

2010 Rates

For more information, please visit the CPA's website at www.payroll.ca (under *Resources*).

Canada/Quebec Pension Plan (C/QPP)

| | CPP | QPP |
|---|-------------|-------------|
| Annual Maximum Pensionable Earnings | \$47,200.00 | \$47,200.00 |
| Basic Exemption (by pay period type) | | |
| Annual | \$3,500.00 | \$3,500.00 |
| 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 | \$43,700.00 | \$43,700.00 |
| Contribution Rate | 4.95% | 4.95% |
| Annual Maximum Contribution (Employee/Employer) | \$2,163.15 | \$2,163.15 |

Employment Insurance (EI) and Quebec Parental Insurance Plan (QPIP)

| | EI | Quebec EI | QPIP (Quebec) |
|---|-------------|-------------|---------------|
| Annual Maximum Insurable Earnings | \$43,200.00 | \$43,200.00 | \$62,500.00 |
| Premium/Contribution Rate (Employee) | 1.73% | 1.36% | 0.506% |
| Premium Rate (Employer: 1.4* x Employee EI) | 2.422% | 1.904% | — |
| Contribution Rate Employer QPIP | — | — | 0.708% |
| Annual Maximum Premium EI/QPIP (Employee) | \$747.36 | \$587.52 | \$316.25 |
| Annual Maximum Premium (Employer: 1.4* x Employee EI) | \$1,046.30 | \$822.53 | — |
| Annual Maximum QPIP Contribution (Employer) | — | — | \$442.50 |

* Unless a reduced premium rate applies

Pension Adjustment (PA) limits 2010

| | |
|--|----------|
| Defined Contribution RPPs (Money Purchase) – Annual contribution limit | \$22,450 |
| Defined Benefit RPPs – (Maximum pension benefit (\$2,494.44) X 9) – \$600.00 | \$21,850 |
| DPSP – Annual contribution limit (One half of money purchase limit) | \$11,225 |
| RRSPs – Annual contribution limit | \$22,000 |

Federal and Provincial TD1s and Quebec TP-1015.3-V Basic Personal Amounts

| Province or Territory | Basic Personal Amount |
|---------------------------|-----------------------|
| Federal | \$10,382 |
| Alberta | \$16,825 |
| British Columbia | \$11,000 |
| Manitoba | \$8,134 |
| New Brunswick | \$8,777 |
| Newfoundland and Labrador | \$7,833 |
| Northwest Territories | \$12,740 |
| Nova Scotia | \$8,231 |
| Nunavut | \$11,714 |
| Ontario | \$8,943 |
| Prince Edward Island | \$7,708 |
| Quebec | \$10,505 |
| Saskatchewan | \$13,348 |
| Yukon | \$10,382 |

TD1s are available at <http://www.cra-arc.gc.ca/formspubs/frms/td1-eng.html>

Quebec provincial TP-1015.3-V is available at http://www.revenu.gouv.qc.ca/en/sepf/formulaires/tp/tp-1015_3.aspx

Workers' Compensation Filing Deadlines/Assessable Earnings

| | Filing Deadline | Max. Assessable Earnings 2010 |
|---------------------------|---|-------------------------------|
| Alberta | Last day of February | \$77,000 |
| British Columbia | Last day of February (quarterly) March 1-15 (yearly) | \$71,200 |
| Manitoba | Last day of February | \$89,000 |
| New Brunswick | Last day of February | \$56,300 |
| Newfoundland and Labrador | Last day of February | \$51,235 |
| Northwest Territories | Last day of February | \$75,200 |
| Nova Scotia | Last day of February | \$50,800 |
| Nunavut | Last day of February | \$75,200 |
| Ontario | March 31 | \$77,600 |
| Prince Edward Island | Last day of February | \$47,500 |
| Quebec | March 15 | \$62,500 |
| Saskatchewan | Last day of February | \$55,000 |
| Yukon | Last day of February | \$77,610 |