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CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2014

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, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2014 and shall come into operation on 1 January 2015.

Amendment of First Schedule

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

(*a*) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

"1. Subject to this Schedule, with effect from 1 January 2015, the contributions payable by the employer and the amount recoverable from the wages of an employee —

(*a*) who, not being a regular serviceman, is in the pensionable service, including one on probation who has not been placed on the pensionable establishment;

(*b*) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;

(*c*) who is a SAF regular military expert in the contract service;

(*d*) who is a temporary employee on contract specifically providing for gratuities; or

(*e*) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

are as follows:

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

50 years of age and below		*Above 50 but not more than 55 years of age*		*Above 55 but not more than 60 years of age*	
Contributions payable by the employer for the calendar month	*Amount recoverable from the employee's wages for the calendar month*	*Contributions payable by the employer for the calendar month*	*Amount recoverable from the employee's wages for the calendar month*	*Contributions payable by the employer for the calendar month*	*Amount recoverable from the employee's wages for the calendar month*
(1)	(2)	(3)	(4)	(5)	(6)
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 —	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 $1,850; 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 $1,000; and	(*a*) 26.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 35% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $1,750; 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 $950; and	(*a*) 18.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 25% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $1,250; 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 $650; 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*) 35% 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*) 25% of the amount of any additional wages payable in the month.	(*b*) 13% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age:

Above 60 but not more than 65 years of age		*Above 65 years of age*	
Contributions payable by the employer for the calendar month	*Amount recoverable from the employee's wages for the calendar month*	*Contributions payable by the employer for the calendar month*	*Amount recoverable from the employee's wages for the calendar month*
(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*) 12% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of $800; 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 $375; 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 $625; 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 $250; and
(*b*) 16% 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*) 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.

2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2015, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

(*a*) who, not being a regular serviceman, is in the pensionable service of the Government, including one on probation who has not been placed on the pensionable establishment;

(*b*) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;

(*c*) who is a SAF regular military expert in the contract service;

(*d*) who is a temporary employee of the Government on contract specifically providing for gratuities; or

(*e*) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows: