

Central Provident Fund (Permanent Residents — Employees) Regulations 2002

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No. S 521

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (PERMANENT RESIDENTS — EMPLOYEES) REGULATIONS 2002

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, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Permanent Residents — Employees) Regulations 2002 and shall come into operation on 1st October 2002.

Application

2. These Regulations shall not apply to contributions in respect of —

- (a) an employee who is a member of an approved employees' scheme;
- (b) an employee of the Government;
- (c) a person employed in an aided school by the managers of the aided school as defined in the Central Provident Fund (Statutory Bodies and Aided Schools — Employees) Regulations 2002 (G.N. No. S 520/2002); and
- (d) an employee of a statutory body specified in regulation 6(2) to (67) of the First Schedule to the Act.

Definitions

3. In these Regulations —

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

“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).

Contributions in respect of foreign employees who become permanent residents

4.—(1) Subject to regulations 5 and 6, where a foreign employee becomes a permanent resident after 1st October 2000, the contributions payable in respect of that employee for the prescribed period shall be in accordance with the rates set out in paragraphs 1 and 2 of the Schedule instead of the rates set out in the First Schedule to the Act.

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

- (a) where the foreign employee becomes a permanent resident on or after 1st October 2002, a period of 2 years from the date he became a permanent resident; and
- (b) where the foreign employee became a permanent resident after 1st October 2000 but before 1st October 2002, the period from 1st October 2002 to the

date of expiry of 2 years from the date he became a permanent resident.

Agreements made on or after 1st October 2002

5. Where the employer and the employee who is a permanent resident have agreed that the contributions payable in respect of that employee shall be in accordance with the rates set out in the First Schedule to the Act or paragraphs 3 and 4 of the Schedule and have, in the manner determined by the Board, informed the Board of such agreement, those rates of contributions shall apply in respect of the employee until —

- (a) the employee leaves the employment of the employer; or
- (b) the agreement expires or is lawfully terminated,

whichever is the earlier.

Agreements in force before 1st October 2002

6. Any agreement entered into between an employer and an employee who is a permanent resident under regulation 3(2)(b) of the Central Provident Fund (Permanent Residents — Employees) Regulations (Rg 21) revoked by these Regulations in relation to the contributions payable in respect of that employee which was in force immediately before 1st October 2002 shall continue to apply until —

- (a) the employee leaves the employment of the employer; or
- (b) the agreement expires or is lawfully terminated,

whichever is the earlier.

Revocation

7. The Central Provident Fund (Permanent Residents — Employees) Regulations (Rg 21) are revoked.

THE SCHEDULE

Regulations 4 (1) and 5

RATES OF CONTRIBUTION

1. Subject to paragraphs 5 to 8, with effect from 1st October 2002, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages (at graduated rates) during the first year after the foreign employee becomes a permanent resident are as follows:

	55 Years of Age and below		Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
<i>Total amount of 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>	<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>	<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)	(5)	(6)	(7)	(8)	(9)
Exceeding \$50 but not exceeding \$500	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 4% of the total amount of the employee's wages for the month.	NIL	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL	An amount equal to 3.5% of the total amount of the employee's wages for the month.	NIL
Exceeding \$500 but not exceeding \$750	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 4% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 3.5% of the total amount of the employee's wages for the month; and (b) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.	An amount equal to the sum of — (a) 0.15 of the difference between the total amount of the employee's wages for the month and \$500.

	55 Years of Age and below		Above 55 but not more than 60 Years of Age		Above 60 but not more than 65 Years of Age		Above 65 Years of Age	
<i>Total amount of 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>	<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>	<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)	(5)	(6)	(7)	(8)	(9)
Exceeding \$750	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$540; and (b) 9% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 9% of the employee's ordinary wages for the month subject to a maximum of \$540; and (b) 9% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 8.5% of the employee's ordinary wages for the month subject to a maximum of \$510; and (b) 8.5% of the amount of the additional wages payable to the employee in the month.	An amount equal to the sum of — (a) 5% of the employee's ordinary wages for the month subject to a maximum of \$300; and (b) 5% of the amount of the additional wages payable to the employee in the month.

2. Subject to paragraphs 5 to 8, with effect from 1st October 2002, the contributions payable by the employer (at graduated rates) and the amount recoverable from the employee's wages at graduated rates) during the second year after the foreign employee becomes a permanent resident are as follows: