

## Appendix A(2) - General Information Sheet - Historical

WorkSafeNB		Benefit Summary		2020	2019	2018	2017	2016	2015	2014	2013 July - Dec	2013 Jan - June	2012	
<b>Wages</b>	NBIAE		Annual	\$44,124	\$43,209	\$42,411	\$41,798	\$41,221	\$40,615	\$40,043	\$39,664	\$39,664	\$38,737	
	Maximum		Annual	\$66,200	\$64,800	\$63,600	\$62,700	\$61,800	\$60,900	\$60,100	\$59,500	\$59,500	\$58,100	
		Indexation factor (CPI)		2.12%	1.88%	1.46%	1.40%	1.49%	1.43%	0.96%	2.4%	2.4%	2.52%	
	Maximum	Single worker (80%)	Weekly (80%)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
		Single worker (85%)	Weekly (85%)	\$785.82	\$812.55	\$754.61	\$743.88	\$731.47	\$717.52	\$707.95	\$701.73 <sup>1</sup>	\$713.37	\$697.32	
	Maximum	Claiming spouse (80%)	Weekly (80%)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
	Claiming spouse (85%)	Weekly (85%)	\$832.31	\$855.93	\$797.06	\$785.70	\$772.71	\$758.23	\$747.98	\$741.40 <sup>1</sup>	\$752.29	\$735.48		
<b>Survivors</b>	Post 1997	1st Year	Monthly	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	
	After 1st Year	Option 1 - 85%	Monthly	85% of net	85% of net	85% of net	85% of net	85% of net	85% of net	85% of net	85% of net	85% of net	85% of net	
		Option 2 - 60% plus lump sum payment	Monthly	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	60% of net plus dependents	
	Spouse	1982-1997	Monthly	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	80% of net	
		Pre-1982 (40% NBIAE)	Monthly	\$1,470.80	\$1,440.30	\$1,413.70	\$1,393.27	\$1,374.03	\$1,353.83	\$1,334.77	\$1,322.13	\$1,322.13	\$1,291.23	
	Dependant Children	Up to age 6 (10% NBIAE)	Monthly	\$367.70	\$360.08	\$353.43	\$348.32	\$343.51	\$338.46	\$333.69	\$330.53	\$330.53	\$330.53	\$322.81
		Age 7 - 13 (12.5% NBIAE)	Monthly	\$459.63	\$450.09	\$441.78	\$435.40	\$429.39	\$423.07	\$417.11	\$413.17	\$413.17	\$413.17	\$403.51
		Age 14 - 17 (15% NBIAE)	Monthly	\$551.55	\$540.11	\$530.14	\$522.48	\$515.26	\$507.69	\$500.54	\$495.80	\$495.80	\$495.80	\$484.21
	In school (full-time)	Age 18 - 21 (15% NBIAE)	Monthly	\$551.55	\$540.11	\$530.14	\$522.48	\$515.26	\$507.69	\$500.54	\$495.80	\$495.80	\$495.80	\$484.21
	Burial and Related Expenses*	Expenses of Death such as Burial (40% NBIAE)	One Time	\$17,649.60	\$17,283.60	\$16,964.40	\$16,719.20	\$16,488.40	\$16,246	\$16,017.20	\$15,865.60	\$15,865.60	\$15,865.60	\$7,747.40 <sup>2</sup>
	Payment to Worker's Estate (50% NBIAE)	One Time	\$22,062.00	\$21,604.50	\$21,205.50	\$20,899.00	\$20,610.50	\$20,307.50	\$20,021.50	\$19,832	\$19,832			
<b>CRA</b>	Income Tax	Single federal exemption	Annual	\$13,229.00	\$12,069.00	\$11,809.00	\$11,635.00	\$11,474.00	\$11,327	\$11,138	\$11,038	\$11,038	\$10,822.00	
		Single provincial exemption	Annual	\$10,459.00	\$10,264.00	\$10,043.00	\$9,895.00	\$9,758.00	\$9,633	\$9,472	\$9,388	\$9,388	\$9,203.00	
		Full spousal exemption (fed)	Annual	\$26,458.00	\$24,138.00	\$23,618.00	\$23,270.00	\$22,948.00	\$22,654	\$22,276	\$22,076	\$22,076	\$22,076	\$21,644
		Full spousal exemption (prov)	Annual	\$19,341.00	\$18,980.00	\$18,571.00	\$18,297.00	\$18,044.00	\$17,813	\$17,515	\$17,359	\$17,359	\$17,359	\$17,018
		Full disability exemption (fed)	Annual	\$8,576.00	\$8,416.00	\$8,235.00	\$8,113.00	\$8,001.00	\$7,899	\$7,766	\$7,697	\$7,697	\$7,697	\$7,546
		Full disability exemption (prov)	Annual	\$8,468.00	\$8,310.00	\$8,131.00	\$8,011.00	\$7,900.00	\$7,799	\$7,668	\$7,600	\$7,600	\$7,600	\$7,451
<b>CPP</b>	Canada pension	Indexation factor (applied to previous)		1.90%	2.30%	1.50%	1.4%	1.2%	1.80%	0.90%	1.8%	1.8%	2.8%	
	Disability	CPPD maximum	Monthly	\$1,387.66	\$1,362.30	\$1,335.83	\$1,313.66	\$1,290.81	\$1,264.59	\$1,236.35	\$1,212.90	\$1,212.90	\$1,185.50	
	Retirement	CPPR maximum	Monthly	\$1,175.83	\$1,154.58	\$1,134.17	\$1,114.17	\$1,092.50	\$1,065	\$1,038.33	\$1,012.50	\$1,012.50	\$986.67	
	Dependant	Child flat rate	Monthly	\$255.03	\$250.27	\$244.64	\$241.02	\$237.69	\$234.87	\$230.72	\$228.66	\$228.66	\$224.62	
	Survivor	Maximum under age 65	Monthly	\$638.28	\$626.63	\$614.62	\$604.32	\$593.62	\$581.13	\$567.91	\$556.64	\$556.64	\$543.82	
	Death benefits	Maximum	One time	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	
		US average rate of exchange			1.32690000	1.29570000	1.29860000	1.32480640	1.27871080	1.10446640	1.02991480	1.02991480	0.99958008	

Appendix A(2) to Directive 37-110.01 Release 2

Updated January 2021

1. Wages were adjusted to reflect the provincial tax increase effective July 1, 2013

2. On December 20, 2012, Bill 26, an Act to Amend the *Workers' Compensation Act*, increased the amount for expenses of death (such as burial) from 20% of the NBIAE to 40% of the NBIAE. Bill 26, also included a payment to the worker's estate in the event of death in an amount equal to 50% of the NBIAE.

3. In December 2007 the Government of Canada increased the federal tax exemption for 2007 to: Single Federal Exemption \$9,600 and Full Spousal Federal Exemption \$9,600