



2023 Schedule of Contributions – Consultations document

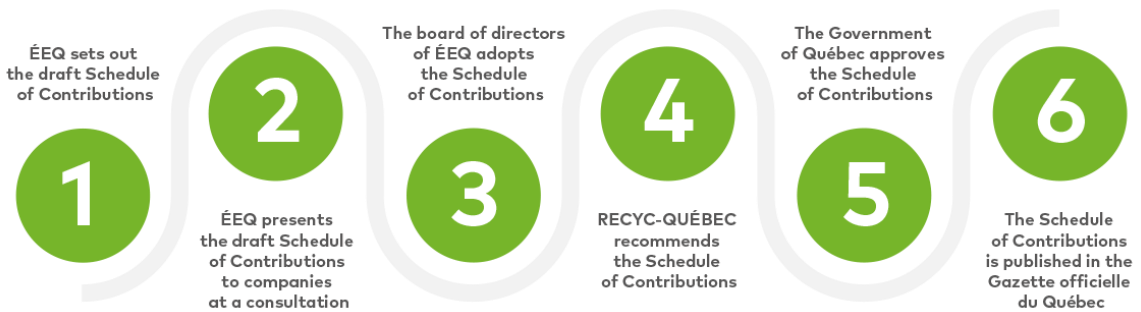
Table of Contents

Development of the Schedule of Contributions and Consultation with Companies: A legally governed process	3
The 2023 Schedule of Contributions in the context of stability and transition	4
Eco-modulation of the ÉEQ Schedule of Contributions: An evolving tool	5
1. Eco-modulation of the rate for Polypropylene (PP) – <i>NEW</i>	5
2. Fee structure for porcelain – <i>NEW</i>	5
3. Extension of the ecodesign incentive bonus for a 3 rd year	5
4. Upcoming eco-modulation measures – Penalty for two materials as of 2024	6
Update of parameters to develop the 2023 Schedule	7
1. Slight decrease expected in reported net costs for 2022	7
2. Allocation of costs for each material: A reminder of the regulatory change.....	8
3. ÉEQ Management Costs and other provisions: increase of 1.5%.....	9
4. Expected quantities are relatively stable, at nearly 641,000 tonnes	10
5. Adjusted recovery rates for two problematic materials.....	11
6. Update of the activity-based cost allocation study	12
Costs attributed to ÉEQ and rate variances.....	12
Flat fees	14
2023 Contribution table:.....	15
1. Draft Contribution table for the 2023 Schedule.....	15
2. Explaining rate variations	16
Application rules	17
Exemption regarding the change to the notion of first supplier	17
Penalty for failure to register and report.....	17
Eco-modulation.....	18
Appendix I – Rates of recovery and net costs of materials featured in the 2023 Schedule of Contributions	19

Development of the Schedule of Contributions and Consultation with Companies: A legally governed process

The fee development process follows a well-established sequence under the Environment Quality Act and its Regulation on the compensation plan. Indeed, ÉEQ is required to submit a draft Schedule of Contributions by December 31 of each year, applying all preliminary steps ahead of final approval by its Board of Directors.

The draft Schedule of Contributions is submitted to targeted companies and organizations as part of a consultation process. The process covers various mechanisms and pertains to the application rules as well as to the methodology for developing the contribution table for each class of materials. It also aims to engage with as many targeted companies and organizations as possible. The process for the 2023 Schedule of Contributions is the fifteenth implemented by ÉEQ.



For each Schedule of Contributions, ÉEQ's Board of Directors adopts a draft Schedule that is presented to companies and organizations as part of a three-week consultation process. Following consultation activities, ÉEQ analyzes the comments received and writes a report on conclusions drawn during the process. The Schedule of Contributions and the report are then approved by the Board, with or without amendment, before being submitted to RECYC-QUÉBEC (RQ), which assesses compliance with the process in order to recommend the Schedule of contributions to the Québec government. The government of Québec then approves the Schedule and publishes it in the *Gazette officielle du Québec*.

This document presents the main changes made to the contribution table and the application rules for obligation year 2023. The consultation period runs from October 31 to November 21, 2022 and includes two virtual meetings on November 2, 2022 (one in French, the other in English).

All targeted companies and organizations must produce and submit to ÉEQ their Company Report on the materials they put on Quebec's market to determine the contribution they must pay.

The amount of the contribution is calculated by multiplying the quantity of each material in a given class by the applicable rate indicated in the contribution table for the obligation year concerned, and then adding up those amounts.

The 2023 Schedule of Contributions in the context of stability and transition

As the 2022 Schedule of Contributions was being developed, several regulatory changes had considerable impacts on the contribution table and on application rules. For example, the abolition of cost allocation per class of materials upstream of the formula or the obligation for e-commerce platforms outside Quebec. The 2023 Schedule of Contributions is the second developed since those changes, and no further regulatory change has been published since.

The 2023 Schedule is produced in a much more stable context. First, in spite of ongoing inflation, labour and materials shortages that continue to affect economic activity in all industries, the aftershock of the market crisis has in large part already been absorbed and taken into consideration in contracts awarded by municipal organizations. Net municipal costs are therefore down slightly compared to last year's estimate. In addition, no significant fluctuations are expected in reported quantities for containers and packaging, and the same is true for printed matter, for which reported quantities are decreasing, though less than anticipated.

Moreover, given the context in which the 2022 Schedule of Contributions had been developed, as well as the fact that the current compensation plan will come to term in 2025, ÉEQ hopes for stability for targeted companies and organizations. Nevertheless, ÉEQ proposes some improvements to ensure the evolution of eco-modulation measures and updating of certain inputs, namely, the rise of material prices.

In the same perspective, the application rules have been updated in a simplified manner in order to limit changes. Measures introduced in the last two Schedules will therefore be extended, and only one change will be added to promote compliance and reinforce fairness; this change had already been announced during consultations held last February on the 2022 Schedule of Contributions.

Eco-modulation of the ÉEQ Schedule of Contributions: An evolving tool

With its roadmap towards eco-modulation of its Schedule of Contributions, ÉEQ aims to continue to evolve the formula towards a fee structure that is increasingly linked to the impact of each material on the entire value chain. Although the fee structure has long taken into account eco-modulation principles, namely by encouraging reduction at source and rewarding good practices, the performance of curbside recycling depends, among other things, on better decisions regarding packaging design and clear guidelines on what practices to avoid. Measures already introduced and those to come are in line with these objectives.

For the 2023 Schedule, the ÉEQ Board has therefore approved the extension of measures introduced with the last Schedules and the addition of a new material subject to a fee.

1. Eco-modulation of the rate for Polypropylene (PP) – *NEW*

Under the 2022 Schedule of Contributions, plastic #5 (polypropylene or PP) was disaggregated from other plastics, polymers and polyurethane, considering that the market for this material has grown rapidly in recent years. However, the PP rate had remained the same in order to obtain additional data on quantities put on the market during the reporting period. The data were necessary to reduce the risk of over-financing or under-financing tied to an erroneous generation prediction. As a result, ÉEQ can now complete this disaggregation and give this material its own rate. Since it has a higher recovery rate and a better resale value, polypropylene will benefit from a lower eco-modulated rate than other plastics, polymers and polyurethane in the 2023 Schedule of Contributions.

2. Fee structure for porcelain – *NEW*

Since the 2021 Schedule of Contributions, ÉEQ has applied a fee for ceramic containers and packaging, considering that they are found in curbside recycling and are a disruptive material that has no outlet in MRFs. As porcelain is a material with similar behaviour, ÉEQ has chosen, consequently and in order to enhance eco-modulation in its Schedule, to integrate this material by applying the same rate to it as ceramics, as of the 2023 Schedule of Contributions.

3. Extension of the ecodesign incentive bonus for a 3rd year

Introduced as a pilot project for the 2021 Schedule of Contributions, the ecodesign bonus was revised for the 2022 Schedule to facilitate the process for companies and to increase the eligible amounts. Financed by the Containers and Packaging Permanent Fund, this

bonus is intended to recognize ecodesign initiatives. It also helps identify action levers, document challenges, define solutions and measure environmental gains.

Contributing companies have since shown their growing interest by taking part in the webinar on the topic held this summer and by submitting their 2022 report. The board of directors has therefore agreed to renew the pilot project, considering that the preliminary analysis of applications received suggests that not all the amounts initially allocated will be granted.

Here are the main points of its application. Don't hesitate to visit our website for details:

- Clearly defined and cumulative split bonus approach
- 50% bonus for materials designated by the approach
- \$5,000 threshold (capped at the total contribution if under \$5,000)
- \$25,000 cap per request, up to \$60,000 by company

General eligibility criteria will remain the same:

- Be a compliant contributing company as per ÉEQ.
- Have put on market eco-designed containers and packaging during the reference year
- Have submitted the bonus request form in time
- Collaborate with ÉEQ in order to document the initiative, identify the challenges and issues and give consent for their case to be published.

4. Upcoming eco-modulation measures – Penalty for two materials as of 2024

As part of consultations on the 2022 Schedule, ÉEQ had announced two upcoming eco-modulation measures, i.e., a penalty on polyvinyl chloride (PVC) and a penalty on degradable plastics, both of which will be applied as of the 2024 Schedule of Contributions. Consequently, ÉEQ had disaggregated these materials from polystyrenes to collect information on quantities generated for each of them as of the 2022 Schedule. As a result, reporting data is being reviewed to determine their respective rate as of the 2024 Schedule of Contributions.

These actions are necessary to address several issues related to these materials, including the following:

- Disruption of recycling
- No end-of-life management stream
- Market constraints
- Health and safety issues

In the interest of predictability and to give companies a chance to adjust, eco-modulation measures and the breadth of the penalty will be developed and announced by ÉEQ during the next year. ÉEQ will contact contributing companies to inform them in this matter.

Update of parameters to develop the 2023 Schedule

The development of a Schedule of Contributions includes several parameters that are obtained either via studies (rate of recovery, net costs per material), or via estimates (municipal net costs, quantities expected to be reported by companies) or known data (ÉEQ fees).

1. Slight decrease expected in reported net costs for 2022

The collection and transportation costs estimate takes into account contract renewals and the increase in the consumer price index for transportation. The sorting and packaging costs estimate is based on contract renewals between municipalities and MRFs, as well as on average increases by group of municipalities. Again, this year, a series of interviews were conducted with the most populous municipal organizations to get a better picture of their costs for the year 2022. Because a municipality's compensation is calculated based on its performance compared to that of its group, this approach has been preferred for several years to monitor not only cost variances for a municipality, but for other municipalities in its group.

After three years of strong growth, ÉEQ anticipates that net costs for 2022 to be reported by municipalities by the end of summer 2023 will decrease slightly. This is because most municipal contracts had already been adjusted upwards in the previous three years as a result of export restrictions and increased sorting costs. In addition, higher market prices in 2020 and 2021 due to the scarcity of materials, particularly aluminum and certain plastics, have provided sufficient headroom to offset additional costs due to inflation and labour shortages. However, ÉEQ anticipates that the cost deduction by the performance efficiency factor will be relatively stable compared to for 2021.

Performance Efficiency factor (PE)

The calculation of the PE factor is defined in the by-law and reduces additional costs by comparing municipalities from six groups based on population and distance from the major centers of Montreal and Québec City.

Thus, ÉEQ anticipates 2022 net costs for the 2023 Schedule at \$217.2 million, an increase of 3.2% compared to the 2021 estimated net costs for the 2022 Schedule.

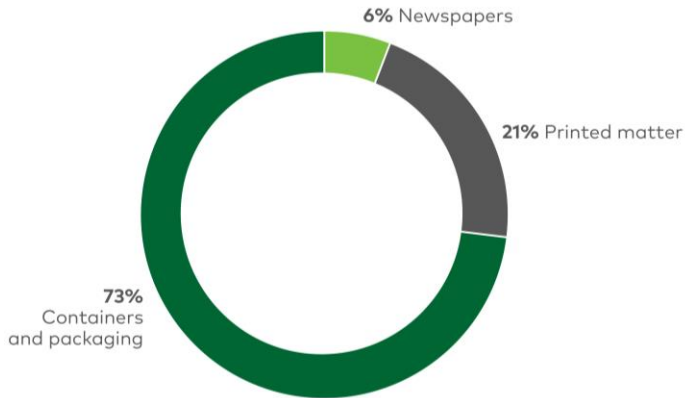
	2022 Schedule	2023 Schedule
Estimated total municipal net costs	\$233.5M	\$227.3M
Deduction for non-designated materials (6.45%)	(\$15.1M)	(\$14.7M)
Deduction for PE factor	(\$11.8M)	(\$12.6M)
Municipal management costs (8.55%)	\$17.7M	\$17.1M
Efficient and effective total eligible costs	\$224.3M	\$217.2M
<i>Variation</i>		-3.2%

2. Allocation of costs for each material: A reminder of the regulatory change

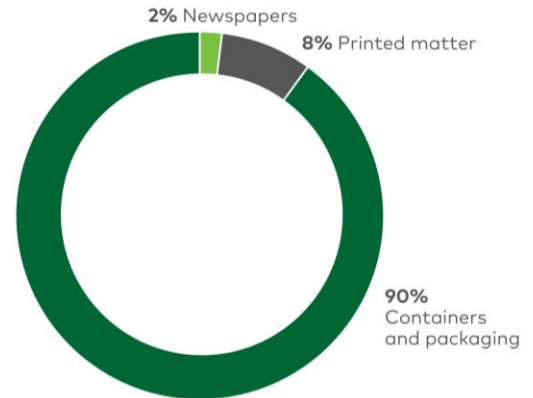
The *Regulation amending the regulation on compensation for municipal services provided to recover and reclaim residual materials regulation*, published in the *Gazette officielle du Québec* on May 18, 2022, confirms that as of the 2022 Schedule, the share of costs assumed by each class of material is no longer assigned upstream by the regulation, i.e., there is no longer a fixed allocation of costs among the three main material classes: newspapers, printed matter and containers and packaging. Instead, the Schedule formula is applied to allocate costs to each material and, when added together, calculates the share of costs for each material class.

As a result of this abolition, since the 2022 Schedule, the share of costs assumed by newspapers and printed matter has seen a clear decrease, whereas the share of costs of containers and packaging has increased.

Share of costs per class based on the allocation provided for in the Regulation for 2018-2021 Schedules



Share of costs per class after the abolition of the allocation upstream by the draft Regulation for the 2022 Schedule



Shares of costs allocated to printed matter, newspapers and containers and packaging largely remain the same for the 2023 Schedule. ÉEQ's share is \$213.1M, a 3% drop from the estimate for the 2022 Schedule.

	2022 Schedule	2023 Schedule
Efficient and effective total eligible costs	\$224.3M	\$217.2M
Deduction - Newspapers (6.5% for the 2021 Schedule of Contributions, 2.0% for the 2022 Schedule)	(\$4.5M)	(\$4.1M)
ÉEQ's efficient and effective eligible costs	\$219.8M	\$213.1M
<i>Variation</i>		-3.0%

3. ÉEQ Management Costs and other provisions: increase of 1.5%

ÉEQ's management costs and other provisions total \$13.5M. ÉEQ's management costs are \$7.5 million, or 3.3% of total expected contributions to the 2023 Schedule of Contributions. Moreover, ÉEQ will maintain the provision for bad debt at 2% of anticipated contributions, in order to cover possible company bankruptcies as well as possible disputes. Also, following through on financial commitments provided for in the *Innovative Glass Works Plan*, \$0.6 million is allocated to glass for costs incurred to support the participation of MRFs, as per

the Board's orientations from December 2017. Finally, note that the maximum allowance paid to RECYC-QUÉBEC remains unchanged at \$3M.

	2022 Schedule	2023 Schedule
ÉEQ Management Costs	\$7.0M	\$7.5M
Provisions for bad debt	\$4.6M	\$4.5M
Participation support: <i>Innovative Glass Works</i> Plan	\$0.7M	\$0.6M
Provision for recycled content credit	\$0.5M	\$0.4M
Anticipated reports from low-volume producers	(\$2.4M)	(\$2.4M)
Allowance paid to RECYC-QUÉBEC	\$2.9M	\$2.9M
Total ÉEQ fees and other provisions	\$13.3M	\$13.5M
<i>Variation</i>		1.5%

In addition, the Board of Directors determined that it was not necessary to allocate an additional amount to the risk fund this year, as the fund is adequately capitalized. Thus, total costs to be factored into the calculation of the 2023 Schedule are \$226.6 million, down 5.3% from the same costs for the previous Schedule.

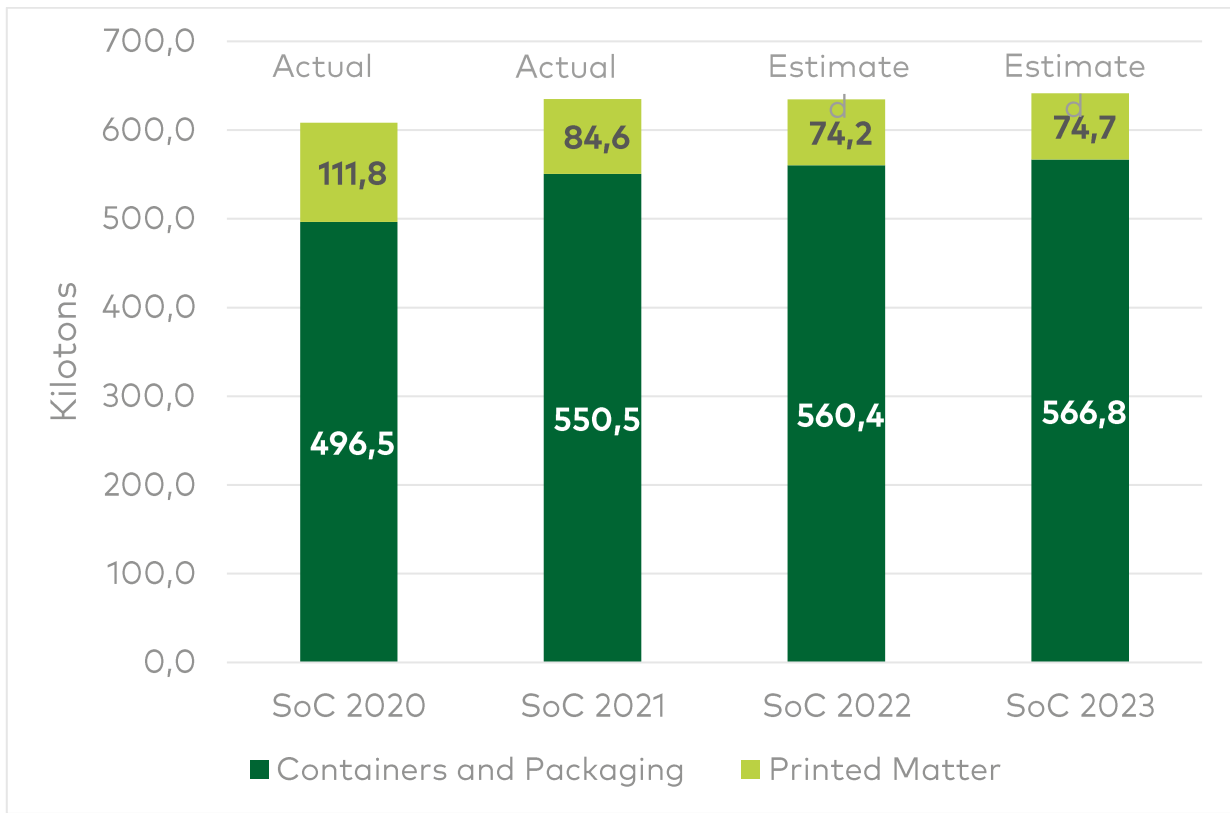
	2022 Schedule	2023 Schedule
ÉEQ's efficient and effective eligible costs	\$219.8M	\$213.1M
ÉEQ fees and other provisions	\$13.3M	\$13.5M
Risk Fund replenished according to policy	\$6.2M	---
ÉEQ's total costs before assignments	\$239.4M	\$226.6M
<i>Variation</i>		-5.3%

4. Expected quantities are relatively stable, at nearly 641,000 tonnes

In order to estimate the anticipated reported quantities for the 2023 Schedule (the reference year), we once again closely monitored the situation of companies (growth and

decline in consumed products, reduction of inserts and circulars, growth of e-commerce, business closures, etc.). Contrary to previous years in which we observed a marked decrease in the volume of printed materials, we anticipate that quantities reported for this class of materials will remain stable, mainly due to the publication of inserts and circulars, which seems to have stabilized.

Taking all these elements into account, we anticipate that quantities of materials reported for the 2023 Schedule will be close to 641,000 tonnes compared to 635,000 tonnes for the previous Schedule.



5. Adjusted recovery rates for two problematic materials

The 2023 Schedule's formula uses data from the Characterization of Residual Materials in the Municipal Sector 2015-2018. As with the 2022 Schedule, the recovery rate for two materials has been adjusted to 0% in the Schedule formula, namely "ceramics and porcelain" and "wood and cork". This decision reflects the fact that these materials have no outlet for MRFs and, in some cases, represent significant contaminants for other materials (namely, ceramic and porcelain for glass). This Schedule modulation measure aims to better consider the impact companies' choice of materials has on the entire value chain.

6. Update of the activity-based cost allocation study

ÉEQ's Activity-Based Costing (ABC) study provides a reliable and verifiable calculation of net costs of each material in the curbside recycling system. As part of the 2022 Schedule of Contributions, ÉEQ completed a comprehensive update of its ABC study to consider new spending and investments made necessary by the market turmoil of 2017 and 2018.

To maintain an adequate cost allocation by material, ÉEQ has undertaken an upgrade of last year's ABC study to take into account recent investments in MRFs, increased labour costs, and inflationary increases in fuel prices, as well as increases in the price of certain materials observed in the markets in 2020 and 2021. ÉEQ's ABC considers the average sale price for the last three years' sales prices.

In general, we note that net costs have not fluctuated much for most materials. The average increase of materials sales prices offsets additional costs added to the ABC model. We do note however that net costs for certain materials have changed significantly. For example, net costs for HDPE bottles, steel containers and printed matter have been positively influenced by high sales prices in 2021. This trend continued in the beginning of 2022. However, since the summer, we are witnessing a contraction of the value of most materials. We are monitoring the situation closely and will adjust the ABC parameters for the 2024 Schedule of Contributions in consequence.

Costs attributed to ÉEQ and rate variances

Considering all of these elements, the total costs for all materials to be considered in the fee structure formula are therefore \$226.6 million, an overall decrease of 3.3% compared to 2022. Taking into account the anticipated reported quantities, the average rate for all materials is \$353.16/t.

	2022 Schedule	2023 Schedule
ÉEQ's total contribution	\$234.4M*	\$226.6M -3.3%
Estimated quantities reported	634.5 kt	641.5 kt +1.1%
Average rate	\$369.37/t	\$353.16/t -4.4%
* ÉEQ's total contribution includes a \$5 million withdrawal from the Containers and Packaging Fund as a mitigating measure for the rate increase applied for the 2022 Schedule.		

However, as previously indicated, the impact varies widely according to materials and materials classes. In general, the increase in the sale price of certain materials and the slight decrease in costs to be offset explain the average variation of -8.7% for printed matter and -4.0% for containers and packaging.

Printed matter		
	2022 Schedule	2023 Schedule
Total costs for printed matter share	\$19.9M	\$18.3M
Provision for recycled content credit	\$0.1M	\$0.1M
Printed matter Fund	\$0.0M	\$0.0M
Total contribution	\$20.0M	\$18.4M -8.0%
Expected quantities reported	74.2 kt	74.7 kt 0.7%
Average rate	\$270/t	\$246/t -8.7%

Containers and packaging (C&P)		
	2022 Schedule	2023 Schedule
Total costs for C&P share	\$219.0M	\$207.8M
Provision for recycled content credit	\$0.4M	\$0.4M
C&P Fund	(\$5.0M)	\$0 M
Total contribution	\$214.4M	\$208.2M -0.6%
Expected quantities reported	560.4 kt	566.8 kt +1.1%
Average rate	\$383/t	\$367/t -4.0%

Flat fees

For flat fees, rates were adjusted according to the average rate variation for materials between the 2022 Schedule and the preliminary 2023 Schedule. The amounts are then rounded.

Flat fees		
Eligibility criteria	2022 Schedule	2023 Schedule
> 1 t and < 2.5 t	\$920	\$880
> 2.5 t and < 5 t	\$1,845	\$1,760
> 5 t and < 10 t	\$3,685	\$3,520
> 10 t and < 15 t or between \$1M and \$2M	\$5,535	\$5,290

2023 Contribution table:

1. Draft Contribution table for the 2023 Schedule

Material	2023 Schedule \$/t	Variance %
Printed matter	245.77	-8.7
Newsprint inserts and circulars	219.67	-9.7
Catalogues and publications	288.15	-8.2
Magazines	288.15	-8.2
Telephone books	288.15	-8.2
General use paper	288.15	-8.2
Other printed matter	288.15	-8.2
Containers and packaging	367.32	-4.0
<u>Paper and cardboard</u>		
Corrugated cardboard	257.01	-7.9
Kraft paper shopping bags	257.01	-7.9
Kraft paper packaging	257.01	-7.9
Boxboard and other paper packaging	328.36	-6.4
Gable-top containers	356.14	-2.1
Laminated paper	461.74	-5.7
Aseptic containers	421.93	-3.5
Wood and cork	553.52	-7.4
<u>Plastics</u>		
PET bottles and containers	440.58	-4.1
HDPE bottles and containers < 5L	239.36	-12.1
Plastic laminates	732.01	-4.6
HDPE/LDPE plastic film	744.56	-3.5
HDPE/LDPE film shopping bags	744.56	-3.5
Expanded polystyrene - food	1,273.03	-6.5
Expanded polystyrene - protection	1,273.03	-6.5
Non-expanded polystyrene	1,273.03	-6.5
Polyvinyl chloride (PVC)	1,273.03	-6.5
PLA and other degradable plastics	1,273.03	-6.5
Polypropylene (PP)	418.71	-19.5
Other plastics, polymers and polyurethane	475.55	-8.6
<u>Aluminium</u>		
Aluminium food and beverage containers	204.70	-18.1
Other aluminium containers and packaging	204.70	-18.1
<u>Steel</u>		
Steel aerosol containers	238.75	-10.3

Material	2023 Schedule \$/t	Variance %
Other steel containers	238.75	-10.3
<u>Glass</u>		
Clear (flint) glass	256.45	-0.3
Coloured glass	260.71	0.1
Ceramic and porcelain	499.55	-6.4
Average overall rate	353.16	-4.4

2. Explaining rate variations

For the 2023 Schedule, rates vary from 0.1% to -19.5%.

Average rate variation	Number of materials
Increase	1
Between 0% and -5%	8
Between -5% and -10%	19
Higher than -10%	6

There are considerable variations based on materials:

Sub-classes of materials	Average variation	Explanations
Printed matter	-8.7%	Decrease marked by the significant increase in the price of the material and relatively stable gross costs.
Paper, cardboard and other fibres	-6.5%	Decrease mainly influenced by the price of certain materials on the market. Note that the selling price of gable-top and aseptic containers remains low compared to other materials in this sub-class.
Plastics	-4.9%	Decrease mainly due to the higher price of certain materials (notably HDPE in 2021) on the market.
Aluminium	-18.1%	Significant decrease due to the still high price of the materials on the market and an above-average increase in reported quantities.
Steel	-10.3%	Decrease marked by the significant increase in the price of the material and relatively stable gross costs.
Glass	-0.1%	A mild drop compared to other materials caused mainly by lower quantities reported in spite of stable cost allocation.

Application rules

The application rules were significantly revised for the 2022 Schedule to consider the changes made to the EQA and the draft regulation amending the regulation respecting the compensation plan, but also to align with the new market realities and respond to the demands of companies and industry associations. ÉEQ has accompanied companies in the application of these changes in order to help them with this transition.

In an effort to limit changes, the application rules have been updated in a simplified manner. Measures introduced in the last two Schedules will be extended, and only one change will be added, which had already been announced during consultations on the 2022 Schedule of Contributions.

Exemption regarding the change to the notion of first supplier

One of the measures in the 2022 Schedule was an exemption that would delay the implementation of one of the regulatory changes. In order to be consistent with other extended producer responsibility programs, the Regulation amending the Regulation respecting the compensation system changed the person responsible for reporting indirect sales, i.e., products that are reintroduced into Quebec by a retailer or distributor.

Since the compensation plan came into effect, the responsibility for reporting indirect sales remained with Quebec-based brand owners. The regulatory change transfers this responsibility to the person who reintroduces the product, i.e., the retailer or the distributor. This change will have a significant impact on the methodology of companies that operate nationally and have warehouses outside of Quebec, but also for all brand owners in Quebec who sell to these companies.

Considering that this is a significant change that will require support for affected companies to adjust their reporting process, ÉEQ is maintaining this exemption for the 2023 Schedule in order to maintain the status quo. This decision is also based on the fact that an additional regulatory change is required to include printed matter along with containers and packaging already covered in the original amendment. Therefore, the preferred option is to defer the implementation of this regulatory change to the 2024 Schedule, so that the conditions can be put in place to facilitate this transition.

Penalty for failure to register and report

As announced during the 2022 Schedule of Contributions Consultations, ÉEQ is introducing a new measure to promote business compliance and enhance fairness. This penalty for failure to register and report will be applicable in particular to canvassed companies that do not come into compliance, despite our communication efforts.

ÉEQ will communicate with associations whose members may be affected so that they can relay the information and thus reinforce their compliance.

Eco-modulation

In addition to the eco-design incentive bonus being maintained, it should be noted that the 20% credit on post-consumer recycled content is also maintained.

Finally, in order to reflect all the changes presented, modifications have also been made to the contribution table in Appendix A of the draft Schedule:

- Broadened range of materials subject to a fee to include porcelain containers and packaging
- Disaggregation of polypropylene (PP or #5 plastic) from other plastics in order to assign it its own rate.

Appendix I – Rates of recovery and net costs of materials featured in the 2023 Schedule of Contributions

Recovery rates are from the 2015-2018 Residential Characterization Study co-financed by ÉEQ and RECYC-QUÉBEC. Material net costs are from the update of the Activity-based costing (ABC) model for 2022 carried out by ÉEQ.

Material	Recovery rate 2015-2018	Net cost 2022 ABC
Newsprint inserts and circulars	85.1%	\$207
Catalogues and publications	82.4%	\$210
Magazines	85.6%	\$200
Telephone books	81.6%	\$203
General use paper	56.8%	\$221
Other printed matter	62.4%	\$223
Corrugated cardboard	77.5%	\$211
Kraft paper bags	41.3%	\$211
Kraft paper packaging	23.2%	\$211
Boxboard and other paper packaging	61.9%	\$269
Gable-top containers	77.9%	\$377
Laminated paper	33.4%	\$355
Aseptic containers	54.9%	\$385
PET bottles	67.8%	\$427
HDPE bottles	68.0%	\$146
Plastic laminates	16.2%	\$772
HDPE/LDPE plastic film	34.8%	\$834
HDPE/LDPE film shopping bags	15.8%	\$834
Expanded polystyrene - food	11.5%	\$3,063
Expanded polystyrene - protection	37.5%	\$3,063
Non-expanded polystyrene	24.9%	\$638
PET containers	57.3%	\$427
Polyvinyl chloride (PVC)	58.1%	\$434
Polylactic acid (PLA) and other degradable plastics	43.4%	\$542
Polypropylene (PP)	41.4%	\$302
Other plastics, polymers and polyurethane	43.7%	\$412
Aluminium food and beverage containers	48.2%	\$(657)
Other aluminium containers and packaging	10.0%	\$381
Steel aerosol containers	17.5%	\$125
Other steel containers	64.9%	\$110

Clear (flint) glass	78.8%	\$242
Coloured glass	78.8%	\$248
Ceramic and porcelain	0.0%*	\$244
Wood and cork	0.0%*	\$356

*The recovery rate set for these materials is 0%.