

**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.