A) **WorkSafeNB MAXIMUM INDEXATION**

**YEAR N.B.I.A.E. EARNINGS FACTOR ( = following year)**

1982 15,500.00 23,200.00 X 10.32% = “

1983 17,100.33 25,700.00 X 7.37% = “

1984 18,360.00 27,500.00 X 6.75% = “

1985 19,600.00 29,400.00 X 4.30% = “

1986 20,463.73 30,700.00 X 3.80% = “

1987 21,239.92 31,900.00 X 3.10% = “

1988 21,904.16 32,900.00 X 3.60% = “

1989 22,687.87 34,000.00 X 4.00% = “

19901 23,591.05 35,400.00 X 5.30% = “

1991 24,859.21 37,300.00 X 5.20% = “

1992 26,146.57 39,200.00 X 4.50% = “

1993 27,323.00 41,000.00 X 1.70% = “

1994 27,787.00 41,700.00 X 1.00% = “

1995 28,065.00 42,100.00 X 1.10% = ”

1996 28,375.00 42,600.00 X 1.80% = “

1997 28,892.00 43,300.00 X 1.78% = “

1998 29,406.00 44,100.00 X 1.19% = “

1999 29,758.00 44,600.00 X 1.09% = “

2000 30,081.00 45,100.00 X 2.41% = “

2001 30,806.00 46,200.00 X 3.05% = “

2002 31,744.00 47,600.00 X 1.66% = “

2003 32,272.00 48,400.00 X 3.35% = “

2004 33,352.00 50,000.00 X 1.72% = “

2005 33,926.00 50,900.00 X 2.08% = “

2006 34,630.00 51,900.00 X 2.48% = "

2007 35,488.00 53,200.00 X 1.78% = "

2008 36,119.00 54,200.00 X 2.17% = “

2009 36,903.00 55,400.00 X 1.65% = “

2010 37,512.00 56,300.00 X 0.73% = “

2011 37,785.00 56,700.00 X 2.52% = “

2012 38,737.00 58,100.00 X 2.40% = “

2013 39,664.00 59,500.00 X 0.96% = “

2014 40,043.00 60,100.00 X 1.43% = “

2015 40,615.00 60,900.00 X 1.49% = “

2016 41,221.00 61,800.00 X 1.40% = “

2017 41,798.00 62,700.00 X 1.46% = “

2018 42,411.00 63,600.00 X 1.88% = “

2019 43,209.00 64,800.00 X 2.12% = “

2020 44,124.00 66,200.00 X 1.44% = “

2021 44,759.00 67,100.00 X 3.06% = “

2022 46,129.00 69,200.00 X 8.13% = “

2023 49,880.00 74,800.00 X 2.81% = “

2024 (Jan 1-Jun 30) 51,283.00 76,900.00

20242 (Jul 1- Dec 31) 51,283.00 82,100.00

1. Effective January 1, 1990, benefits are reviewed on the anniversary date of the injury or recurrence.

2. Bill 45, An Act Respecting the Firefighters' Compensation Act and the Workers' Compensation Act, increased the multiplier to calculate Maximum Annual Earnings from 1.5 to 1.6. These changes are effective July 1, 2024.

B) **Canada Pension Plan Information**

**MAXIMUM MAXIMUM MAXIMUM INDEXATION**

**YEAR DISABILITY RETIREMENT SURVIVOR <65 FACTOR (following year)**

1982 $ 301.42 $ $ 11.20% “

1983 337.46 6.70% “

1984 374.50 4.40% “

1985 414.13 4.00% “

1986 455.64 Base + 4.10% “

1987 634.09 4.40% “

1988 660.94 4.10% “

1989 681.23 4.80% “

1990 709.52 4.80% “

1991 743.64 5.80% “

1992 783.89 1.80% “

1993 812.85 1.90% “

1994 839.08 694.44 384.59 0.50% “

1995 854.74 713.19 392.24 1.80% “

1996 870.92 727.08 399.70 1.50% “

1997 883.10 736.81 405.25 1.90% “

1998 895.36 744.79 410.70 0.90% “

1999 903.55 751.67 414.46 1.60% “

2000 917.43 762.92 420.80 2.50% “

2001 935.12 775.00 428.70 3.00% “

2002 956.05 788.75 437.99 1.60% “

2003 971.26 801.25 444.96 3.20% “

2004 992.80 814.17 454.42 1.70% “

2005 1,010.23 828.75 462.42 2.30% “

2006 1,031.05 844.58 471.85 2.10% "

2007 1,053.77 863.75 482.30 2.00% "

2008 1,077.52 884.58 493.28 2.50% “

2009 1,105.99 908.75 506.38 0.40% “

2010 1,126.76 934.17 516.57 1.70% “

2011 1,153.37 960.00 529.09 2.80% “

2012 1,185.50 986.67 543.82 1.80% “

2013 1,212.90 1,012.50 556.64 0.90% “

2014 1,236.35 1,038.33 567.91 1.8% “

2015 1,264.59 1,065.00 581.13 1.2% “

2016 1,290.81 1,092.50 593.62 1.4% “ 2017 1,313.66 1,114.17 604.32 1.5% “ 2018 1,335.83 1,134.17 614.62 2.3% “

2019 1,362.30 1,154.58 626.63 1.9% “

2020 1,387.66 1,175.83 638.28 1.0% “

2021 1,413.66 1,203.75 650.72 2.7% ”

2022 1,457.45 1,253.59 674.79 6.5% “

2023 1,538.67 1,306.57 707.95 4.4% “

2024 1,606.78 1,364.60 739.31

C) **NEW BRUNSWICK MINIMUM WAGE**

**YEAR HOURLY RATE Monthly Yearly**

October 1, 1981 $ 3.35 580.67 6,968

October 1, 1982 3.80 658.67 7,904

September 15, 1986 4.00 693.33 8,320

April 1, 1989 4.25 736.67 8,840

October 1, 1989 4.50 780.00 9,360

October 1, 1990 4.75 823.33 9,880

October 1, 1991 5.00 866.67 10,400

January 1, 1996 5.25 910.00 10,920

July 1, 1996 5.50 953.33 11,440

January 1, 2000 5.75 996.59 11,960

July 1, 2001 5.90 1,022.58 12,270

August 1, 2002 6.00 1,039.92 12,479

January 1, 2004 6.20 1,074.58 12,895

January 1, 2005 6.30 1,091.92 13,103

January 1, 2006 6.50 1,126.58 13,519

July 1, 2006 6.70 1,161.24 13,935

January 5, 2007 7.00 1,213.24 14,559

July 01, 2007 7.25 1,256.57 15,079

March 31, 2008 7.75 1,343.23 16,119

April 15, 2009 8.00 1,386.56 16,639

September 1, 2009 8.25 1,429.89 17,159

April 1, 2010 8.50 1,473.33 17,680

September 1, 2010 9.00 1,560.00 18,720

April 1, 2011 9.50 1,646.67 19,760

April 1, 2012 10.00 1,733.33 20,800

December 31, 2014 10.30 1,785.33 21,424

April 1, 2016 10.65 1,846.00 22,152

April 1, 2017 11.00 1,906.67 22,880

April 1, 2018 11.25 1,950.00 23,400

April 1, 2019 11.50 1,993.33 23,920

April 1, 2020 11.70 2,028.00 24,336

April 1, 2021 11.75 2,036.67 24,440

April 1, 2022 12.75 2,210.00 26,520

October 1, 2022 13.75 2,383.33 28,600

April 1, 2023 14.75 2,556.67 30,680

April 1, 2024 15.30 2,652.00 31,824

D) **MAXIMUM INSURABLE EARNINGS: (Un) Employment Insurance**

#### ANNUAL WEEKLY

**YEAR MAXIMUM EARNINGS MAXIMUM EARNINGS ANNUAL PREMIUM**

1982 $ 18,200.00 $ 350.00 $ 300.56

1983 20,020.00 385.00 460.72

1984 22,100.00 425.00 508.56

1985 23,920.00 460.00 562.12

1986 25,740.00 495.00 604.76

1987 27,560.00 530.00 647.66

1988 29,380.00 565.00 690.43

1989 31,460.00 605.00 613.60

1990 33,280.00 640.00 748.80

1991 35,360.00 680.00 892.84

1992 36,920.00 710.00 1,107.60

1993 38,740.00 745.00 1,162.00

1994 40,560.00 780.00 1,245.40

1995 42,380.00 815.00 1,271.40

1996 39,000.00 750.00 1,150.76

1997 39,000.00 no max 1,131.00

1998 39,000.00 no max 1,053.00

1999 39,000.00 no max 994.50

2000 39,000.00 no max 936.00

2001 39,000.00 no max 878.00

2002 39,000.00 no max 858.00

2003 39,000.00 no max 819.00

2004 39,000.00 no max 772.20

2005 39,000.00 no max 760.50

2006 39,000.00 no max 729.30

2007 40,000.00 no max 720.00

2008 41,100.00 no max 711.00

2009 42,300.00 no max 731.79

2010 43,200.00 no max 747.36

2011 44,200.00 no max 786.76

2012 45,900.00 no max 839.97

2013 47,400.00 no max 891.12

2014 48,600.00 no max 913.68

2015 49,500.00 no max 930.60

2016 50,800.00 no max 955.04

2017 51,300.00 no max 836.19

2018 51,700.00 no max 858.22

2019 53,100.00 no max 860.22

2020 54,200.00 no max 856.36

2021 56,300.00 no max 889.54

2022 60,300.00 no max 952.74

2023 61,500.00 no max 1,002.45

2024 63,200.00 no max 1,049.12

E) **WorkSafeNB Monthly SURVIVING SPOUSE AND CHILDREN BENEFITS**

**YEAR SPOUSE 0-6 YRS 7-13 YRS 14 - 17 YRS 18 - 21 YRS**

1982 $ 516.67 $ 129.17 $ 161.46 $ 193.75 $ 193.75

1983 570.00 142.50 178.13 213.75 213.75

1984 612.00 153.00 191.25 229.50 229.50

1985 653.34 163.34 204.17 245.00 245.00

1986 682.12 170.53 213.16 255.80 255.80

1987 708.00 177.00 221.26 265.50 265.50

1988 730.14 182.54 228.17 273.81 273.81

1989 756.26 189.07 236.33 283.60 283.60

\* 1990 786.37 196.59 245.74 294.89 294.89

1991 828.64 207.16 258.95 310.74 310.74

1992 871.55 217.89 272.36 326.83 326.83

1993 910.77 227.69 284.62 341.54 341.54

1994 926.23 231.56 289.45 347.34 347.34

1995 935.50 233.88 292.34 350.81 350.81

1996 945.83 236.46 295.57 354.69 354.69

1997 963.07 240.77 300.96 361.15 361.15

1998 980.20 245.05 306.31 367.58 367.58

1999 991.93 247.98 309.98 371.98 371.98

2000 1,002.70 250.68 313.34 376.01 376.01

2001 1,026.87 256.72 320.90 385.08 385.08

2002 1,058.13 264.53 330.67 396.80 396.80

2003 1,075.73 268.93 336.17 403.40 403.40

2004 1,111.73 277.93 347.42 416.90 416.90

2005 1,130.87 282.72 353.40 424.07 424.07

2006 1,154.33 288.58 360.73 432.88 432.88

2007 1,182.93 295.73 369.67 443.60 443.60

2008 1,203.97 300.99 376.24 451.49 451.49

2009 1,230.10 307.52 384.40 461.29 461.29

2010 1,250.40 312.60 390.75 468.90 468.90

2011 1,259.50 314.88 393.59 472.31 472.31

2012 1,291.23 322.81 403.51 484.21 484.21

2013 1,322.13 330.53 413.17 495.80 495.80

2014 1,334.77 333.69 417.11 500.54 500.54

2015 1,353.83 338.46 423.07 507.69 507.69

2016 1,374.03 343.51 429.39 515.26 515.26

2017 1,393.27 348.32 435.40 522.48 522.48

2018 1,413.70 353.43 441.78 530.14 530.14

2019 1,440.30 360.08 450.09 540.11 540.11

2020 1,470.80 367.70 459.63 551.55 551.55

2021 1,491.97 372.99 466.24 559.49 559.49

2022 1,537.63 384.41 480.51 576.61 576.61

2023 1,662.67 415.67 519.58 623.50 623.50

2024 1,709.43 427.36 534.20 641.04 641.04

1) SPOUSE: 40% of the N.B.I.A.E. Pre 1982 & PTD

2) CHILD: Up to and including age 6: 10% of the N.B.I.A.E.

3) CHILD: Up to and including age 13: 12.5% of the N.B.I.A.E.

4) CHILD: Up to and including age 17: 15% of the N.B.I.A.E.

5) CHILD: Up to and including age 21: 15% of the N.B.I.A.E. *(full- time attendance in school)*

\* Effective 01 January 1990, benefits are reviewed on anniversary date of the injury or recurrence**.**

**\*** Effective 01 January 1998, spousal benefits are 80% for year one, then option choice between

85% of NET with family means test or 60% of NET with 60% lump sum and child benefits.

**F) WorkSafeNB MAXIMUM WAGE BASE FOR PENSIONS (75% - Section 38(1))**

Jan 1, 1982 $15,500.00/annum = $968.75/month

Jan 1, 1986 $17,000.00/annum = $1,062.50/month

Jan 1, 1990 $23,591.05/annum = $1,474.44/month (under age 65)

$17,000.00/annum = $1,062.50/month (over age 65) (After Jan 1, 1990)

Jan 1, 1991 $24,859.21/annum = $1,553.70/month (under age 65)

Jan 1, 1992 $26,146.57/annum = $1,634.16/month (under age 65)

Jan 1, 1993 $27,323.00/annum = $1,707.69/month (under age 65)

Jan 1, 1994 $27,787.00/annum = $1,736.69/month (under age 65)

Jan 1, 1995 $28,065.00/annum = $1,754.06/month (under age 65)

Jan 1, 1996 $28,375.00/annum = $1,773.44/month (under age 65)

Jan 1, 1997 $28,892.00/annum = $1,805.75/month (under age 65)

Jan 1, 1998 $29,406.00/annum = $1,837.88/month (under age 65)

Jan 1, 1999 $29,758.00/annum = $1,859.87/month (under age 65)

Jan 1, 2000 $30,081.00/annum = $1,880.06/month (under age 65)

Jan 1, 2001 $30,806.00/annum = $1,925.38/month (under age 65)

Jan 1, 2002 $31,744.00/annum = $1,984.00/month (under age 65)

Jan 1, 2003 $32,272.00/annum = $2,017.00/month (under age 65)

Jan 1, 2004 $33,352.00/annum = $2,084.50/month (under age 65)

Jan 1, 2005 $33,926.00/annum = $2,120.37/month (under age 65)

Jan 1, 2006 $34,630.00/annum = $2,164.38/month (under age 65)

Jan 1, 2007 $35,488.00/annum = $2,218.00/month (under age 65)

Jan 1, 2008 $36,119.00/annum = $2,257.44/month (under age 65)

Jan 1, 2009 $36,903.00/annum = $2,306.44/month (under age 65)

Jan 1, 2010 $37,512.00/annum = $2,344.50/month (under age 65)

Jan 1, 2011 $37,785.00/annum = $2,361.56/month (under age 65)

Jan 1, 2012 $38,737.00/annum = $2,421.06/month (under age 65)

Jan 1, 2013 $39,664.00/annum=$2,479.00/month (under age 65)

Jan 1, 2014 $40,043.00/annum=$2,502.69/month (under age 65)

Jan 1, 2015 $40,615.00/annum=$2,538.44/month (under age 65)

Jan 1, 2016 $41,221.00/annum=$2,576.31/month (under age 65)

Jan 1, 2017 $41,798.00/annum=$2,612.38/month (under age 65)

Jan 1, 2018 $42,411.00/annum=$2,650.69/month (under age 65)

Jan 1, 2019 $43,209.00/annum=$2,700.56/month (under ager 65)

Jan 1, 2020 $44,124.00/annum=$2,757.75/month (under age 65)

Jan 1, 2021 $44,759.00/annum=$2,797.44/month (under age 65)

Jan 1, 2022 $46,129.00/annum=$2,883.06/month (under age 65)

Jan 1, 2023 $49,880.00/annum=$3,117.50/month (under age 65)

Jan 1, 2024 $51,283.00/annum=$3,205.19/month (under age 65)

**G) TAX EXEMPTIONS**

**YEAR SINGLE MARRIED CHILD <18 CHILD >18 <21**

1982 $3,560.00 $3,110.00 $670.00 $1,220.00

1983 3,770.00 3,300.00 710.00 1,300.00

1984 3,960.00 3,470.00 710.00 1,360.00

1985 4,148.00 3,630.00 710.00 1,420.00

1986 4,180.00 3,660.00 710.00 1,420.00

1987 4,220.00 3,700.00 560.00 1,200.00

1988 Jan 4,280.00 3,750.00 470.00 1,000.00

1988 July 6,000.00 5,000.00 \*388.00 776.00

1989 6,066.00 5,055.00 392.00 784.00

1990 6,169.00 5,141.00 399.00 798.00

1991 6,280.00 5,233.00 406.00 812.00

1992 6,456.00 5,380.00 417.00 834.00

1993 6,456.00 5,380.00 n/a n/a

1994 6,456.00 5,380.00

1995 6,456.00 5,380.00

1996 6,456.00 5,380.00

1997 6,456.00 5,380.00

1998 6,456.00 5,380.00

1999 Jan 6,456.00 5,380.00

1999 July 7,131.00 6,055.00

2000 Jan 7,131.00 6,055.00

2000 July 7,331.00 6,225.00

2001 Jan (Fed.) 7,412.00 6,294.00

2001 Jan (Prov.) 7,231.00 6,140.00 – Provincial amounts

2002 Jan 7,634.00 6,482.00 – Same as Provincial

2003 Jan 7,756.00 6,586.00 – Same as Provincial

2004 Jan **(Fed)** 8,012.00 6,803.00

2004 Jan (Prov) 7,756.00 6,586.00 – (no provincial tax for $12,500 and under)

2005 Jan **(Fed)** 8,648.00 7,344.00

2005 Jan (Prov) 7,888.00 6,698.00

2006 Jan **(Fed)** 9,039.00 7,675.00

2006 Jan (Prov) 8,061.00 6,845.00

2006 July **(Fed)** 8,639.00 7,335.00

2006 July (Prov) 8,061.00 6,845.00

2007 Jan **(Fed)** 8,929.00 7,581.00

2007 Jan (Prov) 8,239.00 6,996.00

2007 July (**Fed**) 8,929.00 8,929.00

2007 July (Prov) 8,239.00 6,996.00

2008 Jan (**Fed**) 9,600.00 9,600.00

2008 Jan (Prov) 8,395.00 7,129.00

2009 Jan (**Fed**) 10,100.00 8,605.00

2009 Jan (Prov) 8,605.00 7,307.00

2010 Jan (**Fed**) 10,382.00 10,382.00

2010 Jan (Prov) 8,777.00 7,453.00

2011 Jan (**Fed**) 10,527.00 10,527.00

2011 Jan (Prov) 8,953.00 7,602.00

2012 Jan (**Fed**) 10,822.00 10,822.00

2012 Jan (Prov) 9,203.00 7,815.00

2013 Jan (**Fed**) 11,038.00 11,038.00

2013 Jan (Prov) 9,388.00 7,971.00

2014 Jan (**Fed**) 11,138.00 11,138.00

2014 Jan (Prov) 9,472.00 8,043.00

2015 Jan (**Fed**) 11,327.00 11,327.00

2015 Jan (Prov) 9,633.00 8,180.00

2016 Jan (**Fed**) 11,474.00 11,474.00

2016 Jan (Prov) 9,758.00 8,286.00

2017 Jan (**Fed**) 11,635.00 11,635.00

2017 Jan (Prov) 9,895.00 8,402.00

2018 Jan (**Fed**) 11,809.00 11,809.00

2018 Jan (Prov) 10,043.00 8,528.00

2019 Jan (**Fed**) 12,069.00 12,069.00

2019 Jan (Prov) 10,264.00 8,716.00

2020 Jan (**Fed)** 13,229.00 13,229.00

2020 Jan (Prov) 10,459.00 8,882.00

2021 Jan (**Fed**) 13,808.00 13,808.00

2021 Jan (Prov) 10,564.00 8,970.00

2022 Jan (**Fed**) 14,398.00 14,398.00

2022 Jan (Prov) 10,817.00 9,186.00

2023 Jan (**Fed**) 15,000.00 15,000.00

2023 Jan (Prov) 12,458.00 9,764.00

2024 Jan (**Fed**) 15,705.00 15,705.00

2024 Jan (Prov) 13,044.00 10,223.00

\* **Effective July 1, 1988, claim the amount for a child under age 19 for the first 2 children and then claim the amount for a child over the age of 18 for each additional child.**

**\* Effective Jan 1, 2001, the province has adopted the Tax on Income method of calculating Provincial tax, instead of calculating provincial tax as a percentage of Federal, the province as its own personal tax credits and tax rates that do not match the Federal amounts.**

**\* Effective Jan 1 2002 Personal Exemptions are the same for Federal and Provincial Taxes**

**\* Effective Jan 1 2004 Personal Exemptions are again different for Federal and Provincial Taxes**

|  |  |
| --- | --- |
| **H. TAX RATES** | **TAX RATES** |
| **(July 2007 Federal)** | **(July 2007 Provincial)** |
| Based on Taxable Income:  less than or equal to $37,178 – 15.5%  > $37,178 <= $74,357 – 22%  > $74,357 <= $120,887 – 26%  Greater than $120,887 – 29% | Based on Taxable Income:  less than or equal to $34,186 – 10.56%  > $34,186 <= $69,673 – 16.14%  > $69,673 <= $111,161 – 17.08%  Greater than $111,161 – 18.06% |
| **(Jan 2008 Federal)** | **(Jan 2008 Provincial)** |
| Based on Taxable Income:  less than or equal to $37,885 – 15%  > $37,885 <= $75,769 – 22%  > $75,769 <= $123,184 – 26%  Greater than $123,184 – 29% | Based on Taxable Income:  less than or equal to $34,836 – 10.12%  > $34,836 <= $68,374 – 15.48%  > $68,374 <= $113,273 – 16.8%  Greater than $113,273 – 17.95% |
| **(Jan 2009 Federal)** | **(Jan 2009 Provincial)** |
| Based on Taxable Income:  less than or equal to $38,832 – 15%  > $38,832 <= $77,664 – 22%  > $77,664 <= $126,264 – 26%  Greater than $126,264 – 29% | Based on Taxable Income:  less than or equal to $35,707 – 10.12%  > $35,707 <= $71,415 – 15.48%  > $71,415 <= $116,105 – 16.8%  Greater than $116,105 – 17.95% |
| **(Jan 2010 Federal)** | **(Jan 2010 Provincial)** |
| Based on Taxable Income:  less than or equal to $40,970 – 15%  > $40,970 <= $81,941 – 22%  > $81,941 <= $127,021 – 26%  Greater than $127,021 – 29% | Based on Taxable Income:  less than or equal to $36,421 – 9.3%  > $36,421 <= $72,843 – 12.5%  > $72,843 <= $118,427 – 13.3%  Greater than $118,427 – 14.3% |
| **(Jan 2011 Federal)** | **(Jan 2011 Provincial)** |
| Based on Taxable Income:  less than or equal to $41,544 – 15%  > $41,544 <= $83,088 – 22%  > $83,088 <= $128,800 – 26%  Greater than $128,800 – 29% | Based on Taxable Income:  less than or equal to $37,150 – 9.1%  > $37,150 <= $74,300 – 12.1%  > $74,300 <= $120,796 – 12.4%  Greater than $120,796 – 14.3% |
| **(Jan 2012 Federal)** | **(Jan 2012 Provincial)** |
| Based on Taxable Income:  less than or equal to $42,707 – 15%  > $42,707 <= $85,414 – 22%  > $85,414 <= $132,406 – 26%  Greater than $132,406 – 29% | Based on Taxable Income:  less than or equal to $38,190 – 9.1%  > $38,190 <= $76,380 – 12.1%  > $76,380 <= $124,178 – 12.4%  Greater than $124,178 – 14.3% |
| **(Jan 2013 Federal)** | **(Jan 2013 Provincial)** |
| Based on Taxable Income:  less than or equal to $43,561 – 15%  > $43,562 <= $87,123 – 22%  > $87,123 <= $135,054 – 26%  Greater than $135,054 – 29% | Based on Taxable Income:  less than or equal to $38,954 – 9.1%  > $38,954 <= $77,908 – 12.1%  > $77,908 <= $126,662 – 12.4%  Greater than $126,662 – 14.3% |
|  | **(July 1, 2013 Provincial)** |
|  | Based on Taxable Income:  less than or equal to $38,954 – 9.68%  > $38,954 <= $77,908 – 14.82%  > $77,908 <= $126,662 – 16.52%  Greater than $126,662 – 17.84% |
| **(Jan 2014 Federal)** | **(Jan 2014 Provincial)** |
| Based on Taxable Income:  less than or equal to $43,953 – 15%  > $43,953<= $87,907 – 22%  > $87,907 <= $136,270– 26%  Greater than $136,270 – 29% | Based on Taxable Income:  less than or equal to $39,305 – 9.68%  > $39,305 <= $78,609 – 14.82%  > $78,609 <= $127,802 – 16.52%  Greater than $127,802 – 17.84% |
| **(Jan 2015 Federal)** | **(Jan 2015 Provincial)** |
| Based on Taxable Income:  less than or equal to $44,701\* – 15%  > $44,700\*<= $89,401 – 22%  > $89,401<= $138,586 – 26%  Greater than $138,586 – 29% | Based on Taxable Income:  less than or equal to $39,973 – 9.68%  > $39,973 <= $79,946 – 14.82%  > $79,946 <= $129,975 – 16.52%  Greater than $129,975 – 17.84% |
| **(Jan 2016 Federal)** | **(Jan 2016 Provincial)** |
| Based on Taxable Income:  less than or equal to $45,282 – 15%  > $45,282 <= $90,563 – 20.5%  > $90,563 <= $140,388 – 26%  > $140,388 <= $200,000 – 29%  Greater than $200,000 – 33% | Based on Taxable Income:  less than or equal to $40,492 – 9.68%  > $40,492 <= $80,985 – 14.82%  > $80,985 <= $131,664 – 16.52%  > $131,664 <= $150,000 – 17.84%  > $150,000 <= $250,000 – 21.00%  Greater than $250,000 – 25.75% |
| **(Jan 2017 Federal)** | **(Jan 2017 Provincial)** |
| Based on Taxable Income:  less than or equal to $45,916 – 15%  > $45,916 <= $91,831 – 20.5%  > $91,831 <= $142,353 – 26%  > $142,353 <= $202,800 – 29%  Greater than $202,800 – 33% | Based on Taxable Income:  less than or equal to $41,059 – 9.68%  > $41,059 <= $82,119 – 14.82%  > $82,119 <= $133,507 – 16.52%  > $133,507 <= $152,100 – 17.84%  > $152,100 – 20.3% |
| **(Jan 2018 Federal)** | **(Jan 2018 Provincial)** |
| Based on Taxable Income:  less than or equal to $46,605 – 15%  > $46,605 <= $93,208 – 20.5%  > $93,208 <= $144,489 – 26%  > $144,489 <= $205,842 – 29%  Greater than $205,842 – 33% | Based on Taxable Income:  less than or equal to $41,675 – 9.68%  > $41,675 <= $83,351 – 14.82%  > $83,351<= $135,510 – 16.52%  > $135,510<= $154,382 – 17.84%  > $154,382 – 20.3% |
| **(Jan 2019 Federal)** | **(Jan 2019 Provincial)** |
| Based on Taxable Income:  less than or equal to $47,630 – 15%  > $47,630 <= $95,259 – 20.5%  > $95,259 <= $147,667 – 26%  > $147,667 <= $210,371 – 29%  Greater than $210,371 – 33% | Based on Taxable Income:  less than or equal to $42,592 – 9.68%  > $42,592 <= $85,184 – 14.82%  > $85,184<= $138,491 – 16.52%  > $138,491 <= $157,778 – 17.84%  > $157,778 – 20.3% |
| **(Jan 2020 Federal)** | **(Jan 2020 Provincial)** |
| Based on Taxable Income:  less than or equal to $48,535 – 15%  > $48,535 <= $97,069 – 20.5%  > $97,069 <= $150,473 – 26%  > $150,473 <= $214,368 – 29%  Greater than $214,368 – 33% | Based on Taxable Income:  less than or equal to $43,401 – 9.68%  > $43,401 <= $86,803 – 14.82%  > $86,803<= $141,122 – 16.52%  > $141,122 <= $160,776 – 17.84%  > $160,776 – 20.3% |
| **(Jan 2021 Federal)** | **(Jan 2021 Provincial)** |
| Based on Taxable Income:  less than or equal to $49,020 – 15%  > $49,020 <= $98,040 – 20.5%  > $98,040 <= $151,978 – 26%  > $151,978 <= $216,511 – 29%  Greater than $216,511 – 33% | Based on Taxable Income:  less than or equal to $43,835 – 9.68%  > $43,835 <= $87,671 – 14.82%  > $87,671 <= $142,534 – 16.52%  > $142,534 <= $162,383 – 17.84%  > $162,383 – 20.3% |
| **(Jan 2022 Federal)** | **(Jan 2022 Provincial)** |
| Based on Taxable Income:  less than or equal to $50,197 – 15%  > $50,197 <= $100,392 – 20.5%  > $100,392 <= $155,625 – 26%  > $155,625 <= $221,708 – 29%  Greater than $221,708 – 33% | Based on Taxable Income:  less than or equal to $44,887 – 9.40%  > $44,887 <= $89,775 – 14.82%  > $89,775 <= $145,955 – 16.52%  > $145,955 <= $166,280 – 17.84%  > $166,280 – 20.3% |
| **(Jan 2023 Federal)** | **(Jan 2023 Provincial)** |
| Based on Taxable Income:  less than or equal to $53,359 – 15%  > $53,359 <= $106,717 – 20.5%  > $106,717 <= $165,430 – 26%  > $165,430 <= $235,675 – 29%  Greater than $235,675 – 33% | Based on Taxable Income:  less than or equal to $47,715 – 9.4%  > $47,715 <= $95,431 – 14.0%  > $95,431 <= $176,756 – 16.0%  > $176,756 – 19.5% |
| **(Jan 2024 Federal)** | **(Jan 2024 Provincial)** |
| Based on Taxable Income:  less than or equal to $55,867 – 15%  > $55,867 <= $111,733 – 20.5%  > $111,733<= $173,205 – 26%  > $173,205 <= $246,752 – 29%  Greater than $246,752 – 33% | Based on Taxable Income:  less than or equal to $49,958 – 9.4%  > $49,958 <= $99,916 – 14.0%  > $99,916 <= $185,064 – 16.0%  > $185,064 – 19.5% |

**I. WHSCC HISTORICAL SUMMARY OF BENEFITS (Pre-1982)**

### MAXIMUM MAXIMUM PERCENTAGE MAXIMUM

**YEAR ANNUAL WEEKLY RATE WEEKLY**

**EARNINGS EARNINGS FOR BENEFITS BENEFITS** 1919 (02 Jan) $1,500.00 $28.85 55% of gross $15.86

1940 (11 May) $1,500.00 $28.85 60% of gross $17.31

1944 $2,000.00 $38.46 66-2/3 of gross $25.64

1948 (01 Jan) $2,500.00 $48.08 66-2/3 of gross $32.05

1952 (01 Jan) $3,000.00 $57.69 66-2/3 of gross $38.46

1956 (01 Jan) $3,000.00 $57.69 70% of gross $40.38

1958 (01 Jan) $4,000.00 $76.92 70% of gross $53.85

1959 (01 Jan) $4,000.00 $76.92 75% of gross $57.69

1966 (01 Jan) $5,000.00 $96.15 75% of gross $72.11

1969 (01 Jan) $5,500.00 $105.77 75% of gross $79.33

1970 (01 Jan) $6,000.00 $115.38 75% of gross $86.54

1972 (01 Jan) $7,000.00 $134.62 75% of gross $100.96

1974 (01 Jan) $7,500.00 $144.23 75% of gross $108.17

1975 (01 Jan) $9,000.00 $173.08 75% of gross $129.81

1976 (01 Jan) $12,000.00 $230.76 75% of gross $173.08

1979 (01 Jan) $15,000.00 $288.46 75% of gross $216.34

1981 (01 Jan) $18,000.00 $346.15 75% of gross $259.62

\* 01 January 1982, Legislative change to 90% of NET, maximum earning at $23,200.00, **see chart A**

\* 01 January 1993, Legislative changes adding 3 day wait, 80% of net for 39 weeks of disablement then

85% of net, transitional benefits for the 90% recipients on the system.

\* 01 January 1998, Legislative changes to 85% of NET from the start of a claim.

## Updated: January 2024