of corporations, workers on rates other than hourly, daily or piece rates if earning more than \$4,800 per year and (except by consent of the Commission) employment in a hospital or charitable institution not carried on for gain. All employees paid by the hour, day or on piece rate (including a mileage rate) are insured regardless of amount of earnings, together with all employees who receive \$4,800 or less per annum under weekly, monthly or yearly rates.

Unemployment Insurance Fund.—Employers and employees contribute to the Fund, the total paid by each group being equal. The Federal Government contributes an amount normally equal to one-fifth of the combined employeremployee contributions and assumes the cost of administration. From July 1, 1941, to Apr. 30, 1950, employers and employees contributed \$653,798,947 to the Fund and the Federal Government added \$130,765,972. Interest and profit on sale of securities amounted to \$63,197,669 and fines of \$43,215 made a total revenue of \$847,805,803.

Benefits first became payable on Jan. 27, 1942, and from that date to Mar. 31, 1950, total benefit payments amounted to \$267,477,528, leaving a balance of \$580,328,272 in the Fund. Reserves of the Fund are invested in Government of Canada bonds and, as at Mar. 31, 1950, the par value of bonds held amounted to \$563,987,500.

Earnings	Weekly Contributions <sup>1</sup>			Weekly Benefits <sup>3</sup>	
	By Employee	By Employer	Value of Weekly Stamp <sup>2</sup>	Single Person	Person With One or More Dependants
	cts.	cts.	cts.	\$	\$
Less than \$9.00 \$ 9.00 to \$14.99 \$15.00 to \$20.99 \$21.00 to \$26.99 \$27.00 to \$33.99 \$34.00 to \$47.99 \$48.00 or more	24 30 36 42	18 24 30 36 42 48 54	36 48 60 72 84 96 1.08	$\begin{array}{r} 4 \cdot 20 \\ 6 \cdot 00 \\ 8 \cdot 10 \\ 10 \cdot 20 \\ 12 \cdot 30 \\ 14 \cdot 40 \\ 16 \cdot 20^4 \end{array}$	4.80 7.50 10.20 12.90 15.60 18.30 21.004

WEEKLY RATES OF CONTRIBUTION AND BENEFIT UNDER THE UNEMPLOYMENT INSURANCE ACT

<sup>1</sup> The daily rate of contribution in respect of each class is one-sixth of the weekly rates. <sup>2</sup> Unemployment insurance stamps combine both employer and employee contributions. <sup>3</sup> Rates calculated on the average daily contribution for the last 180 days in the two years preceding claim. Daily benefit for an insured person without dependants is 34 times the average of his 180 most recent daily contributions, and 45 times the average daily contribution less ten cents per day in the case of a person mainly or wholly maintaining one or more dependants. The daily rate is one-sixth of the weekly rate. <sup>4</sup> Payable as from July 1, 1951.

No benefit is payable during the first eight days of unemployment in a benefit year. After that time, the duration of benefit is related to the employment and contribution history of the employee, the number of days' benefit being equal to onefifth the number of contribution days during the previous five years, less one-third the number of benefit days in the previous three years. Insurance benefit is paid as a right on fulfilment of the following statutory condition:—

The payment of not less than 30 weekly (or 180 daily) contributions within two years, while in insured employment; and the payment of at least 60 daily contributions within the immediately preceding 12 months, or 45 daily contributions within the immediately preceding 6 months. (These periods of two years, 12 months and 6 months may be extended under certain circumstances.)