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TABLE FOR QUÉBEC PARENTAL  
INSURANCE PLAN PREMIUMS

2021

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# PRINCIPAL CHANGES

The table below provides the QPIP data for 2021.

	2021
Maximum insurable earnings	\$83,500
Employee premium rate	0.494%
Maximum employee premium ( $\$83,500 \times 0.00494$ )	\$412.49
Employer premium rate	0.692%
Maximum employer premium (per employee) ( $\$83,500 \times 0.00692$ )	\$577.82

## INTRODUCTION

This document contains the table for Québec parental insurance plan (QPIP) premiums and information on how to use it. It should be used in conjunction with the *Guide for Employers* (TP-1015.G-V), which contains all information concerning QPIP premiums.

Use the table to determine the QPIP premium that you must withhold from the eligible salary or wages that you pay an employee (employee premium) and the QPIP premium that you must pay on the salary or wages (employer premium).

### NOTE

You can use the [WebRAS or WinRAS](#) tools, which are available on our website, to calculate source deductions and employer contributions.



# HOW TO USE THE TABLE FOR QUÉBEC PARENTAL INSURANCE PLAN PREMIUMS

The table for Québec parental insurance plan premiums shows the employee QPIP premium you have to withhold and the employer QPIP premium you have to pay with respect to an employee's eligible salary or wages for a pay period regardless of the number of pay periods in the year. **Since the employee premium and the employer premium are different, be careful not to confuse them.**

Once the maximum employee premium is reached, you must stop withholding QPIP premiums from the employee's eligible salary or wages. You must also stop paying your employer premium on this salary or these wages because the maximum employer premium for the year is also reached once the maximum employee premium is reached.

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## QPIP premiums

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To determine the amount to withhold for a pay period, locate in the "Eligible salary or wages" column of the table the bracket that includes the employee's gross eligible salary or wages for the pay period. The amount to withhold is indicated in the "Employee" column. Your employer premium is indicated in the "Employer" column.

### Example 1

Charles earns an eligible salary of \$2,186 per week. Based on the table, you are required to withhold an employee premium of \$10.80 and pay an employer premium of \$15.14 for each of Charles's first 38 pay periods. For the 39th pay period:

- you will withhold an employee premium of \$2.09, that is, the maximum premium minus the amount already withheld ( $\$412.49 - \$410.40$ );
- you pay an employer premium of \$2.50, that is, the maximum premium minus the amount already paid ( $\$577.82 - \$575.32$ ).

As of the 40th pay period, you must stop withholding and paying QPIP premiums for the year.

### Example 2

Nadia is paid an eligible salary of \$1,700 every two weeks. Based on the table, you are required to withhold an employee premium of \$8.40 for each of Nadia's 26 pay periods and pay an employer premium of \$11.77.



# REMUNERATION NOT COVERED IN THE TABLE

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## Employee QPIP premium

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If the table does not cover the employee's eligible salary or wages for a pay period, you have to calculate the employee's QPIP premium yourself. The premium to be withheld corresponds to the lesser of the following amounts:

- the employee's premium rate **multiplied** by the employee's eligible salary or wages for the pay period (see the note below);
- the employee's maximum premium for the year **minus** amounts already withheld.

If the employee starts or stops working during a regular pay period, you must withhold the employee premium from the eligible salary or wages as if the employee had worked throughout the period.

Once the maximum premium for the year is reached, do not withhold further premiums from the employee's eligible salary or wages.

### NOTE

If the result in the first point is an amount containing a fraction of a cent, do not take into account a fraction of less than \$0.005 (one-half cent). A fraction of \$0.005 or more is considered \$0.01 (one cent).

If the result in the first point is greater than \$0 but less than \$0.01, you must withhold \$0.01 as a premium even if the fraction is less than \$0.005. For example, if the result is equal to \$0.001 (one-tenth of a cent), you must withhold \$0.01.

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## Employer QPIP premium

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If the table does not cover the employee's eligible salary or wages for a pay period, you have to calculate the employer premium yourself. Your employer premium for the pay period corresponds to the lesser of the following amounts:

- the employer premium rate **multiplied** by the employee's eligible salary or wages for the pay period (see the note below);
- your maximum premium for the year **minus** the total amount already calculated for this employee for the year.

If the employee starts or stops working during a regular pay period, you must use the employee's eligible salary or wages to calculate your employer premium as if the employee had worked throughout the period.

Once your maximum premium for the year is reached, do not pay further premiums.

### NOTE

If the result in the first point is an amount containing a fraction of a cent, do not take into account a fraction of less than \$0.005 (one-half cent). A fraction of \$0.005 or more is considered \$0.01 (one cent).



# QPIP PREMIUMS

Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
0.01 – 3.01	0.01	0.02	112.33 – 114.35	0.56	0.79	223.67 – 225.68	1.11	1.56
3.02 – 5.04	0.02	0.03	114.36 – 116.37	0.57	0.81	225.69 – 227.71	1.12	1.58
5.05 – 7.06	0.03	0.05	116.38 – 118.40	0.58	0.82	227.72 – 229.73	1.13	1.59
7.07 – 9.09	0.04	0.06	118.41 – 120.42	0.59	0.83	229.74 – 231.76	1.14	1.60
9.10 – 11.11	0.05	0.08	120.43 – 122.45	0.60	0.85	231.77 – 233.78	1.15	1.62
11.12 – 13.13	0.06	0.09	122.46 – 124.47	0.61	0.86	233.79 – 235.81	1.16	1.63
13.14 – 15.16	0.07	0.10	124.48 – 126.49	0.62	0.88	235.82 – 237.83	1.17	1.65
15.17 – 17.18	0.08	0.12	126.50 – 128.52	0.63	0.89	237.84 – 239.85	1.18	1.66
17.19 – 19.21	0.09	0.13	128.53 – 130.54	0.64	0.90	239.86 – 241.88	1.19	1.67
19.22 – 21.23	0.10	0.15	130.55 – 132.57	0.65	0.92	241.89 – 243.90	1.20	1.69
21.24 – 23.26	0.11	0.16	132.58 – 134.59	0.66	0.93	243.91 – 245.93	1.21	1.70
23.27 – 25.28	0.12	0.18	134.60 – 136.62	0.67	0.95	245.94 – 247.95	1.22	1.72
25.29 – 27.30	0.13	0.19	136.63 – 138.64	0.68	0.96	247.96 – 249.98	1.23	1.73
27.31 – 29.33	0.14	0.20	138.65 – 140.66	0.69	0.97	249.99 – 252.00	1.24	1.74
29.34 – 31.35	0.15	0.22	140.67 – 142.69	0.70	0.99	252.01 – 254.02	1.25	1.76
31.36 – 33.38	0.16	0.23	142.70 – 144.71	0.71	1.00	254.03 – 256.05	1.26	1.77
33.39 – 35.40	0.17	0.25	144.72 – 146.74	0.72	1.02	256.06 – 258.07	1.27	1.79
35.41 – 37.43	0.18	0.26	146.75 – 148.76	0.73	1.03	258.08 – 260.10	1.28	1.80
37.44 – 39.45	0.19	0.27	148.77 – 150.79	0.74	1.04	260.11 – 262.12	1.29	1.81
39.46 – 41.47	0.20	0.29	150.80 – 152.81	0.75	1.06	262.13 – 264.15	1.30	1.83
41.48 – 43.50	0.21	0.30	152.82 – 154.83	0.76	1.07	264.16 – 266.17	1.31	1.84
43.51 – 45.52	0.22	0.32	154.84 – 156.86	0.77	1.09	266.18 – 268.19	1.32	1.86
45.53 – 47.55	0.23	0.33	156.87 – 158.88	0.78	1.10	268.20 – 270.22	1.33	1.87
47.56 – 49.57	0.24	0.34	158.89 – 160.91	0.79	1.11	270.23 – 272.24	1.34	1.88
49.58 – 51.60	0.25	0.36	160.92 – 162.93	0.80	1.13	272.25 – 274.27	1.35	1.90
51.61 – 53.62	0.26	0.37	162.94 – 164.96	0.81	1.14	274.28 – 276.29	1.36	1.91
53.63 – 55.64	0.27	0.39	164.97 – 166.98	0.82	1.16	276.30 – 278.32	1.37	1.93
55.65 – 57.67	0.28	0.40	166.99 – 169.00	0.83	1.17	278.33 – 280.34	1.38	1.94
57.68 – 59.69	0.29	0.41	169.01 – 171.03	0.84	1.18	280.35 – 282.36	1.39	1.95
59.70 – 61.72	0.30	0.43	171.04 – 173.05	0.85	1.20	282.37 – 284.39	1.40	1.97
61.73 – 63.74	0.31	0.44	173.06 – 175.08	0.86	1.21	284.40 – 286.41	1.41	1.98
63.75 – 65.77	0.32	0.46	175.09 – 177.10	0.87	1.23	286.42 – 288.44	1.42	2.00
65.78 – 67.79	0.33	0.47	177.11 – 179.13	0.88	1.24	288.45 – 290.46	1.43	2.01
67.80 – 69.81	0.34	0.48	179.14 – 181.15	0.89	1.25	290.47 – 292.49	1.44	2.02
69.82 – 71.84	0.35	0.50	181.16 – 183.17	0.90	1.27	292.50 – 294.51	1.45	2.04
71.85 – 73.86	0.36	0.51	183.18 – 185.20	0.91	1.28	294.52 – 296.53	1.46	2.05
73.87 – 75.89	0.37	0.53	185.21 – 187.22	0.92	1.30	296.54 – 298.56	1.47	2.07
75.90 – 77.91	0.38	0.54	187.23 – 189.25	0.93	1.31	298.57 – 300.58	1.48	2.08
77.92 – 79.94	0.39	0.55	189.26 – 191.27	0.94	1.32	300.59 – 302.61	1.49	2.09
79.95 – 81.96	0.40	0.57	191.28 – 193.30	0.95	1.34	302.62 – 304.63	1.50	2.11
81.97 – 83.98	0.41	0.58	193.31 – 195.32	0.96	1.35	304.64 – 306.66	1.51	2.12
83.99 – 86.01	0.42	0.60	195.33 – 197.34	0.97	1.37	306.67 – 308.68	1.52	2.14
86.02 – 88.03	0.43	0.61	197.35 – 199.37	0.98	1.38	308.69 – 310.70	1.53	2.15
88.04 – 90.06	0.44	0.62	199.38 – 201.39	0.99	1.39	310.71 – 312.73	1.54	2.16
90.07 – 92.08	0.45	0.64	201.40 – 203.42	1.00	1.41	312.74 – 314.75	1.55	2.18
92.09 – 94.11	0.46	0.65	203.43 – 205.44	1.01	1.42	314.76 – 316.78	1.56	2.19
94.12 – 96.13	0.47	0.67	205.45 – 207.47	1.02	1.44	316.79 – 318.80	1.57	2.21
96.14 – 98.15	0.48	0.68	207.48 – 209.49	1.03	1.45	318.81 – 320.83	1.58	2.22
98.16 – 100.18	0.49	0.69	209.50 – 211.51	1.04	1.46	320.84 – 322.85	1.59	2.23
100.19 – 102.20	0.50	0.71	211.52 – 213.54	1.05	1.48	322.86 – 324.87	1.60	2.25
102.21 – 104.23	0.51	0.72	213.55 – 215.56	1.06	1.49	324.88 – 326.90	1.61	2.26
104.24 – 106.25	0.52	0.74	215.57 – 217.59	1.07	1.51	326.91 – 328.92	1.62	2.28
106.26 – 108.28	0.53	0.75	217.60 – 219.61	1.08	1.52	328.93 – 330.95	1.63	2.29
108.29 – 110.30	0.54	0.76	219.62 – 221.64	1.09	1.53	330.96 – 332.97	1.64	2.30
110.31 – 112.32	0.55	0.78	221.65 – 223.66	1.10	1.55	332.98 – 335.00	1.65	2.32





Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
335.01 – 337.02	1.66	2.33	446.34 – 448.36	2.21	3.10	557.68 – 559.69	2.76	3.87
337.03 – 339.04	1.67	2.35	448.37 – 450.38	2.22	3.12	559.70 – 561.72	2.77	3.89
339.05 – 341.07	1.68	2.36	450.39 – 452.41	2.23	3.13	561.73 – 563.74	2.78	3.90
341.08 – 343.09	1.69	2.37	452.42 – 454.43	2.24	3.14	563.75 – 565.77	2.79	3.92
343.10 – 345.12	1.70	2.39	454.44 – 456.45	2.25	3.16	565.78 – 567.79	2.80	3.93
345.13 – 347.14	1.71	2.40	456.46 – 458.48	2.26	3.17	567.80 – 569.81	2.81	3.94
347.15 – 349.17	1.72	2.42	458.49 – 460.50	2.27	3.19	569.82 – 571.84	2.82	3.96
349.18 – 351.19	1.73	2.43	460.51 – 462.53	2.28	3.20	571.85 – 573.86	2.83	3.97
351.20 – 353.22	1.74	2.44	462.54 – 464.55	2.29	3.21	573.87 – 575.89	2.84	3.99
353.23 – 355.24	1.75	2.46	464.56 – 466.58	2.30	3.23	575.90 – 577.91	2.85	4.00
355.25 – 357.26	1.76	2.47	466.59 – 468.60	2.31	3.24	577.92 – 579.94	2.86	4.01
357.27 – 359.29	1.77	2.49	468.61 – 470.62	2.32	3.26	579.95 – 581.96	2.87	4.03
359.30 – 361.31	1.78	2.50	470.63 – 472.65	2.33	3.27	581.97 – 583.98	2.88	4.04
361.32 – 363.34	1.79	2.51	472.66 – 474.67	2.34	3.28	583.99 – 586.01	2.89	4.06
363.35 – 365.36	1.80	2.53	474.68 – 476.70	2.35	3.30	586.02 – 588.03	2.90	4.07
365.37 – 367.39	1.81	2.54	476.71 – 478.72	2.36	3.31	588.04 – 590.06	2.91	4.08
367.40 – 369.41	1.82	2.56	478.73 – 480.75	2.37	3.33	590.07 – 592.08	2.92	4.10
369.42 – 371.43	1.83	2.57	480.76 – 482.77	2.38	3.34	592.09 – 594.11	2.93	4.11
371.44 – 373.46	1.84	2.58	482.78 – 484.79	2.39	3.35	594.12 – 596.13	2.94	4.13
373.47 – 375.48	1.85	2.60	484.80 – 486.82	2.40	3.37	596.14 – 598.15	2.95	4.14
375.49 – 377.51	1.86	2.61	486.83 – 488.84	2.41	3.38	598.16 – 600.18	2.96	4.15
377.52 – 379.53	1.87	2.63	488.85 – 490.87	2.42	3.40	600.19 – 602.20	2.97	4.17
379.54 – 381.56	1.88	2.64	490.88 – 492.89	2.43	3.41	602.21 – 604.23	2.98	4.18
381.57 – 383.58	1.89	2.65	492.90 – 494.92	2.44	3.42	604.24 – 606.25	2.99	4.20
383.59 – 385.60	1.90	2.67	494.93 – 496.94	2.45	3.44	606.26 – 608.28	3.00	4.21
385.61 – 387.63	1.91	2.68	496.95 – 498.96	2.46	3.45	608.29 – 610.30	3.01	4.22
387.64 – 389.65	1.92	2.70	498.97 – 500.99	2.47	3.47	610.31 – 612.32	3.02	4.24
389.66 – 391.68	1.93	2.71	501.00 – 503.01	2.48	3.48	612.33 – 614.35	3.03	4.25
391.69 – 393.70	1.94	2.72	503.02 – 505.04	2.49	3.49	614.36 – 616.37	3.04	4.27
393.71 – 395.73	1.95	2.74	505.05 – 507.06	2.50	3.51	616.38 – 618.40	3.05	4.28
395.74 – 397.75	1.96	2.75	507.07 – 509.09	2.51	3.52	618.41 – 620.42	3.06	4.29
397.76 – 399.77	1.97	2.77	509.10 – 511.11	2.52	3.54	620.43 – 622.45	3.07	4.31
399.78 – 401.80	1.98	2.78	511.12 – 513.13	2.53	3.55	622.46 – 624.47	3.08	4.32
401.81 – 403.82	1.99	2.79	513.14 – 515.16	2.54	3.56	624.48 – 626.49	3.09	4.34
403.83 – 405.85	2.00	2.81	515.17 – 517.18	2.55	3.58	626.50 – 628.52	3.10	4.35
405.86 – 407.87	2.01	2.82	517.19 – 519.21	2.56	3.59	628.53 – 630.54	3.11	4.36
407.88 – 409.90	2.02	2.84	519.22 – 521.23	2.57	3.61	630.55 – 632.57	3.12	4.38
409.91 – 411.92	2.03	2.85	521.24 – 523.26	2.58	3.62	632.58 – 634.59	3.13	4.39
411.93 – 413.94	2.04	2.86	523.27 – 525.28	2.59	3.64	634.60 – 636.62	3.14	4.41
413.95 – 415.97	2.05	2.88	525.29 – 527.30	2.60	3.65	636.63 – 638.64	3.15	4.42
415.98 – 417.99	2.06	2.89	527.31 – 529.33	2.61	3.66	638.65 – 640.66	3.16	4.43
418.00 – 420.02	2.07	2.91	529.34 – 531.35	2.62	3.68	640.67 – 642.69	3.17	4.45
420.03 – 422.04	2.08	2.92	531.36 – 533.38	2.63	3.69	642.70 – 644.71	3.18	4.46
422.05 – 424.07	2.09	2.93	533.39 – 535.40	2.64	3.71	644.72 – 646.74	3.19	4.48
424.08 – 426.09	2.10	2.95	535.41 – 537.43	2.65	3.72	646.75 – 648.76	3.20	4.49
426.10 – 428.11	2.11	2.96	537.44 – 539.45	2.66	3.73	648.77 – 650.79	3.21	4.50
428.12 – 430.14	2.12	2.98	539.46 – 541.47	2.67	3.75	650.80 – 652.81	3.22	4.52
430.15 – 432.16	2.13	2.99	541.48 – 543.50	2.68	3.76	652.82 – 654.83	3.23	4.53
432.17 – 434.19	2.14	3.00	543.51 – 545.52	2.69	3.78	654.84 – 656.86	3.24	4.55
434.20 – 436.21	2.15	3.02	545.53 – 547.55	2.70	3.79	656.87 – 658.88	3.25	4.56
436.22 – 438.24	2.16	3.03	547.56 – 549.57	2.71	3.80	658.89 – 660.91	3.26	4.57
438.25 – 440.26	2.17	3.05	549.58 – 551.60	2.72	3.82	660.92 – 662.93	3.27	4.59
440.27 – 442.28	2.18	3.06	551.61 – 553.62	2.73	3.83	662.94 – 664.96	3.28	4.60
442.29 – 444.31	2.19	3.07	553.63 – 555.64	2.74	3.85	664.97 – 666.98	3.29	4.62
444.32 – 446.33	2.20	3.09	555.65 – 557.67	2.75	3.86	666.99 – 669.00	3.30	4.63



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
669.01 – 671.03	3.31	4.64	780.35 – 782.36	3.86	5.41	891.69 – 893.70	4.41	6.18
671.04 – 673.05	3.32	4.66	782.37 – 784.39	3.87	5.43	893.71 – 895.73	4.42	6.20
673.06 – 675.08	3.33	4.67	784.40 – 786.41	3.88	5.44	895.74 – 897.75	4.43	6.21
675.09 – 677.10	3.34	4.69	786.42 – 788.44	3.89	5.46	897.76 – 899.77	4.44	6.23
677.11 – 679.13	3.35	4.70	788.45 – 790.46	3.90	5.47	899.78 – 901.80	4.45	6.24
679.14 – 681.15	3.36	4.71	790.47 – 792.49	3.91	5.48	901.81 – 903.82	4.46	6.25
681.16 – 683.17	3.37	4.73	792.50 – 794.51	3.92	5.50	903.83 – 905.85	4.47	6.27
683.18 – 685.20	3.38	4.74	794.52 – 796.53	3.93	5.51	905.86 – 907.87	4.48	6.28
685.21 – 687.22	3.39	4.76	796.54 – 798.56	3.94	5.53	907.88 – 909.90	4.49	6.30
687.23 – 689.25	3.40	4.77	798.57 – 800.58	3.95	5.54	909.91 – 911.92	4.50	6.31
689.26 – 691.27	3.41	4.78	800.59 – 802.61	3.96	5.55	911.93 – 913.94	4.51	6.32
691.28 – 693.30	3.42	4.80	802.62 – 804.63	3.97	5.57	913.95 – 915.97	4.52	6.34
693.31 – 695.32	3.43	4.81	804.64 – 806.66	3.98	5.58	915.98 – 917.99	4.53	6.35
695.33 – 697.34	3.44	4.83	806.67 – 808.68	3.99	5.60	918.00 – 920.02	4.54	6.37
697.35 – 699.37	3.45	4.84	808.69 – 810.70	4.00	5.61	920.03 – 922.04	4.55	6.38
699.38 – 701.39	3.46	4.85	810.71 – 812.73	4.01	5.62	922.05 – 924.07	4.56	6.39
701.40 – 703.42	3.47	4.87	812.74 – 814.75	4.02	5.64	924.08 – 926.09	4.57	6.41
703.43 – 705.44	3.48	4.88	814.76 – 816.78	4.03	5.65	926.10 – 928.11	4.58	6.42
705.45 – 707.47	3.49	4.90	816.79 – 818.80	4.04	5.67	928.12 – 930.14	4.59	6.44
707.48 – 709.49	3.50	4.91	818.81 – 820.83	4.05	5.68	930.15 – 932.16	4.60	6.45
709.50 – 711.51	3.51	4.92	820.84 – 822.85	4.06	5.69	932.17 – 934.19	4.61	6.46
711.52 – 713.54	3.52	4.94	822.86 – 824.87	4.07	5.71	934.20 – 936.21	4.62	6.48
713.55 – 715.56	3.53	4.95	824.88 – 826.90	4.08	5.72	936.22 – 938.24	4.63	6.49
715.57 – 717.59	3.54	4.97	826.91 – 828.92	4.09	5.74	938.25 – 940.26	4.64	6.51
717.60 – 719.61	3.55	4.98	828.93 – 830.95	4.10	5.75	940.27 – 942.28	4.65	6.52
719.62 – 721.64	3.56	4.99	830.96 – 832.97	4.11	5.76	942.29 – 944.31	4.66	6.53
721.65 – 723.66	3.57	5.01	832.98 – 835.00	4.12	5.78	944.32 – 946.33	4.67	6.55
723.67 – 725.68	3.58	5.02	835.01 – 837.02	4.13	5.79	946.34 – 948.36	4.68	6.56
725.69 – 727.71	3.59	5.04	837.03 – 839.04	4.14	5.81	948.37 – 950.38	4.69	6.58
727.72 – 729.73	3.60	5.05	839.05 – 841.07	4.15	5.82	950.39 – 952.41	4.70	6.59
729.74 – 731.76	3.61	5.06	841.08 – 843.09	4.16	5.83	952.42 – 954.43	4.71	6.60
731.77 – 733.78	3.62	5.08	843.10 – 845.12	4.17	5.85	954.44 – 956.45	4.72	6.62
733.79 – 735.81	3.63	5.09	845.13 – 847.14	4.18	5.86	956.46 – 958.48	4.73	6.63
735.82 – 737.83	3.64	5.11	847.15 – 849.17	4.19	5.88	958.49 – 960.50	4.74	6.65
737.84 – 739.85	3.65	5.12	849.18 – 851.19	4.20	5.89	960.51 – 962.53	4.75	6.66
739.86 – 741.88	3.66	5.13	851.20 – 853.22	4.21	5.90	962.54 – 964.55	4.76	6.67
741.89 – 743.90	3.67	5.15	853.23 – 855.24	4.22	5.92	964.56 – 966.58	4.77	6.69
743.91 – 745.93	3.68	5.16	855.25 – 857.26	4.23	5.93	966.59 – 968.60	4.78	6.70
745.94 – 747.95	3.69	5.18	857.27 – 859.29	4.24	5.95	968.61 – 970.62	4.79	6.72
747.96 – 749.98	3.70	5.19	859.30 – 861.31	4.25	5.96	970.63 – 972.65	4.80	6.73
749.99 – 752.00	3.71	5.20	861.32 – 863.34	4.26	5.97	972.66 – 974.67	4.81	6.74
752.01 – 754.02	3.72	5.22	863.35 – 865.36	4.27	5.99	974.68 – 976.70	4.82	6.76
754.03 – 756.05	3.73	5.23	865.37 – 867.39	4.28	6.00	976.71 – 978.72	4.83	6.77
756.06 – 758.07	3.74	5.25	867.40 – 869.41	4.29	6.02	978.73 – 980.75	4.84	6.79
758.08 – 760.10	3.75	5.26	869.42 – 871.43	4.30	6.03	980.76 – 982.77	4.85	6.80
760.11 – 762.12	3.76	5.27	871.44 – 873.46	4.31	6.04	982.78 – 984.79	4.86	6.81
762.13 – 764.15	3.77	5.29	873.47 – 875.48	4.32	6.06	984.80 – 986.82	4.87	6.83
764.16 – 766.17	3.78	5.30	875.49 – 877.51	4.33	6.07	986.83 – 988.84	4.88	6.84
766.18 – 768.19	3.79	5.32	877.52 – 879.53	4.34	6.09	988.85 – 990.87	4.89	6.86
768.20 – 770.22	3.80	5.33	879.54 – 881.56	4.35	6.10	990.88 – 992.89	4.90	6.87
770.23 – 772.24	3.81	5.34	881.57 – 883.58	4.36	6.11	992.90 – 994.92	4.91	6.88
772.25 – 774.27	3.82	5.36	883.59 – 885.60	4.37	6.13	994.93 – 996.94	4.92	6.90
774.28 – 776.29	3.83	5.37	885.61 – 887.63	4.38	6.14	996.95 – 998.96	4.93	6.91
776.30 – 778.32	3.84	5.39	887.64 – 889.65	4.39	6.16	998.97 – 1,000.99	4.94	6.93
778.33 – 780.34	3.85	5.40	889.66 – 891.68	4.40	6.17	1,001.00 – 1,003.01	4.95	6.94



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
1,003.02 – 1,005.04	4.96	6.95	1,114.36 – 1,116.37	5.51	7.73	1,225.69 – 1,227.71	6.06	8.50
1,005.05 – 1,007.06	4.97	6.97	1,116.38 – 1,118.40	5.52	7.74	1,227.72 – 1,229.73	6.07	8.51
1,007.07 – 1,009.09	4.98	6.98	1,118.41 – 1,120.42	5.53	7.75	1,229.74 – 1,231.76	6.08	8.52
1,009.10 – 1,011.11	4.99	7.00	1,120.43 – 1,122.45	5.54	7.77	1,231.77 – 1,233.78	6.09	8.54
1,011.12 – 1,013.13	5.00	7.01	1,122.46 – 1,124.47	5.55	7.78	1,233.79 – 1,235.81	6.10	8.55
1,013.14 – 1,015.16	5.01	7.02	1,124.48 – 1,126.49	5.56	7.80	1,235.82 – 1,237.83	6.11	8.57
1,015.17 – 1,017.18	5.02	7.04	1,126.50 – 1,128.52	5.57	7.81	1,237.84 – 1,239.85	6.12	8.58
1,017.19 – 1,019.21	5.03	7.05	1,128.53 – 1,130.54	5.58	7.82	1,239.86 – 1,241.88	6.13	8.59
1,019.22 – 1,021.23	5.04	7.07	1,130.55 – 1,132.57	5.59	7.84	1,241.89 – 1,243.90	6.14	8.61
1,021.24 – 1,023.26	5.05	7.08	1,132.58 – 1,134.59	5.60	7.85	1,243.91 – 1,245.93	6.15	8.62
1,023.27 – 1,025.28	5.06	7.10	1,134.60 – 1,136.62	5.61	7.87	1,245.94 – 1,247.95	6.16	8.64
1,025.29 – 1,027.30	5.07	7.11	1,136.63 – 1,138.64	5.62	7.88	1,247.96 – 1,249.98	6.17	8.65
1,027.31 – 1,029.33	5.08	7.12	1,138.65 – 1,140.66	5.63	7.89	1,249.99 – 1,252.00	6.18	8.66
1,029.34 – 1,031.35	5.09	7.14	1,140.67 – 1,142.69	5.64	7.91	1,252.01 – 1,254.02	6.19	8.68
1,031.36 – 1,033.38	5.10	7.15	1,142.70 – 1,144.71	5.65	7.92	1,254.03 – 1,256.05	6.20	8.69
1,033.39 – 1,035.40	5.11	7.17	1,144.72 – 1,146.74	5.66	7.94	1,256.06 – 1,258.07	6.21	8.71
1,035.41 – 1,037.43	5.12	7.18	1,146.75 – 1,148.76	5.67	7.95	1,258.08 – 1,260.10	6.22	8.72
1,037.44 – 1,039.45	5.13	7.19	1,148.77 – 1,150.79	5.68	7.96	1,260.11 – 1,262.12	6.23	8.73
1,039.46 – 1,041.47	5.14	7.21	1,150.80 – 1,152.81	5.69	7.98	1,262.13 – 1,264.15	6.24	8.75
1,041.48 – 1,043.50	5.15	7.22	1,152.82 – 1,154.83	5.70	7.99	1,264.16 – 1,266.17	6.25	8.76
1,043.51 – 1,045.52	5.16	7.24	1,154.84 – 1,156.86	5.71	8.01	1,266.18 – 1,268.19	6.26	8.78
1,045.53 – 1,047.55	5.17	7.25	1,156.87 – 1,158.88	5.72	8.02	1,268.20 – 1,270.22	6.27	8.79
1,047.56 – 1,049.57	5.18	7.26	1,158.89 – 1,160.91	5.73	8.03	1,270.23 – 1,272.24	6.28	8.80
1,049.58 – 1,051.60	5.19	7.28	1,160.92 – 1,162.93	5.74	8.05	1,272.25 – 1,274.27	6.29	8.82
1,051.61 – 1,053.62	5.20	7.29	1,162.94 – 1,164.96	5.75	8.06	1,274.28 – 1,276.29	6.30	8.83
1,053.63 – 1,055.64	5.21	7.31	1,164.97 – 1,166.98	5.76	8.08	1,276.30 – 1,278.32	6.31	8.85
1,055.65 – 1,057.67	5.22	7.32	1,166.99 – 1,169.00	5.77	8.09	1,278.33 – 1,280.34	6.32	8.86
1,057.68 – 1,059.69	5.23	7.33	1,169.01 – 1,171.03	5.78	8.10	1,280.35 – 1,282.36	6.33	8.87
1,059.70 – 1,061.72	5.24	7.35	1,171.04 – 1,173.05	5.79	8.12	1,282.37 – 1,284.39	6.34	8.89
1,061.73 – 1,063.74	5.25	7.36	1,173.06 – 1,175.08	5.80	8.13	1,284.40 – 1,286.41	6.35	8.90
1,063.75 – 1,065.77	5.26	7.38	1,175.09 – 1,177.10	5.81	8.15	1,286.42 – 1,288.44	6.36	8.92
1,065.78 – 1,067.79	5.27	7.39	1,177.11 – 1,179.13	5.82	8.16	1,288.45 – 1,290.46	6.37	8.93
1,067.80 – 1,069.81	5.28	7.40	1,179.14 – 1,181.15	5.83	8.17	1,290.47 – 1,292.49	6.38	8.94
1,069.82 – 1,071.84	5.29	7.42	1,181.16 – 1,183.17	5.84	8.19	1,292.50 – 1,294.51	6.39	8.96
1,071.85 – 1,073.86	5.30	7.43	1,183.18 – 1,185.20	5.85	8.20	1,294.52 – 1,296.53	6.40	8.97
1,073.87 – 1,075.89	5.31	7.45	1,185.21 – 1,187.22	5.86	8.22	1,296.54 – 1,298.56	6.41	8.99
1,075.90 – 1,077.91	5.32	7.46	1,187.23 – 1,189.25	5.87	8.23	1,298.57 – 1,300.58	6.42	9.00
1,077.92 – 1,079.94	5.33	7.47	1,189.26 – 1,191.27	5.88	8.24	1,300.59 – 1,302.61	6.43	9.01
1,079.95 – 1,081.96	5.34	7.49	1,191.28 – 1,193.30	5.89	8.26	1,302.62 – 1,304.63	6.44	9.03
1,081.97 – 1,083.98	5.35	7.50	1,193.31 – 1,195.32	5.90	8.27	1,304.64 – 1,306.66	6.45	9.04
1,083.99 – 1,086.01	5.36	7.52	1,195.33 – 1,197.34	5.91	8.29	1,306.67 – 1,308.68	6.46	9.06
1,086.02 – 1,088.03	5.37	7.53	1,197.35 – 1,199.37	5.92	8.30	1,308.69 – 1,310.70	6.47	9.07
1,088.04 – 1,090.06	5.38	7.54	1,199.38 – 1,201.39	5.93	8.31	1,310.71 – 1,312.73	6.48	9.08
1,090.07 – 1,092.08	5.39	7.56	1,201.40 – 1,203.42	5.94	8.33	1,312.74 – 1,314.75	6.49	9.10
1,092.09 – 1,094.11	5.40	7.57	1,203.43 – 1,205.44	5.95	8.34	1,314.76 – 1,316.78	6.50	9.11
1,094.12 – 1,096.13	5.41	7.59	1,205.45 – 1,207.47	5.96	8.36	1,316.79 – 1,318.80	6.51	9.13
1,096.14 – 1,098.15	5.42	7.60	1,207.48 – 1,209.49	5.97	8.37	1,318.81 – 1,320.83	6.52	9.14
1,098.16 – 1,100.18	5.43	7.61	1,209.50 – 1,211.51	5.98	8.38	1,320.84 – 1,322.85	6.53	9.15
1,100.19 – 1,102.20	5.44	7.63	1,211.52 – 1,213.54	5.99	8.40	1,322.86 – 1,324.87	6.54	9.17
1,102.21 – 1,104.23	5.45	7.64	1,213.55 – 1,215.56	6.00	8.41	1,324.88 – 1,326.90	6.55	9.18
1,104.24 – 1,106.25	5.46	7.66	1,215.57 – 1,217.59	6.01	8.43	1,326.91 – 1,328.92	6.56	9.20
1,106.26 – 1,108.28	5.47	7.67	1,217.60 – 1,219.61	6.02	8.44	1,328.93 – 1,330.95	6.57	9.21
1,108.29 – 1,110.30	5.48	7.68	1,219.62 – 1,221.64	6.03	8.45	1,330.96 – 1,332.97	6.58	9.22
1,110.31 – 1,112.32	5.49	7.70	1,221.65 – 1,223.66	6.04	8.47	1,332.98 – 1,335.00	6.59	9.24
1,112.33 – 1,114.35	5.50	7.71	1,223.67 – 1,225.68	6.05	8.48	1,335.01 – 1,337.02	6.60	9.25



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
1,337.03 – 1,339.04	6.61	9.27	1,448.37 – 1,450.38	7.16	10.04	1,559.70 – 1,561.72	7.71	10.81
1,339.05 – 1,341.07	6.62	9.28	1,450.39 – 1,452.41	7.17	10.05	1,561.73 – 1,563.74	7.72	10.82
1,341.08 – 1,343.09	6.63	9.29	1,452.42 – 1,454.43	7.18	10.06	1,563.75 – 1,565.77	7.73	10.84
1,343.10 – 1,345.12	6.64	9.31	1,454.44 – 1,456.45	7.19	10.08	1,565.78 – 1,567.79	7.74	10.85
1,345.13 – 1,347.14	6.65	9.32	1,456.46 – 1,458.48	7.20	10.09	1,567.80 – 1,569.81	7.75	10.86
1,347.15 – 1,349.17	6.66	9.34	1,458.49 – 1,460.50	7.21	10.11	1,569.82 – 1,571.84	7.76	10.88
1,349.18 – 1,351.19	6.67	9.35	1,460.51 – 1,462.53	7.22	10.12	1,571.85 – 1,573.86	7.77	10.89
1,351.20 – 1,353.22	6.68	9.36	1,462.54 – 1,464.55	7.23	10.13	1,573.87 – 1,575.89	7.78	10.91
1,353.23 – 1,355.24	6.69	9.38	1,464.56 – 1,466.58	7.24	10.15	1,575.90 – 1,577.91	7.79	10.92
1,355.25 – 1,357.26	6.70	9.39	1,466.59 – 1,468.60	7.25	10.16	1,577.92 – 1,579.94	7.80	10.93
1,357.27 – 1,359.29	6.71	9.41	1,468.61 – 1,470.62	7.26	10.18	1,579.95 – 1,581.96	7.81	10.95
1,359.30 – 1,361.31	6.72	9.42	1,470.63 – 1,472.65	7.27	10.19	1,581.97 – 1,583.98	7.82	10.96
1,361.32 – 1,363.34	6.73	9.43	1,472.66 – 1,474.67	7.28	10.20	1,583.99 – 1,586.01	7.83	10.98
1,363.35 – 1,365.36	6.74	9.45	1,474.68 – 1,476.70	7.29	10.22	1,586.02 – 1,588.03	7.84	10.99
1,365.37 – 1,367.39	6.75	9.46	1,476.71 – 1,478.72	7.30	10.23	1,588.04 – 1,590.06	7.85	11.00
1,367.40 – 1,369.41	6.76	9.48	1,478.73 – 1,480.75	7.31	10.25	1,590.07 – 1,592.08	7.86	11.02
1,369.42 – 1,371.43	6.77	9.49	1,480.76 – 1,482.77	7.32	10.26	1,592.09 – 1,594.11	7.87	11.03
1,371.44 – 1,373.46	6.78	9.50	1,482.78 – 1,484.79	7.33	10.27	1,594.12 – 1,596.13	7.88	11.05
1,373.47 – 1,375.48	6.79	9.52	1,484.80 – 1,486.82	7.34	10.29	1,596.14 – 1,598.15	7.89	11.06
1,375.49 – 1,377.51	6.80	9.53	1,486.83 – 1,488.84	7.35	10.30	1,598.16 – 1,600.18	7.90	11.07
1,377.52 – 1,379.53	6.81	9.55	1,488.85 – 1,490.87	7.36	10.32	1,600.19 – 1,602.20	7.91	11.09
1,379.54 – 1,381.56	6.82	9.56	1,490.88 – 1,492.89	7.37	10.33	1,602.21 – 1,604.23	7.92	11.10
1,381.57 – 1,383.58	6.83	9.57	1,492.90 – 1,494.92	7.38	10.34	1,604.24 – 1,606.25	7.93	11.12
1,383.59 – 1,385.60	6.84	9.59	1,494.93 – 1,496.94	7.39	10.36	1,606.26 – 1,608.28	7.94	11.13
1,385.61 – 1,387.63	6.85	9.60	1,496.95 – 1,498.96	7.40	10.37	1,608.29 – 1,610.30	7.95	11.14
1,387.64 – 1,389.65	6.86	9.62	1,498.97 – 1,500.99	7.41	10.39	1,610.31 – 1,612.32	7.96	11.16
1,389.66 – 1,391.68	6.87	9.63	1,501.00 – 1,503.01	7.42	10.40	1,612.33 – 1,614.35	7.97	11.17
1,391.69 – 1,393.70	6.88	9.64	1,503.02 – 1,505.04	7.43	10.41	1,614.36 – 1,616.37	7.98	11.19
1,393.71 – 1,395.73	6.89	9.66	1,505.05 – 1,507.06	7.44	10.43	1,616.38 – 1,618.40	7.99	11.20
1,395.74 – 1,397.75	6.90	9.67	1,507.07 – 1,509.09	7.45	10.44	1,618.41 – 1,620.42	8.00	11.21
1,397.76 – 1,399.77	6.91	9.69	1,509.10 – 1,511.11	7.46	10.46	1,620.43 – 1,622.45	8.01	11.23
1,399.78 – 1,401.80	6.92	9.70	1,511.12 – 1,513.13	7.47	10.47	1,622.46 – 1,624.47	8.02	11.24
1,401.81 – 1,403.82	6.93	9.71	1,513.14 – 1,515.16	7.48	10.48	1,624.48 – 1,626.49	8.03	11.26
1,403.83 – 1,405.85	6.94	9.73	1,515.17 – 1,517.18	7.49	10.50	1,626.50 – 1,628.52	8.04	11.27
1,405.86 – 1,407.87	6.95	9.74	1,517.19 – 1,519.21	7.50	10.51	1,628.53 – 1,630.54	8.05	11.28
1,407.88 – 1,409.90	6.96	9.76	1,519.22 – 1,521.23	7.51	10.53	1,630.55 – 1,632.57	8.06	11.30
1,409.91 – 1,411.92	6.97	9.77	1,521.24 – 1,523.26	7.52	10.54	1,632.58 – 1,634.59	8.07	11.31
1,411.93 – 1,413.94	6.98	9.78	1,523.27 – 1,525.28	7.53	10.56	1,634.60 – 1,636.62	8.08	11.33
1,413.95 – 1,415.97	6.99	9.80	1,525.29 – 1,527.30	7.54	10.57	1,636.63 – 1,638.64	8.09	11.34
1,415.98 – 1,417.99	7.00	9.81	1,527.31 – 1,529.33	7.55	10.58	1,638.65 – 1,640.66	8.10	11.35
1,418.00 – 1,420.02	7.01	9.83	1,529.34 – 1,531.35	7.56	10.60	1,640.67 – 1,642.69	8.11	11.37
1,420.03 – 1,422.04	7.02	9.84	1,531.36 – 1,533.38	7.57	10.61	1,642.70 – 1,644.71	8.12	11.38
1,422.05 – 1,424.07	7.03	9.85	1,533.39 – 1,535.40	7.58	10.63	1,644.72 – 1,646.74	8.13	11.40
1,424.08 – 1,426.09	7.04	9.87	1,535.41 – 1,537.43	7.59	10.64	1,646.75 – 1,648.76	8.14	11.41
1,426.10 – 1,428.11	7.05	9.88	1,537.44 – 1,539.45	7.60	10.65	1,648.77 – 1,650.79	8.15	11.42
1,428.12 – 1,430.14	7.06	9.90	1,539.46 – 1,541.47	7.61	10.67	1,650.80 – 1,652.81	8.16	11.44
1,430.15 – 1,432.16	7.07	9.91	1,541.48 – 1,543.50	7.62	10.68	1,652.82 – 1,654.83	8.17	11.45
1,432.17 – 1,434.19	7.08	9.92	1,543.51 – 1,545.52	7.63	10.70	1,654.84 – 1,656.86	8.18	11.47
1,434.20 – 1,436.21	7.09	9.94	1,545.53 – 1,547.55	7.64	10.71	1,656.87 – 1,658.88	8.19	11.48
1,436.22 – 1,438.24	7.10	9.95	1,547.56 – 1,549.57	7.65	10.72	1,658.89 – 1,660.91	8.20	11.49
1,438.25 – 1,440.26	7.11	9.97	1,549.58 – 1,551.60	7.66	10.74	1,660.92 – 1,662.93	8.21	11.51
1,440.27 – 1,442.28	7.12	9.98	1,551.61 – 1,553.62	7.67	10.75	1,662.94 – 1,664.96	8.22	11.52
1,442.29 – 1,444.31	7.13	9.99	1,553.63 – 1,555.64	7.68	10.77	1,664.97 – 1,666.98	8.23	11.54
1,444.32 – 1,446.33	7.14	10.01	1,555.65 – 1,557.67	7.69	10.78	1,666.99 – 1,669.00	8.24	11.55
1,446.34 – 1,448.36	7.15	10.02	1,557.68 – 1,559.69	7.70	10.79	1,669.01 – 1,671.03	8.25	11.56



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
1,671.04 – 1,673.05	8.26	11.58	1,782.37 – 1,784.39	8.81	12.35	1,893.71 – 1,895.73	9.36	13.12
1,673.06 – 1,675.08	8.27	11.59	1,784.40 – 1,786.41	8.82	12.36	1,895.74 – 1,897.75	9.37	13.13
1,675.09 – 1,677.10	8.28	11.61	1,786.42 – 1,788.44	8.83	12.38	1,897.76 – 1,899.77	9.38	13.15
1,677.11 – 1,679.13	8.29	11.62	1,788.45 – 1,790.46	8.84	12.39	1,899.78 – 1,901.80	9.39	13.16
1,679.14 – 1,681.15	8.30	11.63	1,790.47 – 1,792.49	8.85	12.40	1,901.81 – 1,903.82	9.40	13.17
1,681.16 – 1,683.17	8.31	11.65	1,792.50 – 1,794.51	8.86	12.42	1,903.83 – 1,905.85	9.41	13.19
1,683.18 – 1,685.20	8.32	11.66	1,794.52 – 1,796.53	8.87	12.43	1,905.86 – 1,907.87	9.42	13.20
1,685.21 – 1,687.22	8.33	11.68	1,796.54 – 1,798.56	8.88	12.45	1,907.88 – 1,909.90	9.43	13.22
1,687.23 – 1,689.25	8.34	11.69	1,798.57 – 1,800.58	8.89	12.46	1,909.91 – 1,911.92	9.44	13.23
1,689.26 – 1,691.27	8.35	11.70	1,800.59 – 1,802.61	8.90	12.47	1,911.93 – 1,913.94	9.45	13.24
1,691.28 – 1,693.30	8.36	11.72	1,802.62 – 1,804.63	8.91	12.49	1,913.95 – 1,915.97	9.46	13.26
1,693.31 – 1,695.32	8.37	11.73	1,804.64 – 1,806.66	8.92	12.50	1,915.98 – 1,917.99	9.47	13.27
1,695.33 – 1,697.34	8.38	11.75	1,806.67 – 1,808.68	8.93	12.52	1,918.00 – 1,920.02	9.48	13.29
1,697.35 – 1,699.37	8.39	11.76	1,808.69 – 1,810.70	8.94	12.53	1,920.03 – 1,922.04	9.49	13.30
1,699.38 – 1,701.39	8.40	11.77	1,810.71 – 1,812.73	8.95	12.54	1,922.05 – 1,924.07	9.50	13.31
1,701.40 – 1,703.42	8.41	11.79	1,812.74 – 1,814.75	8.96	12.56	1,924.08 – 1,926.09	9.51	13.33
1,703.43 – 1,705.44	8.42	11.80	1,814.76 – 1,816.78	8.97	12.57	1,926.10 – 1,928.11	9.52	13.34
1,705.45 – 1,707.47	8.43	11.82	1,816.79 – 1,818.80	8.98	12.59	1,928.12 – 1,930.14	9.53	13.36
1,707.48 – 1,709.49	8.44	11.83	1,818.81 – 1,820.83	8.99	12.60	1,930.15 – 1,932.16	9.54	13.37
1,709.50 – 1,711.51	8.45	11.84	1,820.84 – 1,822.85	9.00	12.61	1,932.17 – 1,934.19	9.55	13.38
1,711.52 – 1,713.54	8.46	11.86	1,822.86 – 1,824.87	9.01	12.63	1,934.20 – 1,936.21	9.56	13.40
1,713.55 – 1,715.56	8.47	11.87	1,824.88 – 1,826.90	9.02	12.64	1,936.22 – 1,938.24	9.57	13.41
1,715.57 – 1,717.59	8.48	11.89	1,826.91 – 1,828.92	9.03	12.66	1,938.25 – 1,940.26	9.58	13.43
1,717.60 – 1,719.61	8.49	11.90	1,828.93 – 1,830.95	9.04	12.67	1,940.27 – 1,942.28	9.59	13.44
1,719.62 – 1,721.64	8.50	11.91	1,830.96 – 1,832.97	9.05	12.68	1,942.29 – 1,944.31	9.60	13.45
1,721.65 – 1,723.66	8.51	11.93	1,832.98 – 1,835.00	9.06	12.70	1,944.32 – 1,946.33	9.61	13.47
1,723.67 – 1,725.68	8.52	11.94	1,835.01 – 1,837.02	9.07	12.71	1,946.34 – 1,948.36	9.62	13.48
1,725.69 – 1,727.71	8.53	11.96	1,837.03 – 1,839.04	9.08	12.73	1,948.37 – 1,950.38	9.63	13.50
1,727.72 – 1,729.73	8.54	11.97	1,839.05 – 1,841.07	9.09	12.74	1,950.39 – 1,952.41	9.64	13.51
1,729.74 – 1,731.76	8.55	11.98	1,841.08 – 1,843.09	9.10	12.75	1,952.42 – 1,954.43	9.65	13.52
1,731.77 – 1,733.78	8.56	12.00	1,843.10 – 1,845.12	9.11	12.77	1,954.44 – 1,956.45	9.66	13.54
1,733.79 – 1,735.81	8.57	12.01	1,845.13 – 1,847.14	9.12	12.78	1,956.46 – 1,958.48	9.67	13.55
1,735.82 – 1,737.83	8.58	12.03	1,847.15 – 1,849.17	9.13	12.80	1,958.49 – 1,960.50	9.68	13.57
1,737.84 – 1,739.85	8.59	12.04	1,849.18 – 1,851.19	9.14	12.81	1,960.51 – 1,962.53	9.69	13.58
1,739.86 – 1,741.88	8.60	12.05	1,851.20 – 1,853.22	9.15	12.82	1,962.54 – 1,964.55	9.70	13.59
1,741.89 – 1,743.90	8.61	12.07	1,853.23 – 1,855.24	9.16	12.84	1,964.56 – 1,966.58	9.71	13.61
1,743.91 – 1,745.93	8.62	12.08	1,855.25 – 1,857.26	9.17	12.85	1,966.59 – 1,968.60	9.72	13.62
1,745.94 – 1,747.95	8.63	12.10	1,857.27 – 1,859.29	9.18	12.87	1,968.61 – 1,970.62	9.73	13.64
1,747.96 – 1,749.98	8.64	12.11	1,859.30 – 1,861.31	9.19	12.88	1,970.63 – 1,972.65	9.74	13.65
1,749.99 – 1,752.00	8.65	12.12	1,861.32 – 1,863.34	9.20	12.89	1,972.66 – 1,974.67	9.75	13.66
1,752.01 – 1,754.02	8.66	12.14	1,863.35 – 1,865.36	9.21	12.91	1,974.68 – 1,976.70	9.76	13.68
1,754.03 – 1,756.05	8.67	12.15	1,865.37 – 1,867.39	9.22	12.92	1,976.71 – 1,978.72	9.77	13.69
1,756.06 – 1,758.07	8.68	12.17	1,867.40 – 1,869.41	9.23	12.94	1,978.73 – 1,980.75	9.78	13.71
1,758.08 – 1,760.10	8.69	12.18	1,869.42 – 1,871.43	9.24	12.95	1,980.76 – 1,982.77	9.79	13.72
1,760.11 – 1,762.12	8.70	12.19	1,871.44 – 1,873.46	9.25	12.96	1,982.78 – 1,984.79	9.80	13.73
1,762.13 – 1,764.15	8.71	12.21	1,873.47 – 1,875.48	9.26	12.98	1,984.80 – 1,986.82	9.81	13.75
1,764.16 – 1,766.17	8.72	12.22	1,875.49 – 1,877.51	9.27	12.99	1,986.83 – 1,988.84	9.82	13.76
1,766.18 – 1,768.19	8.73	12.24	1,877.52 – 1,879.53	9.28	13.01	1,988.85 – 1,990.87	9.83	13.78
1,768.20 – 1,770.22	8.74	12.25	1,879.54 – 1,881.56	9.29	13.02	1,990.88 – 1,992.89	9.84	13.79
1,770.23 – 1,772.24	8.75	12.26	1,881.57 – 1,883.58	9.30	13.03	1,992.90 – 1,994.92	9.85	13.80
1,772.25 – 1,774.27	8.76	12.28	1,883.59 – 1,885.60	9.31	13.05	1,994.93 – 1,996.94	9.86	13.82
1,774.28 – 1,776.29	8.77	12.29	1,885.61 – 1,887.63	9.32	13.06	1,996.95 – 1,998.96	9.87	13.83
1,776.30 – 1,778.32	8.78	12.31	1,887.64 – 1,889.65	9.33	13.08	1,998.97 – 2,000.99	9.88	13.85
1,778.33 – 1,780.34	8.79	12.32	1,889.66 – 1,891.68	9.34	13.09	2,001.00 – 2,003.01	9.89	13.86
1,780.35 – 1,782.36	8.80	12.33	1,891.69 – 1,893.70	9.35	13.10	2,003.02 – 2,005.04	9.90	13.87



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
2,005.05 – 2,007.06	9.91	13.89	2,116.38 – 2,118.40	10.46	14.66	2,227.72 – 2,229.73	11.01	15.43
2,007.07 – 2,009.09	9.92	13.90	2,118.41 – 2,120.42	10.47	14.67	2,229.74 – 2,231.76	11.02	15.44
2,009.10 – 2,011.11	9.93	13.92	2,120.43 – 2,122.45	10.48	14.69	2,231.77 – 2,233.78	11.03	15.46
2,011.12 – 2,013.13	9.94	13.93	2,122.46 – 2,124.47	10.49	14.70	2,233.79 – 2,235.81	11.04	15.47
2,013.14 – 2,015.16	9.95	13.94	2,124.48 – 2,126.49	10.50	14.72	2,235.82 – 2,237.83	11.05	15.49
2,015.17 – 2,017.18	9.96	13.96	2,126.50 – 2,128.52	10.51	14.73	2,237.84 – 2,239.85	11.06	15.50
2,017.19 – 2,019.21	9.97	13.97	2,128.53 – 2,130.54	10.52	14.74	2,239.86 – 2,241.88	11.07	15.51
2,019.22 – 2,021.23	9.98	13.99	2,130.55 – 2,132.57	10.53	14.76	2,241.89 – 2,243.90	11.08	15.53
2,021.24 – 2,023.26	9.99	14.00	2,132.58 – 2,134.59	10.54	14.77	2,243.91 – 2,245.93	11.09	15.54
2,023.27 – 2,025.28	10.00	14.02	2,134.60 – 2,136.62	10.55	14.79	2,245.94 – 2,247.95	11.10	15.56
2,025.29 – 2,027.30	10.01	14.03	2,136.63 – 2,138.64	10.56	14.80	2,247.96 – 2,249.98	11.11	15.57
2,027.31 – 2,029.33	10.02	14.04	2,138.65 – 2,140.66	10.57	14.81	2,249.99 – 2,252.00	11.12	15.58
2,029.34 – 2,031.35	10.03	14.06	2,140.67 – 2,142.69	10.58	14.83	2,252.01 – 2,254.02	11.13	15.60
2,031.36 – 2,033.38	10.04	14.07	2,142.70 – 2,144.71	10.59	14.84	2,254.03 – 2,256.05	11.14	15.61
2,033.39 – 2,035.40	10.05	14.09	2,144.72 – 2,146.74	10.60	14.86	2,256.06 – 2,258.07	11.15	15.63
2,035.41 – 2,037.43	10.06	14.10	2,146.75 – 2,148.76	10.61	14.87	2,258.08 – 2,260.10	11.16	15.64
2,037.44 – 2,039.45	10.07	14.11	2,148.77 – 2,150.79	10.62	14.88	2,260.11 – 2,262.12	11.17	15.65
2,039.46 – 2,041.47	10.08	14.13	2,150.80 – 2,152.81	10.63	14.90	2,262.13 – 2,264.15	11.18	15.67
2,041.48 – 2,043.50	10.09	14.14	2,152.82 – 2,154.83	10.64	14.91	2,264.16 – 2,266.17	11.19	15.68
2,043.51 – 2,045.52	10.10	14.16	2,154.84 – 2,156.86	10.65	14.93	2,266.18 – 2,268.19	11.20	15.70
2,045.53 – 2,047.55	10.11	14.17	2,156.87 – 2,158.88	10.66	14.94	2,268.20 – 2,270.22	11.21	15.71
2,047.56 – 2,049.57	10.12	14.18	2,158.89 – 2,160.91	10.67	14.95	2,270.23 – 2,272.24	11.22	15.72
2,049.58 – 2,051.60	10.13	14.20	2,160.92 – 2,162.93	10.68	14.97	2,272.25 – 2,274.27	11.23	15.74
2,051.61 – 2,053.62	10.14	14.21	2,162.94 – 2,164.96	10.69	14.98	2,274.28 – 2,276.29	11.24	15.75
2,053.63 – 2,055.64	10.15	14.23	2,164.97 – 2,166.98	10.70	15.00	2,276.30 – 2,278.32	11.25	15.77
2,055.65 – 2,057.67	10.16	14.24	2,166.99 – 2,169.00	10.71	15.01	2,278.33 – 2,280.34	11.26	15.78
2,057.68 – 2,059.69	10.17	14.25	2,169.01 – 2,171.03	10.72	15.02	2,280.35 – 2,282.36	11.27	15.79
2,059.70 – 2,061.72	10.18	14.27	2,171.04 – 2,173.05	10.73	15.04	2,282.37 – 2,284.39	11.28	15.81
2,061.73 – 2,063.74	10.19	14.28	2,173.06 – 2,175.08	10.74	15.05	2,284.40 – 2,286.41	11.29	15.82
2,063.75 – 2,065.77	10.20	14.30	2,175.09 – 2,177.10	10.75	15.07	2,286.42 – 2,288.44	11.30	15.84
2,065.78 – 2,067.79	10.21	14.31	2,177.11 – 2,179.13	10.76	15.08	2,288.45 – 2,290.46	11.31	15.85
2,067.80 – 2,069.81	10.22	14.32	2,179.14 – 2,181.15	10.77	15.09	2,290.47 – 2,292.49	11.32	15.86
2,069.82 – 2,071.84	10.23	14.34	2,181.16 – 2,183.17	10.78	15.11	2,292.50 – 2,294.51	11.33	15.88
2,071.85 – 2,073.86	10.24	14.35	2,183.18 – 2,185.20	10.79	15.12	2,294.52 – 2,296.53	11.34	15.89
2,073.87 – 2,075.89	10.25	14.37	2,185.21 – 2,187.22	10.80	15.14	2,296.54 – 2,298.56	11.35	15.91
2,075.90 – 2,077.91	10.26	14.38	2,187.23 – 2,189.25	10.81	15.15	2,298.57 – 2,300.58	11.36	15.92
2,077.92 – 2,079.94	10.27	14.39	2,189.26 – 2,191.27	10.82	15.16	2,300.59 – 2,302.61	11.37	15.93
2,079.95 – 2,081.96	10.28	14.41	2,191.28 – 2,193.30	10.83	15.18	2,302.62 – 2,304.63	11.38	15.95
2,081.97 – 2,083.98	10.29	14.42	2,193.31 – 2,195.32	10.84	15.19	2,304.64 – 2,306.66	11.39	15.96
2,083.99 – 2,086.01	10.30	14.44	2,195.33 – 2,197.34	10.85	15.21	2,306.67 – 2,308.68	11.40	15.98
2,086.02 – 2,088.03	10.31	14.45	2,197.35 – 2,199.37	10.86	15.22	2,308.69 – 2,310.70	11.41	15.99
2,088.04 – 2,090.06	10.32	14.46	2,199.38 – 2,201.39	10.87	15.23	2,310.71 – 2,312.73	11.42	16.00
2,090.07 – 2,092.08	10.33	14.48	2,201.40 – 2,203.42	10.88	15.25	2,312.74 – 2,314.75	11.43	16.02
2,092.09 – 2,094.11	10.34	14.49	2,203.43 – 2,205.44	10.89	15.26	2,314.76 – 2,316.78	11.44	16.03
2,094.12 – 2,096.13	10.35	14.51	2,205.45 – 2,207.47	10.90	15.28	2,316.79 – 2,318.80	11.45	16.05
2,096.14 – 2,098.15	10.36	14.52	2,207.48 – 2,209.49	10.91	15.29	2,318.81 – 2,320.83	11.46	16.06
2,098.16 – 2,100.18	10.37	14.53	2,209.50 – 2,211.51	10.92	15.30	2,320.84 – 2,322.85	11.47	16.07
2,100.19 – 2,102.20	10.38	14.55	2,211.52 – 2,213.54	10.93	15.32	2,322.86 – 2,324.87	11.48	16.09
2,102.21 – 2,104.23	10.39	14.56	2,213.55 – 2,215.56	10.94	15.33	2,324.88 – 2,326.90	11.49	16.10
2,104.24 – 2,106.25	10.40	14.58	2,215.57 – 2,217.59	10.95	15.35	2,326.91 – 2,328.92	11.50	16.12
2,106.26 – 2,108.28	10.41	14.59	2,217.60 – 2,219.61	10.96	15.36	2,328.93 – 2,330.95	11.51	16.13
2,108.29 – 2,110.30	10.42	14.60	2,219.62 – 2,221.64	10.97	15.37	2,330.96 – 2,332.97	11.52	16.14
2,110.31 – 2,112.32	10.43	14.62	2,221.65 – 2,223.66	10.98	15.39	2,332.98 – 2,335.00	11.53	16.16
2,112.33 – 2,114.35	10.44	14.63	2,223.67 – 2,225.68	10.99	15.40	2,335.01 – 2,337.02	11.54	16.17
2,114.36 – 2,116.37	10.45	14.65	2,225.69 – 2,227.71	11.00	15.42	2,337.03 – 2,339.04	11.55	16.19



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
2,339.05 – 2,341.07	11.56	16.20	2,450.39 – 2,452.41	12.11	16.97	2,561.73 – 2,563.74	12.66	17.74
2,341.08 – 2,343.09	11.57	16.21	2,452.42 – 2,454.43	12.12	16.98	2,563.75 – 2,565.77	12.67	17.76
2,343.10 – 2,345.12	11.58	16.23	2,454.44 – 2,456.45	12.13	17.00	2,565.78 – 2,567.79	12.68	17.77
2,345.13 – 2,347.14	11.59	16.24	2,456.46 – 2,458.48	12.14	17.01	2,567.80 – 2,569.81	12.69	17.78
2,347.15 – 2,349.17	11.60	16.26	2,458.49 – 2,460.50	12.15	17.03	2,569.82 – 2,571.84	12.70	17.80
2,349.18 – 2,351.19	11.61	16.27	2,460.51 – 2,462.53	12.16	17.04	2,571.85 – 2,573.86	12.71	17.81
2,351.20 – 2,353.22	11.62	16.28	2,462.54 – 2,464.55	12.17	17.05	2,573.87 – 2,575.89	12.72	17.83
2,353.23 – 2,355.24	11.63	16.30	2,464.56 – 2,466.58	12.18	17.07	2,575.90 – 2,577.91	12.73	17.84
2,355.25 – 2,357.26	11.64	16.31	2,466.59 – 2,468.60	12.19	17.08	2,577.92 – 2,579.94	12.74	17.85
2,357.27 – 2,359.29	11.65	16.33	2,468.61 – 2,470.62	12.20	17.10	2,579.95 – 2,581.96	12.75	17.87
2,359.30 – 2,361.31	11.66	16.34	2,470.63 – 2,472.65	12.21	17.11	2,581.97 – 2,583.98	12.76	17.88
2,361.32 – 2,363.34	11.67	16.35	2,472.66 – 2,474.67	12.22	17.12	2,583.99 – 2,586.01	12.77	17.90
2,363.35 – 2,365.36	11.68	16.37	2,474.68 – 2,476.70	12.23	17.14	2,586.02 – 2,588.03	12.78	17.91
2,365.37 – 2,367.39	11.69	16.38	2,476.71 – 2,478.72	12.24	17.15	2,588.04 – 2,590.06	12.79	17.92
2,367.40 – 2,369.41	11.70	16.40	2,478.73 – 2,480.75	12.25	17.17	2,590.07 – 2,592.08	12.80	17.94
2,369.42 – 2,371.43	11.71	16.41	2,480.76 – 2,482.77	12.26	17.18	2,592.09 – 2,594.11	12.81	17.95
2,371.44 – 2,373.46	11.72	16.42	2,482.78 – 2,484.79	12.27	17.19	2,594.12 – 2,596.13	12.82	17.97
2,373.47 – 2,375.48	11.73	16.44	2,484.80 – 2,486.82	12.28	17.21	2,596.14 – 2,598.15	12.83	17.98
2,375.49 – 2,377.51	11.74	16.45	2,486.83 – 2,488.84	12.29	17.22	2,598.16 – 2,600.18	12.84	17.99
2,377.52 – 2,379.53	11.75	16.47	2,488.85 – 2,490.87	12.30	17.24	2,600.19 – 2,602.20	12.85	18.01
2,379.54 – 2,381.56	11.76	16.48	2,490.88 – 2,492.89	12.31	17.25	2,602.21 – 2,604.23	12.86	18.02
2,381.57 – 2,383.58	11.77	16.49	2,492.90 – 2,494.92	12.32	17.26	2,604.24 – 2,606.25	12.87	18.04
2,383.59 – 2,385.60	11.78	16.51	2,494.93 – 2,496.94	12.33	17.28	2,606.26 – 2,608.28	12.88	18.05
2,385.61 – 2,387.63	11.79	16.52	2,496.95 – 2,498.96	12.34	17.29	2,608.29 – 2,610.30	12.89	18.06
2,387.64 – 2,389.65	11.80	16.54	2,498.97 – 2,500.99	12.35	17.31	2,610.31 – 2,612.32	12.90	18.08
2,389.66 – 2,391.68	11.81	16.55	2,501.00 – 2,503.01	12.36	17.32	2,612.33 – 2,614.35	12.91	18.09
2,391.69 – 2,393.70	11.82	16.56	2,503.02 – 2,505.04	12.37	17.33	2,614.36 – 2,616.37	12.92	18.11
2,393.71 – 2,395.73	11.83	16.58	2,505.05 – 2,507.06	12.38	17.35	2,616.38 – 2,618.40	12.93	18.12
2,395.74 – 2,397.75	11.84	16.59	2,507.07 – 2,509.09	12.39	17.36	2,618.41 – 2,620.42	12.94	18.13
2,397.76 – 2,399.77	11.85	16.61	2,509.10 – 2,511.11	12.40	17.38	2,620.43 – 2,622.45	12.95	18.15
2,399.78 – 2,401.80	11.86	16.62	2,511.12 – 2,513.13	12.41	17.39	2,622.46 – 2,624.47	12.96	18.16
2,401.81 – 2,403.82	11.87	16.63	2,513.14 – 2,515.16	12.42	17.40	2,624.48 – 2,626.49	12.97	18.18
2,403.83 – 2,405.85	11.88	16.65	2,515.17 – 2,517.18	12.43	17.42	2,626.50 – 2,628.52	12.98	18.19
2,405.86 – 2,407.87	11.89	16.66	2,517.19 – 2,519.21	12.44	17.43	2,628.53 – 2,630.54	12.99	18.20
2,407.88 – 2,409.90	11.90	16.68	2,519.22 – 2,521.23	12.45	17.45	2,630.55 – 2,632.57	13.00	18.22
2,409.91 – 2,411.92	11.91	16.69	2,521.24 – 2,523.26	12.46	17.46	2,632.58 – 2,634.59	13.01	18.23
2,411.93 – 2,413.94	11.92	16.70	2,523.27 – 2,525.28	12.47	17.48	2,634.60 – 2,636.62	13.02	18.25
2,413.95 – 2,415.97	11.93	16.72	2,525.29 – 2,527.30	12.48	17.49	2,636.63 – 2,638.64	13.03	18.26
2,415.98 – 2,417.99	11.94	16.73	2,527.31 – 2,529.33	12.49	17.50	2,638.65 – 2,640.66	13.04	18.27
2,418.00 – 2,420.02	11.95	16.75	2,529.34 – 2,531.35	12.50	17.52	2,640.67 – 2,642.69	13.05	18.29
2,420.03 – 2,422.04	11.96	16.76	2,531.36 – 2,533.38	12.51	17.53	2,642.70 – 2,644.71	13.06	18.30
2,422.05 – 2,424.07	11.97	16.77	2,533.39 – 2,535.40	12.52	17.55	2,644.72 – 2,646.74	13.07	18.32
2,424.08 – 2,426.09	11.98	16.79	2,535.41 – 2,537.43	12.53	17.56	2,646.75 – 2,648.76	13.08	18.33
2,426.10 – 2,428.11	11.99	16.80	2,537.44 – 2,539.45	12.54	17.57	2,648.77 – 2,650.79	13.09	18.34
2,428.12 – 2,430.14	12.00	16.82	2,539.46 – 2,541.47	12.55	17.59	2,650.80 – 2,652.81	13.10	18.36
2,430.15 – 2,432.16	12.01	16.83	2,541.48 – 2,543.50	12.56	17.60	2,652.82 – 2,654.83	13.11	18.37
2,432.17 – 2,434.19	12.02	16.84	2,543.51 – 2,545.52	12.57	17.62	2,654.84 – 2,656.86	13.12	18.39
2,434.20 – 2,436.21	12.03	16.86	2,545.53 – 2,547.55	12.58	17.63	2,656.87 – 2,658.88	13.13	18.40
2,436.22 – 2,438.24	12.04	16.87	2,547.56 – 2,549.57	12.59	17.64	2,658.89 – 2,660.91	13.14	18.41
2,438.25 – 2,440.26	12.05	16.89	2,549.58 – 2,551.60	12.60	17.66	2,660.92 – 2,662.93	13.15	18.43
2,440.27 – 2,442.28	12.06	16.90	2,551.61 – 2,553.62	12.61	17.67	2,662.94 – 2,664.96	13.16	18.44
2,442.29 – 2,444.31	12.07	16.91	2,553.63 – 2,555.64	12.62	17.69	2,664.97 – 2,666.98	13.17	18.46
2,444.32 – 2,446.33	12.08	16.93	2,555.65 – 2,557.67	12.63	17.70	2,666.99 – 2,669.00	13.18	18.47
2,446.34 – 2,448.36	12.09	16.94	2,557.68 – 2,559.69	12.64	17.71	2,669.01 – 2,671.03	13.19	18.48
2,448.37 – 2,450.38	12.10	16.96	2,559.70 – 2,561.72	12.65	17.73	2,671.04 – 2,673.05	13.20	18.50



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
2,673.06 – 2,675.08	13.21	18.51	2,784.40 – 2,786.41	13.76	19.28	2,895.74 – 2,897.75	14.31	20.05
2,675.09 – 2,677.10	13.22	18.53	2,786.42 – 2,788.44	13.77	19.30	2,897.76 – 2,899.77	14.32	20.07
2,677.11 – 2,679.13	13.23	18.54	2,788.45 – 2,790.46	13.78	19.31	2,899.78 – 2,901.80	14.33	20.08
2,679.14 – 2,681.15	13.24	18.55	2,790.47 – 2,792.49	13.79	19.32	2,901.81 – 2,903.82	14.34	20.09
2,681.16 – 2,683.17	13.25	18.57	2,792.50 – 2,794.51	13.80	19.34	2,903.83 – 2,905.85	14.35	20.11
2,683.18 – 2,685.20	13.26	18.58	2,794.52 – 2,796.53	13.81	19.35	2,905.86 – 2,907.87	14.36	20.12
2,685.21 – 2,687.22	13.27	18.60	2,796.54 – 2,798.56	13.82	19.37	2,907.88 – 2,909.90	14.37	20.14
2,687.23 – 2,689.25	13.28	18.61	2,798.57 – 2,800.58	13.83	19.38	2,909.91 – 2,911.92	14.38	20.15
2,689.26 – 2,691.27	13.29	18.62	2,800.59 – 2,802.61	13.84	19.39	2,911.93 – 2,913.94	14.39	20.16
2,691.28 – 2,693.30	13.30	18.64	2,802.62 – 2,804.63	13.85	19.41	2,913.95 – 2,915.97	14.40	20.18
2,693.31 – 2,695.32	13.31	18.65	2,804.64 – 2,806.66	13.86	19.42	2,915.98 – 2,917.99	14.41	20.19
2,695.33 – 2,697.34	13.32	18.67	2,806.67 – 2,808.68	13.87	19.44	2,918.00 – 2,920.02	14.42	20.21
2,697.35 – 2,699.37	13.33	18.68	2,808.69 – 2,810.70	13.88	19.45	2,920.03 – 2,922.04	14.43	20.22
2,699.38 – 2,701.39	13.34	18.69	2,810.71 – 2,812.73	13.89	19.46	2,922.05 – 2,924.07	14.44	20.23
2,701.40 – 2,703.42	13.35	18.71	2,812.74 – 2,814.75	13.90	19.48	2,924.08 – 2,926.09	14.45	20.25
2,703.43 – 2,705.44	13.36	18.72	2,814.76 – 2,816.78	13.91	19.49	2,926.10 – 2,928.11	14.46	20.26
2,705.45 – 2,707.47	13.37	18.74	2,816.79 – 2,818.80	13.92	19.51	2,928.12 – 2,930.14	14.47	20.28
2,707.48 – 2,709.49	13.38	18.75	2,818.81 – 2,820.83	13.93	19.52	2,930.15 – 2,932.16	14.48	20.29
2,709.50 – 2,711.51	13.39	18.76	2,820.84 – 2,822.85	13.94	19.53	2,932.17 – 2,934.19	14.49	20.30
2,711.52 – 2,713.54	13.40	18.78	2,822.86 – 2,824.87	13.95	19.55	2,934.20 – 2,936.21	14.50	20.32
2,713.55 – 2,715.56	13.41	18.79	2,824.88 – 2,826.90	13.96	19.56	2,936.22 – 2,938.24	14.51	20.33
2,715.57 – 2,717.59	13.42	18.81	2,826.91 – 2,828.92	13.97	19.58	2,938.25 – 2,940.26	14.52	20.35
2,717.60 – 2,719.61	13.43	18.82	2,828.93 – 2,830.95	13.98	19.59	2,940.27 – 2,942.28	14.53	20.36
2,719.62 – 2,721.64	13.44	18.83	2,830.96 – 2,832.97	13.99	19.60	2,942.29 – 2,944.31	14.54	20.37
2,721.65 – 2,723.66	13.45	18.85	2,832.98 – 2,835.00	14.00	19.62	2,944.32 – 2,946.33	14.55	20.39
2,723.67 – 2,725.68	13.46	18.86	2,835.01 – 2,837.02	14.01	19.63	2,946.34 – 2,948.36	14.56	20.40
2,725.69 – 2,727.71	13.47	18.88	2,837.03 – 2,839.04	14.02	19.65	2,948.37 – 2,950.38	14.57	20.42
2,727.72 – 2,729.73	13.48	18.89	2,839.05 – 2,841.07	14.03	19.66	2,950.39 – 2,952.41	14.58	20.43
2,729.74 – 2,731.76	13.49	18.90	2,841.08 – 2,843.09	14.04	19.67	2,952.42 – 2,954.43	14.59	20.44
2,731.77 – 2,733.78	13.50	18.92	2,843.10 – 2,845.12	14.05	19.69	2,954.44 – 2,956.45	14.60	20.46
2,733.79 – 2,735.81	13.51	18.93	2,845.13 – 2,847.14	14.06	19.70	2,956.46 – 2,958.48	14.61	20.47
2,735.82 – 2,737.83	13.52	18.95	2,847.15 – 2,849.17	14.07	19.72	2,958.49 – 2,960.50	14.62	20.49
2,737.84 – 2,739.85	13.53	18.96	2,849.18 – 2,851.19	14.08	19.73	2,960.51 – 2,962.53	14.63	20.50
2,739.86 – 2,741.88	13.54	18.97	2,851.20 – 2,853.22	14.09	19.74	2,962.54 – 2,964.55	14.64	20.51
2,741.89 – 2,743.90	13.55	18.99	2,853.23 – 2,855.24	14.10	19.76	2,964.56 – 2,966.58	14.65	20.53
2,743.91 – 2,745.93	13.56	19.00	2,855.25 – 2,857.26	14.11	19.77	2,966.59 – 2,968.60	14.66	20.54
2,745.94 – 2,747.95	13.57	19.02	2,857.27 – 2,859.29	14.12	19.79	2,968.61 – 2,970.62	14.67	20.56
2,747.96 – 2,749.98	13.58	19.03	2,859.30 – 2,861.31	14.13	19.80	2,970.63 – 2,972.65	14.68	20.57
2,749.99 – 2,752.00	13.59	19.04	2,861.32 – 2,863.34	14.14	19.81	2,972.66 – 2,974.67	14.69	20.58
2,752.01 – 2,754.02	13.60	19.06	2,863.35 – 2,865.36	14.15	19.83	2,974.68 – 2,976.70	14.70	20.60
2,754.03 – 2,756.05	13.61	19.07	2,865.37 – 2,867.39	14.16	19.84	2,976.71 – 2,978.72	14.71	20.61
2,756.06 – 2,758.07	13.62	19.09	2,867.40 – 2,869.41	14.17	19.86	2,978.73 – 2,980.75	14.72	20.63
2,758.08 – 2,760.10	13.63	19.10	2,869.42 – 2,871.43	14.18	19.87	2,980.76 – 2,982.77	14.73	20.64
2,760.11 – 2,762.12	13.64	19.11	2,871.44 – 2,873.46	14.19	19.88	2,982.78 – 2,984.79	14.74	20.65
2,762.13 – 2,764.15	13.65	19.13	2,873.47 – 2,875.48	14.20	19.90	2,984.80 – 2,986.82	14.75	20.67
2,764.16 – 2,766.17	13.66	19.14	2,875.49 – 2,877.51	14.21	19.91	2,986.83 – 2,988.84	14.76	20.68
2,766.18 – 2,768.19	13.67	19.16	2,877.52 – 2,879.53	14.22	19.93	2,988.85 – 2,990.87	14.77	20.70
2,768.20 – 2,770.22	13.68	19.17	2,879.54 – 2,881.56	14.23	19.94	2,990.88 – 2,992.89	14.78	20.71
2,770.23 – 2,772.24	13.69	19.18	2,881.57 – 2,883.58	14.24	19.95	2,992.90 – 2,994.92	14.79	20.72
2,772.25 – 2,774.27	13.70	19.20	2,883.59 – 2,885.60	14.25	19.97	2,994.93 – 2,996.94	14.80	20.74
2,774.28 – 2,776.29	13.71	19.21	2,885.61 – 2,887.63	14.26	19.98	2,996.95 – 2,998.96	14.81	20.75
2,776.30 – 2,778.32	13.72	19.23	2,887.64 – 2,889.65	14.27	20.00	2,998.97 – 3,000.99	14.82	20.77
2,778.33 – 2,780.34	13.73	19.24	2,889.66 – 2,891.68	14.28	20.01	3,001.00 – 3,003.01	14.83	20.78
2,780.35 – 2,782.36	13.74	19.25	2,891.69 – 2,893.70	14.29	20.02	3,003.02 – 3,005.04	14.84	20.79
2,782.37 – 2,784.39	13.75	19.27	2,893.71 – 2,895.73	14.30	20.04	3,005.05 – 3,007.06	14.85	20.81





Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
3,007.07 – 3,009.09	14.86	20.82	3,118.41 – 3,120.42	15.41	21.59	3,290.00 – 3,299.99	16.28	22.80
3,009.10 – 3,011.11	14.87	20.84	3,120.43 – 3,122.45	15.42	21.61	3,300.00 – 3,309.99	16.33	22.87
3,011.12 – 3,013.13	14.88	20.85	3,122.46 – 3,124.47	15.43	21.62	3,310.00 – 3,319.99	16.38	22.94
3,013.14 – 3,015.16	14.89	20.86	3,124.48 – 3,126.49	15.44	21.64	3,320.00 – 3,329.99	16.43	23.01
3,015.17 – 3,017.18	14.90	20.88	3,126.50 – 3,128.52	15.45	21.65	3,330.00 – 3,339.99	16.47	23.08
3,017.19 – 3,019.21	14.91	20.89	3,128.53 – 3,130.54	15.46	21.66	3,340.00 – 3,349.99	16.52	23.15
3,019.22 – 3,021.23	14.92	20.91	3,130.55 – 3,132.57	15.47	21.68	3,350.00 – 3,359.99	16.57	23.22
3,021.24 – 3,023.26	14.93	20.92	3,132.58 – 3,134.59	15.48	21.69	3,360.00 – 3,369.99	16.62	23.29
3,023.27 – 3,025.28	14.94	20.94	3,134.60 – 3,136.62	15.49	21.71	3,370.00 – 3,379.99	16.67	23.36
3,025.29 – 3,027.30	14.95	20.95	3,136.63 – 3,138.64	15.50	21.72	3,380.00 – 3,389.99	16.72	23.42
3,027.31 – 3,029.33	14.96	20.96	3,138.65 – 3,140.66	15.51	21.73	3,390.00 – 3,399.99	16.77	23.49
3,029.34 – 3,031.35	14.97	20.98	3,140.67 – 3,142.69	15.52	21.75	3,400.00 – 3,409.99	16.82	23.56
3,031.36 – 3,033.38	14.98	20.99	3,142.70 – 3,144.71	15.53	21.76	3,410.00 – 3,419.99	16.87	23.63
3,033.39 – 3,035.40	14.99	21.01	3,144.72 – 3,146.74	15.54	21.78	3,420.00 – 3,429.99	16.92	23.70
3,035.41 – 3,037.43	15.00	21.02	3,146.75 – 3,148.76	15.55	21.79	3,430.00 – 3,439.99	16.97	23.77
3,037.44 – 3,039.45	15.01	21.03	3,148.77 – 3,150.79	15.56	21.80	3,440.00 – 3,449.99	17.02	23.84
3,039.46 – 3,041.47	15.02	21.05	3,150.80 – 3,152.81	15.57	21.82	3,450.00 – 3,459.99	17.07	23.91
3,041.48 – 3,043.50	15.03	21.06	3,152.82 – 3,154.83	15.58	21.83	3,460.00 – 3,469.99	17.12	23.98
3,043.51 – 3,045.52	15.04	21.08	3,154.84 – 3,156.86	15.59	21.85	3,470.00 – 3,479.99	17.17	24.05
3,045.53 – 3,047.55	15.05	21.09	3,156.87 – 3,158.88	15.60	21.86	3,480.00 – 3,489.99	17.22	24.12
3,047.56 – 3,049.57	15.06	21.10	3,158.89 – 3,160.91	15.61	21.87	3,490.00 – 3,499.99	17.27	24.19
3,049.58 – 3,051.60	15.07	21.12	3,160.92 – 3,162.93	15.62	21.89	3,500.00 – 3,509.99	17.31	24.25
3,051.61 – 3,053.62	15.08	21.13	3,162.94 – 3,164.96	15.63	21.90	3,510.00 – 3,519.99	17.36	24.32
3,053.63 – 3,055.64	15.09	21.15	3,164.97 – 3,166.98	15.64	21.92	3,520.00 – 3,529.99	17.41	24.39
3,055.65 – 3,057.67	15.10	21.16	3,166.99 – 3,169.00	15.65	21.93	3,530.00 – 3,539.99	17.46	24.46
3,057.68 – 3,059.69	15.11	21.17	3,169.01 – 3,171.03	15.66	21.94	3,540.00 – 3,549.99	17.51	24.53
3,059.70 – 3,061.72	15.12	21.19	3,171.04 – 3,173.05	15.67	21.96	3,550.00 – 3,559.99	17.56	24.60
3,061.73 – 3,063.74	15.13	21.20	3,173.06 – 3,175.08	15.68	21.97	3,560.00 – 3,569.99	17.61	24.67
3,063.75 – 3,065.77	15.14	21.22	3,175.09 – 3,177.10	15.69	21.99	3,570.00 – 3,579.99	17.66	24.74
3,065.78 – 3,067.79	15.15	21.23	3,177.11 – 3,179.13	15.70	22.00	3,580.00 – 3,589.99	17.71	24.81
3,067.80 – 3,069.81	15.16	21.24	3,179.14 – 3,181.15	15.71	22.01	3,590.00 – 3,599.99	17.76	24.88
3,069.82 – 3,071.84	15.17	21.26	3,181.16 – 3,183.17	15.72	22.03	3,600.00 – 3,609.99	17.81	24.95
3,071.85 – 3,073.86	15.18	21.27	3,183.18 – 3,185.20	15.73	22.04	3,610.00 – 3,619.99	17.86	25.02
3,073.87 – 3,075.89	15.19	21.29	3,185.21 – 3,187.22	15.74	22.06	3,620.00 – 3,629.99	17.91	25.09
3,075.90 – 3,077.91	15.20	21.30	3,187.23 – 3,189.25	15.75	22.07	3,630.00 – 3,639.99	17.96	25.15
3,077.92 – 3,079.94	15.21	21.31	3,189.26 – 3,191.27	15.76	22.08	3,640.00 – 3,649.99	18.01	25.22
3,079.95 – 3,081.96	15.22	21.33	3,191.28 – 3,193.30	15.77	22.10	3,650.00 – 3,659.99	18.06	25.29
3,081.97 – 3,083.98	15.23	21.34	3,193.31 – 3,195.32	15.78	22.11	3,660.00 – 3,669.99	18.11	25.36
3,083.99 – 3,086.01	15.24	21.36	3,195.33 – 3,197.34	15.79	22.13	3,670.00 – 3,679.99	18.15	25.43
3,086.02 – 3,088.03	15.25	21.37	3,197.35 – 3,199.37	15.80	22.14	3,680.00 – 3,689.99	18.20	25.50
3,088.04 – 3,090.06	15.26	21.38	3,199.38 – 3,201.39	15.81	22.15	3,690.00 – 3,699.99	18.25	25.57
3,090.07 – 3,092.08	15.27	21.40	3,201.40 – 3,203.42	15.82	22.17	3,700.00 – 3,709.99	18.30	25.64
3,092.09 – 3,094.11	15.28	21.41	3,203.43 – 3,205.44	15.83	22.18	3,710.00 – 3,719.99	18.35	25.71
3,094.12 – 3,096.13	15.29	21.43	3,205.45 – 3,207.47	15.84	22.20	3,720.00 – 3,729.99	18.40	25.78
3,096.14 – 3,098.15	15.30	21.44	3,207.48 – 3,209.49	15.85	22.21	3,730.00 – 3,739.99	18.45	25.85
3,098.16 – 3,100.18	15.31	21.45	3,209.50 – 3,211.51	15.86	22.22	3,740.00 – 3,749.99	18.50	25.92
3,100.19 – 3,102.20	15.32	21.47	3,211.52 – 3,213.54	15.87	22.24	3,750.00 – 3,759.99	18.55	25.98
3,102.21 – 3,104.23	15.33	21.48	3,213.55 – 3,215.57	15.89	22.26	3,760.00 – 3,769.99	18.60	26.05
3,104.24 – 3,106.25	15.34	21.50	3,220.00 – 3,229.99	15.93	22.32	3,770.00 – 3,779.99	18.65	26.12
3,106.26 – 3,108.28	15.35	21.51	3,230.00 – 3,239.99	15.98	22.39	3,780.00 – 3,789.99	18.70	26.19
3,108.29 – 3,110.30	15.36	21.52	3,240.00 – 3,249.99	16.03	22.46	3,790.00 – 3,799.99	18.75	26.26
3,110.31 – 3,112.32	15.37	21.54	3,250.00 – 3,259.99	16.08	22.52	3,800.00 – 3,809.99	18.80	26.33
3,112.33 – 3,114.35	15.38	21.55	3,260.00 – 3,269.99	16.13	22.59	3,810.00 – 3,819.99	18.85	26.40
3,114.36 – 3,116.37	15.39	21.57	3,270.00 – 3,279.99	16.18	22.66	3,820.00 – 3,829.99	18.90	26.47
3,116.38 – 3,118.40	15.40	21.58	3,280.00 – 3,289.99	16.23	22.73	3,830.00 – 3,839.99	18.94	26.54



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
3,840.00 – 3,849.99	18.99	26.61	4,390.00 – 4,399.99	21.71	30.41	4,940.00 – 4,949.99	24.43	34.22
3,850.00 – 3,859.99	19.04	26.68	4,400.00 – 4,409.99	21.76	30.48	4,950.00 – 4,959.99	24.48	34.29
3,860.00 – 3,869.99	19.09	26.75	4,410.00 – 4,419.99	21.81	30.55	4,960.00 – 4,969.99	24.53	34.36
3,870.00 – 3,879.99	19.14	26.82	4,420.00 – 4,429.99	21.86	30.62	4,970.00 – 4,979.99	24.58	34.43
3,880.00 – 3,889.99	19.19	26.88	4,430.00 – 4,439.99	21.91	30.69	4,980.00 – 4,989.99	24.63	34.50
3,890.00 – 3,899.99	19.24	26.95	4,440.00 – 4,449.99	21.96	30.76	4,990.00 – 4,999.99	24.68	34.57
3,900.00 – 3,909.99	19.29	27.02	4,450.00 – 4,459.99	22.01	30.83	5,000.00 – 5,009.99	24.72	34.63
3,910.00 – 3,919.99	19.34	27.09	4,460.00 – 4,469.99	22.06	30.90	5,010.00 – 5,029.99	24.80	34.74
3,920.00 – 3,929.99	19.39	27.16	4,470.00 – 4,479.99	22.11	30.97	5,030.00 – 5,049.99	24.90	34.88
3,930.00 – 3,939.99	19.44	27.23	4,480.00 – 4,489.99	22.16	31.04	5,050.00 – 5,069.99	25.00	35.02
3,940.00 – 3,949.99	19.49	27.30	4,490.00 – 4,499.99	22.21	31.11	5,070.00 – 5,089.99	25.10	35.15
3,950.00 – 3,959.99	19.54	27.37	4,500.00 – 4,509.99	22.25	31.17	5,090.00 – 5,109.99	25.19	35.29
3,960.00 – 3,969.99	19.59	27.44	4,510.00 – 4,519.99	22.30	31.24	5,110.00 – 5,129.99	25.29	35.43
3,970.00 – 3,979.99	19.64	27.51	4,520.00 – 4,529.99	22.35	31.31	5,130.00 – 5,149.99	25.39	35.57
3,980.00 – 3,989.99	19.69	27.58	4,530.00 – 4,539.99	22.40	31.38	5,150.00 – 5,169.99	25.49	35.71
3,990.00 – 3,999.99	19.74	27.65	4,540.00 – 4,549.99	22.45	31.45	5,170.00 – 5,189.99	25.59	35.85
4,000.00 – 4,009.99	19.78	27.71	4,550.00 – 4,559.99	22.50	31.52	5,190.00 – 5,209.99	25.69	35.98
4,010.00 – 4,019.99	19.83	27.78	4,560.00 – 4,569.99	22.55	31.59	5,210.00 – 5,229.99	25.79	36.12
4,020.00 – 4,029.99	19.88	27.85	4,570.00 – 4,579.99	22.60	31.66	5,230.00 – 5,249.99	25.89	36.26
4,030.00 – 4,039.99	19.93	27.92	4,580.00 – 4,589.99	22.65	31.73	5,250.00 – 5,269.99	25.98	36.40
4,040.00 – 4,049.99	19.98	27.99	4,590.00 – 4,599.99	22.70	31.80	5,270.00 – 5,289.99	26.08	36.54
4,050.00 – 4,059.99	20.03	28.06	4,600.00 – 4,609.99	22.75	31.87	5,290.00 – 5,309.99	26.18	36.68
4,060.00 – 4,069.99	20.08	28.13	4,610.00 – 4,619.99	22.80	31.94	5,310.00 – 5,329.99	26.28	36.81
4,070.00 – 4,079.99	20.13	28.20	4,620.00 – 4,629.99	22.85	32.01	5,330.00 – 5,349.99	26.38	36.95
4,080.00 – 4,089.99	20.18	28.27	4,630.00 – 4,639.99	22.90	32.07	5,350.00 – 5,369.99	26.48	37.09
4,090.00 – 4,099.99	20.23	28.34	4,640.00 – 4,649.99	22.95	32.14	5,370.00 – 5,389.99	26.58	37.23
4,100.00 – 4,109.99	20.28	28.41	4,650.00 – 4,659.99	23.00	32.21	5,390.00 – 5,409.99	26.68	37.37
4,110.00 – 4,119.99	20.33	28.48	4,660.00 – 4,669.99	23.05	32.28	5,410.00 – 5,429.99	26.77	37.51
4,120.00 – 4,129.99	20.38	28.55	4,670.00 – 4,679.99	23.09	32.35	5,430.00 – 5,449.99	26.87	37.64
4,130.00 – 4,139.99	20.43	28.61	4,680.00 – 4,689.99	23.14	32.42	5,450.00 – 5,469.99	26.97	37.78
4,140.00 – 4,149.99	20.48	28.68	4,690.00 – 4,699.99	23.19	32.49	5,470.00 – 5,489.99	27.07	37.92
4,150.00 – 4,159.99	20.53	28.75	4,700.00 – 4,709.99	23.24	32.56	5,490.00 – 5,509.99	27.17	38.06
4,160.00 – 4,169.99	20.58	28.82	4,710.00 – 4,719.99	23.29	32.63	5,510.00 – 5,529.99	27.27	38.20
4,170.00 – 4,179.99	20.62	28.89	4,720.00 – 4,729.99	23.34	32.70	5,530.00 – 5,549.99	27.37	38.34
4,180.00 – 4,189.99	20.67	28.96	4,730.00 – 4,739.99	23.39	32.77	5,550.00 – 5,569.99	27.47	38.48
4,190.00 – 4,199.99	20.72	29.03	4,740.00 – 4,749.99	23.44	32.84	5,570.00 – 5,589.99	27.57	38.61
4,200.00 – 4,209.99	20.77	29.10	4,750.00 – 4,759.99	23.49	32.90	5,590.00 – 5,609.99	27.66	38.75
4,210.00 – 4,219.99	20.82	29.17	4,760.00 – 4,769.99	23.54	32.97	5,610.00 – 5,629.99	27.76	38.89
4,220.00 – 4,229.99	20.87	29.24	4,770.00 – 4,779.99	23.59	33.04	5,630.00 – 5,649.99	27.86	39.03
4,230.00 – 4,239.99	20.92	29.31	4,780.00 – 4,789.99	23.64	33.11	5,650.00 – 5,669.99	27.96	39.17
4,240.00 – 4,249.99	20.97	29.38	4,790.00 – 4,799.99	23.69	33.18	5,670.00 – 5,689.99	28.06	39.31
4,250.00 – 4,259.99	21.02	29.44	4,800.00 – 4,809.99	23.74	33.25	5,690.00 – 5,709.99	28.16	39.44
4,260.00 – 4,269.99	21.07	29.51	4,810.00 – 4,819.99	23.79	33.32	5,710.00 – 5,729.99	28.26	39.58
4,270.00 – 4,279.99	21.12	29.58	4,820.00 – 4,829.99	23.84	33.39	5,730.00 – 5,749.99	28.36	39.72
4,280.00 – 4,289.99	21.17	29.65	4,830.00 – 4,839.99	23.88	33.46	5,750.00 – 5,769.99	28.45	39.86
4,290.00 – 4,299.99	21.22	29.72	4,840.00 – 4,849.99	23.93	33.53	5,770.00 – 5,789.99	28.55	40.00
4,300.00 – 4,309.99	21.27	29.79	4,850.00 – 4,859.99	23.98	33.60	5,790.00 – 5,809.99	28.65	40.14
4,310.00 – 4,319.99	21.32	29.86	4,860.00 – 4,869.99	24.03	33.67	5,810.00 – 5,829.99	28.75	40.27
4,320.00 – 4,329.99	21.37	29.93	4,870.00 – 4,879.99	24.08	33.74	5,830.00 – 5,849.99	28.85	40.41
4,330.00 – 4,339.99	21.41	30.00	4,880.00 – 4,889.99	24.13	33.80	5,850.00 – 5,869.99	28.95	40.55
4,340.00 – 4,349.99	21.46	30.07	4,890.00 – 4,899.99	24.18	33.87	5,870.00 – 5,889.99	29.05	40.69
4,350.00 – 4,359.99	21.51	30.14	4,900.00 – 4,909.99	24.23	33.94	5,890.00 – 5,909.99	29.15	40.83
4,360.00 – 4,369.99	21.56	30.21	4,910.00 – 4,919.99	24.28	34.01	5,910.00 – 5,929.99	29.24	40.97
4,370.00 – 4,379.99	21.61	30.28	4,920.00 – 4,929.99	24.33	34.08	5,930.00 – 5,949.99	29.34	41.10
4,380.00 – 4,389.99	21.66	30.34	4,930.00 – 4,939.99	24.38	34.15	5,950.00 – 5,969.99	29.44	41.24



Eligible salary or wages	Premium		Eligible salary or wages	Premium		Eligible salary or wages	Premium	
	Employee	Employer		Employee	Employer		Employee	Employer
5,970.00 – 5,989.99	29.54	41.38	7,070.00 – 7,089.99	34.98	48.99	8,170.00 – 8,189.99	40.41	56.61
5,990.00 – 6,009.99	29.64	41.52	7,090.00 – 7,109.99	35.07	49.13	8,190.00 – 8,209.99	40.51	56.74
6,010.00 – 6,029.99	29.74	41.66	7,110.00 – 7,129.99	35.17	49.27	8,210.00 – 8,229.99	40.61	56.88
6,030.00 – 6,049.99	29.84	41.80	7,130.00 – 7,149.99	35.27	49.41	8,230.00 – 8,249.99	40.71	57.02
6,050.00 – 6,069.99	29.94	41.94	7,150.00 – 7,169.99	35.37	49.55	8,250.00 – 8,269.99	40.80	57.16
6,070.00 – 6,089.99	30.04	42.07	7,170.00 – 7,189.99	35.47	49.69	8,270.00 – 8,289.99	40.90	57.30
6,090.00 – 6,109.99	30.13	42.21	7,190.00 – 7,209.99	35.57	49.82	8,290.00 – 8,309.99	41.00	57.44
6,110.00 – 6,129.99	30.23	42.35	7,210.00 – 7,229.99	35.67	49.96	8,310.00 – 8,329.99	41.10	57.57
6,130.00 – 6,149.99	30.33	42.49	7,230.00 – 7,249.99	35.77	50.10	8,330.00 – 8,349.99	41.20	57.71
6,150.00 – 6,169.99	30.43	42.63	7,250.00 – 7,269.99	35.86	50.24	8,350.00 – 8,369.99	41.30	57.85
6,170.00 – 6,189.99	30.53	42.77	7,270.00 – 7,289.99	35.96	50.38	8,370.00 – 8,389.99	41.40	57.99
6,190.00 – 6,209.99	30.63	42.90	7,290.00 – 7,309.99	36.06	50.52	8,390.00 – 8,409.99	41.50	58.13
6,210.00 – 6,229.99	30.73	43.04	7,310.00 – 7,329.99	36.16	50.65	8,410.00 – 8,429.99	41.59	58.27
6,230.00 – 6,249.99	30.83	43.18	7,330.00 – 7,349.99	36.26	50.79	8,430.00 – 8,449.99	41.69	58.40
6,250.00 – 6,269.99	30.92	43.32	7,350.00 – 7,369.99	36.36	50.93	8,450.00 – 8,469.99	41.79	58.54
6,270.00 – 6,289.99	31.02	43.46	7,370.00 – 7,389.99	36.46	51.07	8,470.00 – 8,489.99	41.89	58.68
6,290.00 – 6,309.99	31.12	43.60	7,390.00 – 7,409.99	36.56	51.21	8,490.00 – 8,509.99	41.99	58.82
6,310.00 – 6,329.99	31.22	43.73	7,410.00 – 7,429.99	36.65	51.35	8,510.00 – 8,529.99	42.09	58.96
6,330.00 – 6,349.99	31.32	43.87	7,430.00 – 7,449.99	36.75	51.48	8,530.00 – 8,549.99	42.19	59.10
6,350.00 – 6,369.99	31.42	44.01	7,450.00 – 7,469.99	36.85	51.62	8,550.00 – 8,569.99	42.29	59.24
6,370.00 – 6,389.99	31.52	44.15	7,470.00 – 7,489.99	36.95	51.76	8,570.00 – 8,589.99	42.39	59.37
6,390.00 – 6,409.99	31.62	44.29	7,490.00 – 7,509.99	37.05	51.90	8,590.00 – 8,609.99	42.48	59.51
6,410.00 – 6,429.99	31.71	44.43	7,510.00 – 7,529.99	37.15	52.04	8,610.00 – 8,629.99	42.58	59.65
6,430.00 – 6,449.99	31.81	44.56	7,530.00 – 7,549.99	37.25	52.18	8,630.00 – 8,649.99	42.68	59.79
6,450.00 – 6,469.99	31.91	44.70	7,550.00 – 7,569.99	37.35	52.32	8,650.00 – 8,669.99	42.78	59.93
6,470.00 – 6,489.99	32.01	44.84	7,570.00 – 7,589.99	37.45	52.45	8,670.00 – 8,689.99	42.88	60.07
6,490.00 – 6,509.99	32.11	44.98	7,590.00 – 7,609.99	37.54	52.59	8,690.00 – 8,709.99	42.98	60.20
6,510.00 – 6,529.99	32.21	45.12	7,610.00 – 7,629.99	37.64	52.73	8,710.00 – 8,729.99	43.08	60.34
6,530.00 – 6,549.99	32.31	45.26	7,630.00 – 7,649.99	37.74	52.87	8,730.00 – 8,749.99	43.18	60.48
6,550.00 – 6,569.99	32.41	45.40	7,650.00 – 7,669.99	37.84	53.01	8,750.00 – 8,769.99	43.27	60.62
6,570.00 – 6,589.99	32.51	45.53	7,670.00 – 7,689.99	37.94	53.15	8,770.00 – 8,789.99	43.37	60.76
6,590.00 – 6,609.99	32.60	45.67	7,690.00 – 7,709.99	38.04	53.28	8,790.00 – 8,809.99	43.47	60.90
6,610.00 – 6,629.99	32.70	45.81	7,710.00 – 7,729.99	38.14	53.42	8,810.00 – 8,829.99	43.57	61.03
6,630.00 – 6,649.99	32.80	45.95	7,730.00 – 7,749.99	38.24	53.56	8,830.00 – 8,849.99	43.67	61.17
6,650.00 – 6,669.99	32.90	46.09	7,750.00 – 7,769.99	38.33	53.70	8,850.00 – 8,869.99	43.77	61.31
6,670.00 – 6,689.99	33.00	46.23	7,770.00 – 7,789.99	38.43	53.84	8,870.00 – 8,889.99	43.87	61.45
6,690.00 – 6,709.99	33.10	46.36	7,790.00 – 7,809.99	38.53	53.98	8,890.00 – 8,909.99	43.97	61.59
6,710.00 – 6,729.99	33.20	46.50	7,810.00 – 7,829.99	38.63	54.11	8,910.00 – 8,929.99	44.06	61.73
6,730.00 – 6,749.99	33.30	46.64	7,830.00 – 7,849.99	38.73	54.25	8,930.00 – 8,949.99	44.16	61.86
6,750.00 – 6,769.99	33.39	46.78	7,850.00 – 7,869.99	38.83	54.39	8,950.00 – 8,969.99	44.26	62.00
6,770.00 – 6,789.99	33.49	46.92	7,870.00 – 7,889.99	38.93	54.53	8,970.00 – 8,989.99	44.36	62.14
6,790.00 – 6,809.99	33.59	47.06	7,890.00 – 7,909.99	39.03	54.67	8,990.00 – 9,009.99	44.46	62.28
6,810.00 – 6,829.99	33.69	47.19	7,910.00 – 7,929.99	39.12	54.81	9,010.00 – 9,029.99	44.56	62.42
6,830.00 – 6,849.99	33.79	47.33	7,930.00 – 7,949.99	39.22	54.94	9,030.00 – 9,049.99	44.66	62.56
6,850.00 – 6,869.99	33.89	47.47	7,950.00 – 7,969.99	39.32	55.08	9,050.00 – 9,069.99	44.76	62.70
6,870.00 – 6,889.99	33.99	47.61	7,970.00 – 7,989.99	39.42	55.22	9,070.00 – 9,089.99	44.86	62.83
6,890.00 – 6,909.99	34.09	47.75	7,990.00 – 8,009.99	39.52	55.36	9,090.00 – 9,109.99	44.95	62.97
6,910.00 – 6,929.99	34.18	47.89	8,010.00 – 8,029.99	39.62	55.50	9,110.00 – 9,129.99	45.05	63.11
6,930.00 – 6,949.99	34.28	48.02	8,030.00 – 8,049.99	39.72	55.64	9,130.00 – 9,149.99	45.15	63.25
6,950.00 – 6,969.99	34.38	48.16	8,050.00 – 8,069.99	39.82	55.78	9,150.00 – 9,169.99	45.25	63.39
6,970.00 – 6,989.99	34.48	48.30	8,070.00 – 8,089.99	39.92	55.91	9,170.00 – 9,189.99	45.35	63.53
6,990.00 – 7,009.99	34.58	48.44	8,090.00 – 8,109.99	40.01	56.05	9,190.00 – 9,209.99	45.45	63.66
7,010.00 – 7,029.99	34.68	48.58	8,110.00 – 8,129.99	40.11	56.19	9,210.00 – 9,229.99	45.55	63.80
7,030.00 – 7,049.99	34.78	48.72	8,130.00 – 8,149.99	40.21	56.33	9,230.00 – 9,249.99	45.65	63.94
7,050.00 – 7,069.99	34.88	48.86	8,150.00 – 8,169.99	40.31	56.47	9,250.00 – 9,269.99	45.74	64.08



# TO CONTACT US

## Online

revenuquebec.ca



## By telephone

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

### Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

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