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

**CENTRAL PROVIDENT FUND
(WORKFARE INCOME SUPPLEMENT SCHEME)
(AMENDMENT) REGULATIONS 2013**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2013 and shall come into operation on 31st May 2013.

Amendment of regulation 2

2. Regulation 2(1) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after the definition of “annual value”, the following definition:

““assessable income” has the same meaning as in section 37(1) of the Income Tax Act (Cap. 134);”;

(b) by inserting, immediately after the definition of “benefit”, the following definition:

““birthday month”, in relation to a member, means the month in which the anniversary of the member’s date of birth falls;”;

(c) by inserting, immediately after the definitions of ““cash payment”, “eligible member”, “relevant contribution” and “Scheme””, the following definitions:

““category 1 dual status eligible member” means a dual status eligible member who satisfies the requirement

under regulation 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) or (ii)(A)(AA)(II) or (AB)(III) or 4B(1)(e)(i)(C);

“category 1 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(B) or (ii)(C);

“category 1 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB) or (B)(BC);

“category 2 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) or (AB)(II) or (ii)(A)(AA)(I) or (AB)(II) or 4B(1)(e)(i)(B), but is not a category 1 dual status eligible member;

“category 2 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(A) or (ii)(B), but is not a category 1 employed eligible member;

“category 2 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) or (B)(BB), but is not a category 1 self-employed eligible member;

“category 3 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB)(I) or (ii)(A)(AB)(I) or 4B(1)(e)(i)(A), but is not a category 1 dual status eligible member or category 2 dual status eligible member;

“category 3 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(ii)(A), but is not a category 1 employed eligible member or category 2 employed eligible member;

“category 3 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(B)(BA), but is not a category 1 self-employed eligible member or category 2 self-employed eligible member;”.

Amendment of regulation 3

3. Regulation 3 of the principal Regulations is amended —

(a) by inserting, immediately after sub-paragraph (c) of paragraph (1), the following sub-paragraph:

“(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immoveable property as at 31st December in the year immediately preceding the relevant year;”;

(b) by deleting the word “and” at the end of paragraph (1)(d)(ii)(C);

(c) by deleting the word “either” in paragraph (1)(e) and substituting the word “any”;

(d) by deleting the word “or” at the end of paragraph (1)(e)(i)(B);

(e) by deleting the words “or any subsequent year” in paragraph (1)(e)(ii);

(f) by deleting the full-stop at the end of sub-paragraph (ii) of paragraph (1)(e) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(iii) if the relevant year is 2013 or any subsequent year, during the period or periods in the relevant year —

(A) he earned an average monthly wage of more than \$50 but not more than \$1,900; or

(B) he earned an average monthly wage of not more than \$50, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (1A); and”;

(g) by inserting, immediately after sub-paragraph (e) of paragraph (1), the following sub-paragraph:

“(f) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.”;

(h) by inserting, immediately after paragraph (1), the following paragraph:

“(1A) The additional contribution to be paid or received by a member under paragraph (1)(e)(iii)(B) shall be —

(a) if the relevant year is 2013 —

(i) an amount equal to \$8 for each month (up to his 35th birthday month) that he earned an average wage of not more than \$50; or

(ii) an amount equal to \$1 for each month (after his 35th birthday month) that he earned an average wage of not more than \$50; or

(b) if the relevant year is 2014 or any subsequent year —

(i) an amount equal to \$8 for each month (up to his 50th birthday month) that he earned an average wage of not more than \$50;

(ii) an amount equal to \$7 for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than \$50;

(iii) an amount equal to \$5 for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than \$50;

(iv) an amount equal to \$4 for each month (after his 60th birthday month up to his

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- 65th birthday month) that he earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after his 65th birthday month) that he earned an average wage of not more than \$50.”; and
- (i) by inserting, immediately after the words “paragraph (1)” in paragraph (2), the words “or (1A)”.

Amendment of regulation 4

4. Regulation 4 of the principal Regulations is amended —

- (a) by inserting, immediately after sub-paragraph (c) of paragraph (1), the following sub-paragraph:
- “(ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immoveable property as at 31st December in the year immediately preceding the relevant year;”;
- (b) by deleting the word “or” at the end of paragraph (1)(e)(i);
- (c) by deleting the words “or any subsequent year;” in paragraph (1)(e)(ii) and substituting the words “, 2011 or 2012; or”;
- (d) by inserting, immediately after sub-paragraph (ii) of paragraph (1)(e), the following sub-paragraph:
- “(iii) not more than \$22,800, if the relevant year is 2013 or any subsequent year;”;
- (e) by deleting the word “or” at the end of paragraph (1)(ea)(i);
- (f) by deleting the words “or any subsequent year;” in paragraph (1)(ea)(ii) and substituting the words “, 2011 or 2012; or”;
- (g) by inserting, immediately after sub-paragraph (ii) of paragraph (1)(ea), the following sub-paragraph:
- “(iii) not more than \$1,900, if the relevant year is 2013 or any subsequent year;”;
- (h) by deleting the word “and” at the end of paragraph (1)(f)(v);
- (i) by deleting the full-stop at the end of paragraph (1)(g)(v) and substituting the word “; and”;