

**EMPLOYEE TRUST ACT
(CHAPTER 167)**

**EMPLOYEE TRUST
(RATES OF CONTRIBUTIONS) REGULATIONS**

S 3/1993

1999 Edition, Chapter 167

2019 Edition, Chapter 167

Amended by

S 21/2024

REVISED EDITION 2026

SUBSIDIARY LEGISLATION

**EMPLOYEE TRUST
(RATES OF CONTRIBUTIONS) REGULATIONS**

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
2. Rates of contributions
3. Rounding off contributions

SCHEDULE — RATES OF CONTRIBUTIONS PER MONTH

SUBSIDIARY LEGISLATION

Regulations made under section 38(1)

**EMPLOYEE TRUST
(RATES OF CONTRIBUTIONS) REGULATIONS**

Commencement: 1st January 1993

Citation

1. These Regulations may be cited as the Employee Trust (Rates of Contributions) Regulations.

Rates of contributions

2. For the purpose of the Act, the rates of contributions shall be as set out in the Schedule hereto.

Rounding off contributions [S 21/2024]

3. For the purposes of these Regulations, where the figure of the contributions by employers and employees is not a whole number, the figure shall be rounded off to the next whole number.

SCHEDULE

(regulation 2)

RATES OF CONTRIBUTIONS PER MONTH

Employee	5%
Employer	5%.