| Wages | NBIAE |  | Annual | \$51,283 | \$49,880 | \$46,129 | \$44,759 | \$44,124 | \$43,209 | \$42,411 | \$41,798 | \$41,221 | \$40,615 | \$40,043 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Maximum |  | Annual | \$76,900 | \$74,800 | \$69,200 | \$67,100 | \$66,200 | \$64,800 | \$63,600 | \$62,700 | \$61,800 | \$60,900 | \$60,100 |
|  |  | Indexation factor (CPI) |  | 2.81\% | 8.13\% | 3.06\% | 1.44\% | 2.12\% | 1.88\% | 1.46\% | 1.40\% | 1.49\% | 1.43\% | 0.96\% |
|  | 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 | n/a |
|  |  | Single worker (85\%) | Weekly (85\%) | \$911.50 | \$885.21 | \$816.59 | \$794.04 | \$785.82 | \$812.55 | \$754.61 | \$743.88 | \$731.47 | \$717.52 | \$707.95 |
|  | 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 | n/a |
|  |  | Claiming spouse (85\%) | Weekly (85\%) | \$965.72 | \$937.00 | \$866.01 | \$842.09 | \$832.31 | \$855.93 | \$797.06 | \$785.70 | \$772.71 | \$758.23 | \$747.98 |
| Survivors | 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 | 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 | 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 | $\begin{gathered} \hline 60 \% \text { of net } \\ \text { plus } \\ \text { dependents } \end{gathered}$ | $\begin{gathered} \text { 60\% of net } \\ \text { plus } \\ \text { dependents } \end{gathered}$ | $60 \%$ of net plus dependents | $60 \%$ of net plus dependants | $\begin{gathered} \hline 60 \% \text { of net } \\ \text { plus } \\ \text { dependants } \\ \hline \end{gathered}$ | $60 \%$ of net plus dependants | $60 \%$ of net plus dependants | $60 \%$ of net plus dependants |
|  | 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 | 80\% of net |
|  |  | Pre-1982 (40\% NBIAE) | Monthly | \$1,709.43 | \$1,662.67 | \$1,537.63 | \$1,491.97 | \$1,470.80 | \$1,440.30 | \$1,413.70 | \$1,393.27 | \$1,374.03 | \$1,353.83 | \$1,334.77 |
|  | Dependant Children | Up to age 6 (10\% NBIAE) | Monthly | \$427.36 | \$415.67 | \$384.41 | \$372.99 | \$367.70 | \$360.08 | \$353.43 | \$348.32 | \$343.51 | \$338.46 | \$333.69 |
|  |  | Age 7-13 (12.5\% NBIAE) | Monthly | \$534.20 | \$519.58 | \$480.51 | \$466.24 | \$459.63 | \$450.09 | \$441.78 | \$435.40 | \$429.39 | \$423.07 | \$417.11 |
|  |  | Age 14-17 (15\% NBIAE) | Monthly | \$641.04 | \$623.50 | \$576.61 | \$559.49 | \$551.55 | \$540.11 | \$530.14 | \$522.48 | \$515.26 | \$507.69 | \$500.54 |
|  | In school (full-time) | Age 18-21 (15\% NBIAE) | Monthly | \$641.04 | \$623.50 | \$576.61 | \$559.49 | \$551.55 | \$540.11 | \$530.14 | \$522.48 | \$515.26 | \$507.69 | \$500.54 |
|  | $\begin{array}{\|c\|} \hline \text { Burial and Related } \\ \text { Expenses } \\ \hline \end{array}$ | Expenses of Death such as Burial ( $40 \%$ NBIAE) | One Time | \$20,513.20 | \$19,952.00 | \$18,451.60 | \$17,903.60 | \$17,649.60 | \$17,283.60 | \$16,964.40 | \$16,719.20 | \$16,488 | \$16,246.00 | \$16,017.20 |
|  |  | Payment to Worker's Estate (50\% NBIAE) | One Time | \$25,641.50 | \$24,940.00 | \$23,064.50 | \$22,379.50 | \$22,062.00 | \$21,604.50 | \$21,205.50 | \$20,899.00 | \$20,610.50 | \$20,307.50 | \$20,021.50 |
| CRA | Income Tax | Single federal exemption | Annual | \$15,705.00 | \$15,000.00 | \$14,398.00 | \$13,808.00 | \$13,229.00 | \$12,069.00 | \$11,809.00 | \$11,635.00 | \$11,474 | \$11,327 | \$11,138 |
|  |  | Single provincial exemption | Annual | \$13,044.00 | \$12,458.00 | \$10,817.00 | \$10,564.00 | \$10,459.00 | \$10,264.00 | \$10,043.00 | \$9,895.00 | \$9,758 | \$9,633 | \$9,472 |
|  |  | Full spousal exemption (fed) | Annual | \$31,410.00 | \$30,000.00 | \$28,796.00 | \$27,616.00 | \$26,458.00 | \$24,138.00 | \$23,618.00 | \$23,270.00 | \$22,948 | \$22,654 | \$22,276 |
|  |  | Full spousal exemption (prov) | Annual | \$23,267.00 | \$22,222.00 | \$20,003.00 | \$19,534.00 | \$19,341.00 | \$18,980.00 | \$18,571.00 | \$18,297.00 | \$18,044 | \$17,813 | \$17,515 |
|  |  | Full disability exemption (fed) | Annual | \$9,872.00 | \$9,428.00 | \$8,870.00 | \$8,662.00 | \$8,576.00 | \$8,416.00 | \$8,235.00 | \$8,113.00 | \$8,001 | \$7,899 | \$7,766 |
|  |  | Full disability exemption (prov) | Annual | \$9,747.00 | \$9,309.00 | \$8,757.00 | \$8,552.00 | \$8,468.00 | \$8,310.00 | \$8,131.00 | \$8,011.00 | \$7,900 | \$7,799 | \$7,668 |
| CPP | Canada pension | Indexation factor (applied to previous) |  | 4.40\% | 6.50\% | 2.70\% | 1.00\% | 1.90\% | 2.30\% | 1.5\% | 1.4\% | 1.20\% | 1.80\% | 0.90\% |
|  | Disability | CPPD maximum | Monthly | \$1,606.78 | \$1,538.67 | \$1,457.45 | \$1,413.66 | \$1,387.66 | \$1,362.30 | \$1,335.83 | \$1,313.66 | \$1,290.81 | \$1,264.59 | \$1,236.35 |
|  | Retirement | CPPR maximum | Monthly | \$1,364.60 | \$1,306.57 | \$1,253.59 | \$1,203.75 | \$1,175.83 | \$1,154.58 | \$1,134.17 | \$1,114.17 | \$1,093 | \$1,065.00 | \$1,038.33 |
|  | Dependant | Child flat rate | Monthly | \$294.12 | \$281.72 | \$264.53 | \$257.58 | \$255.03 | \$250.27 | \$244.64 | \$241.02 | \$237.69 | \$234.87 | \$230.72 |
|  | Survivor | Maximum under age 65 | Monthly | \$739.31 | \$707.95 | \$674.79 | \$650.72 | \$638.28 | \$626.63 | \$614.62 | \$604.32 | \$593.62 | \$581.13 | \$567.91 |
|  | 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 | \$2,500.00 |
|  |  | US average rate of exchange |  |  | 1.34970000 | 1.30130000 | 1.25350000 | 1.34150000 | 1.32690000 | 1.29570000 | 1.29860000 | 1.32480640 | 1.27871080 | 1.10446640 |

Appendix A(1) to Policy 37-110 Release
Updated January 2024

