

**Central Provident Fund (Permanent Residents — Employees) (Amendment)
Regulations 2007**

Table of Contents

Enacting Formula

1 Citation and commencement

2 Amendment of Schedule

No. S 319

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

**CENTRAL PROVIDENT FUND (PERMANENT RESIDENTS — EMPLOYEES)
(AMENDMENT) REGULATIONS 2007**

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 (Permanent Residents — Employees) (Amendment) Regulations 2007 and shall come into operation on 1st July 2007.

Amendment of Schedule

2. The Schedule to the Central Provident Fund (Permanent Residents — Employees) Regulations (R
(by deleting paragraphs 1 to 4 and substituting the following paragraphs:

a

)

“1. Subject to paragraphs 5 to 8, with effect from 1st July 2007, the contributions payable by the employer for the employee's wages (at graduated rates) during the first year after the foreign employee becomes a permanent resident are as

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age		Above 55 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>	<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>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0265 of the difference between the total amount of the employee's wages for the month and \$50.
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and (b) 0.12 of the difference between the total amount of the employee's	An amount equal to 0.12 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) 0.0265 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	An amount equal to 0.12 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) 0.0265 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	An amount equal to 0.12 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) 0.0265 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.	wages for the month and \$500.	wages for the month and \$500.	wages for the month and \$500.
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$30 and 0.06 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) \$18.60 and 0.0541 the difference between the total amount of the employee's wages for the month and \$750; and (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750; and (b) \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$750.
Exceeding \$1,200 but not exceeding \$1,500	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and (b) \$30 and	An amount equal to the sum of \$30 and 0.06 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) \$42.96 and 0.0568 the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$30 and	An amount equal to the sum of \$30 and 0.06 of the difference between the total amount of the employee's wages for the month and \$1,200; and (b) \$30 and

	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	0.06 of the difference between the total amount of the employee's wages for the month and \$750.	0.06 of the difference between the total amount of the employee's wages for the month and \$750.
Exceeding \$1,500	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$405; and (b) 9% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$225; and (b) 5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$405; and (b) 9% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$225; and (b) 5% of the amount of the additional wages payable to the employee in the month.

2. Subject to paragraphs 5 to 8, with effect from 1st July 2007, the contributions payable by the employer (at graduated rates) during the second year after the foreign employee becomes a permanent resident are as follows:

	35 Years of Age and below		Above 35 but not more than 50 Years of Age		Above 50 but not more than 55 Years of Age		Above 55 Years of Age
Total amount of the employee's wages for the calendar month.	Contribution payable by the employer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contribution payable by the employer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contribution payable by the employer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contribution payable by the employer for the calendar month.

<i>month.</i>		<i>month.</i>		<i>month.</i>		<i>month.</i>	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Exceeding \$50 but not exceeding \$500	An amount equal to 9% of the total amount of the employee's wages for the month.	NIL	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 0.0597 of the difference between the total amount of the employee's wages for the month and \$50.	NIL	An amount equal to 0.0398 of the difference between the total amount of the employee's wages for the month and \$50.
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 9% of the total amount of the employee's wages for the month; and (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.36 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) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.36 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) 0.0597 of the difference between the total amount of the employee's wages for the month and \$50; and (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to 0.36 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) 0.0398 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.
Exceeding \$750 but not exceeding \$1,200	An amount equal to the sum of — (a) 9% of the total amount of the employee's wages for the month; and (b) 0.36 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of \$90 and 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) \$41.85 and 0.1219 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of \$90 and 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) \$41.85 and 0.1126 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of \$90 and 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) \$27.15 and 0.066 of the difference between the total amount of the employee's wages for the month and \$500.