

**Central Provident Fund (Permanent Residents — Employees) (Amendment)
Regulations 2005**

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No. S 825

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

**CENTRAL PROVIDENT FUND (PERMANENT RESIDENTS — EMPLOYEES)
(AMENDMENT) 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 (Permanent Residents — Employees) (Amendment) Regulations 2005 and shall come into operation on 1st January 2006.

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:

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“1. Subject to paragraphs 5 to 8, with effect from 1st January 2006, the contributions payable by the e
recoverable from the employee’s wages (at graduated rates) during the first year after the foreign employee bec

	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 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 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 3.5% of the total amount of the employee's wages for the month.
Exceeding \$500 but not 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 —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 4% of the total amount of the employee's wages for the month; and	(a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 4% of the total amount of the employee's wages for the month; and	(a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 4% of the total amount of the employee's wages for the month; and	(a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 3.5% 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		(b) 0.15 of the difference between the total amount of the employee's wages for		(b) 0.15 of the difference between the total amount of the employee's wages for		(b) 0.15 of the difference between the total amount of the employee's wages for

	the month and \$500.	the month and \$500.	the month and \$500.	the month and \$500.	the month and \$500.	the month and \$500.	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 —	An amount equal to the sum of —	An amount equal to the sum of —	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	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$225; and	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$405; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$225; and	(a) 9% of the employee's ordinary wages for the month subject to a maximum of \$405; and	(a) 5% of the employee's ordinary wages for the month subject to a maximum of \$225; and	(a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$382.50; and
	(b) 9% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 9% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 9% of the amount of the additional wages payable to the employee in the month.	(b) 5% of the amount of the additional wages payable to the employee in the month.	(b) 8.5% 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 January 2006, the contributions payable by the employer are recoverable from the employee's wages (at graduated rates) during the second year after the foreign employee's departure from Singapore.

	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 Years of Age
<i>Total amount of 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>	<i>Contribution s 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 9% of the total amount of	NIL	An amount equal to 9% of the total amount of	NIL	An amount equal to 6% of the total amount of	NIL	An amount equal to 3.5% of the total amount of

	the employee's wages for the month.		the employee's wages for the month.		the employee's wages for the month.		of employee's wages the month.
Exceeding \$500 but not 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 —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 9% of the total amount of the employee's wages for the month; and	(a) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 9% of the total amount of the employee's wages for the month; and	(a) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 6% of the total amount of the employee's wages for the month; and	(a) 0.37 of the difference between the total amount of the employee's wages for the month and \$500.	(a) 3.5% of the total amount of the employee's wages for the month; and
	(b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.45 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.37 of the difference between the total amount of the employee's wages for the month and \$500.		(b) 0.22 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 —	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) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,080; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$675; and	(a) 24% of the employee's ordinary wages for the month subject to a maximum of \$1,080; and	(a) 15% of the employee's ordinary wages for the month subject to a maximum of \$675; and	(a) 18.5% of the employee's ordinary wages for the month subject to a maximum of \$832.50; and	(a) 12.5% of the employee's ordinary wages for the month subject to a maximum of \$562.50; and	(a) 11% of the employee's ordinary wages for the month subject to a maximum of \$495; and