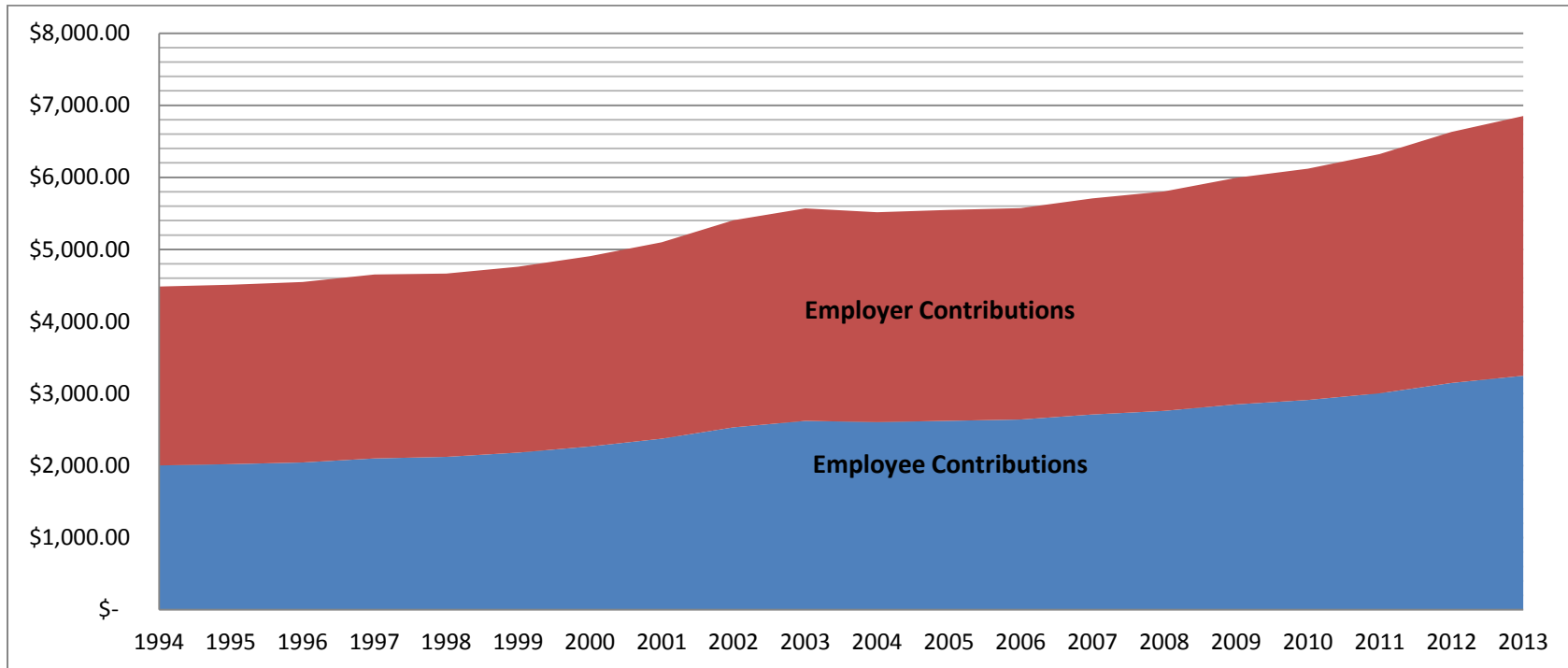
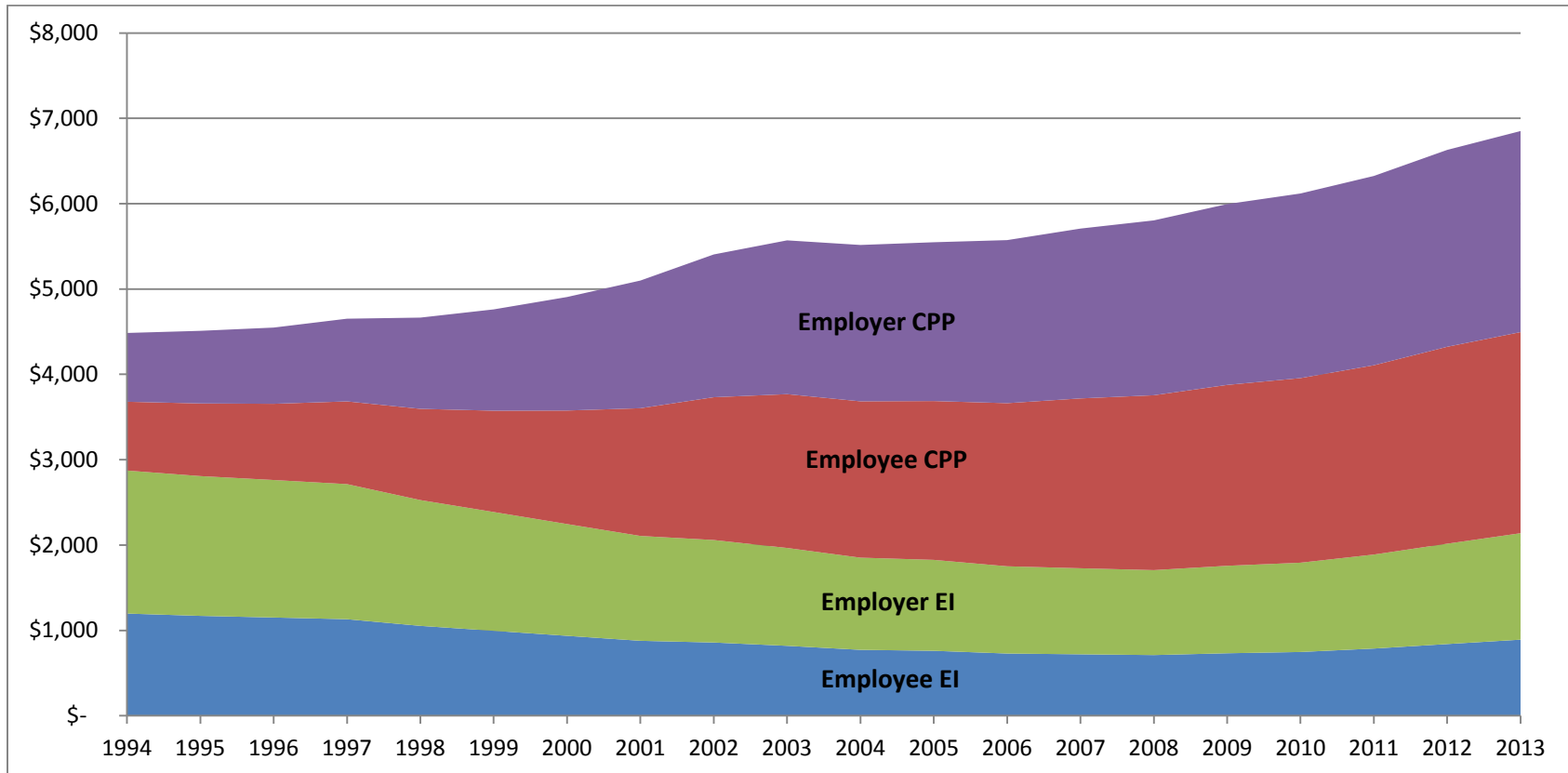


## EI & CPP Payroll Taxes Per Employee: 1994-2013



**Important: Payroll taxes are calculated differently in Quebec and administered under different programs. Figures for this chart and all subsequent date are for all provinces except Quebec.**

## Employer & Employee CPP & EI Taxes



Combined Payroll Taxes					
Year	Employee Portion	Employee %	Employer Portion	Employer %	Total Payroll Taxes
1994	\$2,003	45%	\$2,482	55%	\$4,486
1995	\$2,021	45%	\$2,489	55%	\$4,509
1996	\$2,044	45%	\$2,504	55%	\$4,548
1997	\$2,100	45%	\$2,552	55%	\$4,653
1998	\$2,122	45%	\$2,543	55%	\$4,665
1999	\$2,181	46%	\$2,579	54%	\$4,760
2000	\$2,266	46%	\$2,640	54%	\$4,907
2001	\$2,374	47%	\$2,725	53%	\$5,099
2002	\$2,531	47%	\$2,874	53%	\$5,406
2003	\$2,621	47%	\$2,948	53%	\$5,570
2004	\$2,604	47%	\$2,912	53%	\$5,516
2005	\$2,622	47%	\$2,926	53%	\$5,548
2006	\$2,640	47%	\$2,933	53%	\$5,573
2007	\$2,710	47%	\$2,998	53%	\$5,708
2008	\$2,760	48%	\$3,045	52%	\$5,806
2009	\$2,850	48%	\$3,143	52%	\$5,994
2010	\$2,911	48%	\$3,209	52%	\$6,120
2011	\$3,004	47%	\$3,319	53%	\$6,324
2012	\$3,147	47%	\$3,483	53%	\$6,630
2013	\$3,247	47%	\$3,603	53%	\$6,850

- All figures are for maximum insurable earnings (e.g. \$47,400 in 2013 for EI) and maximum pensionable earnings (e.g. \$51,100 in 2013 for CPP) in respective years
- Figures may not add up due to rounding

Employee Payroll Taxes										
Year	El rate per \$100 of earnings	Max Insurable Earnings	EI taxes*	CPP rate per \$100 of earnings	Max Pensionable Earnings	CPP taxes	Total Payroll Taxes Paid	Net Increase	Percentage Increase	Total Employee and Employer Net Increase
1994	3.07%	\$40,560	\$1,197	2.60%	\$34,400	\$806	\$2,003	n/a	n/a	n/a
1995	3.00%	\$42,380	\$1,170	2.70%	\$34,900	\$851	\$2,021	\$17	0.86%	\$23
1996	2.95%	\$39,000	\$1,151	2.80%	\$35,400	\$893	\$2,044	\$23	1.15%	\$39
1997	2.90%	\$39,000	\$1,131	3.00%	\$35,800	\$969	\$2,100	\$56	2.75%	\$105
1998	2.70%	\$39,000	\$1,053	3.20%	\$36,900	\$1,069	\$2,122	\$22	1.04%	\$12
1999	2.55%	\$39,000	\$995	3.50%	\$37,400	\$1,187	\$2,181	\$59	2.79%	\$95
2000	2.40%	\$39,000	\$936	3.90%	\$37,600	\$1,330	\$2,266	\$85	3.89%	\$146
2001	2.25%	\$39,000	\$878	4.30%	\$38,300	\$1,496	\$2,374	\$108	4.77%	\$193
2002	2.20%	\$39,000	\$858	4.70%	\$39,100	\$1,673	\$2,531	\$157	6.63%	\$307
2003	2.10%	\$39,000	\$819	4.95%	\$39,900	\$1,802	\$2,621	\$90	3.54%	\$164
2004	1.98%	\$39,000	\$772	4.95%	\$40,500	\$1,832	\$2,604	-\$17	-0.65%	-\$54
2005	1.95%	\$39,000	\$761	4.95%	\$41,100	\$1,861	\$2,622	\$18	0.69%	\$32
2006	1.87%	\$39,000	\$729	4.95%	\$42,100	\$1,911	\$2,640	\$18	0.70%	\$25
2007	1.80%	\$40,000	\$720	4.95%	\$43,700	\$1,990	\$2,710	\$70	2.65%	\$135
2008	1.73%	\$41,100	\$711	4.95%	\$44,900	\$2,049	\$2,760	\$50	1.86%	\$97
2009	1.73%	\$42,300	\$732	4.95%	\$46,300	\$2,119	\$2,850	\$90	3.26%	\$188
2010	1.73%	\$43,200	\$747	4.95%	\$47,200	\$2,163	\$2,911	\$60	2.11%	\$126
2011	1.78%	\$44,200	\$787	4.95%	\$48,300	\$2,218	\$3,004	\$76	2.62%	\$203
2012	1.83%	\$45,900	\$840	4.95%	\$50,100	\$2,307	\$3,147	\$142	5.35%	\$306
2013	1.88%	\$47,400	\$891	4.95%	\$51,100	\$2,356	\$3,247	\$100	3.19%	\$221

- All figures are for maximum insurable earnings (e.g. \$47,400 in 2013 for EI) and maximum pensionable earnings (e.g. \$51,100 in 2013 for CPP) in respective years
- Figures may not add up due to rounding

Employer Payroll Taxes										
Year	El rate per \$100 of earnings	Max Insurable Earnings	El taxes*	CPP rate per \$100 of earnings	Max Pensionable Earnings	CPP taxes	Total Payroll Taxes Paid	Net Increase	Percentage Increase	Total Employee and Employer Net Increase
1994	4.30%	\$40,560	\$1,676	2.60%	\$34,400	\$806	\$2,482	n/a	n/a	n/a
1995	4.20%	\$42,380	\$1,638	2.70%	\$34,900	\$851	\$2,489	\$6	0.25%	\$23
1996	4.13%	\$39,000	\$1,611	2.80%	\$35,400	\$893	\$2,504	\$15	0.62%	\$39
1997	4.06%	\$39,000	\$1,583	3.00%	\$35,800	\$969	\$2,552	\$49	1.94%	\$105
1998	3.78%	\$39,000	\$1,474	3.20%	\$36,900	\$1,069	\$2,543	-\$9	-0.37%	\$12
1999	3.57%	\$39,000	\$1,392	3.50%	\$37,400	\$1,187	\$2,579	\$36	1.41%	\$95
2000	3.36%	\$39,000	\$1,310	3.90%	\$37,600	\$1,330	\$2,640	\$62	2.38%	\$146
2001	3.15%	\$39,000	\$1,229	4.30%	\$38,300	\$1,496	\$2,725	\$85	3.20%	\$193
2002	3.08%	\$39,000	\$1,201	4.70%	\$39,100	\$1,673	\$2,874	\$150	5.49%	\$307
2003	2.94%	\$39,000	\$1,147	4.95%	\$39,900	\$1,802	\$2,948	\$74	2.57%	\$164
2004	2.77%	\$39,000	\$1,080	4.95%	\$40,500	\$1,832	\$2,912	-\$37	-1.24%	-\$54
2005	2.73%	\$39,000	\$1,065	4.95%	\$41,100	\$1,861	\$2,926	\$14	0.48%	\$32
2006	2.62%	\$39,000	\$1,022	4.95%	\$42,100	\$1,911	\$2,933	\$7	0.23%	\$25
2007	2.52%	\$40,000	\$1,008	4.95%	\$43,700	\$1,990	\$2,998	\$65	2.23%	\$135
2008	2.42%	\$41,100	\$995	4.95%	\$44,900	\$2,049	\$3,045	\$47	1.56%	\$97
2009	2.42%	\$42,300	\$1,025	4.95%	\$46,300	\$2,119	\$3,143	\$98	3.23%	\$188
2010	2.42%	\$43,200	\$1,046	4.95%	\$47,200	\$2,163	\$3,209	\$66	2.11%	\$126
2011	2.49%	\$44,200	\$1,101	4.95%	\$48,300	\$2,218	\$3,319	\$110	3.42%	\$186
2012	2.56%	\$45,900	\$1,175	4.95%	\$50,100	\$2,307	\$3,483	\$164	4.93%	\$306
2013	2.63%	\$47,400	\$1,248	4.95%	\$51,100	\$2,356	\$3,603	\$121	3.46%	\$221

- All figures are for maximum insurable earnings earnings (e.g. \$47,400 in 2013 for EI) and maximum pensionable earnings (e.g. \$51,100 in 2013 for CPP) in respective years
- Figures may not add up due to rounding