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## **No. S 601**

### **CENTRAL PROVIDENT FUND ACT (CHAPTER 36)**

#### **CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2018**

In exercise of the powers conferred by section 77(1)(q) 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) Regulations 2018 and come into operation on 1 October 2018.

#### **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 sub-paragraphs (1), (2) and (3) of paragraph 13 and substituting the following sub-paragraphs:

“(1) Subject to sub-paragraphs (3) and (3A), the employer of an employee specified in sub-paragraph (4) must pay additional contributions in respect of the employee in accordance with this paragraph.

(1A) Where the employee is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme, the employer must pay in respect of the employee the following amounts:

- (a) for each month that ordinary wages are payable to an employee — an amount equal to 2% of the employee's ordinary wages payable in that month or \$50, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
  - (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula  $A \times B \times 2\%$ , where —
    - (A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and
    - (B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or
  - (ii) in any other case — an amount equal to 2% of the employee's additional wages payable in that month or \$50, whichever is higher.

(1B) Where the employee is on the Comprehensive Co-Payment Scheme, the employer must pay in respect of the employee the following amounts:

- (a) for each month that ordinary wages are payable to an employee — an amount equal to 1% of the employee's ordinary wages payable in that month or \$25, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
  - (i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula  $A \times B \times 1\%$ , where —
    - (A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 1% of the employee's additional wages payable in that month or \$25, whichever is higher.

(2) Despite any provision in this Schedule, where an employee specified in sub-paragraph (4) is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme —

(a) if the employee is still employed by the employer on 31 December of a year, the employer of the employee must credit to the employee's medisave account with the Fund the unused balance of the first \$350 of the employee's outpatient medical subsidy in that year; and

(b) no contribution is payable by that employer on that unused balance.

(3) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(a) or (1B)(a) on any part of an employee's ordinary wages, payable in the month mentioned in that sub-paragraph, that is in excess of \$7,000.

(3A) No additional contributions are payable by an employer in accordance with sub-paragraph (1A)(b) or (1B)(b) on any part of an employee's total additional wages, payable in the year in which the month mentioned in that sub-paragraph falls, that is in excess of the lower of the following amounts:

(a) 5 times the employee's notional wages for —

(i) if the employee is still employed by the employer in the month the additional contributions are computed or recomputed — that month; or

(ii) in any other case — the last month of the employee's employment with the employer in that year;

(b) \$35,000.

(3B) For the purposes of sub-paragraph (3A), the amount of additional contributions payable by an employer on the additional wages of an employee must be computed or recomputed in each of the following circumstances:

- (a) whenever any additional wages of the employee are payable, by the employer, in the year mentioned in sub-paragraph (3A);
  - (b) at the end of the last month of the employee's employment with the employer in the year mentioned in sub-paragraph (3A);
  - (c) if the employee is still employed by the employer on 31 December of the year mentioned in sub-paragraph (3A), at the end of that year.”; and
- (b) by inserting, immediately after sub-paragraph (d) of paragraph 14, the following sub-paragraph:
  - “(da) “employee’s notional wages” means the remuneration in money that would be due to the employee in a month if calculated without any additional wages or pro-ration;”.

### **Amendment of Second Schedule**

#### **3. The Second Schedule to the principal Regulations is amended —**

- (a) by deleting sub-paragraphs (1), (2) and (3) of paragraph 13 and substituting the following sub-paragraphs:

“(1) Subject to sub-paragraphs (3) and (3A), the employer of an employee specified in sub-paragraph (4) must pay additional contributions in respect of the employee in accordance with this paragraph.

(1A) Where the employee is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme, the employer must pay in respect of the employee the following amounts:

- (a) for each month that ordinary wages are payable to an employee — an amount equal to 2% of the employee’s ordinary wages payable in that month or \$50, whichever is higher;
- (b) in addition, for each month that additional wages are payable to an employee —
  - (i) if the employee’s notional wages for that month are \$2,500 or more — an amount calculated by the formula  $A \times B \times 2\%$ , where —

(A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 2% of the employee's additional wages payable in that month or \$50, whichever is higher.

(1B) Where the employee is on the Comprehensive Co-Payment Scheme or in the non-pensionable service under the Co-Payment on Ward Scheme, the employer must pay in respect of the employee the following amounts:

(a) for each month that ordinary wages are payable to an employee — an amount equal to 1% of the employee's ordinary wages payable in that month or \$25, whichever is higher;

(b) in addition, for each month that additional wages are payable to an employee —

(i) if the employee's notional wages for that month are \$2,500 or more — an amount calculated by the formula  $A \times B \times 1\%$ , where —

(A) A is the amount of the employee's additional wages payable in that month divided by the amount of the employee's notional wages for that month; and

(B) B is the amount of the employee's notional wages for that month or \$7,000, whichever is lower; or

(ii) in any other case — an amount equal to 1% of the employee's additional wages payable in that month or \$25, whichever is higher.

(2) Despite any provision in this Schedule, where an employee specified in sub-paragraph (4) is on the Medisave-cum-Subsidised Outpatient (MSO) Scheme —

(a) if the employee is still employed by the employer on 31 December of a year, the employer of the employee must credit to the employee's medisave account with