

Pensionable Employees (Statutory Bodies & Aided Schools)

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

Employee's Age (Years)	Total CPF contributions (Employer's & Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month
55 & below	[6.75% (OW - NPE) + 9% (NPE)]* + 9% (AW) * Max. of \$540	[3.75% (OW - NPE) + 5% (NPE)]* + 5% (AW) * Max. of \$300
Above 55 – 60	[6.75% (OW - NPE) + 9% (NPE)]* + 9% (AW) * Max. of \$540	[3.75% (OW - NPE) + 5% (NPE)]* + 5% (AW) * Max. of \$300
Above 60 – 65	[6.375% (OW - NPE) + 8.5% (NPE)]* + 8.5% (AW) * Max. of \$510	[3.75% (OW - NPE) + 5% (NPE)]* + 5% (AW) * Max. of \$300
Above 65	[6.375% (OW - NPE) + 8.5% (NPE)]* + 8.5% (AW) * Max. of \$510	[3.75% (OW - NPE) + 5% (NPE)]* + 5% (AW) * Max. of \$300

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$8,000 and \$6,000 for pensionable and non-pensionable components respectively)

NPE: Non-Pensionable Element of OW

AW: Additional Wages

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