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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT NO. 3) REGULATIONS 2021

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

Citation and commencement

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment No. 3) Regulations 2021 and come into operation on 1 January 2022.

Amendment of First Schedule

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

- (a) by deleting “2016” in paragraph 1 and substituting “2022”;
- (b) by deleting sub-paragraphs (i) and (ii) of paragraph 1 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 years of age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 27.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 37% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$2,220; and	(a) 15% of the employee's ordinary wages for the month excluding the non-pensionable element, and 20% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,200; and	(a) 21% of the employee's ordinary wages for the month excluding the non-pensionable element, and 28% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,680; and	(a) 10.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 14% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$840; and
(b) 37% of the amount of any additional wages payable in the month.	(b) 20% of the amount of any additional wages payable in the month.	(b) 28% of the amount of any additional wages payable in the month.	(b) 14% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age but not more than 70 years of age:

<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 but not more than 70 years of age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 13.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,110; and	(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$510; and	(a) 10.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 14% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$840; and	(a) 4.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 6% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$360; and
(b) 18.5% of the amount of any additional wages payable in the month.	(b) 8.5% of the amount of any additional wages payable in the month.	(b) 14% of the amount of any additional wages payable in the month.	(b) 6% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age:

Above 70 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

”;

- (c) deleting “2016” in paragraph 2 and substituting “2022”;
- (d) by deleting sub-paragraphs (i) and (ii) of paragraph 2 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

55 years of age and below

Above 55 but not more than 60 years of age

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 16.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 22% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,320; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 14.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 19% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,140; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 22% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 19% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

- (ii) where the employee is above 60 years of age but not more than 70 years of age:

Above 60 but not more than 65 years of age		Above 65 but not more than 70 years of age	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$780; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 15% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 13% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age:

Above 70 years of age	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

”
;

- (e) deleting “2016” in paragraph 3 and substituting “2022”;
- (f) by deleting sub-paragraphs (i) and (ii) of paragraph 3 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 years of age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 24% of the employee's ordinary wages for the month excluding the non-pensionable element, and 32% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,920; and	(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 19.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 26.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,590; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and
(b) 32% of the amount of any additional wages payable in the month.	(b) 15% of the amount of any additional wages payable in the month.	(b) 26.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age but not more than 70 years of age:

<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 but not more than 70 years of age</i>	
<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>	<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 13.125% of the employee's ordinary wages for the month excluding the non-pensionable element, and 17.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,050; and	(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and	(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$780; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 17.5% of the amount of any additional wages payable in the month.	(b) 7.5% of the amount of any additional wages payable in the month.	(b) 13% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age: