

**PRIVATE SECTOR / NON-PENSIONABLE EMPLOYEES (STATUTORY BODIES & AIDED SCHOOLS)**

**Graduated Employer & Employee (G/G) Contribution Rate (1 September 2010 to 28 February 2011) Table for Singapore Permanent Residents (SPRs) during 2nd Year of SPR Status**

	35 years and below		Above 35 – 50 years		Above 50 – 55 years	
Employee's total wages for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month
≤ \$50	Nil	Nil	Nil	Nil	Nil	Nil
\$50.01 – \$500	9% (TW)	Nil	0.0597 (TW - \$50)	Nil	0.0597 (TW - \$50)	Nil
\$500.01 – \$750	9% (TW) + 0.36 (TW - \$500)	0.36 (TW - \$500)	0.0597 (TW - \$50) + 0.36 (TW - \$500)	0.36 (TW - \$500)	0.0597 (TW - \$50) + 0.36 (TW - \$500)	0.36 (TW - \$500)
\$750.01 – \$1,200	9% (TW) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$41.85 + 0.1219 (TW - \$750) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$41.85 + 0.1126 (TW - \$750) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)
\$1,200.01 – \$1,500	9% (TW) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$96.72 + 0.1276 (TW - \$1,200) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$92.52 + 0.1416 (TW - \$1,200) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)
> \$1,500	[24% (OW)]* + 24% (AW) * Up to a maximum of \$1,080 (rounded off to the nearest dollar).	[15% (OW)]* + 15% (AW) * Up to a maximum of \$675 (cents should be dropped).	[24% (OW)]* + 24% (AW) * Up to a maximum of \$1,080 (rounded off to the nearest dollar).	[15% (OW)]* + 15% (AW) * Up to a maximum of \$675 (cents should be dropped).	[24% (OW)]* + 24% (AW) * Up to a maximum of \$1,080 (rounded off to the nearest dollar).	[15% (OW)]* + 15% (AW) * Up to a maximum of \$675 (cents should be dropped).

	Above 55 – 60 years		Above 60 – 65 years		Above 65 years	
Employee's total wages for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month	Total CPF contributions (Employer's share and Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month
≤ \$50	Nil	Nil	Nil	Nil	Nil	Nil
\$50.01 – \$500	0.0398 (TW - \$50)	Nil	0.0232 (TW - \$50)	Nil	0.0232 (TW - \$50)	Nil
\$500.01 – \$750	0.0398 (TW - \$50) + 0.3 (TW - \$500)	0.3 (TW - \$500)	0.0232 (TW - \$50) + 0.18 (TW - \$500)	0.18 (TW - \$500)	0.0232 (TW - \$50) + 0.12 (TW - \$500)	0.12 (TW - \$500)
\$750.01 – \$1,200	\$27.90 + 0.066 (TW - \$750) + \$75 + 0.15 (TW - \$750)	\$75 + 0.15 (TW - \$750)	\$16.275 + 0.0291 (TW - \$750) + \$45 + 0.09 (TW - \$750)	\$45 + 0.09 (TW - \$750)	\$16.275 + 0.0291 (TW - \$750) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
\$1,200.01 – \$1,500	\$57.60 + 0.108 (TW - \$1,200) + \$75 + 0.15 (TW - \$750)	\$75 + 0.15 (TW - \$750)	\$29.40 + 0.077 (TW - \$1,200) + \$45 + 0.09 (TW - \$750)	\$45 + 0.09 (TW - \$750)	\$29.40 + 0.077 (TW - \$1,200) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
> \$1,500	[18.5% (OW)]* + 18.5% (AW) * Up to a maximum of \$833 (rounded off to the nearest dollar).	[12.5% (OW)]* + 12.5% (AW) * Up to a maximum of \$562 (cents should be dropped).	[11% (OW)]* + 11% (AW) * Up to a maximum of \$495 (rounded off to the nearest dollar).	[7.5% (OW)]* + 7.5% (AW) * Up to a maximum of \$337 (cents should be dropped).	[8.5% (OW)]* + 8.5% (AW) * Up to a maximum of \$383 (rounded off to the nearest dollar).	[5% (OW)]* + 5% (AW) * Up to a maximum of \$225 (cents should be dropped).

**Notes:**

OW: Ordinary Wages. CPF is computed up to OW Ceiling of \$4,500.

AW: Additional Wages

TW: Total Wages (Ordinary Wages + Additional Wages)

You can determine the total CPF contributions payable by following these steps:

1. Calculate the total CPF contributions. The total CPF contributions should be rounded off to the nearest dollar. An amount of 50 cents should be regarded as an additional dollar.
2. Calculate the employee's share of CPF contributions. The cents should be dropped for the employee's share of CPF contributions.
3. To calculate the employer's share, take the total CPF contributions and subtract the employee's share of CPF contributions i.e. Employer's share = Total CPF contributions - Employee's share.