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CENTRAL PROVIDENT FUND ACT 1953 (DEFINITION OF “WAGES” IN SECTION 2)

CENTRAL PROVIDENT FUND (LONG SERVICE AWARDS) NOTIFICATION 2001

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Definitions
 3. Long service awards
-

[1 October 2001]

Citation

1. This Notification is the Central Provident Fund (Long Service Awards) Notification 2001.

Definitions

2.—(1) In this Notification —

“long service award” means any award in money granted to an employee by his or her employer in recognition of every continuous period of not less than 5 years of service with his or her employer or as may be recognised by his or her employer in accordance with sub-paragraph (3) to be service with his or her employer, but does not include —

(a) any award granted under regulation 9(1) of the Education Service Incentive Payment (CONNECT Plan) Regulations 2002; or

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- (b) any payment made upon the completion of a period of service by a serviceman or employee, that is authorised by the Armed Forces Council by General Order pursuant to section 208 of the Singapore Armed Forces Act 1972;

“ordinary wages for the month” has the meaning given by paragraph 5(e) of the First Schedule to the Act.

(2) An employer may regard his or her employee’s service as being continuous even if there has been an interruption to or break in the employee’s service.

(3) An employee may be recognised as having been employed by his or her employer —

- (a) where the employer is the Government — during any period the employee was employed by a statutory body specified in the First Schedule to the Act;
- (b) where the employer is a statutory body specified in the First Schedule to the Act — during any period the employee was employed by the Government or by another such statutory body;
- (c) where the employer is a corporation — during any period the employee was employed by a related corporation within the meaning of section 6 of the Companies Act 1967; or
- (d) in the case of any employer — during any period of the employee’s national service under the Enlistment Act 1970.

Long service awards

3.—(1) Subject to this paragraph, the definition of “wages” in section 2 of the Act does not include any amount paid to any employee as a long service award up to the amount of the employee’s ordinary wages for the month in which the long service award is paid.

(2) For the purposes of sub-paragraph (1), the total period of service of an employee with an employer is to be broken up into 5-year periods of service.

(3) Sub-paragraph (1) applies to only one long service award granted to an employee in respect of each 5-year period of service with his or her employer.

(4) Where a long service award has been granted to an employee in respect of any 5-year period of service, sub-paragraph (1) does not apply to any subsequent long service award granted to him or her in respect of the same 5-year period of service.

(5) In this paragraph, “5-year period of service”, in relation to an employee, means every continuous period of 5 years of service with his or her employer commencing from the date the employee is employed by his or her employer or is recognised as being employed by his or her employer in accordance with paragraph 2(3).