

Taxability of Benefits



Group Plans Benefits (All provinces except Quebec)

| Benefit | Tax Deductible For The Employer | Employer-Paid Premiums Taxable For The Employee |
|------------------------------|------------------------------------|--|
| Life | Yes | Yes |
| Dependent Life | Yes | Yes |
| Critical Illness | Yes | No |
| AD & D | Yes | No |
| Health Care | Yes | No |
| EAP | Yes | No |
| Health Care Spending Account | Yes | No |
| Dental Care | Yes | No |
| Weekly Indemnity | Yes | No |
| Long Term Disability | Yes | No |