

PENSIONABLE EMPLOYEES (STATUTORY BODIES)

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

Employee Age (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
35 & below	[18% (OW- NPE) + 24% (NPE)]* + 24% (AW) * up to a maximum of \$1,200	[11.25% (OW- NPE) + 15% (NPE)]* + 15% (AW) * up to a maximum of \$750
Above 35 – 50	[18% (OW- NPE) + 24% (NPE)]* + 24% (AW) * up to a maximum of \$1,200	[11.25% (OW- NPE) + 15% (NPE)]* + 15% (AW) * up to a maximum of \$750
Above 50 – 55	[18% (OW- NPE) + 24% (NPE)]* + 24% (AW) * up to a maximum of \$1,200	[11.25% (OW- NPE) + 15% (NPE)]* + 15% (AW) * up to a maximum of \$750
Above 55 – 60	[13.875% (OW- NPE) + 18.5% (NPE)]* + 18.5% (AW) * up to a maximum of \$925	[9.375% (OW- NPE) + 12.5% (NPE)]* + 12.5% (AW) * up to a maximum of \$625
Above 60 – 65	[8.25% (OW- NPE) + 11% (NPE)]* + 11% (AW) * up to a maximum of \$550	[5.625% (OW- NPE) + 7.5% (NPE)]* + 7.5% (AW) * up to a maximum of \$375
Above 65	[6.375% (OW- NPE) + 8.5% (NPE)]* + 8.5% (AW) * up to a maximum of \$425	[3.75% (OW- NPE) + 5% (NPE)]* + 5% (AW) * up to a maximum of \$250

Notes:

OW: Ordinary Wages. CPF is computed up to OW Ceiling of \$6,666.67.

NPE: Non-Pensionable Element of OW

AW: 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.