

Central Provident Fund (Government Employees) Regulations

Table of Contents

1 Citation

2 Definitions

3 Contributions payable in respect of Government employees on pensionable service, etc.

4 Contributions payable in respect of Government employees on non-pensionable service, etc.

5 Contributions payable in respect of foreign employees who become permanent residents

6 Contributions payable in respect of permanent residents who become employees

7 Contributions payable in respect of Government employees on SAVER Plan or Premium Plan

8 Contributions payable in respect of senior police officers under INVEST Plan

9 Agreements made on or after 1st October 2002

10 Agreements in force before 1st October 2002

FIRST SCHEDULE Rates of Contribution

SECOND SCHEDULE Rates of Contribution

THIRD SCHEDULE Rates of Contribution

Legislative History

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 77(1)(q))

CENTRAL PROVIDENT FUND (GOVERNMENT EMPLOYEES) REGULATIONS

Rg 23

G.N. No. S 519/2002

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Citation

1. These Regulations may be cited as the Central Provident Fund (Government Employees) Regulations.

Definitions

2. In these Regulations —

“contract service” means —

- (a) in relation to a Defence Executive Officer, SAF regular officer or SAF regular soldier, contract service under the Singapore Armed Forces (Pensions) Regulations (Cap. 295, Rg 9); or
- (b) in relation to a SAF regular military expert, contract service referred to in regulation 35 of the Singapore Armed Forces (Military Domain Experts Service) Regulations 2010 (G.N. No. S 186/2010);

“Defence Executive Officer” means an employee in the DXO Scheme;

“DXO Scheme” means the scheme of service in respect of regular servicemen in the non-uniformed service in the Singapore Armed Forces;

“employee” means an employee of the Government;

“foreign employee” means an employee who is not a citizen of Singapore or permanent resident;

“INVEST Plan” means the INVEST Plan established by the Home Affairs Uniformed Services (INVEST Plan) Regulations (Cap. 126B, Rg 2);

“non-pensionable service” —

- (a) in relation to an employee who is a regular serviceman, means regular service in the Singapore Armed Forces which is neither pensionable service nor contract service;
- (b) in relation to any other employee, means service other than the pensionable service;

“pensionable service” —

- (a) in relation to an employee who is a regular serviceman, has the meaning given to that expression in the Singapore Armed Forces (Pensions) Regulations;
- (b) in relation to any other employee, means service in respect of which a pension, gratuity or other allowance may be payable under the Pensions Act (Cap. 225) to the employee in respect of his period of service with the Government;

“permanent resident” means a person who holds a valid entry permit or re-entry permit issued by the Controller of Immigration under the Immigration Act (Cap. 133);

“Premium Plan” means the Premium Plan established by the Singapore Armed Forces (Premium Plan) Regulations (Cap. 295, Rg 22) made under section 205A of the Singapore Armed Forces Act (Cap. 295);

“regular serviceman” means an employee in regular service in the Singapore Armed Forces;

“SAF regular military expert” means a regular serviceman who is a military expert in the Singapore Armed Forces;

“SAF regular officer” means a regular serviceman who is an officer in the Singapore Armed Forces;

“SAF regular soldier” means a regular serviceman other than a Defence Executive Officer, a SAF regular officer or a SAF regular military expert;

“SAVER Plan” means the SAVER Plan established by the Singapore Armed Forces (SAVER Plan) Regulations (Cap. 295, Rg 19) made under section 205A of the Singapore Armed Forces Act.

Contributions payable in respect of Government employees on pensionable service, etc.

3. Except as otherwise provided in regulations 5, 6, 9 and 10, the contributions payable in respect of the following classes of employees who are citizens of Singapore or

permanent residents shall be in accordance with the rates set out in the First Schedule instead of the rates set out in the First Schedule to the Act:

- (a) employees (not being regular servicemen) who are in the pensionable service, including such employees on probation who have not been placed on the pensionable establishment;
- (b) employees who are Defence Executive Officers, SAF regular officers or SAF regular soldiers in the contract service or pensionable service, or SAF regular military experts in the contract service; and
- (c) temporary employees on contract specifically providing for gratuities.

Contributions payable in respect of Government employees on non-pensionable service, etc.

4. Except as otherwise provided in regulations 5, 6, 9 and 10, the contributions payable in respect of the following classes of employees who are citizens of Singapore or permanent residents shall be in accordance with the rates set out in the Second Schedule instead of the rates set out in the First Schedule to the Act:

- (a) employees who are Defence Executive Officers or SAF regular military experts in the non-pensionable service;
- (b) employees who are SAF regular officers or SAF regular soldiers in the non-pensionable service, but are not members of the SAVER Plan or the Premium Plan; and
- (c) employees other than those specified in paragraphs (a) and (b) and regulations 3, 7 and 8.

Contributions payable in respect of foreign employees who become permanent residents

5.—(1) Subject to regulations 9 and 10, where a foreign employee becomes a permanent resident after 1st July 2003, the contributions payable in respect of that employee for the prescribed period shall be in accordance with the rates of contributions set out in —

- (a) paragraphs 2 and 3 of the First Schedule if that employee (not being a regular serviceman) is in the pensionable service, or if that employee is a SAF regular soldier in the contract service or pensionable service;
- (b) paragraphs 2 and 3 of the Second Schedule if that employee (not being a regular serviceman) is in the non-pensionable service, or if that employee is a SAF regular soldier in the non-pensionable service;
- (c) paragraphs 5 and 6 of the First Schedule if that employee is a Defence

Executive Officer or SAF regular officer in the contract service or pensionable service, or a SAF regular military expert in the contract service; or

- (d) paragraphs 5 and 6 of the Second Schedule if that employee is a Defence Executive Officer, SAF regular officer or SAF regular military expert in the non-pensionable service.

(2) In paragraph (1), “prescribed period” means —

- (a) where the foreign employee becomes a permanent resident on or after 1st July 2005, a period of 2 years from the date he became a permanent resident; or
- (b) where the foreign employee became a permanent resident after 1st July 2003 but before 1st July 2005, the period from 1st July 2005 to the date of expiry of 2 years from the date he became a permanent resident.

Contributions payable in respect of permanent residents who become employees

6.—(1) Subject to regulations 9 and 10, where a person becomes a permanent resident after 1st July 2003 and subsequently becomes an employee, the contributions payable in respect of that employee for the prescribed period shall be in accordance with the rates of contributions set out in —

- (a) paragraphs 2 and 3 of the First Schedule if that employee (not being a regular serviceman) is in the pensionable service, or if that employee is a SAF regular soldier in the contract service or pensionable service;
- (b) paragraphs 2 and 3 of the Second Schedule if that employee (not being a regular serviceman) is in the non-pensionable service, or if that employee is a SAF regular soldier in the non-pensionable service;
- (c) paragraphs 5 and 6 of the First Schedule if that employee is a Defence Executive Officer or SAF regular officer in the contract service or pensionable service, or a SAF regular military expert in the contract service; or
- (d) paragraphs 5 and 6 of the Second Schedule if that employee is a Defence Executive Officer, SAF regular officer or SAF regular military expert in the non-pensionable service.

(2) In paragraph (1), “prescribed period” means —

- (a) where the permanent resident becomes an employee on or after 1st July 2005, the period —