

Central Provident Fund (Workfare Income Supplement Scheme) Regulations

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FIRST SCHEDULE Total value of all benefits which category 1 employed eligible member is entitled to receive in relevant year

SECOND SCHEDULE Total value of all benefits which category 2 employed eligible member or category 3 employed eligible member is entitled to receive in relevant year and value of benefits which employed eligible member is entitled to receive under regulation 5(4), (6A) or (6D)

THIRD SCHEDULE Total value of all benefits which category 1 self-employed eligible member is entitled to receive in relevant year

FOURTH SCHEDULE Total value of all benefits which category 2 self-employed eligible member or category 3 self-employed eligible member is entitled to receive in relevant year

FIFTH SCHEDULE Value of benefits which self-employed eligible member is entitled to receive provisionally in relevant year

SIXTH SCHEDULE Total value of all benefits which category 1 dual status eligible member is entitled to receive in relevant year

SEVENTH SCHEDULE Total value of all benefits which category 2 dual status eligible member or category 3 dual status eligible member is entitled to receive in relevant year and value of benefits which dual status eligible member is entitled to receive under regulation 6A(5), (7A) or (7D)

EIGHTH SCHEDULE Eligibility Criteria: Annual value of property

Legislative History

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 57F)

CENTRAL PROVIDENT FUND (WORKFARE INCOME SUPPLEMENT SCHEME) REGULATIONS

Rg 36

G.N. No. S 717/2007

REVISED EDITION 2013

(31st July 2013)

[28th December 2007]

Citation

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) Regulations.

Definitions

2.—(1) In these Regulations, unless the context otherwise requires —

“annual value” has the same meaning as in section 2 of the Property Tax Act (Cap. 254);

“assessable income” has the same meaning as in section 37(1) of the Income Tax Act (Cap. 134);

“average monthly wage” means the average amount of wages received by an employee in a month;

“benefit” means any cash payment or relevant contribution;

“birthday month”, in relation to a member, means —

(a) the month in which the anniversary of the member’s date of birth falls; and

(b) despite section 2(1A)(b) of the Act, in the case of a member who is born on 29 February — the month of February;

[\[S 721/2017 wef 01/01/2018\]](#)

“cash payment”, “eligible member”, “relevant contribution” and “Scheme” have the same meanings as in section 57A of the Act;

“category 1 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(II) or (AB)(III) or (ii)(A)(AA)(II) or (AB)(III) or 4B(1)(e)(i)(C);

- “category 1 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(B) or (ii)(C);
- “category 1 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(i) or (ii)(A)(AB) or (B)(BC);
- “category 2 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AA)(I) or (AB)(II) or (ii)(A)(AA)(I) or (AB)(II) or 4B(1)(e)(i)(B), but is not a category 1 dual status eligible member;
- “category 2 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(i)(A) or (ii)(B), but is not a category 1 employed eligible member;
- “category 2 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(A)(AA) or (B)(BB), but is not a category 1 self-employed eligible member;
- “category 3 dual status eligible member” means a dual status eligible member who satisfies the requirement under regulation 4A(1)(d)(i)(A)(AB)(I) or (ii)(A)(AB)(I) or 4B(1)(e)(i)(A), but is not a category 1 dual status eligible member or category 2 dual status eligible member;
- “category 3 employed eligible member” means an employed eligible member who satisfies the requirement under regulation 3(1)(d)(ii)(A), but is not a category 1 employed eligible member or category 2 employed eligible member;
- “category 3 self-employed eligible member” means a self-employed eligible member who satisfies the requirement under regulation 4(1)(d)(ii)(B)(BA), but is not a category 1 self-employed eligible member or category 2 self-employed eligible member;
- “Comptroller” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act and includes a Deputy Comptroller or an Assistant Comptroller so appointed;
- “declared income”, in relation to a self-employed person or dual status worker, means —
- (a) where the person or worker has not previously received any notice of assessment from the Comptroller and has not declared his income in accordance with regulation 4BA, the sum of \$9,000; or
 - (b) in any other case, the income of the person or worker declared in accordance with regulation 4BA;

[S 385/2014 wef 31/05/2014]

“dual status eligible member” means an eligible member who satisfies the requirement under regulation 4A(1)(d) or 4B(1)(e), as the case may be;

[S 385/2014 wef 31/05/2014]

“dual status worker” means any person who alternates between being an employee and a self-employed person, or who is concurrently an employee and a self-employed person;

“employed eligible member” means an eligible member who satisfies the requirement under regulation 3(1)(d);

[S 385/2014 wef 31/05/2014]

“income”, in relation to a self-employed person or dual status worker, means the income of the self-employed person or dual status worker derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation as a self-employed person;

“instrument” includes any bank draft, warrant or cheque;

[S 725/2016 wef 01/01/2017]

“quarter” means a period of 3 consecutive months in a year;

“relevant quarter” means a quarter in a relevant year ending on the last day of March, June, September or December, in respect of which a member’s eligibility to receive any benefit under the Scheme is assessed;

“relevant year” means the year in respect of which a member’s eligibility to receive any benefit under the Scheme is assessed;

“self-employed eligible member” means an eligible member who satisfies the requirement under regulation 4(1)(d);

[S 385/2014 wef 31/05/2014]

“self-employed person” has the same meaning as in regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25);

“specified date” means —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011, 2012 or 2013, 31st May 2016; or
- (b) if the relevant year is 2014, 2015 or 2016, 31st December of the second year following the relevant year;

[S 385/2014 wef 31/05/2014]

[S 725/2016 wef 01/01/2017]

“specified member” means a person who is attending, or has attended, any school —