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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by section 77(1)(q) of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of 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 2013 and shall come into operation on 1st January 2014.

Amendment of Second Schedule

- **2.** The Second Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) is amended by deleting paragraphs 1 to 5 and substituting the following paragraphs:
 - "1. Subject to this Schedule, with effect from 1st January 2014, the contributions payable by the employer and the amount recoverable from the wages of an employee
 - (a) who is a Defence Executive Officer or SAF regular military expert in the non-pensionable service;
 - (b) who is a SAF regular officer or SAF regular soldier in the nonpensionable service, but is not a member of the SAVER Plan or the Premium Plan:
 - (c) who is a SAF regular officer in the non-pensionable service and is a member of the SAVER Plan who has reached his SAVER end date; or

(d) who is any employee of the Government other than one specified in sub-paragraph (a), (b) or (c) or in regulation 3, 5 or 6,

are as follows:

(i) where the employee is not more than 50 years of age:

Above 35 but not more than 50 years of age 35 years of age and below Total amount of Contributions payable Amount recoverable Contributions payable Amount recoverable the employee's by the employer for from the employee's from the employee's by the employer for wages for the the wages for the the wages for the calendar month calendar month calendar month calendar month calendar month (1) (2) (4) (5) (3)Exceeding \$50 An amount equal to NIL An amount equal to NIL 16% of the total 16% of the total exceeding \$500 amount of the amount of the employee's wages for employee's wages for the month. the month. Exceeding \$500 An amount equal to An amount equal to An amount equal to An amount equal to but not the sum of -0.6 of the difference the sum of -0.6 of the difference exceeding \$750 between the total between the total (a) 16% of the (a) 16% of the amount of the amount of the total total employee's wages employee's wages amount of amount of for the month and for the month and the the employ employ ee's wages ee's wages for the for the month: month: and and (b) 0.6 of the (b) 0.6 of the difference difference between hetween the total the total amount of amount of employ employ ee's wages ee's wages for the for the month and month and \$500. \$500. Exceeding \$750 An amount equal to An amount equal to An amount equal to An amount equal to the sum of the sum of the sum of the sum of -(a) 20% of (a)(i) 16% of the (a) 20% of (a)(i) 16% of the the the employ employ ee's employ ee's employ ordinary ee's ordinary ee's wages for ordinary wages for ordinary the month wages the month wages subject to for the subject to for the month month maximum subject maximum subject of \$800; to a of \$800; to a and maxi and maxi mum of mum of \$1,000: \$1,000: and and

Above 35 but not more than 50 years of age

35 years of age and below

Total amount of 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) (ii) a further 20% of the employ ee's ordinary wages for the month subject to a maximum of \$1,000; and	(3)	(4) (ii) a further 20% of the employ ee's ordinary wages for the month subject to a maximum of \$1,000; and	(5)
	(b) 36% of the amount of the additional wages payable to the employee in the month.	(b) 20% of the amount of the additional wages payable to the employe e in the month.	(b) 36% of the amount of the additional wages payable to the employee in the month.	(b) 20% of the amount of the additional wages payable to the employe e in the month.

(ii) where the employee is above 50 but not more than 60 years of age:

Above 55 but not more than 60 years of age

	Above 33 but not more t
Above 50 but not more than 55 years of age	

Total amount of 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)
Exceeding \$50 but not exceeding \$500	An amount equal to 14% of the total amount of the employee's wages for the month.	NIL	An amount equal to 10.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 14% of the total amount of the employ ee's wages for the	An amount equal to 0.555 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 10.5% of the total amount of the employ ee's wages for the	An amount equal to 0.39 of the difference between the total amount of the employee's wages for the month and \$500.

Above 55 but not more than 60 years of age

Above 50 but not more than 55 years of age

	Above 50 but not more	than 55 years of age		
Total amount of 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)
()	month;		month;	()
	(b) 0.555 of the difference between the total amount of the employ ee's wages for the month and \$500.		(b) 0.39 of the difference between the total amount of the employ ee's wages for the month and \$500.	
Exceeding \$750	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)(i) 14% of the employ ee's ordinary wages for the month subject to a maximum of \$700; and	(a) 18.5% of the employ ee's ordinary wages for the month subject to a maxi mum of \$925; and	(a)(i) 10.5% of the employ ee's ordinary wages for the month subject to a maximum of \$525; and	(a) 13% of the employ ee's ordinary wages for the month subject to a maxi mum of \$650; and
	(ii) a further 18.5% of the employ ee's ordinary wages for the month subject to a maximum of \$925; and		(ii) a further 13% of the employ ee's ordinary wages for the month subject to a maximum of \$650; and	
	(b) 32.5% of the amount of the additional wages payable to the	(b) 18.5% of the amount of the additional wages payable	(b) 23.5% of the amount of the additional wages payable to the	(b) 13% of the amount of the addi tional wages payable

Above 55 but not more than 60 years of age

Above 65 years of age

 $Amount\ recoverable$

Above 50 but not more than 55 years of age

Total amount of 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)
	employee in the month.	to the employ ee in the month.	employee in the month.	to the employe e in the month.

Amount recoverable

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

Above 60 but not more than 65 years of age

Total amount of

the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	from the employee's wages for the calendar month	Contributions payable by the employer for the calendar month	from the employee's wages for the calendar month
(1)	(2)	(3)	(4)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 7% of the total amount of the employee's wages for the month.	NIL	An amount equal to 6.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 7% of the total amount of the employ ee's wages for the month; and (b) 0.225 of the difference between	An amount equal to 0.225 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 6.5% of the total amount of the employ ee's wages for the month; and (b) 0.15 of the difference between the total	An amount equal to 0.15 of the difference between the total amount of the employee's wages for the month and \$500.

Exceeding \$750 An amount equal to the sum of -

the sum of -

An amount equal to An amount equal to An amount equal to the sum of -

amount of

employ

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ee's wages

month and \$500.

the

the sum of -

(a)(i)	7% of the
	employ
	ee's
	ordinary

the total

employ

for the

the

amount of

ee's wages

month and \$500.

(a) 5% of the employ ee's