

CENTRAL PROVIDENT FUND ACT 1953
(SECTION 69)

CENTRAL PROVIDENT FUND
(EXEMPTION) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

Paragraph

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 2. General exemption
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 - 3A. Exemption for foreign platform workers
 4. Exemption for domestic employees
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- The Schedule
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[1 January 2018;
1 February 2018]

Citation

1. This Order is the Central Provident Fund (Exemption) Order 2018.

General exemption

2.—(1) An employer whose employee is specified in the Schedule (other than an employee specified in paragraph 6(a) of the Schedule) is exempt from paying the following contributions in respect of wages payable to that employee:

- (a) any contribution to the Fund under section 7 of the Act;

- (b) any contribution to a fund for the educational, social or economic advancement of any community approved by the Minister for the purposes of section 76(3) of the Act.

(2) An employer whose employee is specified in paragraph 6(a) of the Schedule is exempt from paying the contributions mentioned in sub-paragraph (1)(a) and (b) in respect of wages payable to that employee.

Exemption for foreign employees

3. An employer is exempt from paying any contribution to the Fund under section 7 of the Act in respect of wages payable to an employee who is not a citizen or permanent resident of Singapore.

Exemption for foreign platform workers

3A. A platform operator is exempt from paying any contribution to the Fund under section 8A of the Act in respect of platform remuneration payable to a platform worker who is not a citizen or permanent resident of Singapore.

Exemption for domestic employees

4.—(1) Subject to sub-paragraph (2), the employer (*Y*) of a domestic employee (*X*) employed under a domestic employment contract (called in this paragraph the current contract) is exempt from paying the following contributions in respect of wages payable to *X* under the current contract for any month after 31 May 2026 if, in every period of 7 consecutive days falling within that month, *X*'s domestic employment by *Y* under the current contract does not exceed 14 hours:

- (a) any contribution to the Fund under section 7 of the Act;
- (b) any contribution to a fund for the educational, social or economic advancement of any community approved by the Minister for the purposes of section 76(3) of the Act.

(2) Sub-paragraph (1) applies if —

- (a) *X* is a citizen or permanent resident of Singapore;

- (b) either or both of the following contracts were entered into before 1 June 2026:
 - (i) the current contract;
 - (ii) a domestic employment contract between *X* and *Y* that is a prior connected contract in relation to the current contract; and
- (c) *X*'s domestic employment under at least one of the contracts that satisfies sub-paragraph (b) —
 - (i) started before 1 June 2026; and
 - (ii) does not exceed 14 hours —
 - (A) where the domestic employment started on or after 25 May 2026 — in the period beginning on the date on which the domestic employment starts and ending on 31 May 2026 (both dates inclusive); or
 - (B) where the domestic employment started before 25 May 2026 — in every period of 7 consecutive days falling within any one calendar month of the period beginning on the date on which the domestic employment starts and ending on 31 May 2026 (both dates inclusive).

(3) In sub-paragraph (2)(b)(ii), a domestic employment contract between *X* and *Y* (called in this sub-paragraph contract *A*) is a “prior connected contract” in relation to the current contract if —

- (a) contract *A* is a prior contract in relation to the current contract; and
- (b) either or both of the following apply:
 - (i) *X*'s domestic employment by *Y* under the current contract starts not more than one month after the expiry or termination of contract *A*;
 - (ii) between the expiry or termination of contract *A* and the start of *X*'s domestic employment by *Y* under the

current contract, *X* is employed by *Y* under one or more other prior contracts in relation to the current contract without any continuous break of more than one month in *X*'s domestic employment by *Y*.

(4) In this paragraph —

“domestic employee” means a cook, a domestic maid, a butler or any other house servant, a nurse, a valet, a watchman, a gardener, a driver or a cleaner of any vehicle licensed for private use, or any other employee, who is employed by an individual —

- (a) exclusively in, or in connection with, the work of that individual's private domestic household; and
- (b) not in connection with any trade, business or profession carried on by the individual in that household;

“domestic employment” means employment as a domestic employee;

“domestic employment contract” means a contract of service or other agreement under which an individual is employed as a domestic employee;

“prior contract”, in relation to the current contract, means any domestic employment contract under which *X* is employed by *Y* before the start of *X*'s domestic employment by *Y* under the current contract.

[S 325/2026 wef 01/06/2026]

Exemption for seamen

5.—(1) Subject to sub-paragraph (2), the employer (*Y*) of a seaman (*X*) employed under a seaman contract (called in this paragraph the current contract) is exempt from paying the following contributions in respect of wages payable to *X* under the current contract for any period after 31 May 2026:

- (a) any contribution to the Fund under section 7 of the Act;

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- (b) any contribution to a fund for the educational, social or economic advancement of any community approved by the Minister for the purposes of section 76(3) of the Act.
- (2) Sub-paragraph (1) applies if —
- (a) *X* is a citizen of Singapore;
- (b) either or both of the following contracts were entered into before 1 June 2026:
- (i) the current contract;
- (ii) a seaman contract between *X* and *Y* that is a prior connected contract in relation to the current contract; and
- (c) *X*'s employment under at least one of the contracts that satisfies sub-paragraph (b) started before 1 June 2026.
- (3) In sub-paragraph (2)(b)(ii), a seaman contract between *X* and *Y* (called in this sub-paragraph contract *A*) is a “prior connected contract” in relation to the current contract if —
- (a) contract *A* is a prior contract in relation to the current contract; and
- (b) either or both of the following apply:
- (i) *X*'s employment by *Y* under the current contract starts not more than one month after the expiry or termination of contract *A*;
- (ii) between the expiry or termination of contract *A* and the start of *X*'s employment by *Y* under the current contract, *X* is employed by *Y* under one or more other prior contracts in relation to the current contract without any continuous break of more than one month in *X*'s employment as a seaman by *Y*.
- (4) In this paragraph —
- “prior contract”, in relation to the current contract, means any seaman contract under which *X* is employed by *Y* before the start of *X*'s employment under the current contract;

“seaman contract” means a contract of service or other agreement under which an individual is employed as a seaman —

- (a) in a Swedish ship on terms and conditions of service applicable to Swedish seamen;
- (b) in a Norwegian ship on terms and conditions of service applicable to Norwegian seamen; or
- (c) by the East Asiatic Co. Ltd. of Denmark on terms and conditions of the agreement between the Danish Shipowners’ Association and the Seamen’s Union in Denmark.

[S 325/2026 wef 01/06/2026]

THE SCHEDULE

Paragraph 2

SPECIFIED EMPLOYEES

1. *[Deleted by S 325/2026 wef 01/06/2026]*
2. An employee of the United Nations Organisation, or any agency, institution or related organisation of the United Nations Organisation that is located in Singapore.
[S 895/2025 wef 31/12/2025]
- 2A. An employee of any of the following entities, which is part of the World Bank Group (a specialised agency of the United Nations Organisation), that is located in Singapore:
 - (a) the International Centre for Settlement of Investment Disputes;
 - (b) the Multilateral Investment Guarantee Agency.*[S 895/2025 wef 31/12/2025]*
3. An employee of the Organisation for Economic Co-operation and Development who is assigned to work for the International Energy Agency Regional Cooperation Centre that is located in Singapore.
4. *[Deleted by S 325/2026 wef 01/06/2026]*
5. *[Deleted by S 325/2026 wef 01/06/2026]*
6. An employee who is a matriculated or registered student of any of the following institutions and employed for training approved by the institution concerned:

THE SCHEDULE — *continued*

- (a) any university whose function of providing university education is determined by any written law;
 - (b) the Institute of Technical Education, Singapore, established by the Institute of Technical Education Act 1992;
 - (c) a polytechnic established by any written law;
 - (d) a school specified in Part II or III of the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations (Rg 1);
 - (e) Mountbatten Vocational School.
7. An employee who is —
- (a) a matriculated or registered student of any private education institution;
 - (b) enrolled in a full-time programme offered by the private education institution, that is subsidised by the Ministry of Education and listed on the Ministry’s website; and
 - (c) employed for training approved by the private education institution.
8. An employee who —
- (a) is a matriculated or registered student of any overseas tertiary education institution;
 - (b) is required by the overseas tertiary education institution to undergo training in Singapore for a period of not more than 6 months; and
 - (c) submits to his or her employer a written confirmation from the overseas tertiary education institution that the employee is —
 - (i) a matriculated or registered student of the overseas tertiary education institution; and
 - (ii) required by the overseas tertiary education institution to undergo training in Singapore.
9. An employee who is a registered student (other than a student who has completed the GCE ‘A’ Level Examination or its equivalent) of any of the following institutions and employed during a school holiday period:
- (a) a Government school within the meaning of the Education Act 1957;
 - (b) a Government-aided school within the meaning of the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations;

THE SCHEDULE — *continued*

- (c) a school specified in any order made under section 3(1) of the School Boards (Incorporation) Act 1990;
- (d) a school specified in the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations;
- (e) Madrasah Alsagoff Al-Arabiah;
- (f) Madrasah Al-Arabiah Al-Islamiah;
- (g) Madrasah Irsyad Zuhri Al-Islamiah;
- (h) Madrasah Aljunied Al-Islamiah;
- (i) Madrasah Al-Ma'arif Al-Islamiah;
- (j) Madrasah Wak Tanjong Al-Islamiah.

10. In this Schedule —

[Deleted by S 325/2026 wef 01/06/2026]

“GCE ‘A’ Level Examination” means the Singapore-Cambridge General Certificate of Education “Advanced” Level Examination conducted for the purpose of assessing a pupil’s suitability for university education;

“Ministry’s website” means the Ministry of Education’s Internet website at <https://www.moe.gov.sg>;

“private education institution” has the meaning given by section 2 of the Private Education Act 2009;

“school holiday period” means a school holiday period specified by the Ministry of Education on the Ministry’s website.

LEGISLATIVE HISTORY
CENTRAL PROVIDENT FUND
(EXEMPTION) ORDER 2018

This Legislative History is provided for the convenience of users of the Central Provident Fund (Exemption) Order 2018. It is not part of this Order.

**1. G.N. No. S 61/2018 — Central Provident Fund
(Exemption) Order 2018**

Dates of commencement : 1 January 2018 (Paragraphs 2, 3,
4 and the Schedule)
1 February 2018

**2. G.N. No. S 73/2018 — Central Provident Fund (Exemption)
(Amendment) Order 2018**

Date of commencement : 1 March 2018

**3. G.N. No. S 716/2024 — Central Provident Fund (Exemption)
(Amendment) Order 2024**

Date of commencement : 31 December 2021

**4. G.N. No. S 716/2024 — Central Provident Fund (Exemption)
(Amendment) Order 2024**

Date of commencement : 1 October 2024

**5. G.N. No. S 1031/2024 — Central Provident Fund (Exemption)
(Amendment No. 2) Order 2024**

Date of commencement : 1 January 2025

**6. 2025 Revised Edition — Central Provident Fund (Exemption)
Order 2018**

Date of operation : 17 December 2025

**7. G.N. No. S 895/2025 — Central Provident Fund (Exemption)
(Amendment) Order 2025**

Date of commencement : 31 December 2025

**8. G.N. No. S 325/2026 — Central Provident Fund (Exemption)
(Amendment) Order 2026**

Date of commencement : 1 June 2026

COMPARATIVE TABLE
CENTRAL PROVIDENT FUND
(EXEMPTION) ORDER 2018

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.

2025 Ed.	S 61/2018
1	1—(1)
<i>[Omitted as having had effect]</i>	<i>(2)</i>
<i>[Omitted as having had effect]</i>	4