

CANADA/QUEBEC PENSION PLAN (CPP/QPP)

| | CPP | QPP |
|---|------------|------------|
| Yearly Maximum Pensionable Earnings | \$57,400 | \$57,400 |
| Basic Exemption (by pay period type) | | |
| Annual | \$3,500 | \$3,500 |
| Monthly (12) | \$291.66 | \$291.66 |
| Semi-monthly (24) | \$145.83 | \$145.83 |
| Biweekly (26) | \$134.61 | \$134.61 |
| Biweekly (27) | \$129.62 | \$129.62 |
| Weekly (52) | \$67.30 | \$67.30 |
| Weekly (53) | \$66.03 | \$66.03 |
| Annual Maximum Contributory Earnings | \$53,900 | \$53,900 |
| Contribution Rate | 5.10% | 5.55% |
| Annual Maximum Contribution (Employee/Employer) | \$2,748.90 | \$2,991.45 |

EMPLOYMENT INSURANCE (EI) & QUEBEC PARENTAL INSURANCE PLAN (QPIP)

| | EI | EI (QUEBEC) | QPIP (QUEBEC) |
|---|------------|-------------|---------------|
| Annual Maximum Insurable Earnings | \$53,100 | \$53,100 | \$76,500 |
| Premium/Contribution Rate (Employee) | 1.62% | 1.25% | 0.526% |
| Premium Rate (Employer: 1.4* x Employee EI) | 2.268% | 1.75% | — |
| Contribution Rate Employer QPIP | — | — | 0.736% |
| Annual Maximum Premium EI/QPIP (Employee) | \$860.22 | \$663.75 | \$402.39 |
| Annual Maximum Premium (Employer: 1.4* x Employee EI) | \$1,204.31 | \$929.25 | — |
| Annual Maximum QPIP Contribution (Employer) | — | — | \$563.04 |

* Unless a reduced premium rate applies

PENSION ADJUSTMENT (PA), RRSP & TFSA LIMITS

| | |
|---|----------|
| Defined Contribution RPPs (Money Purchase) – Annual contribution limit | \$27,230 |
| Defined Benefit RPPs – (Maximum pension benefit \$3,025.56 X 9) - \$600 | \$26,630 |
| DPSP – Annual contribution limit (half of money purchase limit) | \$13,615 |
| RRSPs – Annual contribution limit | \$26,500 |
| TFSA - Annual contribution limit | \$6,000 |

FEDERAL/PROVINCIAL TD1 & QUEBEC TP-1015.3-V BASIC PERSONAL AMOUNTS

| PROVINCE OR TERRITORY | BASIC PERSONAL AMOUNT |
|---------------------------|-----------------------|
| Federal | \$12,069 |
| Alberta | \$19,369 |
| British Columbia | \$10,682 |
| Manitoba | \$9,626 |
| New Brunswick | \$10,264 |
| Newfoundland and Labrador | \$9,414 |
| Northwest Territories | \$14,811 |
| Nova Scotia | \$11,481* |
| Nunavut | \$13,618 |
| Ontario | \$10,582 |
| Prince Edward Island | \$9,160 |
| Quebec | \$15,269 |
| Saskatchewan | \$16,065 |
| Yukon | \$12,069 |

Federal and provincial TD1s are available at

<https://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html>

Quebec TP-1015.3-V is available at revenu.gouv.qc.ca/en/sept/formulaires/tp/tp-1015_3.aspx

*Basic Personal Amount for Nova Scotia is unique to each employee's annual income from all sources. See TD1NS-WS Worksheet for additional information at <https://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later/td1ns-ws.html>.

WORKERS' COMPENSATION FILING DEADLINES/MAXIMUM ASSESSABLE EARNINGS

| | Filing Deadline | Maximum Assessable Earnings |
|---------------------------|---|-----------------------------|
| Alberta | February 28 | \$98,700 |
| British Columbia | Last day of February (quarterly) March 1-15 (yearly) | \$84,800 |
| Manitoba | February 28 | \$127,000 |
| New Brunswick | February 28 | \$64,800 |
| Newfoundland and Labrador | February 28 | \$65,600 |
| Northwest Territories | February 28 | \$92,400 |
| Nova Scotia | February 28 | \$60,900 |
| Nunavut | February 28 | \$92,400 |
| Ontario | Last day of March | \$92,600 |
| Prince Edward Island | February 28 | \$55,000 |
| Quebec | Before March 15 | \$76,500 |
| Saskatchewan | February 28 | \$88,314 |
| Yukon | Last day of February | \$89,145 |