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	July 1984	Jan. 1999	Jan. 2011	July 2012	July 2014	July 2016
Weekly	$110.00	$250.00	$400.00	$500.00	$600.00	$620.00	$650.00
Monthly	476.00	1,083.00	1,733.00	2,167.00	2,600.00	2,687.00	2,817.00

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%

Revised July 1, 2016