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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)(g) 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 non-pensionable 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:

35 years of age and below			Above 35 but not more than 50 years of age	
<i>Total amount of 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>	<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)	(5)
Exceeding \$50 but not exceeding \$500	An amount equal to 16% of the total amount of the employee's wages for the month.	NIL	An amount equal to 16% 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) 16% of the total amount of the employee's wages for the month; and (b) 0.6 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.6 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) 16% of the total amount of the employee's wages for the month; and (b) 0.6 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.6 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 — (a)(i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	(a)(i) 16% of the employee's ordinary wages for the month subject to a maximum of \$800; and	(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and

35 years of age and below			Above 35 but not more than 50 years of age	
<i>Total amount of 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>	<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)	(5)
	(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and		(ii) a further 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and	
	(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 employee 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 employee in the month.

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

Above 50 but not more than 55 years of age			Above 55 but not more than 60 years of age	
<i>Total amount of 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>	<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)	(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 employee'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 employee'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.

<i>Above 50 but not more than 55 years of age</i>			<i>Above 55 but not more than 60 years of age</i>	
<i>Total amount of 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>	<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)	(5)
	month; and		month; and	
	(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 maximum 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 maximum 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 additional wages payable

<i>Above 50 but not more than 55 years of age</i>			<i>Above 55 but not more than 60 years of age</i>	
<i>Total amount of 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>	<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)	(5)
	employee in the month.	to the employee in the month.	employee in the month.	to the employee in the month.

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

<i>Above 60 but not more than 65 years of age</i>			<i>Above 65 years of age</i>	
<i>Total amount of 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>	<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)	(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 employee's wages for the month; and (b) 0.225 of the difference between the total amount of the employee's wages for the month and \$500.	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 employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	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 — (a)(i) 7% of the employee's ordinary	An amount equal to the sum of — (a) 7.5% of the employee's	An amount equal to the sum of — (a)(i) 6.5% of the employee's	An amount equal to the sum of — (a) 5% of the employee's