

Guide to CPF CONTRIBUTION RATES FROM 1 JANUARY 2014



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General Information

Change of Age Group

The CPF contribution rate changes as an employee moves to the next age group. The new rates will apply from the first day of the month after the employee turns 50, 55, 60 or 65. The age groups are:

- 50 years & below
- Above 50 to 55 years
- Above 55 to 60 years
- Above 60 to 65 years
- Above 65 years

Calculating CPF Contributions

If your employee is earning wages of >\$500 to <\$750 in a calendar month, you can refer to the *CPF Contribution Amount Tables* (see page 4 to 11) to determine the CPF contributions for a Singapore Citizen or 3rd year onwards Singapore Permanent Resident.

You can also use the CPF Contribution Calculator at www.cpf.gov.sg or the CPF Contribution Rate Tables (see page 2 and 12 to 15) to compute the CPF contributions.

Using CPF Contribution Rate Tables

Example 1. Singapore Citizen (40 years old) with total wages ≤ \$500

- | | | |
|---|---|---|
| a) Ordinary wages | = | \$420.55 |
| b) Additional wages | = | \$0.00 |
| c) Total CPF contribution | = | 16% (\$420.55) |
| | = | \$67.29 = \$67.00 (rounded to nearest dollar) |
| d) Employee's share of CPF contribution | = | \$0.00 |
| e) Employer's share of CPF contribution | = | \$67.00 – \$0.00 = \$67.00 |

Example 2. Singapore Citizen (40 years old) with total wages > \$750

- | | | |
|---|---|---|
| a) Ordinary wages | = | \$429.75 |
| b) Additional wages | = | \$400.00 |
| c) Total CPF contribution | = | 36% (\$429.75) + 36% (\$400.00) |
| | = | \$298.71 = \$299.00 (rounded to nearest dollar) |
| d) Employee's share of CPF contribution | = | 20% (\$429.75) + 20% (\$400.00) |
| | = | \$165.95 = \$165.00 (dropped the cents) |
| e) Employer's share of CPF contribution | = | \$299.00 – \$165.00 = \$134.00 |

Example 3. Singapore Citizen (40 years old) with total wages > \$750

- | | | |
|---|---|---|
| a) Ordinary wages | = | \$5,500.00 (to cap at \$5,000.00) |
| b) Additional wages | = | \$500.75 |
| c) Total CPF contribution | = | 36% (\$5,000.00) + 36% (\$500.75) |
| | = | \$1,980.27 = \$1,980.00 (rounded to nearest dollar) |
| d) Employee's share of CPF contribution | = | 20% (\$5,000.00) + 20% (\$500.75) |
| | = | \$1,100.15 = \$1,100.00 (dropped the cents) |
| e) Employer's share of CPF contribution | = | \$1,980.00 – \$1,100.00 = \$880.00 |

**CPF Contribution Rate (From 1 January 2014) Table for
Singapore Citizen or Singapore Permanent Resident (3rd Year Onwards)**

Employee's Age	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
50 years & below	≤ \$50	Nil	Nil
	> \$50 to \$500	16% (TW)	Nil
	> \$500 to < \$750	Please refer to CPF Contribution Amount Table on page 4	
	≥ \$750	[36% (OW)]* + 36% (AW) * Max. of \$1,800	[20% (OW)]* + 20% (AW) * Max. of \$1,000
Above 50 to 55 years	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (TW)	Nil
	> \$500 to < \$750	Please refer to CPF Contribution Amount Table on page 6	
	≥ \$750	[32.5% (OW)]* + 32.5% (AW) * Max. of \$1,625	[18.5% (OW)]* + 18.5% (AW) * Max. of \$925
Above 55 to 60 years	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (TW)	Nil
	> \$500 to < \$750	Please refer to CPF Contribution Amount Table on page 8	
	≥ \$750	[23.5% (OW)]* + 23.5% (AW) * Max. of \$1,175	[13% (OW)]* + 13% (AW) * Max. of \$650
Above 60 to 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (TW)	Nil
	> \$500 to < \$750	Please refer to CPF Contribution Amount Table on page 10	
	≥ \$750	[14.5% (OW)]* + 14.5% (AW) *Max. of \$725	[7.5% (OW)]* + 7.5% (AW) * Max. of \$375
Above 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	6.5% (TW)	Nil
	> \$500 to < \$750	Please refer to CPF Contribution Amount Table on page 11	
	≥ \$750	[11.5% (OW)]* + 11.5% (AW) * Max. of \$575	[5% (OW)]* + 5% (AW) * Max. of \$250

Notes:

OW : Ordinary Wages (capped at OW Ceiling of \$5,000)

AW : Additional Wages

TW : Total Wages = OW + AW

- 1) CPF contributions are computed based on an employee's TW for a calendar month.
 - a. OW are wages due or granted wholly and exclusively in respect of an employee's employment in that month and payable on or before the due date for payment of CPF contributions for that month. The amount of OW on which CPF is payable is capped at the OW ceiling.
 - b. AW are wages which are not granted wholly and exclusively for the month. Examples include annual bonus, leave pay and other payments made at intervals of more than a month. The amount of AW on which CPF is payable is capped at the annual AW Ceiling.

- 2) Steps to compute CPF contribution:
 - a. Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
 - b. Compute the employee's share of CPF contribution (cents should be dropped)
 - c. Employer's share = Total contribution – Employee's share

Using CPF Contribution Amount Tables for Wages >\$500 to <\$750

If your employee is earning wages of >\$500 to <\$750 in a calendar month, you can use the *CPF Contribution Amount Tables* (see page 4 to 11) to determine the CPF contributions for a Singapore Citizen or 3rd year onwards Singapore Permanent Resident.

Step 1 : Determine the age group the employee is in

Step 2 : Determine the total wages for the employee

Step 3 : Check the relevant pages (see page 4 to 11) for the corresponding total CPF contribution and the employee's share of CPF contributions.

Example 1.

Step 1:

Singapore Citizen (40 years old)

Step 2:

Ordinary wages = \$546.00

Additional wages = \$0.00

Total wages = \$546.00

Step 3:

Turn to page 4 and refer to wage range \$545.40 to \$546.66

Total CPF contribution = \$115

Employee's share of CPF contribution = \$27

Employer's share of CPF contribution = $\$115 - \$27 = \$88$

Example 2.

Step 1:

Singapore Citizen (52 years old)

Step 2:

Ordinary wages = \$500.00

Additional wages = \$240.00

Total wages = \$740.00

Step 3:

Turn to page 7 and refer to wage range \$739.64 to \$741.00

Total CPF contribution = \$237

Employee's share of CPF contribution = \$133

Employer's share of CPF contribution = $\$237 - \$133 = \$104$

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged 50 Years & Below

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
50.01	500.00	Total CPF Contribution = 16% (TW) Employee's Contribution = \$0									
500.01	500.65	80	NIL	544.08	544.99	114	26	588.34	588.81	147	53
500.66	501.66	81	NIL	545.00	545.39	114	27	588.82	589.99	148	53
501.67	501.97	81	1	545.40	546.66	115	27	590.00	590.13	148	54
501.98	503.28	82	1	546.67	546.71	115	28	590.14	591.44	149	54
503.29	503.33	83	1	546.72	548.02	116	28	591.45	591.66	150	54
503.34	504.60	83	2	548.03	548.33	117	28	591.67	592.76	150	55
504.61	504.99	84	2	548.34	549.34	117	29	592.77	593.33	151	55
505.00	505.92	84	3	549.35	549.99	118	29	593.34	594.07	151	56
505.93	506.66	85	3	550.00	550.65	118	30	594.08	594.99	152	56
506.67	507.23	85	4	550.66	551.66	119	30	595.00	595.39	152	57
507.24	508.33	86	4	551.67	551.97	119	31	595.40	596.66	153	57
508.34	508.55	86	5	551.98	553.28	120	31	596.67	596.71	153	58
508.56	509.86	87	5	553.29	553.33	121	31	596.72	598.02	154	58
509.87	509.99	88	5	553.34	554.60	121	32	598.03	598.33	155	58
510.00	511.18	88	6	554.61	554.99	122	32	598.34	599.34	155	59
511.19	511.66	89	6	555.00	555.92	122	33	599.35	599.99	156	59
511.67	512.49	89	7	555.93	556.66	123	33	600.00	600.65	156	60
512.50	513.33	90	7	556.67	557.23	123	34	600.66	601.66	157	60
513.34	513.81	90	8	557.24	558.33	124	34	601.67	601.97	157	61
513.82	514.99	91	8	558.34	558.55	124	35	601.98	603.28	158	61
515.00	515.13	91	9	558.56	559.86	125	35	603.29	603.33	159	61
515.14	516.44	92	9	559.87	559.99	126	35	603.34	604.60	159	62
516.45	516.66	93	9	560.00	561.18	126	36	604.61	604.99	160	62
516.67	517.76	93	10	561.19	561.66	127	36	605.00	605.92	160	63
517.77	518.33	94	10	561.67	562.49	127	37	605.93	606.66	161	63
518.34	519.07	94	11	562.50	563.33	128	37	606.67	607.23	161	64
519.08	519.99	95	11	563.34	563.81	128	38	607.24	608.33	162	64
520.00	520.39	95	12	563.82	564.99	129	38	608.34	608.55	162	65
520.40	521.66	96	12	565.00	565.13	129	39	608.56	609.86	163	65
521.67	521.71	96	13	565.14	566.44	130	39	609.87	609.99	164	65
521.72	523.02	97	13	566.45	566.66	131	39	610.00	611.18	164	66
523.03	523.33	98	13	566.67	567.76	131	40	611.19	611.66	165	66
523.34	524.34	98	14	567.77	568.33	132	40	611.67	612.49	165	67
524.35	524.99	99	14	568.34	569.07	132	41	612.50	613.33	166	67
525.00	525.65	99	15	569.08	569.99	133	41	613.34	613.81	166	68
525.66	526.66	100	15	570.00	570.39	133	42	613.82	614.99	167	68
526.67	526.97	100	16	570.40	571.66	134	42	615.00	615.13	167	69
526.98	528.28	101	16	571.67	571.71	134	43	615.14	616.44	168	69
528.29	528.33	102	16	571.72	573.02	135	43	616.45	616.66	169	69
528.34	529.60	102	17	573.03	573.33	136	43	616.67	617.76	169	70
529.61	529.99	103	17	573.34	574.34	136	44	617.77	618.33	170	70
530.00	530.92	103	18	574.35	574.99	137	44	618.34	619.07	170	71
530.93	531.66	104	18	575.00	575.65	137	45	619.08	619.99	171	71
531.67	532.23	104	19	575.66	576.66	138	45	620.00	620.39	171	72
532.24	533.33	105	19	576.67	576.97	138	46	620.40	621.66	172	72
533.34	533.55	105	20	576.98	578.28	139	46	621.67	621.71	172	73
533.56	534.86	106	20	578.29	578.33	140	46	621.72	623.02	173	73
534.87	534.99	107	20	578.34	579.60	140	47	623.03	623.33	174	73
535.00	536.18	107	21	579.61	579.99	141	47	623.34	624.34	174	74
536.19	536.66	108	21	580.00	580.92	141	48	624.35	624.99	175	74
536.67	537.49	108	22	580.93	581.66	142	48	625.00	625.65	175	75
537.50	538.33	109	22	581.67	582.23	142	49	625.66	626.66	176	75
538.34	538.81	109	23	582.24	583.33	143	49	626.67	626.97	176	76
538.82	539.99	110	23	583.34	583.55	143	50	626.98	628.28	177	76
540.00	540.13	110	24	583.56	584.86	144	50	628.29	628.33	178	76
540.14	541.44	111	24	584.87	584.99	145	50	628.34	629.60	178	77
541.45	541.66	112	24	585.00	586.18	145	51	629.61	629.99	179	77
541.67	542.76	112	25	586.19	586.66	146	51	630.00	630.92	179	78
542.77	543.33	113	25	586.67	587.49	146	52	630.93	631.66	180	78
543.34	544.07	113	26	587.50	588.33	147	52	631.67	632.23	180	79

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged 50 Years & Below

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
632.24	633.33	181	79	673.03	673.33	212	103	713.34	713.81	242	128
633.34	633.55	181	80	673.34	674.34	212	104	713.82	714.99	243	128
633.56	634.86	182	80	674.35	674.99	213	104	715.00	715.13	243	129
634.87	634.99	183	80	675.00	675.65	213	105	715.14	716.44	244	129
635.00	636.18	183	81	675.66	676.66	214	105	716.45	716.66	245	129
636.19	636.66	184	81	676.67	676.97	214	106	716.67	717.76	245	130
636.67	637.49	184	82	676.98	678.28	215	106	717.77	718.33	246	130
637.50	638.33	185	82	678.29	678.33	216	106	718.34	719.07	246	131
638.34	638.81	185	83	678.34	679.60	216	107	719.08	719.99	247	131
638.82	639.99	186	83	679.61	679.99	217	107	720.00	720.39	247	132
640.00	640.13	186	84	680.00	680.92	217	108	720.40	721.66	248	132
640.14	641.44	187	84	680.93	681.66	218	108	721.67	721.71	248	133
641.45	641.66	188	84	681.67	682.23	218	109	721.72	723.02	249	133
641.67	642.76	188	85	682.24	683.33	219	109	723.03	723.33	250	133
642.77	643.33	189	85	683.34	683.55	219	110	723.34	724.34	250	134
643.34	644.07	189	86	683.56	684.86	220	110	724.35	724.99	251	134
644.08	644.99	190	86	684.87	684.99	221	110	725.00	725.65	251	135
644.00	645.39	190	87	685.00	686.18	221	111	725.66	726.66	252	135
645.40	646.66	191	87	686.19	686.66	222	111	726.67	726.97	252	136
646.67	646.71	191	88	686.67	687.49	222	112	726.98	728.28	253	136
646.72	648.02	192	88	687.50	688.33	223	112	728.29	728.33	254	136
648.03	648.33	193	88	688.34	688.81	223	113	728.34	729.60	254	137
648.34	649.34	193	89	688.82	689.99	224	113	729.61	729.99	255	137
649.35	649.99	194	89	690.00	690.13	224	114	730.00	730.92	255	138
650.00	650.65	194	90	690.14	691.44	225	114	730.93	731.66	256	138
650.66	651.66	195	90	691.45	691.66	226	114	731.67	732.23	256	139
651.67	651.97	195	91	691.67	692.76	226	115	732.24	733.33	257	139
651.98	653.28	196	91	692.77	693.33	227	115	733.34	733.55	257	140
653.29	653.33	197	91	693.34	694.07	227	116	733.56	734.86	258	140
653.34	654.60	197	92	694.08	694.99	228	116	734.87	734.99	259	140
654.61	654.99	198	92	695.00	695.39	228	117	735.00	736.18	259	141
655.00	655.92	198	93	695.40	696.66	229	117	736.19	736.66	260	141
655.93	656.66	199	93	696.67	696.71	229	118	736.67	737.49	260	142
656.67	657.23	199	94	696.72	698.02	230	118	737.50	738.33	261	142
657.24	658.33	200	94	698.03	698.33	231	118	738.34	738.81	261	143
658.34	658.55	200	95	698.34	699.34	231	119	738.82	739.99	262	143
658.56	659.86	201	95	699.35	699.99	232	119	740.00	740.13	262	144
659.87	659.99	202	95	700.00	700.65	232	120	740.14	741.44	263	144
660.00	661.18	202	96	700.66	701.66	233	120	741.45	741.66	264	144
661.19	661.66	203	96	701.67	701.97	233	121	741.67	742.76	264	145
661.67	662.49	203	97	701.98	703.28	234	121	742.77	743.33	265	145
662.50	663.33	204	97	703.29	703.33	235	121	743.34	744.07	265	146
663.34	663.81	204	98	703.34	704.60	235	122	744.08	744.99	266	146
663.82	664.99	205	98	704.61	704.99	236	122	745.00	745.39	266	147
665.00	665.13	205	99	705.00	705.92	236	123	745.40	746.66	267	147
665.14	666.44	206	99	705.93	706.66	237	123	746.67	746.71	267	148
666.45	666.66	207	99	706.67	707.23	237	124	746.72	748.02	268	148
666.67	667.76	207	100	707.24	708.33	238	124	748.03	748.33	269	148
667.77	668.33	208	100	708.34	708.55	238	125	748.34	749.34	269	149
668.34	669.07	208	101	708.56	709.86	239	125	749.35	749.99	270	149
669.08	669.99	209	101	709.87	709.99	240	125				
670.00	670.39	209	102	710.00	711.18	240	126				
670.40	671.66	210	102	711.19	711.66	241	126				
671.67	671.71	210	103	711.67	712.49	241	127				
671.72	673.02	211	103	712.50	713.33	242	127				
≥ 750.00		Total CPF Contribution = [36% (OW)]* + 36% (AW) *Max. total CPF contribution on OW is \$1,800									
		Employee's Contribution = [20% (OW)]^ + 20% (AW) ^Max. employee's contribution on OW is \$1,000									

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 50 to 55 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
50.01	500.00	Total CPF Contribution = 14% (TW)									
		Employee's Contribution = \$0									
500.01	500.71	70	NIL	543.89	545.04	101	24	588.29	588.48	131	49
500.72	501.80	71	NIL	545.05	545.32	101	25	588.49	589.92	132	49
501.81	502.15	71	1	545.33	546.76	102	25	589.93	590.09	133	49
502.16	503.59	72	1	546.77	546.84	103	25	590.10	591.36	133	50
503.60	503.60	73	1	546.85	548.20	103	26	591.37	591.89	134	50
503.61	505.03	73	2	548.21	548.64	104	26	591.90	592.80	134	51
505.04	505.40	74	2	548.65	549.64	104	27	592.81	593.69	135	51
505.41	506.47	74	3	549.65	550.45	105	27	593.70	594.24	135	52
506.48	507.20	75	3	550.46	551.07	105	28	594.25	595.49	136	52
507.21	507.91	75	4	551.08	552.25	106	28	595.50	595.68	136	53
507.92	509.00	76	4	552.26	552.51	106	29	595.69	597.12	137	53
509.01	509.35	76	5	552.52	553.95	107	29	597.13	597.29	138	53
509.36	510.79	77	5	553.96	554.05	108	29	597.30	598.56	138	54
510.80	510.81	78	5	554.06	555.39	108	30	598.57	599.09	139	54
510.82	512.23	78	6	555.40	555.85	109	30	599.10	599.99	139	55
512.24	512.61	79	6	555.86	556.83	109	31	600.00	600.90	140	55
512.62	513.66	79	7	556.84	557.65	110	31	600.91	601.43	140	56
513.67	514.41	80	7	557.66	558.27	110	32	601.44	602.70	141	56
514.42	515.10	80	8	558.28	559.45	111	32	602.71	602.87	141	57
515.11	516.21	81	8	559.46	559.71	111	33	602.88	604.31	142	57
516.22	516.54	81	9	559.72	561.15	112	33	604.32	604.50	143	57
516.55	517.98	82	9	561.16	561.26	113	33	604.51	605.75	143	58
517.99	518.01	83	9	561.27	562.58	113	34	605.76	606.30	144	58
518.02	519.42	83	10	562.59	563.06	114	34	606.31	607.19	144	59
519.43	519.81	84	10	563.07	564.02	114	35	607.20	608.10	145	59
519.82	520.86	84	11	564.03	564.86	115	35	608.11	608.63	145	60
520.87	521.62	85	11	564.87	565.46	115	36	608.64	609.90	146	60
521.63	522.30	85	12	565.47	566.66	116	36	609.91	610.07	146	61
522.31	523.42	86	12	566.67	566.90	116	37	610.08	611.51	147	61
523.43	523.74	86	13	566.91	568.34	117	37	611.52	611.71	148	61
523.75	525.17	87	13	568.35	568.46	118	37	611.72	612.94	148	62
525.18	525.22	88	13	568.47	569.78	118	38	612.95	613.51	149	62
525.23	526.61	88	14	569.79	570.27	119	38	613.52	614.38	149	63
526.62	527.02	89	14	570.28	571.22	119	39	614.39	615.31	150	63
527.03	528.05	89	15	571.23	572.07	120	39	615.32	615.82	150	64
528.06	528.82	90	15	572.08	572.66	120	40	615.83	617.11	151	64
528.83	529.49	90	16	572.67	573.87	121	40	617.12	617.26	151	65
529.50	530.63	91	16	573.88	574.10	121	41	617.27	618.70	152	65
530.64	530.93	91	17	574.11	575.53	122	41	618.71	618.91	153	65
530.94	532.37	92	17	575.54	575.67	123	41	618.92	620.14	153	66
532.38	532.43	93	17	575.68	576.97	123	42	620.15	620.72	154	66
532.44	533.81	93	18	576.98	577.47	124	42	620.73	621.58	154	67
533.82	534.23	94	18	577.48	578.41	124	43	621.59	622.52	155	67
534.24	535.25	94	19	578.42	579.27	125	43	622.53	623.02	155	68
535.26	536.03	95	19	579.28	579.85	125	44	623.03	624.32	156	68
536.04	536.69	95	20	579.86	581.08	126	44	624.33	624.46	156	69
536.70	537.83	96	20	581.09	581.29	126	45	624.47	625.89	157	69
537.84	538.12	96	21	581.30	582.73	127	45	625.90	626.12	158	69
538.13	539.56	97	21	582.74	582.88	128	45	626.13	627.33	158	70
539.57	539.63	98	21	582.89	584.17	128	46	627.34	627.92	159	70
539.64	541.00	98	22	584.18	584.68	129	46	627.93	628.77	159	71
541.01	541.44	99	22	584.69	585.61	129	47	628.78	629.72	160	71
541.45	542.44	99	23	585.62	586.48	130	47	629.73	630.21	160	72
542.45	543.24	100	23	586.49	587.05	130	48	630.22	631.53	161	72
543.25	543.88	100	24	587.06	588.28	131	48	631.54	631.65	161	73

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 50 to 55 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
631.66	633.09	162	73	671.95	672.97	190	95	712.24	712.61	218	117
633.10	633.33	163	73	672.98	673.38	190	96	712.62	713.66	218	118
633.34	634.53	163	74	673.39	674.77	191	96	713.67	714.41	219	118
634.54	635.13	164	74	674.78	674.82	191	97	714.42	715.10	219	119
635.14	635.97	164	75	674.83	676.25	192	97	715.11	716.21	220	119
635.98	636.93	165	75	676.26	676.57	193	97	716.22	716.54	220	120
636.94	637.41	165	76	676.58	677.69	193	98	716.55	717.98	221	120
637.42	638.73	166	76	677.70	678.37	194	98	717.99	718.01	222	120
638.74	638.84	166	77	678.38	679.13	194	99	718.02	719.42	222	121
638.85	640.28	167	77	679.14	680.18	195	99	719.43	719.81	223	121
640.29	640.54	168	77	680.19	680.57	195	100	719.82	720.86	223	122
640.55	641.72	168	78	680.58	681.98	196	100	720.87	721.62	224	122
641.73	642.34	169	78	681.99	682.01	196	101	721.63	722.30	224	123
642.35	643.16	169	79	682.02	683.45	197	101	722.31	723.42	225	123
643.17	644.14	170	79	683.46	683.78	198	101	723.43	723.74	225	124
644.15	644.60	170	80	683.79	684.89	198	102	723.75	725.17	226	124
644.61	645.94	171	80	684.90	685.58	199	102	725.18	725.22	227	124
645.95	646.04	171	81	685.59	686.33	199	103	725.23	726.61	227	125
646.05	647.48	172	81	686.34	687.38	200	103	726.62	727.02	228	125
647.49	647.74	173	81	687.39	687.76	200	104	727.03	728.05	228	126
647.75	648.92	173	82	687.77	689.18	201	104	728.06	728.82	229	126
648.93	649.54	174	82	689.19	689.20	201	105	728.83	729.49	229	127
649.55	650.35	174	83	689.21	690.64	202	105	729.50	730.63	230	127
650.36	651.35	175	83	690.65	690.99	203	105	730.64	730.93	230	128
651.36	651.79	175	84	691.00	692.08	203	106	730.94	732.37	231	128
651.80	653.15	176	84	692.09	692.79	204	106	732.38	732.43	232	128
653.16	653.23	176	85	692.80	693.52	204	107	732.44	733.81	232	129
653.24	654.67	177	85	693.53	694.59	205	107	733.82	734.23	233	129
654.68	654.95	178	85	694.60	694.96	205	108	734.24	735.25	233	130
654.96	656.11	178	86	694.97	696.39	206	108	735.26	736.03	234	130
656.12	656.75	179	86	696.40	696.40	206	109	736.04	736.69	234	131
656.76	657.55	179	87	696.41	697.84	207	109	736.70	737.83	235	131
657.56	658.55	180	87	697.85	698.19	208	109	737.84	738.12	235	132
658.56	658.99	180	88	698.20	699.28	208	110	738.13	739.56	236	132
659.00	660.36	181	88	699.29	699.99	209	110	739.57	739.63	237	132
660.37	660.43	181	89	700.00	700.71	209	111	739.64	741.00	237	133
660.44	661.87	182	89	700.72	701.80	210	111	741.01	741.44	238	133
661.88	662.16	183	89	701.81	702.15	210	112	741.45	742.44	238	134
662.17	663.30	183	90	702.16	703.59	211	112	742.45	743.24	239	134
663.31	663.96	184	90	703.60	703.60	212	112	743.25	743.88	239	135
663.97	664.74	184	91	703.61	705.03	212	113	743.89	745.04	240	135
664.75	665.76	185	91	705.04	705.40	213	113	745.05	745.32	240	136
665.77	666.18	185	92	705.41	706.47	213	114	745.33	746.76	241	136
666.19	667.56	186	92	706.48	707.20	214	114	746.77	746.84	242	136
667.57	667.62	186	93	707.21	707.91	214	115	746.85	748.20	242	137
667.63	669.06	187	93	707.92	709.00	215	115	748.21	748.64	243	137
669.07	669.36	188	93	709.01	709.35	215	116	748.65	749.64	243	138
669.37	670.50	188	94	709.36	710.79	216	116	749.65	749.99	244	138
670.51	671.17	189	94	710.80	710.81	217	116				
671.18	671.94	189	95	710.82	712.23	217	117				
≥ 750.00		Total CPF Contribution = [32.5% (OW)]* + 32.5% (AW) *Max. total CPF contribution on OW is \$1,625									
		Employee's Contribution = [18.5% (OW)]^ + 18.5% (AW) ^Max. employee's contribution on OW is \$925									

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 55 to 60 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
50.01	500.00	Total CPF Contribution = 10.5%(TW)									
		Employee's Contribution = \$0									
500.01	502.02	53	NIL	556.57	558.58	81	22	615.16	615.38	110	44
502.03	502.56	54	NIL	558.59	558.97	82	22	615.39	617.17	110	45
502.57	504.04	54	1	558.98	560.60	82	23	617.18	617.94	111	45
504.05	505.12	55	1	560.61	561.53	83	23	617.95	619.19	111	46
505.13	506.06	55	2	561.54	562.62	83	24	619.20	620.51	112	46
506.07	507.69	56	2	562.63	564.10	84	24	620.52	621.21	112	47
507.70	508.08	56	3	564.11	564.64	84	25	621.22	623.07	113	47
508.09	510.10	57	3	564.65	566.66	85	25	623.08	623.23	113	48
510.11	510.25	58	3	566.67	568.68	86	26	623.24	625.25	114	48
510.26	512.12	58	4	568.69	569.23	87	26	625.26	625.64	115	48
512.13	512.82	59	4	569.24	570.70	87	27	625.65	627.27	115	49
512.83	514.14	59	5	570.71	571.79	88	27	627.28	628.20	116	49
514.15	515.38	60	5	571.80	572.72	88	28	628.21	629.29	116	50
515.39	516.16	60	6	572.73	574.35	89	28	629.30	630.76	117	50
516.17	517.94	61	6	574.36	574.74	89	29	630.77	631.31	117	51
517.95	518.18	61	7	574.75	576.76	90	29	631.32	633.33	118	51
518.19	520.20	62	7	576.77	576.92	91	29	633.34	635.35	119	52
520.21	520.51	63	7	576.93	578.78	91	30	635.36	635.89	120	52
520.52	522.22	63	8	578.79	579.48	92	30	635.90	637.37	120	53
522.23	523.07	64	8	579.49	580.80	92	31	637.38	638.46	121	53
523.08	524.24	64	9	580.81	582.05	93	31	638.47	639.39	121	54
524.25	525.64	65	9	582.06	582.82	93	32	639.40	641.02	122	54
525.65	526.26	65	10	582.83	584.61	94	32	641.03	641.41	122	55
526.27	528.20	66	10	584.62	584.84	94	33	641.42	643.43	123	55
528.21	528.28	66	11	584.85	586.86	95	33	643.44	643.58	124	55
528.29	530.30	67	11	586.87	587.17	96	33	643.59	645.45	124	56
530.31	530.76	68	11	587.18	588.88	96	34	645.46	646.15	125	56
530.77	532.32	68	12	588.89	589.74	97	34	646.16	647.47	125	57
532.33	533.33	69	12	589.75	590.90	97	35	647.48	648.71	126	57
533.34	534.34	69	13	590.91	592.30	98	35	648.72	649.49	126	58
534.35	535.89	70	13	592.31	592.92	98	36	649.50	651.28	127	58
535.90	536.36	70	14	592.93	594.87	99	36	651.29	651.51	127	59
536.37	538.38	71	14	594.88	594.94	99	37	651.52	653.53	128	59
538.39	538.46	72	14	594.95	596.96	100	37	653.54	653.84	129	59
538.47	540.40	72	15	596.97	597.43	101	37	653.85	655.55	129	60
540.41	541.02	73	15	597.44	598.98	101	38	655.56	656.41	130	60
541.03	542.42	73	16	598.99	599.99	102	38	656.42	657.57	130	61
542.43	543.58	74	16	600.00	601.01	102	39	657.58	658.97	131	61
543.59	544.44	74	17	601.02	602.56	103	39	658.98	659.59	131	62
544.45	546.15	75	17	602.57	603.03	103	40	659.60	661.53	132	62
546.16	546.46	75	18	603.04	605.05	104	40	661.54	661.61	132	63
546.47	548.48	76	18	605.06	605.12	105	40	661.62	663.63	133	63
548.49	548.71	77	18	605.13	607.07	105	41	663.64	664.10	134	63
548.72	550.50	77	19	607.08	607.69	106	41	664.11	665.65	134	64
550.51	551.28	78	19	607.70	609.09	106	42	665.66	666.66	135	64
551.29	552.52	78	20	609.10	610.25	107	42	666.67	667.67	135	65
552.53	553.84	79	20	610.26	611.11	107	43	667.68	669.23	136	65
553.85	554.54	79	21	611.12	612.82	108	43	669.24	669.69	136	66
554.55	556.41	80	21	612.83	613.13	108	44	669.70	671.71	137	66
556.42	556.56	80	22	613.14	615.15	109	44	671.72	671.79	138	66

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 55 to 60 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
671.80	673.73	138	67	702.03	702.56	153	78	730.31	730.76	167	89
673.74	674.35	139	67	702.57	704.04	153	79	730.77	732.32	167	90
674.36	675.75	139	68	704.05	705.12	154	79	732.33	733.33	168	90
675.76	676.92	140	68	705.13	706.06	154	80	733.34	734.34	168	91
676.93	677.77	140	69	706.07	707.69	155	80	734.35	735.89	169	91
677.78	679.48	141	69	707.70	708.08	155	81	735.90	736.36	169	92
679.49	679.79	141	70	708.09	710.10	156	81	736.37	738.38	170	92
679.80	681.81	142	70	710.11	710.25	157	81	738.39	738.46	171	92
681.82	682.05	143	70	710.26	712.12	157	82	738.47	740.40	171	93
682.06	683.83	143	71	712.13	712.82	158	82	740.41	741.02	172	93
683.84	684.61	144	71	712.83	714.14	158	83	741.03	742.42	172	94
684.62	685.85	144	72	714.15	715.38	159	83	742.43	743.58	173	94
685.86	687.17	145	72	715.39	716.16	159	84	743.59	744.44	173	95
687.18	687.87	145	73	716.17	717.94	160	84	744.45	746.15	174	95
687.88	689.74	146	73	717.95	718.18	160	85	746.16	746.46	174	96
689.75	689.89	146	74	718.19	720.20	161	85	746.47	748.48	175	96
689.90	691.91	147	74	720.21	720.51	162	85	748.49	748.71	176	96
691.92	692.30	148	74	720.52	722.22	162	86	748.72	749.99	176	97
692.31	693.93	148	75	722.23	723.07	163	86				
693.94	694.87	149	75	723.08	724.24	163	87				
694.88	695.95	149	76	724.25	725.64	164	87				
695.96	697.43	150	76	725.65	726.26	164	88				
697.44	697.97	150	77	726.27	728.20	165	88				
697.98	699.99	151	77	728.21	728.28	165	89				
700.00	702.02	152	78	728.29	730.30	166	89				
≥ 750.00		Total CPF Contribution = [23.5% (OW)]* + 23.5% (AW) *Max. total CPF contribution on OW is \$1,175									
		Employee's Contribution = [13% (OW)]^ + 13% (AW) ^Max. employee's contribution on OW is \$650									

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 60 to 65 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
50.01	500.00	Total CPF Contribution = 7% (TW)									
		Employee's Contribution = \$0									
500.01	501.69	35	NIL	596.62	597.77	64	21	691.53	694.91	92	43
501.70	504.44	36	NIL	597.78	599.99	64	22	694.92	695.55	93	43
504.45	505.08	36	1	600.00	602.22	65	22	695.56	698.30	93	44
505.09	508.47	37	1	602.23	603.38	65	23	698.31	699.99	94	44
508.48	508.88	38	1	603.39	606.66	66	23	700.00	701.69	94	45
508.89	511.86	38	2	606.67	606.77	66	24	701.70	704.44	95	45
511.87	513.33	39	2	606.78	610.16	67	24	704.45	705.08	95	46
513.34	515.25	39	3	610.17	611.11	68	24	705.09	708.47	96	46
515.26	517.77	40	3	611.12	613.55	68	25	708.48	708.88	97	46
517.78	518.64	40	4	613.56	615.55	69	25	708.89	711.86	97	47
518.65	522.03	41	4	615.56	616.94	69	26	711.87	713.33	98	47
522.04	522.22	42	4	616.95	619.99	70	26	713.34	715.25	98	48
522.23	525.42	42	5	620.00	620.33	70	27	715.26	717.77	99	48
525.43	526.66	43	5	620.34	623.72	71	27	717.78	718.64	99	49
526.67	528.81	43	6	623.73	624.44	72	27	718.65	722.03	100	49
528.82	531.11	44	6	624.45	627.11	72	28	722.04	722.22	101	49
531.12	532.20	44	7	627.12	628.88	73	28	722.23	725.42	101	50
532.21	535.55	45	7	628.89	630.50	73	29	725.43	726.66	102	50
535.56	535.59	45	8	630.51	633.33	74	29	726.67	728.81	102	51
535.60	538.98	46	8	633.34	633.89	74	30	728.82	731.11	103	51
538.99	539.99	47	8	633.90	637.28	75	30	731.12	732.20	103	52
540.00	542.37	47	9	637.29	637.77	76	30	732.21	735.55	104	52
542.38	544.44	48	9	637.78	640.67	76	31	735.56	735.59	104	53
544.45	545.76	48	10	640.68	642.22	77	31	735.60	738.98	105	53
545.77	548.88	49	10	642.23	644.06	77	32	738.99	739.99	106	53
548.89	549.15	49	11	644.07	646.66	78	32	740.00	742.37	106	54
549.16	552.54	50	11	646.67	647.45	78	33	742.38	744.44	107	54
552.55	553.33	51	11	647.46	650.84	79	33	744.45	745.76	107	55
553.34	555.93	51	12	650.85	651.11	80	33	745.77	748.88	108	55
555.94	557.77	52	12	651.12	654.23	80	34	748.89	749.15	108	56
557.78	559.32	52	13	654.24	655.55	81	34	749.16	749.99	109	56
559.33	562.22	53	13	655.56	657.62	81	35				
562.23	562.71	53	14	657.63	659.99	82	35				
562.72	566.10	54	14	660.00	661.01	82	36				
566.11	566.66	55	14	661.02	664.40	83	36				
566.67	569.49	55	15	664.41	664.44	84	36				
569.50	571.11	56	15	664.45	667.79	84	37				
571.12	572.88	56	16	667.80	668.88	85	37				
572.89	575.55	57	16	668.89	671.18	85	38				
575.56	576.27	57	17	671.19	673.33	86	38				
576.28	579.66	58	17	673.34	674.57	86	39				
579.67	579.99	59	17	674.58	677.77	87	39				
580.00	583.05	59	18	677.78	677.96	87	40				
583.06	584.44	60	18	677.97	681.35	88	40				
584.45	586.44	60	19	681.36	682.22	89	40				
586.45	588.88	61	19	682.23	684.74	89	41				
588.89	589.83	61	20	684.75	686.66	90	41				
589.84	593.22	62	20	686.67	688.13	90	42				
593.23	593.33	63	20	688.14	691.11	91	42				
593.34	596.61	63	21	691.12	691.52	91	43				
≥ 750.00	Total CPF Contribution = [14.5% (OW)]* + 14.5% (AW) *Max. total CPF contribution on OW is \$725										
	Employee's Contribution = [7.5% (OW)]^ + 7.5% (AW) ^Max. employee's contribution on OW is \$375										

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

CPF Contribution Amount Table (From 1 January 2014) for Employees Aged Above 65 Years

Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)		Total Wages (\$)		Contribution (\$)	
From	To	Total	Employee	From	To	Total	Employee	From	To	Total	Employee
50.01	500.00	Total CPF Contribution = 6.5% (TW)									
		Employee's Contribution = \$0									
500.01	504.65	33	NIL	583.73	586.66	51	12	666.67	667.44	68	25
504.66	506.66	34	NIL	586.67	588.37	51	13	667.45	672.09	69	25
506.67	509.30	34	1	588.38	593.02	52	13	672.10	673.33	70	25
509.31	513.33	35	1	593.03	593.33	53	13	673.34	676.74	70	26
513.34	513.95	35	2	593.34	597.67	53	14	676.75	679.99	71	26
513.96	518.60	36	2	597.68	599.99	54	14	680.00	681.39	71	27
518.61	519.99	37	2	600.00	602.32	54	15	681.40	686.04	72	27
520.00	523.25	37	3	602.33	606.66	55	15	686.05	686.66	73	27
523.26	526.66	38	3	606.67	606.97	55	16	686.67	690.69	73	28
526.67	527.90	38	4	606.98	611.62	56	16	690.70	693.33	74	28
527.91	532.55	39	4	611.63	613.33	57	16	693.34	695.34	74	29
532.56	533.33	40	4	613.34	616.27	57	17	695.35	699.99	75	29
533.34	537.20	40	5	616.28	619.99	58	17	700.00	704.65	76	30
537.21	539.99	41	5	620.00	620.93	58	18	704.66	706.66	77	30
540.00	541.86	41	6	620.94	625.58	59	18	706.67	709.30	77	31
541.87	546.51	42	6	625.59	626.66	60	18	709.31	713.33	78	31
546.52	546.66	43	6	626.67	630.23	60	19	713.34	713.95	78	32
546.67	551.16	43	7	630.24	633.33	61	19	713.96	718.60	79	32
551.17	553.33	44	7	633.34	634.88	61	20	718.61	719.99	80	32
553.34	555.81	44	8	634.89	639.53	62	20	720.00	723.25	80	33
555.82	559.99	45	8	639.54	639.99	63	20	723.26	726.66	81	33
560.00	560.46	45	9	640.00	644.18	63	21	726.67	727.90	81	34
560.47	565.11	46	9	644.19	646.66	64	21	727.91	732.55	82	34
565.12	566.66	47	9	646.67	648.83	64	22	732.56	733.33	83	34
566.67	569.76	47	10	648.84	653.33	65	22	733.34	737.20	83	35
569.77	573.33	48	10	653.34	653.48	65	23	737.21	739.99	84	35
573.34	574.41	48	11	653.49	658.13	66	23	740.00	741.86	84	36
574.42	579.06	49	11	658.14	659.99	67	23	741.87	746.51	85	36
579.07	579.99	50	11	660.00	662.79	67	24	746.52	746.66	86	36
580.00	583.72	50	12	662.80	666.66	68	24	746.67	749.99	86	37
≥ 750.00		Total CPF Contribution = [11.5% (OW)]* + 11.5% (AW) *Max. total CPF contribution on OW is \$575									
		Employee's Contribution = [5% (OW)]^ + 5% (AW) ^Max. employee's contribution on OW is \$250									

You can use the CPF Contribution Calculator at www.cpf.gov.sg to compute the new contribution amount.

Graduated Employer & Employee (G/G) CPF Contribution Rate (From 1 January 2014)
Table for Singapore Permanent Resident (SPR) during 1st Year of SPR Status

Employee's Age	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
50 years & below	≤ \$50	Nil	Nil
	> \$50 to \$500	4% (TW)	Nil
	> \$500 to < \$750	4% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[9% (OW)]* + 9% (AW) * Max. of \$450	[5% (OW)]* + 5% (AW) * Max. of \$250
Above 50 to 55 years	≤ \$50	Nil	Nil
	> \$50 to \$500	4% (TW)	Nil
	> \$500 to < \$750	4% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[9% (OW)]* + 9% (AW) * Max. of \$450	[5% (OW)]* + 5% (AW) * Max. of \$250
Above 55 to 60 years	≤ \$50	Nil	Nil
	> \$50 to \$500	4% (TW)	Nil
	> \$500 to < \$750	4% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[9% (OW)]* + 9% (AW) * Max. of \$450	[5% (OW)]* + 5% (AW) * Max. of \$250
Above 60 to 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[8.5% (OW)]* + 8.5% (AW) * Max. of \$425	[5% (OW)]* + 5% (AW) * Max. of \$250
Above 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[8.5% (OW)]* + 8.5% (AW) * Max. of \$425	[5% (OW)]* + 5% (AW) * Max. of \$250

Notes:

OW : Ordinary Wages (capped at OW Ceiling of \$5,000)

AW : Additional Wages

TW : Total Wages = OW + AW

Steps to compute CPF contribution:

- Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
- Compute the employee's share of CPF contribution (cents should be dropped)
- Employer's share = Total contribution – Employee's share

Graduated Employer & Employee (G/G) CPF Contribution Rate (From 1 January 2014)
Table for Singapore Permanent Resident (SPR) during 2nd Year of SPR Status

Employee's Age	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
50 years & below	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (TW)	Nil
	> \$500 to < \$750	9% (TW) + 0.45 (TW – \$500)	0.45 (TW – \$500)
	≥ \$750	[24% (OW)]* + 24% (AW) * Max. of \$1,200	[15% (OW)]* + 15% (AW) * Max. of \$750
Above 50 to 55 years	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (TW)	Nil
	> \$500 to < \$750	9% (TW) + 0.45 (TW – \$500)	0.45 (TW – \$500)
	≥ \$750	[24% (OW)]* + 24% (AW) * Max. of \$1,200	[15% (OW)]* + 15% (AW) * Max. of \$750
Above 55 to 60 years	≤ \$50	Nil	Nil
	> \$50 to \$500	6% (TW)	Nil
	> \$500 to < \$750	6% (TW) + 0.375 (TW – \$500)	0.375 (TW – \$500)
	≥ \$750	[18.5% (OW)]* + 18.5% (AW) * Max. of \$925	[12.5% (OW)]* + 12.5% (AW) * Max. of \$625
Above 60 to 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.225 (TW – \$500)	0.225 (TW – \$500)
	≥ \$750	[11% (OW)]* + 11% (AW) * Max. of \$550	[7.5% (OW)]* + 7.5% (AW) * Max. of \$375
Above 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (TW)	Nil
	> \$500 to < \$750	3.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[8.5% (OW)]* + 8.5% (AW) * Max. of \$425	[5% (OW)]* + 5% (AW) * Max. of \$250

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$5,000)

AW: Additional Wages

TW: Total Wages = OW + AW

Steps to compute CPF contribution:

- Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
- Compute the employee's share of CPF contribution (cents should be dropped)
- Employer's share = Total contribution – Employee's share

**Full Employer & Graduated Employee (F/G) CPF Contribution Rate (From 1 January 2014)
Table for Singapore Permanent Resident (SPR) during 1st Year of SPR Status**

Employee's Age	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
50 years & below	≤ \$50	Nil	Nil
	> \$50 to \$500	16% (TW)	Nil
	> \$500 to < \$750	16% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[21% (OW)]* + 21% (AW) *Max. of \$1,050	[5% (OW)]* + 5% (AW) *Max. of \$250
Above 50 to 55 years	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (TW)	Nil
	> \$500 to < \$750	14% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[19% (OW)]* + 19% (AW) *Max. of \$950	[5% (OW)]* + 5% (AW) *Max. of \$250
Above 55 to 60 years	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (TW)	Nil
	> \$500 to < \$750	10.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[15.5% (OW)]* + 15.5% (AW) *Max. of \$775	[5% (OW)]* + 5% (AW) *Max. of \$250
Above 60 to 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (TW)	Nil
	> \$500 to < \$750	7% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[12% (OW)]* + 12% (AW) * Max. of \$600	[5% (OW)]* + 5% (AW) * Max. of \$250
Above 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	6.5% (TW)	Nil
	> \$500 to < \$750	6.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[11.5% (OW)]* + 11.5% (AW) * Max. of \$575	[5% (OW)]* + 5% (AW) *Max. of \$250

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$5,000)

AW: Additional Wages

TW: Total Wages = OW + AW

Steps to compute CPF contribution:

- Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
- Compute the employee's share of CPF contribution (cents should be dropped)
- Employer's share = Total contribution – Employee's share

These rates are only applicable after CPF Board approves the joint application by an employer and his 1st year SPR employee to contribute to CPF at higher rates. You can refer to <http://employer.cpf.gov.sg> for more information.

**Full Employer & Graduated Employee (F/G) CPF Contribution Rate (From 1 January 2014)
Table for Singapore Permanent Resident (SPR) during 2nd Year of SPR Status**

Employee's Age	Employee's total wages for the calendar month	Total CPF contributions (Employer's & Employee's share)	Employee's share of CPF contributions
50 years & below	≤ \$50	Nil	Nil
	> \$50 to \$500	16% (TW)	Nil
	> \$500 to < \$750	16% (TW) + 0.45 (TW – \$500)	0.45 (TW – \$500)
	≥ \$750	[31% (OW)]* + 31% (AW) * Max. of \$1,550	[15% (OW)]* + 15% (AW) * Max. of \$750
Above 50 to 55 years	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (TW)	Nil
	> \$500 to < \$750	14% (TW) + 0.45 (TW – \$500)	0.45 (TW – \$500)
	≥ \$750	[29% (OW)]* + 29% (AW) * Max. of \$1,450	[15% (OW)]* + 15% (AW) * Max. of \$750
Above 55 to 60 years	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (TW)	Nil
	> \$500 to < \$750	10.5% (TW) + 0.375 (TW – \$500)	0.375 (TW – \$500)
	≥ \$750	[23% (OW)]* + 23% (AW) * Max. of \$1,150	[12.5% (OW)]* + 12.5% (AW) * Max. of \$625
Above 60 to 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (TW)	Nil
	> \$500 to < \$750	7% (TW) + 0.225 (TW – \$500)	0.225 (TW – \$500)
	≥ \$750	[14.5% (OW)]* + 14.5% (AW) * Max. of \$725	[7.5% (OW)]* + 7.5% (AW) * Max. of \$375
Above 65 years	≤ \$50	Nil	Nil
	> \$50 to \$500	6.5% (TW)	Nil
	> \$500 to < \$750	6.5% (TW) + 0.15 (TW – \$500)	0.15 (TW – \$500)
	≥ \$750	[11.5% (OW)]* + 11.5% (AW) * Max. of \$575	[5% (OW)]* + 5% (AW) * Max. of \$250

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$5,000)

AW: Additional Wages

TW: Total Wages = OW + AW

Steps to compute CPF contribution:

- Compute the total CPF contribution (rounded to the nearest dollar). An amount of 50 cents should be regarded as an additional dollar.
- Compute the employee's share of CPF contribution (cents should be dropped)
- Employer's share = Total contribution – Employee's share

These rates are only applicable after CPF Board approves the joint application by an employer and his 2nd year SPR employee to contribute to CPF at higher rates. You can refer to <http://employer.cpf.gov.sg> for more information.

Updated in October 2013

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.