

cpf

CONTRIBUTION RATE BOOKLET



CENTRAL
PROVIDENT
FUND BOARD

AGE GROUP **ABOVE 60-65** YEARS

From 1 JANUARY 2005

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**THE CENTRAL PROVIDENT FUND
CONTRIBUTION RATES
FROM 1 JANUARY 2005**

ABOUT THIS BOOKLET

This booklet contains contribution rate tables for employees who are above 60 to 65 years old.

As an employer, you are required by law to pay the employer and employee's share of CPF contributions. The employee's share of contributions may be recovered from his wages.

CPF RATES

The contribution rates are as follows:

Contribution Rates (as a percentage of wages)			
Age	Employer (%)	Employee (%)	Total (%)
50 years and below	13	20	33
Above 50 to 55	11	19	30
Above 55 to 60 years	6	12.5	18.5
Above 60 to 65 years	3.5	7.5	11
Above 65 years	3.5	5	8.5

HOW MUCH CPF TO PAY

From 1 JANUARY 2005 the CPF contribution rates for employees in the various age groups and wage bands are as follows:

Age of employee										
	50 years and below		Above 50-55 years		Above 55-60 years		Above 60 to 65 years		Above 65 years	
Total amount of the employee's wages for the calendar month (1)	Contributions payable by the employer for the calendar month (2)	Amount recoverable from the employee's wages for the calendar month (3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Not exceeding \$50	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Exceeding \$50 but not exceeding \$500	13% of the employee's total wages for the month	Nil	11%	Nil	6%	Nil	3.5%	Nil	3.5%	Nil
Exceeding \$500 but not exceeding \$750	a. 13% of the employee's total wages for the month; and b. 0.6 of the difference between the employee's total wages for the month and \$500	a. Nil b. 0.6 of the difference between the employee's total wages for the month and \$500	11% 0.57	Nil 0.57	6% 0.37	Nil 0.37	3.5% 0.22	Nil 0.22	3.5% 0.15	Nil 0.15
Exceeding \$750	a. 33% of the employee's Ordinary Wages for the month up to \$1,650 ; and b. 33% of the Additional Wages payable to the employee in the month	a. 20% of the employee's Ordinary Wages for the month up to \$1,000 ; and b. 20% of the Additional Wages payable to the employee in the month	30% max \$1,500	19% max \$950	18.5% max \$925	12.5% max \$625	11% max \$550	7.5% max \$375	8.5% max \$425	5% max \$250
			30%	19%	18.5%	12.5%	11%	7.5%	8.5%	5%

Note

1. The rates in columns (2), (4), (6), (8) and (10) represent the amounts payable by the employer in the first instance. The rates in columns (3), (5), (7), (9) and (11) represent the amounts that are recoverable from the employee's wages.
2. For employees in the above 50 to 55, above 55 to 60, above 60 to 65 and above 65 age groups, replace the figures underlined in columns (2) and (3) with the corresponding figures in columns (4) to (11).
3. The contributions payable by the employer should be rounded off to the nearest dollar. An amount of 50 cents should be regarded as an additional dollar.
4. When recovering from the employee's wages, the cents should be dropped.

HOW TO COMPUTE CPF

Definition Of Wages

CPF contributions are computed based on the employee's wages. Wages is defined as remuneration in money due or granted to an employee in respect of his employment. This includes overtime pay, allowances, cash awards, commissions and bonuses.

Classification Of Wages

For the purpose of computation, wages are classified as follows:

Ordinary Wages

Ordinary Wages are wages due or granted wholly and exclusively in respect of an employee's employment in that month and payable before the due date for payment of CPF contributions for that month. This includes allowances (*see page 4 for examples of some allowances which are liable for CPF*).

Additional Wages

Additional Wages are wages which are not granted wholly and exclusively for the month. Examples are the annual bonus, leave pay, incentive and other payments made at intervals of more than a month.

Total Wages

The total amount of an employee's wages for any calendar month means the sum of his Ordinary Wages for the month and the Additional Wages paid to him in that month.

Additional Wage Ceiling

The Additional Wage Ceiling sets the maximum amount of Additional Wages on which CPF is payable. The formula to calculate the Additional Wage Ceiling has been revised from 1 January 2005. The new formula is:

$$\text{Additional Wage Ceiling} = \$85,000 - \text{Total Ordinary Wages subject to CPF contributions for the year}$$

For more information on how the ruling applies, please refer to the Employers' Handbook.

Computing Employer And Employee's Share Of CPF

When computing the employer and employee's share of CPF contributions, you should first calculate the total CPF contributions payable, then subtract the amount recoverable from the employee's wages to get the employer's share.

COMMON ALLOWANCES AND PAYMENTS THAT ATTRACT CPF

CPF is payable for allowances and payments to employees, including:

- Acting allowance
- Anniversary cash award
- Annual wage supplement/Bonus
- Attendance allowance
- Cash incentive
- Child-care subsidy
- Commission
- Cost of living allowance
- Children's education allowance
- Extra duty allowance
- Festival allowance
- Fixed holiday allowance
- Gratuity paid to serving employees
- Grooming allowance
- Housing allowance paid directly to employee
- Handphone & pager allowance paid to employee
- Laundry allowance for personal clothing
- Leave pay
- Long service awards in cash
- Maternity allowance
- Meal allowance given monthly in lump sum
- Overtime pay
- Probation period pay
- Productivity cash award
- Sales performance award
- Service charge
- Shift allowance
- Stand-by allowance
- Temporary lay-off benefits
- Tips
- Transport allowance paid other than for official duties

HOW TO USE THE CONTRIBUTION RATE TABLES

To find out how much CPF you need to pay for your employees, just:

- Determine the total wages of each employee, and
- Check out the relevant pages for the corresponding amount of contributions payable and the amount recoverable from your employees' wages, against the wages.

For example, if wages are \$550, refer to pg. 9 for the amount of contributions payable.

Separate booklets on CPF contributions for workers in the other four age groups are also available for employers who have employees in these age groups.

CALCULATION OF CPF: EXAMPLES

Contributions for employees above 60 to 65 years

Where total wages are \$5,000 or less

The contributions can be read directly from the contribution tables.

Example 1

Ordinary Wages	:	\$ 656.50
Additional Wages	:	\$ Nil
Total Wages	:	\$ 656.50
(1)	Turn to page 9	
(2)	Refer to wage range \$654.55 to \$656.86	
Contributions payable by employer	:	\$ 57.00*
Contributions recoverable from employee's wages	:	\$ 34.00#

Example 2

Ordinary Wages	:	\$ 450.50
Additional Wages	:	\$ 901.00
Total Wages	:	\$1,351.50
(1)	Turn to page 10	
(2)	Refer to wage range \$1,350.00 to \$1,359.09	
Contributions payable by employer	:	\$ 149.00*
Contributions recoverable from employee's wages	:	\$ 101.00#

* Contributions payable by the employer should be rounded off to the nearest dollar.

When recovering contributions from the employee's wages, the cents should be dropped.

Where total wages are more than \$5,000

Calculate the contributions as follows:

Step 1	Split Total Wages into Ordinary Wages and Additional Wages.
Step 2	Calculate the contributions for Ordinary Wages. Amount payable by employer = 11% of Ordinary Wages (the maximum contribution payable is \$550 on Ordinary Wages of \$5,000) Amount recoverable from employee's wages = 7.5% of Ordinary Wages (the maximum contribution recoverable is \$375)
Step 3	Calculate the contributions for Additional Wages. Amount payable by employer = 11% of Additional Wages Amount recoverable from employee's wages = 7.5% of Additional Wages
Step 4	Calculate total contributions.

Please refer to example 3 to see how the contributions are calculated.

Example 3

		Wages		Contributions	
				Payable by employer	Recoverable from employee
Step 1 Split Total Wages into Ordinary Wages and Additional Wages	Step 2 Calculate contributions for Ordinary Wages	Ordinary	\$3,003.50	\$330.39	\$225.26
	Step 3 Calculate contributions for Additional Wages	Additional	\$3,003.50	\$330.39 (11% of \$3,003.50)	\$225.26 (7.5% of \$3,003.50)
	Step 4 Calculate Total Contributions	Total	\$6,007.00	\$661.00*	\$450.00#

* Contributions payable by the employer should be rounded off to the nearest dollar.

When recovering contributions from employee's wages, the cents should be dropped.

CHANGE OF RATE WHEN EMPLOYEE MOVES TO NEXT AGE GROUP

When an employee moves to the next age group, the contribution rate of the next age group will only apply from the first day of the month following his birthday. The example below shows the change in contribution rate for an employee moving from the above 60 – 65 years age group to the above 65 years age group.

Example 4

Age	CPF Contribution Rate	
	For wages earned in January 2005	For wages earned in February 2005
Employee reaches 65 years of age on 13 January 2005	11% of wages	8.5% of wages

ENQUIRY SERVICES

For more information, you may:

- Visit our website at www.cpf.gov.sg,
- Call the CPF Employer Call Centre at 1800-227 1188,
- E-mail us at employer@cpf.gov.sg, or
- Fax to 6229 3880.

TOTAL WAGES \$0.01 - \$995.45

TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$	
FROM	TO	PAY- ABLE	RECOVER- ABLE	FROM	TO	PAY- ABLE	RECOVER- ABLE	FROM	TO	PAY- ABLE	RECOVER- ABLE
0.01	50.00	NIL	NIL	590.91	594.11	41	20	719.61	722.72	74	48
50.01	71.42	2	NIL	594.12	595.45	42	20	722.73	723.52	74	49
71.43	99.99	3	NIL	595.46	598.03	42	21	723.53	727.27	75	49
100.00	128.57	4	NIL	598.04	599.99	43	21	727.28	727.45	75	50
128.58	157.14	5	NIL	600.00	601.96	43	22	727.46	731.37	76	50
157.15	185.71	6	NIL	601.97	604.54	44	22	731.38	731.81	77	50
185.72	214.28	7	NIL	604.55	605.88	44	23	731.82	735.29	77	51
214.29	242.85	8	NIL	605.89	609.09	45	23	735.30	736.36	78	51
242.86	271.42	9	NIL	609.10	609.80	45	24	736.37	739.21	78	52
271.43	299.99	10	NIL	609.81	613.63	46	24	739.22	740.90	79	52
300.00	328.57	11	NIL	613.64	613.72	46	25	740.91	743.13	79	53
328.58	357.14	12	NIL	613.73	617.64	47	25	743.14	745.45	80	53
357.15	385.71	13	NIL	617.65	618.18	48	25	745.46	747.05	80	54
385.72	414.28	14	NIL	618.19	621.56	48	26	747.06	749.99	81	54
414.29	442.85	15	NIL	621.57	622.72	49	26	750.00	750.00	81	55
442.86	471.42	16	NIL	622.73	625.49	49	27	750.01	759.09	83	56
471.43	499.99	17	NIL	625.50	627.27	50	27	759.10	759.99	84	56
500.00	503.92	18	NIL	627.28	629.41	50	28	760.00	768.18	84	57
503.93	504.54	19	NIL	629.42	631.81	51	28	768.19	773.33	85	57
504.55	507.84	19	1	631.82	633.33	51	29	773.34	777.27	85	58
507.85	509.09	20	1	633.34	636.36	52	29	777.28	786.36	86	58
509.10	511.76	20	2	636.37	637.25	52	30	786.37	786.66	87	58
511.77	513.63	21	2	637.26	640.90	53	30	786.67	795.45	87	59
513.64	515.68	21	3	640.91	641.17	53	31	795.46	799.99	88	59
515.69	518.18	22	3	641.18	645.09	54	31	800.00	804.54	88	60
518.19	519.60	22	4	645.10	645.45	55	31	804.55	813.33	89	60
519.61	522.72	23	4	645.46	649.01	55	32	813.34	813.63	89	61
522.73	523.52	23	5	649.02	649.99	56	32	813.64	822.72	90	61
523.53	527.27	24	5	650.00	652.94	56	33	822.73	826.66	91	61
527.28	527.45	24	6	652.95	654.54	57	33	826.67	831.81	91	62
527.46	531.37	25	6	654.55	656.86	57	34	831.82	839.99	92	62
531.38	531.81	26	6	656.87	659.09	58	34	840.00	840.90	92	63
531.82	535.29	26	7	659.10	660.78	58	35	840.91	849.99	93	63
535.30	536.36	27	7	660.79	663.63	59	35	850.00	853.33	94	63
536.37	539.21	27	8	663.64	664.70	59	36	853.34	859.09	94	64
539.22	540.90	28	8	664.71	668.18	60	36	859.10	866.66	95	64
540.91	543.13	28	9	668.19	668.62	60	37	866.67	868.18	95	65
543.14	545.45	29	9	668.63	672.54	61	37	868.19	877.27	96	65
545.46	547.05	29	10	672.55	672.72	62	37	877.28	879.99	97	65
547.06	549.99	30	10	672.73	676.47	62	38	880.00	886.36	97	66
550.00	550.98	30	11	676.48	677.27	63	38	886.37	893.33	98	66
550.99	554.54	31	11	677.28	680.39	63	39	893.34	895.45	98	67
554.55	554.90	31	12	680.40	681.81	64	39	895.46	904.54	99	67
554.91	558.82	32	12	681.82	684.31	64	40	904.55	906.66	100	67
558.83	559.09	33	12	684.32	686.36	65	40	906.67	913.63	100	68
559.10	562.74	33	13	686.37	688.23	65	41	913.64	919.99	101	68
562.75	563.63	34	13	688.24	690.90	66	41	920.00	922.72	101	69
563.64	566.66	34	14	690.91	692.15	66	42	922.73	931.81	102	69
566.67	568.18	35	14	692.16	695.45	67	42	931.82	933.33	103	69
568.19	570.58	35	15	695.46	696.07	67	43	933.34	940.90	103	70
570.59	572.72	36	15	696.08	699.99	68	43	940.91	946.66	104	70
572.73	574.50	36	16	700.00	703.92	69	44	946.67	949.99	104	71
574.51	577.27	37	16	703.93	704.54	70	44	950.00	959.09	105	71
577.28	578.43	37	17	704.55	707.84	70	45	959.10	959.99	106	71
578.44	581.81	38	17	707.85	709.09	71	45	960.00	968.18	106	72
581.82	582.35	38	18	709.10	711.76	71	46	968.19	973.33	107	72
582.36	586.27	39	18	711.77	713.63	72	46	973.34	977.27	107	73
586.28	586.36	40	18	713.64	715.68	72	47	977.28	986.36	108	73
586.37	590.19	40	19	715.69	718.18	73	47	986.37	986.66	109	73
590.20	590.90	41	19	718.19	719.60	73	48	986.67	995.45	109	74

TOTAL WAGES \$995.46 - \$1,968.18

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
§		§		§		§		§		§	
FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE
995.46	999.99	110	74	1320.00	1322.72	145	99	1640.91	1649.99	181	123
1000.00	1004.54	110	75	1322.73	1331.81	146	99	1650.00	1653.33	182	123
1004.55	1013.33	111	75	1331.82	1333.33	147	99	1653.34	1659.09	182	124
1013.34	1013.63	111	76	1333.34	1340.90	147	100	1659.10	1666.66	183	124
1013.64	1022.72	112	76	1340.91	1346.66	148	100	1666.67	1668.18	183	125
1022.73	1026.66	113	76	1346.67	1349.99	148	101	1668.19	1677.27	184	125
1026.67	1031.81	113	77	1350.00	1359.09	149	101	1677.28	1679.99	185	125
1031.82	1039.99	114	77	1359.10	1359.99	150	101	1680.00	1686.36	185	126
1040.00	1040.90	114	78	1360.00	1368.18	150	102	1686.37	1693.33	186	126
1040.91	1049.99	115	78	1368.19	1373.33	151	102	1693.34	1695.45	186	127
1050.00	1053.33	116	78	1373.34	1377.27	151	103	1695.46	1704.54	187	127
1053.34	1059.09	116	79	1377.28	1386.36	152	103	1704.55	1706.66	188	127
1059.10	1066.66	117	79	1386.37	1386.66	153	103	1706.67	1713.63	188	128
1066.67	1068.18	117	80	1386.67	1395.45	153	104	1713.64	1719.99	189	128
1068.19	1077.27	118	80	1395.46	1399.99	154	104	1720.00	1722.72	189	129
1077.28	1079.99	119	80	1400.00	1404.54	154	105	1722.73	1731.81	190	129
1080.00	1086.36	119	81	1404.55	1413.33	155	105	1731.82	1733.33	191	129
1086.37	1093.33	120	81	1413.34	1413.63	155	106	1733.34	1740.90	191	130
1093.34	1095.45	120	82	1413.64	1422.72	156	106	1740.91	1746.66	192	130
1095.46	1104.54	121	82	1422.73	1426.66	157	106	1746.67	1749.99	192	131
1104.55	1106.66	122	82	1426.67	1431.81	157	107	1750.00	1759.09	193	131
1106.67	1113.63	122	83	1431.82	1439.99	158	107	1759.10	1759.99	194	131
1113.64	1119.99	123	83	1440.00	1440.90	158	108	1760.00	1768.18	194	132
1120.00	1122.72	123	84	1440.91	1449.99	159	108	1768.19	1773.33	195	132
1122.73	1131.81	124	84	1450.00	1453.33	160	108	1773.34	1777.27	195	133
1131.82	1133.33	125	84	1453.34	1459.09	160	109	1777.28	1786.36	196	133
1133.34	1140.90	125	85	1459.10	1466.66	161	109	1786.37	1786.66	197	133
1140.91	1146.66	126	85	1466.67	1468.18	161	110	1786.67	1795.45	197	134
1146.67	1149.99	126	86	1468.19	1477.27	162	110	1795.46	1799.99	198	134
1150.00	1159.09	127	86	1477.28	1479.99	163	110	1800.00	1804.54	198	135
1159.10	1159.99	128	86	1480.00	1486.36	163	111	1804.55	1813.33	199	135
1160.00	1168.18	128	87	1486.37	1493.33	164	111	1813.34	1813.63	199	136
1168.19	1173.33	129	87	1493.34	1495.45	164	112	1813.64	1822.72	200	136
1173.34	1177.27	129	88	1495.46	1504.54	165	112	1822.73	1826.66	201	136
1177.28	1186.36	130	88	1504.55	1506.66	166	112	1826.67	1831.81	201	137
1186.37	1186.66	131	88	1506.67	1513.63	166	113	1831.82	1839.99	202	137
1186.67	1195.45	131	89	1513.64	1519.99	167	113	1840.00	1840.90	202	138
1195.46	1199.99	132	89	1520.00	1522.72	167	114	1840.91	1849.99	203	138
1200.00	1204.54	132	90	1522.73	1531.81	168	114	1850.00	1853.33	204	138
1204.55	1213.33	133	90	1531.82	1533.33	169	114	1853.34	1859.09	204	139
1213.34	1213.63	133	91	1533.34	1540.90	169	115	1859.10	1866.66	205	139
1213.64	1222.72	134	91	1540.91	1546.66	170	115	1866.67	1868.18	205	140
1222.73	1226.66	135	91	1546.67	1549.99	170	116	1868.19	1877.27	206	140
1226.67	1231.81	135	92	1550.00	1559.09	171	116	1877.28	1879.99	207	140
1231.82	1239.99	136	92	1559.10	1559.99	172	116	1880.00	1886.36	207	141
1240.00	1240.90	136	93	1560.00	1568.18	172	117	1886.37	1893.33	208	141
1240.91	1249.99	137	93	1568.19	1573.33	173	117	1893.34	1895.45	208	142
1250.00	1253.33	138	93	1573.34	1577.27	173	118	1895.46	1904.54	209	142
1253.34	1259.09	138	94	1577.28	1586.36	174	118	1904.55	1906.66	210	142
1259.10	1266.66	139	94	1586.37	1586.66	175	118	1906.67	1913.63	210	143
1266.67	1268.18	139	95	1586.67	1595.45	175	119	1913.64	1919.99	211	143
1268.19	1277.27	140	95	1595.46	1599.99	176	119	1920.00	1922.72	211	144
1277.28	1279.99	141	95	1600.00	1604.54	176	120	1922.73	1931.81	212	144
1280.00	1286.36	141	96	1604.55	1613.33	177	120	1931.82	1933.33	213	144
1286.37	1293.33	142	96	1613.34	1613.63	177	121	1933.34	1940.90	213	145
1293.34	1295.45	142	97	1613.64	1622.72	178	121	1940.91	1946.66	214	145
1295.46	1304.54	143	97	1622.73	1626.66	179	121	1946.67	1949.99	214	146
1304.55	1306.66	144	97	1626.67	1631.81	179	122	1950.00	1959.09	215	146
1306.67	1313.63	144	98	1631.82	1639.99	180	122	1959.10	1959.99	216	146
1313.64	1319.99	145	98	1640.00	1640.90	180	123	1960.00	1968.18	216	147

TOTAL WAGES \$1,968.19 - \$2,940.90

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE
1968.19	1973.33	217	147	2293.34	2295.45	252	172	2613.64	2622.72	288	196
1973.34	1977.27	217	148	2295.46	2304.54	253	172	2622.73	2626.66	289	196
1977.28	1986.36	218	148	2304.55	2306.66	254	172	2626.67	2631.81	289	197
1986.37	1986.66	219	148	2306.67	2313.63	254	173	2631.82	2639.99	290	197
1986.67	1995.45	219	149	2313.64	2319.99	255	173	2640.00	2640.90	290	198
1995.46	1999.99	220	149	2320.00	2322.72	255	174	2640.91	2649.99	291	198
2000.00	2004.54	220	150	2322.73	2331.81	256	174	2650.00	2653.33	292	198
2004.55	2013.33	221	150	2331.82	2333.33	257	174	2653.34	2659.09	292	199
2013.34	2013.63	221	151	2333.34	2340.90	257	175	2659.10	2666.66	293	199
2013.64	2022.72	222	151	2340.91	2346.66	258	175	2666.67	2668.18	293	200
2022.73	2026.66	223	151	2346.67	2349.99	258	176	2668.19	2677.27	294	200
2026.67	2031.81	223	152	2350.00	2359.09	259	176	2677.28	2679.99	295	200
2031.82	2039.99	224	152	2359.10	2359.99	260	176	2680.00	2686.36	295	201
2040.00	2040.90	224	153	2360.00	2368.18	260	177	2686.37	2693.33	296	201
2040.91	2049.99	225	153	2368.19	2373.33	261	177	2693.34	2695.45	296	202
2050.00	2053.33	226	153	2373.34	2377.27	261	178	2695.46	2704.54	297	202
2053.34	2059.09	226	154	2377.28	2386.36	262	178	2704.55	2706.66	298	202
2059.10	2066.66	227	154	2386.37	2386.66	263	178	2706.67	2713.63	298	203
2066.67	2068.18	227	155	2386.67	2395.45	263	179	2713.64	2719.99	299	203
2068.19	2077.27	228	155	2395.46	2399.99	264	179	2720.00	2722.72	299	204
2077.28	2079.99	229	155	2400.00	2404.54	264	180	2722.73	2731.81	300	204
2080.00	2086.36	229	156	2404.55	2413.33	265	180	2731.82	2733.33	301	204
2086.37	2093.33	230	156	2413.34	2413.63	265	181	2733.34	2740.90	301	205
2093.34	2095.45	230	157	2413.64	2422.72	266	181	2740.91	2746.66	302	205
2095.46	2104.54	231	157	2422.73	2426.66	267	181	2746.67	2749.99	302	206
2104.55	2106.66	232	157	2426.67	2431.81	267	182	2750.00	2759.09	303	206
2106.67	2113.63	232	158	2431.82	2439.99	268	182	2759.10	2759.99	304	206
2113.64	2119.99	233	158	2440.00	2440.90	268	183	2760.00	2768.18	304	207
2120.00	2122.72	233	159	2440.91	2449.99	269	183	2768.19	2773.33	305	207
2122.73	2131.81	234	159	2450.00	2453.33	270	183	2773.34	2777.27	305	208
2131.82	2133.33	235	159	2453.34	2459.09	270	184	2777.28	2786.36	306	208
2133.34	2140.90	235	160	2459.10	2466.66	271	184	2786.37	2786.66	307	208
2140.91	2146.66	236	160	2466.67	2468.18	271	185	2786.67	2795.45	307	209
2146.67	2149.99	236	161	2468.19	2477.27	272	185	2795.46	2799.99	308	209
2150.00	2159.09	237	161	2477.28	2479.99	273	185	2800.00	2804.54	308	210
2159.10	2159.99	238	161	2480.00	2486.36	273	186	2804.55	2813.33	309	210
2160.00	2168.18	238	162	2486.37	2493.33	274	186	2813.34	2813.63	309	211
2168.19	2173.33	239	162	2493.34	2495.45	274	187	2813.64	2822.72	310	211
2173.34	2177.27	239	163	2495.46	2504.54	275	187	2822.73	2826.66	311	211
2177.28	2186.36	240	163	2504.55	2506.66	276	187	2826.67	2831.81	311	212
2186.37	2186.66	241	163	2506.67	2513.63	276	188	2831.82	2839.99	312	212
2186.67	2195.45	241	164	2513.64	2519.99	277	188	2840.00	2840.90	312	213
2195.46	2199.99	242	164	2520.00	2522.72	277	189	2840.91	2849.99	313	213
2200.00	2204.54	242	165	2522.73	2531.81	278	189	2850.00	2853.33	314	213
2204.55	2213.33	243	165	2531.82	2533.33	279	189	2853.34	2859.09	314	214
2213.34	2213.63	243	166	2533.34	2540.90	279	190	2859.10	2866.66	315	214
2213.64	2222.72	244	166	2540.91	2546.66	280	190	2866.67	2868.18	315	215
2222.73	2226.66	245	166	2546.67	2549.99	280	191	2868.19	2877.27	316	215
2226.67	2231.81	245	167	2550.00	2559.09	281	191	2877.28	2879.99	317	215
2231.82	2239.99	246	167	2559.10	2559.99	282	191	2880.00	2886.36	317	216
2240.00	2240.90	246	168	2560.00	2568.18	282	192	2886.37	2893.33	318	216
2240.91	2249.99	247	168	2568.19	2573.33	283	192	2893.34	2895.45	318	217
2250.00	2253.33	248	168	2573.34	2577.27	283	193	2895.46	2904.54	319	217
2253.34	2259.09	248	169	2577.28	2586.36	284	193	2904.55	2906.66	320	217
2259.10	2266.66	249	169	2586.37	2586.66	285	193	2906.67	2913.63	320	218
2266.67	2268.18	249	170	2586.67	2595.45	285	194	2913.64	2919.99	321	218
2268.19	2277.27	250	170	2595.46	2599.99	286	194	2920.00	2922.72	321	219
2277.28	2279.99	251	170	2600.00	2604.54	286	195	2922.73	2931.81	322	219
2280.00	2286.36	251	171	2604.55	2613.33	287	195	2931.82	2933.33	323	219
2286.37	2293.33	252	171	2613.34	2613.63	287	196	2933.34	2940.90	323	220

TOTAL WAGES \$2,940.91 - \$3,913.63

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE
2940.91	2946.66	324	220	3266.67	3268.18	359	245	3586.67	3595.45	395	269
2946.67	2949.99	324	221	3268.19	3277.27	360	245	3595.46	3599.99	396	269
2950.00	2959.09	325	221	3277.28	3279.99	361	245	3600.00	3604.54	396	270
2959.10	2959.99	326	221	3280.00	3286.36	361	246	3604.55	3613.33	397	270
2960.00	2968.18	326	222	3286.37	3293.33	362	246	3613.34	3613.63	397	271
2968.19	2973.33	327	222	3293.34	3295.45	362	247	3613.64	3622.72	398	271
2973.34	2977.27	327	223	3295.46	3304.54	363	247	3622.73	3626.66	399	271
2977.28	2986.36	328	223	3304.55	3306.66	364	247	3626.67	3631.81	399	272
2986.37	2986.66	329	223	3306.67	3313.63	364	248	3631.82	3639.99	400	272
2986.67	2995.45	329	224	3313.64	3319.99	365	248	3640.00	3640.90	400	273
2995.46	2999.99	330	224	3320.00	3322.72	365	249	3640.91	3649.99	401	273
3000.00	3004.54	330	225	3322.73	3331.81	366	249	3650.00	3653.33	402	273
3004.55	3013.33	331	225	3331.82	3333.33	367	249	3653.34	3659.09	402	274
3013.34	3013.63	331	226	3333.34	3340.90	367	250	3659.10	3666.66	403	274
3013.64	3022.72	332	226	3340.91	3346.66	368	250	3666.67	3668.18	403	275
3022.73	3026.66	333	226	3346.67	3349.99	368	251	3668.19	3677.27	404	275
3026.67	3031.81	333	227	3350.00	3359.09	369	251	3677.28	3679.99	405	275
3031.82	3039.99	334	227	3359.10	3359.99	370	251	3680.00	3686.36	405	276
3040.00	3040.90	334	228	3360.00	3368.18	370	252	3686.37	3693.33	406	276
3040.91	3049.99	335	228	3368.19	3373.33	371	252	3693.34	3695.45	406	277
3050.00	3053.33	336	228	3373.34	3377.27	371	253	3695.46	3704.54	407	277
3053.34	3059.09	336	229	3377.28	3386.36	372	253	3704.55	3706.66	408	277
3059.10	3066.66	337	229	3386.37	3386.66	373	253	3706.67	3713.63	408	278
3066.67	3068.18	337	230	3386.67	3395.45	373	254	3713.64	3719.99	409	278
3068.19	3077.27	338	230	3395.46	3399.99	374	254	3720.00	3722.72	409	279
3077.28	3079.99	339	230	3400.00	3404.54	374	255	3722.73	3731.81	410	279
3080.00	3086.36	339	231	3404.55	3413.33	375	255	3731.82	3733.33	411	279
3086.37	3093.33	340	231	3413.34	3413.63	375	256	3733.34	3740.90	411	280
3093.34	3095.45	340	232	3413.64	3422.72	376	256	3740.91	3746.66	412	280
3095.46	3104.54	341	232	3422.73	3426.66	377	256	3746.67	3749.99	412	281
3104.55	3106.66	342	232	3426.67	3431.81	377	257	3750.00	3759.09	413	281
3106.67	3113.63	342	233	3431.82	3439.99	378	257	3759.10	3759.99	414	281
3113.64	3119.99	343	233	3440.00	3440.90	378	258	3760.00	3768.18	414	282
3120.00	3122.72	343	234	3440.91	3449.99	379	258	3768.19	3773.33	415	282
3122.73	3131.81	344	234	3450.00	3453.33	380	258	3773.34	3777.27	415	283
3131.82	3133.33	345	234	3453.34	3459.09	380	259	3777.28	3786.36	416	283
3133.34	3140.90	345	235	3459.10	3466.66	381	259	3786.37	3786.66	417	283
3140.91	3146.66	346	235	3466.67	3468.18	381	260	3786.67	3795.45	417	284
3146.67	3149.99	346	236	3468.19	3477.27	382	260	3795.46	3799.99	418	284
3150.00	3159.09	347	236	3477.28	3479.99	383	260	3800.00	3804.54	418	285
3159.10	3159.99	348	236	3480.00	3486.36	383	261	3804.55	3813.33	419	285
3160.00	3168.18	348	237	3486.37	3493.33	384	261	3813.34	3813.63	419	286
3168.19	3173.33	349	237	3493.34	3495.45	384	262	3813.64	3822.72	420	286
3173.34	3177.27	349	238	3495.46	3504.54	385	262	3822.73	3826.66	421	286
3177.28	3186.36	350	238	3504.55	3506.66	386	262	3826.67	3831.81	421	287
3186.37	3186.66	351	238	3506.67	3513.63	386	263	3831.82	3839.99	422	287
3186.67	3195.45	351	239	3513.64	3519.99	387	263	3840.00	3840.90	422	288
3195.46	3199.99	352	239	3520.00	3522.72	387	264	3840.91	3849.99	423	288
3200.00	3204.54	352	240	3522.73	3531.81	388	264	3850.00	3853.33	424	288
3204.55	3213.33	353	240	3531.82	3533.33	389	264	3853.34	3859.09	424	289
3213.34	3213.63	353	241	3533.34	3540.90	389	265	3859.10	3866.66	425	289
3213.64	3222.72	354	241	3540.91	3546.66	390	265	3866.67	3868.18	425	290
3222.73	3226.66	355	241	3546.67	3549.99	390	266	3868.19	3877.27	426	290
3226.67	3231.81	355	242	3550.00	3559.09	391	266	3877.28	3879.99	427	290
3231.82	3239.99	356	242	3559.10	3559.99	392	266	3880.00	3886.36	427	291
3240.00	3240.90	356	243	3560.00	3568.18	392	267	3886.37	3893.33	428	291
3240.91	3249.99	357	243	3568.19	3573.33	393	267	3893.34	3895.45	428	292
3250.00	3253.33	358	243	3573.34	3577.27	393	268	3895.46	3904.54	429	292
3253.34	3259.09	358	244	3577.28	3586.36	394	268	3904.55	3906.66	430	292
3259.10	3266.66	359	244	3586.37	3586.66	395	268	3906.67	3913.63	430	293

TOTAL WAGES \$3,913.64 - \$4,886.36

TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION		TOTAL WAGES		CONTRIBUTION	
\$		\$		\$		\$		\$		\$	
FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE	FROM	TO	PAY-ABLE	RECOVER-ABLE
3913.64	3919.99	431	293	4240.00	4240.90	466	318	4560.00	4568.18	502	342
3920.00	3922.72	431	294	4240.91	4249.99	467	318	4568.19	4573.33	503	342
3922.73	3931.81	432	294	4250.00	4253.33	468	318	4573.34	4577.27	503	343
3931.82	3933.33	433	294	4253.34	4259.09	468	319	4577.28	4586.36	504	343
3933.34	3940.90	433	295	4259.10	4266.66	469	319	4586.37	4586.66	505	343
3940.91	3946.66	434	295	4266.67	4268.18	469	320	4586.67	4595.45	505	344
3946.67	3949.99	434	296	4268.19	4277.27	470	320	4595.46	4599.99	506	344
3950.00	3959.09	435	296	4277.28	4279.99	471	320	4600.00	4604.54	506	345
3959.10	3959.99	436	296	4280.00	4286.36	471	321	4604.55	4613.33	507	345
3960.00	3968.18	436	297	4286.37	4293.33	472	321	4613.34	4613.63	507	346
3968.19	3973.33	437	297	4293.34	4295.45	472	322	4613.64	4622.72	508	346
3973.34	3977.27	437	298	4295.46	4304.54	473	322	4622.73	4626.66	509	346
3977.28	3986.36	438	298	4304.55	4306.66	474	322	4626.67	4631.81	509	347
3986.37	3986.66	439	298	4306.67	4313.63	474	323	4631.82	4639.99	510	347
3986.67	3995.45	439	299	4313.64	4319.99	475	323	4640.00	4640.90	510	348
3995.46	3999.99	440	299	4320.00	4322.72	475	324	4640.91	4649.99	511	348
4000.00	4004.54	440	300	4322.73	4331.81	476	324	4650.00	4653.33	512	348
4004.55	4013.33	441	300	4331.82	4333.33	477	324	4653.34	4659.09	512	349
4013.34	4013.63	441	301	4333.34	4340.90	477	325	4659.10	4666.66	513	349
4013.64	4022.72	442	301	4340.91	4346.66	478	325	4666.67	4668.18	513	350
4022.73	4026.66	443	301	4346.67	4349.99	478	326	4668.19	4677.27	514	350
4026.67	4031.81	443	302	4350.00	4359.09	479	326	4677.28	4679.99	515	350
4031.82	4039.99	444	302	4359.10	4359.99	480	326	4680.00	4686.36	515	351
4040.00	4040.90	444	303	4360.00	4368.18	480	327	4686.37	4693.33	516	351
4040.91	4049.99	445	303	4368.19	4373.33	481	327	4693.34	4695.45	516	352
4050.00	4053.33	446	303	4373.34	4377.27	481	328	4695.46	4704.54	517	352
4053.34	4059.09	446	304	4377.28	4386.36	482	328	4704.55	4706.66	518	352
4059.10	4066.66	447	304	4386.37	4386.66	483	328	4706.67	4713.63	518	353
4066.67	4068.18	447	305	4386.67	4395.45	483	329	4713.64	4719.99	519	353
4068.19	4077.27	448	305	4395.46	4399.99	484	329	4720.00	4722.72	519	354
4077.28	4079.99	449	305	4400.00	4404.54	484	330	4722.73	4731.81	520	354
4080.00	4086.36	449	306	4404.55	4413.33	485	330	4731.82	4733.33	521	354
4086.37	4093.33	450	306	4413.34	4413.63	485	331	4733.34	4740.90	521	355
4093.34	4095.45	450	307	4413.64	4422.72	486	331	4740.91	4746.66	522	355
4095.46	4104.54	451	307	4422.73	4426.66	487	331	4746.67	4749.99	522	356
4104.55	4106.66	452	307	4426.67	4431.81	487	332	4750.00	4759.09	523	356
4106.67	4113.63	452	308	4431.82	4439.99	488	332	4759.10	4759.99	524	356
4113.64	4119.99	453	308	4440.00	4440.90	488	333	4760.00	4768.18	524	357
4120.00	4122.72	453	309	4440.91	4449.99	489	333	4768.19	4773.33	525	357
4122.73	4131.81	454	309	4450.00	4453.33	490	333	4773.34	4777.27	525	358
4131.82	4133.33	455	309	4453.34	4459.09	490	334	4777.28	4786.36	526	358
4133.34	4140.90	455	310	4459.10	4466.66	491	334	4786.37	4786.66	527	358
4140.91	4146.66	456	310	4466.67	4468.18	491	335	4786.67	4795.45	527	359
4146.67	4149.99	456	311	4468.19	4477.27	492	335	4795.46	4799.99	528	359
4150.00	4159.09	457	311	4477.28	4479.99	493	335	4800.00	4804.54	528	360
4159.10	4159.99	458	311	4480.00	4486.36	493	336	4804.55	4813.33	529	360
4160.00	4168.18	458	312	4486.37	4493.33	494	336	4813.34	4813.63	529	361
4168.19	4173.33	459	312	4493.34	4495.45	494	337	4813.64	4822.72	530	361
4173.34	4177.27	459	313	4495.46	4504.54	495	337	4822.73	4826.66	531	361
4177.28	4186.36	460	313	4504.55	4506.66	496	337	4826.67	4831.81	531	362
4186.37	4186.66	461	313	4506.67	4513.63	496	338	4831.82	4839.99	532	362
4186.67	4195.45	461	314	4513.64	4519.99	497	338	4840.00	4840.90	532	363
4195.46	4199.99	462	314	4520.00	4522.72	497	339	4840.91	4849.99	533	363
4200.00	4204.54	462	315	4522.73	4531.81	498	339	4850.00	4853.33	534	363
4204.55	4213.33	463	315	4531.82	4533.33	499	339	4853.34	4859.09	534	364
4213.34	4213.63	463	316	4533.34	4540.90	499	340	4859.10	4866.66	535	364
4213.64	4222.72	464	316	4540.91	4546.66	500	340	4866.67	4868.18	535	365
4222.73	4226.66	465	316	4546.67	4549.99	500	341	4868.19	4877.27	536	365
4226.67	4231.81	465	317	4550.00	4559.09	501	341	4877.28	4879.99	537	365
4231.82	4239.99	466	317	4559.10	4559.99	502	341	4880.00	4886.36	537	366

TOTAL WAGES \$4,886.37 - \$5,000.00

TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$		TOTAL WAGES \$		CONTRIBUTION \$	
FROM	TO	PAY- ABLE	RECOVER- ABLE	FROM	TO	PAY- ABLE	RECOVER- ABLE	FROM	TO	PAY- ABLE	RECOVER- ABLE
4886.37	4893.33	538	366								
4893.34	4895.45	538	367								
4895.46	4904.54	539	367								
4904.55	4906.66	540	367								
4906.67	4913.63	540	368								
4913.64	4919.99	541	368								
4920.00	4922.72	541	369								
4922.73	4931.81	542	369								
4931.82	4933.33	543	369								
4933.34	4940.90	543	370								
4940.91	4946.66	544	370								
4946.67	4949.99	544	371								
4950.00	4959.09	545	371								
4959.10	4959.99	546	371								
4960.00	4968.18	546	372								
4968.19	4973.33	547	372								
4973.34	4977.27	547	373								
4977.28	4986.36	548	373								
4986.37	4986.66	549	373								
4986.67	4995.45	549	374								
4995.46	4999.99	550	374								
5000.00	5000.00	550	375								