Central Provident Fund (Government Employees) (Amendment No. 2) Regulations 2004

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No. S 798

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (GOVERNMENT EMPLOYEES) (AMENDMENT NO. 2) REGULATIONS 2004

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 2004 and shall come into operation on 1st January 2005.

Amendment of First Schedule

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

(Rg 23, 2004 Ed.) (referred to in these Regulations as the principal Regulations) is amended— (by deleting paragraphs 1 to 6 and substituting the following paragraphs:

"1. Subject to this Schedule, with effect from 1st January 2005, the contributions payable by the employer and the amount recoverable from the pensionable employee's wages are as follows:

50 Years of A									
Contribution	ge and below Amount recoverable	Above 50 but not more Contributions	than 55 Years of Age Amount recoverable	Above 55 but not more Contributions	than 60 Years of Age Amount recoverable	Above 60 but not more Contributions	than 65 Years of Age Amount recoverable	Above 65 Ye	cars of Age Amount recoverabl
payable by the employer for the calendar month. (1)	from the employee's wages for the calendar month. (2)	payable by the anployer for the calendar month. (3)	from the employee's wages for the calendar month. (4)	payable by the employer for the calendar month. (5)	from the anployee's wages for the calendar month. (6)	payable by the anployer for the calendar month. (7)	from the anployee's wages for the calendar month. (8)	payable by the employer for the calendar month. (9)	from the anployee wages for the calendar month. (10)
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 —	An amount equal to the sum of —	An amount equal t
(a) (i) 9.75% of the	(a) 15% of the	(a) (i) 8.25% of the	(a) 14.25% of the	(a) (i) 4.5% of the	(a) 9.375% of the	(a) (i) 2.625% of	(a) 5.625% of the	(a) (i) 2.625% of	(a) 3.75% 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 \$650; and	payment and non-persionable component, and 20% of the non-persionable variable payment and non-persionable component for	employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 11% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$550, and	employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable	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 \$300; and	employee's ordinary wages excluding the non-pensionattle variable pay ment and non-pensionattle component, and 12.5% of the non-pensionattle variable payment and non-pensionattle component for the month subject to a maximum of \$625; and	the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable tomponent, and 3.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$175; and	non-pensionable component, and 7.5% of the non-pensionable variable payment and non-pensionable component for the month	the employee's ordinary wages exclusting 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 \$1.75; and	non-pensionab component, an 5% of the non-pensionab variable payment and non-pensionab component for the month
30 Years of A	ge 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	Above 65 Y	ears of Age
20 Years of A. Contribution payable by the employer for the calendar month. (1)	ge and below Amount recoverable from the employee's wages for the calendar month. (2)	Above 50 but not more Contributions payable by the anployer for the calendar month. (3)	than 55 Years of Age Amount recoverable from the employee's wages for the calendar month. (4)	Above 55 but not more Contributions payable by the employer for the calendar month. (5)	than 60 Years of Age Amount recoverable from the amployee's wages for the calendar month. (6)	Above 60 but not more Contributions payable by the amployer for the calendar month.	than 65 Yearn of Age Amount recoverable from the amployee's wages for the calendar month.	Above 65 Y Contributions payable by the employer for the calendar month. (9)	Amount recovered from the employed wages for the
Contribution payable by the employer for the calendar month.	Amount recoverable from the employee's wages for the calendar month. (2)	Contributions payable by the amployer for the calendar month.	Amount recoverable from the employee's wages for the calendar month. (4)	Contributions payable by the amployer for the calendar month.	Amount recoverable from the employee's wages for the calendar morah. (6)	Contributions payable by the anployer for the calendar month.	Amount recoverable from the employee's wages for the calendar month. (8)	Contributions payable by the employer for the calendar month.	Amount recovera from the employe wages for the calendar month (10)

2. Subject to this Schedule, with effect from 1st January 2005, the contributions payable by the employer and the amount recoverable from the pensionable employee's wages during the first year after the pensionable employee becomes a permanent resident are as follows:

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50 Years of A	ge 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	Above 65 Ye	an of Age
Contribution payable by the employer for the calendar month. (1)	Amount recoverable from the employee's wages for the calendar month. (2)	Contributions payable by the amployer for the calendar month. (3)	Amount recoverable from the employee's wages for the calendar month. (4)	Contributions payable by the amployer for the calendar month. (5)	Amount recoverable from the amployee's wages for the calendar month. (6)	Contributions payable by the amployer for the calendar month. (7)	Amount recoverable from the amployee's wages for the calendar month. (8)	Contributions payable by the employer for the calendar month. (9)	Amount recoverab from the anployed wages for the calendar month. (10)
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 —	An amount equal to the sum of —	An amount equal 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 \$6.50; and	(a) 3.75% of the employee's ordinary wages excluding the non-persionable payment and non-persionable component, and 5% of the non-persionable variable payment and non-persionable component for	(a) (i) 8.25% of the employee's ordinary wages excluding the non-persionable variable payment and non-persionable component, and 11% of the non-persionable variable payment and non-persionable component for the month subject to a maximum of \$550; and	(e) 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	(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 \$300; 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	(a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 3.5% of the non-pensionable variable payment and non-pensionable tomponent for the month subject to a maximum of \$175; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month	(a) (i) 2.625% of the employee's ordinary wages exclusing the non-pensionate variable payment and non-pensionate component, and 3.5% of the non-pensionate variable payment and non-pensionate to the payment and non-pensionate for the month subject to a maximum of \$1.75; and	(a) 3.75% of the emptoyee's ordinary wages excluding the non-pensionab variable payment and non-pensionab component, an 5% of the non-pensionab variable payment and non-pensionab component for the month the month
50 Years of A	ge 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	Above & Yes	ars of Age
Contribution payable by the employer for the calendar month. (1) (ii) a further 3.75% of the employee's cutinary wages excluding the non-pensionable payment and non-pensionable component,		Contributions payable by the amployer for the calendar month. (3) (ii) a further 3.75% of the employee's ordinary wages excluding the non-persionable variable payment and non-persionent,	Amount recoverable from the employee's wages for the calendar month. (4)	Contributions payable by the amployer for the calendar month. (5) (ii) a further 3.75% of the employee's ordinary wages excluding the non-persionable payment and non-persionopent,		Contributions payable by the employer for the calendar month. (7) (ii) a further 3.75% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component,	Amount recoverable from the ampleyee's wages for the calendar month. (8)	Contributions poyable by the employer for the calendar month. (9) (ii) a further 3.75% of the employee's ordinary wrages excluding the non-pensionable payment and non-pensionent,	Amount recoverable from the employed wages for the calendar month.
and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$2.50; and	,	and 5% of the non-persionable variable payment and non-persionable component for the month subject to a maximum of \$250; and		and 5% of the non-persionable variable payment and non-persionable component for the month subject to a maximum of \$250; and		and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$250; and		and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$250; 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) 16% 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.	(b) 8.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wage payable in the month.

3. Subject to this Schedule, with effect from 1st January 2005, the contributions payable by the employer and the amount recoverable from the pensionable employee's wages during the second year after the pensionable employee becomes a permanent resident are as follows:

50 Years of A	ge 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	Above 65 Y	ears of Age
Contribution	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverable
payable by	from the employee's	payable by the	from the employee's	payable by the	from the amployee's	payable by the	from the anployee's	payable by the	from the employee
the employer for the	wages for the	anployer for the	wages for the	employer for the	wages for the	employer for the	wages for the	employer for the	wages for the
calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal to	An amount equal t
the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	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 \$6.50; and	(a) 11.25% of the employee's ordinary wages excluding the non-persionable variable payment and non-persionable component, and 15% of the non-persionable variable payment and non-persionable component for	(a) (i) 8.25% of the employee's ordinary wages excluding the non-persionable variable payment and non-persionable component, and 11% of the non-persionable variable payment and non-persionable component for the month subject to a maximum of \$550; and	(a) 11.25% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionable component, and 15% of the non-pensionable variable payment and non-pensionable component for	(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 \$300; and	(a) 9.375% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 125% of the non-pensionable variable payment and non-pensionable component for	(a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 3.5% of the non-pensionable payment and non-pensionable payment and non-pensionable payment and non-pensionable payment and non-pensionable component for the month subject to a maximum of \$175; and	(a) 5.625% of the employee's ordinary wages excluding the non-pensionable variable payment and non-pensionate component, and 7.5% of the non-pensionable variable payment and non-pensionable component for the month	(a) (i) 2.625% of the employee's ordinary wages excluding the non-pensionate variable payment and non-pensionate component, and 3.5% of the non-pensionate variable payment and non-pensionate component for the month subject to a maximum of \$1.75; and	(a) 3.75% of the employee's ordinary wages excluding the non-pensionabl variable payment and non-pensionabl component, an 5% of the non-pensionabl variable payment and non-pensionabl component for the month
50 Years of A	ge 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	Above 65 Ye	ears of Age
Contribution payable by the employer for the calendar month. (1)	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverable	Contributions	Amount recoverabl
	from the employee's	payable by the	from the employee's	payable by the	from the amployee's	payable by the	from the amployee's	payable by the	from the amployee'
	wages for the	amployer for the	wages for the	amployer for the	wages for the	anployer for the	wages for the	employer for the	wages for the
	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.	calendar month.
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(ii) a further 11.25% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 15% of the non-pensionable variable payment and non-pensionable tomponent for the month subject to a maximum of 3750; and		(ii) a further 11.2% of the employee's ordinary wages excluding the non-persionable payment and non-pensionable component, and 15% of the non-persionable variable payment and non-pensionable tomponent for the month subject to a maximum of \$750; and		(ii) a further 9.375% of the employee's ordinary wages excluding the non-persionable payment and non-persionable component, and 125% of the non-persionable variable payment and non-persionable component for the month subject to a maximum of \$425; and		(ii) a further 5 £25% of the employee's ordinary wages excluding the non-pensionable payment and non-pensionable component, and 7.5% of the non-pensionable payment and non-pensionable payment and non-pensionable for the month subject to a maximum of \$375; and		(ii) a further 3,75% of the employee's ordinary wages excluding the non-pensionate variable payment and non-pensionate component, and 5% of the non-pensionate variable payment and non-pensionate component for the month subject to a maximum of \$250; and	
(b) 28% of the	(b) 15% of the	(b) 26% of the	 (b) 15% of the	(b) 185% of the	 (b) 12.5% of the	(b) 11% of the	(b) 7.5% of the	(b) 8.5% of the	(b) 5% of the
amount of any	amount of any	amount of any	amount of any	amount of any	amount of any	amount of any	amount of any	amount of any	amount of any
additional wages	additional wages	additional wages	additional wages	additional wages	additional wages	additional wages	additional wages	additional wages	additional wage
payable in the	payable in the	payable in the	payable in the	payable in the	payable in the	payable in the	payable in the	payable in the	payable in the
month.	month.	month.	month.	month.	month.	month.	month.	month.	month.

4. Subject to this Schedule, with effect from 1st January 2005, the contributions payable by the employer and the amount recoverable from the pensionable Mindef (DXO) employee's wages are as follows:

50 Years of A	Age and below	Above 50 but not mor	e than 55 Years of Age	Above 55 but not mor	e than 60 Years of Age	Above 60 but not mo	re than 65 Years of Age	Above 65	Years of Age
Contribution payable by the employer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contributions payable by the amployer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contributions payable by the amployer for the calendar month.	Amount recoverable from the amployee's wages for the calendar month.	Contributions payable by the amployer for the calendar month.	Amount recoverable from the employee's wages for the calendar month.	Contributions payable by the employer for the calendar month.	Amount recovera from the amploye wages for the calendar month
(1) An amount equal to	(2) An amount equal to	(3) An amount equal to	(4) An amount equal to	(5) An amount equal to	(6) An amount equal to	(7) An amount equal to	(8) An amount equal to	(9) An amount equal to	(10) An amount equal
the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —	the sum of —
(a) (i) 9,75% of the employee's pensionable ratio of ordinary wages, and 13% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$50, and	(a) 15% of the employee's pensionable ratio of ordinary wages, and 20% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$1,000; and	(a) (i) 8.25% of the employee's pensionable ratio of ordinary wages, and 11% of the ordinary wages excluding pensionable ratio of ordinary wages for the mouth subject to a maximum of \$550; and	(a) 14.25% of the employee's pensionable ratio of ordinary wages, and 19%, of the ordinary wages excluding pensionable ratio of ordinary wages for the menth subject to a maximum of \$950; and	(a) (i) 45% of the employee's pensionable ratio of ordinary wages, and 6% of the ordinary wages excluding pensionable ratio of ordinary wages for the mouth subject to a maximum of \$300; and	(a) 9.375% of the employee's pensionable ratio of ordinary wages, and 12.5% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$625; and	(a) (i) 2.625% of the employee's pensionable ratio of ordinary wages, and 3.5% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$175; and	(a) 5.629% of the employee's pensionable ratio of ordinary wages, and 7.5% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$375; and	(a) (i) 2.625% of the employee's pensionable ratio of ordinary wages, and 3.5% of the ordinary wages excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$175; and	(a) 3.75% of the employee's pensionable ratio of ordin wages, and 5 of the ordina wages exclude pensionable ratio of ordin wages for the month subject a maximum \$250; and
	tge and below	Above 50 but not mon		Above 55 but not more			e than 65 Years of Age		ears of Age
Contribution payable by	Amount recoverable from the employee's	Contributions payable by the	Amount recoverable from the employee's	Contributions payable by the	Amount recoverable from the amployee's	Contributions payable by the	Amount recoverable from the employee's	Contributions payable by the	Amount recovera from the employe
the employer for the calendar month.	wages for the calendar month.	employer for the calendar month.	wages for the calendar month.	employer for the calendar month.	wages for the calendar month.	anployer for the calendar month.	wages for the calendar month.	employer for the calendar month.	wages for the calendar month
(1) (ii) a further	(2)	(3) (ii) a further	(4)	(5) (ii) a further	(6)	(7) (ii) a further	(8)	(9) (ii) a further	(10)
15% of the employee's pensionable ratio of ordinary wages, and 20% of the		14.25% of the employee's pensionable ratio of ordinary wages, and		9.375% of the employee's pensionable ratio of ordinary wages, and		5.625% of the employee's pensionable ratio of ordinary wages, and		3.75% of the employee's pensionable ratio of ordinary wages, and 5% of the	
ordinary wages excluding pensionable		19% of the ordinary wages excluding		125% of the ordinary wages		7.5% of the ordinary wages excluding		ordinary wages excluding pensionable	
ratio of ordinary wages for the month subject to a maximum of \$1,000; and		excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$950; and		excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$625; and		excluding pensionable ratio of ordinary wages for the month subject to a maximum of \$375; and		pensionable ratio of ordinary wages for the month subject to a maximum of \$250; and	
(b) 33% of the amount of any additional wages payable in the	(b) 20% of the amount of any additional wages payable in the	(b) 30% of the amount of any additional wages payable in the	(b) 19% of the amount of any additional wages payable in the	(b) 18.5% of the amount of any additional wages payable in the	(b) 12.5% of the amount of any additional wages payable in the	(b) 11% of the amount of any additional wages payable in the	(b) 7.5% of the amount of any additional wages payable in the	(b) 8.5% of the amount of any additional wages payable in the	(b) 5% of the amount of an additional wa payable in th

5. Subject to this Schedule, with effect from 1st January 2005, the contributions payable by the employer and the amount recoverable from the pensionable Mindef (DXO) employee's wages during the first year after the pensionable employee becomes a permanent resident are as follows: