

# Contribution Rate Sheet

## EMPLOYED/SELF-EMPLOYED PERSONS, INCLUDING PENSIONABLE CIVIL SERVANTS as of JULY 1, 2013

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 or age 65 years and over, in receipt of Retirement Benefit	--	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 earning less than 50% of ceiling or age 65 years and over, in receipt of retirement benefit	--	--	2.0%

## 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	July 2014
Weekly	\$110.00	\$250.00	\$400.00	\$500.00	\$600.00	\$620.00
Monthly	476.00	1,083.00	1,733.00	2,167.00	2,600.00	2,687.00

### Pensionable Civil Servants from January 1985 - June 2013

Weekly Insurable Wages	Employee	Employer	Total
(a) Up to \$110 (covering short-term benefits and pensions)	3.9%PLUS	5.9%PLUS	9.8%PLUS
(b) In excess of \$110 up to the ceiling (for short-term benefits only)	2.2%	3.05%	5.25%