

Preliminary Financials

	Income (Loss) and OCI						Funded Position			Assessment Rate			OD Liability			Admin			Discount Rate Accident Fund			Discount Rate RPP Accounting Valuation							
	Income (Loss) before OCI (\$ Millions)			Other Comprehensive Income (Loss) (\$ Millions)			2018 IFRS (%)	See Funding Tab for Additional	Surplus Distributions / Premium Rebates (\$ Millions)		2019 (\$)	2020* (\$)	See Assessment Tab for Breakdown	% of total benefit liability (%)			YOY% change: 2018 actual / 2017 actual; 2019 B / 2018 B (%)			Real Rate (%)			Nominal Rate (%)			Discount Rate (%)			
	2018	2019*	↑↓	2018	2019*	↑↓			2017	2018				2018	2019*	↑↓	2018	2019*	↑↓	2018	2019	↑↓	2018	2019*	↑↓	2018	2019*	↑↓	2017
NL	\$24.5	(\$12.1)	↓	\$0.0		↓	119.5%	More	-	-	\$1.69	\$1.69	→	More	8.00%	8.00%	→	0.90%	0.40%	↓	3.50%	3.50%	→	5.80%	5.80%	→	-	-	
PE	(\$30.0)	(\$2.2)	↑	(\$0.1)	-	↑	146.3%	More	\$21.3	\$21.9	\$1.58	?		More	4.50%	4.50%	→	1.28%	-6.53%	↓	3.25%	3.25%	→	5.50%	5.50%	→	-	-	
NS	(\$91.9)	\$47.6	↑	(\$86.5)	\$47.6	↑	85.5%	More	-	-	\$2.65	\$2.65	→	More	4.50%	4.50%	→	5.50%	0.50%	↓	3.25%	3.25%	→	5.25%	5.25%	→	3.25%	3.25%	→
NB	(\$32.4)		↑			→	0.0%	More	\$20.4		\$2.65		↓	More	6.00%		↓			→	3.75%		↓	6.08%		↓	-	-	
QC	(\$289.2)	N/A		N/A	N/A		108.7%	More	N/A	N/A	\$1.79	N/A		More	7.70%	8.60%	↑	3.40%	2.00%	↓	3.75%	3.75%	→	6.00%	6.00%	→	-	-	
ON	\$1,811.0	\$562.0	↓	\$354.0	\$52.0	↓	104.5%	More	-	-	\$1.65	TBD		More	8.80%	9.00%	↑	10.50%	-0.20%	↓	2.50%	2.75%	↑	4.50%	4.75%	↑	3.45%	3.95%	↑
MB	(\$53.2)	(\$73.5)	↓	(\$26.2)	(\$73.5)	↓	148.2%	More	-	-	\$0.95	\$0.95	→	More	#####	#####	↑	-0.72%	0.00%	↑	3.50%	3.50%	→	5.75%	5.75%	→	3.50%	4.00%	↑
SK	\$109.4	(\$153.6)	↓	\$1.0	(\$0.6)	↓	126.5%	More	-	-	\$1.17	\$1.17	→	More	7.50%	8.00%	↑	5.05%	3.11%	↓	3.25%	3.25%	→	5.50%	5.50%	→	3.34%	3.34%	→
AB	(\$725.0)	(\$97.7)	↑	\$7.0	-	↓	118.3%	More	\$356.0	-	\$1.08	TBD		More	9.40%	9.70%	↑	3.47%	1.59%	↓	2.50%	2.50%	→	4.60%	4.60%	→	3.60%	3.80%	↑
BC	(\$161.8)	\$352.1	↑	\$177.8	-	↓	152.6%	More	-	-	\$1.55	\$1.55	→	More	4.14%	4.14%	→	4.00%	3.80%	↓	3.00%	3.00%	→	5.40%	5.50%	↑	3.55%	4.05%	↑
YT	(\$14.4)		↑	(\$0.1)		↑	132.0%	More	\$10.0	\$5.0	\$2.05		↓	More	9.00%		↓	1.05%	1.03%	↓	3.25%	3.25%	→	5.60%	5.60%	→	-	-	
NT/NU	(\$28.9)	(\$0.8)	↑	(\$0.2)	-	↑	102.0%	More	-	-	\$2.10		↓	More	9.30%		↓	0.00%	2.90%	↑	3.50%	3.50%	→	5.90%	5.85%	↓	-	-	

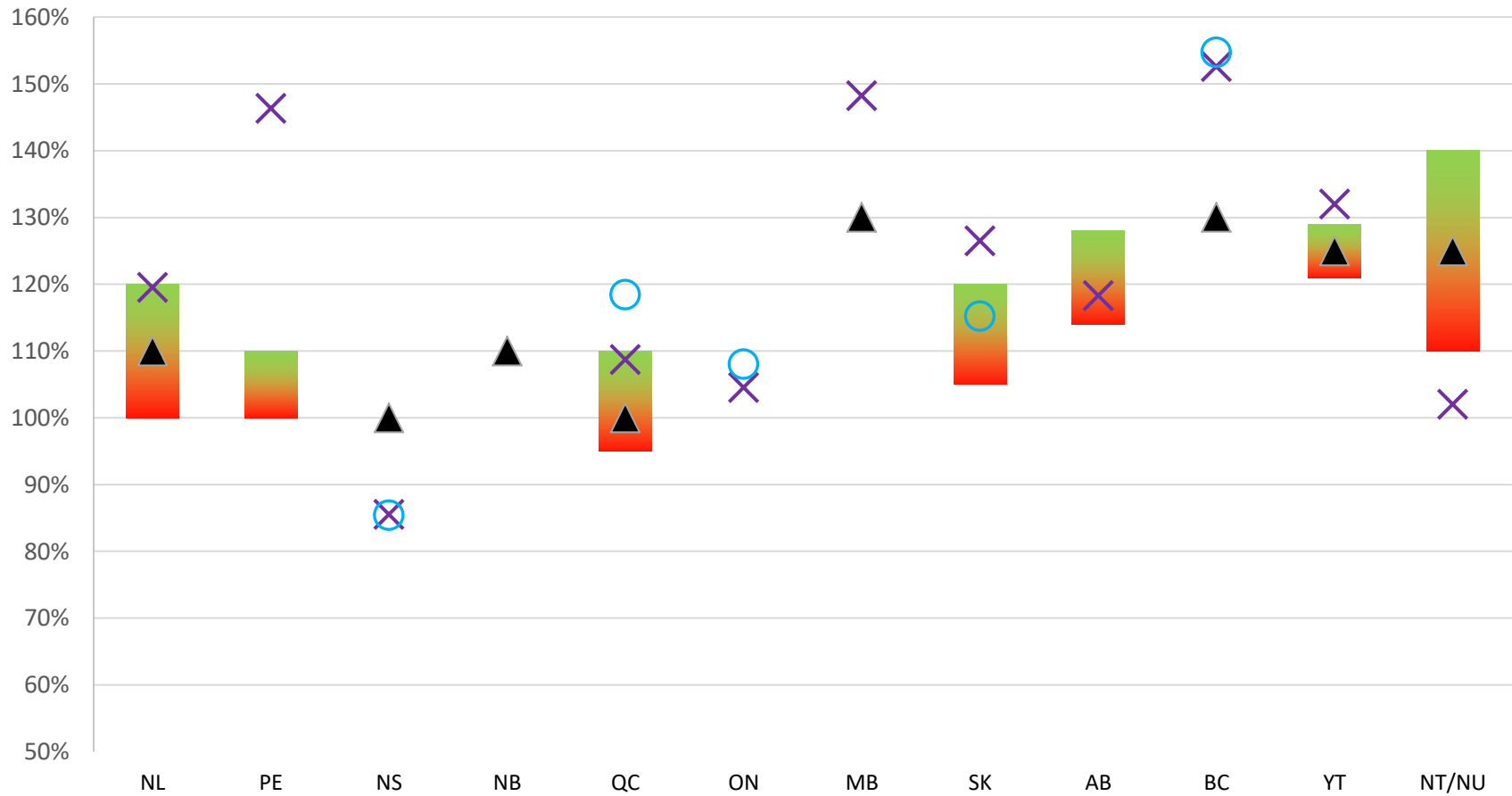
* 2019 Forecast. If not available, please input budget.

BC notes:

- ¹ Premium rebates exclude \$193.8M in 2017 and \$251.9M in 2018 rate reduction due to amortization of surplus and premium rebates to employers for participating in the Partners in Injury Prevention program.
- ² The calculation of the LODL (OD) was revised in 2018.
- ³ 2020 Assessment rate is a preliminary estimate

***Note: Not all information is published. **Not for circulation outside of this Committee.**

Funding Target and Position at 2018 Year End



■ Maximum	120.0%	110.0%			110.0%	TBD		120.0%	128.0%		129.0%	140.0%
▲ Target	110.0%		100.0%	110.0%	100.0%		130.0%			130.0%	125.0%	125.0%
■ Minimum	100.0%	100.0%			95.0%	TBD		105.0%	114.0%		121.0%	110.0%
✕ 2018 IFRS	119.5%	146.3%	85.5%		108.7%	104.5%	148.2%	126.5%	118.3%	152.6%	132.0%	102.0%
NON-IFRS version, if applicable:												
○ 2018 NON-IFRS		<i>n/a</i>	85.4%		118.4%	108.0%		115.2%		154.7%		

Assessment Rates - Breakdown of Provisional Rate Components

2018 vs 2019 comparison of components per AWCBC definitions

	Overall Provisional Assessment Rate ¹		Rate Components									
			Compensation		Admin		OH&S		Amortization of Surplus / Deficits		Other	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
NL	\$1.90	\$1.69	\$1.36	\$1.38	\$0.39	\$0.39	\$0.07	\$0.06	-	(\$0.21)	\$0.08	\$0.07
PE	\$1.60	\$1.58	\$1.10	\$1.12	\$0.44	\$0.39	\$0.06	\$0.06	(\$0.09)	(\$0.08)	\$0.09	\$0.09
NS	\$2.65	\$2.65	\$1.65	\$1.68	\$0.50	\$0.50	\$0.11	\$0.11	\$0.34	\$0.31	\$0.05	\$0.05
NB	\$1.70	\$2.65	\$1.47		\$0.34		\$0.12		(\$0.23)		-	-
QC	\$1.79	\$1.79	\$1.25	\$1.33	\$0.24	\$0.25	\$0.14	\$0.13	(\$0.07)	(\$0.13)	\$0.23	\$0.21
ON	\$2.35	\$1.65	\$0.93	\$0.91	\$0.39	\$0.39	\$0.14	\$0.13	\$0.89	\$0.22	-	-
MB	\$0.95	\$0.95	\$0.90	\$0.89	\$0.41	\$0.41	\$0.06	\$0.04	-	-	(\$0.42)	(\$0.39)
SK	\$1.19	\$1.17	\$0.81	\$0.78	\$0.38	\$0.29	-	\$0.05	-	-	-	\$0.05
AB	\$1.02	\$1.08	\$0.86	\$1.00	\$0.20	\$0.21	\$0.07	\$0.08	(\$0.11)	(\$0.21)	-	-
BC	\$1.55	\$1.55	\$1.17	\$1.16	\$0.47	\$0.47	\$0.07	\$0.07	(\$0.20)	(\$0.18)	\$0.04	\$0.03
YT	\$1.93	\$2.05	\$1.30	\$1.30	\$0.84	\$0.80	\$0.21	\$0.20	(\$0.42)	(\$0.25)	-	-
NT/NU	\$2.05	\$2.10	\$1.30	\$1.45	\$0.51	\$0.44	\$0.17	\$0.15	-	-	\$0.07	\$0.06

Instructions: Enter breakdown of 2019 Assessment Rates

¹ Note: Pre-Filled 2018 and 2019 data from the AWCBC website http://awcbc.org/?page_id=566 and <https://aoc.awcbc.org/KsmReporting/KsmSubmissionReport/1>

2018 vs 2019 comparison per KSM Reports-Breakdown of Assessment Rates percentages

(No data entry required - information calculated from data above)

	Overall Provisional Assessment Rate		Rate Components									
			Compensation		Admin		OH&S		Amortization of Surplus / Deficits		Other	
	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019
NL	\$1.90	\$1.69	72%	82%	21%	23%	4%	4%	0%	-12%	4%	4%
PE	\$1.60	\$1.58	69%	71%	28%	25%	4%	4%	-6%	-5%	6%	6%
NS	\$2.65	\$2.65	62%	63%	19%	19%	4%	4%	13%	12%	2%	2%
NB	\$1.70	\$2.65	86%	0%	20%	0%	7%	0%	-14%	0%	0%	0%
QC	\$1.79	\$1.79	70%	74%	13%	14%	8%	7%	-4%	-7%	13%	12%
ON	\$2.35	\$1.65	40%	55%	17%	24%	6%	8%	38%	13%	0%	0%
MB	\$0.95	\$0.95	95%	94%	43%	43%	6%	4%	0%	0%	-44%	-41%
SK	\$1.19	\$1.17	68%	67%	32%	25%	0%	4%	0%	0%	0%	4%
AB	\$1.02	\$1.08	84%	93%	20%	19%	7%	7%	-11%	-19%	0%	0%
BC	\$1.55	\$1.55	75%	75%	30%	30%	5%	5%	-13%	-12%	3%	2%
YT	\$1.93	\$2.05	67%	63%	44%	39%	11%	10%	-22%	-12%	0%	0%
NT/NU	\$2.05	\$2.10	63%	69%	25%	21%	8%	7%	0%	0%	3%	3%