



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 2008 to 2010 as well as the maximum Basic Personal Amounts for 2008 to 2010 are as follows:

	2010	2009	2008
CPP			
Maximum Pensionable Earnings	\$47,200.00	\$46,300.00	\$44,900.00
Less: Basic Exemption	(3,500.00)	(3,500.00)	(3,500.00)
Maximum Earnings on which contributions are based	43,700.00	42,800.00	41,400.00
Rate	4.95%	4.95%	4.95%
Maximum Contribution	\$2,163.15	\$2,118.60	\$2,049.30
EI			
Maximum Insurable Earnings	\$43,200.00	\$42,300.00	\$41,100.00
Rate	1.73%	1.73%	1.73%
Maximum Contribution	\$747.36	\$731.79	\$711.03
Basic Personal Amount			
Federal	\$10,382.00	\$10,320.00	\$9,600.00
Alberta	\$16,825.00	\$16,775.00	\$16,161.00