

## Basic Personal Amounts, EI, CPP, QPP and QPIP Effective January 1, 2017

<b>Basic Personal Amount</b>	<b>2017 January</b>	2016 January	2015 January	2014 January
Federal	<b>11,635</b>	11,474	11,327	11,138
Alberta	<b>18,690</b>	18,451	18,214	17,787
British Columbia	<b>10,208</b>	10,027	9,938	9,869
Manitoba	<b>9,271</b>	9,134	9,134	9,134
New Brunswick	<b>9,895</b>	9,758	9,633	9,472
Newfoundland and Labrador	<b>8,978</b>	8,802	8,767	8,578
Northwest Territories	<b>14,278</b>	14,081	13,900	13,668
Nova Scotia	<b>8,481</b>	8,481	8,481	8,481
Nunavut	<b>13,128</b>	12,947	12,781	12,567
Ontario	<b>10,171</b>	10,011	9,863	9,670
Prince Edward Island	<b>8,000</b>	7,708	7,708	7,708
Quebec	<b>11,635</b>	11,550	11,425	11,305
Saskatchewan	<b>16,065</b>	15,843	15,639	15,378
Yukon	<b>11,635</b>	11,474	11,327	11,138

<b>Employment Insurance (EI)</b>	<b>2017</b>	2016	2015	2014
Maximum annual insurable earnings	<b>51,300.00</b>	50,800.00	49,500.00	48,600.00
Premium rate - Outside Quebec	<b>1.63%</b>	1.88%	1.88%	1.88%
Max. annual premium - Outside Quebec	<b>836.19</b>	955.04	930.60	913.68
Premium rate - Quebec	<b>1.27%</b>	1.52%	1.54%	1.53%
Max. annual premium - Quebec	<b>651.51</b>	772.16	762.30	743.58

As an employer, the EI contribution is 1.4 times the amount of the employee's premiums for the pay period, unless a reduced rate applies.

<b>Canada Pension Plan (CPP)</b>	<b>2017</b>	2016	2015	2014
Maximum pensionable earnings	<b>55,300.00</b>	54,900.00	53,600.00	52,500.00
Basic exemption	<b>3,500.00</b>	3,500.00	3,500.00	3,500.00
Contribution rate	<b>4.95%</b>	4.95%	4.95%	4.95%
Maximum employee contribution	<b>2,564.10</b>	2,544.30	2,479.95	2,425.50

The employer's CPP contribution is an amount equal to the total of the employee's contribution.

<b>Québec Pension Plan (QPP)</b>	<b>2017</b>	2016	2015	2014
Maximum pensionable earnings	<b>55,300.00</b>	54,900.00	53,600.00	52,500.00
Basic exemption	<b>3,500.00</b>	3,500.00	3,500.00	3,500.00
Contribution rate	<b>5.4%</b>	5.325%	5.25%	5.175%
Maximum employee contribution	<b>2,797.20</b>	2,737.05	2,630.25	2,535.75
Maximum employer contribution (per employee)	<b>2,797.20</b>	2,737.05	2,630.25	2,535.75

<b>Québec Parental Insurance (QPIP)</b>	<b>2017</b>	2016	2015	2014
Maximum annual insurable earnings	<b>72,500.00</b>	71,500.00	70,000.00	69,000.00
Employee's premium rate	<b>0.548%</b>	0.548%	0.559%	0.559%
Employee's maximum annual premium	<b>397.30</b>	391.82	391.30	385.71
Employer's premium rate	<b>0.767%</b>	0.767%	0.782%	0.782%
Employer's maximum annual premium	<b>556.08</b>	548.41	547.40	539.58