

**Canadian Addendum to the
Republic Services, Inc. 2018 Employee Stock Purchase Plan
Summary and Prospectus**

The following is a summary only of Canadian federal income tax consequences expected to be applicable to participants in the ESPP. The below should neither be construed as complete nor does it encompass all provincial or territorial taxation or social security laws or considerations. While the information below is intended to be current as of the time of writing, taxation and social security laws are subject to change. You are encouraged to consult your own independent professional tax advisor to understand your potential obligations in this regard.

Employees subject to Canadian taxation

Q: Will I be subject to tax when I enroll in the ESPP?

A: You will not be subject to tax when you enroll in the ESPP.

Q: Am I taxed on the money withheld to purchase stock?

A: Yes, because you elected to participate in the ESPP and, in so doing, expressly authorized a deduction from your pay, you are contributing after-tax money under the ESPP toward your purchase. The money that Republic Services or any participating company withholds from your pay to purchase our common stock under the ESPP is taxable income to you just as if you had actually received the money. The amount withheld under the ESPP is subject to all applicable income and social security withholdings (being Canada Pension Plan contributions, Québec Pension Plan contributions (if you report to work in Québec) and, potentially, other provincial or territorially required withholdings).

Q: Do I have to pay income tax when stock is purchased by me under the ESPP?

A: When you purchase stock under the ESPP, you will be subject to personal income tax, social security obligations (calculated up to the annual maximums for social security purposes) on the difference (or “discount”) between the fair market value of the stock on the purchase date and the purchase price as employment income.

Your employer will report and withhold the income recognized by you in connection with the purchase of stock. The taxable benefit that you will realize upon the purchase of stock at a discount is subject to applicable income tax and social security withholdings, which the ESPP authorizes your employer to withhold from your regular salary and wages.

Q: What taxes will I owe when I sell the stock I purchased under the ESPP or receive dividends in connection with the stock I purchased under the ESPP?

A: When you subsequently sell stock purchased under the ESPP, you may be subject to capital gains tax if you have disposed of the stock for proceeds in excess of the adjusted cost base of such stock. The adjusted cost base is generally equal to the fair market value of the stock at the time that you acquired it; however, in some cases it may be further adjusted. You are responsible for reporting any capital gains on your annual tax return, and for remitting the applicable taxes.

You may further be subject to tax on any dividends paid on stock purchased under the ESPP. You are responsible for reporting any dividend income on your annual tax return, and for remitting the applicable taxes.

Your employer does not track capital gains or dividend income. You are encouraged to consult your own independent professional tax advisor to understand your potential obligations in this regard.

Q: Do I have any further tax reporting obligations?

A: Depending on the extent of property you hold outside Canada, you may annually be required to prepare and file Form T1135 (Foreign Income Verification Statement) if the cost to you of all such property exceeds CAD 100,000. Stock purchased under the ESPP may count towards this total. You are encouraged to consult your own independent professional tax advisor to understand your potential obligations in this regard.