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APR
NATIONAL
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LUSAKA

C. M. K. NKATA

GOVERNMENT OF ZAMBIA

STATUTORY INSTRUMENT No. 39 OF 1990

The Zambia National Provident Fund Act
(Laws, Volume X, Cap. 513)

The Zambia National Provident Fund (Statutory
Contributions) Regulations, 1990

IN EXERCISE of the powers contained in sections *sixteen* and *eighteen* of the Zambia National Provident Fund Act, and after consultation with the Minister of Finance, the following Regulations are hereby made:

1. These Regulations may be cited as the Zambia National Provident Fund (Statutory Contributions) Regulations, 1990, and shall come into force on 1st April, 1990.

Title and commencement

2. A contributing employer shall, for every contribution period, pay into the Fund a statutory contribution in respect of each eligible employee employed by him during every such period at the rate prescribed for him in the Schedule.

Statutory contributions

3. A contributing employer who is required to make a statutory contribution in respect of an employee may deduct the employee's share of such contribution from the wages due from him to that employee at the rate prescribed for him in the Schedule.

Employer's share

4. Statutory Instrument No. 156 of 1988 is hereby revoked.

Revocation of S.I. No. 156 of 1988

SCHEDULE
(Regulations 2 and 3)

ZAMBIA NATIONAL PROVIDENT FUND

TABLE FOR EMPLOYEES PAID WEEKLY

Wages are to be rounded to the nearest Kwacha before using this table

*Rates for low Wage Earners for each
Kwacha of Wages Paid*

<i>Rounded wages paid</i>	<i>Statutory contribution,</i>	<i>Employee's share</i>
K	K	K
1	0.08	(0.02)
2	0.15	(0.03)
3	0.22	(0.03)
4	0.30	(0.10)
5	0.38	(0.12)
6	0.45	(0.15)
7	0.52	(0.18)
8	0.60	(0.20)
9	0.68	(0.22)
10	0.75	(0.25)
11	0.82	(0.28)
12	0.90	(0.30)
13	0.98	(0.32)
14	1.05	(0.35)
15	1.12	(0.38)
16	1.20	(0.40)
17	1.28	(0.42)
18	1.35	(0.45)
19	1.42	(0.48)
20	1.50	(0.50)
21	1.58	(0.52)
22	1.65	(0.55)
23	1.72	(0.58)

NOTE:

*A low wage earner is an employee whose rate of wages does not exceed:

- (i) K3.48 per working day; or
- (ii) K76.12 per calendar month of five working days a week; or
- (iii) K89.96 per calendar month of six working days.

*Normal Rates for each Kwacha of
Wages Paid*

<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K
1	0.10	(0.05)
2	0.20	(0.10)
3	0.30	(0.15)
4	0.40	(0.20)
5	0.50	(0.25)
6	0.60	(0.30)
7	0.70	(0.35)
8	0.80	(0.40)
9	0.90	(0.45)
10	1.00	(0.50)
11	1.10	(0.55)
12	1.20	(0.60)
13	1.30	(0.65)
14	1.40	(0.70)
15	1.50	(0.75)
16	1.60	(0.80)
17	1.70	(0.85)
18	1.80	(0.90)
19	1.90	(0.95)
20	2.00	(1.00)
21	2.10	(1.05)
22	2.20	(1.10)
23	2.30	(1.15)
24	2.40	(1.20)
25	2.50	(1.25)
26	2.60	(1.30)
27	2.70	(1.35)
28	2.80	(1.40)
29	2.90	(1.45)
30	3.00	(1.50)
31	3.10	(1.55)
32	3.20	(1.60)
33	3.30	(1.65)
34	3.40	(1.70)
35	3.50	(1.75)
36	3.60	(1.80)
37	3.70	(1.85)
38	3.80	(1.90)
39	3.90	(1.95)
40	4.00	(2.00)
41	4.10	(2.05)
42	4.20	(2.10)
43	4.30	(2.15)
44	4.40	(2.20)
45	4.50	(2.25)
46	4.60	(2.30)
47	4.70	(2.35)
48	4.80	(2.40)
49	4.90	(2.45)
50	5.00	(2.50)
51	5.10	(2.55)
52	5.20	(2.60)
53	5.30	(2.65)
54	5.40	(2.70)
55	5.50	(2.75)
56	5.60	(2.80)
57	5.70	(2.85)
58	5.80	(2.90)
59	5.90	(2.95)
60	6.00	(3.00)
61	6.10	(3.05)
62	6.20	(3.10)
63	6.30	(3.15)

*Normal Rates for each Kwacha of
Wages Paid*

<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K
64	6.40	(3.20)
65	6.50	(3.25)
66	6.60	(3.30)
67	6.70	(3.35)
68	6.80	(3.40)
69	6.90	(3.45)
70	7.00	(3.50)
71	7.10	(3.55)
72	7.20	(3.60)
73	7.30	(3.65)
74	7.40	(3.70)
75	7.50	(3.75)
76	7.60	(3.80)
77	7.70	(3.85)
78	7.80	(3.90)
79	7.90	(3.95)
80	8.00	(4.00)
81	8.10	(4.05)
82	8.20	(4.10)
83	8.30	(4.15)
84	8.40	(4.20)
85	8.50	(4.25)
86	8.60	(4.30)
87	8.70	(4.35)
88	8.80	(4.40)
89	8.90	(4.45)
90	9.00	(4.50)
91	9.10	(4.55)
92	9.20	(4.60)
93	9.30	(4.65)
94	9.40	(4.70)
95	9.50	(4.75)
96	9.60	(4.80)
97	9.70	(4.85)
98	9.80	(4.90)
99	9.90	(4.95)
100	10.00	(5.00)
101	10.10	(5.05)
102	10.20	(5.10)
103	10.30	(5.15)
104	10.40	(5.20)
105	10.50	(5.25)
106	10.60	(5.30)
107	10.70	(5.35)
108	10.80	(5.40)
109	10.90	(5.45)
110	11.00	(5.50)
111	11.10	(5.55)
112	11.20	(5.60)
113	11.30	(5.65)
114	11.40	(5.70)
115	11.50	(5.75)
116	11.60	(5.80)
117	11.70	(5.85)
118	11.80	(5.90)
119	11.90	(5.95)
120	12.00	(6.00)
121	12.10	(6.05)
122	12.20	(6.10)
123	12.30	(6.15)
124	12.40	(6.20)
125	12.50	(6.25)
126	12.60	(6.30)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages paid	Statutory contribution	Employee's share
K	K	K
127	12.70	(6.35)
128	12.80	(6.40)
129	12.90	(6.45)
130	13.00	(6.50)
131	13.10	(6.55)
132	13.20	(6.60)
133	13.30	(6.65)
134	13.40	(6.70)
135	13.50	(6.75)
136	13.60	(6.80)
137	13.70	(6.85)
138	13.80	(6.90)
139	13.90	(6.95)
140	14.00	(7.00)
141	14.10	(7.05)
142	14.20	(7.10)
143	14.30	(7.15)
144	14.40	(7.20)
145	14.50	(7.25)
146	14.60	(7.30)
147	14.70	(7.35)
148	14.80	(7.40)
149	14.90	(7.45)
150	15.00	(7.50)
151	15.10	(7.55)
152	15.20	(7.60)
153	15.30	(7.65)
154	15.40	(7.70)
155	15.50	(7.75)
156	15.60	(7.80)
157	15.70	(7.85)
158	15.80	(7.90)
159	15.90	(7.95)
160	16.00	(8.00)
161	16.10	(8.05)
162	16.20	(8.10)
163	16.30	(8.15)
164	16.40	(8.20)
165	16.50	(8.25)
166	16.60	(8.30)
167	16.70	(8.35)
168	16.80	(8.40)
169	16.90	(8.45)
170	17.00	(8.50)
171	17.10	(8.55)
172	17.20	(8.60)
173	17.30	(8.65)
174	17.40	(8.70)
175	17.50	(8.75)
176	17.60	(8.80)
177	17.70	(8.85)
178	17.80	(8.90)
179	17.90	(8.95)
180	18.00	(9.00)
181	18.10	(9.05)
182	18.20	(9.10)
183	18.30	(9.15)
184	18.40	(9.20)
185	18.50	(9.25)
186	18.60	(9.30)
187	18.70	(9.35)
188	18.80	(9.40)
189	18.90	(9.45)
190	19.00	(9.50)
191	19.10	(9.55)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages paid	Statutory contribution	Employee's share
K	K	K
192	19.20	(9.60)
193	19.30	(9.65)
194	19.40	(9.70)
195	19.50	(9.75)
196	19.60	(9.80)
197	19.70	(9.85)
198	19.80	(9.90)
199	19.90	(9.95)
200	20.00	(10.00)
201	20.10	(10.05)
202	20.20	(10.10)
203	20.30	(10.15)
204	20.40	(10.20)
205	20.50	(10.25)
206	20.60	(10.30)
207	20.70	(10.35)
208	20.80	(10.40)
209	20.90	(10.45)
210	21.00	(10.50)
211	21.10	(10.55)
212	21.20	(10.60)
213	21.30	(10.65)
214	21.40	(10.70)
215	21.50	(10.75)
216	21.60	(10.80)
217	21.70	(10.85)
218	21.80	(10.90)
219	21.90	(10.95)
220	22.00	(11.00)
221	22.10	(11.05)
222	22.20	(11.10)
223	22.30	(11.15)
224	22.40	(11.20)
225	22.50	(11.25)
226	22.60	(11.30)
227	22.70	(11.35)
228	22.80	(11.40)
229	22.90	(11.45)
230	23.00	(11.60)
231	23.10	(11.55)
232	23.20	(11.60)
233	23.30	(11.65)
234	23.40	(11.70)
235	23.60	(11.75)
236	23.60	(11.80)
237	23.70	(11.85)
238	23.80	(11.90)
239	23.90	(11.95)
240	24.00	(12.00)
241	24.10	(12.05)
242	24.20	(12.10)
243	24.30	(12.15)
244	24.40	(12.20)
245	24.50	(12.25)
246	24.60	(12.30)
247	24.70	(12.35)
248	24.80	(12.40)
249	24.90	(12.45)
250	25.00	(12.50)

TABLE FOR EMPLOYEES PAID FORTNIGHTLY

Wages are to be rounded to the nearest Kwacha before using this table.

*Rates for Low Wage Earners for each
Kwacha of Wages Paid*

<i>Rounded wages paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K
1	0.03	(0.02)
2	0.15	(0.05)
3	0.22	(0.03)
4	0.30	(0.10)
5	0.38	(0.12)
6	0.45	(0.15)
7	0.52	(0.18)
8	0.60	(0.20)
9	0.68	(0.22)
10	0.75	(0.25)
11	0.82	(0.23)
12	0.90	(0.30)
13	0.98	(0.32)
14	1.05	(0.35)
15	1.12	(0.38)
16	1.20	(0.40)
17	1.28	(0.42)
18	1.35	(0.45)
19	1.42	(0.48)
20	1.50	(0.50)
21	1.58	(0.52)
22	1.65	(0.55)
23	1.72	(0.58)
24	1.80	(0.60)
25	1.88	(0.62)
26	1.95	(0.65)
27	2.02	(0.68)
28	2.10	(0.70)
29	2.18	(0.72)
30	2.25	(0.75)
31	2.32	(0.78)
32	2.40	(0.80)
33	2.48	(0.82)
34	2.55	(0.85)
35	2.62	(0.88)
36	2.70	(0.90)
37	2.78	(0.92)
38	2.85	(0.95)
39	2.92	(0.98)
40	3.00	(1.00)
41	3.03	(1.02)
42	3.15	(1.05)
43	3.22	(1.03)
44	3.30	(1.10)
45	3.38	(1.12)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages Paid	Statutory contribution	Employee's share
K	K	K
1	0.10	(0.05)
2	0.20	(0.10)
3	0.30	(0.15)
4	0.40	(0.20)
5	0.50	(0.25)
6	0.60	(0.30)
7	0.70	(0.35)
8	0.80	(0.40)
9	0.90	(0.45)
10	1.00	(0.50)
11	1.10	(0.55)
12	1.20	(0.60)
13	1.30	(0.65)
14	1.40	(0.70)
15	1.50	(0.75)
16	1.60	(0.80)
17	1.70	(0.85)
18	1.80	(0.90)
19	1.90	(0.95)
20	2.00	(1.00)
21	2.10	(1.05)
22	2.20	(1.10)
23	2.30	(1.15)
24	2.40	(1.20)
25	2.50	(1.25)
26	2.60	(1.35)
27	2.70	(1.35)
28	2.80	(1.40)
29	2.90	(1.45)
30	3.00	(1.50)
31	3.10	(1.55)
32	3.20	(1.60)
33	3.30	(1.65)
34	3.40	(1.70)
35	3.50	(1.75)
36	3.60	(1.80)
37	3.70	(1.85)
38	3.80	(1.90)
39	3.90	(1.95)
40	4.00	(2.00)
41	4.10	(2.05)
42	4.20	(2.10)
43	4.30	(2.15)
44	4.40	(2.20)
45	4.50	(2.25)
46	4.60	(2.30)
47	4.70	(2.35)
48	4.80	(2.40)
49	4.90	(2.45)
50	5.00	(2.50)
51	5.10	(2.55)
52	5.20	(2.60)
53	5.30	(2.65)
54	5.40	(2.70)
55	5.50	(2.75)
56	5.60	(2.80)
57	5.70	(2.85)
58	5.80	(2.90)
59	5.90	(2.96)
60	6.00	(3.00)
61	6.10	(3.05)
62	6.20	(3.10)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages Paid	Statutory contribution	Employee's share
K	K	K
63	6.30	(3.15)
64	6.40	(3.20)
65	6.50	(3.25)
66	6.60	(3.30)
67	6.70	(3.35)
68	6.80	(3.40)
69	6.90	(3.45)
70	7.00	(3.50)
71	7.10	(3.55)
72	7.20	(3.60)
73	7.30	(3.65)
74	7.40	(3.70)
75	7.50	(3.75)
76	7.60	(3.80)
77	7.70	(3.85)
78	7.80	(3.90)
79	7.90	(3.95)
80	8.00	(4.00)
81	8.10	(4.05)
82	8.20	(4.10)
83	8.30	(4.15)
84	8.40	(4.20)
85	8.50	(4.25)
86	8.60	(4.30)
87	8.70	(4.35)
88	8.80	(4.40)
89	8.90	(4.45)
90	9.00	(4.50)
91	9.10	(4.55)
92	9.20	(4.60)
93	9.30	(4.65)
94	9.40	(4.70)
95	9.50	(4.75)
96	9.60	(4.80)
97	9.70	(4.85)
98	9.80	(4.90)
99	9.90	(4.95)
100	10.00	(5.00)
101	10.10	(5.05)
102	10.20	(5.10)
103	10.30	(5.15)
104	10.40	(5.20)
105	10.50	(5.25)
106	10.60	(5.30)
107	10.70	(5.35)
108	10.80	(5.40)
109	10.90	(5.45)
110	11.00	(5.50)
111	11.10	(5.55)
112	11.20	(5.60)
113	11.30	(5.65)
114	11.40	(5.70)
115	11.50	(5.75)
116	11.60	(5.80)
117	11.70	(5.85)
118	11.80	(5.90)
119	11.90	(5.95)
120	12.00	(6.00)
121	12.10	(6.05)
122	12.20	(6.10)
123	12.30	(6.15)
124	12.40	(6.20)
125	12.50	(6.25)

<i>Normal Rates for each Kwacha of Wages Paid</i>			<i>Normal Rates for each Kwacha of Wages Paid</i>		
<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
126	12.60	(6.30)	190	19.00	(9.50)
127	12.70	(6.35)	191	19.10	(9.55)
128	12.80	(6.40)	192	19.20	(9.60)
129	12.90	(6.45)	193	19.30	(9.65)
130	13.00	(6.50)	194	19.40	(9.70)
131	13.10	(6.55)	195	19.50	(9.75)
132	13.20	(6.60)	196	19.60	(9.80)
133	13.30	(6.65)	197	19.70	(9.85)
134	13.40	(6.70)	198	19.80	(9.90)
135	13.50	(6.75)	199	19.90	(9.95)
136	13.60	(6.80)	200	20.00	(10.00)
137	13.70	(6.85)	201	20.10	(10.05)
138	13.80	(6.90)	202	20.20	(10.10)
139	13.90	(6.95)	203	20.30	(10.15)
140	14.00	(7.00)	204	20.40	(10.20)
141	14.10	(7.05)	205	20.50	(10.25)
142	14.20	(7.10)	206	20.60	(10.30)
143	14.30	(7.15)	207	20.70	(10.35)
144	14.40	(7.20)	208	20.80	(10.40)
145	14.50	(7.25)	209	20.90	(10.45)
146	14.60	(7.30)	210	21.00	(10.50)
147	14.70	(7.35)	211	21.10	(10.55)
148	14.80	(7.40)	212	21.20	(10.60)
149	14.90	(7.45)	213	21.30	(10.65)
150	15.00	(7.50)	214	21.40	(10.70)
151	15.10	(7.55)	215	21.50	(10.75)
152	15.20	(7.60)	216	21.60	(10.80)
153	15.30	(7.65)	217	21.70	(10.85)
154	15.40	(7.70)	218	21.80	(10.90)
155	15.50	(7.75)	219	21.90	(10.95)
156	15.60	(7.80)	220	22.00	(11.00)
157	15.70	(7.85)	221	22.10	(11.05)
158	15.80	(7.90)	222	22.20	(11.10)
159	15.90	(7.95)	223	22.30	(11.15)
160	16.00	(8.00)	224	22.40	(11.20)
161	16.10	(8.05)	225	22.50	(11.25)
162	16.20	(8.10)	226	22.60	(11.30)
163	16.30	(8.15)	227	22.70	(11.35)
164	16.40	(8.20)	228	22.80	(11.40)
165	16.50	(8.25)	229	22.90	(11.45)
166	16.60	(8.30)	230	23.00	(11.50)
167	16.70	(8.35)	231	23.10	(11.55)
168	16.80	(8.40)	232	23.20	(11.60)
169	16.90	(8.45)	233	23.30	(11.65)
170	17.00	(8.50)	234	23.40	(11.70)
171	17.10	(8.55)	235	23.50	(11.75)
172	17.20	(8.60)	236	23.60	(11.80)
173	17.30	(8.65)	237	23.70	(11.85)
174	17.40	(8.70)	238	23.80	(11.90)
175	17.50	(8.75)	239	23.90	(11.95)
176	17.60	(8.80)	240	24.00	(12.00)
177	17.70	(8.85)	241	24.10	(12.05)
178	17.80	(8.90)	242	24.20	(12.10)
179	17.90	(8.95)	243	24.30	(12.15)
180	18.00	(9.00)	244	24.40	(12.20)
181	18.10	(9.05)	245	24.50	(12.25)
182	18.20	(9.10)	246	24.60	(12.30)
183	18.30	(9.15)	247	24.70	(12.35)
184	18.40	(9.20)	248	24.80	(12.40)
185	18.50	(9.25)	249	24.90	(12.45)
186	18.60	(9.30)	250	25.00	(12.50)
187	18.70	(9.35)	251	25.10	(12.55)
188	18.80	(9.40)	252	25.20	(12.60)
189	18.90	(9.45)	253	25.30	(12.65)
			254	25.40	(12.70)

<i>Normal Rates for each Kwacha of Wages Paid</i>			<i>Normal Rates for each Kwacha of Wages Paid</i>		
<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
265	25.50	(12.75)	318	31.80	(15.90)
266	25.60	(12.80)	319	31.90	(15.95)
257	25.70	(12.85)	320	32.00	(16.00)
258	25.80	(12.90)	321	32.10	(16.05)
259	25.90	(12.95)	322	32.20	(16.10)
260	26.00	(13.00)	322	32.30	(16.15)
261	26.10	(13.05)	324	32.40	(16.20)
262	26.20	(13.10)	325	32.50	(16.25)
263	26.30	(13.15)	326	32.50	(16.30)
264	26.40	(13.20)	327	32.70	(16.35)
265	26.50	(13.25)	328	32.80	(16.40)
266	26.60	(13.30)	329	32.90	(16.45)
267	26.70	(13.35)	330	33.00	(16.50)
268	26.80	(13.40)	331	33.10	(16.55)
269	26.90	(13.45)	332	33.20	(16.60)
270	27.00	(13.50)	333	33.30	(16.65)
271	27.10	(13.55)	334	33.40	(16.70)
272	27.20	(13.60)	335	33.50	(16.75)
273	27.30	(13.65)	336	33.60	(16.80)
274	27.40	(13.70)	337	33.70	(16.85)
275	27.50	(13.75)	338	33.80	(16.90)
276	27.60	(13.80)	339	33.90	(16.95)
277	27.70	(13.85)	340	34.00	(17.00)
278	27.80	(13.90)	341	34.10	(17.05)
279	27.90	(13.95)	342	34.20	(17.10)
280	28.00	(14.00)	343	34.30	(17.15)
281	28.10	(14.05)	344	34.40	(17.20)
282	28.20	(14.10)	345	34.50	(17.25)
283	28.30	(14.15)	346	34.60	(17.30)
284	28.40	(14.20)	347	34.70	(17.35)
285	28.50	(14.25)	348	34.80	(17.40)
286	28.60	(14.30)	349	34.90	(17.45)
287	28.70	(14.35)	350	35.00	(17.50)
288	28.80	(14.40)	351	35.10	(17.55)
289	28.90	(14.45)	352	35.20	(17.60)
290	29.00	(14.50)	353	35.30	(17.65)
291	29.10	(14.55)	354	35.40	(17.70)
292	29.20	(14.60)	355	35.50	(17.75)
293	29.30	(14.65)	356	35.60	(17.80)
294	29.40	(14.70)	357	35.70	(17.85)
295	29.50	(14.75)	358	35.80	(17.90)
296	29.60	(14.80)	359	35.90	(17.95)
297	29.70	(14.85)	360	36.00	(18.00)
298	29.80	(14.90)	361	36.10	(18.05)
299	29.90	(14.95)	362	36.20	(18.10)
300	30.00	(15.00)	363	36.30	(18.15)
301	30.10	(15.05)	364	36.40	(18.20)
302	30.20	(15.10)	365	36.50	(18.25)
303	30.30	(15.15)	366	36.60	(18.30)
304	30.40	(15.20)	367	36.70	(18.35)
305	30.50	(15.25)	368	36.80	(18.40)
306	30.60	(15.30)	369	36.90	(18.45)
307	30.70	(15.35)	370	37.00	(18.50)
308	30.80	(15.40)	371	37.10	(18.55)
309	30.90	(15.45)	372	37.20	(18.60)
310	31.00	(15.50)	373	37.30	(18.65)
311	31.10	(15.55)	374	37.40	(18.70)
312	31.20	(15.60)	375	37.50	(18.75)
313	31.30	(15.65)	376	37.60	(18.80)
314	31.40	(15.70)	377	37.70	(18.85)
315	31.50	(15.75)	378	37.80	(18.90)
316	31.60	(15.80)	379	37.90	(18.95)
317	31.70	(15.85)			

Normal Rates for each Kwacha of
Wages PaidNormal Rates for each Kwacha of
Wages Paid

<i>Rounded wages paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
380	38.00	(19.00)	445	44.50	(22.25)
381	38.10	(19.05)	446	44.60	(22.30)
382	38.20	(19.10)	447	44.70	(22.35)
383	38.30	(19.15)	448	44.80	(22.40)
384	38.40	(19.20)	449	44.90	(22.45)
385	38.50	(19.25)	450	45.00	(22.50)
386	38.60	(19.30)	451	45.10	(22.55)
387	38.70	(19.35)	452	45.20	(22.60)
388	38.80	(19.40)	453	45.30	(22.65)
389	39.00	(19.45)	454	45.40	(22.70)
390	39.10	(19.50)	455	45.50	(22.75)
391	39.10	(19.55)	456	45.60	(22.80)
392	39.20	(19.60)	457	45.70	(22.85)
393	39.30	(19.65)	458	45.80	(22.90)
394	39.40	(19.70)	459	45.90	(22.95)
395	39.50	(19.75)	460	46.00	(23.00)
396	39.60	(19.80)	461	46.10	(23.05)
397	39.70	(19.85)	462	46.20	(23.10)
398	39.80	(19.90)	463	46.30	(23.15)
399	39.90	(19.95)	464	46.40	(23.20)
400	40.00	(20.00)	465	46.50	(23.25)
401	40.10	(20.05)	466	46.60	(23.30)
402	40.20	(20.10)	467	46.70	(23.35)
403	40.30	(20.15)	468	46.80	(23.40)
404	40.40	(20.20)	469	46.90	(23.45)
405	40.50	(20.25)	470	47.00	(23.50)
406	40.60	(20.30)	471	47.10	(23.55)
407	40.70	(20.35)	472	47.20	(23.60)
408	40.80	(20.40)	473	47.30	(23.65)
409	40.90	(20.45)	474	47.40	(23.70)
410	41.00	(20.50)	475	47.50	(23.75)
411	41.10	(20.55)	476	47.60	(23.80)
412	41.20	(20.60)	477	47.70	(23.85)
413	41.30	(20.65)	478	47.80	(23.90)
414	41.40	(20.70)	479	47.90	(23.95)
415	41.50	(20.75)	480	48.00	(24.00)
416	41.60	(20.80)	481	48.10	(24.05)
417	41.70	(20.85)	482	48.20	(24.10)
418	41.80	(20.90)	483	48.30	(24.15)
419	41.90	(20.95)	484	48.40	(24.20)
420	42.00	(21.00)	485	48.50	(24.25)
421	42.10	(21.05)	486	48.60	(24.30)
422	42.20	(21.10)	487	48.70	(24.35)
423	42.30	(21.15)	488	48.80	(24.40)
424	42.40	(21.20)	489	48.90	(24.45)
425	42.50	(21.25)	490	49.00	(24.50)
426	42.60	(21.30)	491	49.10	(24.55)
427	42.70	(21.35)	492	49.20	(24.60)
428	42.80	(21.40)	493	49.30	(24.65)
429	42.90	(21.45)	494	49.40	(24.70)
430	43.00	(21.50)	495	49.50	(24.75)
431	43.10	(21.55)	496	49.60	(24.80)
432	43.20	(21.60)	497	49.70	(24.85)
433	43.30	(21.65)	498	49.80	(24.90)
434	43.40	(21.70)	499	49.90	(24.95)
435	43.50	(21.75)	500	50.00	(25.00)
436	43.60	(21.80)			
437	43.70	(21.85)			
438	43.80	(21.90)			
439	43.90	(21.95)			
440	44.00	(22.00)			
441	44.10	(22.05)			
442	44.20	(22.10)			
443	44.30	(22.15)			
444	44.40	(22.20)			

TABLE FOR EMPLOYEES PAID MONTHLY

Wages are to be rounded to the nearest Kwacha before using this table

Normal Rates for each Kwacha of Wages Paid			Normal Rates for each Kwacha of Wages Paid		
Rounded wages Paid	Statutory contribution	Employee's share	Rounded wages Paid	Statutory contribution	Employee's share
K	K	K	K	K	K
1	0.08	(0.02)	60	4.50	(1.50)
2	0.15	(0.05)	61	4.58	(1.52)
3	0.22	(0.08)	62	4.65	(1.55)
4	0.30	(0.10)	63	4.72	(1.58)
5	0.38	(0.12)	64	4.80	(1.60)
6	0.45	(0.15)	65	4.88	(1.62)
7	0.52	(0.18)	66	4.95	(1.65)
8	0.60	(0.20)	67	5.02	(1.68)
9	0.68	(0.22)	68	5.10	(1.70)
10	0.75	(0.25)	69	5.18	(1.72)
11	0.82	(0.28)	70	5.25	(1.75)
12	0.90	(0.30)	71	5.32	(1.78)
13	0.98	(0.32)	72	5.40	(1.80)
14	1.05	(0.35)	73	5.48	(1.82)
15	1.12	(0.38)	74	5.55	(1.85)
16	1.20	(0.40)	75	5.62	(1.88)
17	1.28	(0.42)	76	5.70	(1.90)
18	1.35	(0.45)	77	5.78	(1.12)
19	1.42	(0.48)	78	5.85	(1.95)
20	1.50	(0.50)	79	5.92	(1.98)
21	1.58	(0.52)	80	6.00	(2.00)
22	1.65	(0.55)	81	6.03	(2.02)
23	1.72	(0.58)	82	6.15	(2.05)
24	1.80	(0.60)	83	6.22	(2.08)
25	1.88	(0.62)	84	6.30	(2.10)
26	1.95	(0.65)	85	6.38	(2.12)
27	2.02	(0.68)	86	6.45	(2.15)
28	2.10	(0.70)	87	6.52	(2.18)
29	2.18	(0.72)	88	6.60	(2.20)
30	2.25	(0.75)	89	6.68	(2.22)
31	2.32	(0.78)	90	6.75	(2.25)
32	2.40	(0.80)	1	0.10	(0.05)
33	2.48	(0.82)	2	0.20	(0.10)
34	2.55	(0.85)	3	0.30	(0.15)
35	2.62	(0.88)	4	0.40	(0.20)
36	2.70	(0.90)	5	0.50	(0.25)
37	2.78	(0.92)	6	0.60	(0.30)
38	2.85	(0.95)	7	0.70	(0.35)
39	2.92	(0.98)	8	0.80	(0.40)
40	3.00	(1.00)	9	0.90	(0.45)
41	3.08	(1.02)	10	1.00	(0.50)
42	3.15	(1.05)	11	1.10	(0.55)
43	3.22	(1.08)	12	1.20	(0.60)
44	3.30	(1.10)	13	1.30	(0.65)
45	3.38	(1.12)	14	1.40	(0.70)
46	3.45	(1.15)	15	1.50	(0.75)
47	3.52	(1.18)	16	1.60	(0.80)
48	3.60	(1.20)	17	1.70	(0.85)
49	3.68	(1.22)	18	1.80	(0.90)
50	3.75	(1.25)	19	1.90	(0.95)
51	3.82	(1.28)	20	2.00	(1.00)
52	3.90	(1.30)	21	2.10	(1.05)
53	3.98	(1.32)	22	2.20	(1.10)
54	4.05	(1.35)	23	2.30	(1.15)
55	4.12	(1.38)	24	2.40	(1.20)
56	4.20	(1.40)	25	2.50	(1.25)
57	4.28	(1.42)	26	2.60	(1.35)
58	4.35	(1.45)	27	2.70	(1.35)
59	4.42	(1.48)	28	2.80	(1.40)

Normal Rates for each Kwacha of
Wages PaidNormal Rates for each Kwacha of
Wages Paid

<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
29	2.00	(1.45)	93	9.30	(4.65)
30	3.00	(1.50)	94	9.40	(4.70)
31	3.10	(1.55)	95	9.50	(4.75)
32	3.20	(1.60)	96	9.60	(4.80)
33	3.30	(1.65)	97	9.70	(4.85)
34	3.40	(1.70)	98	9.80	(4.90)
35	3.50	(1.75)	99	9.90	(4.95)
36	3.60	(1.80)	100	10.00	(5.00)
37	3.70	(1.85)	101	10.10	(5.05)
38	3.80	(1.90)	102	10.20	(5.10)
39	3.90	(1.95)	103	10.30	(5.15)
40	4.00	(2.00)	104	10.40	(5.20)
41	4.10	(2.05)	105	10.50	(5.25)
42	4.20	(2.10)	106	10.60	(5.30)
43	4.30	(2.15)	107	10.70	(5.35)
44	4.40	(2.20)	108	10.80	(5.40)
45	4.50	(2.25)	109	10.90	(5.45)
46	4.60	(2.30)	110	11.00	(5.50)
47	4.70	(2.35)	111	11.10	(5.55)
48	4.80	(2.40)	112	11.20	(5.60)
49	4.90	(2.45)	113	11.30	(5.65)
50	5.00	(2.50)	114	11.40	(5.70)
51	5.10	(2.55)	115	11.50	(5.75)
52	5.20	(2.60)	116	11.60	(5.80)
53	5.30	(2.65)	117	11.70	(5.85)
54	5.40	(2.70)	118	11.80	(5.90)
55	5.50	(2.75)	119	11.90	(5.95)
56	5.60	(2.80)	120	12.00	(6.00)
57	5.70	(2.85)	121	12.10	(6.05)
58	5.80	(2.90)	122	12.20	(6.10)
59	5.90	(2.95)	123	12.30	(6.15)
60	6.00	(3.00)	124	12.40	(6.20)
61	6.10	(3.05)	125	12.50	(6.25)
62	6.20	(3.10)	126	12.60	(6.30)
63	6.30	(3.15)	127	12.70	(6.35)
64	6.40	(3.20)	128	12.80	(6.40)
65	6.50	(3.25)	129	12.90	(6.45)
66	6.60	(3.30)	130	13.00	(6.50)
67	6.70	(3.35)	131	13.10	(6.55)
68	6.80	(3.40)	132	13.20	(6.60)
69	6.90	(3.45)	133	13.30	(6.65)
70	7.00	(3.50)	134	13.40	(6.70)
71	7.10	(3.55)	135	13.50	(6.75)
72	7.20	(3.60)	136	13.60	(6.80)
73	7.30	(3.65)	137	13.70	(6.85)
74	7.40	(3.70)	138	13.80	(6.90)
75	7.50	(3.75)	139	13.90	(6.95)
76	7.60	(3.80)	140	14.00	(7.00)
77	7.70	(3.85)	141	14.10	(7.05)
78	7.80	(3.90)	142	14.20	(7.10)
79	7.90	(3.95)	143	14.30	(7.15)
80	8.00	(4.00)	144	14.40	(7.20)
81	8.10	(4.05)	145	14.50	(7.25)
82	8.20	(4.10)	146	14.60	(7.30)
83	8.30	(4.15)	147	14.70	(7.35)
84	8.40	(4.20)	148	14.80	(7.40)
85	8.50	(4.25)	149	14.90	(7.45)
86	8.60	(4.30)	150	15.00	(7.50)
87	8.70	(4.35)	151	15.10	(7.55)
88	8.80	(4.40)	152	15.20	(7.60)
89	8.90	(4.45)	153	15.30	(7.65)
90	9.00	(4.50)	154	15.40	(7.70)
91	9.10	(4.55)	155	15.50	(7.75)
92	9.20	(4.60)			

<i>Normal Rates for each Kwacha of Wages Paid</i>			<i>Normal Rates for each Kwacha of Wages Paid</i>		
<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
156	15.60	(7.80)	221	22.10	11.05)
157	15.70	(7.85)	222	22.20	11.10)
158	15.80	(7.90)	223	22.30	11.15)
159	15.90	(7.95)	224	22.40	11.20)
160	16.00	(8.00)	225	22.50	11.25)
161	16.10	(8.05)	226	22.60	11.30)
162	16.20	(8.10)	227	22.70	11.35)
163	16.30	(8.15)	228	22.80	11.40)
164	16.40	(8.20)	229	22.90	11.45)
165	16.50	(8.25)	230	23.00	11.50)
166	16.60	(8.30)	231	23.10	11.55)
167	16.70	(8.35)	232	23.20	11.60)
168	16.80	(8.40)	233	23.30	11.65)
169	16.90	(8.45)	234	23.40	11.70)
170	17.00	(8.50)	235	23.50	11.75)
171	17.10	(8.55)	236	23.60	11.80)
172	17.20	(8.60)	237	23.70	11.85)
173	17.30	(8.65)	238	23.80	11.90)
174	17.40	(8.70)	239	23.90	11.95)
175	17.50	(8.75)	240	24.00	12.00)
176	17.60	(8.80)	241	24.10	12.05)
177	17.70	(8.85)	242	24.20	12.10)
178	17.80	(8.90)	243	24.30	12.15)
179	17.90	(8.95)	244	24.40	12.20)
180	18.00	(9.00)	245	24.50	12.25)
181	18.10	(9.05)	246	24.60	12.30)
182	18.20	(9.10)	247	24.70	12.35)
183	18.30	(9.15)	248	24.80	12.40)
184	18.40	(9.20)	249	24.90	12.45)
185	18.50	(9.25)	250	25.00	12.50)
186	18.60	(9.30)	251	25.10	12.55)
187	18.70	(9.35)	252	25.20	12.60)
188	18.80	(9.40)	253	25.30	12.65)
189	18.90	(9.45)	254	25.40	12.70)
190	19.00	(9.50)	255	25.50	12.75)
191	19.10	(9.55)	256	25.60	12.80)
192	19.20	(9.60)	257	25.70	12.85)
193	19.30	(9.65)	258	25.80	12.90)
194	19.40	(9.70)	259	25.90	12.95)
195	19.50	(9.75)	260	26.00	13.00)
196	19.60	(9.80)	261	26.10	13.05)
197	19.70	(9.85)	262	26.20	13.10)
198	19.80	(9.90)	263	26.30	13.15)
199	19.90	(9.95)	264	26.40	13.20)
200	20.00	10.00)	265	26.50	13.25)
201	20.10	10.05)	266	26.60	13.30)
202	20.20	10.10)	267	26.70	13.35)
203	20.30	10.15)	268	26.80	13.40)
204	20.40	10.20)	269	26.90	13.45)
205	20.50	10.25)	270	27.00	13.50)
206	20.60	10.30)	271	27.10	13.55)
207	20.70	10.35)	272	27.20	13.60)
208	20.80	10.40)	273	27.30	13.65)
209	20.90	10.45)	274	27.40	13.70)
210	21.00	10.50)	275	27.50	13.75)
211	21.10	10.55)	276	27.60	13.80)
212	21.20	10.60)	277	27.70	13.85)
213	21.30	10.65)	278	27.80	13.90)
214	21.40	10.70)	279	27.90	13.95)
215	21.50	10.75)	280	28.00	14.00)
216	21.60	10.80)	281	28.10	14.05)
217	21.70	10.85)	282	28.20	14.10)
218	21.80	10.90)	283	28.30	14.15)
219	21.90	10.95)	284	28.40	14.20)
220	22.00	11.00)	285	28.50	14.25)

*Normal Rates for each Kwacha of
Wages Paid**Normal Rates for each Kwacha of
Wages Paid*

<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages Paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
286	28.60	(14.30)	351	35.10	(17.55)
287	28.70	(14.35)	352	35.20	(17.60)
288	28.80	(14.40)	353	35.30	(17.65)
289	28.90	(14.45)	354	35.40	(17.70)
290	29.00	(14.50)	355	35.50	(17.75)
291	29.10	(14.55)	356	35.60	(17.80)
292	29.20	(14.60)	357	35.70	(17.85)
293	29.30	(14.65)	358	35.80	(17.90)
294	29.40	(14.70)	359	35.90	(17.95)
295	29.50	(14.75)	360	36.00	(18.00)
296	29.60	(14.80)	361	36.10	(18.05)
297	29.70	(14.85)	362	36.20	(18.10)
298	29.80	(14.90)	363	36.30	(18.15)
299	29.90	(14.95)	364	36.40	(18.20)
300	30.00	(15.00)	365	36.50	(18.25)
301	30.10	(15.05)	366	36.60	(18.30)
302	30.20	(15.10)	367	36.70	(18.35)
303	30.30	(15.15)	368	36.80	(18.40)
304	30.40	(15.20)	369	36.90	(18.45)
305	30.50	(15.25)	370	37.00	(18.50)
306	30.60	(15.30)	371	37.10	(18.55)
307	30.70	(15.35)	372	37.20	(18.60)
308	30.80	(15.40)	373	37.30	(18.65)
309	30.90	(15.45)	374	37.40	(18.70)
310	31.00	(15.50)	375	37.50	(18.75)
311	31.10	(15.55)	376	37.60	(18.80)
312	31.20	(15.60)	377	37.70	(18.85)
313	31.30	(15.65)	378	37.80	(18.90)
314	31.40	(15.70)	379	37.90	(18.95)
315	31.50	(15.75)	380	38.00	(19.00)
316	31.60	(15.80)	381	38.10	(19.05)
317	31.70	(15.85)	382	38.20	(19.10)
318	31.80	(15.90)	383	38.30	(19.15)
319	31.90	(15.95)	384	38.40	(19.20)
320	32.00	(16.00)	385	38.50	(19.25)
321	32.10	(16.05)	386	38.60	(19.30)
322	32.20	(16.10)	387	38.70	(19.35)
323	32.30	(16.15)	388	38.80	(19.40)
324	32.40	(16.20)	389	39.00	(19.45)
325	32.50	(16.25)	390	39.10	(19.50)
326	32.60	(16.30)	391	39.10	(19.55)
327	32.70	(16.35)	392	39.20	(19.60)
328	32.80	(16.40)	393	39.30	(19.65)
329	32.90	(16.45)	394	39.40	(19.70)
330	33.00	(16.50)	395	39.50	(19.75)
331	33.10	(16.55)	396	39.60	(19.80)
332	33.20	(16.60)	397	39.70	(19.85)
333	33.30	(16.65)	398	39.80	(19.90)
334	33.40	(16.70)	399	39.90	(19.95)
335	33.50	(16.75)	400	40.00	(20.00)
336	33.60	(16.80)	401	40.10	(20.05)
337	33.70	(16.85)	402	40.20	(20.10)
338	33.80	(16.90)	403	40.30	(20.15)
339	33.90	(16.95)	404	40.40	(20.20)
340	34.00	(17.00)	405	40.50	(20.25)
341	34.10	(17.05)	406	40.60	(20.30)
342	34.20	(17.10)	407	40.70	(20.35)
343	34.30	(17.15)	408	40.80	(20.40)
344	34.40	(17.20)	409	40.90	(20.45)
345	34.50	(17.25)	410	41.00	(20.50)
346	34.60	(17.30)	411	41.10	(20.55)
347	34.70	(17.35)	412	41.20	(20.60)
348	34.80	(17.40)	413	41.30	(20.65)
349	34.90	(17.45)	414	41.40	(20.70)
350	35.00	(17.50)	415	41.50	(20.75)

Normal Rates for each Kwacha of Wages Paid			Normal Rates for each Kwacha of Wages Paid		
Rounded wages Paid	Statutory contribution	Employee's share	Rounded wages Paid	Statutory contribution	Employee's share
K	K	K	K	K	K
416	41.60	(20.80)	481	48.10	(24.05)
417	41.70	(20.85)	482	48.20	(24.10)
418	41.80	(20.90)	483	48.30	(24.15)
419	41.90	(20.95)	484	48.40	(24.20)
420	42.00	(21.00)	485	48.50	(24.25)
421	42.10	(21.05)	486	48.60	(24.30)
422	42.20	(21.10)	487	48.70	(24.35)
423	42.30	(21.15)	488	48.80	(24.40)
424	42.40	(21.20)	489	48.90	(24.45)
425	42.50	(21.25)	490	49.00	(24.50)
426	42.60	(21.30)	491	49.10	(24.55)
427	42.70	(21.35)	492	49.20	(24.60)
428	42.80	(21.40)	493	49.30	(24.65)
429	42.90	(21.45)	494	49.40	(24.70)
430	43.00	(21.50)	495	49.50	(24.75)
431	43.10	(21.55)	496	49.60	(24.80)
432	43.20	(21.60)	497	49.70	(24.85)
433	43.30	(21.65)	498	49.80	(24.90)
434	43.40	(21.70)	499	49.90	(24.95)
435	43.50	(21.75)	500	50.00	(25.00)
436	43.60	(21.80)	501	50.10	(25.05)
437	43.70	(21.85)	502	50.20	(25.10)
438	43.80	(21.90)	503	50.30	(25.15)
439	43.90	(21.95)	504	50.40	(25.20)
440	44.00	(22.00)	505	50.50	(25.25)
441	44.10	(22.05)	506	50.60	(25.30)
442	44.20	(22.10)	507	50.70	(25.35)
443	44.30	(22.15)	508	50.80	(25.40)
444	44.40	(22.20)	509	50.90	(25.45)
445	44.50	(22.25)	510	51.00	(25.50)
446	44.60	(22.30)	511	51.10	(25.55)
447	44.70	(22.35)	512	51.20	(25.60)
448	44.80	(22.40)	513	51.30	(25.65)
449	44.90	(22.45)	514	51.40	(25.70)
450	45.00	(22.50)	515	51.50	(25.75)
451	45.10	(22.55)	516	51.60	(25.80)
452	45.20	(22.60)	517	51.70	(25.85)
453	45.30	(22.65)	518	51.80	(25.90)
454	45.40	(22.70)	519	51.90	(25.95)
455	45.50	(22.75)	520	52.00	(26.00)
456	45.60	(22.80)	521	52.10	(26.05)
457	45.70	(22.85)	522	52.20	(26.10)
458	45.80	(22.90)	523	52.30	(26.15)
459	45.90	(22.95)	524	52.40	(26.20)
460	46.00	(23.00)	525	52.50	(26.25)
461	46.10	(23.05)	526	52.60	(26.30)
462	46.20	(23.10)	527	52.70	(26.35)
463	46.30	(23.15)	528	52.80	(26.40)
464	46.40	(23.20)	529	52.90	(26.45)
465	46.50	(23.25)	530	53.00	(26.50)
466	46.60	(23.30)	531	53.10	(26.55)
467	46.70	(23.35)	532	53.20	(26.60)
468	46.80	(23.40)	533	53.30	(26.65)
469	46.90	(23.45)	534	53.40	(26.70)
470	47.00	(23.50)	535	53.50	(26.75)
471	47.10	(23.55)	536	53.60	(26.80)
472	47.20	(23.60)	537	53.70	(26.85)
473	47.30	(23.65)	538	53.80	(26.90)
474	47.40	(23.70)	539	53.90	(26.95)
475	47.50	(23.75)	540	54.00	(27.00)
476	47.60	(23.80)	541	54.10	(27.05)
477	47.70	(23.85)	542	54.20	(27.10)
478	47.80	(23.90)	543	54.30	(27.15)
479	47.90	(23.95)	544	54.40	(27.20)
480	48.00	(24.00)	545	54.50	(27.25)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages Paid	Statutory contribution	Employee's share
K	K	K
586	58.60	(29.30)
587	58.70	(29.35)
588	58.80	(29.40)
589	58.90	(29.45)
590	59.00	(29.50)
591	59.10	(29.55)
592	59.20	(29.60)
593	59.30	(29.65)
594	59.40	(29.70)
595	59.50	(29.75)
596	59.60	(29.80)
597	59.70	(29.85)
598	59.80	(29.90)
599	59.90	(29.95)
600	60.00	(30.00)
601	60.10	(30.05)
602	60.20	(30.20)
603	60.30	(30.15)
604	60.40	(30.20)
606	60.50	(30.25)
606	60.60	(30.30)
607	60.70	(30.35)
608	60.80	(30.40)
609	60.90	(30.45)
610	61.00	(30.50)
611	61.10	(30.55)
612	61.20	(30.60)
613	61.30	(30.65)
614	61.40	(30.70)
615	61.50	(30.75)
616	61.60	(30.80)
617	61.70	(30.85)
618	61.80	(30.90)
619	61.90	(30.95)
620	62.00	(31.00)
621	62.10	(31.05)
622	62.20	(31.10)
623	62.30	(31.15)
624	62.40	(31.20)
625	62.50	(31.25)
626	62.60	(31.30)
627	62.70	(31.35)
628	62.80	(31.40)
629	62.90	(31.45)
630	63.00	(31.50)
631	63.10	(31.55)
632	63.20	(31.60)
633	63.30	(31.65)
634	63.40	(31.70)
635	63.50	(31.75)
636	63.60	(31.80)
637	63.70	(31.85)
638	63.80	(31.90)
639	63.90	(31.95)
640	64.00	(32.00)
641	64.10	(32.05)
642	64.20	(32.10)
643	64.30	(32.15)
644	64.40	(32.20)
645	64.50	(32.25)
646	64.60	(32.30)
647	64.70	(32.35)
648	64.80	(32.40)
649	64.90	(32.45)
650	65.00	(32.50)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages Paid	Statutory contribution	Employee's share
K	K	K
651	65.10	(32.55)
652	65.20	(32.60)
653	65.30	(32.65)
654	65.40	(32.70)
655	65.50	(32.75)
656	65.60	(32.80)
657	65.70	(32.85)
658	65.80	(32.90)
659	65.90	(32.95)
660	66.00	(33.00)
661	66.10	(33.05)
662	66.20	(33.10)
663	66.30	(33.15)
664	66.40	(33.20)
665	66.50	(33.25)
666	66.60	(33.30)
667	66.70	(33.35)
668	66.80	(33.40)
669	66.90	(33.45)
670	67.00	(33.50)
671	67.10	(33.55)
672	67.20	(33.60)
673	67.30	(33.65)
674	67.40	(33.70)
675	67.50	(33.75)
676	67.60	(33.80)
677	67.70	(33.85)
678	67.80	(33.90)
679	67.90	(33.95)
680	68.00	(34.00)
681	68.10	(34.05)
682	68.20	(34.10)
683	68.30	(34.15)
684	68.40	(34.20)
685	68.50	(34.25)
686	68.60	(34.30)
687	68.70	(34.35)
688	68.80	(34.40)
689	68.90	(34.45)
690	69.00	(34.50)
691	69.10	(34.55)
692	69.20	(34.60)
693	69.30	(34.65)
694	69.40	(34.70)
695	69.50	(34.75)
696	69.60	(34.80)
697	69.70	(34.85)
698	69.80	(34.90)
699	69.90	(34.95)
700	70.00	(35.00)
701	70.10	(35.05)
702	70.20	(35.10)
703	70.30	(35.15)
704	70.40	(35.20)
705	70.50	(35.25)
706	70.60	(35.30)
707	70.70	(35.35)
708	70.80	(35.40)
709	70.90	(35.45)
710	71.00	(35.50)
711	71.10	(35.55)
712	71.20	(35.60)
713	71.30	(35.65)
714	71.40	(35.70)
715	71.50	(35.75)

Normal Rates for each Kwacha of Wages Paid			Normal Rates for each Kwacha of Wages Paid		
Rounded wages Paid	Statutory contribution	Employee's share	Rounded wages Paid	Statutory contribution	Employee's share
K	K	K	K	K	K
716	71.60	(35.80)			
717	71.70	(35.85)			
718	71.80	(35.90)	780	78.00	(39.00)
719	71.90	(35.95)	781	78.10	(39.05)
720	72.00	(36.00)	782	78.20	(39.10)
721	72.10	(36.05)	783	78.30	(39.15)
722	72.20	(36.10)	784	78.40	(39.20)
723	72.30	(36.15)	785	78.50	(39.25)
724	72.40	(36.20)	786	78.60	(39.30)
725	72.50	(36.25)	787	78.70	(39.35)
726	72.60	(36.30)	788	78.80	(39.40)
727	72.70	(36.35)	789	78.90	(39.45)
728	72.80	(36.40)	790	79.00	(39.50)
729	72.90	(36.45)	791	79.10	(39.55)
730	73.00	(36.50)	792	79.20	(39.60)
731	73.10	(36.55)	793	79.30	(39.65)
732	73.20	(36.60)	794	79.40	(39.70)
733	73.30	(36.65)	795	79.50	(39.75)
734	73.40	(36.70)	796	79.60	(39.80)
735	73.50	(36.75)	797	79.70	(39.85)
736	73.60	(36.80)	798	79.80	(39.90)
737	73.70	(36.85)	799	79.90	(39.95)
738	73.80	(36.90)	800	80.00	(40.00)
739	73.90	(36.95)	801	80.10	(40.05)
740	74.00	(37.00)	802	80.20	(40.10)
741	74.10	(37.05)	803	80.30	(40.15)
742	74.20	(37.10)	804	80.40	(40.20)
743	74.30	(37.15)	805	80.50	(40.25)
744	74.40	(37.20)	806	80.60	(40.30)
745	74.50	(37.25)	807	80.70	(40.35)
746	74.60	(37.30)	808	80.80	(40.40)
747	74.70	(37.35)	809	80.90	(40.45)
748	74.80	(37.40)	810	81.00	(40.50)
749	74.90	(37.45)	811	81.10	(40.55)
750	75.00	(37.50)	812	81.20	(40.60)
751	75.10	(37.55)	813	81.30	(40.65)
752	75.20	(37.60)	814	81.40	(40.70)
753	75.30	(37.65)	815	81.50	(40.75)
754	75.40	(37.70)	816	81.60	(40.80)
755	75.50	(37.75)	817	81.70	(40.85)
756	75.60	(37.80)	818	81.80	(40.90)
757	75.70	(37.85)	819	81.90	(40.95)
758	75.80	(37.90)	820	82.00	(41.00)
759	75.90	(37.95)	821	82.10	(41.05)
760	76.00	(38.00)	822	82.20	(41.10)
761	76.10	(38.05)	823	82.30	(41.15)
762	76.20	(38.10)	824	82.40	(41.20)
763	76.30	(38.15)	825	82.50	(41.25)
764	76.40	(38.20)	826	82.60	(41.30)
765	76.50	(38.25)	827	82.70	(41.35)
766	76.60	(38.30)	828	82.80	(41.40)
767	76.70	(38.35)	829	82.90	(41.45)
768	76.80	(38.40)	830	83.00	(41.50)
769	76.90	(38.45)	831	83.10	(41.55)
770	77.00	(38.50)	832	83.20	(41.60)
771	77.10	(38.55)	833	83.30	(41.65)
772	77.20	(38.60)	834	83.40	(41.70)
773	77.30	(38.65)	835	83.50	(41.75)
774	77.40	(38.70)	836	83.60	(41.80)
775	77.50	(38.75)	837	83.70	(41.85)
776	77.60	(38.80)	838	83.80	(41.90)
777	77.70	(38.85)	839	83.90	(41.95)
778	77.80	(38.90)	840	84.00	(42.00)
779	77.90	(38.95)	841	84.10	(42.05)
			842	84.20	(42.10)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages paid	Statutory contribution	Employee's share
K	K	K
843	84.30	(42.15)
844	84.40	(42.20)
845	84.50	(42.25)
846	84.60	(42.30)
847	84.70	(42.35)
848	84.80	(42.40)
849	84.90	(42.45)
850	85.00	(42.50)
851	85.10	(42.55)
852	85.20	(42.60)
853	85.30	(42.65)
854	85.40	(42.70)
855	85.50	(42.75)
856	85.60	(42.80)
857	85.70	(42.85)
858	85.80	(42.90)
859	85.90	(42.95)
860	86.00	(43.00)
861	86.10	(43.05)
862	86.20	(43.10)
863	86.30	(43.15)
864	86.40	(43.20)
865	86.50	(43.25)
866	86.60	(43.30)
867	86.70	(43.35)
868	86.80	(43.40)
869	86.90	(43.45)
870	87.00	(43.50)
871	87.10	(43.55)
872	87.20	(43.60)
873	87.30	(43.65)
874	87.40	(43.70)
875	87.50	(43.75)
876	87.60	(43.80)
877	87.70	(43.85)
878	87.80	(43.90)
879	87.90	(43.95)
880	88.00	(44.00)
881	88.10	(44.05)
882	88.20	(44.10)
883	88.30	(44.15)
884	88.40	(44.20)
885	88.50	(44.25)
886	88.60	(44.30)
887	88.70	(44.35)
888	88.80	(44.40)
889	88.90	(44.45)
890	89.00	(44.50)
891	89.10	(44.55)
892	89.20	(44.60)
893	89.30	(44.65)
894	89.40	(44.70)
895	89.50	(44.75)
896	89.60	(44.80)
897	89.70	(44.85)
898	89.80	(44.90)
899	89.90	(44.95)
900	90.00	(45.00)
901	90.10	(45.05)
902	90.20	(45.10)
903	90.30	(45.15)
904	90.40	(45.20)
905	90.50	(45.25)
906	90.60	(45.30)
907	90.70	(45.35)

Normal Rates for each Kwacha of
Wages Paid

Rounded wages paid	Statutory contribution	Employee's share
K	K	K
908	90.80	(45.40)
909	90.90	(45.45)
910	91.00	(45.50)
911	91.10	(45.55)
912	91.20	(45.60)
913	91.30	(45.65)
914	91.40	(45.70)
915	91.50	(45.75)
916	91.60	(45.80)
917	91.70	(45.85)
918	91.80	(45.90)
919	91.90	(45.95)
920	92.00	(46.00)
921	92.10	(46.05)
922	92.20	(46.10)
923	92.30	(46.15)
924	92.40	(46.20)
925	92.50	(46.25)
926	92.60	(46.30)
927	92.70	(46.35)
928	92.80	(46.40)
929	92.90	(46.45)
930	93.00	(46.50)
931	93.10	(46.55)
932	93.20	(46.60)
933	93.30	(46.65)
934	93.40	(46.70)
935	93.50	(46.75)
936	93.60	(46.80)
937	93.70	(46.85)
938	93.80	(46.90)
939	93.90	(46.95)
940	94.00	(47.00)
941	94.10	(47.05)
942	94.20	(47.10)
943	94.30	(47.15)
944	94.40	(47.20)
945	94.50	(47.25)
946	94.60	(47.30)
947	94.70	(47.35)
948	94.80	(47.40)
949	94.90	(47.45)
950	95.00	(47.50)
951	95.10	(47.55)
952	95.20	(47.60)
953	95.30	(47.65)
954	95.40	(47.70)
955	95.50	(47.75)
956	95.60	(47.80)
957	95.70	(47.85)
958	95.80	(47.90)
959	95.90	(47.95)
960	96.00	(48.00)
961	96.10	(48.05)
962	96.20	(48.10)
963	96.30	(48.15)
964	96.40	(48.20)
965	96.50	(48.25)
966	96.60	(48.30)
967	96.70	(48.35)
968	96.80	(48.40)
969	96.90	(48.45)
970	97.00	(48.50)
971	97.10	(48.55)
972	97.20	(48.60)

<i>Normal Rates for each Kwacha of Wages Paid</i>			<i>Normal Rates for each Kwacha of Wages Paid</i>		
<i>Rounded wages paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>	<i>Rounded wages paid</i>	<i>Statutory contribution</i>	<i>Employee's share</i>
K	K	K	K	K	K
973	97.30	(48.65)	989	98.90	(49.45)
974	97.40	(48.70)	990	99.00	(49.50)
975	97.50	(48.75)	991	99.10	(49.55)
976	97.60	(48.80)	992	99.20	(49.60)
977	97.70	(48.85)	993	99.30	(49.65)
978	97.80	(48.90)	994	99.40	(49.70)
979	97.90	(48.95)	995	99.50	(49.75)
980	98.00	(49.00)	996	99.60	(49.80)
981	98.10	(49.05)	997	99.70	(49.85)
982	98.20	(49.10)	998	99.80	(49.90)
983	98.30	(49.15)	999	99.90	(49.95)
984	98.40	(49.20)	1,000	100.00	(50.00)
985	98.50	(49.25)			
986	98.60	(49.30)	or more		
987	98.70	(49.35)			
988	98.80	(49.40)			

NOTE:

A low wage earner is an employee whose rate of wages does not exceed:

- (i) K2.30 per working day;
- (ii) K51.00 per calendar month of five working days per week; or
- (iii) K60.00 per calendar month of six working days.

LUSAKA
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[MLSS.64/9/10]

L. MULIMBA,
*Minister of Labour, Social
Development and Culture*