

# Taxable Benefits Quick Reference Guide

The table below provides a general overview of the tax treatment of Republic Services benefits. Tax rules may vary based on individual circumstances and applicable tax laws.

| Benefit                                  | Employees Outside Québec | Québec Employees                                  |
|------------------------------------------|--------------------------|---------------------------------------------------|
| Group Life Insurance                     | Taxable                  | Taxable                                           |
| AD&D Insurance                           | Taxable                  | Taxable                                           |
| Dependent Life Insurance                 | Taxable                  | Taxable                                           |
| Extended Health Care                     | Not Taxable              | Taxable for Québec provincial income tax purposes |
| Dental Coverage                          | Not Taxable              | Taxable for Québec provincial income tax purposes |
| Health Care Spending Account (HCSA)      | Not Taxable              | Taxable for Québec provincial income tax purposes |
| Wellness Spending Account (WSA)          | Taxable                  | Taxable                                           |
| Short-Term Disability (STD)              | Not Taxable Benefit*     | Not Taxable Benefit*                              |
| Employee-paid Long-Term Disability (LTD) | Not Taxable Benefit**    | Not Taxable Benefit**                             |

\* Employer-paid STD coverage is generally not a taxable benefit; however, STD benefits received may be taxable.

\*\* Because employees pay the full cost of LTD coverage, LTD benefits received are generally tax-free.

## Important

This information is intended as a general overview of the tax treatment of your benefits. Tax rules may change and individual circumstances may vary. If you have questions about how these rules apply to your personal situation, please consult the Canada Revenue Agency (CRA), Revenu Québec (if applicable), or a qualified tax professional.