

Basic Personal Amounts, EI, CPP, QPP and QPIP Effective January 1, 2020

Basic Personal Amount	2020 January	2019 January	2018 January	2017 January
Federal	13,229*	12,069	11,809	11,635
Alberta	19,369	19,369	18,915	18,690
British Columbia	10,949	10,682	10,412	10,208
Manitoba	9,838	9,626	9,382	9,271
New Brunswick	10,459	10,264	10,043	9,895
Newfoundland and Labrador	9,498	9,414	9,247	8,978
Northwest Territories	15,093	14,811	14,492	14,278
Nova Scotia	11,481	11,481	11,481	8,481
Nunavut	16,304	13,618	13,325	13,128
Ontario	10,783	10,582	10,354	10,171
Prince Edward Island	10,000	9,160	8,160	8,000
Quebec	15,532	15,269	15,012	11,635
Saskatchewan	16,065	16,065	16,065	16,065
Yukon	12,298	12,069	11,809	11,635

*On Dec. 9, 2019, the government announced an increase to the Jan. 2020 federal amount from \$12,298 to \$13,229.

Employment Insurance (EI)	2020	2019	2018	2017
Maximum annual insurable earnings	54,200.00	53,100.00	51,700.00	51,300.00
Premium rate - Outside Quebec	1.58%	1.62%	1.66%	1.63%
Max. annual premium - Outside Quebec	856.36	860.22	858.22	836.19
Premium rate - Quebec	1.20%	1.25%	1.30%	1.27%
Max. annual premium - Quebec	650.40	663.75	672.10	651.51

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)	2020	2019	2018	2017
Maximum pensionable earnings	58,700.00	57,400.00	55,900.00	55,300.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.25%	5.10%	4.95%	4.95%
Maximum employee contribution	2,898.00	2,748.90	2,593.80	2,564.10

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

Quebec Pension Plan (QPP)	2020	2019	2018	2017
Maximum pensionable earnings	58,700.00	57,400.00	55,900.00	55,300.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.70%	5.55%	5.4%	5.4%
Maximum employee contribution	3,146.40	2,991.45	2,829.60	2,797.20
Maximum employer contribution (per employee)	3,146.40	2,991.45	2,829.60	2,797.20

Quebec Parental Insurance (QPIP)	2020	2019	2018	2017
Maximum annual insurable earnings	78,500.00	76,500.00	74,000.00	72,500.00
Employee's premium rate	0.494%	0.526%	0.548%	0.548%
Employee's maximum annual premium	387.79	402.39	405.52	397.30
Employer's premium rate	0.692%	0.736%	0.767%	0.767%
Employer's maximum annual premium	543.22	563.04	567.58	556.08