

2016 Canadian Payroll Information



| Employment Insurance - except Québec | EI Rate | Annual Maximum |
|--|---------|----------------|
| Insurable Earnings | -- | \$50,800.00 |
| Premium/Contribution - Employee | 1.88% | \$955.04 |
| Premium/Contribution - Employer | 2.632% | \$1,337.06 |

| Employment Insurance - Québec | EI Rate | EI Annual Maximum | QPIP Rate | QPIP Annual Maximum |
|--|---------|-------------------|-----------|---------------------|
| Insurable Earnings | -- | \$50,800.00 | -- | \$71,500 |
| Premium/Contribution - Employee | 1.52% | \$772.16 | 0.548% | \$391.82 |
| Premium/Contribution - Employer | 2.128% | \$1,081.02 | 0.767% | \$548.41 |

| Canada/Québec Pension Plan | CPP | QPP |
|--|------------|------------|
| Annual Maximum Pensionable Earnings | \$54,900 | \$54,900 |
| Annual Basic Exemption | \$3,500 | \$3,500 |
| Maximum Contributory Earnings | \$51,400 | \$51,400 |
| Contribution rate (%) | 4.95 % | 5.325 % |
| Maximum Contribution - Employee | \$2,544.30 | \$2,737.05 |
| Maximum Contribution - Employer | \$2,544.30 | \$2,737.05 |

| Limits | Amount |
|--|----------|
| Money Purchase Plan | \$26,010 |
| Deferred Profit Sharing Plan Annual Contribution | \$13,005 |
| Maximum Benefit Accrual | \$2,890 |
| Registered Retirement Savings Plan Annual Contribution | \$25,370 |
| TFSA | \$5,500 |

| Worker's Compensation: Province | Maximum Assessable Earnings |
|---------------------------------|-----------------------------|
| Alberta | \$98,700 |
| British Columbia | \$80,600 |
| Manitoba | \$125,000 |
| New Brunswick | \$61,800 |
| Newfoundland and Labrador | \$62,540 |
| Northwest Territories | \$88,600 |
| Nova Scotia | \$58,200 |
| Nunavut | \$88,600 |
| Ontario | \$88,000 |
| Prince Edward Island | \$52,200 |
| Québec | \$71,500 |
| Saskatchewan | \$69,242 |
| Yukon | \$84,837 |

| Federal and Provincial TD1 | Basic Exemption |
|----------------------------|-----------------|
| Alberta | \$18,451 |
| British Columbia | \$10,027 |
| Manitoba | \$9,134 |
| New Brunswick | \$9,758 |
| Newfoundland and Labrador | \$8,802 |
| Northwest Territories | \$14,081 |
| Nova Scotia | \$8,481 |
| Nunavut | \$12,947 |
| Ontario | \$10,011 |
| Prince Edward Island | \$7,708 |
| Québec | \$11,550 |
| Saskatchewan | \$15,843 |
| Yukon | \$11,474 |
| Federal | \$11,474 |

Compliments of:

