

Annex B

Employer CPF Contribution Rate for Low Wage Workers

Age	≤35			>35 to 50			>50 to 55			> 55 to 60			>60		
Wage (\$)	Current**	Phase 1	Phase 2	Current**	Phase 1	Phase 2	Current**	Phase 1	Phase 2	Current**	Phase 1	Phase 2	Current**	Phase 1	Phase 2
50	14.5%	15%	15.5%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
100				4.82%	4.99%	5.15%	3.49%	3.65%	3.82%	2.49%	2.66%	2.82%	1.66%	1.83%	1.99%
200				7.23%	7.48%	7.73%	5.23%	5.48%	5.72%	3.74%	3.98%	4.23%	2.49%	2.74%	2.99%
300				8.03%	8.31%	8.58%	5.81%	6.08%	6.36%	4.15%	4.43%	4.70%	2.77%	3.04%	3.32%
400				8.44%	8.72%	9.01%	6.10%	6.39%	6.68%	4.36%	4.65%	4.94%	2.91%	3.19%	3.48%
500				8.68%	8.97%	9.27%	6.27%	6.57%	6.87%	4.48%	4.78%	5.08%	2.99%	3.29%	3.58%
600				8.84%	9.14%	9.44%	6.39%	6.69%	6.99%	4.57%	4.87%	5.17%	3.04%	3.35%	3.65%
700				8.95%	9.26%	9.56%	6.47%	6.78%	7.09%	4.62%	4.93%	5.24%	3.08%	3.39%	3.70%
750				9.00%	9.31%	9.62%	6.51%	6.82%	7.13%	4.65%	4.96%	5.27%	3.10%	3.41%	3.72%
800				9.67%	10.00%	10.33%	6.93%	7.26%	7.59%	4.88%	5.20%	5.53%	3.17%	3.48%	3.80%
900				10.78%	11.15%	11.52%	7.62%	7.98%	8.34%	5.25%	5.60%	5.95%	3.28%	3.61%	3.93%
1,000				11.67%	12.07%	12.47%	8.17%	8.56%	8.95%	5.55%	5.92%	6.29%	3.37%	3.70%	4.04%
1,100				12.39%	12.82%	13.25%	8.62%	9.03%	9.45%	5.80%	6.18%	6.57%	3.44%	3.78%	4.13%
1,200				13.00%	13.45%	13.90%	9.00%	9.43%	9.86%	6.00%	6.40%	6.80%	3.50%	3.85%	4.20%
1,300				13.58%	14.05%	14.52%	9.58%	10.03%	10.49%	6.58%	7.02%	7.45%	4.08%	4.48%	4.89%
1,400	14.07%	14.56%	15.04%	10.07%	10.55%	11.03%	7.07%	7.54%	8.01%	4.57%	5.03%	5.49%			
1,500	14.50%	15.00%	15.50%	10.50%	11.00%	11.50%	7.50%	8.00%	8.50%	5.00%	5.50%	6.00%			

Note: Employer CPF contribution rates for income above \$1,500 is the same as that for the \$1,500 level.

** Current: Refers to the employer CPF contribution rates starting from 1 Jul 2007 to 31 Aug 2010