

# 2017 Canadian Payroll Information



Employment Insurance - except Québec	EI Rate	Annual Maximum
Insurable Earnings	--	\$51,300.00
Premium/Contribution - <b>Employee</b>	1.63%	\$836.19
Premium/Contribution - <b>Employer</b>	2.282%	\$1,170.67

Employment Insurance - Québec	EI Rate	EI Annual Maximum	QPIP Rate	QPIP Annual Maximum
Insurable Earnings	--	\$51,300.00	--	\$72,500
Premium/Contribution - <b>Employee</b>	1.27%	\$651.51	0.548%	\$397.30
Premium/Contribution - <b>Employer</b>	1.778%	\$912.11	0.767%	\$556.08

Canada/Québec Pension Plan	CPP	QPP
Annual Maximum Pensionable Earnings	\$55,300	\$55,300
Annual Basic Exemption	\$3,500	\$3,500
Maximum Contributory Earnings	\$51,800	\$51,800
Contribution rate (%)	4.95 %	5.40 %
Maximum Contribution - <b>Employee</b>	\$2,564.10	\$2,797.20
Maximum Contribution - <b>Employer</b>	\$2,564.10	\$2,797.20

Limits	Amount
Money Purchase Plan	\$26,230
Deferred Profit Sharing Plan Annual Contribution	\$13,115
Maximum Benefit Accrual	\$2,914.44
Registered Retirement Savings Plan Annual Contribution	\$26,010
TFSA	\$5,500

Worker's Compensation: Province	Maximum Assessable Earnings
Alberta	\$98,700
British Columbia	\$81,900
Manitoba	\$127,000
New Brunswick	\$62,700
Newfoundland and Labrador	\$63,420
Northwest Territories	\$90,600
Nova Scotia	\$59,300
Nunavut	\$90,600
Ontario	\$88,500
Prince Edward Island	\$52,800
Québec	\$72,500
Saskatchewan	\$76,086
Yukon	\$85,601

Federal and Provincial TD1	Basic Exemption
Alberta	\$18,690
British Columbia	\$10,208
Manitoba	\$9,271
New Brunswick	\$9,895
Newfoundland and Labrador	\$8,978
Northwest Territories	\$14,278
Nova Scotia	\$8,481
Nunavut	\$13,128
Ontario	\$10,171
Prince Edward Island	\$8,000
Québec	\$11,635
Saskatchewan	\$16,065
Yukon	\$11,635
Federal	\$11,635

Compliments of:

