

Basic Personal Amounts, EI, CPP, QPP and QPIP Effective January 1, 2019

Basic Personal Amount	2019 January	2018 January	2017 January	2016 January
Federal	12,069	11,809	11,635	11,474
Alberta	19,369	18,915	18,690	18,451
British Columbia	10,682	10,412	10,208	10,027
Manitoba	9,626	9,382	9,271	9,134
New Brunswick	10,264	10,043	9,895	9,758
Newfoundland and Labrador	9,414	9,247	8,978	8,802
Northwest Territories	14,811	14,492	14,278	14,081
Nova Scotia	11,481	11,481	8,481	8,481
Nunavut	13,618	13,325	13,128	12,947
Ontario	10,582	10,354	10,171	10,011
Prince Edward Island	9,160	8,160	8,000	7,708
Quebec	15,269	15,012	11,635	11,550
Saskatchewan	16,065	16,065	16,065	15,843
Yukon	12,069	11,809	11,635	11,474

Employment Insurance (EI)	2019	2018	2017	2016
Maximum annual insurable earnings	53,100.00	51,700.00	51,300.00	50,800.00
Premium rate - Outside Quebec	1.62%	1.66%	1.63%	1.88%
Max. annual premium - Outside Quebec	860.22	858.22	836.19	955.04
Premium rate - Quebec	1.25%	1.30%	1.27%	1.52%
Max. annual premium - Quebec	663.75	672.10	651.51	772.16

Employer's EI contribution is 1.4 times the employee's premium amount for pay period, unless a reduced rate applies.

Canada Pension Plan (CPP)	2019	2018	2017	2016
Maximum pensionable earnings	57,400.00	55,900.00	55,300.00	54,900.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.10%	4.95%	4.95%	4.95%
Maximum employee contribution	2,748.90	2,593.80	2,564.10	2,544.30

Employer's CPP contribution is an amount equal to the total of the employee's contribution.

Quebec Pension Plan (QPP)	2019	2018	2017	2016
Maximum pensionable earnings	57,400.00	55,900.00	55,300.00	54,900.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.55%	5.4%	5.4%	5.325%
Maximum employee contribution	2,991.45	2,829.60	2,797.20	2,737.05
Maximum employer contribution (per employee)	2,991.45	2,829.60	2,797.20	2,737.05

Quebec Parental Insurance (QPIP)	2019	2018	2017	2016
Maximum annual insurable earnings	76,500.00	74,000.00	72,500.00	71,500.00
Employee's premium rate	0.526%	0.548%	0.548%	0.548%
Employee's maximum annual premium	402.39	405.52	397.30	391.82
Employer's premium rate	0.736%	0.767%	0.767%	0.767%
Employer's maximum annual premium	563.04	567.58	556.08	548.41