

**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)	Total CPF contributions (Employer's & Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month
55 & below	[18% (OW - NPE) + 24% (NPE)]* + 24% (AW) * Max. of \$1,440	[11.25% (OW - NPE) + 15% (NPE)]* + 15% (AW) * Max. of \$900
Above 55 – 60	[13.875% (OW - NPE) + 18.5% (NPE)]* + 18.5% (AW) * Max. of \$1,110	[9.375% (OW - NPE) + 12.5% (NPE)]* + 12.5% (AW) * Max. of \$750
Above 60 – 65	[8.25% (OW - NPE) + 11% (NPE)]* + 11% (AW) * Max. of \$660	[5.625% (OW - NPE) + 7.5% (NPE)]* + 7.5% (AW) * Max. of \$450
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