

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

**Full Employer & Graduated Employee (F/G) Contribution Rate (From 1 September 2011) Table for Singapore Permanent Residents (SPRs) during 2nd Year of SPR Status**

Employee's total wages for the calendar month	35 years and below		Above 35 – 50 years		Above 50 – 55 years	
	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	16% (TW)	Nil	0.1063 (TW - \$50)	Nil	0.0797 (TW - \$50)	Nil
\$500.01 – \$750	16% (TW) + 0.36 (TW - \$500)	0.36 (TW - \$500)	0.1063 (TW - \$50) + 0.36 (TW - \$500)	0.36 (TW - \$500)	0.0797 (TW - \$50) + 0.36 (TW - \$500)	0.36 (TW - \$500)
\$750.01 – \$1,200	16% (TW) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$74.475 + 0.2171 (TW - \$750) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$55.80 + 0.1504 (TW - \$750) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)
\$1,200.01 – \$1,500	16% (TW) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$172.20 + 0.226 (TW - \$1,200) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)	\$123.48 + 0.1884 (TW - \$1,200) + \$90 + 0.18 (TW - \$750)	\$90 + 0.18 (TW - \$750)
> \$1,500	[31% (OW)]* + 31% (AW) * Up to a maximum of \$1,550	[15% (OW)]* + 15% (AW) * Up to a maximum of \$750	[31% (OW)]* + 31% (AW) * Up to a maximum of \$1,550	[15% (OW)]* + 15% (AW) * Up to a maximum of \$750	[27% (OW)]* + 27% (AW) * Up to a maximum of \$1,350	[15% (OW)]* + 15% (AW) * Up to a maximum of \$750

Employee's total wages for the calendar month	Above 55 – 60 years		Above 60 – 65 years		Above 65 years	
	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	0.0597 (TW - \$50)	Nil	0.0431 (TW - \$50)	Nil	0.0431 (TW - \$50)	Nil
\$500.01 – \$750	0.0597 (TW - \$50) + 0.3 (TW - \$500)	0.3 (TW - \$500)	0.0431 (TW - \$50) + 0.18 (TW - \$500)	0.18 (TW - \$500)	0.0431 (TW - \$50) + 0.12 (TW - \$500)	0.12 (TW - \$500)
\$750.01 – \$1,200	\$41.85 + 0.099 (TW - \$750) + \$75 + 0.15 (TW - \$750)	\$75 + 0.15 (TW - \$750)	\$30.225 + 0.0541 (TW - \$750) + \$45 + 0.09 (TW - \$750)	\$45 + 0.09 (TW - \$750)	\$30.225 + 0.0541 (TW - \$750) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
\$1,200.01 – \$1,500	\$86.40 + 0.162 (TW - \$1,200) + \$75 + 0.15 (TW - \$750)	\$75 + 0.15 (TW - \$750)	\$54.60 + 0.143 (TW - \$1,200) + \$45 + 0.09 (TW - \$750)	\$45 + 0.09 (TW - \$750)	\$54.60 + 0.143 (TW - \$1,200) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
> \$1,500	[21.5% (OW)]* + 21.5% (AW) * Up to a maximum of \$1,075	[12.5% (OW)]* + 12.5% (AW) * Up to a maximum of \$625	[14% (OW)]* + 14% (AW) * Up to a maximum of \$700	[7.5% (OW)]* + 7.5% (AW) * Up to a maximum of \$375	[11.5% (OW)]* + 11.5% (AW) * Up to a maximum of \$575	[5% (OW)]* + 5% (AW) * Up to a maximum of \$250

**Notes:**

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

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.