

Basic Personal Amounts, EI, CPP, QPP and QPIP Effective January 1, 2021

Basic Personal Amount	2021 January	2020 January	2019 January	2018 January
Federal	13,808	13,229	12,069	11,809
Alberta	19,369	19,369	19,369	18,915
British Columbia	11,070	10,949	10,682	10,412
Manitoba	9,936	9,838	9,626	9,382
New Brunswick	10,564	10,459	10,264	10,043
Newfoundland and Labrador	9,536	9,498	9,414	9,247
Northwest Territories	15,243	15,093	14,811	14,492
Nova Scotia	11,481	11,481	11,481	11,481
Nunavut	16,467	16,304	13,618	13,325
Ontario	10,880	10,783	10,582	10,354
Prince Edward Island	10,500	10,000	9,160	8,160
Quebec	15,728	15,532	15,269	15,012
Saskatchewan	16,225	16,065	16,065	16,065
Yukon	13,808	12,298	12,069	11,809

Employment Insurance (EI)	2021	2020	2019	2018
Maximum annual insurable earnings	56,300.00	54,200.00	53,100.00	51,700.00
Premium rate - Outside Quebec	1.58%	1.58%	1.62%	1.66%
Max. annual premium - Outside Quebec	889.54	856.36	860.22	858.22
Premium rate - Quebec	1.18%	1.20%	1.25%	1.30%
Max. annual premium - Quebec	664.34	650.40	663.75	672.10

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)	2021	2020	2019	2018
Maximum pensionable earnings	61,600.00	58,700.00	57,400.00	55,900.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.45%	5.25%	5.10%	4.95%
Maximum employee contribution	3,166.45	2,898.00	2,748.90	2,593.80

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

Quebec Pension Plan (QPP)	2021	2020	2019	2018
Maximum pensionable earnings	61,600.00	58,700.00	57,400.00	55,900.00
Basic exemption	3,500.00	3,500.00	3,500.00	3,500.00
Contribution rate	5.90%	5.70%	5.55%	5.4%
Maximum employee contribution	3,427.90	3,146.40	2,991.45	2,829.60
Maximum employer contribution (per employee)	3,427.90	3,146.40	2,991.45	2,829.60

Quebec Parental Insurance (QPIP)	2021	2020	2019	2018
Maximum annual insurable earnings	83,500.00	78,500.00	76,500.00	74,000.00
Employee's premium rate	0.494%	0.494%	0.526%	0.548%
Employee's maximum annual premium	412.49	387.79	402.39	405.52
Employer's premium rate	0.692%	0.692%	0.736%	0.767%
Employer's maximum annual premium	577.82	543.22	563.04	567.58