
First published in the *Government Gazette*, Electronic Edition, on 31st August 2011 at 5.00 pm.

No. S 508

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

**CENTRAL PROVIDENT FUND ACT
(AMENDMENT OF FIRST SCHEDULE) (NO. 2)
NOTIFICATION 2011**

In exercise of the powers conferred by section 7(8) of the Central Provident Fund Act, the Minister for Manpower hereby makes the following Notification:

Citation and commencement

1. This Notification may be cited as the Central Provident Fund Act (Amendment of First Schedule) (No. 2) Notification 2011 and shall come into operation on 1st September 2011.

Amendment of First Schedule

2. The First Schedule to the Central Provident Fund Act is amended —

- (a) by deleting paragraphs 1 to 1D and substituting the following paragraphs:

“1. Subject to paragraphs 1A to 7, with effect from 1st September 2011, the contributions payable by the employer and the amount recoverable from the employee’s wages are as follows:

(a) where the employee is not more than 55 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 Years of Age</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>	<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)	(6)	(7)
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 0.1063 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0797 of the difference between the total amount of the employee's wages for the month and \$50.	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) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.48 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) 0.1063 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.48 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.48 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) 0.0797 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.432 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.432 of the difference between the total amount of the employee's wages for the month and \$500.

	<i>35 Years of Age and below</i>		<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 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>	<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)	(6)	(7)
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 16% of the total amount of the employee's wages for the month; and (b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$74.475 and 0.2171 of the difference between the total amount of the employee's wages for the month and \$750; and (b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of — (a) \$55.80 and 0.1504 of the difference between the total amount of the employee's wages for the month and \$750; and (b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.

<i>35 Years of Age and below</i>			<i>Above 35 but not more than 50 Years of Age</i>		<i>Above 50 but not more than 55 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>	<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)	(6)	(7)
Exceeding \$1,200 but not exceeding \$1,500	<p>An amount equal to the sum of —</p> <p>(a) 16% of the total amount of the employee's wages for the month; and</p> <p>(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>An amount equal to the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>An amount equal to the sum of —</p> <p>(a) \$172.20 and 0.226 of the difference between the total amount of the employee's wages for the month and \$1,200; and</p> <p>(b) \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>An amount equal to the sum of \$120 and 0.24 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>An amount equal to the sum of —</p> <p>(a) \$123.48 and 0.1884 of the difference between the total amount of the employee's wages for the month and \$1,200; and</p> <p>(b) \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.</p>	<p>An amount equal to the sum of \$108 and 0.216 of the difference between the total amount of the employee's wages for the month and \$750.</p>
Exceeding \$1,500	<p>An amount equal to the sum of —</p> <p>(a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and</p> <p>(b) 36% of the additional wages payable to the employee in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and</p> <p>(b) 20% of the additional wages payable to the employee in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 36% of the employee's ordinary wages for the month subject to a maximum of \$1,800; and</p> <p>(b) 36% of the additional wages payable to the employee in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 20% of the employee's ordinary wages for the month subject to a maximum of \$1,000; and</p> <p>(b) 20% of the additional wages payable to the employee in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 30% of the employee's ordinary wages for the month subject to a maximum of \$1,500; and</p> <p>(b) 30% of the additional wages payable to the employee in the month.</p>	<p>An amount equal to the sum of —</p> <p>(a) 18% of the employee's ordinary wages for the month subject to a maximum of \$900; and</p> <p>(b) 18% of the additional wages payable to the employee in the month.</p>

(b) where the employee is above 55 years of age:

<i>Total amount of the employee's wages for the calendar month</i>	<i>Above 55 but not more than 60 Years of Age</i>		<i>Above 60 but not more than 65 Years of Age</i>		<i>Above 65 Years of Age</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>	<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)	(6)	(7)
Exceeding \$50 but not exceeding \$500	An amount equal to 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0431 of the difference between the total amount of the employee's wages for the month and \$50.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.3 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.3 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) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.18 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.18 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) 0.0431 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.12 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.12 of the difference between the total amount of the employee's wages for the month and \$500.