

|  | <b>Offenders</b>     |                           |   |  |  |  |
|--|----------------------|---------------------------|---|--|--|--|
|  | <b>Employees</b>     |                           | <b>Individuals who are not employees (eg employers)</b> |  | <b>Corporate non-employees (eg employers)</b>  |  |
| <b>Penalty Level</b>   | <b>First Offence</b> | <b>Subsequent offence</b> | <b>First Offence</b>                                    | <b>Subsequent Offence</b>                | <b>First Offence</b>                           | <b>Subsequent Offence</b>                      |
| Level 1<br>(General Penalty)   | \$5,000              | \$6,250                   | \$25,000  | \$31,250                                 | \$50,000                                       | \$62,500                                       |
| Level 2<br>(General Duty Breach)   | \$10,000             | \$12,500                  | \$100,000   | \$125,000                                | \$200,000                                      | \$250,000                                      |
| Level 3<br>(General Duty Breach resulting in serious harm or injury)                           | \$20,000             | \$25,000                  | \$200,000   | \$250,000                                | \$400,000                                      | \$500,000                                      |
| Level 4<br>(General Duty Breach involving gross negligence resulting in serious harm or death) | \$25,000             | \$31,250                  | \$250,000 and imprisonment for two years                | \$312,500 and imprisonment for two years | \$500,000 director / officer may be imprisoned | \$625,000 director / officer may be imprisoned |