

Pensionable Employees (Ministries, Statutory Bodies & Aided Schools)

Full Employer & Graduated Employee (F/G) Contribution Rate (From 1 January 2016) Table for Singapore Permanent Residents (SPRs) during 2nd Year of SPR Status

Employee's Age (Years)	Total CPF contributions (Employer's & Employee's share) for the calendar month	Employee's share of CPF contributions for the calendar month
55 & below	$[24\% (\text{OW} - \text{NPE}) + 32\% (\text{NPE})]^* + 32\% (\text{AW})$ * Max. of \$1,920	$[11.25\% (\text{OW} - \text{NPE}) + 15\% (\text{NPE})]^* + 15\% (\text{AW})$ * Max. of \$900
Above 55 – 60	$[19.125\% (\text{OW} - \text{NPE}) + 25.5\% (\text{NPE})]^* + 25.5\% (\text{AW})$ * Max. of \$1,530	$[9.375\% (\text{OW} - \text{NPE}) + 12.5\% (\text{NPE})]^* + 12.5\% (\text{AW})$ * Max. of \$750
Above 60 – 65	$[12.375\% (\text{OW} - \text{NPE}) + 16.5\% (\text{NPE})]^* + 16.5\% (\text{AW})$ * Max. of \$990	$[5.625\% (\text{OW} - \text{NPE}) + 7.5\% (\text{NPE})]^* + 7.5\% (\text{AW})$ * Max. of \$450
Above 65	$[9.375\% (\text{OW} - \text{NPE}) + 12.5\% (\text{NPE})]^* + 12.5\% (\text{AW})$ * Max. of \$750	$[3.75\% (\text{OW} - \text{NPE}) + 5\% (\text{NPE})]^* + 5\% (\text{AW})$ * Max. of \$300

Notes:

OW: Ordinary Wages (capped at OW Ceiling of \$8,000 and \$6,000 for pensionable and non-pensionable components respectively)

NPE: Non-Pensionable Element of OW

AW: Additional Wages

Steps to compute CPF contribution:

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

These rates are only applicable to employees of Statutory Bodies and Aided Schools after CPF Board approves the joint application by an employer and his 2nd year SPR employee to contribute to CPF at higher rates. Refer to <https://www.cpf.gov.sg/employers> for more information.