

CPF EMPLOYER CALL CENTRE: 1800-226 3877

Website : <http://www.cpf.sg>

CPF  
CENTRAL PROVIDENT FUND BOARD  
CONTRIBUTION RATE BOOKLET

## CONTRIBUTION RATE BOOKLET



CENTRAL  
PROVIDENT  
FUND BOARD

AGE GROUP **ABOVE 65** YEARS

From 1 JANUARY 2004

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**THE CENTRAL PROVIDENT FUND  
CONTRIBUTION RATES  
FROM 1 JANUARY 2004**

**ABOUT THIS BOOKLET**

This booklet contains contribution rate tables for employees who are above 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:

<b>Contribution Rates (as a percentage of wages)</b>			
<b>Age</b>	<b>Employer (%)</b>	<b>Employee (%)</b>	<b>Total (%)</b>
55 years and below	13	20	33
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 2004, the CPF contribution rates for employees in the various age groups and wage bands are as follows:

	AGE OF EMPLOYEE							
	55 years and below		Above 55-60 years		Above 60-65 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)
Not exceeding \$50	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Exceeding \$50 but not exceeding \$500	<u>13%</u> of the employee's total wages for the month	Nil	6%	Nil	3.5%	Nil	3.5%	Nil
Exceeding \$500 but not exceeding \$750	a. <u>13%</u> of the employee's total wages for the month; and  b. <u>0.6</u> of the difference between the employee's total wages for the month and \$500	a. Nil  b. <u>0.6</u> of the difference between the employee's total wages for the month and \$500	6%  0.37	Nil  0.37	3.5%  0.22	Nil  0.22	3.5%  0.15	Nil  0.15
Exceeding \$750	a. <u>33%</u> of the employee's Ordinary Wages for the month up to <u>\$1,815</u> ; and  b. <u>33%</u> of the Additional Wages payable to the employee in the month	a. <u>20%</u> of the employee's Ordinary Wages for the month up to <u>\$1,100</u> ; and  b. <u>20%</u> of the Additional Wages payable to the employee in the month	18.5% max <b>\$1,018</b>  18.5%	12.5% max <b>\$687</b>  12.5%	11% max <b>\$605</b>  11%	7.5% max <b>\$412</b>  7.5%	8.5% max <b>\$468</b>  8.5%	5% max <b>\$275</b>  5%

**Note**

1. The rates in columns (2), (4), (6), and (8) represent the amounts payable by the employer in the first instance. The rates in columns (3), (5), (7), and (9) represent the amounts that are recoverable from the employee's wages.
2. For employees in the 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 (9).
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

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### **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 2004. The new formula is:

$$\text{Additional Wage Ceiling} = \$93,500 - \text{Total Ordinary Wages subject to CPF contributions for the year}$$

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 three age groups are also available for employers who have employees in these age groups.

## CALCULATION OF CPF: EXAMPLES

### Contributions for employees above 65 years

*Where total wages are \$5,500 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 \$653.34 to \$656.75	
<b>Contributions payable by employer</b>	<b>:</b>	<b>\$ 46.00*</b>
<b>Contributions recoverable from employee's wages</b>	<b>:</b>	<b>\$ 23.00#</b>

#### *Example 2*

Ordinary Wages	:	\$ 450.50
Additional Wages	:	\$ 901.00
Total Wages	:	\$1,351.50
(1)	Turn to page 9	
(2)	Refer to wage range \$1,347.06 to \$1,358.82	
<b>Contributions payable by employer</b>	<b>:</b>	<b>\$ 115.00*</b>
<b>Contributions recoverable from employee's wages</b>	<b>:</b>	<b>\$ 67.00#</b>

\* 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 \$5,500**

Calculate the contributions as follows:

<b>Step 1</b>	<b>Split Total Wages into Ordinary Wages and Additional Wages.</b>
<b>Step 2</b>	<b>Calculate the contributions for Ordinary Wages.</b> Amount payable by employer = 8.5% of Ordinary Wages (the maximum contribution payable is \$468 on Ordinary Wages of \$5,500)  Amount recoverable from employee's wages = 5% of Ordinary Wages (the maximum contribution recoverable is \$275)
<b>Step 3</b>	<b>Calculate the contributions for Additional Wages.</b> Amount payable by employer = 8.5% of Additional Wages  Amount recoverable from employee's wages = 5% of Additional Wages
<b>Step 4</b>	<b>Calculate total contributions.</b>

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

Example 3

		Wages		Contributions	
				Payable by employer	Recoverable from employee
<b>Step 1</b> Split Total Wages into Ordinary Wages and Additional Wages	<b>Step 2</b> Calculate contributions for Ordinary Wages	<b>Ordinary</b>	\$3,003.50	\$255.30	\$150.18
	<b>Step 3</b> Calculate contributions for Additional Wages	<b>Additional</b>	\$3,003.50	\$255.30 (8.5% of \$3,003.50)	\$150.18 (5% of \$3,003.50)
	<b>Step 4</b> Calculate Total Contributions	<b>Total</b>	\$6,007.00	\$511.00*	\$300.00#

\* 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 55 years and below age group to the above 55 – 60 years age group.

### *Example 4*

Age	CPF Contribution Rate	
	For wages earned in January 2004	For wages earned in February 2004
Employee reaches 55 years of age on 13 January 2004	33% of wages	18.5% of wages

## ENQUIRY SERVICES

For more information, you may:

- Visit our website at [www.cpf.gov.sg](http://www.cpf.gov.sg),
- Call the CPF Employer Call Centre at 1800-226 3877,
- E-mail us at [employer@cpf.gov.sg](mailto:employer@cpf.gov.sg), or
- Fax to 6229 3880.

# TOTAL WAGES \$0.01 - \$1,370.58

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	629.73	633.33	42	19	911.77	919.99	78	45
50.01	71.42	2	NIL	635.34	635.13	42	20	920.00	923.52	78	46
71.43	99.99	3	NIL	635.14	639.99	43	20	923.53	935.29	79	46
100.00	128.57	4	NIL	640.00	640.54	43	21	935.30	939.99	80	46
128.58	157.14	5	NIL	640.55	645.94	44	21	940.00	947.05	80	47
157.15	185.71	6	NIL	645.95	646.66	45	21	947.06	958.82	81	47
185.72	214.28	7	NIL	646.67	651.35	45	22	958.83	959.99	82	47
214.29	242.85	8	NIL	651.36	653.33	46	22	960.00	970.58	82	48
242.86	271.42	9	NIL	653.34	656.75	46	23	970.59	979.99	83	48
271.43	299.99	10	NIL	656.76	659.99	47	23	980.00	982.35	83	49
300.00	328.57	11	NIL	660.00	662.16	47	24	982.36	994.11	84	49
328.58	357.14	12	NIL	662.17	666.66	48	24	994.12	999.99	85	49
357.15	385.71	13	NIL	666.67	667.56	48	25	1000.00	1005.88	85	50
385.72	414.28	14	NIL	667.57	672.97	49	25	1005.89	1017.64	86	50
414.29	442.85	15	NIL	672.98	673.33	50	25	1017.65	1019.99	87	50
442.86	471.42	16	NIL	673.34	678.37	50	26	1020.00	1029.41	87	51
471.43	499.99	17	NIL	678.38	679.99	51	26	1029.42	1039.99	88	51
500.00	505.40	18	NIL	680.00	683.78	51	27	1040.00	1041.17	88	52
505.41	506.66	19	NIL	683.79	686.66	52	27	1041.18	1052.94	89	52
506.67	510.81	19	1	686.67	689.18	52	28	1052.95	1059.99	90	52
510.82	513.33	20	1	689.19	693.33	53	28	1060.00	1064.70	90	53
513.34	516.21	20	2	693.34	694.59	53	29	1064.71	1076.47	91	53
516.22	519.99	21	2	694.60	699.99	54	29	1076.48	1079.99	92	53
520.00	521.62	21	3	700.00	705.40	55	30	1080.00	1088.23	92	54
521.63	526.66	22	3	705.41	706.66	56	30	1088.24	1099.99	93	54
526.67	527.02	22	4	706.67	710.81	56	31	1100.00	1111.76	94	55
527.03	532.43	23	4	710.82	713.33	57	31	1111.77	1119.99	95	55
532.44	533.33	24	4	713.34	716.21	57	32	1120.00	1123.52	95	56
533.34	537.83	24	5	716.22	719.99	58	32	1123.53	1135.29	96	56
537.84	539.99	25	5	720.00	721.62	58	33	1135.30	1139.99	97	56
540.00	543.24	25	6	721.63	726.66	59	33	1140.00	1147.05	97	57
543.25	546.66	26	6	726.67	727.02	59	34	1147.06	1158.82	98	57
546.67	548.64	26	7	727.03	732.43	60	34	1158.83	1159.99	99	57
548.65	553.33	27	7	732.44	733.33	61	34	1160.00	1170.58	99	58
553.34	554.05	27	8	733.34	737.83	61	35	1170.59	1179.99	100	58
554.06	559.45	28	8	737.84	739.99	62	35	1180.00	1182.35	100	59
559.46	559.99	29	8	740.00	743.24	62	36	1182.36	1194.11	101	59
560.00	564.86	29	9	743.25	746.66	63	36	1194.12	1199.99	102	59
564.87	566.66	30	9	746.67	748.64	63	37	1200.00	1205.88	102	60
566.67	570.27	30	10	748.65	758.82	64	37	1205.89	1217.64	103	60
570.28	573.33	31	10	758.83	759.99	65	37	1217.65	1219.99	104	60
573.34	575.67	31	11	760.00	770.58	65	38	1220.00	1229.41	104	61
575.68	579.99	32	11	770.59	779.99	66	38	1229.42	1239.99	105	61
580.00	581.08	32	12	780.00	782.35	66	39	1240.00	1241.17	105	62
581.09	586.48	33	12	782.36	794.11	67	39	1241.18	1252.94	106	62
586.49	586.66	34	12	794.12	799.99	68	39	1252.95	1259.99	107	62
586.67	591.89	34	13	800.00	805.88	68	40	1260.00	1264.70	107	63
591.90	593.33	35	13	805.89	817.64	69	40	1264.71	1276.47	108	63
593.34	597.29	35	14	817.65	819.99	70	40	1276.48	1279.99	109	63
597.30	599.99	36	14	820.00	829.41	70	41	1280.00	1288.23	109	64
600.00	602.70	36	15	829.42	839.99	71	41	1288.24	1299.99	110	64
602.71	606.66	37	15	840.00	841.17	71	42	1300.00	1311.76	111	65
606.67	608.10	37	16	841.18	852.94	72	42	1311.77	1319.99	112	65
608.11	613.33	38	16	852.95	859.99	73	42	1320.00	1323.52	112	66
613.34	613.51	38	17	860.00	864.70	73	43	1323.53	1335.29	113	66
613.52	618.91	39	17	864.71	876.47	74	43	1335.30	1339.99	114	66
618.92	619.99	40	17	876.48	879.99	75	43	1340.00	1347.05	114	67
620.00	624.32	40	18	880.00	888.23	75	44	1347.06	1358.82	115	67
624.33	626.66	41	18	888.24	899.99	76	44	1358.83	1359.99	116	67
626.67	629.72	41	19	900.00	911.76	77	45	1360.00	1370.58	116	68

# TOTAL WAGES \$1,370.59 - \$2,758.82

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
1370.59	1379.99	117	68	1829.42	1839.99	156	91	2288.24	2299.99	195	114
1380.00	1382.35	117	69	1840.00	1841.17	156	92	2300.00	2311.76	196	115
1382.36	1394.11	118	69	1841.18	1852.94	157	92	2311.77	2319.99	197	115
1394.12	1399.99	119	69	1852.95	1859.99	158	92	2320.00	2323.52	197	116
1400.00	1405.88	119	70	1860.00	1864.70	158	93	2323.53	2335.29	198	116
1405.89	1417.64	120	70	1864.71	1876.47	159	93	2335.30	2339.99	199	116
1417.65	1419.99	121	70	1876.48	1879.99	160	93	2340.00	2347.05	199	117
1420.00	1429.41	121	71	1880.00	1888.23	160	94	2347.06	2358.82	200	117
1429.42	1439.99	122	71	1888.24	1899.99	161	94	2358.83	2359.99	201	117
1440.00	1441.17	122	72	1900.00	1911.76	162	95	2360.00	2370.58	201	118
1441.18	1452.94	123	72	1911.77	1919.99	163	95	2370.59	2379.99	202	118
1452.95	1459.99	124	72	1920.00	1923.52	163	96	2380.00	2382.35	202	119
1460.00	1464.70	124	73	1923.53	1935.29	164	96	2382.36	2394.11	203	119
1464.71	1476.47	125	73	1935.30	1939.99	165	96	2394.12	2399.99	204	119
1476.48	1479.99	126	73	1940.00	1947.05	165	97	2400.00	2405.88	204	120
1480.00	1488.23	126	74	1947.06	1958.82	166	97	2405.89	2417.64	205	120
1488.24	1499.99	127	74	1958.83	1959.99	167	97	2417.65	2419.99	206	120
1500.00	1511.76	128	75	1960.00	1970.58	167	98	2420.00	2429.41	206	121
1511.77	1519.99	129	75	1970.59	1979.99	168	98	2429.42	2439.99	207	121
1520.00	1523.52	129	76	1980.00	1982.35	168	99	2440.00	2461.17	207	122
1523.53	1535.29	130	76	1982.36	1994.11	169	99	2441.18	2452.94	208	122
1535.30	1539.99	131	76	1994.12	1999.99	170	99	2452.95	2459.99	209	122
1540.00	1547.05	131	77	2000.00	2005.88	170	100	2460.00	2464.70	209	123
1547.06	1558.82	132	77	2005.89	2017.64	171	100	2464.71	2476.47	210	123
1558.83	1559.99	133	77	2017.65	2019.99	172	100	2476.48	2479.99	211	123
1560.00	1570.58	133	78	2020.00	2029.41	172	101	2480.00	2488.23	211	124
1570.59	1579.99	134	78	2029.42	2039.99	173	101	2488.24	2499.99	212	124
1580.00	1582.35	134	79	2040.00	2041.17	173	102	2500.00	2511.76	213	125
1582.36	1594.11	135	79	2041.18	2052.94	174	102	2511.77	2519.99	214	125
1594.12	1599.99	136	79	2052.95	2059.99	175	102	2520.00	2523.52	214	126
1600.00	1605.88	136	80	2060.00	2064.70	175	103	2523.53	2535.29	215	126
1605.89	1617.64	137	80	2064.71	2076.47	176	103	2535.30	2539.99	216	126
1617.65	1619.99	138	80	2076.48	2079.99	177	103	2540.00	2547.05	216	127
1620.00	1629.41	138	81	2080.00	2088.23	177	104	2547.06	2558.82	217	127
1629.42	1639.99	139	81	2088.24	2099.99	178	104	2558.83	2559.99	218	127
1640.00	1641.17	139	82	2100.00	2111.76	179	105	2560.00	2570.58	218	128
1641.18	1652.94	140	82	2111.77	2119.99	180	105	2570.59	2579.99	219	128
1652.95	1659.99	141	82	2120.00	2123.52	180	106	2580.00	2582.35	219	129
1660.00	1664.70	141	83	2123.53	2135.29	181	106	2582.36	2594.11	220	129
1664.71	1676.47	142	83	2135.30	2139.99	182	106	2594.12	2599.99	221	129
1676.48	1679.99	143	83	2140.00	2147.05	182	107	2600.00	2605.88	221	130
1680.00	1688.23	143	84	2147.06	2158.82	183	107	2605.89	2617.64	222	130
1688.24	1699.99	144	84	2158.83	2159.99	184	107	2617.65	2619.99	223	130
1700.00	1711.76	145	85	2160.00	2170.58	184	108	2620.00	2629.41	223	131
1711.77	1719.99	146	85	2170.59	2179.99	185	108	2629.42	2639.99	224	131
1720.00	1723.52	146	86	2180.00	2182.35	185	109	2640.00	2641.17	224	132
1723.53	1735.29	147	86	2182.36	2194.11	186	109	2641.18	2652.94	225	132
1735.30	1739.99	148	86	2194.12	2199.99	187	109	2652.95	2659.99	226	132
1740.00	1747.05	148	87	2200.00	2205.88	187	110	2660.00	2664.70	226	133
1747.06	1758.82	149	87	2205.89	2217.64	188	110	2664.71	2676.47	227	133
1758.83	1759.99	150	87	2217.65	2219.99	189	110	2676.48	2679.99	228	133
1760.00	1770.58	150	88	2220.00	2229.41	189	111	2680.00	2688.23	228	134
1770.59	1779.99	151	88	2229.42	2239.99	190	111	2688.24	2699.99	229	134
1780.00	1782.35	151	89	2240.00	2241.17	190	112	2700.00	2711.76	230	135
1782.36	1794.11	152	89	2241.18	2252.94	191	112	2711.77	2719.99	231	135
1794.12	1799.99	153	89	2252.95	2259.99	192	112	2720.00	2723.52	231	136
1800.00	1805.88	153	90	2260.00	2264.70	192	113	2723.53	2735.29	232	136
1805.89	1817.64	154	90	2264.71	2276.47	193	113	2735.30	2739.99	233	136
1817.65	1819.99	155	90	2276.48	2279.99	194	113	2740.00	2747.05	233	137
1820.00	1829.41	155	91	2280.00	2288.23	194	114	2747.06	2758.82	234	137

# TOTAL WAGES \$2,758.83 - \$4,139.99

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
2758.83	2759.99	235	137	3217.65	3219.99	274	160	3676.48	3679.99	313	183
2760.00	2770.58	235	138	3220.00	3229.41	274	161	3680.00	3688.23	313	184
2770.59	2779.99	236	138	3229.42	3239.99	275	161	3688.24	3699.99	314	184
2780.00	2782.35	236	139	3240.00	3241.17	275	162	3700.00	3711.76	315	185
2782.36	2794.11	237	139	3241.18	3252.94	276	162	3711.77	3719.99	316	185
2794.12	2799.99	238	139	3252.95	3259.99	277	162	3720.00	3723.52	316	186
2800.00	2805.88	238	140	3260.00	3264.70	277	163	3723.53	3735.29	317	186
2805.89	2817.64	239	140	3264.71	3276.47	278	163	3735.30	3739.99	318	186
2817.65	2819.99	240	140	3276.48	3279.99	279	163	3740.00	3747.05	318	187
2820.00	2829.41	240	141	3280.00	3288.23	279	164	3747.06	3758.82	319	187
2829.42	2839.99	241	141	3288.24	3299.99	280	164	3758.83	3759.99	320	187
2840.00	2841.17	241	142	3300.00	3311.76	281	165	3760.00	3770.58	320	188
2841.18	2852.94	242	142	3311.77	3319.99	282	165	3770.59	3779.99	321	188
2852.95	2859.99	243	142	3320.00	3323.52	282	166	3780.00	3782.35	321	189
2860.00	2864.70	243	143	3323.53	3335.29	283	166	3782.36	3794.11	322	189
2864.71	2876.47	244	143	3335.30	3339.99	284	166	3794.12	3799.99	323	189
2876.48	2879.99	245	143	3340.00	3347.05	284	167	3800.00	3805.88	323	190
2880.00	2888.23	245	144	3347.06	3358.82	285	167	3805.89	3817.64	324	190
2888.24	2899.99	246	144	3358.83	3359.99	286	167	3817.65	3819.99	325	190
2900.00	2911.76	247	145	3360.00	3370.58	286	168	3820.00	3829.41	325	191
2911.77	2919.99	248	145	3370.59	3379.99	287	168	3829.42	3839.99	326	191
2920.00	2923.52	248	146	3380.00	3382.35	287	169	3840.00	3841.17	326	192
2923.53	2935.29	249	146	3382.36	3394.11	288	169	3841.18	3852.94	327	192
2935.30	2939.99	250	146	3394.12	3399.99	289	169	3852.95	3859.99	328	192
2940.00	2947.05	250	147	3400.00	3405.88	289	170	3860.00	3864.70	328	193
2947.06	2958.82	251	147	3405.89	3417.64	290	170	3864.71	3876.47	329	193
2958.83	2959.99	252	147	3417.65	3419.99	291	170	3876.48	3879.99	330	193
2960.00	2970.58	252	148	3420.00	3429.41	291	171	3880.00	3888.23	330	194
2970.59	2979.99	253	148	3429.42	3439.99	292	171	3888.24	3899.99	331	194
2980.00	2982.35	253	149	3440.00	3441.17	292	172	3900.00	3911.76	332	195
2982.36	2994.11	254	149	3441.18	3452.94	293	172	3911.77	3919.99	333	195
2994.12	2999.99	255	149	3452.95	3459.99	294	172	3920.00	3923.52	333	196
3000.00	3005.88	255	150	3460.00	3464.70	294	173	3923.53	3935.29	334	196
3005.89	3017.64	256	150	3464.71	3476.47	295	173	3935.30	3939.99	335	196
3017.65	3019.99	257	150	3476.48	3479.99	296	173	3940.00	3947.05	335	197
3020.00	3029.41	257	151	3480.00	3488.23	296	174	3947.06	3958.82	336	197
3029.42	3039.99	258	151	3488.24	3499.99	297	174	3958.83	3959.99	337	197
3040.00	3041.17	258	152	3500.00	3511.76	298	175	3960.00	3970.58	337	198
3041.18	3052.94	259	152	3511.77	3519.99	299	175	3970.59	3979.99	338	198
3052.95	3059.99	260	152	3520.00	3523.52	299	176	3980.00	3982.35	338	199
3060.00	3064.70	260	153	3523.53	3535.29	300	176	3982.36	3994.11	339	199
3064.71	3076.47	261	153	3535.30	3539.99	301	176	3994.12	3999.99	340	199
3076.48	3079.99	262	153	3540.00	3547.05	301	177	4000.00	4005.88	340	200
3080.00	3088.23	262	154	3547.06	3558.82	302	177	4005.89	4017.64	341	200
3088.24	3099.99	263	154	3558.83	3559.99	303	177	4017.65	4019.99	342	200
3100.00	3111.76	264	155	3560.00	3570.58	303	178	4020.00	4029.41	342	201
3111.77	3119.99	265	155	3570.59	3579.99	304	178	4029.42	4039.99	343	201
3120.00	3123.52	265	156	3580.00	3582.35	304	179	4040.00	4041.17	343	202
3123.53	3135.29	266	156	3582.36	3594.11	305	179	4041.18	4052.94	344	202
3135.30	3139.99	267	156	3594.12	3599.99	306	179	4052.95	4059.99	345	202
3140.00	3147.05	267	157	3600.00	3605.88	306	180	4060.00	4064.70	345	203
3147.06	3158.82	268	157	3605.89	3617.64	307	180	4064.71	4076.47	346	203
3158.83	3159.99	269	157	3617.65	3619.99	308	180	4076.48	4079.99	347	203
3160.00	3170.58	269	158	3620.00	3629.41	308	181	4080.00	4088.23	347	204
3170.59	3179.99	270	158	3629.42	3639.99	309	181	4088.24	4099.99	348	204
3180.00	3182.35	270	159	3640.00	3641.17	309	182	4100.00	4111.76	349	205
3182.36	3194.11	271	159	3641.18	3652.94	310	182	4111.77	4119.99	350	205
3194.12	3199.99	272	159	3652.95	3659.99	311	182	4120.00	4123.52	350	206
3200.00	3205.88	272	160	3660.00	3664.70	311	183	4123.53	4135.29	351	206
3205.89	3217.64	273	160	3664.71	3676.47	312	183	4135.30	4139.99	352	206

# TOTAL WAGES \$4,140.00 - \$5,500.00

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
4140.00	4147.05	352	207	4600.00	4605.88	391	230	5060.00	5064.70	430	253
4147.06	4158.82	353	207	4605.89	4617.64	392	230	5064.71	5076.47	431	253
4158.83	4159.99	354	207	4617.65	4619.99	393	230	5076.48	5079.99	432	253
4160.00	4170.58	354	208	4620.00	4629.41	393	231	5080.00	5088.23	432	254
4170.59	4179.99	355	208	4629.42	4639.99	394	231	5088.24	5099.99	433	254
4180.00	4182.35	355	209	4640.00	4641.17	394	232	5100.00	5111.76	434	255
4182.36	4194.11	356	209	4641.18	4652.94	395	232	5111.77	5119.99	435	255
4194.12	4199.99	357	209	4652.95	4659.99	396	232	5120.00	5123.52	435	256
4200.00	4205.88	357	210	4660.00	4664.70	396	233	5123.53	5135.29	436	256
4205.89	4217.64	358	210	4664.71	4676.47	397	233	5135.30	5139.99	437	256
4217.65	4219.99	359	210	4676.48	4679.99	398	233	5140.00	5147.05	437	257
4220.00	4229.41	359	211	4680.00	4688.23	398	234	5147.06	5158.82	438	257
4229.42	4239.99	360	211	4688.24	4699.99	399	234	5158.83	5159.99	439	257
4240.00	4241.17	360	212	4700.00	4711.76	400	235	5160.00	5170.58	439	258
4241.18	4252.94	361	212	4711.77	4719.99	401	235	5170.59	5179.99	440	258
4252.95	4259.99	362	212	4720.00	4723.52	401	236	5180.00	5182.35	440	259
4260.00	4264.70	362	213	4723.53	4735.29	402	236	5182.36	5194.11	441	259
4264.71	4276.47	363	213	4735.30	4739.99	403	236	5194.12	5199.99	442	259
4276.48	4279.99	364	213	4740.00	4747.05	403	237	5200.00	5205.88	442	260
4280.00	4288.23	364	214	4747.06	4758.82	404	237	5205.89	5217.64	443	260
4288.24	4299.99	365	214	4758.83	4759.99	405	237	5217.65	5219.99	444	260
4300.00	4311.76	366	215	4760.00	4770.58	405	238	5220.00	5229.41	444	261
4311.77	4319.99	367	215	4770.59	4779.99	406	238	5229.42	5239.99	445	261
4320.00	4323.52	367	216	4780.00	4782.35	406	239	5240.00	5241.17	445	262
4323.53	4335.29	368	216	4782.36	4794.11	407	239	5241.18	5252.94	446	262
4335.30	4339.99	369	216	4794.12	4799.99	408	239	5252.95	5259.99	447	262
4340.00	4347.05	369	217	4800.00	4805.88	408	240	5260.00	5264.70	447	263
4347.06	4358.82	370	217	4805.89	4817.64	409	240	5264.71	5276.47	448	263
4358.83	4359.99	371	217	4817.65	4819.99	410	240	5276.48	5279.99	449	263
4360.00	4370.58	371	218	4820.00	4829.41	410	241	5280.00	5288.23	449	264
4370.59	4379.99	372	218	4829.42	4839.99	411	241	5288.24	5299.99	450	264
4380.00	4382.35	372	219	4840.00	4841.17	411	242	5300.00	5311.76	451	265
4382.36	4394.11	373	219	4841.18	4852.94	412	242	5311.77	5319.99	452	265
4394.12	4399.99	374	219	4852.95	4859.99	413	242	5320.00	5323.52	452	266
4400.00	4405.88	374	220	4860.00	4864.70	413	243	5323.53	5335.29	453	266
4405.89	4417.64	375	220	4864.71	4876.47	414	243	5335.30	5339.99	454	266
4417.65	4419.99	376	220	4876.48	4879.99	415	243	5340.00	5347.05	454	267
4420.00	4429.41	376	221	4880.00	4888.23	415	244	5347.06	5358.82	455	267
4429.42	4439.99	377	221	4888.24	4899.99	416	244	5358.83	5359.99	455	267
4440.00	4441.17	377	222	4900.00	4911.76	417	245	5360.00	5370.58	456	268
4441.18	4452.94	378	222	4911.77	4919.99	418	245	5370.59	5379.99	457	268
4452.95	4459.99	379	222	4920.00	4923.52	418	246	5380.00	5382.35	457	269
4460.00	4464.70	379	223	4923.53	4935.29	419	246	5382.36	5394.11	458	269
4464.71	4476.47	380	223	4935.30	4939.99	420	246	5394.12	5399.99	459	269
4476.48	4479.99	381	223	4940.00	4947.05	420	247	5400.00	5405.88	459	270
4480.00	4488.23	381	224	4947.06	4958.82	421	247	5405.89	5417.64	460	270
4488.24	4499.99	382	224	4958.83	4959.99	422	247	5417.65	5419.99	461	270
4500.00	4511.76	383	225	4960.00	4970.58	422	248	5420.00	5429.41	461	271
4511.77	4519.99	384	225	4970.59	4979.99	423	248	5429.42	5439.99	462	271
4520.00	4523.52	384	226	4980.00	4982.35	423	249	5440.00	5441.17	462	272
4523.53	4535.29	385	226	4982.36	4994.11	424	249	5441.18	5452.94	463	272
4535.30	4539.99	386	226	4994.12	4999.99	425	249	5452.95	5459.99	464	272
4540.00	4547.05	386	227	5000.00	5005.88	425	250	5460.00	5464.70	464	273
4547.06	4558.82	387	227	5005.89	5017.64	426	250	5464.71	5476.47	465	273
4558.83	4559.99	388	227	5017.65	5019.99	427	250	5476.48	5479.99	466	273
4560.00	4570.58	388	228	5020.00	5029.41	427	251	5480.00	5488.23	466	274
4570.59	4579.99	389	228	5029.42	5039.99	428	251	5488.24	5499.99	467	274
4580.00	4582.35	389	229	5040.00	5041.17	428	252	5500.00	5500.00	468	275
4582.36	4594.11	390	229	5041.18	5052.94	429	252				
4594.12	4599.99	391	229	5052.95	5059.99	430	252				