

**General Tier 5
 Employee Contribution Rates**

Entry Age	Current Rates				Prior Rates			
	Basic	Basic	COL	COL	Basic	Basic	COL*	COL*
	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350	First \$350	Over \$350
16	3.78%	5.67%	1.08%	1.62%	3.25%	4.88%	0.93%	1.39%
17	3.78%	5.67%	1.08%	1.62%	3.27%	4.91%	0.93%	1.39%
18	3.78%	5.67%	1.08%	1.62%	3.29%	4.94%	0.93%	1.40%
19	3.78%	5.67%	1.08%	1.62%	3.31%	4.97%	0.94%	1.41%
20	3.78%	5.67%	1.08%	1.62%	3.34%	5.01%	0.95%	1.42%
21	3.80%	5.71%	1.10%	1.64%	3.37%	5.05%	0.95%	1.43%
22	3.83%	5.74%	1.11%	1.67%	3.40%	5.10%	0.97%	1.45%
23	3.84%	5.76%	1.13%	1.69%	3.43%	5.15%	0.97%	1.46%
24	3.85%	5.78%	1.15%	1.72%	3.47%	5.20%	0.99%	1.48%
25	3.86%	5.80%	1.16%	1.74%	3.51%	5.26%	0.99%	1.49%
26	3.95%	5.93%	1.18%	1.77%	3.55%	5.33%	1.01%	1.51%
27	4.04%	6.06%	1.20%	1.79%	3.60%	5.40%	1.02%	1.53%
28	4.13%	6.20%	1.21%	1.82%	3.65%	5.47%	1.03%	1.55%
29	4.22%	6.34%	1.23%	1.85%	3.70%	5.55%	1.05%	1.58%
30	4.32%	6.48%	1.25%	1.88%	3.75%	5.63%	1.07%	1.60%
31	4.42%	6.63%	1.27%	1.91%	3.81%	5.72%	1.09%	1.63%
32	4.52%	6.78%	1.29%	1.94%	3.88%	5.82%	1.10%	1.65%
33	4.62%	6.94%	1.32%	1.98%	3.95%	5.92%	1.12%	1.68%
34	4.73%	7.10%	1.34%	2.01%	4.02%	6.03%	1.14%	1.71%
35	4.82%	7.23%	1.37%	2.05%	4.10%	6.15%	1.17%	1.75%
36	4.74%	7.12%	1.40%	2.10%	4.17%	6.26%	1.19%	1.78%
37	4.83%	7.25%	1.43%	2.14%	4.25%	6.38%	1.21%	1.81%
38	4.93%	7.39%	1.46%	2.19%	4.33%	6.50%	1.23%	1.85%
39	5.02%	7.53%	1.49%	2.24%	4.42%	6.63%	1.25%	1.88%
40	5.12%	7.68%	1.52%	2.28%	4.50%	6.75%	1.28%	1.92%
41	5.22%	7.83%	1.54%	2.31%	4.59%	6.88%	1.30%	1.95%
42	5.33%	7.99%	1.56%	2.34%	4.67%	7.01%	1.33%	1.99%
43	5.44%	8.16%	1.58%	2.37%	4.76%	7.14%	1.35%	2.03%
44	5.56%	8.34%	1.59%	2.39%	4.85%	7.27%	1.38%	2.07%
45	5.63%	8.45%	1.61%	2.41%	4.93%	7.40%	1.40%	2.10%
46	5.71%	8.57%	1.62%	2.42%	5.02%	7.53%	1.43%	2.14%
47	5.79%	8.69%	1.62%	2.43%	5.11%	7.67%	1.45%	2.18%
48	5.88%	8.83%	1.63%	2.44%	5.21%	7.81%	1.48%	2.22%
49	5.99%	8.98%	1.62%	2.44%	5.30%	7.95%	1.51%	2.26%
50	5.99%	8.98%	1.62%	2.42%	5.39%	8.09%	1.53%	2.30%
51	5.99%	8.99%	1.60%	2.39%	5.49%	8.23%	1.56%	2.34%
52	5.99%	8.99%	1.57%	2.36%	5.59%	8.38%	1.59%	2.38%
53	6.00%	8.99%	1.52%	2.28%	5.69%	8.53%	1.61%	2.42%
54+	6.00%	9.00%	1.48%	2.21%	5.79%	8.68%	1.65%	2.47%

*28.41% of basic rates