

2025

Appendix B - Wage Information Sheet

A)	WorkSafeNB				INDEXATION	
	<u>YEAR</u>	<u>N.B.I.A.E.</u>	<u>MAXIMUM EARNINGS</u>		<u>FACTOR</u> (= 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%	= “
	1990 ¹	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			
	2024 ² (Jul 1- Dec 31)	51,283.00	82,100.00	X	2.67%	= “
	2025	52,653.00	84,200.00			

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.

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B) Canada Pension Plan Information					
<u>YEAR</u>	<u>MAXIMUM DISABILITY</u>	<u>MAXIMUM RETIREMENT</u>	<u>MAXIMUM SURVIVOR <65</u>	<u>INDEXATION FACTOR (following year)</u>	
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	2.6%	"
2025	1,673.24	1,433.00	770.88		

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C) NEW BRUNSWICK MINIMUM WAGE

<u>YEAR</u>	<u>HOURLY RATE</u>	<u>Monthly</u>	<u>Yearly</u>
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
April 1, 2025	15.65	2,712.67	32,552

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D) MAXIMUM INSURABLE EARNINGS: (Un) Employment Insurance			
<u>YEAR</u>	<u>ANNUAL MAXIMUM EARNINGS</u>	<u>WEEKLY MAXIMUM EARNINGS</u>	<u>ANNUAL PREMIUM</u>
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
2025	65,700.00	no max	1,077.48

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

	<u>YEAR</u>	<u>SPOUSE</u>	<u>0-6 YRS</u>	<u>7-13 YRS</u>	<u>14 - 17 YRS</u>	<u>18 - 21 YRS</u>
	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
	2025	1,755.10	438.78	548.47	658.16	658.16

- 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.

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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 age 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)
Jan 1, 2025	\$52,653.00/annum=\$3,290.81/month (under age 65)

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G) TAX EXEMPTIONS				
<u>YEAR</u>	<u>SINGLE</u>	<u>MARRIED</u>	<u>CHILD <18</u>	<u>CHILD >18 <21</u>
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		

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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
2025 Jan (Fed)	16,129.00	16,129.00
2025 Jan (Prov)	13,396.00	10,499.00

* 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

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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%	Based on Taxable Income: less than or equal to \$39,305 – 9.68%

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> \$43,953 ≤ \$87,907 – 22%	> \$39,305 ≤ \$78,609 – 14.82%
> \$87,907 ≤ \$136,270 – 26%	> \$78,609 ≤ \$127,802 – 16.52%
Greater than \$136,270 – 29%	Greater than \$127,802 – 17.84%
(Jan 2015 Federal)	(Jan 2015 Provincial)
Based on Taxable Income: less than or equal to \$44,701* – 15%	Based on Taxable Income: less than or equal to \$39,973 – 9.68%
> \$44,700* ≤ \$89,401 – 22%	> \$39,973 ≤ \$79,946 – 14.82%
> \$89,401 ≤ \$138,586 – 26%	> \$79,946 ≤ \$129,975 – 16.52%
Greater than \$138,586 – 29%	Greater than \$129,975 – 17.84%
(Jan 2016 Federal)	(Jan 2016 Provincial)
Based on Taxable Income: less than or equal to \$45,282 – 15%	Based on Taxable Income: less than or equal to \$40,492 – 9.68%
> \$45,282 ≤ \$90,563 – 20.5%	> \$40,492 ≤ \$80,985 – 14.82%
> \$90,563 ≤ \$140,388 – 26%	> \$80,985 ≤ \$131,664 – 16.52%
> \$140,388 ≤ \$200,000 – 29%	> \$131,664 ≤ \$150,000 – 17.84%
Greater than \$200,000 – 33%	> \$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%	Based on Taxable Income: less than or equal to \$41,059 – 9.68%
> \$45,916 ≤ \$91,831 – 20.5%	> \$41,059 ≤ \$82,119 – 14.82%
> \$91,831 ≤ \$142,353 – 26%	> \$82,119 ≤ \$133,507 – 16.52%
> \$142,353 ≤ \$202,800 – 29%	> \$133,507 ≤ \$152,100 – 17.84%
Greater than \$202,800 – 33%	> \$152,100 – 20.3%
(Jan 2018 Federal)	(Jan 2018 Provincial)
Based on Taxable Income: less than or equal to \$46,605 – 15%	Based on Taxable Income: less than or equal to \$41,675 – 9.68%
> \$46,605 ≤ \$93,208 – 20.5%	> \$41,675 ≤ \$83,351 – 14.82%
> \$93,208 ≤ \$144,489 – 26%	> \$83,351 ≤ \$135,510 – 16.52%
> \$144,489 ≤ \$205,842 – 29%	> \$135,510 ≤ \$154,382 – 17.84%
Greater than \$205,842 – 33%	> \$154,382 – 20.3%
(Jan 2019 Federal)	(Jan 2019 Provincial)
Based on Taxable Income: less than or equal to \$47,630 – 15%	Based on Taxable Income: less than or equal to \$42,592 – 9.68%
> \$47,630 ≤ \$95,259 – 20.5%	> \$42,592 ≤ \$85,184 – 14.82%
> \$95,259 ≤ \$147,667 – 26%	> \$85,184 ≤ \$138,491 – 16.52%
> \$147,667 ≤ \$210,371 – 29%	> \$138,491 ≤ \$157,778 – 17.84%
Greater than \$210,371 – 33%	> \$157,778 – 20.3%
(Jan 2020 Federal)	(Jan 2020 Provincial)
Based on Taxable Income: less than or equal to \$48,535 – 15%	Based on Taxable Income: less than or equal to \$43,401 – 9.68%
> \$48,535 ≤ \$97,069 – 20.5%	> \$43,401 ≤ \$86,803 – 14.82%
> \$97,069 ≤ \$150,473 – 26%	> \$86,803 ≤ \$141,122 – 16.52%
> \$150,473 ≤ \$214,368 – 29%	> \$141,122 ≤ \$160,776 – 17.84%
Greater than \$214,368 – 33%	> \$160,776 – 20.3%
(Jan 2021 Federal)	(Jan 2021 Provincial)
Based on Taxable Income: less than or equal to \$49,020 – 15%	Based on Taxable Income: less than or equal to \$43,835 – 9.68%
> \$49,020 ≤ \$98,040 – 20.5%	> \$43,835 ≤ \$87,671 – 14.82%
> \$98,040 ≤ \$151,978 – 26%	> \$87,671 ≤ \$142,534 – 16.52%
> \$151,978 ≤ \$216,511 – 29%	> \$142,534 ≤ \$162,383 – 17.84%
Greater than \$216,511 – 33%	> \$162,383 – 20.3%
(Jan 2022 Federal)	(Jan 2022 Provincial)
Based on Taxable Income: less than or equal to \$50,197 – 15%	Based on Taxable Income: less than or equal to \$44,887 – 9.40%

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<p>> \$50,197 <= \$100,392 – 20.5%</p> <p>> \$100,392 <= \$155,625 – 26%</p> <p>> \$155,625 <= \$221,708 – 29%</p> <p>Greater than \$221,708 – 33%</p>	<p>> \$44,887 <= \$89,775 – 14.82%</p> <p>> \$89,775 <= \$145,955 – 16.52%</p> <p>> \$145,955 <= \$166,280 – 17.84%</p> <p>> \$166,280 – 20.3%</p>
(Jan 2023 Federal)	(Jan 2023 Provincial)
<p>Based on Taxable Income:</p> <p>less than or equal to \$53,359 – 15%</p> <p>> \$53,359 <= \$106,717 – 20.5%</p> <p>> \$106,717 <= \$165,430 – 26%</p> <p>> \$165,430 <= \$235,675 – 29%</p> <p>Greater than \$235,675 – 33%</p>	<p>Based on Taxable Income:</p> <p>less than or equal to \$47,715 – 9.4%</p> <p>> \$47,715 <= \$95,431 – 14.0%</p> <p>> \$95,431 <= \$176,756 – 16.0%</p> <p>> \$176,756 – 19.5%</p>
(Jan 2024 Federal)	(Jan 2024 Provincial)
<p>Based on Taxable Income:</p> <p>less than or equal to \$55,867 – 15%</p> <p>> \$55,867 <= \$111,733 – 20.5%</p> <p>> \$111,733 <= \$173,205 – 26%</p> <p>> \$173,205 <= \$246,752 – 29%</p> <p>Greater than \$246,752 – 33%</p>	<p>Based on Taxable Income:</p> <p>less than or equal to \$49,958 – 9.4%</p> <p>> \$49,958 <= \$99,916 – 14.0%</p> <p>> \$99,916 <= \$185,064 – 16.0%</p> <p>> \$185,064 – 19.5%</p>
(Jan 2025 Federal)	(Jan 2025 Provincial)
<p>Based on Taxable Income:</p> <p>less than or equal to \$57,375 – 15%</p> <p>> \$57,375 <= \$114,750 – 20.5%</p> <p>> \$114,750 <= \$177,882 – 26%</p> <p>> \$177,882 <= \$253,414 – 29%</p> <p>Greater than \$253,414 – 33%</p>	<p>Based on Taxable Income:</p> <p>less than or equal to \$51,306 – 9.4%</p> <p>> \$51,306 <= \$102,614 – 14.0%</p> <p>> \$102,614 <= \$190,060 – 16.0%</p> <p>> \$190,060 – 19.5%</p>

2025 INFORMATION SHEET

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

<u>YEAR</u>	<u>MAXIMUM ANNUAL EARNINGS</u>	<u>MAXIMUM WEEKLY EARNINGS</u>	<u>PERCENTAGE RATE FOR BENEFITS</u>	<u>MAXIMUM WEEKLY BENEFITS</u>
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 2025