

Private Sector / Non-Pensionable Employees (Ministries, Statutory Bodies & Aided Schools)

**CPF Contribution Rate (From 1 January 2016) Table for
Singapore Citizens or Singapore Permanent Residents (3rd Year Onwards)**

Employee's Age (Years)	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
55 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (TW)	Nil
	> \$500 to < \$750	17% (TW) + 0.6 (TW - \$500)	0.6 (TW - \$500)
	≥ \$750	[37% (OW)]* + 37% (AW) * Max. of \$2,220	[20% (OW)]* + 20% (AW) * Max. of \$1,200
Above 55 - 60	≤ \$50	Nil	Nil
	> \$50 to \$500	13% (TW)	Nil
	> \$500 to < \$750	13% (TW) + 0.39 (TW - \$500)	0.39 (TW - \$500)
	≥ \$750	[26% (OW)]* + 26% (AW) * Max. of \$1,560	[13% (OW)]* + 13% (AW) * Max. of \$780
Above 60 - 65	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (TW)	Nil
	> \$500 to < \$750	9% (TW) + 0.225 (TW - \$500)	0.225 (TW - \$500)
	≥ \$750	[16.5% (OW)]* + 16.5% (AW) *Max. of \$990	[7.5% (OW)]* + 7.5% (AW) * Max. of \$450
Above 65	≤ \$50	Nil	Nil
	> \$50 to \$500	7.5% (TW)	Nil
	> \$500 to < \$750	7.5% (TW) + 0.15 (TW - \$500)	0.15 (TW - \$500)
	≥ \$750	[12.5% (OW)]* + 12.5% (AW) * Max. of \$750	[5% (OW)]* + 5% (AW) * Max. of \$300

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$6,000)

AW: Additional Wages

TW: Total Wages = OW + AW

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
- 2) Compute the employee's share of CPF contribution (cents should be dropped).
- 3) Employer's share = Total contribution - Employee's share