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CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND (EXEMPTION) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 69 of the Central Provident Fund Act 1953, the Minister for Manpower makes the following Order:

Citation and commencement

1. This Order is the Central Provident Fund (Exemption) (Amendment) Order 2026 and comes into operation on 1 June 2026.

New paragraphs 4 and 5

2. In the Central Provident Fund (Exemption) Order 2018, after paragraph 3A, insert —

“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.

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;
- (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.”.

Amendment of Schedule

3. In the Central Provident Fund (Exemption) Order 2018, in the Schedule —

- (a) delete paragraphs 1, 4 and 5; and
- (b) in paragraph 10, delete the definition of “domestic employee”.

[G.N. No. S 895/2025]

Made on 25 May 2026.

STANLEY LOH
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[RESD/Cross-cutting Policy/CPFSL/2026;
AG/LEGIS/SL/36/2025/24]