
First published in the Government *Gazette*, Electronic Edition, on 4th December 2015 at 5:00 pm.

No. S 753

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PUBLIC SECTOR EMPLOYEES) (AMENDMENT) REGULATIONS 2015

In exercise of the powers conferred by section 77(1)(g) 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 may be cited as the Central Provident Fund (Public Sector Employees) (Amendment) Regulations 2015 and come into operation on 1 January 2016.

Amendment of First Schedule

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

(a) by deleting paragraphs 1 to 5 and substituting the following paragraphs:

“1. Subject to this Schedule, with effect from 1 January 2016, the contributions payable by the employer and the amount recoverable from the wages of an employee —

- (a) who, not being a regular serviceman, is in the pensionable service, including an employee on probation who has not been placed on the pensionable establishment;
- (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
- (c) who is a SAF regular military expert in the contract service;
- (d) who is a temporary employee on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

are as follows:

- (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 | (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 | (a) 19.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 26% of the non-pensionable element of the employee's ordinary wages for the | (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 |

| <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) |
| month, subject to a maximum of \$2,220; and | month, subject to a maximum of \$1,200; and | month, subject to a maximum of \$1,560; and | month, subject to a maximum of \$780; 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) 26% of the amount of any additional wages payable in the month. | (b) 13% of the amount of any additional wages payable in the month. |

(ii) where the employee is above 60 years of age:

| <i>Above 60 but not more than 65 years of age</i> | | <i>Above 65 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) 12.375% of the employee's ordinary wages for the month excluding the non-pensionable element, and 16.5% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$990; 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) 9.375% 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 |

| <i>Above 60 but not more than 65 years of age</i> | | <i>Above 65 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) |
| (b) 16.5% 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) 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. |

2. Subject to paragraphs 6, 7 and 9 to 14, with effect from 1 January 2016, the contributions payable by the employer (at full rates) and the amount recoverable from the wages of an employee (at graduated rates) —

- (a) who, not being a regular serviceman, is in the pensionable service of the Government, including an employee on probation who has not been placed on the pensionable establishment;
- (b) who is a Defence Executive Officer, SAF regular officer or SAF regular soldier in the contract service or pensionable service;
- (c) who is a SAF regular military expert in the contract service;
- (d) who is a temporary employee of the Government on contract specifically providing for gratuities; or
- (e) who is in the regular service of the Police (Senior) Service and is a member of the INVEST Plan,

during the period beginning on the date the employee becomes a permanent resident and ending on the last day of the first anniversary month, are as follows:

- (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 — |
| (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 | (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) 13.5% of the employee's ordinary wages for the month excluding the non-pensionable element, and 18% of the non-pensionable element of the employee's ordinary wages for the month, subject to a maximum of \$1,080; 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) 22% 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) 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. |

(ii) where the employee is above 60 years of age:

| Above 60 but not more than 65 years of age | | Above 65 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 — |