

Chart 2: Payroll Taxes Paid by Employee and Employer
\$41,000 of Income
1994 - 2005

Employee

Year	EI Rate per dollar of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Increase	Cumulative Increase Since 1993	Total Payroll Taxes Employee and Employer
1994	3.07	1,197.30	2.60%	806.00	2,003.30	88.60	88.60	4,485.52
1995	3.00	1,170.00	2.70%	850.50	2,020.50	17.20	105.80	4,509.00
1996	2.95	1,150.50	2.80%	893.20	2,043.70	23.20	129.00	4,547.60
1997	2.90	1,131.00	3.00%	969.00	2,100.00	56.30	185.30	4,652.40
1998	2.70	1,053.00	3.20%	1,068.80	2,121.80	21.80	207.10	4,664.80
1999	2.55	994.50	3.50%	1,186.50	2,181.00	59.20	266.30	4,759.80
2000	2.40	936.00	3.90%	1,329.90	2,265.90	84.90	351.20	4,906.20
2001	2.25	877.50	4.30%	1,496.40	2,373.90	108.00	459.20	5,098.80
2002	2.20	858.00	4.70%	1,673.20	2,531.20	157.30	616.50	5,405.60
2003	2.10	819.00	4.95%	1,801.80	2,620.80	89.60	706.10	5,569.20
2004	1.98	772.20	4.95%	1,831.50	2,603.70	17.10	689.00	5,515.50
2005	1.95	760.50	4.95%	1,861.20	2,621.70	18.00	707.00	5,547.60

Employer

Year	EI Rate per dollar of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Increase	Cumulative Increase Since 1992	Total Payroll Cumulative Increase Since 1992
1994	4.30	1,676.22	2.60%	806.00	2,482.22	102.64	102.64	191.24
1995	4.20	1,638.00	2.70%	850.50	2,488.50	6.28	108.92	214.72
1996	4.13	1,610.70	2.80%	893.20	2,503.90	15.40	124.32	253.32
1997	4.06	1,583.40	3.00%	969.00	2,552.40	48.50	172.82	358.12
1998	3.78	1,474.20	3.20%	1,068.80	2,543.00	9.40	163.42	370.52
1999	3.57	1,392.30	3.50%	1,186.50	2,578.80	35.80	199.22	465.52
2000	3.36	1,310.40	3.90%	1,329.90	2,640.30	61.50	260.72	611.92
2001	3.15	1,228.50	4.30%	1,496.40	2,724.90	84.60	345.32	804.52
2002	3.08	1,201.20	4.70%	1,673.20	2,874.40	149.50	494.82	1,111.32
2003	2.94	1,146.60	4.95%	1,801.80	2,948.40	74.00	568.82	1,274.92
2004	2.77	1,080.30	4.95%	1,831.50	2,911.80	36.60	532.22	1,221.22
2005	2.73	1,064.70	4.95%	1,861.20	2,925.90	14.10	546.32	1,253.32

Payroll Tax Calculations:

Shows both EI and CPP taxes for employees and employers over the last twelve years.
Calculations are based on the annual maximum payroll tax payable each year (approximately \$41,000).