

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36)

**CENTRAL PROVIDENT FUND
(WORKFARE INCOME
SUPPLEMENT SCHEME)
REGULATIONS**

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

**CENTRAL PROVIDENT FUND (WORKFARE INCOME
SUPPLEMENT SCHEME) REGULATIONS**

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[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 the month in which the anniversary of the member’s date of birth falls;

“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” means —

(a) in the case of a self-employed person or dual status worker who has not previously received any notice of assessment from the Comptroller —

(i) the income of the person or worker, as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form and manner as the Comptroller or the Board (as the case may be) may require; or

(ii) where the self-employed person or dual status worker did not make any declaration referred to in sub-paragraph (i), the sum of \$9,000; or

(b) in the case of any other self-employed person or dual status worker, the income of the person or worker as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form and manner as the Comptroller or the Board (as the case may be) may require;

“dual status eligible member” means an eligible member who is a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed;

“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 is an employee at the time his eligibility to receive any benefit under the Scheme is assessed;

“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;

“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 is a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed;

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

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

- (a) which is or was specified in Part II of the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations (Cap. 87A, Rg 1); or
- (b) which was listed under the category “Special Education Schools” in the Schedule to the revoked Education

Endowment Scheme (Prescribed Schools) Regulations
(Cap. 87A, Rg 1).

(2) [*Deleted by S 351/2010*]

Eligibility criteria for employee

3.—(1) A member (being an employee at the time his eligibility to receive any benefit under the Scheme is assessed) shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

- (a) he is a Singapore citizen, or becomes a Singapore citizen —
 - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1st January in the year immediately following the relevant year; or
 - (ii) if the relevant year is 2012 or any subsequent year, on or before —
 - (A) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
 - (B) the last day in a quarter referred to in regulation 5(6D), for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
 - (C) 31st December in the relevant year, for any other purpose;
- (b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
- (c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding —
 - (i) \$10,000, if the relevant year is 2007 or 2008;
 - (ii) \$11,000, if the relevant year is 2009 or 2010; or
 - (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;

- (ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;
- (d) he has worked as an employee —
 - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least —
 - (A) 3 months in any 6 consecutive months in the relevant year; or
 - (B) 6 months in the relevant year; or
 - (ii) if the relevant year is 2012 or any subsequent year, for a period of at least —
 - (A) 2 months in any quarter in the relevant year;
 - (B) 3 months in any 6 consecutive months in the relevant year; or
 - (C) 6 months in the relevant year;
- (e) any of the following applies to him:
 - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, he earned an average monthly wage of —
 - (A) more than \$50 but less than \$1,500, in any case where the relevant year is 2007, 2008 or 2009; or
 - (B) more than \$50 but not more than \$1,700, in any case where the relevant year is 2010 or 2011;
 - (ii) if the relevant year is 2012, during the period or periods in the relevant year, he earned an average monthly wage of more than \$50 but not more than \$1,700; or

- (iii) if the relevant year is 2013 or any subsequent year, during the period or periods in the relevant year —
 - (A) he earned an average monthly wage of more than \$50 but not more than \$1,900; or
 - (B) he earned an average monthly wage of not more than \$50, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (1A); and
- (f) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
- (1A) The additional contribution to be paid or received by a member under paragraph (1)(e)(iii)(B) shall be —
 - (a) if the relevant year is 2013 —
 - (i) an amount equal to \$8 for each month (up to his 35th birthday month) that he earned an average wage of not more than \$50; or
 - (ii) an amount equal to \$1 for each month (after his 35th birthday month) that he earned an average wage of not more than \$50; or
 - (b) if the relevant year is 2014 or any subsequent year —
 - (i) an amount equal to \$8 for each month (up to his 50th birthday month) that he earned an average wage of not more than \$50;
 - (ii) an amount equal to \$7 for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than \$50;
 - (iii) an amount equal to \$5 for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than \$50;

- (iv) an amount equal to \$4 for each month (after his 60th birthday month up to his 65th birthday month) that he earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after his 65th birthday month) that he earned an average wage of not more than \$50.

(2) Where a member (being an employee at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1) or (1A), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

Eligibility criteria for self-employed person

4.—(1) A member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

- (a) he is a Singapore citizen, or becomes a Singapore citizen —
 - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1st January in the year immediately following the relevant year; or
 - (ii) if the relevant year is 2012 or any subsequent year, on or before 31st December in the relevant year;
- (b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
- (c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding —
 - (i) \$10,000, if the relevant year is 2007 or 2008;
 - (ii) \$11,000, if the relevant year is 2009 or 2010; or
 - (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;

- (ca) if the relevant year is 2013 or any subsequent year, he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;
- (d) either of the following applies to him:
 - (i) he commenced working as a self-employed person before the relevant year, and has worked as a self-employed person in the relevant year; or
 - (ii) he commenced working as a self-employed person during the relevant year, and he has worked as a self-employed person —
 - (A) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least —
 - (AA) 3 months in any 6 consecutive months in the relevant year; or
 - (AB) 6 months in the relevant year; or
 - (B) if the relevant year is 2012 or any subsequent year, for a period of at least —
 - (BA) 2 months in any quarter in the relevant year;
 - (BB) 3 months in any 6 consecutive months in the relevant year; or
 - (BC) 6 months in the relevant year;
- (e) his declared income, in the relevant year, is —
 - (i) less than \$18,000, if the relevant year is 2007, 2008 or 2009;
 - (ii) not more than \$20,400, if the relevant year is 2010, 2011 or 2012; or
 - (iii) not more than \$22,800, if the relevant year is 2013 or any subsequent year;
- (ea) if sub-paragraph (d)(ii) applies to him, his average monthly income, during the period or periods in the relevant year, or

(for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, when he has worked as a self-employed person, is —

- (i) less than \$1,500, if the relevant year is 2007, 2008 or 2009;
 - (ii) not more than \$1,700, if the relevant year is 2010, 2011 or 2012; or
 - (iii) not more than \$1,900, if the relevant year is 2013 or any subsequent year;
- (f) he has paid, by the date specified in paragraph (1A), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) —
- (i) for 2007, if the relevant year is 2007;
 - (ii) for 2007 and 2008, if the relevant year is 2008;
 - (iii) for 2007 to 2009, if the relevant year is 2009;
 - (iv) for 2007 to 2010, if the relevant year is 2010; or
 - (v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year;
- (g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (1B) —
- (i) for 2007, if the relevant year is 2007;
 - (ii) for each of 2007 and 2008, if the relevant year is 2008;
 - (iii) for each of 2007 to 2009, if the relevant year is 2009;
 - (iv) for each of 2007 to 2010, if the relevant year is 2010;
- or

- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year; and
 - (h) if the relevant year is 2013 or any subsequent year, his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
- (1A) The member shall pay the contribution referred to in paragraph (1)(f) for any year, and the additional contribution referred to in paragraph (1)(g), (2A) or (2B) for any year —
- (a) for any purpose other than the purposes referred to in sub-paragraph (b) —
 - (i) by 31st December 2011, if that year is 2007, 2008 or 2009; or
 - (ii) by 31st December of the second year after that year, if that year is 2010 or any subsequent year; or
 - (b) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of —
 - (i) 31st July of that relevant year from 2007 to 2011; or
 - (ii) the date specified in sub-paragraph (a).
- (1B) The additional contribution payable by a member under paragraph (1)(g) for any year shall be —
- (a) where he is below 35 years of age on 1st January that year —
 - (i) an amount equal to 2.17% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.22% of the relevant income, subject to a minimum of \$13, if that year is 2010;

- (iii) an amount equal to 2.33% of the relevant income, subject to a minimum of \$14, if that year is 2011, 2012 or 2013; or
 - (iv) an amount equal to 3.5% of the relevant income, subject to a minimum of \$21, if that year is 2014 or any subsequent year;
- (b) where he has attained 35 years of age but is below 45 years of age on 1st January that year —
- (i) an amount equal to 2.5% of the relevant income, subject to a minimum of \$15, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.56% of the relevant income, subject to a minimum of \$15, if that year is 2010;
 - (iii) an amount equal to 2.67% of the relevant income, subject to a minimum of \$16, if that year is 2011, 2012 or 2013; or
 - (iv) an amount equal to 4% of the relevant income, subject to a minimum of \$24, if that year is 2014 or any subsequent year;
- (c) where he has attained 45 years of age but is below 50 years of age on 1st January that year —
- (i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010;
 - (iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011, 2012 or 2013; or
 - (iv) an amount equal to 4.5% of the relevant income, subject to a minimum of \$27, if that year is 2014 or any subsequent year; or

(d) where he is 50 years of age or older on 1st January that year —

- (i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;
- (ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010;
- (iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011 or 2012;
- (iv) an amount equal to 3.17% of the relevant income, subject to a minimum of \$19, if that year is 2013; or
- (v) an amount equal to 4.75% of the relevant income, subject to a minimum of \$28, if that year is 2014 or any subsequent year.

(2) Where a member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1), (1A) or (1B), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

(2A) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(iv) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(iv), he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.17% of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income),

subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(ii);

- (b) an amount equal to 2.5% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (1B)(b)(ii); or
- (c) an amount equal to 2.83% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (1B)(c)(ii).

(2B) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (2), where a member (being a self-employed person at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(v) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (1B)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(v), he may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which he is entitled in the relevant year 2011, if he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.33% of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(iii);
- (b) an amount equal to 2.67% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (1B)(b)(iii); or
- (c) an amount equal to 3% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (1B)(c)(iii).

(3) In paragraph (1)(ea), “average monthly income”, in relation to a member to whom paragraph (1)(d)(ii) applies, means the amount ascertained in accordance with the formula:

A/B,

where A is his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) his income in the first 6 months of the relevant year; and

B is the total number of months in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, during which he has worked as a self-employed person.

Eligibility criteria for dual status worker where relevant year is any year from 2007 to 2012

4A.—(1) Where the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012, a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

(a) he is a Singapore citizen, or becomes a Singapore citizen —

(i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1st January in the year immediately following the relevant year; or

(ii) if the relevant year is 2012, on or before —

(A) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;

(B) the last day in a quarter referred to in regulation 6A(7D), for the purposes only of assessing his eligibility to receive any benefit for that quarter; or

(C) 31st December in the relevant year, for any other purpose;

(b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;

(c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding —

(i) \$10,000, if the relevant year is 2007 or 2008;

(ii) \$11,000, if the relevant year is 2009 or 2010; or

(iii) such amount as the Minister may determine, if the relevant year is 2011 or 2012;

(d) either of the following applies to him:

(i) he has worked —

(A) as an employee —

(AA) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least —

(I) 3 months in any 6 consecutive months in the relevant year; or

(II) 6 months in the relevant year; or

(AB) if the relevant year is 2012, for a period of at least —

(I) 2 months in any quarter in the relevant year;

(II) 3 months in any 6 consecutive months in the relevant year; or

(III) 6 months in the relevant year; and

(B) as a self-employed person for a period of at least one month in the relevant year; or

(ii) he has worked —

(A) as a self-employed person —

(AA) if the relevant year is 2007, 2008, 2009, 2010 or 2011, for a period of at least —

(I) 3 months in any 6 consecutive months in the relevant year; or

- (II) 6 months in the relevant year; or
 - (AB) if the relevant year is 2012, for a period of at least —
 - (I) 2 months in any quarter in the relevant year;
 - (II) 3 months in any 6 consecutive months in the relevant year; or
 - (III) 6 months in the relevant year; and
 - (B) as an employee for a period of at least one month in the relevant year;
- (e) either of the following applies to him:
- (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, he earned an average monthly income of —
 - (A) more than \$50 but less than \$1,500, in any case where the relevant year is 2007, 2008 or 2009;
 - (B) more than \$50 but not more than \$1,700, in any case where the relevant year is 2010; or
 - (C) not more than \$1,700, in any case where the relevant year is 2011; or
 - (ii) if the relevant year is 2012, during the period or periods in the relevant year —
 - (A) for the purposes only of assessing his eligibility to receive any benefit for any quarter, he earned as an employee an average monthly wage of more than \$50 but not more than \$1,700; or
 - (B) for any other purpose, he earned an average monthly income of not more than \$1,700;

(f) he has paid, by the date specified in paragraph (2), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) —

- (i) for 2007, if the relevant year is 2007;
- (ii) for 2007 and 2008, if the relevant year is 2008;
- (iii) for 2007 to 2009, if the relevant year is 2009;
- (iv) for 2007 to 2010, if the relevant year is 2010; or
- (v) for the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or 2012; and

(g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (3) —

- (i) for 2007, if the relevant year is 2007;
- (ii) for each of 2007 and 2008, if the relevant year is 2008;
- (iii) for each of 2007 to 2009, if the relevant year is 2009;
- (iv) for each of 2007 to 2010, if the relevant year is 2010;
or
- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or 2012.

(2) The member shall pay the contribution referred to in paragraph (1)(f) for any year, and the additional contribution referred to in paragraph (1)(g), (5) or (6) for any year —

(a) for any purpose other than the purposes referred to in sub-paragraph (b) —

- (i) by 31st December 2011, if that year is 2007, 2008 or 2009; or

- (ii) by 31st December of the second year after that year, if that year is 2010, 2011 or 2012; or
- (b) for the purposes only of assessing his eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of —
 - (i) 31st July of that relevant year; or
 - (ii) the date specified in sub-paragraph (a).
- (3) The additional contribution payable by a member under paragraph (1)(g) for any year shall be —
 - (a) where he is below 35 years of age on 1st January that year —
 - (i) an amount equal to 2.17% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.22% of the relevant income, subject to a minimum of \$13, if that year is 2010; or
 - (iii) an amount equal to 2.33% of the relevant income, subject to a minimum of \$14, if that year is 2011 or 2012;
 - (b) where he has attained 35 years of age but is below 45 years of age on 1st January that year —
 - (i) an amount equal to 2.5% of the relevant income, subject to a minimum of \$15, if that year is 2007, 2008 or 2009;
 - (ii) an amount equal to 2.56% of the relevant income, subject to a minimum of \$15, if that year is 2010; or
 - (iii) an amount equal to 2.67% of the relevant income, subject to a minimum of \$16, if that year is 2011 or 2012; or
 - (c) where he is 45 years of age or older on 1st January that year —

- (i) an amount equal to 2.83% of the relevant income, subject to a minimum of \$17, if that year is 2007, 2008 or 2009;
- (ii) an amount equal to 2.89% of the relevant income, subject to a minimum of \$17, if that year is 2010; or
- (iii) an amount equal to 3% of the relevant income, subject to a minimum of \$18, if that year is 2011 or 2012.

(d) [*Deleted by S 331/2013*]

(4) Where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1), (2) or (3), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

(5) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (4), where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(iv) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(ii), (b)(ii) or (c)(ii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(iv), he may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in the relevant year 2010, if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.17% of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(ii);
- (b) an amount equal to 2.5% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (3)(b)(ii); or

- (c) an amount equal to 2.83% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (3)(c)(ii).

(6) Notwithstanding paragraph (1)(g) and without prejudice to paragraph (4), where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) to whom paragraph (1)(g)(v) applies fails to pay an additional contribution solely for the purposes of his medisave account of such amount specified in paragraph (3)(a)(iii), (b)(iii) or (c)(iii) as is applicable to him, but otherwise satisfies the requirements of paragraph (1)(g)(v), he may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which he is entitled in the relevant year 2011, if he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account of —

- (a) an amount equal to 2.33% of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (3)(a)(iii);
- (b) an amount equal to 2.67% of the relevant income, subject to a minimum of \$8, in lieu of paying the amount specified in paragraph (3)(b)(iii); or
- (c) an amount equal to 3% of the relevant income, subject to a minimum of \$9, in lieu of paying the amount specified in paragraph (3)(c)(iii).

(7) Nothing in this regulation shall affect the eligibility of any dual status worker to receive any benefit under the Scheme which —

- (a) he has received before 30th June 2010; or
- (b) he has been assessed before 30th June 2010 to be eligible to receive.

(8) In paragraph (1)(e), “average monthly income”, in relation to a member to whom paragraph (1)(d)(i) or (ii) applies, means the amount ascertained in accordance with the formula:

$$(A + B)/C,$$

where A is the total amount of wages received by him as an employee in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year;

B is his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) his income in the first 6 months of the relevant year; and

C is the total number of months in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) in the first 6 months of the relevant year, during which he has worked as an employee, as a self-employed person or as both.

Eligibility criteria for dual status worker where relevant year is 2013 or any subsequent year

4B.—(1) Where the relevant year is 2013 or any subsequent year, a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) shall be an eligible member for the purposes of Part VIA of the Act and these Regulations if he satisfies all of the following requirements:

- (a) he is a Singapore citizen, or becomes a Singapore citizen, on or before —
 - (i) the last day in a relevant quarter, for the purposes only of assessing his eligibility to receive any benefit for that relevant quarter;
 - (ii) the last day in a quarter referred to in regulation 6A(7D), for the purposes only of assessing his eligibility to receive any benefit for that quarter; or
 - (iii) 31st December in the relevant year, for any other purpose;

- (b) he attains the age of 35 years on or before 31st December in the relevant year or is a specified member;
- (c) he was residing in a property with an annual value, on 31st December in the year immediately preceding the relevant year, not exceeding such amount as the Minister may determine;
- (d) he and his spouse collectively do not own more than one immovable property as at 31st December in the year immediately preceding the relevant year;
- (e) he has worked —
 - (i) as an employee for a period of at least —
 - (A) 2 months in any quarter in the relevant year;
 - (B) 3 months in any 6 consecutive months in the relevant year; or
 - (C) 6 months in the relevant year; and
 - (ii) as a self-employed person for a period of at least one month in the relevant year;
- (f) during the period or periods in the relevant year —
 - (i) for the purposes only of assessing his eligibility to receive any benefit for any quarter —
 - (A) he earned as an employee an average monthly wage of more than \$50 but not more than \$1,900; or
 - (B) he earned as an employee an average monthly wage of not more than \$50, and he has paid or received an additional contribution, to such of his ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (2); or
 - (ii) for any other purpose, he earned an average monthly income of not more than \$1,900;

- (g) he has paid, by the date specified in paragraph (3), every contribution which he is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) for the relevant year and the 2 years immediately preceding that relevant year;
 - (h) where his declared income in the relevant year does not exceed \$6,000, he has paid, by the date specified in paragraph (3), an additional contribution, solely for the purposes of his medisave account, of an amount specified in paragraph (4) for each of the relevant year and the 2 years immediately preceding that relevant year; and
 - (i) his spouse does not have an assessable income of more than \$70,000 for the purposes of a notice of assessment under the Income Tax Act (Cap. 134) for the year immediately preceding the relevant year.
- (2) The additional contribution to be paid or received by a member under paragraph (1)(f)(i)(B) shall be —
- (a) if the relevant year is 2013 —
 - (i) an amount equal to \$8 for each month (up to his 35th birthday month) that he earned an average wage of not more than \$50; or
 - (ii) an amount equal to \$1 for each month (after his 35th birthday month) that he earned an average wage of not more than \$50; and
 - (b) if the relevant year is 2014 or any subsequent year —
 - (i) an amount equal to \$8 for each month (up to his 50th birthday month) that he earned an average wage of not more than \$50;
 - (ii) an amount equal to \$7 for each month (after his 50th birthday month up to his 55th birthday month) that he earned an average wage of not more than \$50;
 - (iii) an amount equal to \$5 for each month (after his 55th birthday month up to his 60th birthday month) that he earned an average wage of not more than \$50;

- (iv) an amount equal to \$4 for each month (after his 60th birthday month up to his 65th birthday month) that he earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after his 65th birthday month) that he earned an average wage of not more than \$50.

(3) The member shall pay the contribution referred to in paragraph (1)(g) for any year, and the additional contribution referred to in paragraph (1)(h) for any year, by 31st December in the second year after that year.

(4) The additional contribution payable by a member under paragraph (1)(h) for any year shall be —

(a) if the relevant year is 2013 —

- (i) where he is below 35 years of age on 1st January that year, an amount equal to 2.33% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$14;
- (ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal to 2.67% of the relevant income, subject to a minimum of \$16;
- (iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to 3% of the relevant income, subject to a minimum of \$18; or
- (iv) where he is 50 years of age or older on 1st January that year, an amount equal to 3.17% of the relevant income, subject to a minimum of \$19; or

(b) if the relevant year is 2014 or any subsequent year —

- (i) where he is below 35 years of age on 1st January that year, an amount equal to 3.5% of the relevant income, subject to a minimum of \$21;
- (ii) where he has attained 35 years of age but is below 45 years of age on 1st January that year, an amount equal

to 4% of the relevant income, subject to a minimum of \$24;

- (iii) where he has attained 45 years of age but is below 50 years of age on 1st January that year, an amount equal to 4.5% of the relevant income, subject to a minimum of \$27; or
- (iv) where he is 50 years of age or older on 1st January that year, an amount equal to 4.75% of the relevant income, subject to a minimum of \$28.

(5) Where a member (being a dual status worker at the time his eligibility to receive any benefit under the Scheme is assessed) fails to satisfy any requirement under paragraph (1), (2), (3) or (4), he may nevertheless be an eligible member for the purposes of Part VIA of the Act and these Regulations if the Board waives that requirement in relation to him.

(6) In paragraph (1)(f), “average monthly income”, in relation to a member, means the amount ascertained in accordance with the formula:

$$(A + B)/C,$$

where A is the total amount of wages received by him as an employee in the relevant year;

B is his declared income in the relevant year; and

C is the total number of months in the relevant year during which he has worked as an employee, as a self-employed person or as both.

Benefits of employed eligible member under Scheme

5.—(1) Subject to paragraph (1A), when an employed eligible member is entitled to receive any benefit, the Board shall —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —
 - (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the

value of all benefits which he is then entitled to receive; and

- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct; or

(b) if the relevant year is 2013 or any subsequent year —

- (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and
- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.

(1A) Where the Board has attempted to make a cash payment to an employed eligible member under paragraph (1)(a)(i) or (b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

- (a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
- (b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(a)(i) or (b)(i) to the cash payment.

(2) Subject to paragraphs (6B) and (6E), the total value of all benefits which an employed eligible member is entitled to receive in any relevant year shall be as follows:

- (a) where he is a category 1 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the First Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the First Schedule, if the relevant year is 2010, 2011 or 2012; or
 - (iii) the table under paragraph 3 of the First Schedule, if the relevant year is 2013 or any subsequent year;
- (b) where he is a category 2 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010, 2011 or 2012; or
 - (iii) the table under paragraph 2A of the Second Schedule, if the relevant year is 2013 or any subsequent year; or
- (c) where he is a category 3 employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
 - (ii) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.

(3) Subject to paragraphs (4) and (6C), an employed eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.

(4) An employed eligible member may receive a provisional payment or credit of part of the benefits to which he is entitled in any relevant year from 2007 to 2011 before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if he —

(a) is a Singapore citizen, or becomes a Singapore citizen on or before —

(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or

(ii) 30th June in the relevant year, if the relevant year is 2010 or 2011; and

(b) has worked as an employee for a period of at least 3 months in the first 6 months of the relevant year.

(5) The value of the benefits which an employed eligible member referred to in paragraph (4) is entitled to receive provisionally in any relevant year from 2007 to 2011 shall be as set out in —

(a) the table under paragraph 1 of the Second Schedule, if the relevant year is 2007, 2008 or 2009; or

(b) the table under paragraph 2 of the Second Schedule, if the relevant year is 2010 or 2011.

(6) Notwithstanding paragraph (2), where the value of the benefits which an employed eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(6A) An employed eligible member is entitled to receive the benefits for any relevant quarter in 2012 or any subsequent year, if —

(a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that relevant quarter; and

(b) he has worked as an employee for a period of at least 2 months in that relevant quarter.

(6B) The value of the benefits which an employed eligible member is entitled under paragraph (6A) to receive for each relevant quarter is as set out in —

- (a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or
- (b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.

(6C) An employed eligible member is entitled under paragraph (6A) —

- (a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012 or any subsequent year) before the end of the relevant year; and
- (b) to receive the remainder of the benefits to which he is entitled in the relevant year (including the benefits for the fourth relevant quarter in the relevant year) as soon as practicable in the year immediately following the relevant year.

(6D) An employed eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012 or any subsequent year where he has worked as an employee in the last month of that quarter, if —

- (a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;
- (b) he has worked as an employee for a period of at least 2 months in that quarter; and
- (c) no part of that quarter forms any part of a relevant quarter for which the member is entitled under paragraph (6A) to receive any benefits.

(6E) The value of the benefits which an employed eligible member is entitled under paragraph (6D) to receive for each quarter is as set out in —

- (a) the table under paragraph 3 of the Second Schedule, if the relevant year is 2012; or

(b) the table under paragraph 4 of the Second Schedule, if the relevant year is 2013 or any subsequent year.

(7) Notwithstanding paragraphs (1), (1A), (2), (4), (5) and (6A) to (6E), where an employed eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit —

- (a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (1A), or make a provisional payment or credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
- (b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.

Benefits of self-employed eligible member under Scheme

6.—(1) Subject to paragraph (1A), when a self-employed eligible member is entitled to receive any benefit, the Board shall —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012, credit, to his medisave account, a relevant contribution of an amount equal to the value of the benefit; or
- (b) if the relevant year is 2013 or any subsequent year —
 - (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to one-tenth of the value of all benefits which he is then entitled to receive; and
 - (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to his medisave account.

(1A) Where the Board has attempted to make a cash payment to a self-employed eligible member under paragraph (1)(b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

- (a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
- (b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(b)(i) to the cash payment.

(2) The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year shall be as follows:

- (a) where he is a category 1 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the Third Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the Third Schedule, if the relevant year is 2010, 2011 or 2012; or
 - (iii) the table under paragraph 3 of the Third Schedule, if the relevant year is 2013 or any subsequent year;
- (b) where he is a category 2 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the Fourth Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the Fourth Schedule, if the relevant year is 2010, 2011 or 2012; or
 - (iii) the table under paragraph 2A of the Fourth Schedule, if the relevant year is 2013 or any subsequent year; or

(c) where he is a category 3 self-employed eligible member, the total value of all benefits which he is entitled to receive is as set out in —

(i) the table under paragraph 3 of the Fourth Schedule, if the relevant year is 2012; or

(ii) the table under paragraph 4 of the Fourth Schedule, if the relevant year is 2013 or any subsequent year.

(3) Subject to paragraph (4), a self-employed eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable after he has satisfied, for the relevant year, the requirement referred to in regulation 4(1)(f) and, where applicable, the requirement referred to in regulation 4(1)(g).

(4) A self-employed eligible member may receive a provisional credit of part of the benefits to which he is entitled in any relevant year from 2007 to 2011 before the end of the relevant year, and the remainder of the benefits to which he is entitled in the relevant year as soon as practicable after he has satisfied, for the relevant year, the requirement referred to in regulation 4(1)(f) and, where applicable, the requirement referred to in regulation 4(1)(g), if he —

(a) is a Singapore citizen, or becomes a Singapore citizen on or before —

(i) 1st July in the relevant year, if the relevant year is 2007, 2008 or 2009; or

(ii) 30th June in the relevant year, if the relevant year is 2010 or 2011;

(b) has worked as a self-employed person for a period of at least 3 months in the first 6 months of the relevant year; and

(c) has, for the purposes of receiving the provisional credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year, if the relevant year is 2010 or 2011.

(5) The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year from 2007 to 2011 shall be as set out in —

- (a) the table under paragraph 1 of the Fifth Schedule, if the relevant year is 2007, 2008 or 2009; or
- (b) the table under paragraph 2 of the Fifth Schedule, if the relevant year is 2010 or 2011.

(6) Notwithstanding paragraph (2), where the value of the benefits which a self-employed eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(7) Notwithstanding paragraphs (1), (1A), (2), (4) and (5), where a self-employed eligible member is entitled in any relevant year to receive any benefit —

- (a) where the relevant year is 2010, 2011 or 2012 —
 - (i) the Board may, in its discretion, credit a relevant contribution under paragraph (1), or make a provisional credit under paragraph (4), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the relevant contribution or provisional credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
 - (ii) the member shall be entitled to retain the full amount of the relevant contribution or provisional credit, as the case may be, credited or made by the Board; and
- (b) where the relevant year is 2013 or any subsequent year —
 - (i) the Board may, in its discretion, make a cash payment under paragraph (1)(b)(i), or credit a relevant contribution under paragraph (1)(b)(ii) or in accordance with paragraph (1A), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment or relevant contribution, as the case may be, which the member is otherwise entitled to receive in that relevant year); and

- (ii) the member shall be entitled to retain the full amount of the cash payment or relevant contribution, as the case may be, made or credited by the Board.

Benefits of dual status eligible member under Scheme

6A.—(1) Subject to paragraph (2), when a dual status eligible member is entitled to receive any benefit, the Board shall —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —

- (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which he is then entitled to receive; and
- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave amount as the Minister may direct; or

- (b) if the relevant year is 2013 or any subsequent year —

- (i) make a cash payment to him of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which he is then entitled to receive; and
- (ii) credit a relevant contribution, of an amount equivalent to the difference between the value of all benefits which he is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of his ordinary account, special account and medisave account as the Minister may direct.

(2) Where the Board has attempted to make a cash payment to a dual status eligible member under paragraph (1)(a)(i) or (b)(i) by issuing a cheque to the member, the Board has notified the member of the issue of the cheque, and the member fails to encash the cheque before the cheque expires —

- (a) the Board may, in lieu of making the cash payment, credit an additional relevant contribution, of an amount equivalent to the value of the cash payment, to such of the member's ordinary account, special account and medisave account as the Minister may direct; and
 - (b) if the Board credits the additional relevant contribution in accordance with sub-paragraph (a), the member shall cease to be entitled under paragraph (1)(a)(i) or (b)(i) to the cash payment.
- (3) Subject to paragraphs (3A), (7B) and (7E), the total value of all benefits which a dual status eligible member is entitled to receive in any relevant year shall be as follows:
- (a) where he is a category 1 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the Sixth Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the Sixth Schedule, if the relevant year is 2010;
 - (iii) the table under paragraph 2B of the Sixth Schedule, if the relevant year is 2011 or 2012; or
 - (iv) the table under paragraph 2C of the Sixth Schedule, if the relevant year is 2013 or any subsequent year;
 - (b) where he is a category 2 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 1 of the Seventh Schedule, if the relevant year is 2007, 2008 or 2009;
 - (ii) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010;
 - (iii) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011 or 2012; or

- (iv) the table under paragraph 2BA of the Seventh Schedule, if the relevant year is 2013 or any subsequent year; or
- (c) where he is a category 3 dual status eligible member, the total value of all benefits which he is entitled to receive is as set out in —
 - (i) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
 - (ii) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.
- (3A) The total value of all benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, shall be as set out —
 - (a) in the table under paragraph 2A of the Sixth Schedule where —
 - (i) he is a category 1 dual status eligible member; and
 - (ii) the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e); or
 - (b) in the table under paragraph 2A of the Seventh Schedule where —
 - (i) he is a category 2 dual status eligible member; and
 - (ii) the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e).
- (4) Subject to paragraphs (5) and (7C), a dual status eligible member shall receive the benefits to which he is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.
- (5) A dual status eligible member may receive a provisional payment or credit of part of the benefits to which he is entitled in any relevant year (being 2010 or 2011) before the end of the relevant year, and the remainder of the benefits to which he is entitled in the

relevant year as soon as practicable in the year immediately following the relevant year, if he —

(a) is a Singapore citizen, or becomes a Singapore citizen on or before 30th June in the relevant year;

(b) either of the following applies to him:

(i) he has worked —

(A) as an employee for a period of at least 3 months in the first 6 months of the relevant year; and

(B) as a self-employed person for a period of at least one month in the first 6 months of the relevant year; or

(ii) he has worked —

(A) as a self-employed person for a period of at least 3 months in the first 6 months of the relevant year; and

(B) as an employee for a period of at least one month in the first 6 months of the relevant year; and

(c) has, for the purposes of receiving the provisional payment or credit, declared to the Board, in such form and manner as the Board may require, his income in the first 6 months of the relevant year.

(6) Subject to paragraph (6A), the value of the benefits which a dual status eligible member is entitled to receive provisionally in a relevant year (being 2010 or 2011) shall be as set out in —

(a) the table under paragraph 2 of the Seventh Schedule, if the relevant year is 2010; or

(b) the table under paragraph 2B of the Seventh Schedule, if the relevant year is 2011.

(6A) The value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive provisionally in the relevant year of 2010 shall be as set out in the table under paragraph 2A of the Seventh Schedule, where the

Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e).

(7) Notwithstanding paragraph (3), where the value of the benefits which a dual status eligible member has received provisionally in any relevant year (being 2010 or 2011) exceeds the total value of all benefits which he is entitled to receive in that relevant year, the Board shall not be required to recover, on behalf of the Government, the excess benefits from the member.

(7A) A dual status eligible member is entitled to receive the benefits for any relevant quarter in 2012 or any subsequent year, if —

- (a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that relevant quarter; and
- (b) he has worked as an employee for a period of at least 2 months in that relevant quarter.

(7B) The value of the benefits which a dual status eligible member is entitled under paragraph (7A) to receive for each relevant quarter is as set out in —

- (a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
- (b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.

(7C) A dual status eligible member is entitled under paragraph (7A) —

- (a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012 or any subsequent year) before the end of the relevant year; and
- (b) to receive the remainder of the benefits to which he is entitled in the relevant year (including the benefits for the fourth relevant quarter in the relevant year) as soon as practicable in the year immediately following the relevant year.

(7D) A dual status eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012 or any subsequent year where he has worked as an employee in the last month of that quarter, if —

- (a) he is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;
- (b) he has worked as an employee for a period of at least 2 months in that quarter; and
- (c) no part of that quarter forms any part of a relevant quarter for which the member is entitled under paragraph (7A) to receive any benefits.

(7E) The value of the benefits which a dual status eligible member is entitled under paragraph (7D) to receive for each quarter is as set out in —

- (a) the table under paragraph 2C of the Seventh Schedule, if the relevant year is 2012; or
- (b) the table under paragraph 2D of the Seventh Schedule, if the relevant year is 2013 or any subsequent year.

(8) Notwithstanding paragraphs (1), (2), (3), (5), (6) and (7A) to (7E), where a dual status eligible member is entitled in any relevant year (being 2010 or any subsequent year) to receive any benefit —

- (a) the Board may, in its discretion, make a cash payment under paragraph (1)(a), credit a relevant contribution under paragraph (1)(b) or in accordance with paragraph (2), or make a provisional payment or credit under paragraph (5), in favour of the member, of such amount as the Minister may direct (being an amount which exceeds the amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, which the member is otherwise entitled to receive in that relevant year); and
- (b) the member shall be entitled to retain the full amount of the cash payment, relevant contribution or provisional payment or credit, as the case may be, made or credited by the Board.

(9) Nothing in this regulation shall affect the entitlement of any dual status eligible member to receive any benefit under the Scheme which —

- (a) he has received before 30th June 2010; or

- (b) he has been assessed before 30th June 2010 to be entitled to receive.

Recovery of benefits

7. In any case where, under section 57C of the Act, the Board may recover on behalf of the Government any cash payment or relevant contribution (including any interest on the relevant contribution) received by a member, or any part thereof, the Board may —

- (a) require the member to pay to the Board, in cash, the whole or such part, as the Board may determine, of the amount of the cash payment or relevant contribution (including any interest on the relevant contribution) or part thereof; or
- (b) deduct, from any money standing to the credit of the member in the Fund, the whole or such part, as the Board may determine, of the amount of the relevant contribution (including any interest on the relevant contribution) or part thereof.

FIRST SCHEDULE

Regulation 5(2)(a)

TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/5 times the member's average monthly wage (rounded to the nearest dollar)	12/5 times the member's average monthly wage (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly wage and \$33.33	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly wage and \$33.33
More than \$500 but not more than \$1,000	\$900	\$1,200	The sum (rounded to the nearest dollar) of 3/5 times the member's average monthly wage and \$1,200	The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly wage and \$600
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$5,400 and 18/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$7,200 and 24/5 times the member's average monthly wage

2. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012:

FIRST SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	1.8 times the member's average monthly wage (rounded to the nearest dollar)	2.4 times the member's average monthly wage (rounded to the nearest dollar)	3 times the member's average monthly wage (rounded to the nearest dollar)	3 times the member's average monthly wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly wage and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly wage and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly wage and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly wage and \$200
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly wage

3. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

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(*Workfare Income Supplement*
Scheme) Regulations

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FIRST SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	2 times the member's average monthly wage (rounded to the nearest dollar), or \$100, whichever is more	20/7 times the member's average monthly wage (rounded to the nearest dollar), or \$143, whichever is more	22/7 times the member's average monthly wage (rounded to the nearest dollar), or \$157, whichever is more	35/10 times the member's average monthly wage (rounded to the nearest dollar), or \$175, whichever is more
More than \$700 but not more than \$1,000	\$1,400	The sum (rounded to the nearest dollar) of 1/3 times the member's average monthly wage and \$1,766.67	The sum (rounded to the nearest dollar) of 2 times the member's average monthly wage and \$800	35/10 times the member's average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$1,400	\$2,100	\$2,800	\$3,500
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$4,987.50 and 21/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$6,650 and 7/2 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly wage

SECOND SCHEDULE

Regulation 5(2)(b) and (c), (5), (6B)
and (6E)

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)

1. The total value of all benefits which a category 2 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/10 times the member's average monthly wage (rounded to the nearest dollar)	6/5 times the member's average monthly wage (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and \$16.67	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly wage and \$16.67
More than \$500 but not more than \$1,000	\$450	\$600	The sum (rounded to the nearest dollar) of 3/10 times the member's average monthly wage and \$600	The sum (rounded to the nearest dollar) of 9/10 times the member's average monthly wage and \$300
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$1,350 and 9/10 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly wage

Central Provident Fund
(*Workfare Income Supplement*
Scheme) Regulations

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SECOND SCHEDULE — *continued*

2. The total value of all benefits which a category 2 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive provisionally in any relevant year (being 2010 or 2011), shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.9 times the member's average monthly wage (rounded to the nearest dollar)	1.2 times the member's average monthly wage (rounded to the nearest dollar)	1.5 times the member's average monthly wage (rounded to the nearest dollar)	1.5 times the member's average monthly wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly wage and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly wage and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly wage and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly wage and \$100
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly wage

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(*Workfare Income Supplement*

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Scheme) Regulations

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SECOND SCHEDULE — *continued*

2A. The total value of all benefits which a category 2 eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	The member's average monthly wage, or \$50, whichever is more	10/7 times the member's average monthly wage (rounded to the nearest dollar), or \$71, whichever is more	11/7 times the member's average monthly wage (rounded to the nearest dollar), or \$79, whichever is more	35/20 times the member's average monthly wage (rounded to the nearest dollar), or \$88, whichever is more
More than \$700 but not more than \$1,000	\$700	The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly wage and \$883.33	The sum (rounded to the nearest dollar) of the member's average monthly wage and \$400	35/20 times the member's average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$700	\$1,050	\$1,400	\$1,750

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$4,156.25 and 35/16 times the member's average monthly wage

3. The total value of all benefits which a category 3 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2012:

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Scheme) *Regulations*

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SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.45 times the member's average monthly wage (rounded to the nearest dollar)	0.6 times the member's average monthly wage (rounded to the nearest dollar)	0.75 times the member's average monthly wage (rounded to the nearest dollar)	0.75 times the member's average monthly wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.075 times the member's average monthly wage and \$187.50	The sum (rounded to the nearest dollar) of 0.1 times the member's average monthly wage and \$250	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly wage and \$225	The sum (rounded to the nearest dollar) of 0.65 times the member's average monthly wage and \$50
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$637.50 and 0.375 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$850 and 0.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly wage

4. The total value of all benefits which a category 3 employed eligible member is entitled to receive in any relevant year, and the value of the benefits which an employed eligible member is entitled to receive under regulation 5(6A) or (6D), shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

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SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	1/2 times the member's average monthly wage (rounded to the nearest dollar), or \$25, whichever is more	5/7 times the member's average monthly wage (rounded to the nearest dollar), or \$36, whichever is more	11/14 times the member's average monthly wage (rounded to the nearest dollar), or \$39, whichever is more	35/40 times the member's average monthly wage (rounded to the nearest dollar), or \$44, whichever is more
More than \$700 but not more than \$1,000	\$350	The sum (rounded to the nearest dollar) of 1/12 times the member's average monthly wage and \$441.67	The sum (rounded to the nearest dollar) of 1/2 times the member's average monthly wage and \$200	35/40 times the member's average monthly wage (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$350	\$525	\$700	\$875
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$831.25 and 7/16 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$2,078.13 and 35/32 times the member's average monthly wage

THIRD SCHEDULE

Regulation 6(2)(a)

TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 SELF-EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/10 times the member's income in the relevant year (rounded to the nearest dollar) or \$60, whichever is more	2/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$80, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and \$22.22, or \$80, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year and \$22.22, or \$80, whichever is more
More than \$6,000 but not more than \$12,000	\$600	\$800	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant year and \$800	The sum (rounded to the nearest dollar) of 1/10 times the member's income in the relevant year and \$400
More than \$12,000 but less than \$18,000	The difference (rounded to the nearest dollar) between \$1,800 and 1/10 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,400 and 2/15 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$3,600 and 1/5 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,800 and 4/15 times the member's income in the relevant year

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(*Workfare Income Supplement*
Scheme) *Regulations*

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THIRD SCHEDULE — *continued*

2. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/10 times the member's income in the relevant year (rounded to the nearest dollar) or \$60, whichever is more	2/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$80, whichever is more	1/6 times the member's income in the relevant year (rounded to the nearest dollar) or \$100, whichever is more	1/6 times the member's income in the relevant year (rounded to the nearest dollar) or \$100, whichever is more
More than \$6,000 but not more than \$12,000	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$500	The sum (rounded to the nearest dollar) of 1/45 times the member's income in the relevant year and \$666.67	The sum (rounded to the nearest dollar) of 1/15 times the member's income in the relevant year and \$600	The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant year and \$133.33
More than \$12,000 but not more than \$20,400	The difference (rounded to the nearest dollar) between \$1,700 and 1/12 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$3,400 and 1/6 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,533.33 and 2/9 times the member's income in the relevant year

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(*Workfare Income Supplement*
Scheme) *Regulations*

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THIRD SCHEDULE — *continued*

3. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/9 times the member's income in the relevant year (rounded to the nearest dollar), or \$67, whichever is more	10/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$95, whichever is more	11/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$105, whichever is more	7/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$117, whichever is more
More than \$8,400 but not more than \$12,000	\$933	The sum (rounded to the nearest dollar) of 1/54 times the member's income in the relevant year and \$1,177.78	The sum (rounded to the nearest dollar) of 1/9 times the member's income in the relevant year and \$533.33	7/36 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$933	\$1,400	\$1,867	\$2,333

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THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$2,216.67 and 7/72 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$3,325 and 7/48 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$4,433.33 and 7/36 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$5,541.67 and 35/144 times the member's income in the relevant year

FOURTH SCHEDULE

Regulation 6(2)(b) and (c)

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

1. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/20 times the member's income in the relevant year (rounded to the nearest dollar) or \$30, whichever is more	1/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/270 times the member's income in the relevant year and \$11.11, or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/270 times the member's income in the relevant year and \$11.11, or \$40, whichever is more
More than \$6,000 but not more than \$12,000	\$300	\$400	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$400	The sum (rounded to the nearest dollar) of 1/20 times the member's income in the relevant year and \$200
More than \$12,000 but less than \$18,000	The difference (rounded to the nearest dollar) between \$900 and 1/20 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,200 and 1/15 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,800 and 1/10 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,400 and 2/15 times the member's income in the relevant year

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FOURTH SCHEDULE — *continued*

2. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010, 2011 or 2012:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/20 times the member's income in the relevant year (rounded to the nearest dollar) or \$30, whichever is more	1/15 times the member's income in the relevant year (rounded to the nearest dollar) or \$40, whichever is more	1/12 times the member's income in the relevant year (rounded to the nearest dollar) or \$50, whichever is more	1/12 times the member's income in the relevant year (rounded to the nearest dollar) or \$50, whichever is more
More than \$6,000 but not more than \$12,000	The sum (rounded to the nearest dollar) of 1/120 times the member's income in the relevant year and \$250	The sum (rounded to the nearest dollar) of 1/90 times the member's income in the relevant year and \$333.34	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant year and \$300	The sum (rounded to the nearest dollar) of 13/180 times the member's income in the relevant year and \$66.67
More than \$12,000 but not more than \$20,400	The difference (rounded to the nearest dollar) between \$850 and 1/24 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,133.34 and 1/18 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,700 and 1/12 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,266.67 and 1/9 times the member's income in the relevant year

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FOURTH SCHEDULE — *continued*

2A. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/18 times the member's income in the relevant year (rounded to the nearest dollar), or \$33, whichever is more	5/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$48, whichever is more	11/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$52, whichever is more	7/72 times the member's income in the relevant year (rounded to the nearest dollar), or \$58, whichever is more
More than \$8,400 but not more than \$12,000	\$467	The sum (rounded to the nearest dollar) of 1/108 times the member's income in the relevant year and \$588.89	The sum (rounded to the nearest dollar) of 1/18 times the member's income in the relevant year and \$266.67	7/72 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$467	\$700	\$933	\$1,167

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/96 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,216.67 and 7/72 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,770.83 and 35/288 times the member's income in the relevant year

3. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2012:

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$6,000	1/40 times the member's income in the relevant year (rounded to the nearest dollar) or \$15, whichever is more	1/30 times the member's income in the relevant year (rounded to the nearest dollar) or \$20, whichever is more	1/24 times the member's income in the relevant year (rounded to the nearest dollar) or \$25, whichever is more	1/24 times the member's income in the relevant year (rounded to the nearest dollar) or \$25, whichever is more
More than \$6,000 but not more than \$12,000	The sum (rounded to the nearest dollar) of 1/240 times the member's income in the relevant year and \$125	The sum (rounded to the nearest dollar) of 1/180 times the member's income in the relevant year and \$166.67	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant year and \$150	The sum (rounded to the nearest dollar) of 13/360 times the member's income in the relevant year and \$33.33
More than \$12,000 but not more than \$20,400	The difference (rounded to the nearest dollar) between \$425 and 1/48 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$566.67 and 1/36 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$850 and 1/24 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,133.33 and 1/18 times the member's income in the relevant year

4. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

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FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$8,400	1/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$17, whichever is more	5/126 times the member's income in the relevant year (rounded to the nearest dollar), or \$24, whichever is more	11/252 times the member's income in the relevant year (rounded to the nearest dollar), or \$26, whichever is more	7/144 times the member's income in the relevant year (rounded to the nearest dollar), or \$29, whichever is more
More than \$8,400 but not more than \$12,000	\$233	The sum (rounded to the nearest dollar) of 1/216 times the member's income in the relevant year and \$294.44	The sum (rounded to the nearest dollar) of 1/36 times the member's income in the relevant year and \$133.33	7/144 times the member's income in the relevant year (rounded to the nearest dollar)
More than \$12,000 but not more than \$13,200	\$233	\$350	\$467	\$583

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FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$554.17 and 7/288 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$831.25 and 7/192 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,108.33 and 7/144 times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,385.42 and 35/576 times the member's income in the relevant year

FIFTH SCHEDULE

Regulation 6(5)

VALUE OF BENEFITS WHICH SELF-EMPLOYED ELIGIBLE MEMBER IS ENTITLED TO RECEIVE PROVISIONALLY IN RELEVANT YEAR

1. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$3,000	1/10 times the member's income in the relevant period (rounded to the nearest dollar) or \$30, whichever is more	2/15 times the member's income in the relevant period (rounded to the nearest dollar) or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and \$11.11, or \$40, whichever is more	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant period and \$11.11, or \$40, whichever is more
More than \$3,000 but not more than \$6,000	\$300	\$400	The sum (rounded to the nearest dollar) of 1/30 times the member's income in the relevant period and \$400	The sum (rounded to the nearest dollar) of 1/10 times the member's income in the relevant period and \$200
More than \$6,000 but less than \$9,000	The difference (rounded to the nearest dollar) between \$900 and 1/10 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,200 and 2/15 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,800 and 1/5 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$2,400 and 4/15 times the member's income in the relevant period

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FIFTH SCHEDULE — *continued*

2. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year shall be as set out in the following table, if the relevant year is 2010 or 2011:

<i>Income of self-employed eligible member in relevant period</i>	<i>Age of self-employed eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$3,000	1/10 times the member's income in the relevant period (rounded to the nearest dollar) or \$30, whichever is more	2/15 times the member's income in the relevant period (rounded to the nearest dollar) or \$40, whichever is more	1/6 times the member's income in the relevant period (rounded to the nearest dollar) or \$50, whichever is more	1/6 times the member's income in the relevant period (rounded to the nearest dollar) or \$50, whichever is more
More than \$3,000 but not more than \$6,000	The sum (rounded to the nearest dollar) of 1/60 times the member's income in the relevant period and \$250	The sum (rounded to the nearest dollar) of 1/45 times the member's income in the relevant period and \$333.34	The sum (rounded to the nearest dollar) of 1/15 times the member's income in the relevant period and \$300	The sum (rounded to the nearest dollar) of 13/90 times the member's income in the relevant period and \$66.67
More than \$6,000 but not more than \$10,200	The difference (rounded to the nearest dollar) between \$850 and 1/12 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,133.34 and 1/9 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$1,700 and 1/6 times the member's income in the relevant period	The difference (rounded to the nearest dollar) between \$2,266.67 and 2/9 times the member's income in the relevant period

3. In this Schedule, "relevant period" means the period of 6 months referred to in regulation 6(4)(b).

SIXTH SCHEDULE

Regulation 6A(3)(a) and (3A)(a)

TOTAL VALUE OF ALL BENEFITS WHICH CATEGORY 1 DUAL STATUS ELIGIBLE MEMBER IS ENTITLED TO RECEIVE IN RELEVANT YEAR

1. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/5 times the member's average monthly income (rounded to the nearest dollar)	12/5 times the member's average monthly income (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and \$33.33	The difference (rounded to the nearest dollar) between 46/15 times the member's average monthly income and \$33.33
More than \$500 but not more than \$1,000	\$900	\$1,200	The sum (rounded to the nearest dollar) of 3/5 times the member's average monthly income and \$1,200	The sum (rounded to the nearest dollar) of 9/5 times the member's average monthly income and \$600
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$5,400 and 18/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$7,200 and 24/5 times the member's average monthly income

SIXTH SCHEDULE — *continued*

2. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2010:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	1.8 times the member's average monthly income (rounded to the nearest dollar)	2.4 times the member's average monthly income (rounded to the nearest dollar)	3 times the member's average monthly income (rounded to the nearest dollar)	3 times the member's average monthly income (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly income

2A. The total value of all benefits which a category 1 dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), shall be as set out in the following table:

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SIXTH SCHEDULE — *continued*

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
1.8 times the member's average monthly income (rounded to the nearest dollar) or \$92, whichever is more	2.4 times the member's average monthly income (rounded to the nearest dollar) or \$122, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more

2B. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2011 or 2012:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$500	1.8 times the member's average monthly income (rounded to the nearest dollar) or \$92, whichever is more	2.4 times the member's average monthly income (rounded to the nearest dollar) or \$122, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more	3 times the member's average monthly income (rounded to the nearest dollar) or \$153, whichever is more

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SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$750	The sum (rounded to the nearest dollar) of 0.4 times the member's average monthly income and \$1,000	The sum (rounded to the nearest dollar) of 1.2 times the member's average monthly income and \$900	The sum (rounded to the nearest dollar) of 2.6 times the member's average monthly income and \$200
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$5,100 and 3 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,800 and 4 times the member's average monthly income

2C. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

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SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	2 times the member's average monthly income (rounded to the nearest dollar) or \$100, whichever is more	20/7 times the member's average monthly income (rounded to the nearest dollar) or \$143, whichever is more	22/7 times the member's average monthly income (rounded to the nearest dollar) or \$157, whichever is more	35/10 times the member's average monthly income (rounded to the nearest dollar) or \$175, whichever is more
More than \$700 but not more than \$1,000	\$1,400	The sum (rounded to the nearest dollar) of 1/3 times the member's average monthly income and \$1,766.67	The sum (rounded to the nearest dollar) of 2 times the member's average monthly income and \$800	35/10 times the member's average monthly income (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$1,400	\$2,100	\$2,800	\$3,500
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$4,987.50 and 21/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$6,650 and 7/2 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$8,312.50 and 35/8 times the member's average monthly income

SIXTH SCHEDULE — *continued*

3. In paragraphs 1, 2, 2A and 2B, “average monthly income” has the same meaning as in regulation 4A(8).

4. In paragraph 2C, “average monthly income” has the same meaning as in regulation 4B(6).

SEVENTH SCHEDULE

Regulation 6A(3)(b) and (c), (3A)(b),
(6), (6A), (7B) and (7E)

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)

1. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2007, 2008 or 2009:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	9/10 times the member's average monthly income (rounded to the nearest dollar)	6/5 times the member's average monthly income (rounded to the nearest dollar)	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67	The difference (rounded to the nearest dollar) between 23/15 times the member's average monthly income and \$16.67
More than \$500 but not more than \$1,000	\$450	\$600	The sum (rounded to the nearest dollar) of 3/10 times the member's average monthly income and \$600	The sum (rounded to the nearest dollar) of 9/10 times the member's average monthly income and \$300

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SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,000 but less than \$1,500	The difference (rounded to the nearest dollar) between \$1,350 and 9/10 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's average monthly income

2. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive provisionally in any relevant year, shall be as set out in the following table, if the relevant year is 2010:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.9 times the member's average monthly income (rounded to the nearest dollar)	1.2 times the member's average monthly income (rounded to the nearest dollar)	1.5 times the member's average monthly income (rounded to the nearest dollar)	1.5 times the member's average monthly income (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and \$100

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income

2A. The total value of all benefits which a category 2 dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), and the value of the benefits which a dual status eligible member who is an eligible member by virtue of regulation 4A(4) is entitled to receive provisionally in the relevant year of 2010, where the Board has under regulation 4A(4) waived the requirement for a minimum average monthly income in regulation 4A(1)(e), shall be as set out in the following table:

<i>Age of dual status eligible member on 31st December of relevant year of 2010</i>			
<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
0.9 times the member's average monthly income (rounded to the nearest dollar) or \$46, whichever is more	1.2 times the member's average monthly income (rounded to the nearest dollar) or \$61, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more

2B. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive provisionally in the relevant year of 2011, shall be as set out in the following table, if the relevant year is 2011 or 2012:

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SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$500	0.9 times the member's average monthly income (rounded to the nearest dollar) or \$46, whichever is more	1.2 times the member's average monthly income (rounded to the nearest dollar) or \$61, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more	1.5 times the member's average monthly income (rounded to the nearest dollar) or \$77, whichever is more
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.15 times the member's average monthly income and \$375	The sum (rounded to the nearest dollar) of 0.2 times the member's average monthly income and \$500	The sum (rounded to the nearest dollar) of 0.6 times the member's average monthly income and \$450	The sum (rounded to the nearest dollar) of 1.3 times the member's average monthly income and \$100
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,550 and 1.5 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,400 and 2 times the member's average monthly income

2BA. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year shall be as set out in the following table, if the relevant year is 2013 or any subsequent year:

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SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	The member's average monthly income (rounded to the nearest dollar) or \$50, whichever is more	10/7 times the member's average monthly income (rounded to the nearest dollar) or \$71, whichever is more	11/7 times the member's average monthly income (rounded to the nearest dollar) or \$79, whichever is more	35/20 times the member's average monthly income (rounded to the nearest dollar) or \$88, whichever is more
More than \$700 but not more than \$1,000	\$700	The sum (rounded to the nearest dollar) of 1/6 times the member's average monthly income and \$883.33	The sum (rounded to the nearest dollar) of the member's average monthly income and \$400	35/20 times the member's average monthly income (rounded to the nearest dollar)
More than \$1,000 but not more than \$1,100	\$700	\$1,050	\$1,400	\$1,750
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,493.75 and 21/16 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$3,325 and 7/4 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$4,156.25 and 35/16 times the member's average monthly income

2C. The total value of all benefits which a category 3 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual

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SEVENTH SCHEDULE — *continued*

status eligible member is entitled to receive under regulation 6A(7A) or (7D), shall be as set out in the following table, if the relevant year is 2012:

<i>Average monthly wage of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$50 but not more than \$500	0.45 times the member's average monthly wage (rounded to the nearest dollar)	0.6 times the member's average monthly wage (rounded to the nearest dollar)	0.75 times the member's average monthly wage (rounded to the nearest dollar)	0.75 times the member's average monthly wage (rounded to the nearest dollar)
More than \$500 but not more than \$1,000	The sum (rounded to the nearest dollar) of 0.075 times the member's average monthly wage and \$187.50	The sum (rounded to the nearest dollar) of 0.1 times the member's average monthly wage and \$250	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly wage and \$225	The sum (rounded to the nearest dollar) of 0.65 times the member's average monthly wage and \$50
More than \$1,000 but not more than \$1,700	The difference (rounded to the nearest dollar) between \$637.50 and 0.375 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$850 and 0.5 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,275 and 0.75 times the member's average monthly wage	The difference (rounded to the nearest dollar) between \$1,700 and 1 time the member's average monthly wage

2D. The total value of all benefits which a category 3 dual status eligible member is entitled to receive in any relevant year, and the value of the benefits which a dual status eligible member is entitled to receive under regulation 6A(7A) or (7D), shall

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SEVENTH SCHEDULE — *continued*

be as set out in the following table, if the relevant year is 2013 or any subsequent year:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
Not more than \$700	1/2 times the member's average monthly income (rounded to the nearest dollar) or \$25, whichever is more	5/7 times the member's average monthly income (rounded to the nearest dollar) or \$36, whichever is more	11/14 times the member's average monthly income (rounded to the nearest dollar) or \$39, whichever is more	35/40 times the member's average monthly income (rounded to the nearest dollar) or \$44, whichever is more
More than \$700 but not more than \$1,000	\$350	The sum (rounded to the nearest dollar) of 1/12 times the member's average monthly income and \$441.67	The sum (rounded to the nearest dollar) of 1/2 times the member's average monthly income and \$200	35/40 times the member's average monthly income
More than \$1,000 but not more than \$1,100	\$350	\$525	\$700	\$875

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31st December of relevant year</i>			
	<i>Attained 35 years of age but below 45 years of age (if the member is not a specified member), or below 45 years of age (if the member is a specified member)</i>	<i>Attained 45 years of age but below 55 years of age</i>	<i>Attained 55 years of age but below 60 years of age</i>	<i>Attained 60 years of age</i>
More than \$1,100 but not more than \$1,900	The difference (rounded to the nearest dollar) between \$831.25 and 7/16 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,246.88 and 21/32 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8 times the member's average monthly income	The difference (rounded to the nearest dollar) between \$2,078.13 and 35/32 times the member's average monthly income

3. In paragraphs 1, 2, 2A, 2B and 2C, “average monthly income” has the same meaning as in regulation 4A(8).

4. In paragraphs 2BA and 2D, “average monthly income” has the same meaning as in regulation 4B(6).

*[G.N. Nos. S 717/2007; S 143/2008; S 692/2008;
S 372/2009; S 351/2010; S 502/2011; S 256/2012;
S 331/2013]*

LEGISLATIVE HISTORY
CENTRAL PROVIDENT FUND (WORKFARE INCOME
SUPPLEMENT SCHEME) REGULATIONS
(CHAPTER 36, RG 36)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations. It is not part of these Regulations.

1. G.N. No. S 717/2007 — Central Provident Fund (Workfare Income Supplement Scheme) Regulations 2007

Date of commencement : 28 December 2007

2. G.N. No. S 143/2008 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2008

Date of commencement : 28 March 2008

3. 2008 Revised Edition — Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36)

Date of operation : 2 June 2008

4. G.N. No. S 692/2008 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment No. 2) Regulations 2008

Date of commencement : 1 January 2009

5. G.N. No. S 372/2009 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2009

Date of commencement : 1 September 2009

6. G.N. No. S 351/2010 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2010

Date of commencement : 30 June 2010

7. G.N. No. S 502/2011 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2011

Date of commencement : 31 August 2011

8. G.N. No. S 256/2012 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2012

Dates of commencement : 1 July 2010 (regulation 7(*d*))
31 May 2012 (except
regulation 7(*d*))

9. G.N. No. S 331/2013 — Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2013

Date of commencement : 31 May 2013