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## **No. S 1023**

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

#### **CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT NO. 3) REGULATIONS 2021**

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Central Provident Fund (Public Sector Employees) (Amendment No. 3) Regulations 2021 and come into operation on 1 January 2022.

#### **Amendment of First Schedule**

2. The First Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011) (called in these Regulations the principal Regulations) is amended —

- (a) by deleting “2016” in paragraph 1 and substituting “2022”;
- (b) by deleting sub-paragraphs (i) and (ii) of paragraph 1 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 years of age</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>
(1)	(2)	(3)	(4)
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) 27.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 37% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$2,220; and	(a) 15% of the employee's ordinary wages for the month excluding the non-pensionable element, and 20% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,200; and	(a) 21% of the employee's ordinary wages for the month excluding the non-pensionable element, and 28% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,680; and	(a) 10.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 14% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$840; and
(b) 37% 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) 28% of the amount of any additional wages payable in the month.	(b) 14% of the amount of any additional wages payable in the month.

(ii) where the employee is above 60 years of age but not more than 70 years of age:

<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 but not more than 70 years of age</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>
(1)	(2)	(3)	(4)
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) 13.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,110; and	(a) 6.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 8.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$510; and	(a) 10.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 14% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$840; and	(a) 4.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 6% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$360; and
(b) 18.5% 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) 14% of the amount of any additional wages payable in the month.	(b) 6% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age:

*Above 70 years of age*

<i>Contributions payable by the employer for the calendar month</i>	<i>Amount recoverable from the employee's wages for the calendar month</i>
(1)	(2)
An amount equal to the sum of —	An amount equal to the sum of —
<p>(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and</p> <p>(b) 12.5% of the amount of any additional wages payable in the month.</p>	<p>(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and</p> <p>(b) 5% of the amount of any additional wages payable in the month.</p>

”;

- (c) deleting “2016” in paragraph 2 and substituting “2022”;
- (d) by deleting sub-paragraphs (i) and (ii) of paragraph 2 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

*55 years of age and below**Above 55 but not more than 60 years of age*

<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>
(1)	(2)	(3)	(4)
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 —
<p>(a) 16.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 22% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,320; and</p> <p>(b) 22% of the amount of any additional wages payable in the month.</p>	<p>(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and</p> <p>(b) 5% of the amount of any additional wages payable in the month.</p>	<p>(a) 14.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 19% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,140; and</p> <p>(b) 19% of the amount of any additional wages payable in the month.</p>	<p>(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and</p> <p>(b) 5% of the amount of any additional wages payable in the month.</p>

- (ii) where the employee is above 60 years of age but not more than 70 years of age:

<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 but not more than 70 years of age</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>
(1)	(2)	(3)	(4)
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) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and	(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$780; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 15% 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) 13% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age:

<i>Above 70 years of age</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>
(1)	(2)
An amount equal to the sum of —	An amount equal to the sum of —
(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 12.5% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(e) deleting “2016” in paragraph 3 and substituting “2022”;

(f) by deleting sub-paragraphs (i) and (ii) of paragraph 3 and substituting the following sub-paragraphs:

“(i) where the employee is not more than 60 years of age:

<i>55 years of age and below</i>		<i>Above 55 but not more than 60 years of age</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>
(1)	(2)	(3)	(4)
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 excluding the non-pensionable element, and 32% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,920; and	(a) 11.25% of the employee's ordinary wages for the month excluding the non-pensionable element, and 15% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$900; and	(a) 19.875% of the employee's ordinary wages for the month excluding the non-pensionable element, and 26.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,590; and	(a) 9.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 12.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$750; and
(b) 32% of the amount of any additional wages payable in the month.	(b) 15% of the amount of any additional wages payable in the month.	(b) 26.5% 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.

(ii) where the employee is above 60 years of age but not more than 70 years of age:

<i>Above 60 but not more than 65 years of age</i>		<i>Above 65 but not more than 70 years of age</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>
(1)	(2)	(3)	(4)
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) 13.125% of the employee's ordinary wages for the month excluding the non-pensionable element, and 17.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,050; and	(a) 5.625% of the employee's ordinary wages for the month excluding the non-pensionable element, and 7.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$450; and	(a) 9.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 13% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$780; and	(a) 3.75% of the employee's ordinary wages for the month excluding the non-pensionable element, and 5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$300; and
(b) 17.5% 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.	(b) 13% of the amount of any additional wages payable in the month.	(b) 5% of the amount of any additional wages payable in the month.

(iii) where the employee is above 70 years of age: