

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 Wages & Gratuities | Employed Person | Employer | Total |
|------------------------------|-----------------|----------|-------|
| Basic Wages | 3.9% | 5.9% | 9.8% |
| Gratuities | 9.8% | - | 9.8% |

CEILING ON INSURABLE WAGES (since 1974)

| Period | Oct. 1974 | Jul. 1984 | Jan. 1999 | Jan. 2011 | Jul. 2012 | Jul. 2014 | Jul. 2016 | Jul. 2018 | Jul. 2020 | Jul. 2022 |
|---|-----------|-----------|-----------|-----------|-----------|-----------------|-----------------|--------------|-----------|-----------|
| Weekly | \$110 | \$250 | \$400 | \$500 | \$600 | \$620 | \$650 | \$ 670 | \$ 710 | \$740 |
| Monthly | \$476 | \$1,083 | \$1,733 | \$2,167 | \$2,600 | \$2,687 | \$2,817 | \$2,903 | \$3,077 | \$3,207 |
| 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% | | |