

**CPF Contribution Rate Table from 1 Jan 2025
for Platform Workers born in or after 1995; or who opt in to increased CPF savings**

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Total CPF Contributions (Platform Operator's & Platform Worker's share)	Platform Worker's share of CPF Contributions
35 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.315 (NE - \$500)	0.315 (NE - \$500)
	> \$750	14% (NE)	10.5% (NE)
above 35 to 45	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.345 (NE - \$500)	0.345 (NE - \$500)
	> \$750	15% (NE)	11.5% (NE)
above 45 to 50	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.375 (NE - \$500)	0.375 (NE - \$500)
	> \$750	16% (NE)	12.5% (NE)
above 50 to 55	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	16.5% (NE)	13% (NE)
above 55 to 60	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	16.5% (NE)	13% (NE)
above 60 to 65	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.315 (NE - \$500)	0.315 (NE - \$500)
	> \$750	14% (NE)	10.5% (NE)
above 65 to 70	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.315 (NE - \$500)	0.315 (NE - \$500)
	> \$750	14% (NE)	10.5% (NE)
above 70	≤ \$50	Nil	Nil
	> \$50 to \$500	3.5% (NE)	Nil
	> \$500 to \$750	3.5% (NE) + 0.27 (NE - \$500)	0.27 (NE - \$500)
	> \$750	12.5% (NE)	9% (NE)

NE: Net Earnings = Total Earnings Less Expenses

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). An amount less than 50 cents should be rounded down to the nearest dollar. An amount of 50 cents and above should be rounded up to the nearest dollar.
- 2) Compute the Platform Worker's share of CPF contribution (cents should be dropped).
- 3) Platform Operator's share = Total contribution - Platform Worker's share

* Accurate as of Sep 2024

**CPF Contribution Rate Table from 1 Jan 2026
for Platform Workers born in or after 1995; or who opt in to increased CPF savings**

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Total CPF Contributions (Platform Operator's & Platform Worker's share)	Platform Worker's share of CPF Contributions
35 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	20% (NE)	13% (NE)
above 35 to 45	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.42 (NE - \$500)	0.42 (NE - \$500)
	> \$750	21% (NE)	14% (NE)
above 45 to 50	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.45 (NE - \$500)	0.45 (NE - \$500)
	> \$750	22% (NE)	15% (NE)
above 50 to 55	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.465 (NE - \$500)	0.465 (NE - \$500)
	> \$750	22.5% (NE)	15.5% (NE)
above 55 to 60	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.465 (NE - \$500)	0.465 (NE - \$500)
	> \$750	22.5% (NE)	15.5% (NE)
above 60 to 65	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.375 (NE - \$500)	0.375 (NE - \$500)
	> \$750	19.5% (NE)	12.5% (NE)
above 65 to 70	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.285 (NE - \$500)	0.285 (NE - \$500)
	> \$750	16.5% (NE)	9.5% (NE)
above 70	≤ \$50	Nil	Nil
	> \$50 to \$500	7% (NE)	Nil
	> \$500 to \$750	7% (NE) + 0.165 (NE - \$500)	0.165 (NE - \$500)
	> \$750	12.5% (NE)	5.5% (NE)

NE: Net Earnings = Total Earnings Less Expenses

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). Cents should be dropped for an amount less than 50 cents. An amount of 50 cents and above should be treated as an additional dollar.
- 2) Compute the Platform Worker's share of CPF contribution (cents should be dropped).
- 3) Platform Operator's share = Total contribution - Platform Worker's share

* Accurate as of Sep 2024. Actual schedule for platform workers aged 55 to 70 will depend on progress of the increases to CPF contributions for senior workers.

**CPF Contribution Rate Table from 1 Jan 2027
for Platform Workers born in or after 1995; or who opt in to increased CPF savings**

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Total CPF Contributions (Platform Operator's & Platform Worker's share)	Platform Worker's share of CPF Contributions
35 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.465 (NE - \$500)	0.465 (NE - \$500)
	> \$750	26% (NE)	15.5% (NE)
above 35 to 45	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.495 (NE - \$500)	0.495 (NE - \$500)
	> \$750	27% (NE)	16.5% (NE)
above 45 to 50	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.525 (NE - \$500)	0.525 (NE - \$500)
	> \$750	28% (NE)	17.5% (NE)
above 50 to 55	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.54 (NE - \$500)	0.54 (NE - \$500)
	> \$750	28.5% (NE)	18% (NE)
above 55 to 60	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.54 (NE - \$500)	0.54 (NE - \$500)
	> \$750	28.5% (NE)	18% (NE)
above 60 to 65	≤ \$50	Nil	Nil
	> \$50 to \$500	10.5% (NE)	Nil
	> \$500 to \$750	10.5% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	23.5% (NE)	13% (NE)
above 65 to 70	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (NE)	Nil
	> \$500 to \$750	9% (NE) + 0.225 (NE - \$500)	0.225 (NE - \$500)
	> \$750	16.5% (NE)	7.5% (NE)
above 70	≤ \$50	Nil	Nil
	> \$50 to \$500	7.5% (NE)	Nil
	> \$500 to \$750	7.5% (NE) + 0.15 (NE - \$500)	0.15 (NE - \$500)
	> \$750	12.5% (NE)	5% (NE)

NE: Net Earnings = Total Earnings Less Expenses

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). Cents should be dropped for an amount less than 50 cents. An amount of 50 cents and above should be treated as an additional dollar.
- 2) Compute the Platform Worker's share of CPF contribution (cents should be dropped).
- 3) Platform Operator's share = Total contribution - Platform Worker's share

* Accurate as of Sep 2024. Actual schedule for platform workers aged 55 to 70 will depend on progress of the increases to CPF contributions for senior workers.

**CPF Contribution Rate Table from 1 Jan 2028
for Platform Workers born in or after 1995; or who opt in to increased CPF savings**

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Total CPF Contributions (Platform Operator's & Platform Worker's share)	Platform Worker's share of CPF Contributions
35 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (NE)	Nil
	> \$500 to \$750	14% (NE) + 0.54 (NE - \$500)	0.54 (NE - \$500)
	> \$750	32% (NE)	18% (NE)
above 35 to 45	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (NE)	Nil
	> \$500 to \$750	14% (NE) + 0.57 (NE - \$500)	0.57 (NE - \$500)
	> \$750	33% (NE)	19% (NE)
above 45 to 50	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (NE)	Nil
	> \$500 to \$750	14% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	34% (NE)	20% (NE)
above 50 to 55	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (NE)	Nil
	> \$500 to \$750	14% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	34% (NE)	20% (NE)
above 55 to 60	≤ \$50	Nil	Nil
	> \$50 to \$500	14% (NE)	Nil
	> \$500 to \$750	14% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	34% (NE)	20% (NE)
above 60 to 65	≤ \$50	Nil	Nil
	> \$50 to \$500	13% (NE)	Nil
	> \$500 to \$750	13% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	26% (NE)	13% (NE)
above 65 to 70	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (NE)	Nil
	> \$500 to \$750	9% (NE) + 0.225 (NE - \$500)	0.225 (NE - \$500)
	> \$750	16.5% (NE)	7.5% (NE)
above 70	≤ \$50	Nil	Nil
	> \$50 to \$500	7.5% (NE)	Nil
	> \$500 to \$750	7.5% (NE) + 0.15 (NE - \$500)	0.15 (NE - \$500)
	> \$750	12.5% (NE)	5% (NE)

NE: Net Earnings = Total Earnings Less Expenses

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). Cents should be dropped for an amount less than 50 cents. An amount of 50 cents and above should be treated as an additional dollar.
- 2) Compute the Platform Worker's share of CPF contribution (cents should be dropped).
- 3) Platform Operator's share = Total contribution - Platform Worker's share

* Accurate as of Sep 2024. Actual schedule for platform workers aged 55 to 70 will depend on progress of the increases to CPF contributions for senior workers.

CPF Contribution Rate Table from 1 Jan 2029
for Platform Workers born in or after 1995; or who opt in to increased CPF savings

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Total CPF Contributions (Platform Operator's & Platform Worker's share)	Platform Worker's share of CPF Contributions
35 & below	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (NE)	Nil
	> \$500 to \$750	17% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	37% (NE)	20% (NE)
above 35 to 45	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (NE)	Nil
	> \$500 to \$750	17% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	37% (NE)	20% (NE)
above 45 to 50	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (NE)	Nil
	> \$500 to \$750	17% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	37% (NE)	20% (NE)
above 50 to 55	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (NE)	Nil
	> \$500 to \$750	17% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	37% (NE)	20% (NE)
above 55 to 60	≤ \$50	Nil	Nil
	> \$50 to \$500	17% (NE)	Nil
	> \$500 to \$750	17% (NE) + 0.6 (NE - \$500)	0.6 (NE - \$500)
	> \$750	37% (NE)	20% (NE)
above 60 to 65	≤ \$50	Nil	Nil
	> \$50 to \$500	13% (NE)	Nil
	> \$500 to \$750	13% (NE) + 0.39 (NE - \$500)	0.39 (NE - \$500)
	> \$750	26% (NE)	13% (NE)
above 65 to 70	≤ \$50	Nil	Nil
	> \$50 to \$500	9% (NE)	Nil
	> \$500 to \$750	9% (NE) + 0.225 (NE - \$500)	0.225 (NE - \$500)
	> \$750	16.5% (NE)	7.5% (NE)
above 70	≤ \$50	Nil	Nil
	> \$50 to \$500	7.5% (NE)	Nil
	> \$500 to \$750	7.5% (NE) + 0.15 (NE - \$500)	0.15 (NE - \$500)
	> \$750	12.5% (NE)	5% (NE)

NE: Net Earnings = Total Earnings Less Expenses

Steps to compute CPF contribution:

- 1) Compute the total CPF contribution (rounded to the nearest dollar). Cents should be dropped for an amount less than 50 cents. An amount of 50 cents and above should be treated as an additional dollar.
- 2) Compute the Platform Worker's share of CPF contribution (cents should be dropped).
- 3) Platform Operator's share = Total contribution - Platform Worker's share

* Accurate as of Sep 2024. Actual schedule for platform workers aged 55 to 70 will depend on progress of the increases to CPF contributions for senior workers.

**CPF Contribution Rate Table from 1 Jan 2025
for Platform Workers born before 1995 who have not opt in to increased CPF savings**

Platform Worker's Age (Years)	Platform Worker's total earnings less expenses from a Platform Operator for the calendar month	Platform Worker's MediSave Account Contributions
35 & below	≤ \$500	Nil
	> \$500 to \$750	0.24 (NE - \$500)
	> \$750	8% (NE)
above 35 to 45	≤ \$500	Nil
	> \$500 to \$750	0.27 (NE - \$500)
	> \$750	9% (NE)
above 45 to 50	≤ \$500	Nil
	> \$500 to \$750	0.3 (NE - \$500)
	> \$750	10% (NE)
above 50	≤ \$500	Nil
	> \$500 to \$750	0.315 (NE - \$500)
	> \$750	10.5% (NE)

NE: Net Earnings = Total Earnings Less Expenses

The computed MA contribution shall be rounded to the nearest dollar. Cents should be dropped for an amount less than 50 cents. An amount of 50 cents and above should be treated as an additional dollar.

* Accurate as of Sep 2024