First published in the Government Gazette, Electronic Edition, on 30 December 2019 at 6 pm.

No. S 889

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (REVISED WORKFARE INCOME SUPPLEMENT SCHEME) (AMENDMENT) REGULATIONS 2019

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) (Amendment) Regulations 2019 and come into operation on 1 January 2020.

Amendment of regulation 2

2. Regulation 2 of the Central Provident Fund (Revised Workfare Income Supplement Scheme) Regulations 2016 (G.N. No. S 738/2016) (called in these Regulations the principal Regulations) is amended —

- (a) by inserting, immediately after the words "regulation 7" in the definition of "dual status eligible member", the words "or 7A"; and
- (*b*) by inserting, immediately after the definition of "relevant year", the following definition:
 - ""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;".

Amendment of regulation 4

3. Regulation 4 of the principal Regulations is amended by deleting the words "or 7" and substituting the words ", 7 or 7A".

Amendment of regulation 5

4. Regulation 5 of the principal Regulations is amended —

- (*a*) by deleting sub-paragraphs (*e*) and (*f*) of paragraph (1) and substituting the following sub-paragraphs:
 - "(*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; or
 - (ii) if the applicable year is 2020 or any subsequent year not more than \$2,300;
 - (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; or
 - (ii) if the applicable year is 2020 or any subsequent year not more than \$2,300;";
- (b) by deleting the words "Third Schedule" in paragraph (3) and substituting the words "Third and Sixth Schedules"; and

(c) by inserting, immediately after the words "paragraph (1)(g)" in paragraph (4), the words "or regulation 7A(2)(h)".

Amendment of regulation 6

- 5. Regulation 6 of the principal Regulations is amended
 - (a) by deleting sub-paragraphs (g), (h), (i) and (j) of paragraph (1) and substituting the following sub-paragraphs:
 - "(g) the member's declared income in the relevant year is
 - (i) if the relevant year is 2017, 2018 or 2019 not more than \$24,000; or
 - (ii) if the relevant year is 2020 or any subsequent year not more than \$27,600;
 - (*h*) the member's average monthly income earned during the relevant year is
 - (i) if the relevant year is 2017, 2018 or 2019 not more than \$2,000; or
 - (ii) if the relevant year is 2020 or any subsequent year not more than \$2,300;
 - (*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;
- (*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 in the relevant year is not more than \$6,000 paragraphs (4), (5) and (6); or
- (iv) where the member's declared income in the relevant year is more than \$6,000 paragraphs (4) and (7);";
- (b) by deleting the words "Fourth Schedule" in paragraph (2) and substituting the words "Fourth and Seventh Schedules";
- (c) by deleting the words "paragraph (1)(*j*)(i)" in paragraph (5) and substituting the words "paragraph (1)(*j*)(iii)";
- (d) by inserting, immediately after the words "paragraph (1)(j)(i)" in paragraph (6), the words "and (iii)"; and
- (e) by deleting paragraph (7) and substituting the following paragraphs:

"(7) For the purposes of paragraph (1)(j)(iv), 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.".

Amendment of regulation 7

- 6. Regulation 7 of the principal Regulations is amended
 - (a) by deleting the words "a relevant year" in paragraph (1)(a) and substituting the words "the relevant year 2017, 2018 or 2019"; and
 - (b) by inserting, immediately after the word "year" in the regulation heading, the words "before 2020".

New regulation 7A

7. The principal Regulations are amended by inserting, immediately after regulation 7, the following regulation:

"Eligibility criteria for member who was both employee and self-employed person in relevant year 2020 or later

7A. (1) A member who —

(*a*) worked as a self-employed person in the relevant year 2020 or any subsequent relevant year; and