

Contribution Rate Sheet

EMPLOYED PERSONS OTHER THAN PENSIONABLE CIVIL SERVANTS

Category of Insured Person	Employed Person	Employer	Total
Employed persons (other than those in categories listed below)	3.9%	5.9%	9.8%
Employed persons 65 years or over not in receipt of retirement benefit	3.9%	5.9%	9.8%
Employed persons earning less than 50 % of ceiling and in receipt of retirement benefit or age 65 years and over	--	2.0%	2.0%
Persons employed during the summer	--	2.0%	2.0%
Voluntarily Insured persons	--	--	5.0%
Self-employed persons not in receipt of retirement benefit	--	--	8.8%
Self-employed persons under age 65 years earning less than 50% of the ceiling and in receipt of retirement benefit	--	--	2.0%

PENSIONABLE CIVIL SERVANTS (up to June 2013)

Weekly Insurable Wages	Employed Person	Employer	Total
(a) Up to \$110	3.9%PLUS	5.9%PLUS	9.8%PLUS
(b) In excess of \$110 up to the ceiling	2.2%	3.05%	5.25%

PERSONS REMUNERATED PARTLY BY TIPS AND GRATUITIES (from July 2013)

Insurable Wage & Gratuities	Employed Person	Employer	Total
Basic Wage	3.9%	5.9%	9.8%
Gratuities	9.8%	-	9.8%

CEILING ON INSURABLE WAGES (since 1974)

Period	Oct. 1974	Jan. 1985	Jan. 1999	Jan. 2011	July 2012
Weekly	\$110.00	\$250.00	\$400.00	\$500.00	\$600.00
Monthly	476.00	1,083.00	1,733.00	2,167.00	2,600.00