that employer, an additional contribution to the member's ordinary account, special account or medisave account, as the Minister may direct, in accordance with regulation 5(4);
- (i) the member's spouse has an assessable income of not 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;

- (j) the member pays every contribution which the member must pay under section 9A of the Act for the relevant year, in accordance with paragraph (4);
- (k) the member pays an additional contribution to the member's medisave account, for the relevant year, in accordance with —
- (i) where the member's declared income for the relevant year is not more than \$6,000 — paragraphs (5) and (6); or
- [S 1028/2022 wef 01/01/2023]*
- (ii) where the member's declared income for the relevant year is more than \$6,000 — paragraphs (5) and (7).
- [S 1028/2022 wef 01/01/2023]*
- (3) For the purposes of paragraph (2)(g) and the Eighth Schedule —
- (a) “average monthly income”, in relation to a member, means the amount determined in accordance with the formula

$$\frac{W + D}{M},$$

where —

- (i) *W* is the member's total monthly wages as an employee received from the member's employer (or all of the member's employers if the member has more than one employer) in the relevant year;
- (ii) *D* —
- (A) is the member's declared income for the relevant year; and
- [S 1028/2022 wef 01/01/2023]*
- (B) is deemed to be zero if the member's declared income for the relevant year is a negative value; and
- [S 1028/2022 wef 01/01/2023]*
- (iii) *M* is the total number of months in the relevant year in which the member has worked as an employee, a self-employed person or both; and

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- (b) the member's total monthly wages in sub-paragraph (a)(i) excludes any monthly wage of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (2)(h) in relation to that monthly wage.
- (4) For the purposes of paragraph (2)(j), the contribution for the relevant year must be paid on or before 31 December of the second year after that year.
- (5) For the purposes of paragraph (2)(k), the additional contribution for the relevant year must be paid on or before 31 December of the second year after that year.
- (6) For the purposes of paragraph (2)(k)(i), the additional contribution for the relevant year is an amount equal to —
- (a) where the member is below 35 years of age on 1 January of that year — 4% of the member's declared income for that year, subject to a minimum of \$24;  
*[S 1028/2022 wef 01/01/2023]*
  - (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — 4.5% of the member's declared income for that year, subject to a minimum of \$27;  
*[S 1028/2022 wef 01/01/2023]*
  - (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — 5% of the member's declared income for that year, subject to a minimum of \$30; or  
*[S 1028/2022 wef 01/01/2023]*
  - (d) where the member is 50 years of age or older on 1 January of that year — 5.25% of the member's declared income for that year, subject to a minimum of \$31.  
*[S 1028/2022 wef 01/01/2023]*
- (7) For the purposes of paragraph (2)(k)(ii), the additional contribution payable for each relevant year is —
- (a) where A exceeds B — the amount determined in accordance with the formula A - B; or

(b) where A does not exceed B — nil.

(8) In paragraph (7) —

- (a) A is the amount that is applicable to the member as set out in the Second Schedule for the relevant year; and
- (b) B is the amount of the self-employed contribution and estimated contribution (if any) required to be paid by or for the member for that relevant year.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

**Eligibility criteria for member who was both employee and self-employed person in relevant year 2023 or later**

**7B.—**(1) A member who —

- (a) worked as a self-employed person in the relevant year 2023 or any subsequent relevant year; and
- (b) worked as an employee for at least one month in that relevant year,

is an eligible member for that relevant year if that member satisfies all of the requirements in paragraph (2), except any requirement that is waived under regulation 10.

(2) For the purposes of paragraph (1), the requirements are as follows:

- (a) the member is a Singapore citizen —
  - (i) on 31 December of the relevant year; and
  - (ii) at the time the benefit for that relevant year is to be paid or credited to the member in accordance with regulation 13;
- (b) the member —
  - (i) attains 30 years of age on or before 31 December of the relevant year; or
  - (ii) is a specified member;

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- (c) the member resides, on 31 December in the year immediately preceding the relevant year, in a property with an annual value that is not more than the amount specified for that relevant year in the First Schedule;
  - (d) the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;
  - (e) the member has worked as a self-employed person in at least one month in the relevant year;
  - (f) the member has notified income for the relevant year in accordance with regulation 8(3);
  - (g) the member's average monthly income earned during the relevant year is at least \$500 and not more than \$2,500;
  - (h) where the member's monthly wage from any employer is \$50 or less, the member has paid, or received from that employer, an additional contribution to the member's ordinary account, special account or medisave account (as the Minister may direct) —
    - (i) if the relevant year is 2023 — in accordance with regulation 5(5); or  
*[S 921/2023 wef 01/01/2024]*
    - (ii) if the relevant year is 2024 or any subsequent year — in accordance with regulation 5(6);  
*[S 921/2023 wef 01/01/2024]*  
*[S 921/2023 wef 01/01/2024]*
  - (i) the member's spouse has an assessable income of not more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act 1947 for the year immediately preceding the relevant year;
  - (j) the member pays every contribution which the member must pay under section 9A of the Act for the relevant year, in accordance with paragraph (4);
  - (k) the member pays an additional contribution to the member's medisave account, for the relevant year, in accordance with —

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- (i) where the member’s notified income for the relevant year is not more than \$6,000 — paragraphs (5) and (6); or
  - (ii) where the member’s notified income for the relevant year is more than \$6,000 — paragraphs (5) and (7).
- (3) For the purposes of paragraph (2)(g) and the Eleventh Schedule —
- (a) “average monthly income”, in relation to a member, means the amount determined in accordance with the formula  $\frac{W+D}{M}$ , where —
    - (i) W is the member’s total monthly wages as an employee received from the member’s employer (or all of the member’s employers if the member has more than one employer) in the relevant year;
    - (ii) D —
      - (A) is the member’s notified income for the relevant year; and
      - (B) is deemed to be zero if the member’s notified income for the relevant year is a negative value; and
    - (iii) M is the total number of months in the relevant year in which the member has worked as an employee, a self-employed person or both; and
  - (b) the member’s total monthly wages in sub-paragraph (a)(i) excludes any monthly wage received from an employer of \$50 or less, unless the member has paid or received the additional contribution mentioned in paragraph (2)(h) in relation to that monthly wage.
- (4) For the purposes of paragraph (2)(j), the contribution for the relevant year must be paid on or before 31 December of the second year after that year.

(5) For the purposes of paragraph (2)(k), the additional contribution for the relevant year must be paid on or before 31 December of the second year after that year.

(6) For the purposes of paragraph (2)(k)(i), the additional contribution for the relevant year is an amount equal to —

- (a) where the member is below 35 years of age on 1 January of that year — \$240;
- (b) where the member has attained 35 years of age but is below 45 years of age on 1 January of that year — \$270;
- (c) where the member has attained 45 years of age but is below 50 years of age on 1 January of that year — \$300; or
- (d) where the member is 50 years of age or older on 1 January of that year — \$315.

(7) For the purposes of paragraph (2)(k)(ii), the additional contribution payable for each relevant year is —

- (a) where A exceeds B — the amount determined in accordance with the formula  $A - B$ ; or
- (b) where A does not exceed B — nil.

(8) In paragraph (7) —

- (a) A is the amount that is applicable to the member as set out in the Second Schedule for the relevant year; and
- (b) B is the amount of the self-employed contribution and estimated contribution (if any) required to be paid by or for the member for that relevant year.

*[S 1028/2022 wef 01/01/2023]*

### **Declared income and notified income**

**8.—**(1) For the purposes of regulations 5(2)(b), 6(1)(f), (g) and (j), (2)(a) and (5), 7(2)(c) and (f), (3)(a)(ii) and (6) and 7A(2)(f) and (k), (3)(a)(ii) and (6) and the Second Schedule, a member's declared income for a relevant year before 2020 is —

- (a) where the member has not previously received any notice of assessment from the Comptroller and has not declared



his or her income in accordance with paragraph (2), deemed to be \$9,000; or

- (b) in any other case, the member's self-employment income declared in accordance with paragraph (2).

*[S 889/2019 wef 01/01/2020]*

(1A) For the purposes of regulations 5(2)(b), 6(1)(f), (g) and (j), (2)(a) and (5) and 7A(2)(f) and (k), (3)(a)(ii) and (6) and the Second Schedule, a member's declared income for the relevant year 2020, 2021 or 2022 is the member's self-employment income declared in accordance with paragraph (2).

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

(2) For the purposes of paragraphs (1) and (1A) and regulations 6(1)(f), 7(2)(c) and 7A(2)(f), a member must declare the member's self-employment income —

- (a) to the Comptroller, on or before 31 December of the second year following the relevant year in the form and manner required by the Comptroller; or
- (b) to the Board, if the member is not required to declare the member's self-employment income to the Comptroller, on or before 31 December of the second year following the relevant year in the form and manner required by the Board.

*[S 889/2019 wef 01/01/2020]*

(3) For the purposes of regulations 5(2)(b), 6(1)(f)(ii), (g)(iii) and (j)(iv) and (v) and (2)(a) and 7B(2)(f) and (k) and (3)(a)(ii) and the Second Schedule, a member's notified income for the relevant year 2023 or any subsequent relevant year is the member's self-employment income for that year that is notified by the Comptroller to the Board.

*[S 1028/2022 wef 01/01/2023]*

*[S 1028/2022 wef 01/01/2023]*

### **Voluntary contributions to medisave account**

**8A.** Where any contribution has been voluntarily paid to the Fund by or for a self-employed person which is intended to be paid to the self-employed person's medisave account, the Board may apply the

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whole or part of the contribution towards any additional contribution that the self-employed person is required to pay to the self-employed person's medisave account under these Regulations.

*[S 889/2019 wef 01/01/2020]*

### **Review of assessment of eligibility or amount of benefit**

9. If a member wants the Board to review its assessment of the member's eligibility to receive any benefit under the Scheme, or the amount of such benefit, the member must —

- (a) apply on or before 31 December of the second year following the applicable year or relevant year (as the case may be) 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 the member's application or which the Board requests from the member.

### **Waiver of requirements**

10.—(1) If a member wants a requirement to be waived under this regulation, the member must —

- (a) apply on or before 31 December of the second year following the applicable year or relevant year (as the case may be) 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 the member's application or which the Board requests from the member.

(2) An officer of the Ministry of Social and Family Development, upon receiving an application mentioned in paragraph (1), may waive, in relation to any member, the requirement to be a specified member under regulation 5(1)(b)(iii), 6(1)(b)(iii), 7A(2)(b)(ii) or 7B(2)(b)(ii).

*[S 1028/2022 wef 01/01/2023]*

(3) The Board may waive, in relation to any member, any requirement under any of the following provisions:

- (a) paragraph (1);

- (b) regulation 5 (except the requirement mentioned in regulation 5(1)(b)(iii));
- (c) regulation 6 (except the requirement mentioned in regulation 6(1)(b)(iii));
- (d) regulation 7;
- (e) regulation 7A (except the requirement mentioned in regulation 7A(2)(b)(ii));
- (f) regulation 7B (except the requirement mentioned in regulation 7B(2)(b)(ii));
- (g) regulation 8;
- (h) regulation 9.

*[S 1028/2022 wef 01/01/2023]*

### **Benefits of employed eligible member under Scheme**

**11.—**(1) Subject to paragraph (2) and regulation 14A, the Board must, as soon as practicable after an employed eligible member is entitled to receive any benefit —

- (a) make a cash payment to the member of an amount, rounded up to the nearest dollar, equivalent to two-fifths of the value of all benefits which the member is entitled to receive; and
- (b) credit, to the member's ordinary account, special account or medisave account as the Minister may direct, a relevant contribution of an amount equivalent to the difference between —
  - (i) the value of all benefits which the member is entitled to receive; and
  - (ii) the value of the cash payment under sub-paragraph (a).

*[S 889/2019 wef 01/01/2020]*

(2) Instead of making a cash payment under paragraph (1)(a), the Board may credit, to the employed eligible member's ordinary account, special account or medisave account as the Minister may

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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 the 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.

(3) The value of the benefits, rounded to the nearest dollar, which an employed eligible member is entitled to receive for a relevant month is as set out —

- (a) in the Third Schedule for the applicable year 2017, 2018 or 2019;

*[S 1028/2022 wef 01/01/2023]*

- (b) in the Sixth Schedule for the applicable year 2020, 2021 or 2022; or

*[S 1028/2022 wef 01/01/2023]*

- (c) in the Ninth Schedule for the applicable year 2023 or any subsequent applicable year.

*[S 1028/2022 wef 01/01/2023]*

(4) Despite paragraphs (1) and (2), where an employed eligible member is entitled to receive any benefit for a relevant month —

- (a) the Board may, in its discretion —

- (i) make a cash payment, of an amount as the Minister may direct, to the member;
- (ii) credit, to the member's ordinary account, special account or medisave account as the Minister may direct, a relevant contribution, of an amount as the Minister may direct, in favour of the member; or
- (iii) credit an additional relevant contribution under paragraph (2), of an amount as the Minister may direct, in favour of the member; and

- (b) the amount in sub-paragraph (a) may exceed the amount of the cash payment, relevant contribution or additional

relevant contribution (as the case may be) which the member is otherwise entitled to receive in that relevant month.

### **Benefits of self-employed eligible member under Scheme**

**12.—**(1) Subject to paragraphs (2) and (4) and regulation 14A, the Board must, as soon as practicable after a self-employed eligible member is entitled to receive any benefit —

- (a) make a cash payment to the member of an amount, rounded up to the nearest dollar, equivalent to one-tenth of the value of all benefits which the member is entitled to receive; and
- (b) credit, to the member's medisave account, a relevant contribution, of an amount equivalent to the difference between —
  - (i) the value of all benefits which the member is entitled to receive; and
  - (ii) the value of the cash payment under sub-paragraph (a).

*[S 889/2019 wef 01/01/2020]*

(2) Instead of making a cash payment under paragraph (1)(a), 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.

(3) The value of the benefits which a self-employed eligible member is entitled to receive in a relevant year is the amount, rounded to the nearest dollar, determined in accordance with the formula  $A \times B$ , where —

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- (a) A is the amount that is applicable to the member as set out —
- (i) in the Fourth Schedule if the relevant year is 2017, 2018 or 2019;  
*[S 1028/2022 wef 01/01/2023]*
  - (ii) in the Seventh Schedule if the relevant year is 2020, 2021 or 2022; or  
*[S 1028/2022 wef 01/01/2023]*
  - (iii) in the Tenth Schedule if the relevant year is 2023 or any subsequent year; and  
*[S 1028/2022 wef 01/01/2023]*
- (b) B is the total number of months in the relevant year in which the member worked as a self-employed person.
- (4) Despite paragraphs (1) and (2), where a self-employed eligible member is entitled to receive any benefit in a relevant year —
- (a) the Board may, in its discretion —
    - (i) make a cash payment, of an amount as the Minister may direct, to the member;
    - (ii) credit, to the member's ordinary account, special account or medisave account as the Minister may direct, a relevant contribution, of an amount as the Minister may direct, in favour of the member; or
    - (iii) credit an additional relevant contribution under paragraph (2), of an amount as the Minister may direct, in favour of the member; and
  - (b) the amount in sub-paragraph (a) may exceed the amount of the cash payment, relevant contribution or additional relevant contribution (as the case may be) which the member is otherwise entitled to receive in that relevant year.

### **Benefits of dual status eligible member under Scheme**

**13.—**(1) Subject to paragraphs (2) and (4) and regulation 14A, the Board must, as soon as practicable after a dual status eligible member is entitled to receive any benefit —

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- (a) make a cash payment to the member of an amount, rounded up to the nearest dollar, equivalent to two-fifths of the value of all benefits which the member is entitled to receive; and
  - (b) credit, to the member's ordinary account, special account or medisave account as the Minister may direct, a relevant contribution, of an amount equivalent to the difference between —
    - (i) the value of all benefits which the member is entitled to receive; and
    - (ii) the value of the cash payment under sub-paragraph (a).

*[S 889/2019 wef 01/01/2020]*

(2) Instead of making a cash payment under paragraph (1)(a), 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.

(3) The value of the benefits which a dual status eligible member is entitled to receive in a relevant year is the amount, rounded to the nearest dollar, determined in accordance with the formula  $(A \times B) - C$ , where —

- (a) A is the amount that is applicable to the member as set out —
  - (i) in the Fifth Schedule if the relevant year is 2017, 2018 or 2019;

*[S 1028/2022 wef 01/01/2023]*

(ii) in the Eighth Schedule if the relevant year is 2020, 2021 or 2022; or

*[S 1028/2022 wef 01/01/2023]*

(iii) in the Eleventh Schedule if the relevant year is 2023 or any subsequent year;

*[S 1028/2022 wef 01/01/2023]*

(b) B is the total number of months in the relevant year in which the member has worked as an employee, a self-employed person or both; and

(c) C is the total value of the benefits which the member received in the relevant year as an employed eligible member as set out in the Third Schedule, the Sixth Schedule or the Ninth Schedule, as the case may be.

*[S 889/2019 wef 01/01/2020]*

*[S 1028/2022 wef 01/01/2023]*

*[S 1028/2022 wef 01/01/2023]*

(4) Despite paragraphs (1) and (2), where a dual status eligible member is entitled to receive any benefit in a relevant year —

(a) the Board may, in its discretion —

(i) make a cash payment, of an amount as the Minister may direct, to the member;

(ii) credit, to the member's ordinary account, special account or medisave account as the Minister may direct, a relevant contribution, of an amount as the Minister may direct, in favour of the member; or

(iii) credit an additional relevant contribution under paragraph (2), of an amount as the Minister may direct, in favour of the member; and

(b) the amount in sub-paragraph (a) may exceed the amount of the cash payment, relevant contribution or additional relevant contribution (as the case may be) which the member is otherwise entitled to receive in that relevant year.



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**Recovery of benefits**

**14.**—(1) Where the Board may, under section 57C of the Act, recover on behalf of the Government any cash payment or relevant contribution received by a member, or any part of it, 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 or part of it; 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 or part of it.

(2) For the purposes of paragraph (1), the relevant contribution that the Board may recover from the member on behalf of the Government includes any interest paid on the relevant contribution.

**Opting out and opting back in to Scheme**

**14A.**—(1) An eligible member may apply to the Board, in the manner and form that the Board requires, to stop receiving any benefit under the Scheme.

(2) If the Board approves an application under paragraph (1), then starting on the date that the Board determines (called in this regulation the opt-out date) —

- (a) no cash payment will be made to the eligible member whose application under paragraph (1) is approved (called in this regulation the opted-out member);
- (b) no relevant contribution will be credited to any of the opted-out member's accounts in the Fund; and
- (c) no additional relevant contribution will be credited under regulation 11(2), 12(2) or 13(2) (as the case may be) to any of the opted-out member's accounts in the Fund.

(3) To avoid doubt, paragraph (2) applies to stop the payment and crediting of any benefit under the Scheme, including any benefit to

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which the member was entitled before the opt-out date which has not been paid or credited before that date.

(4) An opted-out member may apply to the Board, in the manner and form that the Board requires, to resume receiving benefits under the Scheme.

(5) If the Board approves an application under paragraph (4), the Board must resume making cash payments and crediting relevant contributions or additional relevant contributions in accordance with regulation 11, 12 or 13 (as the case may be) to any of the eligible member's accounts in the Fund with effect from the date determined in accordance with paragraph (6) (called in this regulation the effective date).

(6) Subject to paragraph (7), the effective date is a date that the Board determines —

- (a) for the purposes of regulation 11 — in the applicable year following the applicable year in which the Board approves the member's application under paragraph (4); or
- (b) for the purposes of regulation 12 or 13 — in the relevant year following the relevant year in which the Board approves the member's application under paragraph (4).

(7) If the Board thinks fit in a particular case, the Board may resume making cash payments and crediting relevant contributions or additional relevant contributions under paragraph (5) to any of the eligible member's accounts in the Fund before the effective date.

*[S 889/2019 wef 01/01/2020]*

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

**15.—**(1) For the purposes of section 57DA(1)(b) of the Act, the Board may permit a withdrawal by a member under that section —

- (a) if the contribution amount mentioned in that section is an additional relevant contribution credited to the member's account in the Fund under regulation 11(2), 12(2) or 13(2);
- (b) if the contribution amount mentioned in that section is an amount earlier withdrawn by the member under

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section 57DA(1) of the Act that is restored to the member's account in the Fund under regulation 16(1); or

- (c) if the member's application under regulation 14A(1) to stop receiving benefits under the Scheme is approved by the Board.

*[S 889/2019 wef 01/01/2020]*

(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 16(1) mentioned in paragraph (1)(b) — within 2 years after the date the amount is restored to the member's account in the Fund;

*[S 889/2019 wef 01/01/2020]*

- (c) where the application concerns any benefit under the Scheme credited to the member's account in the Fund before the application mentioned in paragraph (1)(c) is approved — on or before 31 December of the second year following the applicable year or relevant year (as the case may be) for which the benefit is credited.

*[S 889/2019 wef 01/01/2020]*

(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.

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

16.—(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 had not been debited from that account.

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

### FIRST SCHEDULE

Regulations 5(1)(c), 6(1)(c), 7A(2)(c)  
and 7B(2)(c)

#### ANNUAL VALUE OF PROPERTY

<i>Applicable year or relevant year</i>	<i>Annual value</i>
1. 2017 or any subsequent year	\$13,000
1. 2017, 2018, 2019, 2020, 2021, 2022 or 2023	\$13,000

FIRST SCHEDULE — *continued*

2. 2024 or any subsequent year

\$21,000

*[S 921/2023 wef 01/01/2024]**[S 889/2019 wef 01/01/2020]**[S 1028/2022 wef 01/01/2023]*

## SECOND SCHEDULE

Regulations 6(8)(a), 7(8)(a), 7A(8)(a),  
7B(8)(a) and 8(1), (1A) and (3)

## VALUE OF 'A' IN REGULATIONS 6(7), 7(8), 7A(8) AND 7B(8)

<i>Total declared income or notified income (as the case may be) for relevant year</i>	<i>Age of member on 1 January of relevant year</i>			
	<i>Member is below 35 years of age</i>	<i>Member has attained 35 years of age but is below 45 years of age</i>	<i>Member has attained 45 years of age but is below 50 years of age</i>	<i>Member has attained 50 years of age or older</i>
1. Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the member's declared income or notified income (as the case may be) for that year	An amount equal to 4.5% of the member's declared income or notified income (as the case may be) for that year	An amount equal to 5% of the member's declared income or notified income (as the case may be) for that year	An amount equal to 5.25% of the member's declared income or notified income (as the case may be) for that year
2. Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the member's declared income or notified income (as the case may be)	An amount equal to the sum of \$540 and 0.18 of the difference between the member's declared income or notified income (as the case may be)	An amount equal to the sum of \$600 and 0.20 of the difference between the member's declared income or notified income (as the case may be)	An amount equal to the sum of \$630 and 0.21 of the difference between the member's declared income or notified income (as the case may be)

SECOND SCHEDULE — *continued*

<i>Total declared income or notified income (as the case may be) for relevant year</i>	<i>Age of member on 1 January of relevant year</i>			
	<i>Member is below 35 years of age</i>	<i>Member has attained 35 years of age but is below 45 years of age</i>	<i>Member has attained 45 years of age but is below 50 years of age</i>	<i>Member has attained 50 years of age or older</i>
	for that year and \$12,000	for that year and \$12,000	for that year and \$12,000	for that year and \$12,000
3. Exceeding \$18,000	An amount equal to 8% of the member's declared income or notified income (as the case may be) for that year, subject to a maximum of \$5,760	An amount equal to 9% of the member's declared income or notified income (as the case may be) for that year, subject to a maximum of \$6,480	An amount equal to 10% of the member's declared income or notified income (as the case may be) for that year, subject to a maximum of \$7,200	An amount equal to 10.5% of the member's declared income or notified income (as the case may be) for that year, subject to a maximum of \$7,560

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## THIRD SCHEDULE

Regulations 5(3), 11(3)(a) and 13(3)(c)

## VALUE OF BENEFITS OF EMPLOYED ELIGIBLE MEMBER FOR RELEVANT MONTH FOR APPLICABLE YEAR 2017, 2018 OR 2019

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable year</i>

THIRD SCHEDULE — *continued*

	<i>Age of employed eligible member on 31 December of applicable 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>
<i>Total monthly wages of employed eligible member for relevant month</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>
1. Not more than \$700	The difference between 1393/7800 times the member's total monthly wages and 1/78 of a dollar, or 107/12 dollars, whichever is more	1/4 times the member's total monthly wages, or 25/2 dollars, whichever is more	The difference between 2137/7800 times the member's total monthly wages and 3/26 of a dollar, or 163/12 dollars, whichever is more	The sum of 58/195 times the member's total monthly wages and 5/39 of a dollar, or \$15, whichever is more

THIRD SCHEDULE — *continued*

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable 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>
2. More than \$700 but not more than \$1,000	\$125	The sum of $\frac{1}{36}$ times the member's total monthly wages and $\frac{1400}{9}$ dollars	The sum of $\frac{1}{6}$ times the member's total monthly wages and \$75	The difference between $\frac{11}{36}$ times the member's total monthly wages and $\frac{50}{9}$ dollars
3. More than \$1,000 but not more than \$1,200	\$125	$\frac{550}{3}$ dollars	$\frac{725}{3}$ dollars	\$300
4. More than \$1,200 but not more than \$2,000	The difference between $\frac{5}{32}$ times the member's total monthly wages and $\frac{625}{2}$ dollars	The difference between $\frac{11}{48}$ times the member's total monthly wages and $\frac{1375}{3}$ dollars	The difference between $\frac{29}{96}$ times the member's total monthly wages and $\frac{3625}{6}$ dollars	The difference between $\frac{3}{8}$ times the member's total monthly wages and \$750

[S 889/2019 wef 01/01/2020]



## FOURTH SCHEDULE

Regulations 6(2) and 12(3)(a)(i)

VALUE OF 'A' IN REGULATION 12(3) FOR RELEVANT YEAR 2017, 2018  
OR 2019

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
1. Not more than \$700	The difference between $1393/11700$ times the member's average monthly income and $1/117$ of a dollar, or $107/18$ dollars, whichever is more	$1/6$ times the member's average monthly income, or $25/3$ dollars, whichever is more	The difference between $2137/11700$ times the member's average monthly income and $1/13$ of a dollar, or $163/18$ dollars, whichever is more	The sum of $116/585$ times the member's average monthly income and $10/117$ of a dollar, or \$10, whichever is more
2. More than \$700 but not more than \$1,000	$250/3$ dollars	The sum of $1/54$ times the member's average monthly income and $2800/27$ dollars	The sum of $1/9$ times the member's average monthly income and \$50	The difference between $11/54$ times the member's average monthly income and $100/27$ dollars

FOURTH SCHEDULE — *continued*

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
3. More than \$1,000 but not more than \$1,200	250/3 dollars	1100/9 dollars	1450/9 dollars	\$200
4. More than \$1,200 but not more than \$2,000	The difference between 5/48 times the member's average monthly income and 625/3 dollars	The difference between 11/72 times the member's average monthly income and 2750/9 dollars	The difference between 29/144 times the member's average monthly income and 3625/9 dollars	The difference between 1/4 times the member's average monthly income and \$500

[S 889/2019 wef 01/01/2020]

FIFTH SCHEDULE

Regulations 7(3) and 13(3)(a)(i)

VALUE OF 'A' IN REGULATION 13(3) FOR RELEVANT YEAR 2017, 2018 OR 2019

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 December of relevant year</i>

FIFTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 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>
	<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>
	<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>
1. Not more than \$700	The difference between 1393/7800 times the member's average monthly income and 1/78 of a dollar, or 107/12 dollars,	1/4 times the member's average monthly income, or 25/2 dollars, whichever is more	The difference between 2137/7800 times the member's average monthly income and 3/26 of a dollar, or 163/12 dollars,	The sum of 58/195 times the member's average monthly income and 5/39 of a dollar, or \$15, whichever is more

FIFTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 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>
	whichever is more		whichever is more	
2. More than \$700 but not more than \$1,000	\$125	The sum of 1/36 times the member's average monthly income and 1400/9 dollars	The sum of 1/6 times the member's average monthly income and \$75	The difference between 11/36 times the member's average monthly income and 50/9 dollars
3. More than \$1,000 but not more than \$1,200	\$125	550/3 dollars	725/3 dollars	\$300
4. More than \$1,200 but not more than \$2,000	The difference between 5/32 times the member's average monthly income and 625/2 dollars	The difference between 11/48 times the member's average monthly income and 1375/3 dollars	The difference between 29/96 times the member's average monthly income and 3625/6 dollars	The difference between 3/8 times the member's average monthly income and \$750

[S 889/2019 wef 01/01/2020]

## SIXTH SCHEDULE

Regulations 5(3), 11(3)(b) and 13(3)(c)

VALUE OF BENEFITS OF EMPLOYED ELIGIBLE MEMBER  
FOR RELEVANT MONTH FOR APPLICABLE YEAR 2020, 2021 OR 2022

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable 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>
1. Not more than \$700	The difference between $1393/7800$ times the member's total monthly wages and $1/78$ of a dollar, or $107/12$ dollars, whichever is more	$1/4$ times the member's total monthly wages, or $25/2$ dollars, whichever is more	The difference between $2137/7800$ times the member's total monthly wages and $3/26$ of a dollar, or $163/12$ dollars, whichever is more	The sum of $191/690$ times the member's total monthly wages and $80/69$ of a dollar, or \$15, whichever is more
2. More than \$700 but not more than \$1,200	The sum of $1/30$ times the member's total monthly wages and $305/3$ of a dollar	The sum of $1/15$ times the member's total monthly wages and $385/3$ of a dollar	The sum of $1/6$ times the member's total monthly wages and \$75	The sum of $191/690$ times the member's total monthly wages and $80/69$ of a dollar
3. More than \$1,200 but not more than \$1,500	$425/3$ dollars	$625/3$ dollars	\$275	$1000/3$ dollars
4. More than \$1,500 but not more than \$2,300	The difference between $9775/24$ of a dollar and $17/96$ times the member's total monthly wages	The difference between $14375/24$ of a dollar and $25/96$ times the member's total monthly wages	The difference between $6325/8$ of a dollar and $11/32$ times the member's total monthly wages	The difference between $2875/3$ of a dollar and $5/12$ times the

SIXTH SCHEDULE — *continued*

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable 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>
				<i>member's total monthly wages</i>

[S 889/2019 wef 01/01/2020]

[S 1028/2022 wef 01/01/2023]

SEVENTH SCHEDULE

Regulations 6(2) and 12(3)(a)(ii)

VALUE OF 'A' IN REGULATION 12(3) FOR RELEVANT YEAR 2020, 2021 OR 2022

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
1. Not more than \$700	The difference between 1393/11700 times the member's average monthly income and 1/117 of a dollar, or 107/18 dollars, whichever is more	1/6 times the member's average monthly income, or 25/3 dollars, whichever is more	The difference between 2137/11700 times the member's average monthly income and 1/13 of a dollar, or 163/18 dollars, whichever is more	The sum of 191/1035 times the member's average monthly income and 160/207 of a dollar, or \$10, whichever is more

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
2. More than \$700 but not more than \$1,200	The sum of 1/45 times the member's average monthly income and 610/9 dollars	The sum of 2/45 times the member's average monthly income and 770/9 dollars	The sum of 1/9 times the member's average monthly income and \$50	The sum of 191/1035 times the member's average monthly income and 160/207 dollars
3. More than \$1,200 but not more than \$1,500	850/9 dollars	1250/9 dollars	550/3 dollars	2000/9 dollars
4. More than \$1,500 but not more than \$2,300	The difference between 9775/36 of a dollar and 17/144 times the member's average monthly income	The difference between 14375/36 of a dollar and 25/144 times the member's average monthly income	The difference between 6325/12 of a dollar and 11/48 times the member's average monthly income	The difference between 5750/9 of a dollar and 5/18 times the member's average monthly income

[S 889/2019 wef 01/01/2020]

[S 1028/2022 wef 01/01/2023]

## EIGHTH SCHEDULE

Regulations 7A(3) and 13(3)(a)(ii)

VALUE OF 'A' IN REGULATION 13(3) FOR RELEVANT YEAR 2020, 2021 OR 2022

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 December of relevant year</i>

EIGHTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 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>
	<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>
	<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>
1. Not more than \$700	The difference between $1393/7800$ times the member's average monthly income and $1/78$ of a dollar, or $107/12$ dollars, whichever is more	$1/4$ times the member's average monthly income, or $25/2$ dollars, whichever is more	The difference between $2137/7800$ times the member's average monthly income and $3/26$ of a dollar, or $163/12$ dollars, whichever is more	The sum of $191/690$ times the member's average monthly income and $80/69$ of a dollar, or \$15, whichever is more
2. More than \$700 but not more than \$1,200	The sum of $1/30$ times the member's average monthly income and $305/3$ of a dollar	The sum of $1/15$ times the member's average monthly income and $385/3$ of a dollar	The sum of $1/6$ times the member's average monthly income and \$75	The sum of $191/690$ times the member's average monthly income and $80/69$ of a dollar
3. More than \$1,200 but not more than \$1,500	$425/3$ dollars	$625/3$ dollars	\$275	$1000/3$ dollars



EIGHTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 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>
4. More than \$1,500 but not more than \$2,300	The difference between $9775/24$ of a dollar and $17/96$ times the member's average monthly income	The difference between $14375/24$ of a dollar and $25/96$ times the member's average monthly income	The difference between $6325/8$ of a dollar and $11/32$ times the member's average monthly income	The difference between $2875/3$ of a dollar and $5/12$ times the member's average monthly income

[S 889/2019 wef 01/01/2020]

[S 1028/2022 wef 01/01/2023]

## NINTH SCHEDULE

Regulations 5(3A), 11(3)(c) and 13(3)(c)

## VALUE OF BENEFITS OF EMPLOYED ELIGIBLE MEMBER FOR RELEVANT MONTH FOR APPLICABLE YEAR 2023 AND SUBSEQUENT YEARS

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under	\$50	\$75	\$120	\$130

NINTH SCHEDULE — *continued*

<i>Total monthly wages of employed eligible member for relevant month</i>	<i>Age of employed eligible member on 31 December of applicable year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
regulation 5(1)(f)(iii) for the member)				
2. At least \$500 but not more than \$700	1/8 times the member's total monthly wages	The difference between 643/3600 times the member's total monthly wages and 1/18 of a dollar	The difference between 329/1200 times the member's total monthly wages and 1/4 of a dollar	The sum of 31/112 times the member's total monthly wages and 25/21 of a dollar
3. More than \$700 but not more than \$1,200	1/8 times the member's total monthly wages	The difference between 643/3600 times the member's total monthly wages and 1/18 of a dollar	The sum of 1/6 times the member's total monthly wages and \$75	The sum of 31/112 times the member's total monthly wages and 25/21 of a dollar
4. More than \$1,200 but not more than \$1,400	1/8 times the member's total monthly wages	The difference between 643/3600 times the member's total monthly wages and 1/18 of a dollar	The sum of 1/8 times the member's total monthly wages and \$125	The sum of 1/12 times the member's total monthly wages and 700/3 of a dollar
5. More than \$1,400 but not more than \$2,000	\$175	\$250	\$300	\$350
6. More than \$2,000 but not more than \$2,500	The difference between 1225/2 of a dollar and 7/32 times the member's total monthly wages	The difference between \$875 and 5/16 times the member's total monthly wages	The difference between \$1050 and 3/8 times the member's total monthly wages	The difference between \$1225 and 7/16 times the member's total monthly wages

[S 1028/2022 wef 01/01/2023]

## TENTH SCHEDULE

Regulations 6(2) and 12(3)(a)(iii)

VALUE OF 'A' IN REGULATION 12(3) FOR  
RELEVANT YEAR 2023 AND SUBSEQUENT YEARS

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under regulation 6(1)(h)(iii) for the member)	100/3 dollars	\$50	\$80	260/3 dollars
2. At least \$500 but not more than \$700	1/12 times the member's average monthly income	The difference between 643/5400 times the member's average monthly income and 1/27 of a dollar	The difference between 329/1800 times the member's average monthly income and 1/6 of a dollar	The sum of 31/168 times the member's average monthly income and 50/63 of a dollar
3. More than \$700 but not more than \$1,200	1/12 times the member's average monthly income	The difference between 643/5400 times the member's average monthly income and 1/27 of a dollar	The sum of 1/9 times the member's average monthly income and \$50	The sum of 31/168 times the member's average monthly income and 50/63 of a dollar
4. More than \$1,200 but not more than \$1,400	1/12 times the member's average monthly income	The difference between 643/5400 times the member's average monthly income and 1/27 of a dollar	The sum of 1/12 times the member's average monthly income and 250/3 of a dollar	The sum of 1/18 times the member's average monthly income and 1400/9 of a dollar
5. More than \$1,400 but not more than \$2,000	350/3 dollars	500/3 dollars	\$200	700/3 dollars
6. More than \$2,000 but not more than \$2,500	The difference between 1225/3 of a dollar and 7/48 times the member's average	The difference between 1750/3 of a dollar and 5/24 times the member's average	The difference between \$700 and 1/4 times the member's average	The difference between 2450/3 of a dollar and 7/24 times the member's average

TENTH SCHEDULE — *continued*

<i>Average monthly income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
	monthly income	monthly income	monthly income	monthly income

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## ELEVENTH SCHEDULE

Regulations 7B(3) and 13(3)(a)(iii)

## VALUE OF 'A' IN REGULATION 13(3) FOR RELEVANT YEAR 2023 AND SUBSEQUENT YEARS

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
1. Not more than \$500 (if the Board has waived the requirement under regulation 7B(2)(g) for the member)	\$50	\$75	\$120	\$130
2. At least \$500 but not more than \$700	1/8 times the member's average monthly income	The difference between 643/3600 times the member's average monthly income and 1/18 of a dollar	The difference between 329/1200 times the member's average monthly income and 1/4 of a dollar	The sum of 31/112 times the member's average monthly income and 25/21 of a dollar
3. More than \$700 but not more than \$1,200	1/8 times the member's average monthly income	The difference between 643/3600 times the member's average monthly income and 1/18 of a dollar	The sum of 1/6 times the member's average monthly income and \$75	The sum of 31/112 times the member's average monthly income and 25/21 of a dollar

ELEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member in relevant year</i>	<i>Age of dual status eligible member on 31 December of relevant year</i>			
	<i>Attained 30 years of age but below 35 years of age</i>	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 60 years of age</i>	<i>Attained 60 years of age or if a member is a specified member</i>
4. More than \$1,200 but not more than \$1,400	1/8 times the member's average monthly income	The difference between 643/3600 times the member's average monthly income and 1/18 of a dollar	The sum of 1/8 times the member's average monthly income and \$125	The sum of 1/12 times the member's average monthly income and 700/3 of a dollar
5. More than \$1,400 but not more than \$2,000	\$175	\$250	\$300	\$350
6. More than \$2,000 but not more than \$2,500	The difference between 1225/2 of a dollar and 7/32 times the member's average monthly income	The difference between \$875 and 5/16 times the member's average monthly income	The difference between \$1050 and 3/8 times the member's average monthly income	The difference between \$1225 and 7/16 times the member's average monthly income

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Made on 30 December 2016.

AUBECK KAM  
*Permanent Secretary,  
 Ministry of Manpower,  
 Singapore.*

[MMS 7/68 V58; AG/LEGIS/SL/36/2015/47 Vol. 2]

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