

Basic Personal Amounts, EI, CPP, QPP and QPIP Effective January 1, 2018

Basic Personal Amount	2018 January	2017 January	2016 January	2015 January
Federal	11,809	11,635	11,474	11,327
Alberta	18,915	18,690	18,451	18,214
British Columbia	10,412	10,208	10,027	9,938
Manitoba	9,382	9,271	9,134	9,134
New Brunswick	10,043	9,895	9,758	9,633
Newfoundland and Labrador	9,247	8,978	8,802	8,767
Northwest Territories	14,492	14,278	14,081	13,900
Nova Scotia	11,481	8,481	8,481	8,481
Nunavut	13,325	13,128	12,947	12,781
Ontario	10,354	10,171	10,011	9,863
Prince Edward Island	8,160	8,000	7,708	7,708
Quebec	15,012	11,635	11,550	11,425
Saskatchewan	16,065	16,065	15,843	15,639
Yukon	11,809	11,635	11,474	11,327

Employment Insurance (EI)	2018	2017	2016	2015
Maximum annual insurable earnings	51,700.00	51,300.00	50,800.00	49,500.00
Premium rate - Outside Quebec	1.66%	1.63%	1.88%	1.88%
Max. annual premium - Outside Quebec	858.22	836.19	955.04	930.60
Premium rate - Quebec	1.30%	1.27%	1.52%	1.54%
Max. annual premium - Quebec	672.10	651.51	772.16	762.30

Employer's EI contribution is 1.4 times the employee's premium amount for pay period, unless a reduced rate applies.

Canada Pension Plan (CPP)	2018	2017	2016	2015
Maximum pensionable earnings	55,900.00	55,300.00	54,900.00	53,600.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	4.95%	4.95%	4.95%	4.95%
Maximum employee contribution	2,593.80	2,564.10	2,544.30	2,479.95

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

Quebec Pension Plan (QPP)	2018	2017	2016	2015
Maximum pensionable earnings	55,900.00	55,300.00	54,900.00	53,600.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.4%	5.4%	5.325%	5.25%
Maximum employee contribution	2,829.60	2,797.20	2,737.05	2,630.25
Maximum employer contribution (per employee)	2,829.60	2,797.20	2,737.05	2,630.25

Quebec Parental Insurance (QPIP)	2018	2017	2016	2015
Maximum annual insurable earnings	74,000.00	72,500.00	71,500.00	70,000.00
Employee's premium rate	0.548%	0.548%	0.548%	0.559%
Employee's maximum annual premium	405.52	397.30	391.82	391.30
Employer's premium rate	0.767%	0.767%	0.767%	0.782%
Employer's maximum annual premium	567.58	556.08	548.41	547.40