

**Central Provident Fund (Government Employees) (Amendment No. 2)
Regulations 2005**

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No. S 826

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

**CENTRAL PROVIDENT FUND (GOVERNMENT EMPLOYEES) (AMENDMENT
NO. 2) REGULATIONS 2005**

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 (Government Employees) (Amendment No. 2) Regulations 2005 and shall come into operation on 1st January 2006.

Amendment of First Schedule

2. The First Schedule to the Central Provident Fund (Government Employees) Regulations

Regulations as the principal Regulations) is amended —

(by deleting paragraphs 1 to 6 and substituting the following paragraphs:

a
)

“1. Subject to this Schedule, with effect from 1st January 2006, the contributions payable by the employer for the pensionable service or an employee who is in pensionable service or pensionable service are as follows:

<i>50 Years of Age and below</i>		<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>Above 60 but not more than 65 Years of Age</i>	
<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s 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)	(8)
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 —	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) 9.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 13% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a) 15% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 20% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a)(i) 6.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 9% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a) 13.5% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 18% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a)(i) 4.5% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 6% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a) 9.375% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 12.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a)(i) 2.625% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 3.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of	(a) 5.0% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 7.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of

\$585; and	\$900; and	\$405; and	\$810; and	\$270; and	\$562.50; and	maximum of \$337.50; and	\$157.50; and
(ii) a further 15% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 20% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$900; and		(ii) a further 13.5% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 18% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$810; and		(ii) a further 9.375% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 12.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$562.50; and		(ii) a further 5.625% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 7.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$337.50; and	
(b) 33% of the amount of any additional wages payable in the month.	(b) 20% of the amount of any additional wages payable in the month.	(b) 27% of the amount of any additional wages payable in the month.	(b) 18% of the amount of any additional wages payable in the month.	(b) 18.5% of the amount of any additional wages payable in the month.	(b) 12.5% of the amount of any additional wages payable in the month.	(b) 11% of the amount of any additional wages payable in the month.	(b) 7.5% of the amount of any additional wages payable in the month.

2. Subject to this Schedule, with effect from 1st January 2006, the contributions payable by the employer a wages of an employee (not being a regular serviceman) in the pensionable service or an employee who is a service or pensionable service during the first year after the employee becomes a permanent resident are as foll

<i>50 Years of Age and below</i>	<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>Above 60 but not more than 65 Years of Age</i>
<i>Contribution</i>	<i>Amount</i>	<i>Contribution</i>	<i>Amount</i>

<i>s payable by the employer for the calendar month.</i>	<i>recoverable from the employee's wages for the calendar month.</i>	<i>s payable by the employer for the calendar month.</i>	<i>recoverable from the employee's wages for the calendar month.</i>	<i>s payable by the employer for the calendar month.</i>	<i>recoverable from the employee's wages for the calendar month.</i>	<i>s payable by the employer for the calendar month.</i>	<i>recoverable from the employee's wages for the calendar month.</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 —	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) 9.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 13% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$585; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	(a)(i) 6.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 9% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$405; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	(a)(i) 4.5% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 6% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$270; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	(a)(i) 2.625% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 3.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$157.50; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and
(ii) a further 3.75% of the employee's ordinary wages excluding the non-		(ii) a further 3.75% of the employee's ordinary wages excluding the non-		(ii) a further 3.75% of the employee's ordinary wages excluding the non-		(ii) a further 3.75% of the employee's ordinary wages excluding the non-	

pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and	pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and				
(b) 18% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 14% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 11% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.	(b) 8.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

3. Subject to this Schedule, with effect from 1st January 2006, the contributions payable by the employer a wages of an employee (not being a regular serviceman) in the pensionable service or an employee who is a service or pensionable service during the second year after the employee becomes a permanent resident are as f

50 Years of Age and below		Above 50 but not more than 55 Years of Age		Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age	
<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s payable by the employer for the calendar month.</i>	<i>Amount recoverable from the employee's wages for the calendar month.</i>	<i>Contribution s 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)	(8)
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 —	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 —