

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

Graduated Employer & Employee (G/G) Contribution Rate (From 1 January 2016) Table for Singapore Permanent Residents (SPRs) during 2nd Year of SPR Status

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	9% (TW)	Nil
	> \$500 to < \$750	9% (TW) + 0.45 (TW - \$500)	0.45 (TW - \$500)
	≥ \$750	[24% (OW)]* + 24% (AW) * Max. of \$1,440	[15% (OW)]* + 15% (AW) * Max. of \$900
Above 55 - 60	≤ \$50	Nil	Nil
	> \$50 to \$500	6% (TW)	Nil
	> \$500 to < \$750	6% (TW) + 0.375 (TW - \$500)	0.375 (TW - \$500)
	≥ \$750	[18.5% (OW)]* + 18.5% (AW) * Max. of \$1,110	[12.5% (OW)]* + 12.5% (AW) * Max. of \$750
Above 60 - 65	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.225 (TW - \$500)	0.225 (TW - \$500)
	≥ \$750	[11% (OW)]* + 11% (AW) * Max. of \$660	[7.5% (OW)]* + 7.5% (AW) * Max. of \$450
Above 65	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.15 (TW - \$500)	0.15 (TW - \$500)
	≥ \$750	[8.5% (OW)]* + 8.5% (AW) * Max. of \$510	[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