

CONTRIBUTION RATES (FROM 1 JULY 2007) FOR EMPLOYEES WHO ARE SINGAPORE CITIZENS OR SINGAPORE PERMANENT RESIDENTS (3rd YEAR ONWARDS)

	35 years and below		Above 35-50		Above 50-55		Above 55-60		Above 60-65		Above 65	
Total amount of the employee's wage for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not exceeding \$50	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Exceeding \$50 but not exceeding \$500	14.5% of the employee's total wages for the month	Nil	<u>0.0964</u> of the difference between the employee's total wages for the month and \$50	Nil	0.0697	Nil	0.0498	Nil	0.0332	Nil	0.0332	Nil
Exceeding \$500 but not exceeding \$750	a. 14.5% of the employee's total wages for the month; and	a. Nil	c. <u>0.0964</u> of the difference between the employee's total wages for the month and \$50; and	c. Nil	0.0697	Nil	0.0498	Nil	0.0332	Nil	0.0332	Nil
	b. 0.48 of the difference between the employee's total wages for the month and \$500	b. 0.48 of the difference between the employee's total wages for the month and \$500	d. <u>0.48</u> of the difference between the employee's total wages for the month and \$500	d. <u>0.48</u> of the difference between the employee's total wages for the month and \$500	0.432	0.432	0.3	0.3	0.18	0.18	0.12	0.12
Exceeding \$750 but not exceeding \$1200	a. 14.5% of the employee's total wages for the month; and	a. Nil	c. <u>\$67.5</u> and <u>0.1966</u> of the difference between the employee's total wages for the month and \$750; and	c. Nil	\$48.825 and 0.1315	Nil	\$34.875 and 0.0825	Nil	\$23.25 and 0.0416	Nil	\$23.25 and 0.0416	Nil
	b. \$120 and 0.24 of the difference between the employee's total wages for the month and \$750	b. \$120 and 0.24 of the difference between the employee's total wages for the month and \$750	d. <u>\$120</u> and <u>0.24</u> of the difference between the employee's total wages for the month and \$750	d. <u>\$120</u> and <u>0.24</u> of the difference between the employee's total wages for the month and \$750	\$108 and 0.216	\$108 and 0.216	\$75 and 0.15	\$75 and 0.15	\$45 and 0.09	\$45 and 0.09	\$30 and 0.06	\$30 and 0.06
Exceeding \$1200 but not exceeding \$1500	a. 14.5% of the employee's total wages for the month; and	a. Nil	c. <u>\$156</u> and <u>0.205</u> of the difference between the employee's total wages for the month and \$1200; and	c. Nil	\$108 and 0.165	Nil	\$72 and 0.135	Nil	\$42 and 0.11	Nil	\$42 and 0.11	Nil
	b. \$120 and 0.24 of the difference between the employee's total wages for the month and \$750	b. \$120 and 0.24 of the difference between the employee's total wages for the month and \$750	d. <u>\$120</u> and <u>0.24</u> of the difference between the employee's total wages for the month and \$750	d. <u>\$120</u> and <u>0.24</u> of the difference between the employee's total wages for the month and \$750	\$108 and 0.216	\$108 and 0.216	\$75 and 0.15	\$75 and 0.15	\$45 and 0.09	\$45 and 0.09	\$30 and 0.06	\$30 and 0.06
Exceeding \$1500	a. 34.5% of the employee's Ordinary Wages for the month up to \$1,552.50 and	a. 20% of the employee's Ordinary Wages for the month up to \$900; and	c. <u>34.5%</u> of the employee's Ordinary Wages for the month up to <u>\$1,552.50</u> and	c. <u>20%</u> of the employee's Ordinary Wages for the month up to <u>\$900</u> ; and	28.5% max \$1282.50	18% max \$810	20% max \$900	12.5% max \$562.50	12.5% max \$562.50	7.5% max \$337.50	10% max \$450	5% max \$225
	b. 34.5% of the Additional Wages payable to the employee in the month	b. 20% of the Additional Wages payable up the employee in the month	d. <u>34.5%</u> of the Additional Wages payable to the employee in the month	d. <u>20%</u> of the Additional Wages payable up the employee in the month	28.5%	18%	20%	12.5%	12.5%	7.5%	10%	5%

Note

- The rates in columns (2), (4), (6), (8), (10) and (12) represent the amounts payable by the employer in the first instance. The rates in columns (3), (5), (7), (9), (11) and (13) represent the amounts that are recoverable from the employee's wages.
- For employees in the above 50 to 55, above 55 to 60, above 60 to 65 and above 65 age groups, replace the figures underlined in columns (4) and (5) with the corresponding figures in columns (6) to (13).
- The contributions should be rounded off to the nearest dollar. An amount of 50 cents should be regarded as an additional dollar. When recovering from the employee's wages, the cents should be dropped.