

**General Tier 4 and 5
 Contribution Rates**

Entry Age	Basic				COL*			
	First \$350	First \$350	Over \$350	Over \$350	First \$350	First \$350	Over \$350	Over \$350
	Tier 4	Tier 5	Tier 4	Tier 5	Tier 4	Tier 5	Tier 4	Tier 5
16	1.63%	3.25%	2.44%	4.88%	0.46%	0.93%	0.69%	1.39%
17	1.63%	3.27%	2.45%	4.91%	0.47%	0.93%	0.70%	1.39%
18	1.65%	3.29%	2.47%	4.94%	0.47%	0.93%	0.70%	1.40%
19	1.66%	3.31%	2.49%	4.97%	0.47%	0.94%	0.71%	1.41%
20	1.67%	3.34%	2.51%	5.01%	0.47%	0.95%	0.71%	1.42%
21	1.69%	3.37%	2.53%	5.05%	0.48%	0.95%	0.72%	1.43%
22	1.70%	3.40%	2.55%	5.10%	0.48%	0.97%	0.72%	1.45%
23	1.71%	3.43%	2.57%	5.15%	0.49%	0.97%	0.73%	1.46%
24	1.73%	3.47%	2.60%	5.20%	0.49%	0.99%	0.74%	1.48%
25	1.75%	3.51%	2.63%	5.26%	0.50%	0.99%	0.75%	1.49%
26	1.77%	3.55%	2.66%	5.33%	0.51%	1.01%	0.76%	1.51%
27	1.80%	3.60%	2.70%	5.40%	0.51%	1.02%	0.77%	1.53%
28	1.82%	3.65%	2.73%	5.47%	0.52%	1.03%	0.78%	1.55%
29	1.85%	3.70%	2.77%	5.55%	0.53%	1.05%	0.79%	1.58%
30	1.88%	3.75%	2.82%	5.63%	0.53%	1.07%	0.80%	1.60%
31	1.91%	3.81%	2.86%	5.72%	0.54%	1.09%	0.81%	1.63%
32	1.94%	3.88%	2.91%	5.82%	0.55%	1.10%	0.83%	1.65%
33	1.97%	3.95%	2.96%	5.92%	0.56%	1.12%	0.84%	1.68%
34	2.01%	4.02%	3.01%	6.03%	0.57%	1.14%	0.86%	1.71%
35	2.05%	4.10%	3.07%	6.15%	0.58%	1.17%	0.87%	1.75%
36	2.09%	4.17%	3.13%	6.26%	0.59%	1.19%	0.89%	1.78%
37	2.13%	4.25%	3.19%	6.38%	0.61%	1.21%	0.91%	1.81%
38	2.17%	4.33%	3.25%	6.50%	0.61%	1.23%	0.92%	1.85%
39	2.21%	4.42%	3.31%	6.63%	0.63%	1.25%	0.94%	1.88%
40	2.25%	4.50%	3.38%	6.75%	0.64%	1.28%	0.96%	1.92%
41	2.29%	4.59%	3.44%	6.88%	0.65%	1.30%	0.98%	1.95%
42	2.33%	4.67%	3.50%	7.01%	0.66%	1.33%	0.99%	1.99%
43	2.38%	4.76%	3.57%	7.14%	0.67%	1.35%	1.01%	2.03%
44	2.42%	4.85%	3.63%	7.27%	0.69%	1.38%	1.03%	2.07%
45	2.47%	4.93%	3.70%	7.40%	0.70%	1.40%	1.05%	2.10%
46	2.51%	5.02%	3.77%	7.53%	0.71%	1.43%	1.07%	2.14%
47	2.55%	5.11%	3.83%	7.67%	0.73%	1.45%	1.09%	2.18%
48	2.60%	5.21%	3.90%	7.81%	0.74%	1.48%	1.11%	2.22%
49	2.65%	5.30%	3.97%	7.95%	0.75%	1.51%	1.13%	2.26%
50	2.70%	5.39%	4.05%	8.09%	0.77%	1.53%	1.15%	2.30%
51	2.75%	5.49%	4.12%	8.23%	0.78%	1.56%	1.17%	2.34%
52	2.79%	5.59%	4.19%	8.38%	0.79%	1.59%	1.19%	2.38%
53	2.84%	5.69%	4.26%	8.53%	0.81%	1.61%	1.21%	2.42%
54+	2.89%	5.79%	4.34%	8.68%	0.82%	1.65%	1.23%	2.47%

* 28.41% of basic rates

