

**Employer, Employee and Total Payroll Taxes at Maximum Contribution Rates  
(incomes \$42,800 and above)  
1994 to 2009**

**Employee**

Year	EI Rate per \$100 of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Net Increase	Percentage Increase	Total Annual Payroll Taxes Employee and Employer
1994	3.07%	\$1,197	2.60%	\$806	\$2,003	\$89	n/a	\$4,486
1995	3.00%	\$1,170	2.70%	\$851	\$2,021	\$17	0.86%	\$4,509
1996	2.95%	\$1,151	2.80%	\$893	\$2,044	\$23	1.15%	\$4,548
1997	2.90%	\$1,131	3.00%	\$969	\$2,100	\$56	2.75%	\$4,652
1998	2.70%	\$1,053	3.20%	\$1,069	\$2,122	\$22	1.04%	\$4,665
1999	2.55%	\$995	3.50%	\$1,187	\$2,181	\$59	2.79%	\$4,760
2000	2.40%	\$936	3.90%	\$1,330	\$2,266	\$85	3.89%	\$4,906
2001	2.25%	\$878	4.30%	\$1,496	\$2,374	\$108	4.77%	\$5,099
2002	2.20%	\$858	4.70%	\$1,673	\$2,531	\$157	6.63%	\$5,406
2003	2.10%	\$819	4.95%	\$1,802	\$2,621	\$90	3.54%	\$5,569
2004	1.98%	\$772	4.95%	\$1,832	\$2,604	\$17	0.65%	\$5,516
2005	1.95%	\$761	4.95%	\$1,861	\$2,622	\$18	0.69%	\$5,548
2006	1.87%	\$729	4.95%	\$1,911	\$2,640	\$18	0.70%	\$5,573
2007	1.80%	\$720	4.95%	\$1,990	\$2,710	\$70	2.65%	\$5,708
2008	1.73%	\$711	4.95%	\$2,049	\$2,760	\$50	1.86%	\$5,805
2009	1.73%	\$732	4.95%	\$2,119	\$2,850	\$90	3.26%	\$5,994

**Employer**

Year	EI Rate per \$100 of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Net Increase	Percentage Increase	Total Annual Payroll Taxes Increase Employee and Employer
1994	4.30%	\$1,676	2.60%	\$806	\$2,482	\$103	n/a	\$191
1995	4.20%	\$1,638	2.70%	\$851	\$2,489	\$6	0.25%	\$23
1996	4.13%	\$1,611	2.80%	\$893	\$2,504	\$15	0.62%	\$39
1997	4.06%	\$1,583	3.00%	\$969	\$2,552	\$49	1.94%	\$105
1998	3.78%	\$1,474	3.20%	\$1,069	\$2,543	-\$9	-0.37%	\$12
1999	3.57%	\$1,392	3.50%	\$1,187	\$2,579	\$36	1.41%	\$95
2000	3.36%	\$1,310	3.90%	\$1,330	\$2,640	\$62	2.38%	\$146
2001	3.15%	\$1,229	4.30%	\$1,496	\$2,725	\$85	3.20%	\$193
2002	3.08%	\$1,201	4.70%	\$1,673	\$2,874	\$150	5.49%	\$307
2003	2.94%	\$1,147	4.95%	\$1,802	\$2,948	\$74	2.57%	\$164
2004	2.77%	\$1,080	4.95%	\$1,832	\$2,912	-\$37	-1.24%	-\$19
2005	2.73%	\$1,065	4.95%	\$1,861	\$2,926	\$14	0.48%	\$32
2006	2.62%	\$1,022	4.95%	\$1,911	\$2,933	\$7	0.23%	\$25
2007	2.52%	\$1,008	4.95%	\$1,990	\$2,998	\$65	2.23%	\$135
2008	2.42%	\$995	4.95%	\$2,049	\$3,045	\$47	1.56%	\$97
2009	2.42%	\$1,025	4.95%	\$2,119	\$3,143	\$98	3.23%	\$188

**Payroll Tax Calculations:**

Shows both EI and CPP taxes for employees and employers.

Calculations are based on the annual maximum payroll tax payable each year (above \$42,800).

Quebec EI rate (1.38%) not included in calculation