

CPF

Contribution Rate Booklet

FROM SEPTEMBER 2011

AGE GROUP

Above **65** Years



THE CENTRAL PROVIDENT FUND CPF CONTRIBUTION RATES FROM 1 SEPTEMBER 2011

ABOUT THIS BOOKLET

This booklet contains information on CPF contributions for employees who are above 65 years old.

As an employer, you are required by law to pay both the employer's share and employee's share of CPF contributions. The employee's share of CPF contributions may be recovered from his wages.

Separate booklets on CPF contributions for employees in the following age groups are also available for reference:

- ◆ 35 years and below
- ◆ Above 35 – 50 years
- ◆ Above 50 – 55 years
- ◆ Above 55 – 60 years
- ◆ Above 60 – 65 years

ENQUIRY SERVICES

For more information, you may:

- Visit our website at <http://employer.cpf.gov.sg>
- Call our CPF Call Centre at 1800-227-1188
- Email us at employer-accounts@cpf.gov.sg

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ORDINARY AND ADDITIONAL WAGES

Definition of Wages

CPF contributions are computed based on the employee's total wages for a calendar month. Wages are remuneration in money due or granted to an employee in respect of his employment. These include overtime pay, allowances, cash awards, commissions and bonuses. Please see page 2 for examples of allowances and payments that attract CPF contributions.

Classification of Wages

For the purpose of computing CPF contributions, wages are classified as follows:

a) Ordinary Wages (OW)

Ordinary Wages are wages due or granted wholly and exclusively in respect of an employee's employment in that month and payable before the due date for payment of CPF contributions for that month.

b) Additional Wages (AW)

Additional Wages are wages which are not granted wholly and exclusively for the month. Examples are annual bonus, leave pay, incentive and other payments made at intervals of more than a month.

c) Total Wages (TW)

The total amount of an employee's wages for any calendar month is the sum of his Ordinary Wages for the month and the Additional Wages paid to him in that month.

$$\text{Total Wages (TW)} = \text{Total Ordinary Wages (OW)} + \text{Total Additional Wages (AW)}$$

Limits on CPF Contributions

a) Ordinary Wage (OW) Ceiling

The maximum amount of CPF contributions payable is based on a monthly salary ceiling of \$5,000 for Ordinary Wages.

b) Additional Wage (AW) Ceiling

The Additional Wage Ceiling sets the maximum amount of Additional Wages on which CPF contributions are payable.

For more information on Additional Wage Ceiling, please refer to the *Employers' Guide to CPF* at <http://employer.cpf.gov.sg>

ALLOWANCES AND PAYMENTS THAT ATTRACT CPF CONTRIBUTIONS

Examples are:

- Acting allowance
- Anniversary cash award
- Annual wage supplement/Bonus
- Attendance allowance
- Cash incentive
- Child-care subsidy
- Commission
- Cost of living allowance
- Children's education allowance
- Extra duty allowance
- Festival allowance
- Fixed holiday allowance
- Gratuity paid to serving employees
- Grooming allowance
- Housing allowance paid directly to employee
- Handphone and pager allowance paid to employee
- Laundry allowance for personal clothing
- Leave pay
- Long service awards in cash
- Maternity allowance
- Meal allowance given monthly in lump sum
- Overtime pay
- Probation period pay
- Productivity cash award
- Sales performance award
- Service charge
- Shift allowance
- Stand-by allowance
- Temporary lay-off benefits
- Tips
- Transport allowance paid other than for official duties

CPF CONTRIBUTION RATES TABLE

CPF Contribution Rates (From 1 September 2011) for Employees Who Are Singapore Citizens or Singapore Permanent Residents (3rd Year Onwards)

Above 65 years old		
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
≤ \$50	0%	0%
\$50.01 – \$500	0.0431 (TW - \$50)	0%
\$500.01 – \$750	0.0431 (TW - \$50) + 0.12 (TW - \$500)	0.12 (TW - \$500)
\$750.01 – \$1,200	\$30.225 + 0.0541 (TW - \$750) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
\$1,200.01 – \$1,500	\$54.60 + 0.143 (TW - \$1,200) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
> \$1,500	[11.5% (OW)]# + 11.5% (AW)	[5% (OW)]^ + 5% (AW)

Notes:

OW : Ordinary Wages. CPF contributions are computed up to OW Ceiling of \$5,000.

AW : Additional Wages

TW : Total Wages (Ordinary Wages + Additional Wages)

Please refer to page 1 for the definitions of OW, AW and TW.

Up to a maximum of \$575

^ Up to a maximum of \$250

CHANGE OF CPF CONTRIBUTION RATE WHEN AN EMPLOYEE MOVES TO NEXT AGE GROUP

The contribution rates in respect of an employee above 35, 50, 55, 60 or 65 years of age shall be applied from the first day of the month after the month of his 35th, 50th, 55th, 60th or 65th birthday.

Example: An employee's 65th birthday falls on 13 September 2011.

CPF contribution rate	
For wages earned in September 2011 (Above 60 to 65 years)	For wages earned in October 2011 (Above 65 years)
14% of total wages (>\$1,500) (Employer's share = 6.5%; Employee's share = 7.5%)	11.5% of total wages (>\$1,500) (Employer's share = 6.5%; Employee's share = 5%)

CALCULATION OF CPF CONTRIBUTIONS

You can find out the total CPF contributions you need to pay via 3 different means:

(i) CPF Contribution Calculator

The calculator (available at <http://employer.cpf.gov.sg>) allows you to compute the total CPF contributions from your employee's wages for any age group.

(ii) CPF Contribution Rates Booklets

Step 1 : Determine the total wages for the employee

Step 2 : Check the relevant pages (from page 7 to 11) for the corresponding total CPF contributions and the employee's share of CPF contributions

For example, when wages are \$550.00, with reference to page 7:

The total CPF contributions (employer's share and employee's share) are \$28.00,

The employee's share of CPF contributions is \$6.00; and

The employer's share of CPF contributions is $\$28.00 - \$6.00 = \$22.00$

(iii) CPF Contribution Rates Table

The CPF contribution rates table (on page 3) is used to determine the total CPF contributions that are payable.

- 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

For example, the CPF contributions for an employee (66 years old) earning \$4,002.00 a month are as follows:

Total CPF contributions = 11.5% (OW) + 11.5% (AW)
 = 11.5% (\$4,002.00) + 11.5% (\$0)
 = \$460.23
 = \$460.00 (rounded off to the nearest dollar)

Employee's share = 5% (OW) + 5% (AW)
 = 5% (\$4,002.00) + 5% (\$0)
 = \$200.10
 = \$200.00 (cents are dropped)

Employer's share = \$460.00 - \$200.00 = \$260.00

EXAMPLES ON CALCULATION OF CPF CONTRIBUTIONS

CPF Contributions for Employees Aged Above 65 Years Old

Where total wages are \$5,000.00 or less

The CPF contributions can be read directly from page 7 to 11 of this booklet.

Example 1

Ordinary Wages	: \$ 656.50
Additional Wages	: \$ Nil
Total Wages	: \$ 656.50
(1) Turn to page 7	
(2) Refer to wage range \$653.93 to \$658.33	
Total CPF contributions (Employer's share and Employee's share)	: \$ 45.00*
Employee's share of CPF contributions	: \$ 18.00#

Example 2

Ordinary Wages	: \$ 1,250.50
Additional Wages	: \$ 2,000.00
Total Wages	: \$ 3,250.50
(1) Turn to page 9	
(2) Refer to wage range \$3,247.83 to \$3,256.52	
Total CPF contributions (Employer's share and Employee's share)	: \$ 374.00*
Employee's share of CPF contributions	: \$ 162.00#

* Total CPF contributions (employer's share and employee's share) should be rounded off to the nearest dollar.

The cents should be dropped for the employee's share of CPF contributions.

Where total wages are more than \$5,000.00

Calculate the CPF contributions as follows:

Step 1	Split Total Wages into Ordinary Wages and Additional Wages.	
Step 2	Calculate the CPF contributions for Ordinary Wages.	
	Total CPF contributions (Employer's share and Employee's share)	= 11.5% of Ordinary Wages (subject to a maximum of \$575.00 on Ordinary Wages of \$5,000.00)
	Employee's share of CPF contributions	= 5% of Ordinary Wages (subject to a maximum of \$250.00 on Ordinary Wages of \$5,000.00)
Step 3	Calculate the CPF contributions for Additional Wages.	
	Total CPF contributions (Employer's share and Employee's share)	= 11.5% of Additional Wages
	Employee's share of CPF contributions	= 5% of Additional Wages
Step 4	Calculate the Total CPF contributions.	

Example 3

		Wages		Total CPF contributions (Employer's share and Employee's share)	Employee's share of CPF contributions
Step 1 Split Total Wages into Ordinary Wages and Additional Wages	Step 2 Calculate CPF contributions for Ordinary Wages	Ordinary	\$5,500.00	\$575.00 (11.5% of \$5,000.00 [^])	\$250.00 (5% of \$5,000.00 [^])
	Step 3 Calculate CPF contributions for Additional Wages	Additional	\$7,002.00	\$805.23 (11.5% of \$7,002.00)	\$350.10 (5% of \$7,002.00)
	Step 4 Calculate Total CPF contributions	Total	\$12,502.00	\$1,380.00*	\$600.00#

[^] The Ordinary Wage (OW) ceiling is \$5,000.00.

* Total CPF contributions (employer's share and employee's share) should be rounded off to the nearest dollar.

The cents should be dropped for the employee's share of CPF contributions.

TOTAL WAGES \$0.01 – \$1,243.84

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
0.01	50.00	NIL	NIL	641.67	647.79	43	17	918.94	927.69	80	40
50.01	61.60	NIL	NIL	647.80	649.99	44	17	927.70	933.33	81	40
61.61	84.80	1	NIL	650.00	653.92	44	18	933.34	936.45	81	41
84.81	108.00	2	NIL	653.93	658.33	45	18	936.46	945.22	82	41
108.01	131.20	3	NIL	658.34	660.05	45	19	945.23	949.99	83	41
131.21	154.40	4	NIL	660.06	666.18	46	19	950.00	953.98	83	42
154.41	177.61	5	NIL	666.19	666.66	47	19	953.99	962.75	84	42
177.62	200.81	6	NIL	666.67	672.31	47	20	962.76	966.66	85	42
200.82	224.01	7	NIL	672.32	674.99	48	20	966.67	971.51	85	43
224.02	247.21	8	NIL	675.00	678.44	48	21	971.52	980.28	86	43
247.22	270.41	9	NIL	678.45	683.33	49	21	980.29	983.33	87	43
270.42	293.61	10	NIL	683.34	684.58	49	22	983.34	989.04	87	44
293.62	316.82	11	NIL	684.59	690.71	50	22	989.05	997.80	88	44
316.83	340.02	12	NIL	690.72	691.66	51	22	997.81	999.99	89	44
340.03	363.22	13	NIL	691.67	696.84	51	23	1000.00	1006.57	89	45
363.23	386.42	14	NIL	696.85	699.99	52	23	1006.58	1015.33	90	45
386.43	409.62	15	NIL	700.00	702.97	52	24	1015.34	1016.66	91	45
409.63	432.83	16	NIL	702.98	708.33	53	24	1016.67	1024.10	91	46
432.84	456.03	17	NIL	708.34	709.10	53	25	1024.11	1032.86	92	46
456.04	479.23	18	NIL	709.11	715.23	54	25	1032.87	1033.33	93	46
479.24	500.64	19	NIL	715.24	716.66	55	25	1033.34	1041.63	93	47
500.65	506.77	20	NIL	716.67	721.36	55	26	1041.64	1049.99	94	47
506.78	508.33	21	NIL	721.37	724.99	56	26	1050.00	1050.39	94	48
508.34	512.90	21	1	725.00	727.49	56	27	1050.40	1059.15	95	48
512.91	516.66	22	1	727.50	733.33	57	27	1059.16	1066.66	96	48
516.67	519.03	22	2	733.34	733.62	57	28	1066.67	1067.92	96	49
519.04	524.99	23	2	733.63	739.76	58	28	1067.93	1076.68	97	49
525.00	525.16	23	3	739.77	741.66	58	28	1076.69	1083.33	98	49
525.17	531.29	24	3	741.67	745.89	59	29	1083.34	1085.45	98	50
531.30	533.33	25	3	745.90	749.99	60	29	1085.46	1094.21	99	50
533.34	537.43	25	4	750.00	752.41	60	30	1094.22	1099.99	100	50
537.44	541.66	26	4	752.42	761.17	61	30	1100.00	1102.97	100	51
541.67	543.56	26	5	761.18	766.66	62	30	1102.98	1111.74	101	51
543.57	549.69	27	5	766.67	769.93	62	31	1111.75	1116.66	102	51
549.70	549.99	28	5	769.94	778.70	63	31	1116.67	1120.52	102	52
550.00	555.82	28	6	778.71	783.33	64	31	1120.53	1129.27	103	52
555.83	558.33	29	6	783.34	787.46	64	32	1129.28	1133.33	104	52
558.34	561.95	29	7	787.47	796.23	65	32	1133.34	1138.03	104	53
561.96	566.66	30	7	796.24	799.99	66	32	1138.04	1146.80	105	53
566.67	568.08	30	8	800.00	804.99	66	33	1146.81	1149.99	106	53
568.09	574.21	31	8	805.00	813.75	67	33	1150.00	1155.56	106	54
574.22	574.99	32	8	813.76	816.66	68	33	1155.57	1164.32	107	54
575.00	580.34	32	9	816.67	822.52	68	34	1164.33	1166.66	108	54
580.35	583.33	33	9	822.53	831.28	69	34	1166.67	1173.09	108	55
583.34	586.48	33	10	831.29	833.33	70	34	1173.10	1181.85	109	55
586.49	591.66	34	10	833.34	840.05	70	35	1181.86	1183.33	110	55
591.67	592.61	34	11	840.06	848.81	71	35	1183.34	1190.62	110	56
592.62	598.74	35	11	848.82	849.99	72	35	1190.63	1199.38	111	56
598.75	599.99	36	11	850.00	857.58	72	36	1199.39	1199.99	112	56
600.00	604.87	36	12	857.59	866.34	73	36	1200.00	1204.43	112	57
604.88	608.33	37	12	866.35	866.66	74	36	1204.44	1209.35	113	57
608.34	611.00	37	13	866.67	875.10	74	37	1209.36	1214.28	114	57
611.01	616.66	38	13	875.11	883.33	75	37	1214.29	1216.66	115	57
616.67	617.13	38	14	883.34	883.87	75	38	1216.67	1219.21	115	58
617.14	623.26	39	14	883.88	892.63	76	38	1219.22	1224.13	116	58
623.27	624.99	40	14	892.64	899.99	77	38	1224.14	1229.06	117	58
625.00	629.39	40	15	900.00	901.40	77	39	1229.07	1233.33	118	58
629.40	633.33	41	15	901.41	910.16	78	39	1233.34	1233.99	118	59
633.34	635.53	41	16	910.17	916.66	79	39	1234.00	1238.91	119	59
635.54	641.66	42	16	916.67	918.93	79	40	1238.92	1243.84	120	59

TOTAL WAGES \$1,243.85 – \$2,204.34

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
1243.85	1248.76	121	59	1470.45	1475.36	167	73	1830.44	1839.13	211	91
1248.77	1249.99	122	59	1475.37	1480.29	168	73	1839.14	1839.99	212	91
1250.00	1253.69	122	60	1480.30	1483.33	169	73	1840.00	1847.82	212	92
1253.70	1258.62	123	60	1483.34	1485.22	169	74	1847.83	1856.52	213	92
1258.63	1263.54	124	60	1485.23	1490.14	170	74	1856.53	1859.99	214	92
1263.55	1266.66	125	60	1490.15	1495.07	171	74	1860.00	1865.21	214	93
1266.67	1268.47	125	61	1495.08	1499.99	172	74	1865.22	1873.91	215	93
1268.48	1273.39	126	61	1500.00	1508.69	173	75	1873.92	1879.99	216	93
1273.40	1278.32	127	61	1508.70	1517.39	174	75	1880.00	1882.60	216	94
1278.33	1283.25	128	61	1517.40	1519.99	175	75	1882.61	1891.30	217	94
1283.26	1283.33	129	61	1520.00	1526.08	175	76	1891.31	1899.99	218	94
1283.34	1288.17	129	62	1526.09	1534.78	176	76	1900.00	1908.69	219	95
1288.18	1293.10	130	62	1534.79	1539.99	177	76	1908.70	1917.39	220	95
1293.11	1298.02	131	62	1540.00	1543.47	177	77	1917.40	1919.99	221	95
1298.03	1299.99	132	62	1543.48	1552.17	178	77	1920.00	1926.08	221	96
1300.00	1302.95	132	63	1552.18	1559.99	179	77	1926.09	1934.78	222	96
1302.96	1307.88	133	63	1560.00	1560.86	179	78	1934.79	1939.99	223	96
1307.89	1312.80	134	63	1560.87	1569.56	180	78	1940.00	1943.47	223	97
1312.81	1316.66	135	63	1569.57	1578.26	181	78	1943.48	1952.17	224	97
1316.67	1317.73	135	64	1578.27	1579.99	182	78	1952.18	1959.99	225	97
1317.74	1322.66	136	64	1580.00	1586.95	182	79	1960.00	1960.86	225	98
1322.67	1327.58	137	64	1586.96	1595.65	183	79	1960.87	1969.56	226	98
1327.59	1332.51	138	64	1595.66	1599.99	184	79	1969.57	1978.26	227	98
1332.52	1333.33	139	64	1600.00	1604.34	184	80	1978.27	1979.99	228	98
1333.34	1337.43	139	65	1604.35	1613.04	185	80	1980.00	1986.95	228	99
1337.44	1342.36	140	65	1613.05	1619.99	186	80	1986.96	1995.65	229	99
1342.37	1347.29	141	65	1620.00	1621.73	186	81	1995.66	1999.99	230	99
1347.30	1349.99	142	65	1621.74	1630.43	187	81	2000.00	2004.34	230	100
1350.00	1352.21	142	66	1630.44	1639.13	188	81	2004.35	2013.04	231	100
1352.22	1357.14	143	66	1639.14	1639.99	189	81	2013.05	2019.99	232	100
1357.15	1362.06	144	66	1640.00	1647.82	189	82	2020.00	2021.73	232	101
1362.07	1366.66	145	66	1647.83	1656.52	190	82	2021.74	2030.43	233	101
1366.67	1366.99	145	67	1656.53	1659.99	191	82	2030.44	2039.13	234	101
1367.00	1371.92	146	67	1660.00	1665.21	191	83	2039.14	2039.99	235	101
1371.93	1376.84	147	67	1665.22	1673.91	192	83	2040.00	2047.82	235	102
1376.85	1381.77	148	67	1673.92	1679.99	193	83	2047.83	2056.52	236	102
1381.78	1383.33	149	67	1680.00	1682.60	193	84	2056.53	2059.99	237	102
1383.34	1386.69	149	68	1682.61	1691.30	194	84	2060.00	2065.21	237	103
1386.70	1391.62	150	68	1691.31	1699.99	195	84	2065.22	2073.91	238	103
1391.63	1393.55	151	68	1700.00	1708.69	196	85	2073.92	2079.99	239	103
1396.56	1399.99	152	68	1708.70	1717.39	197	85	2080.00	2082.60	239	104
1400.00	1401.47	152	69	1717.40	1719.99	198	85	2082.61	2091.30	240	104
1401.48	1406.40	153	69	1720.00	1726.08	198	86	2091.31	2099.99	241	104
1406.41	1411.33	154	69	1726.09	1734.78	199	86	2100.00	2108.69	242	105
1411.34	1416.25	155	69	1734.79	1739.99	200	86	2108.70	2117.39	243	105
1416.26	1416.66	156	69	1740.00	1743.47	200	87	2117.40	2119.99	244	105
1416.67	1421.18	156	70	1743.48	1752.17	201	87	2120.00	2126.08	244	106
1421.19	1426.10	157	70	1752.18	1759.99	202	87	2126.09	2134.78	245	106
1426.11	1431.03	158	70	1760.00	1760.86	202	88	2134.79	2139.99	246	106
1431.04	1433.33	159	70	1760.87	1769.56	203	88	2140.00	2143.47	246	107
1433.34	1435.96	159	71	1769.57	1778.26	204	88	2143.48	2152.17	247	107
1435.97	1440.88	160	71	1778.27	1779.99	205	88	2152.18	2159.99	248	107
1440.89	1445.81	161	71	1780.00	1786.95	205	89	2160.00	2160.86	248	108
1445.82	1449.99	162	71	1786.96	1795.65	206	89	2160.87	2169.56	249	108
1450.00	1450.73	162	72	1795.66	1799.99	207	89	2169.57	2178.26	250	108
1450.74	1455.66	163	72	1800.00	1804.34	207	90	2178.27	2179.99	251	108
1455.67	1460.59	164	72	1804.35	1813.04	208	90	2180.00	2186.95	251	109
1460.60	1465.51	165	72	1813.05	1819.99	209	90	2186.96	2195.65	252	109
1465.52	1466.66	166	72	1820.00	1821.73	209	91	2195.66	2199.99	253	109
1466.67	1470.44	166	73	1821.74	1830.43	210	91	2200.00	2204.34	253	110

TOTAL WAGES \$2,204.35 – \$3,334.78

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
2204.35	2213.04	254	110	2580.00	2586.95	297	129	2960.00	2960.86	340	148
2213.05	2219.99	255	110	2586.96	2595.65	298	129	2960.87	2969.56	341	148
2220.00	2221.73	255	111	2595.66	2599.99	299	129	2969.57	2978.26	342	148
2221.74	2230.43	256	111	2600.00	2604.34	299	130	2978.27	2979.99	343	148
2230.44	2239.13	257	111	2604.35	2613.04	300	130	2980.00	2986.95	343	149
2239.14	2239.99	258	111	2613.05	2619.99	301	130	2986.96	2995.65	344	149
2240.00	2247.82	258	112	2620.00	2621.73	301	131	2995.66	2999.99	345	149
2247.83	2256.52	259	112	2621.74	2630.43	302	131	3000.00	3004.34	345	150
2256.53	2259.99	260	112	2630.44	2639.13	303	131	3004.35	3013.04	346	150
2260.00	2265.21	260	113	2639.14	2639.99	304	131	3013.05	3019.99	347	150
2265.22	2273.91	261	113	2640.00	2647.82	304	132	3020.00	3021.73	347	151
2273.92	2279.99	262	113	2647.83	2656.52	305	132	3021.74	3030.43	348	151
2280.00	2282.60	262	114	2656.53	2659.99	306	132	3030.44	3039.13	349	151
2282.61	2291.30	263	114	2660.00	2665.21	306	133	3039.14	3039.99	350	151
2291.31	2299.99	264	114	2665.22	2673.91	307	133	3040.00	3047.82	350	152
2300.00	2308.69	265	115	2673.92	2679.99	308	133	3047.83	3056.52	351	152
2308.70	2317.39	266	115	2680.00	2682.60	308	134	3056.53	3059.99	352	152
2317.40	2319.99	267	115	2682.61	2691.30	309	134	3060.00	3065.21	352	153
2320.00	2326.08	267	116	2691.31	2699.99	310	134	3065.22	3073.91	353	153
2326.09	2334.78	268	116	2700.00	2708.69	311	135	3073.92	3079.99	354	153
2334.79	2339.99	269	116	2708.70	2717.39	312	135	3080.00	3082.60	354	154
2340.00	2343.47	269	117	2717.40	2719.99	313	135	3082.61	3091.30	355	154
2343.48	2352.17	270	117	2720.00	2726.08	313	136	3091.31	3099.99	356	154
2352.18	2359.99	271	117	2726.09	2734.78	314	136	3100.00	3108.69	357	155
2360.00	2360.86	271	118	2734.79	2739.99	315	136	3108.70	3117.39	358	155
2360.87	2369.56	272	118	2740.00	2743.47	315	137	3117.40	3119.99	359	155
2369.57	2378.26	273	118	2743.48	2752.17	316	137	3120.00	3126.08	359	156
2378.27	2379.99	274	118	2752.18	2759.99	317	137	3126.09	3134.78	360	156
2380.00	2386.95	274	119	2760.00	2760.86	317	138	3134.79	3139.99	361	156
2386.96	2395.65	275	119	2760.87	2769.56	318	138	3140.00	3143.47	361	157
2395.66	2399.99	276	119	2769.57	2778.26	319	138	3143.48	3152.17	362	157
2400.00	2404.34	276	120	2778.27	2779.99	320	138	3152.18	3159.99	363	157
2404.35	2413.04	277	120	2780.00	2786.95	320	139	3160.00	3160.86	363	158
2413.05	2419.99	278	120	2786.96	2795.65	321	139	3160.87	3169.56	364	158
2420.00	2421.73	278	121	2795.66	2799.99	322	139	3169.57	3178.26	365	158
2421.74	2430.43	279	121	2800.00	2804.34	322	140	3178.27	3179.99	366	158
2430.44	2439.13	280	121	2804.35	2813.04	323	140	3180.00	3186.95	366	159
2439.14	2439.99	281	121	2813.05	2819.99	324	140	3186.96	3195.65	367	159
2440.00	2447.82	281	122	2820.00	2821.73	324	141	3195.66	3199.99	368	159
2447.83	2456.52	282	122	2821.74	2830.43	325	141	3200.00	3204.34	368	160
2456.53	2459.99	283	122	2830.44	2839.13	326	141	3204.35	3213.04	369	160
2460.00	2465.21	283	123	2839.14	2839.99	327	141	3213.05	3219.99	370	160
2465.22	2473.91	284	123	2840.00	2847.82	327	142	3220.00	3221.73	370	161
2473.92	2479.99	285	123	2847.83	2856.52	328	142	3221.74	3230.43	371	161
2480.00	2482.60	285	124	2856.53	2859.99	329	142	3230.44	3239.13	372	161
2482.61	2491.30	286	124	2860.00	2865.21	329	143	3239.14	3239.99	373	161
2491.31	2499.99	287	124	2865.22	2873.91	330	143	3240.00	3247.82	373	162
2500.00	2508.69	288	125	2873.92	2879.99	331	143	3247.83	3256.52	374	162
2508.70	2517.39	289	125	2880.00	2882.60	331	144	3256.53	3259.99	375	162
2517.40	2519.99	290	125	2882.61	2891.30	332	144	3260.00	3265.21	375	163
2520.00	2526.08	290	126	2891.31	2899.99	333	144	3265.22	3273.91	376	163
2526.09	2534.78	291	126	2900.00	2908.69	334	145	3273.92	3279.99	377	163
2534.79	2539.99	292	126	2908.70	2917.39	335	145	3280.00	3282.60	377	164
2540.00	2543.47	292	127	2917.40	2919.99	336	145	3282.61	3291.30	378	164
2543.48	2552.17	293	127	2920.00	2926.08	336	146	3291.31	3299.99	379	164
2552.18	2559.99	294	127	2926.09	2934.78	337	146	3300.00	3308.69	380	165
2560.00	2560.86	294	128	2934.79	2939.99	338	146	3308.70	3317.39	381	165
2560.87	2569.56	295	128	2940.00	2943.47	338	147	3317.40	3319.99	382	165
2569.57	2578.26	296	128	2943.48	2952.17	339	147	3320.00	3326.08	382	166
2578.27	2579.99	297	128	2952.18	2959.99	340	147	3326.09	3334.78	383	166

TOTAL WAGES \$3,334.79 – \$4,456.52

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
3334.79	3339.99	384	166	3708.70	3717.39	427	185	4080.00	4082.60	469	204
3340.00	3343.47	384	167	3717.40	3719.99	428	185	4082.61	4091.30	470	204
3343.48	3352.17	385	167	3720.00	3726.08	428	186	4091.31	4099.99	471	204
3352.18	3359.99	386	167	3726.09	3734.78	429	186	4100.00	4108.69	472	205
3360.00	3360.86	386	168	3734.79	3739.99	430	186	4108.70	4117.39	473	205
3360.87	3369.56	387	168	3740.00	3743.47	430	187	4117.40	4119.99	474	205
3369.57	3378.26	388	168	3743.48	3752.17	431	187	4120.00	4126.08	474	206
3378.27	3379.99	389	168	3752.18	3759.99	432	187	4126.09	4134.78	475	206
3380.00	3386.95	389	169	3760.00	3760.86	432	188	4134.79	4139.99	476	206
3386.96	3395.65	390	169	3760.87	3769.56	433	188	4140.00	4143.47	476	207
3395.66	3399.99	391	169	3769.57	3778.26	434	188	4143.48	4152.17	477	207
3400.00	3404.34	391	170	3778.27	3779.99	435	188	4152.18	4159.99	478	207
3404.35	3413.04	392	170	3780.00	3786.95	435	189	4160.00	4160.86	478	208
3413.05	3419.99	393	170	3786.96	3795.65	436	189	4160.87	4169.56	479	208
3420.00	3421.73	393	171	3795.66	3799.99	437	189	4169.57	4178.26	480	208
3421.74	3430.43	394	171	3800.00	3804.34	437	190	4178.27	4179.99	481	208
3430.44	3439.13	395	171	3804.35	3813.04	438	190	4180.00	4186.95	481	209
3439.14	3439.99	396	171	3813.05	3819.99	439	190	4186.96	4195.65	482	209
3440.00	3447.82	396	172	3820.00	3821.73	439	191	4195.66	4199.99	483	209
3447.83	3456.52	397	172	3821.74	3830.43	440	191	4200.00	4204.34	483	210
3456.53	3459.99	398	172	3830.44	3839.13	441	191	4204.35	4213.04	484	210
3460.00	3465.21	398	173	3839.14	3839.99	442	191	4213.05	4219.99	485	210
3465.22	3473.91	399	173	3840.00	3847.82	442	192	4220.00	4221.73	485	211
3473.92	3479.99	400	173	3847.83	3856.52	443	192	4221.74	4230.43	486	211
3480.00	3482.60	400	174	3856.53	3859.99	444	192	4230.44	4239.13	487	211
3482.61	3491.30	401	174	3860.00	3865.21	444	193	4239.14	4239.99	488	211
3491.31	3499.99	402	174	3865.22	3873.91	445	193	4240.00	4247.82	488	212
3500.00	3508.69	403	175	3873.92	3879.99	446	193	4247.83	4256.52	489	212
3508.70	3517.39	404	175	3880.00	3882.60	446	194	4256.53	4259.99	490	212
3517.40	3519.99	405	175	3882.61	3891.30	447	194	4260.00	4265.21	490	213
3520.00	3526.08	405	176	3891.31	3899.99	448	194	4265.22	4273.91	491	213
3526.09	3534.78	406	176	3900.00	3908.69	449	195	4273.92	4279.99	492	213
3534.79	3539.99	407	176	3908.70	3917.39	450	195	4280.00	4282.60	492	214
3540.00	3543.47	407	177	3917.40	3919.99	451	195	4282.61	4291.30	493	214
3543.48	3552.17	408	177	3920.00	3926.08	451	196	4291.31	4299.99	494	214
3552.18	3559.99	409	177	3926.09	3934.78	452	196	4300.00	4308.69	495	215
3560.00	3560.86	409	178	3934.79	3939.99	453	196	4308.70	4317.39	496	215
3560.87	3569.56	410	178	3940.00	3943.47	453	197	4317.40	4319.99	497	215
3569.57	3578.26	411	178	3943.48	3952.17	454	197	4320.00	4326.08	497	216
3578.27	3579.99	412	178	3952.18	3959.99	455	197	4326.09	4334.78	498	216
3580.00	3586.95	412	179	3960.00	3960.86	455	198	4334.79	4339.99	499	216
3586.96	3595.65	413	179	3960.87	3969.56	456	198	4340.00	4343.47	499	217
3595.66	3599.99	414	179	3969.57	3978.26	457	198	4343.48	4352.17	500	217
3600.00	3604.34	414	180	3978.27	3979.99	458	198	4352.18	4359.99	501	217
3604.35	3613.04	415	180	3980.00	3986.95	458	199	4360.00	4360.86	501	218
3613.05	3619.99	416	180	3986.96	3995.65	459	199	4360.87	4369.56	502	218
3620.00	3621.73	416	181	3995.66	3999.99	460	199	4369.57	4378.26	503	218
3621.74	3630.43	417	181	4000.00	4004.34	460	200	4378.27	4379.99	504	218
3630.44	3639.13	418	181	4004.35	4013.04	461	200	4380.00	4386.95	504	219
3639.14	3639.99	419	181	4013.05	4019.99	462	200	4386.96	4395.65	505	219
3640.00	3647.82	419	182	4020.00	4021.73	462	201	4395.66	4399.99	506	219
3647.83	3656.52	420	182	4021.74	4030.43	463	201	4400.00	4404.34	506	220
3656.53	3659.99	421	182	4030.44	4039.13	464	201	4404.35	4413.04	507	220
3660.00	3665.21	421	183	4039.14	4039.99	465	201	4413.05	4419.99	508	220
3665.22	3673.91	422	183	4040.00	4047.82	465	202	4420.00	4421.73	508	221
3673.92	3679.99	423	183	4047.83	4056.52	466	202	4421.74	4430.43	509	221
3680.00	3682.60	423	184	4056.53	4059.99	467	202	4430.44	4439.13	510	221
3682.61	3691.30	424	184	4060.00	4065.21	467	203	4439.14	4439.99	511	221
3691.31	3699.99	425	184	4065.22	4073.91	468	203	4440.00	4447.82	511	222
3700.00	3708.69	426	185	4073.92	4079.99	469	203	4447.83	4456.52	512	222

TOTAL WAGES \$4,456.53 – \$5,000.00

TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
4456.53	4459.99	513	222	4830.44	4839.13	556	241				
4460.00	4465.21	513	223	4839.14	4839.99	557	241				
4465.22	4473.91	514	223	4840.00	4847.82	557	242				
4473.92	4479.99	515	223	4847.83	4856.52	558	242				
4480.00	4482.60	515	224	4856.53	4859.99	559	242				
4482.61	4491.30	516	224	4860.00	4865.21	559	243				
4491.31	4499.99	517	224	4865.22	4873.91	560	243				
4500.00	4508.69	518	225	4873.92	4879.99	561	243				
4508.70	4517.39	519	225	4880.00	4882.60	561	244				
4517.40	4519.99	520	225	4882.61	4891.30	562	244				
4520.00	4526.08	520	226	4891.31	4899.99	563	244				
4526.09	4534.78	521	226	4900.00	4908.69	564	245				
4534.79	4539.99	522	226	4908.70	4917.39	565	245				
4540.00	4543.47	522	227	4917.40	4919.99	566	245				
4543.48	4552.17	523	227	4920.00	4926.08	566	246				
4552.18	4559.99	524	227	4926.09	4934.78	567	246				
4560.00	4560.86	524	228	4934.79	4939.99	568	246				
4560.87	4569.56	525	228	4940.00	4943.47	568	247				
4569.57	4578.26	526	228	4943.48	4952.17	569	247				
4578.27	4579.99	527	228	4952.18	4959.99	570	247				
4580.00	4586.95	527	229	4960.00	4960.86	570	248				
4586.96	4595.65	528	229	4960.87	4969.56	571	248				
4595.66	4599.99	529	229	4969.57	4978.26	572	248				
4600.00	4604.34	529	230	4978.27	4979.99	573	248				
4604.35	4613.04	530	230	4980.00	4986.95	573	249				
4613.05	4619.99	531	230	4986.96	4995.65	574	249				
4620.00	4621.73	531	231	4995.66	4999.99	575	249				
4621.74	4630.43	532	231	5000.00	5000.00	575	250				
4630.44	4639.13	533	231								
4639.14	4639.99	534	231								
4640.00	4647.82	534	232								
4647.83	4656.52	535	232								
4656.53	4659.99	536	232								
4660.00	4665.21	536	233								
4665.22	4673.91	537	233								
4673.92	4679.99	538	233								
4680.00	4682.60	538	234								
4682.61	4691.30	539	234								
4691.31	4699.99	540	234								
4700.00	4708.69	541	235								
4708.70	4717.39	542	235								
4717.40	4719.99	543	235								
4720.00	4726.08	543	236								
4726.09	4734.78	544	236								
4734.79	4739.99	545	236								
4740.00	4743.47	545	237								
4743.48	4752.17	546	237								
4752.18	4759.99	547	237								
4760.00	4760.86	547	238								
4760.87	4769.56	548	238								
4769.57	4778.26	549	238								
4778.27	4779.99	550	238								
4780.00	4786.95	550	239								
4786.96	4795.65	551	239								
4795.66	4799.99	552	239								
4800.00	4804.34	552	240								
4804.35	4813.04	553	240								
4813.05	4819.99	554	240								
4820.00	4821.73	554	241								
4821.74	4830.43	555	241								

<http://employer.cpf.gov.sg>

CPF CALL CENTRE : 1800-227-1188

CPF Service Centres

CPF Robinson Road Service Centre

CPF Building
79 Robinson Road
#02-00
Singapore 068897

CPF Bishan Service Centre

3 Bishan Place
#01-01
Singapore 579838

CPF Jurong Service Centre

21 Jurong Gateway Road
#01-01
Singapore 608546

CPF Tampines Service Centre

1 Tampines Central 5
#01-01
Singapore 529508

CPF Woodlands Service Centre

900 South Woodlands Drive
#01-02 Woodlands Civic Centre
Singapore 730900

Updated in August 2011

This booklet supersedes all such booklets issued previously.

Information in this booklet is for your reference only and is subject to the provisions of the Central Provident Fund Act (Cap. 36) and the subsidiary legislation made thereunder.