

CPF

CONTRIBUTION RATE BOOKLET

For September 2010 – February 2011

AGE GROUP

ABOVE **65** YEARS



THE CENTRAL PROVIDENT FUND CPF CONTRIBUTION RATES FROM 1 SEPTEMBER 2010

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 the CPF Call Centre at 1800-227 1188
- Email us at employer-accounts@cpf.gov.sg

CONTENTS

	Page
• Ordinary and Additional Wages	1
• Allowances and Payments that Attract CPF Contributions	2
• CPF Contribution Rates Table	3
• Change of CPF Contribution Rate when an Employee Moves to Next Age Group ...	3
• Calculation of CPF Contributions	4
• Examples on Calculation of CPF Contributions	5
• CPF Contributions for the following Wage Bands	
\$ 0.01 – \$ 1,279.00	7
\$ 1,279.01 – \$ 2,347.61	8
\$ 2,347.62 – \$ 3,547.61	9
\$ 3,547.62 – \$ 4,500.00	10

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.

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. These include allowances (*see page 2 for examples of allowances which are liable for CPF*).

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 \$4,500 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. The formula to calculate the Additional Wage Ceiling is:

$$\text{Additional Wage Ceiling} = \$76,500 - \text{Total Ordinary Wages subject to CPF contributions for the year}$$

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 2010) 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	0.0365 (TW - \$50)	0%
\$500.01 – \$750	0.0365 (TW - \$50) + 0.12 (TW - \$500)	0.12 (TW - \$500)
\$750.01 – \$1,200	\$25.575 + 0.0458 (TW - \$750) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
\$1,200.01 – \$1,500	\$46.2 + 0.121 (TW - \$1,200) + \$30 + 0.06 (TW - \$750)	\$30 + 0.06 (TW - \$750)
> \$1,500	[10.5% (OW)]# + 10.5% (AW)	[5% (OW)]^ + 5% (AW)

Notes:

OW : Ordinary Wages. CPF contributions are computed up to OW Ceiling of \$4,500.

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 \$473 (rounded off to the nearest dollar)

^ Up to a maximum of \$225 (cents should be dropped)

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

When an employee moves to the next age group, the CPF contribution rate of the next age group will only apply from the first day of the month after his birthday.

Example: An employee earning above \$1,500.00 reaches 65 years of age on 13 September 2010.

CPF contribution rate	
For wages earned in September 2010 (Above 60 to 65 years)	For wages earned in October 2010 (Above 65 years)
13% of total wages (Employer's share = 5.5%; Employee's share = 7.5%)	10.5% of total wages (Employer's share = 5.5%; 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 10) 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 \$24.00,

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

The employer's share of CPF contributions is $\$24.00 - \$6.00 = \$18.00$

(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 = 10.5% (OW) + 10.5% (AW)
 = 10.5% (\$4,002.00) + 10.5% (\$0)
 = \$420.21
 = \$420.00 (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 = \$420.00 - \$200.00 = \$220.00

EXAMPLES ON CALCULATION OF CPF CONTRIBUTIONS

CPF Contributions for Employees Aged Above 65 Years Old

Where total wages are \$4,500.00 or less

The CPF contributions can be read directly from page 7 to 10 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 \$653.84 to \$658.33	
Total CPF contributions (Employer's share and Employee's share)	: \$ 41.00*
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 \$3,242.86 to \$3,252.38	
Total CPF contributions (Employer's share and Employee's share)	: \$ 341.00*
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 employee's share of CPF contributions.

Where total wages are more than \$4,500.00

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)	= 10.5% of Ordinary Wages (subject to a maximum of \$472.50 on Ordinary Wages of \$4,500.00)
	Employee's share of CPF contributions	= 5% of Ordinary Wages (subject to a maximum of \$225.00)
Step 3	Calculate the CPF contributions for Additional Wages.	
	Total CPF contributions (Employer's share and Employee's share)	= 10.5% of Additional Wages
	Employee's share of CPF contributions	= 5% of Additional Wages
Step 4	Calculate the Total CPF contributions.	

Example 3

		Wages		CPF Contributions	
				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	\$472.50 (10.5% of \$4,500.00 [^])	\$225.00 (5% of \$4,500.00 [^])
	Step 3 Calculate CPF contributions for Additional Wages	Additional	\$7,002.00	\$735.21 (10.5% of \$7,002.00)	\$350.10 (5% of \$7,002.00)
	Step 4 Calculate Total CPF contributions	Total	\$12,502.00	\$1,208.00*	\$575.00#

[^] The Ordinary Wage (OW) ceiling is \$4,500.00.

* 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 - \$1,279.00

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY	FROM	TO	TOTAL	BY	FROM	TO	TOTAL	BY
			EMPLOYEE				EMPLOYEE				EMPLOYEE
0.01	50.00	NIL	NIL	653.84	658.33	41	18	950.00	957.23	77	42
50.01	63.69	NIL	NIL	658.34	660.22	41	19	957.24	966.66	78	42
63.70	91.09	1	NIL	660.23	666.61	42	19	966.67	966.68	78	43
91.10	118.49	2	NIL	666.62	666.66	43	19	966.69	976.13	79	43
118.50	145.89	3	NIL	666.67	673.00	43	20	976.14	983.33	80	43
145.90	173.28	4	NIL	673.01	674.99	44	20	983.34	985.58	80	44
173.29	200.68	5	NIL	675.00	679.39	44	21	985.59	995.03	81	44
200.69	228.08	6	NIL	679.40	683.33	45	21	995.04	999.99	82	44
228.09	255.47	7	NIL	683.34	685.78	45	22	1000.00	1004.48	82	45
255.48	282.87	8	NIL	685.79	691.66	46	22	1004.49	1013.94	83	45
282.88	310.27	9	NIL	691.67	692.17	46	23	1013.95	1016.66	84	45
310.28	337.67	10	NIL	692.18	698.56	47	23	1016.67	1023.39	84	46
337.68	365.06	11	NIL	698.57	699.99	48	23	1023.40	1032.84	85	46
365.07	392.46	12	NIL	700.00	704.95	48	24	1032.85	1033.33	86	46
392.47	419.86	13	NIL	704.96	708.33	49	24	1033.34	1042.29	86	47
419.87	447.26	14	NIL	708.34	711.34	49	25	1042.30	1049.99	87	47
447.27	474.65	15	NIL	711.35	716.66	50	25	1050.00	1051.74	87	48
474.66	500.47	16	NIL	716.67	717.73	50	26	1051.75	1061.20	88	48
500.48	506.86	17	NIL	717.74	724.12	51	26	1061.21	1066.66	89	48
506.87	508.33	18	NIL	724.13	724.99	52	26	1066.67	1070.65	89	49
508.34	513.25	18	1	725.00	730.51	52	27	1070.66	1080.10	90	49
513.26	516.66	19	1	730.52	733.33	53	27	1080.11	1083.33	91	49
516.67	519.64	19	2	733.34	736.90	53	28	1083.34	1089.55	91	50
519.65	524.99	20	2	736.91	741.66	54	28	1089.56	1099.00	92	50
525.00	526.03	20	3	741.67	743.29	54	29	1099.01	1099.99	93	50
526.04	532.42	21	3	743.30	749.68	55	29	1100.00	1108.45	93	51
532.43	533.33	22	3	749.69	749.99	56	29	1108.46	1116.66	94	51
533.34	538.81	22	4	750.00	758.74	56	30	1116.67	1117.91	94	52
538.82	541.66	23	4	758.75	766.66	57	30	1117.92	1127.36	95	52
541.67	545.20	23	5	766.67	768.19	57	31	1127.37	1133.33	96	52
545.21	549.99	24	5	768.20	777.64	58	31	1133.34	1136.81	96	53
550.00	551.59	24	6	777.65	783.33	59	31	1136.82	1146.26	97	53
551.60	557.98	25	6	783.34	787.09	59	32	1146.27	1149.99	98	53
557.99	558.33	26	6	787.10	796.55	60	32	1150.00	1155.71	98	54
558.34	564.37	26	7	796.56	799.99	61	32	1155.72	1165.17	99	54
564.38	566.66	27	7	800.00	806.00	61	33	1165.18	1166.66	100	54
566.67	570.76	27	8	806.01	815.45	62	33	1166.67	1174.62	100	55
570.77	574.99	28	8	815.46	816.66	63	33	1174.63	1183.33	101	55
575.00	577.15	28	9	816.67	824.90	63	34	1183.34	1184.07	101	56
577.16	583.33	29	9	824.91	833.33	64	34	1184.08	1193.52	102	56
583.34	583.54	29	10	833.34	834.35	64	35	1193.53	1199.99	103	56
583.55	589.93	30	10	834.36	843.80	65	35	1200.00	1201.65	103	57
589.94	591.66	31	10	843.81	849.99	66	35	1201.66	1207.18	104	57
591.67	596.32	31	11	850.00	853.26	66	36	1207.19	1212.70	105	57
596.33	599.99	32	11	853.27	862.71	67	36	1212.71	1216.66	106	57
600.00	602.71	32	12	862.72	866.66	68	36	1216.67	1218.23	106	58
602.72	608.33	33	12	866.67	872.16	68	37	1218.24	1223.75	107	58
608.34	609.10	33	13	872.17	881.61	69	37	1223.76	1229.28	108	58
609.11	615.49	34	13	881.62	883.33	70	37	1229.29	1233.33	109	58
615.50	616.66	35	13	883.34	891.06	70	38	1233.34	1234.80	109	59
616.67	621.88	35	14	891.07	899.99	71	38	1234.81	1240.33	110	59
621.89	624.99	36	14	900.00	900.51	71	39	1240.34	1245.85	111	59
625.00	628.27	36	15	900.52	909.97	72	39	1245.86	1249.99	112	59
628.28	633.33	37	15	909.98	916.66	73	39	1250.00	1251.38	112	60
633.34	634.66	37	16	916.67	919.42	73	40	1251.39	1256.90	113	60
634.67	641.05	38	16	919.43	928.87	74	40	1256.91	1262.43	114	60
641.06	641.66	39	16	928.88	933.33	75	40	1262.44	1266.66	115	60
641.67	647.44	39	17	933.34	938.32	75	41	1266.67	1267.95	115	61
647.45	649.99	40	17	938.33	947.77	76	41	1267.96	1273.48	116	61
650.00	653.83	40	18	947.78	949.99	77	41	1273.49	1279.00	117	61

TOTAL WAGES \$1,279.01 - \$2,347.61

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
1279.01	1283.33	118	61	1547.62	1557.14	163	77	1947.62	1957.14	205	97
1283.34	1284.53	118	62	1557.15	1559.99	164	77	1957.15	1959.99	206	97
1284.54	1290.05	119	62	1560.00	1566.66	164	78	1960.00	1966.66	206	98
1290.06	1295.58	120	62	1566.67	1576.19	165	78	1966.67	1976.19	207	98
1295.59	1299.99	121	62	1576.20	1579.99	166	78	1976.20	1979.99	208	98
1300.00	1301.10	121	63	1580.00	1585.71	166	79	1980.00	1985.71	208	99
1301.11	1306.62	122	63	1585.72	1595.23	167	79	1985.72	1995.23	209	99
1306.63	1312.15	123	63	1595.24	1599.99	168	79	1995.24	1999.99	210	99
1312.16	1316.66	124	63	1600.00	1604.76	168	80	2000.00	2004.76	210	100
1316.67	1317.67	124	64	1604.77	1614.28	169	80	2004.77	2014.28	211	100
1317.68	1323.20	125	64	1614.29	1619.99	170	80	2014.29	2019.99	212	100
1323.21	1328.72	126	64	1620.00	1623.80	170	81	2020.00	2023.80	212	101
1328.73	1333.33	127	64	1623.81	1633.33	171	81	2023.81	2033.33	213	101
1333.34	1334.25	127	65	1633.34	1639.99	172	81	2033.34	2039.99	214	101
1334.26	1339.77	128	65	1640.00	1642.85	172	82	2040.00	2042.85	214	102
1339.78	1345.30	129	65	1642.86	1652.38	173	82	2042.86	2052.38	215	102
1345.31	1349.99	130	65	1652.39	1659.99	174	82	2052.39	2059.99	216	102
1350.00	1350.82	130	66	1660.00	1661.90	174	83	2060.00	2061.90	216	103
1350.83	1356.35	131	66	1661.91	1671.42	175	83	2061.91	2071.42	217	103
1356.36	1361.87	132	66	1671.43	1679.99	176	83	2071.43	2079.99	218	103
1361.88	1366.66	133	66	1680.00	1680.95	176	84	2080.00	2080.95	218	104
1366.67	1367.40	133	67	1680.96	1690.47	177	84	2080.96	2090.47	219	104
1367.41	1372.92	134	67	1690.48	1699.99	178	84	2090.48	2099.99	220	104
1372.93	1378.45	135	67	1700.00	1709.52	179	85	2100.00	2109.52	221	105
1378.46	1383.33	136	67	1709.53	1719.04	180	85	2109.53	2119.04	222	105
1383.34	1383.97	136	68	1719.05	1719.99	181	85	2119.05	2119.99	223	105
1383.98	1389.50	137	68	1720.00	1728.57	181	86	2120.00	2128.57	223	106
1389.51	1395.02	138	68	1728.58	1738.09	182	86	2128.58	2138.09	224	106
1395.03	1399.99	139	68	1738.10	1739.99	183	86	2138.10	2139.99	225	106
1400.00	1400.55	139	69	1740.00	1747.61	183	87	2140.00	2147.61	225	107
1400.56	1406.07	140	69	1747.62	1757.14	184	87	2147.62	2157.14	226	107
1406.08	1411.60	141	69	1757.15	1759.99	185	87	2157.15	2159.99	227	107
1411.61	1416.66	142	69	1760.00	1766.66	185	88	2160.00	2166.66	227	108
1416.67	1417.12	142	70	1766.67	1776.19	186	88	2166.67	2176.19	228	108
1417.13	1422.65	143	70	1776.20	1779.99	187	88	2176.20	2179.99	228	108
1422.66	1428.17	144	70	1780.00	1785.71	187	89	2180.00	2185.71	229	109
1428.18	1433.33	145	70	1785.72	1795.23	188	89	2185.72	2195.23	230	109
1433.34	1433.70	145	71	1795.24	1799.99	189	89	2195.24	2199.99	231	109
1433.71	1439.22	146	71	1800.00	1804.76	189	90	2200.00	2204.76	231	110
1439.23	1444.75	147	71	1804.77	1814.28	190	90	2204.77	2214.28	232	110
1444.76	1449.99	148	71	1814.29	1819.99	191	90	2214.29	2219.99	233	110
1450.00	1450.27	148	72	1820.00	1823.80	191	91	2220.00	2223.80	233	111
1450.28	1455.80	149	72	1823.81	1833.33	192	91	2223.81	2233.33	234	111
1455.81	1461.32	150	72	1833.34	1839.99	193	91	2233.34	2239.99	235	111
1461.33	1466.66	151	72	1840.00	1842.85	193	92	2240.00	2242.85	235	112
1466.67	1466.85	151	73	1842.86	1852.38	194	92	2242.86	2252.38	236	112
1466.86	1472.37	152	73	1852.39	1859.99	195	92	2252.39	2259.99	237	112
1472.38	1477.90	153	73	1860.00	1861.90	195	93	2260.00	2261.90	237	113
1477.91	1483.33	154	73	1861.91	1871.42	196	93	2261.91	2271.42	238	113
1483.34	1483.42	154	74	1871.43	1879.99	197	93	2271.43	2279.99	239	113
1483.43	1488.95	155	74	1880.00	1880.95	197	94	2280.00	2280.95	239	114
1488.96	1494.47	156	74	1880.96	1890.47	198	94	2280.96	2290.47	240	114
1494.48	1499.99	157	74	1890.48	1899.99	199	94	2290.48	2299.99	241	114
1500.00	1509.52	158	75	1900.00	1909.52	200	95	2300.00	2309.52	242	115
1509.53	1519.04	159	75	1909.53	1919.04	201	95	2309.53	2319.04	243	115
1519.05	1519.99	160	75	1919.05	1919.99	202	95	2319.05	2319.99	244	115
1520.00	1528.57	160	76	1920.00	1928.57	202	96	2320.00	2328.57	244	116
1528.58	1538.09	161	76	1928.58	1938.09	203	96	2328.58	2338.09	245	116
1538.10	1539.99	162	76	1938.10	1939.99	204	96	2338.10	2339.99	246	116
1540.00	1547.61	162	77	1940.00	1947.61	204	97	2340.00	2347.61	246	117

TOTAL WAGES \$2,347.62 - \$3,547.61

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE	FROM	TO	TOTAL	BY EMPLOYEE
2347.62	2357.14	247	117	2747.62	2757.14	289	137	3147.62	3157.14	331	157
2357.15	2359.99	248	117	2757.15	2759.99	290	137	3157.15	3159.99	332	157
2360.00	2366.66	248	118	2760.00	2766.66	290	138	3160.00	3166.66	332	158
2366.67	2376.19	249	118	2766.67	2776.19	291	138	3166.67	3176.19	333	158
2376.20	2379.99	250	118	2776.20	2779.99	292	138	3176.20	3179.99	334	158
2380.00	2385.71	250	119	2780.00	2785.71	292	139	3180.00	3185.71	334	159
2385.72	2395.23	251	119	2785.72	2795.23	293	139	3185.72	3195.23	335	159
2395.24	2399.99	252	119	2795.24	2799.99	294	139	3195.24	3199.99	336	159
2400.00	2404.76	252	120	2800.00	2804.76	294	140	3200.00	3204.76	336	160
2404.77	2414.28	253	120	2804.77	2814.28	295	140	3204.77	3214.28	337	160
2414.29	2419.99	254	120	2814.29	2819.99	296	140	3214.29	3219.99	338	160
2420.00	2423.80	254	121	2820.00	2823.80	296	141	3220.00	3223.80	338	161
2423.81	2433.33	255	121	2823.81	2833.33	297	141	3223.81	3233.33	339	161
2433.34	2439.99	256	121	2833.34	2839.99	298	141	3233.34	3239.99	340	161
2440.00	2442.85	256	122	2840.00	2842.85	298	142	3240.00	3242.85	340	162
2442.86	2452.38	257	122	2842.86	2852.38	299	142	3242.86	3252.38	341	162
2452.39	2459.99	258	122	2852.39	2859.99	300	142	3252.39	3259.99	342	162
2460.00	2461.90	258	123	2860.00	2861.90	300	143	3260.00	3261.90	342	163
2461.91	2471.42	259	123	2861.91	2871.42	301	143	3261.91	3271.42	343	163
2471.43	2479.99	260	123	2871.43	2879.99	302	143	3271.43	3279.99	344	163
2480.00	2480.95	260	124	2880.00	2880.95	302	144	3280.00	3280.95	344	164
2480.96	2490.47	261	124	2880.96	2890.47	303	144	3280.96	3290.47	345	164
2490.48	2499.99	262	124	2890.48	2899.99	304	144	3290.48	3299.99	346	164
2500.00	2509.52	263	125	2900.00	2909.52	305	145	3300.00	3309.52	347	165
2509.53	2519.04	264	125	2909.53	2919.04	306	145	3309.53	3319.04	348	165
2519.05	2519.99	265	125	2919.05	2919.99	307	145	3319.05	3319.99	349	165
2520.00	2528.57	265	126	2920.00	2928.57	307	146	3320.00	3328.57	349	166
2528.58	2538.09	266	126	2928.58	2938.09	308	146	3328.58	3338.09	350	166
2538.10	2539.99	267	126	2938.10	2939.99	309	146	3338.10	3339.99	351	166
2540.00	2547.61	267	127	2940.00	2947.61	309	147	3340.00	3347.61	351	167
2547.62	2557.14	268	127	2947.62	2957.14	310	147	3347.62	3357.14	352	167
2557.15	2559.99	269	127	2957.15	2959.99	311	147	3357.15	3359.99	353	167
2560.00	2566.66	269	128	2960.00	2966.66	311	148	3360.00	3366.66	353	168
2566.67	2576.19	270	128	2966.67	2976.19	312	148	3366.67	3376.19	354	168
2576.20	2579.99	271	128	2976.20	2979.99	313	148	3376.20	3379.99	355	168
2580.00	2585.71	271	129	2980.00	2985.71	313	149	3380.00	3385.71	355	169
2585.72	2595.23	272	129	2985.72	2995.23	314	149	3385.72	3395.23	356	169
2595.24	2599.99	273	129	2995.24	2999.99	315	149	3395.24	3399.99	357	169
2600.00	2604.76	273	130	3000.00	3004.76	315	150	3400.00	3404.76	357	170
2604.77	2614.28	274	130	3004.77	3014.28	316	150	3404.77	3414.28	358	170
2614.29	2619.99	275	130	3014.29	3019.99	317	150	3414.29	3419.99	359	170
2620.00	2623.80	275	131	3020.00	3023.80	317	151	3420.00	3423.80	359	171
2623.81	2633.33	276	131	3023.81	3033.33	318	151	3423.81	3433.33	360	171
2633.34	2639.99	277	131	3033.34	3039.99	319	151	3433.34	3439.99	361	171
2640.00	2642.85	277	132	3040.00	3042.85	319	152	3440.00	3442.85	361	172
2642.86	2652.38	278	132	3042.86	3052.38	320	152	3442.86	3452.38	362	172
2652.39	2659.99	279	132	3052.39	3059.99	321	152	3452.39	3459.99	363	172
2660.00	2661.90	279	133	3060.00	3061.90	321	153	3460.00	3461.90	363	173
2661.91	2671.42	280	133	3061.91	3071.42	322	153	3461.91	3471.42	364	173
2671.43	2679.99	281	133	3071.43	3079.99	323	153	3471.43	3479.99	365	173
2680.00	2680.95	281	134	3080.00	3080.95	323	154	3480.00	3480.95	365	174
2680.96	2690.47	282	134	3080.96	3090.47	324	154	3480.96	3490.47	366	174
2690.48	2699.99	283	134	3090.48	3099.99	325	154	3490.48	3499.99	367	174
2700.00	2709.52	284	135	3100.00	3109.52	326	155	3500.00	3509.52	368	175
2709.53	2719.04	285	135	3109.53	3119.04	327	155	3509.53	3519.04	369	175
2719.05	2719.99	286	135	3119.05	3119.99	328	155	3519.05	3519.99	370	175
2720.00	2728.57	286	136	3120.00	3128.57	328	156	3520.00	3528.57	370	176
2728.58	2738.09	287	136	3128.58	3138.09	329	156	3528.58	3538.09	371	176
2738.10	2739.99	288	136	3138.10	3139.99	330	156	3538.10	3539.99	372	176
2740.00	2747.61	288	137	3140.00	3147.61	330	157	3540.00	3547.61	372	177

NOTES

<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 2010.

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.