

**Minimum and Maximum Relevant Income Levels in Respect of Employees (Other than Casual Employees who are Members of Industry Schemes)**

The past and current minimum and maximum relevant income levels in respect of employees (other than casual employees who are members of industry schemes) and their application to different contribution periods are summarized as follows:

| <b>Applicable to Contribution Periods Commencing</b>  | <b>Remuneration Frequency of Employees</b> | <b>Minimum Relevant Income Level</b>       | <b>Maximum Relevant Income Level</b>        |
|---|--|--|---|
| Before 1 February 2003                                | More frequently than on a monthly basis    | \$4,000 per month, that amount as prorated | \$20,000 per month, that amount as prorated |
|   | Monthly                                    | \$4,000 per month                          | \$20,000 per month                          |
|   | Less frequently than on a monthly basis    | \$4,000 per month, that amount as prorated | \$20,000 per month, that amount as prorated |
| Between 1 February 2003 and 31 October 2011 inclusive | More frequently than on a monthly basis    | \$160 per day                              | \$650 per day                               |
|   | Monthly                                    | \$5,000 per month                          | \$20,000 per month                          |
|   | Less frequently than on a monthly basis    | \$5,000 per month, that amount as prorated | \$20,000 per month, that amount as prorated |
| Between 1 November 2011 and 31 May 2012 inclusive     | More frequently than on a monthly basis    | \$250 per day                              | \$650 per day                               |
|   | Monthly                                    | \$6,500 per month                          | \$20,000 per month                          |
|   | Less frequently than on a monthly basis    | \$6,500 per month, that amount as prorated | \$20,000 per month, that amount as prorated |
| Between 1 June 2012 and 31 October 2013 inclusive     | More frequently than on a monthly basis    | \$250 per day                              | \$830 per day                               |
|   | Monthly                                    | \$6,500 per month                          | \$25,000 per month                          |
|   | Less frequently than on a monthly basis    | \$6,500 per month, that amount as prorated | \$25,000 per month, that amount as prorated |

| <b>Applicable to Contribution Periods Commencing</b> | <b>Remuneration Frequency of Employees</b> | <b>Minimum Relevant Income Level</b>       | <b>Maximum Relevant Income Level</b>        |
|--|--|--|---|
| Between 1 November 2013 and 31 May 2014 inclusive    | More frequently than on a monthly basis    | \$280 per day                              | \$830 per day                               |
|  | Monthly                                    | \$7,100 per month                          | \$25,000 per month                          |
|  | Less frequently than on a monthly basis    | \$7,100 per month, that amount as prorated | \$25,000 per month, that amount as prorated |
| From 1 June 2014                                     | More frequently than on a monthly basis    | \$280 per day                              | \$1,000 per day                             |
|  | Monthly                                    | \$7,100 per month                          | \$30,000 per month                          |
|  | Less frequently than on a monthly basis    | \$7,100 per month, that amount as prorated | \$30,000 per month, that amount as prorated |