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CENTRAL PROVIDENT FUND ACT 1953  
(SECTION 57F)

CENTRAL PROVIDENT FUND  
(WORKFARE INCOME SUPPLEMENT SCHEME)  
REGULATIONS 2007

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[28 December 2007]

**Citation**

1. These Regulations are the Central Provident Fund (Workfare Income Supplement Scheme) Regulations 2007.

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THE LAW REVISION COMMISSION UNDER THE AUTHORITY  
OF THE REVISED EDITION OF THE LAWS ACT 1983

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## **Definitions**

### **2. In these Regulations —**

“annual value” has the meaning given by section 2 of the Property Tax Act 1960;

“assessable income” has the meaning given by section 37(1) of the Income Tax Act 1947;

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

“benefit” means any cash payment or relevant contribution;

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

- (a) the month in which the anniversary of the member’s date of birth falls; and
- (b) despite section 2(1A)(b) of the Act, in the case of a member who is born on 29 February — the month of February;

“cash payment”, “eligible member”, “relevant contribution” and “Scheme” have the meanings given by 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)(e)(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)(e)(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)(e)(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)(e)(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)(e)(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)(e)(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 1947, and includes a Deputy Comptroller or an Assistant Comptroller so appointed;

“declared income”, in relation to a self-employed person or dual status worker, means —

- (a) where the person or worker has not previously received any notice of assessment from the Comptroller and has not declared his or her income

in accordance with regulation 4BA, the sum of \$9,000; or

(b) in any other case, the income of the person or worker declared in accordance with regulation 4BA;

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

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

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

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

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

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

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

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

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

“self-employed person” has the meaning given by regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations 1992;

“specified date” means —

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

“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 (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 (Chapter 87A, Rg 1, 1997 Revised Edition).

### **Eligibility criteria for employee**

**3.—(1)** Subject to regulation 4BB, a member is an eligible member for the purposes of Part 6A of the Act and these Regulations if the member satisfies all of the following requirements:

- (a) the member is a Singapore citizen, or becomes a Singapore citizen —
  - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1 January in the year immediately following the relevant year; or
  - (ii) if the relevant year is 2012, 2013, 2014, 2015 or 2016, on or before —
    - (A) the last day in a relevant quarter, for the purposes only of assessing the member’s eligibility to receive any benefit for that relevant quarter;

- (B) the last day in a quarter mentioned in regulation 5(11), for the purposes only of assessing the member's eligibility to receive any benefit for that quarter; or
  - (C) 31 December in the relevant year, for any other purpose;
- (b) the member attains 35 years of age on or before 31 December in the relevant year or is a specified member;
- (c) the member was residing in a property with an annual value, on 31 December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
- (d) if the relevant year is 2013, 2014, 2015 or 2016, the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;
- (e) the member 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, 2013, 2014, 2015 or 2016, 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;
- (f) any of the following applies to the member:
  - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, the member's average monthly wage during the period or periods in the relevant year, or (for the

- purposes only of assessing the member's eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, when the member has worked as an employee is —
- (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, the member's average monthly wage during the period or periods in the relevant year when the member has worked as an employee is more than \$50 but not more than \$1,700;
- (iii) if the relevant year is 2013, 2014, 2015 or 2016, the member's average monthly wage during the period or periods in the relevant year when the member has worked as an employee is —
- (A) more than \$50 but not more than \$1,900; or
  - (B) not more than \$50, and the member has paid or received an additional contribution, to such of the member's ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (2);
- (g) if the relevant year is 2013, 2014, 2015 or 2016, the member's 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 1947 for the year immediately preceding the relevant year.

(2) The additional contribution to be paid or received by a member under paragraph (1)(f)(iii)(B) is —

(a) if the relevant year is 2013 —

- (i) an amount equal to \$8 for each month (up to the member's 35th birthday month) that the member earned an average wage of not more than \$50; or
- (ii) an amount equal to \$1 for each month (after the member's 35th birthday month) that the member earned an average wage of not more than \$50;

(b) if the relevant year is 2014 —

- (i) an amount equal to \$8 for each month (up to the member's 50th birthday month) that the member earned an average wage of not more than \$50;
- (ii) an amount equal to \$7 for each month (after the member's 50th birthday month up to the member's 55th birthday month) that the member earned an average wage of not more than \$50;
- (iii) an amount equal to \$5 for each month (after the member's 55th birthday month up to the member's 60th birthday month) that the member earned an average wage of not more than \$50;
- (iv) an amount equal to \$4 for each month (after the member's 60th birthday month up to the member's 65th birthday month) that the member earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after the member's 65th birthday month) that the member earned an average wage of not more than \$50;

(c) if the relevant year is 2015 —

- (i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than \$50, an amount of \$8 for the months of January to May 2015 and \$9 for the months of June to December 2015;

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- (ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than \$50, an amount of \$7 for the months of January to May 2015 and \$8 for the months of June to December 2015;
  - (iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than \$50, an amount of \$5 for the months of January to May 2015 and \$6 for the months of June to December 2015;
  - (iv) for each month after the member's 60th birthday month up to the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$4; or
  - (v) for each month after the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$3 for the months of January to May 2015 and \$4 for the months of June to December 2015; or
- (d) if the relevant year is 2016 —
- (i) for each month up to the member's 55th birthday month that the member earned an average wage of not more than \$50, an amount of \$9;
  - (ii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than \$50, an amount of \$7;
  - (iii) for each month after the member's 60th birthday month up to the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$5; or

- (iv) for each month after the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$4.

(3) Where a member who satisfies the requirement in paragraph (1)(e) fails to satisfy any other requirement under paragraph (1) or (2), the member may nevertheless be an eligible member for the purposes of Part 6A of the Act and these Regulations if that other requirement is waived in relation to the member under regulation 4C.

### **Eligibility criteria for self-employed person**

4.—(1) Subject to regulations 4BA and 4BB, a member is an eligible member for the purposes of Part 6A of the Act and these Regulations if the member satisfies all of the following requirements:

- (a) the member is a Singapore citizen, or becomes a Singapore citizen —
  - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1 January in the year immediately following the relevant year; or
  - (ii) if the relevant year is 2012, 2013, 2014, 2015 or 2016, on or before 31 December in the relevant year;
- (b) the member attains 35 years of age on or before 31 December in the relevant year or is a specified member;
- (c) the member was residing in a property with an annual value, on 31 December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
- (d) if the relevant year is 2013, 2014, 2015 or 2016, the member and the member's spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;

- (e) either of the following applies to the member:
- (i) the member commenced working as a self-employed person before the relevant year, and has worked as a self-employed person in the relevant year;
  - (ii) the member commenced working as a self-employed person during the relevant year, and the member 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, 2013, 2014, 2015 or 2016, 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;
- (f) the member's 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, 2014, 2015 or 2016;
- (g) if sub-paragraph (e)(ii) applies to the member, the member's average monthly income, during the period or periods in the relevant year, or (for the purposes only of assessing the member's eligibility to receive any provisional credit for any relevant year from 2007 to

- 2011) in the first 6 months of the relevant year, when the member 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, 2014, 2015 or 2016;
- (h) the member has paid, by the date specified in paragraph (2), every contribution which the member is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations 1992 —
- (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, 2012, 2013, 2014, 2015 or 2016;
- (i) where the member's declared income in any year from 2007 to 2016 does not exceed \$6,000, the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's 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

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- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011, 2012, 2013, 2014, 2015 or 2016;
- (j) if the relevant year is 2013, 2014, 2015 or 2016, the member's 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 1947 for the year immediately preceding the relevant year.
- (2) The member must pay the contribution mentioned in paragraph (1)(h) for any year, and the additional contribution mentioned in paragraph (1)(i), (5) or (6) for any year —
- (a) for any purpose other than the purposes mentioned in sub-paragraph (b) —
- (i) by 31 December 2011, if that year is 2007, 2008 or 2009; or
- (ii) by 31 December of the second year after that year, if that year is 2010, 2011, 2012, 2013, 2014, 2015 or 2016; or
- (b) for the purposes only of assessing the member's eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of —
- (i) 31 July of that relevant year from 2007 to 2011; or
- (ii) the date specified in sub-paragraph (a).
- (3) The additional contribution payable by a member under paragraph (1)(i) for any year is —
- (a) where the member is below 35 years of age on 1 January that year —
- (i) an amount equal to 2.17% of the member's declared income in that year (called in this paragraph 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;
  - (iv) an amount equal to 3.5% of the relevant income, subject to a minimum of \$21, if that year is 2014; or
  - (v) an amount equal to 4% of the relevant income, subject to a minimum of \$24, if that year is 2015 or 2016;
- (b) where the member has attained 35 years of age but is below 45 years of age on 1 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;
  - (iv) an amount equal to 4% of the relevant income, subject to a minimum of \$24, if that year is 2014; or
  - (v) an amount equal to 4.5% of the relevant income, subject to a minimum of \$27, if that year is 2015 or 2016;
- (c) where the member has attained 45 years of age but is below 50 years of age on 1 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;
  - (iv) an amount equal to 4.5% of the relevant income, subject to a minimum of \$27, if that year is 2014; or
  - (v) an amount equal to 5% of the relevant income, subject to a minimum of \$30, if that year is 2015 or 2016; or
- (d) where the member is 50 years of age or older on 1 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;
  - (v) an amount equal to 4.75% of the relevant income, subject to a minimum of \$28, if that year is 2014; or
  - (vi) an amount equal to 5.25% of the relevant income, subject to a minimum of \$31, if that year is 2015 or 2016.

(4) Where a member who satisfies the requirement in paragraph (1)(e) fails to satisfy any other requirement under paragraph (1), (2) or (3), the member may nevertheless be an eligible member for the purposes of Part 6A of the Act and these Regulations if that other requirement is waived in relation to the member under regulation 4C.

(5) Despite paragraph (1)(i) and without affecting paragraph (4), where a member (who satisfies the requirement in paragraph (1)(e)) to whom paragraph (1)(i)(iv) applies fails to pay an additional

contribution solely for the purposes of the member's medisave account of such amount specified in paragraph (3)(a)(ii), (b)(ii) or (c)(ii) as is applicable to the member, but otherwise satisfies the requirements of paragraph (1)(i)(iv), the member may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which the member is entitled in the relevant year 2010, if the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's medisave account of —

- (a) an amount equal to 2.17% of the member's income in the first 6 months of 2010 (called in this paragraph 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) Despite paragraph (1)(i) and without affecting paragraph (4), where a member (who satisfies the requirement in paragraph (1)(e)) to whom paragraph (1)(i)(v) applies fails to pay an additional contribution solely for the purposes of the member's medisave account of such amount specified in paragraph (3)(a)(iii), (b)(iii) or (c)(iii) as is applicable to the member, but otherwise satisfies the requirements of paragraph (1)(i)(v), the member may nevertheless be an eligible member, for the purposes of receiving any provisional credit of part of the benefits to which the member is entitled in the relevant year 2011, if the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's medisave account of —

- (a) an amount equal to 2.33% of the member's income in the first 6 months of that relevant year (called in this paragraph 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) In paragraph (1)(g), “average monthly income”, in relation to a member to whom paragraph (1)(e)(ii) applies, means the amount ascertained in accordance with the formula:

$$\frac{A}{B},$$

where A is the member’s declared income in the relevant year, or (for the purposes only of assessing the member’s eligibility to receive any provisional credit for any relevant year from 2007 to 2011) the member’s 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 the member’s 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 the member 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, subject to regulations 4BA and 4BB, a member is an eligible member for the purposes of Part 6A of the Act and these Regulations if the member satisfies all of the following requirements:

- (a) the member is a Singapore citizen, or becomes a Singapore citizen —
  - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, on or before 1 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 the member's eligibility to receive any benefit for that relevant quarter;
  - (B) the last day in a quarter mentioned in regulation 6A(13), for the purposes only of assessing the member's eligibility to receive any benefit for that quarter; or
  - (C) 31 December in the relevant year, for any other purpose;
- (b) the member attains 35 years of age on or before 31 December in the relevant year or is a specified member;
- (c) the member was residing in a property with an annual value, on 31 December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
- (d) either of the following applies to the member:
  - (i) the member 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;
- (ii) the member 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 the member:
  - (i) if the relevant year is 2007, 2008, 2009, 2010 or 2011, the member's average monthly income during the period or periods in the relevant year, or (for the purposes only of assessing the member's eligibility to receive any provisional payment or credit) in the first 6 months of the relevant year, when the member has worked as a dual status worker is —
    - (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;

- (ii) if the relevant year is 2012 —
  - (A) for the purposes only of assessing the member's eligibility to receive any benefit for any quarter, the member's average monthly wage during the period or periods in the relevant year when the member has worked as an employee is more than \$50 but not more than \$1,700; or
  - (B) for any other purpose, the member's average monthly income during the period or periods in the relevant year when the member has worked as a dual status worker is not more than \$1,700;
- (f) the member has paid, by the date specified in paragraph (2), every contribution which the member is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations 1992 —
  - (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;
- (g) where the member's declared income in any year from 2007 to 2012 does not exceed \$6,000, the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's 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 must pay the contribution mentioned in paragraph (1)(f) for any year, and the additional contribution mentioned in paragraph (1)(g), (5) or (6) for any year —

- (a) for any purpose other than the purposes mentioned in sub-paragraph (b) —
  - (i) by 31 December 2011, if that year is 2007, 2008 or 2009; or
  - (ii) by 31 December of the second year after that year, if that year is 2010, 2011 or 2012; or
- (b) for the purposes only of assessing the member's eligibility to receive any provisional credit for any relevant year from 2007 to 2011, by the earlier of —
  - (i) 31 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 is —

- (a) where the member is below 35 years of age on 1 January that year —
  - (i) an amount equal to 2.17% of the member's declared income in that year (called in this paragraph 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 the member has attained 35 years of age but is below 45 years of age on 1 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 the member is 45 years of age or older on 1 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.

(4) Where a member who satisfies the requirement in paragraph (1)(d) fails to satisfy any other requirement under paragraph (1), (2) or (3), the member may nevertheless be an eligible member for the purposes of Part 6A of the Act and these Regulations if that other requirement is waived in relation to the member under regulation 4C.

(5) Despite paragraph (1)(g) and without affecting paragraph (4), where a member (who satisfies the requirement in paragraph (1)(d)) to whom paragraph (1)(g)(iv) applies fails to pay an additional contribution solely for the purposes of the member's medisave account of such amount specified in paragraph (3)(a)(ii), (b)(ii) or (c)(ii) as is applicable to the member, but otherwise satisfies the requirements of paragraph (1)(g)(iv), the member may nevertheless be an eligible member, for the purposes of receiving any provisional

payment or credit of part of the benefits to which the member is entitled in the relevant year 2010, if the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's medisave account of —

- (a) an amount equal to 2.17% of the member's income in the first 6 months of 2010 (called in this paragraph 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) Despite paragraph (1)(g) and without affecting paragraph (4), where a member (who satisfies the requirement in paragraph (1)(d)) to whom paragraph (1)(g)(v) applies fails to pay an additional contribution solely for the purposes of the member's medisave account of such amount specified in paragraph (3)(a)(iii), (b)(iii) or (c)(iii) as is applicable to the member, but otherwise satisfies the requirements of paragraph (1)(g)(v), the member may nevertheless be an eligible member, for the purposes of receiving any provisional payment or credit of part of the benefits to which the member is entitled in the relevant year 2011, if the member has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of the member's medisave account of —

- (a) an amount equal to 2.33% of the member's income in the first 6 months of that relevant year (called in this paragraph 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) This regulation does not affect the eligibility of any dual status worker to receive any benefit under the Scheme which —

(a) the member has received before 30 June 2010; or

(b) the member has been assessed before 30 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:

$$\frac{A + B}{C},$$

where A is the total amount of wages received by the member as an employee in the relevant year, or (for the purposes only of assessing the member’s 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 the member’s declared income in the relevant year, or (for the purposes only of assessing the member’s eligibility to receive any provisional payment or credit for any relevant year from 2007 to 2011) the member’s 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 the member’s 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 the member has worked as an employee, as a self-employed person or as both.

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**Eligibility criteria for dual status worker where relevant year is any year from 2013 to 2016**

**4B.**—(1) Where the relevant year is 2013, 2014, 2015 or 2016, subject to regulations 4BA and 4BB, a member is an eligible member for the purposes of Part 6A of the Act and these Regulations if the member satisfies all of the following requirements:

- (a) the member 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 the member’s eligibility to receive any benefit for that relevant quarter;
  - (ii) the last day in a quarter mentioned in regulation 6A(13), for the purposes only of assessing the member’s eligibility to receive any benefit for that quarter; or
  - (iii) 31 December in the relevant year, for any other purpose;
- (b) the member attains 35 years of age on or before 31 December in the relevant year or is a specified member;
- (c) the member was residing in a property with an annual value, on 31 December in the year immediately preceding the relevant year, not exceeding the amount specified for that relevant year in the Eighth Schedule;
- (d) the member and the member’s spouse collectively do not own more than one immovable property as at 31 December in the year immediately preceding the relevant year;
- (e) the member 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) for the purposes only of assessing the member's eligibility to receive any benefit for any quarter, the member's average monthly wage for the period or periods in the relevant year when the member has worked as an employee is —
  - (i) more than \$50 but not more than \$1,900; or
  - (ii) not more than \$50, and the member has paid or received an additional contribution, to such of the member's ordinary account, special account and medisave account as the Minister may direct, of an amount specified in paragraph (2);
- (g) for any purpose other than the purposes mentioned in sub-paragraph (f), the member's average monthly income during the period or periods in the relevant year when the member has worked as a dual status worker is not more than \$1,900;
- (h) the member has paid, by the date specified in paragraph (3), every contribution which the member is liable to pay under the Central Provident Fund (Self-Employed Persons) Regulations 1992 for the relevant year and the 2 years immediately preceding that relevant year;
- (i) where the member's declared income in the relevant year does not exceed \$6,000, the member has paid, by the date specified in paragraph (3), an additional contribution, solely for the purposes of the member's medisave account, of an amount specified in paragraph (4) for each of the relevant year and the 2 years immediately preceding that relevant year;
- (j) the member's 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 1947 for the year immediately preceding the relevant year.

(2) The additional contribution to be paid or received by a member under paragraph (1)(f)(ii) is —

(a) if the relevant year is 2013 —

- (i) an amount equal to \$8 for each month (up to the member's 35th birthday month) that the member earned an average wage of not more than \$50; or
- (ii) an amount equal to \$1 for each month (after the member's 35th birthday month) that the member earned an average wage of not more than \$50;

(b) if the relevant year is 2014 —

- (i) an amount equal to \$8 for each month (up to the member's 50th birthday month) that the member earned an average wage of not more than \$50;
- (ii) an amount equal to \$7 for each month (after the member's 50th birthday month up to the member's 55th birthday month) that the member earned an average wage of not more than \$50;
- (iii) an amount equal to \$5 for each month (after the member's 55th birthday month up to the member's 60th birthday month) that the member earned an average wage of not more than \$50;
- (iv) an amount equal to \$4 for each month (after the member's 60th birthday month up to the member's 65th birthday month) that the member earned an average wage of not more than \$50; or
- (v) an amount equal to \$3 for each month (after the member's 65th birthday month) that the member earned an average wage of not more than \$50;

(c) if the relevant year is 2015 —

- (i) for each month up to the member's 50th birthday month that the member earned an average wage of not more than \$50, an amount of \$8 for the months of January to May 2015 and \$9 for the months of June to December 2015;

- (ii) for each month after the member's 50th birthday month up to the member's 55th birthday month that the member earned an average wage of not more than \$50, an amount of \$7 for the months of January to May 2015 and \$8 for the months of June to December 2015;
  - (iii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than \$50, an amount of \$5 for the months of January to May 2015 and \$6 for the months of June to December 2015;
  - (iv) for each month after the member's 60th birthday month up to the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$4; or
  - (v) for each month after the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$3 for the months of January to May 2015 and \$4 for the months of June to December 2015; or
- (d) if the relevant year is 2016 —
- (i) for each month up to the member's 55th birthday month that the member earned an average wage of not more than \$50, an amount of \$9;
  - (ii) for each month after the member's 55th birthday month up to the member's 60th birthday month that the member earned an average wage of not more than \$50, an amount of \$7;
  - (iii) for each month after the member's 60th birthday month up to the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$5; or

- (iv) for each month after the member's 65th birthday month that the member earned an average wage of not more than \$50, an amount of \$4.

(3) The member must pay the contribution mentioned in paragraph (1)(h) for any year, and the additional contribution mentioned in paragraph (1)(i) for any year, by 31 December in the second year after that year.

(4) The additional contribution payable by a member under paragraph (1)(i) for any year is —

(a) if the relevant year is 2013 —

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

(b) if the relevant year is 2014 —

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

- (ii) where the member has attained 35 years of age but is below 45 years of age on 1 January that year, an amount equal to 4% of the relevant income, subject to a minimum of \$24;
  - (iii) where the member has attained 45 years of age but is below 50 years of age on 1 January that year, an amount equal to 4.5% of the relevant income, subject to a minimum of \$27; or
  - (iv) where the member is 50 years of age or older on 1 January that year, an amount equal to 4.75% of the relevant income, subject to a minimum of \$28; or
- (c) if the relevant year is 2015 or 2016 —
- (i) where the member is below 35 years of age on 1 January that year, an amount equal to 4% of the relevant income, subject to a minimum of \$24;
  - (ii) where the member has attained 35 years of age but is below 45 years of age on 1 January that year, an amount equal to 4.5% of the relevant income, subject to a minimum of \$27;
  - (iii) where the member has attained 45 years of age but is below 50 years of age on 1 January that year, an amount equal to 5% of the relevant income, subject to a minimum of \$30; or
  - (iv) where the member is 50 years of age or older on 1 January that year, an amount equal to 5.25% of the relevant income, subject to a minimum of \$31.

(5) Where a member who satisfies the requirement in paragraph (1)(e) fails to satisfy any other requirement under paragraph (1), (2), (3) or (4), the member may nevertheless be an eligible member for the purposes of Part 6A of the Act and these Regulations if that other requirement is waived in relation to the member under regulation 4C.

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

$$\frac{A + B}{C},$$

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

B is the member’s declared income in the relevant year; and

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

### **Declaration of income**

**4BA.** For the purposes of the definition of “declared income” in regulation 2, a member must declare the member’s income to the Comptroller, or (if the member is not required to declare the member’s income to the Comptroller) to the Board, on or before the specified date in the form and manner required by the Comptroller or the Board, as the case may be.

### **Review of assessment of eligibility or amount of benefit**

**4BB.** If a member wants the Board to review its assessment of the member’s eligibility to receive any benefit under the Scheme or the amount of such benefit, the member must —

- (a) apply on or before the specified date in the form and manner required by the Board; and
- (b) give the Board (within the time required by the Board) any information or documents in support of the member’s application or which the Board requests from the member.

### **Waiver of requirements**

**4C.—(1)** The Minister charged with the responsibility for social services or the Deputy Secretary to the Ministry of Social and Family Development may waive the requirement to be a specified member

under regulation 3(1)(b), 4(1)(b), 4A(1)(b) or 4B(1)(b) in relation to any member.

(2) The Board may waive, in relation to any member, any other requirement under paragraph (3) or regulation 3, 4, 4A, 4B, 4BA or 4BB.

(3) If a member wants a requirement to be waived under this regulation the member must —

- (a) apply on or before the specified date in the form and manner required by the Board; and
- (b) give the Board (within the time required by the Board) any information or documents in support of the member's application or which the Board requests from the member.

### **Benefits of employed eligible member under Scheme**

5.—(1) Subject to paragraph (2), when an employed eligible member is entitled to receive any benefit, the Board must —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —
  - (i) make a cash payment to the member of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which the member 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 the member is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of the member's ordinary account, special account and medisave account as the Minister may direct; or
- (b) if the relevant year is 2013, 2014, 2015 or 2016 —
  - (i) make a cash payment to the member of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which the member 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 the member is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of the member's ordinary account, special account and medisave account as the Minister may direct.

(2) Instead of making a cash payment under paragraph (1)(a)(i) or (b)(i), the Board may credit to the employed eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —

- (a) the Board has attempted to make the cash payment by issuing a cheque to the member;
- (b) the Board has notified the member of the issue of the cheque; and
- (c) the member fails to encash the cheque before the cheque expires.

(3) Subject to paragraphs (9) and (12), the total value of all benefits which an employed eligible member is entitled to receive in any relevant year is as follows:

- (a) where the member is a category 1 employed eligible member, the total value of all benefits which the member 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, 2014, 2015 or 2016;
- (b) where the member is a category 2 employed eligible member, the total value of all benefits which the member 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 3 of the Second Schedule, if the relevant year is 2013, 2014, 2015 or 2016;
- (c) where the member is a category 3 employed eligible member, the total value of all benefits which the member is entitled to receive is as set out in —
- (i) the table under paragraph 4 of the Second Schedule, if the relevant year is 2012; or
  - (ii) the table under paragraph 5 of the Second Schedule, if the relevant year is 2013, 2014, 2015 or 2016.

(4) Subject to paragraphs (5) and (10), an employed eligible member must receive the benefits to which the member is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.

(5) An employed eligible member may receive a provisional payment or credit of part of the benefits to which the member 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 the member is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if the member —

- (a) is a Singapore citizen, or becomes a Singapore citizen on or before —
  - (i) 1 July in the relevant year, if the relevant year is 2007, 2008 or 2009; or
  - (ii) 30 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.

(6) The value of the benefits which an employed eligible member mentioned in paragraph (5) is entitled to receive provisionally in any relevant year from 2007 to 2011 is 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.

(7) Despite paragraph (3), 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 the member is entitled to receive in that relevant year, the Board is not required to recover, on behalf of the Government, the excess benefits from the member.

(8) An employed eligible member is entitled to receive the benefits for any relevant quarter in 2012, 2013, 2014, 2015 or 2016, if —

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

(9) The value of the benefits which an employed eligible member is entitled under paragraph (8) to receive for each relevant quarter is as set out in —

- (a) the table under paragraph 4 of the Second Schedule, if the relevant year is 2012; or
- (b) the table under paragraph 5 of the Second Schedule, if the relevant year is 2013, 2014, 2015 or 2016.

(10) An employed eligible member is entitled under paragraph (8) —

- (a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012, 2013, 2014, 2015 or 2016) before the end of the relevant year; and

- (b) to receive the remainder of the benefits to which the member 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.
- (11) An employed eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012, 2013, 2014, 2015 or 2016 where the member has worked as an employee in the last month of that quarter, if —
- (a) the member is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;
  - (b) the member 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 (8) to receive any benefits.
- (12) The value of the benefits which an employed eligible member is entitled under paragraph (11) to receive for each quarter is as set out in —
- (a) the table under paragraph 4 of the Second Schedule, if the relevant year is 2012; or
  - (b) the table under paragraph 5 of the Second Schedule, if the relevant year is 2013, 2014, 2015 or 2016.
- (13) Despite paragraphs (1), (2), (3), (5), (6) and (8) to (12), where an employed eligible member is entitled in any relevant year (being 2010, 2011, 2012, 2013, 2014, 2015 or 2016) 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 is 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 (2), when a self-employed eligible member is entitled to receive any benefit, the Board must —

- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012, credit, to the member's medisave account, a relevant contribution of an amount equal to the value of the benefit; or
- (b) if the relevant year is 2013, 2014, 2015 or 2016 —
- (i) make a cash payment to the member of an amount (rounded up to the nearest dollar) equivalent to one-tenth of the value of all benefits which the member 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 the member is then entitled to receive and the value of the cash payment under sub-paragraph (i), to the member's medisave account.

(2) Instead of making a cash payment under paragraph (1)(b)(i), the Board may credit to the self-employed eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —

- (a) the Board has attempted to make the cash payment by issuing a cheque to the member;
- (b) the Board has notified the member of the issue of the cheque; and

- (c) the member fails to encash the cheque before the cheque expires.
- (3) The total value of all benefits which a self-employed eligible member is entitled to receive in any relevant year is as follows:
- (a) where the member is a category 1 self-employed eligible member, the total value of all benefits which the member 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, 2014, 2015 or 2016;
  - (b) where the member is a category 2 self-employed eligible member, the total value of all benefits which the member 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 3 of the Fourth Schedule, if the relevant year is 2013, 2014, 2015 or 2016;
  - (c) where the member is a category 3 self-employed eligible member, the total value of all benefits which the member is entitled to receive is as set out in —
    - (i) the table under paragraph 4 of the Fourth Schedule, if the relevant year is 2012; or
    - (ii) the table under paragraph 5 of the Fourth Schedule, if the relevant year is 2013, 2014, 2015 or 2016.
- (4) Subject to paragraph (5), a self-employed eligible member must receive the benefits to which the member is entitled in any relevant year as soon as practicable after the member has satisfied, for the

relevant year, the requirement mentioned in regulation 4(1)(h) and, where applicable, the requirement mentioned in regulation 4(1)(i).

(5) A self-employed eligible member may receive a provisional credit of part of the benefits to which the member 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 the member is entitled in the relevant year as soon as practicable after the member has satisfied, for the relevant year, the requirement mentioned in regulation 4(1)(h) and, where applicable, the requirement mentioned in regulation 4(1)(i), if the member —

- (a) is a Singapore citizen, or becomes a Singapore citizen on or before —
  - (i) 1 July in the relevant year, if the relevant year is 2007, 2008 or 2009; or
  - (ii) 30 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) the member's income in the first 6 months of the relevant year, if the relevant year is 2010 or 2011.

(6) The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year from 2007 to 2011 is 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.

(7) Despite paragraph (3), 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 the member is entitled to receive in that relevant year, the Board is not required to recover, on behalf of the Government, the excess benefits from the member.

(8) Despite paragraphs (1), (2), (3), (5) and (6), 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 (5), 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 is 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, 2014, 2015 or 2016 —

- (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 (2), 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 is 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 must —

- 
- (a) if the relevant year is 2007, 2008, 2009, 2010, 2011 or 2012 —
- (i) make a cash payment to the member of an amount (rounded up to the nearest dollar) equivalent to two-sevenths of the value of all benefits which the member 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 the member is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of the member's ordinary account, special account and medisave amount as the Minister may direct; or
- (b) if the relevant year is 2013, 2014, 2015 or 2016 —
- (i) make a cash payment to the member of an amount (rounded up to the nearest dollar) equivalent to two-fifths of the value of all benefits which the member 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 the member is then entitled to receive and the value of the cash payment under sub-paragraph (i), to such of the member's ordinary account, special account and medisave account as the Minister may direct.
- (2) Instead of making a cash payment under paragraph (1)(a)(i) or (b)(i), the Board may credit to the dual status eligible member's ordinary account, special account or medisave account, as the Minister may direct, an additional relevant contribution of an amount equivalent to the value of the cash payment if —
- (a) the Board has attempted to make the cash payment by issuing a cheque to the member;
  - (b) the Board has notified the member of the issue of the cheque; and

(c) the member fails to encash the cheque before the cheque expires.

(3) Subject to paragraphs (4), (11) and (14), the total value of all benefits which a dual status eligible member is entitled to receive in any relevant year is as follows:

- (a) where the member is a category 1 dual status eligible member, the total value of all benefits which the member 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 4 of the Sixth Schedule, if the relevant year is 2011 or 2012; or
  - (iv) the table under paragraph 5 of the Sixth Schedule, if the relevant year is 2013, 2014, 2015 or 2016;
- (b) where the member is a category 2 dual status eligible member, the total value of all benefits which the member 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 4 of the Seventh Schedule, if the relevant year is 2011 or 2012; or
  - (iv) the table under paragraph 5 of the Seventh Schedule, if the relevant year is 2013, 2014, 2015 or 2016;
- (c) where the member is a category 3 dual status eligible member, the total value of all benefits which the member is entitled to receive is as set out in —
  - (i) the table under paragraph 6 of the Seventh Schedule, if the relevant year is 2012; or

(ii) the table under paragraph 7 of the Seventh Schedule, if the relevant year is 2013, 2014, 2015 or 2016.

(4) 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, is as set out —

(a) in the table under paragraph 3 of the Sixth Schedule where —

(i) the member 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 3 of the Seventh Schedule where —

(i) the member 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).

(5) Subject to paragraphs (6) and (12), a dual status eligible member must receive the benefits to which the member is entitled in any relevant year as soon as practicable in the year immediately following the relevant year.

(6) A dual status eligible member may receive a provisional payment or credit of part of the benefits to which the member 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 the member is entitled in the relevant year as soon as practicable in the year immediately following the relevant year, if the member —

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

(b) either of the following applies to the member:

(i) the member 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;

(ii) the member 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) the member's income in the first 6 months of the relevant year.

(7) Subject to paragraph (8), the value of the benefits which a dual status eligible member is entitled to receive provisionally in a relevant year (being 2010 or 2011) is 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 4 of the Seventh Schedule, if the relevant year is 2011.

(8) 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 is as set out in the table under paragraph 3 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).

(9) Despite 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 the member is entitled to receive in that relevant year, the Board is not required to recover, on behalf of the Government, the excess benefits from the member.

(10) A dual status eligible member is entitled to receive the benefits for any relevant quarter in 2012, 2013, 2014, 2015 or 2016, if —

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

(11) The value of the benefits which a dual status eligible member is entitled under paragraph (10) to receive for each relevant quarter is as set out in —

- (a) the table under paragraph 6 of the Seventh Schedule, if the relevant year is 2012; or
- (b) the table under paragraph 7 of the Seventh Schedule, if the relevant year is 2013, 2014, 2015 or 2016.

(12) A dual status eligible member is entitled under paragraph (10) —

- (a) to receive the benefits for the first 3 relevant quarters in any relevant year (being 2012, 2013, 2014, 2015 or 2016) before the end of the relevant year; and
- (b) to receive the remainder of the benefits to which the member 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.

(13) A dual status eligible member is entitled to receive the benefits for any quarter (not being a relevant quarter) in 2012, 2013, 2014, 2015 or 2016 where the member has worked as an employee in the last month of that quarter, if —

- (a) the member is a Singapore citizen, or becomes a Singapore citizen, on or before the last day of that quarter;

- (b) the member 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 (10) to receive any benefits.
- (14) The value of the benefits which a dual status eligible member is entitled under paragraph (13) to receive for each quarter is as set out in —
  - (a) the table under paragraph 6 of the Seventh Schedule, if the relevant year is 2012; or
  - (b) the table under paragraph 7 of the Seventh Schedule, if the relevant year is 2013, 2014, 2015 or 2016.
- (15) Despite paragraphs (1), (2), (3), (6), (7) and (10) to (14), where a dual status eligible member is entitled in any relevant year (being 2010, 2011, 2012, 2013, 2014, 2015 or 2016) 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 (6), 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 is 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.
- (16) This regulation does not affect the entitlement of any dual status eligible member to receive any benefit under the Scheme which —
  - (a) the member has received before 30 June 2010; or
  - (b) the member has been assessed before 30 June 2010 to be entitled to receive.

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## **Withdrawal under section 57DA(1) of Act**

**6B.**—(1) For the purposes of section 57DA(1)(b) of the Act, the Board may permit a withdrawal by a member under that section if the contribution amount mentioned in that section is —

- (a) an additional relevant contribution credited to the member's account in the Fund under regulation 5(2), 6(2) or 6A(2); or
- (b) an amount earlier withdrawn by the member under section 57DA(1) of the Act that has been restored to the member's account in the Fund under regulation 8(1).

(2) For the purposes of section 57DA(2) of the Act, the prescribed time for a member's application to the Board under section 57DA(1) of the Act is as follows:

- (a) where the application concerns an additional relevant contribution mentioned in paragraph (1)(a) — within 2 years after the date the additional relevant contribution is credited;
- (b) where the application concerns an amount restored under regulation 8(1), as mentioned in paragraph (1)(b) — within 2 years after the date the amount is restored to the member's account in the Fund.

(3) Where the Board permits the withdrawal by a member under section 57DA(1) of the Act, the Board may —

- (a) retain in the member's account in the Fund, the whole or part of any interest earned on the amount permitted to be withdrawn; or
- (b) transfer to the general moneys of the Fund, the whole or part of any interest earned on the amount permitted to be withdrawn.

## **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.

### **Treatment of moneys not successfully paid out of Fund**

**8.—(1)** Subject to paragraph (3), where —

- (a) any amount has been permitted to be withdrawn by a member under section 57DA(1) of the Act; and
- (b) the amount has not been successfully paid to that member, or the instrument in respect of such payment has been returned to the Board or has expired,

the Board is to restore the amount, or the value of the instrument, to the member's account in the Fund as soon as practicable after the Board is notified of the unsuccessful payment of the amount or the instrument is returned to the Board or expires, as the case may be.

(2) Where an amount or the value of an instrument is restored to the member's account in the Fund under paragraph (1), the Board may credit to the member's account in the Fund (in such manner as the Board considers fit) the whole or such part, as the Board may determine, of the interest that would have been payable on the amount or value restored if that amount or value restored had not been debited from that account.

(3) The Board may, before restoring the amount or value of the instrument under paragraph (1), make further reasonable attempts to pay the amount mentioned in paragraph (1)(a).

## FIRST SCHEDULE

Regulation 5(3)(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 is 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 31 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

FIRST SCHEDULE — *continued*

2. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year is 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 31 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

FIRST SCHEDULE — *continued*

3. The total value of all benefits which a category 1 employed eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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)

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FIRST SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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 \$1,000 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(3)(b) and (c), (6), (9) and  
(12)

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(5), (8) OR (11)

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, are 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 31 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	The difference (rounded to the nearest dollar) between \$1,800 and 6/5 times the	The difference (rounded to the nearest dollar) between \$2,700 and 9/5 times the member's	The difference (rounded to the nearest dollar) between \$3,600 and 12/5 times the member's

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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>
	average monthly wage	member's average monthly wage	average monthly wage	average monthly wage

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), are 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 31 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)

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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 0.15 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

SECOND SCHEDULE — *continued*

3. The total value of all benefits which a category 2 eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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)

SECOND SCHEDULE — *continued*

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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 \$1,000 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 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

SECOND SCHEDULE — *continued*

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(8) or (11), are as set out in the following table, if the relevant year is 2012:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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

SECOND SCHEDULE — *continued*

5. 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(8) or (11), are as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly wage of employed eligible member</i>	<i>Age of employed eligible member on 31 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	The difference (rounded to the nearest dollar) between \$831.25 and	The difference (rounded to the nearest dollar) between	The difference (rounded to the nearest dollar) between	The difference (rounded to the nearest dollar) between

Average monthly wage of employed eligible member	Age of employed eligible member on 31 December of relevant year			
	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)	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
than \$1,900	7/16 times the member's average monthly wage	\$1,246.88 and 21/32 times the member's average monthly wage	\$1,662.50 and 7/8 times the member's average monthly wage	\$2,078.13 and 35/32 times the member's average monthly wage

### THIRD SCHEDULE

Regulation 6(3)(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 is as set out in the following table, if the relevant year is 2007, 2008 or 2009:

Income of self-employed eligible member in relevant year	Age of self-employed eligible member on 31 December of relevant year			
	Attained 35 years of age but below 45 years of age	Attained 45 years of age but below 55 years of age	Attained 55 years of age but below 60 years of age	Attained 60 years of age
Not more than \$6,000	1/10 times the member's income in the relevant year (rounded to the nearest dollar) or \$60,	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	The difference (rounded to the nearest dollar) between 23/135 times the member's income in the relevant year

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
	whichever is more		and \$22.22, or \$80, whichever is more	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

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 is 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 31 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	The difference (rounded to the nearest dollar) between \$3,400 and 1/6 times the	The difference (rounded to the nearest dollar) between \$4,533.33 and 2/9 times the member's

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
		income in the relevant year	member's income in the relevant year	income in the relevant year

3. The total value of all benefits which a category 1 self-employed eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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,	11/63 times the member's income in the relevant year (rounded to the nearest dollar), or \$105,	7/36 times the member's income in the relevant year (rounded to the nearest dollar), or \$117,

THIRD SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
		whichever is more	whichever is more	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
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(3)(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 is 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 31 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	The difference (rounded to the nearest dollar) between \$1,200 and 1/15 times the member's	The difference (rounded to the nearest dollar) between \$1,800 and 1/10 times the member's	The difference (rounded to the nearest dollar) between \$2,400 and 2/15 times the member's

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
	income in the relevant year	income in the relevant year	income in the relevant year	income in the relevant year

2. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year is 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 31 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

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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 \$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

FOURTH SCHEDULE — *continued*

3. The total value of all benefits which a category 2 self-employed eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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)

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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 \$12,000 but not more than \$13,200	\$467	\$700	\$933	\$1,167
More than \$13,200 but not more than \$22,800	The difference (rounded to the nearest dollar) between \$1,108.33 and $\frac{7}{144}$ times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$1,662.50 and $\frac{7}{96}$ times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,216.67 and $\frac{7}{72}$ times the member's income in the relevant year	The difference (rounded to the nearest dollar) between \$2,770.83 and $\frac{35}{288}$ times the member's income in the relevant year

FOURTH SCHEDULE — *continued*

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

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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	The difference (rounded to the nearest dollar) between \$1,133.33 and 1/18 times the member's income in the relevant year

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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>
			income in the relevant year	

5. The total value of all benefits which a category 3 self-employed eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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

FOURTH SCHEDULE — *continued*

<i>Income of self-employed eligible member in relevant year</i>	<i>Age of self-employed eligible member on 31 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 \$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
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(6)

### 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 is 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 31 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

FIFTH SCHEDULE — *continued*

2. The value of the benefits which a self-employed eligible member is entitled to receive provisionally in any relevant year is 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 31 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 mentioned in regulation 6(5)(b).

## SIXTH SCHEDULE

Regulation 6A(3)(a) and (4)(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 is 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 31 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 is 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 31 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

SIXTH SCHEDULE — *continued*

3. 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), is as set out in the following table:

<i>Age of dual status eligible member on 31 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

4. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year is 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 31 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)	3 times the member's average monthly income (rounded to the nearest dollar) or \$153,	3 times the member's average monthly income (rounded to the nearest dollar) or \$153,

SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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>
		or \$122, whichever is more	whichever is more	whichever is more
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

SIXTH SCHEDULE — *continued*

5. The total value of all benefits which a category 1 dual status eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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)

SIXTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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 \$1,000 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

6. In paragraphs 1, 2, 3 and 4, “average monthly income” has the meaning given by regulation 4A(8).

7. In paragraph 5, “average monthly income” has the meaning given by regulation 4B(6).

## SEVENTH SCHEDULE

Regulation 6A(3)(b) and (c), (4)(b),  
(7), (8), (11) and (14)

**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(6), (10) OR (13)**

1. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year is 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 31 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
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

SEVENTH SCHEDULE — *continued*

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, are 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 31 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
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

3. 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), are as set out in the following table:

SEVENTH SCHEDULE — *continued*

<i>Age of dual status eligible member on 31 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

4. 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, are 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 31 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

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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

5. The total value of all benefits which a category 2 dual status eligible member is entitled to receive in any relevant year is as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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)

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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 \$1,100	\$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

6. 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(10) or (13), are as set out in the following table, if the relevant year is 2012:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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 income	0.6 times the member's average monthly income	0.75 times the member's average monthly income	0.75 times the member's average monthly income

Central Provident Fund  
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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 31 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>
	(rounded to the nearest dollar)	(rounded to the nearest dollar)	(rounded to the nearest dollar)	(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 income and \$187.50	The sum (rounded to the nearest dollar) of 0.1 times the member's average monthly income and \$250	The sum (rounded to the nearest dollar) of 0.3 times the member's average monthly income and \$225	The sum (rounded to the nearest dollar) of 0.65 times the member's average monthly income 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 income	The difference (rounded to the nearest dollar) between \$850 and 0.5 times the member's average monthly income	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

SEVENTH SCHEDULE — *continued*

7. 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(10) or (13), are as set out in the following table, if the relevant year is 2013, 2014, 2015 or 2016:

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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
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	The difference (rounded to the nearest dollar) between \$1,246.88 and	The difference (rounded to the nearest dollar) between \$1,662.50 and 7/8	The difference (rounded to the nearest dollar) between \$2,078.13 and

SEVENTH SCHEDULE — *continued*

<i>Average monthly income of dual status eligible member</i>	<i>Age of dual status eligible member on 31 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>
	member's average monthly income	21/32 times the member's average monthly income	times the member's average monthly income	35/32 times the member's average monthly income

8. In paragraphs 1, 2, 3, 4 and 6, “average monthly income” has the meaning given by regulation 4A(8).

9. In paragraphs 5 and 7, “average monthly income” has the meaning given by regulation 4B(6).

EIGHTH SCHEDULE

Regulations 3(1)(c), 4(1)(c), 4A(1)(c)  
and 4B(1)(c)

ELIGIBILITY CRITERIA: ANNUAL VALUE OF PROPERTY

<i>Relevant year</i>	<i>Annual value</i>
1. 2007 or 2008	\$10,000
2. 2009 or 2010	\$11,000
3. 2011, 2012, 2013, 2014, 2015 or 2016	\$13,000

**COMPARATIVE TABLE**  
**CENTRAL PROVIDENT FUND**  
**(WORKFARE INCOME SUPPLEMENT SCHEME)**  
**REGULATIONS 2007**

This subsidiary legislation has undergone renumbering in the 2025 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the previous version.

<b>2025 Ed.</b>	<b>2013 Ed.</b>
<b>2</b>	<b>2—(1)</b>
—	(2) [ <i>Deleted by S 351/2010</i> ]
<b>3—(2)</b>	<b>3—(1A)</b>
(3)	(2)
<b>4—(2)</b>	<b>4—(1A)</b>
(3)	(1B)
(4)	(2)
(5)	(2A)
(6)	(2B)
(7)	(3)
<b>5—(2)</b>	<b>5—(1A)</b>
(3)	(2)
(4)	(3)
(5)	(4)
(6)	(5)
(7)	(6)
(8)	(6A)
(9)	(6B)
(10)	(6C)
(11)	(6D)
(12)	(6E)
(13)	(7)

2025 Ed.	2013 Ed.
<b>6—(2)</b>	<b>6—(1A)</b>
(3)	(2)
(4)	(3)
(5)	(4)
(6)	(5)
(7)	(6)
(8)	(7)
<b>6A—(4)</b>	<b>6A—(3A)</b>
(5)	(4)
(6)	(5)
(7)	(6)
(8)	(6A)
(9)	(7)
(10)	(7A)
(11)	(7B)
(12)	(7C)
(13)	(7D)
(14)	(7E)
(15)	(8)
(16)	(9)