



KINGSTON  
ROSS  
PASNAK<sup>LLP</sup>

CHARTERED PROFESSIONAL ACCOUNTANTS

## CPP & EI Rates and Basic Personal Amounts

	2018	2017	2016
<b>CPP</b>			
Max Pensionable Earnings	\$55,900	\$55,300	\$54,900
Less: Basic Exemption	(\$ 3,500)	(\$ 3,500)	(\$ 3,500)
Max Earnings On which contributions are based	\$52,400	\$51,800	\$51,400
Rate	4.95%	4.95%	4.95%
Max Contribution	\$2,593.80	\$2,564.10	\$2,544.30
<b>EI</b>			
Max Insurable Earnings	\$51,700	\$51,300	\$50,800
Rate	1.66%	1.63%	1.88%
Max Contribution	\$858.22	\$836.19	\$955.04
<b>Basic Personal Amount</b>			
Federal	\$11,809	\$11,635	\$11,474
Alberta	\$18,915	\$18,690	\$18,451

This information is intended for general purposes only. Care has been taken to ensure the information herein is accurate. However, no representation is made as to its accuracy. This information should be relied upon to replace professional advice relating to your specific circumstances.