

Calculation of Maximum Company Pension Contributions

Sample Maximum Contribution Rates to normal retirement age 65

Current Age	Male Married % of salary	Male Single % of salary	Female Married % of salary	Female Single % of salary
20	42	30	38	35
21	43	31	39	36
22	44	32	40	37
23	45	32	41	38
24	46	33	42	39
25	47	34	43	40
26	49	35	44	41
27	50	36	45	42
28	51	37	47	43
29	53	38	48	44
30	54	39	49	45
31	56	40	51	47
32	57	41	52	48
33	59	43	54	50
34	61	44	56	51
35	63	45	58	53
36	65	47	60	55
37	68	49	62	57
38	70	50	64	59
39	73	52	66	61
40	76	54	69	63
41	79	57	72	66
42	82	59	75	69
43	86	62	78	72
44	90	65	82	76
45	95	68	86	79
46	100	72	91	84
47	105	76	96	88
48	111	80	102	93
49	118	85	108	99
50	126	91	115	106
51	135	97	123	113
52	146	105	133	122
53	158	113	144	132
54	172	124	157	144
55	189	136	173	159
56	210	151	192	176
57	237	170	216	198
58	270	194	247	227
59	316	227	288	264
60	379	272	345	317
61	473	340	432	397
62	631	453	576	529

- The table indicates the maximum funding rates permitted for the purpose of funding for Revenue maximum retirement benefits. The rates, if paid, may or may not provide maximum benefits as final benefits will be based on actual returns achieved.
- These rates are calculated using current Capitalisation Factors published by the Revenue Commissioners (as at August 2011).
- Employee contributions and AVCs are included within these rates.
- The cost of any risk benefits are in addition to these rates
- The maximum funding rates quoted will reduce if a single premium is paid.
- The table assumes that a member will have completed at least 10 years service at retirement age.
- Existing pension benefits are not included in the rates.



Calculation of Maximum Company Pension Contributions

Sample Maximum Contribution Rates to normal retirement age 60

Current Age	Male Married % of salary	Male Single % of salary	Female Married % of salary	Female Single % of salary		
20	54	41	50	46		
21	55	42	51	47		
22	57	43	53	48		
23	58	44	54	50		
24	60	45	56	51		
25	62	46	57	52		
26	64	48	59	54		
27	65	49	61	56		
28	68	51	63	57		
29	70	52	65	59		
30	72	54	67	61		
31	74	56	69	63		
32	77	58	71	65		
33	80	60	74	68		
34	83	63	77	71		
35	86	65	80	73		
36	90	68	83	76		
37	94	71	87	80		
38	98	74	91	83		
39	103	77	95	87		
40	108	81	100	92		
41	114	86	105	96		
42	120	90	111	102		
43	127	96	118	108		
44	135	102	125	115		
45	144	108	133	122		
46	154	116	143	131		
47	166	125	154	141		
48	180	136	167	153		
49	196	148	182	167		
50	216	163	200	183		
51	240	181	222	204		
52	270	203	250	229		
53	309	232	286	262		
54	360	271	333	306		
55	432	325	400	367		
56	540	407	500	458		
57	720	542	667	611		

- The table indicates the maximum funding rates permitted for the purpose of funding for Revenue maximum retirement benefits. The rates, if paid, may or may not provide maximum benefits as final benefits will be based on actual returns achieved.
- These rates are calculated using current Capitalisation Factors published by the Revenue Commissioners (as at August 2011).
- Employee contributions and AVCs are included within these rates.
- The cost of any risk benefits are in addition to these rates
- The maximum funding rates quoted will reduce if a single premium is paid.
- The table assumes that a member will have completed at least 10 years service at retirement age.
- Existing pension benefits are not included in the rates.