



CPP Rates, EI Rates, and Basic Personal Amounts

The maximum pensionable earnings under the Canada Pension Plan (“CPP”), the maximum employee contributions to the CPP, the maximum insurable earnings for Employment Insurance premiums (“EI”), and the maximum employee EI contributions for 2010 to 2012 as well as the maximum Basic Personal Amounts for 2010 to 2012 are as follows:

| | 2012 | 2011 | 2010 |
|---------------------------------------------------|-------------|-------------|-------------|
| CPP | | | |
| Maximum Pensionable Earnings | \$50,100.00 | \$48,300.00 | \$47,200.00 |
| Less: Basic Exemption | (3,500.00) | (3,500.00) | (3,500.00) |
| Maximum Earnings on which contributions are based | 46,600.00 | 44,800.00 | 43,700.00 |
| Rate | 4.95% | 4.95% | 4.95% |
| Maximum Contribution | \$2,306.70 | \$2,217.60 | \$2,163.15 |
| EI | | | |
| Maximum Insurable Earnings | \$45,900.00 | \$44,200.00 | \$43,200.00 |
| Rate | 1.83% | 1.78% | 1.73% |
| Maximum Contribution | \$839.97 | \$786.76 | \$747.36 |
| Basic Personal Amount | | | |
| Federal | \$10,822.00 | \$10,527.00 | \$10,382.00 |
| Alberta | \$17,282.00 | \$16,977.00 | \$16,825.00 |