

**Chart 2: Payroll Taxes Paid by Employee and Employer (\$41,000 of Income)
1994 - 2007**

Employee

Year	EI Rate per \$100 of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Gross Increase	Cumulative Increase Since 1993
1994	3.07	1,197.30	2.60%	806.00	2,003.30	88.60	88.60
1995	3.00	1,170.00	2.70%	850.50	2,020.50	17.20	105.80
1996	2.95	1,150.50	2.80%	893.20	2,043.70	23.20	129.00
1997	2.90	1,131.00	3.00%	969.00	2,100.00	56.30	185.30
1998	2.70	1,053.00	3.20%	1,068.80	2,121.80	21.80	207.10
1999	2.55	994.50	3.50%	1,186.50	2,181.00	59.20	266.30
2000	2.40	936.00	3.90%	1,329.90	2,265.90	84.90	351.20
2001	2.25	877.50	4.30%	1,496.40	2,373.90	108.00	459.20
2002	2.20	858.00	4.70%	1,673.20	2,531.20	157.30	616.50
2003	2.10	819.00	4.95%	1,801.80	2,620.80	89.60	706.10
2004	1.98	772.20	4.95%	1,831.50	2,603.70 -	17.10	689.00
2005	1.95	760.50	4.95%	1,861.20	2,621.70	18.00	707.00
2006	1.87	729.30	4.95%	1,910.70	2,640.00	18.30	725.30
2007	1.80	720.00	4.95%	1,989.90	2,709.90	69.90	795.20

Total Annual Payroll Taxes Employee and Employer
4,485.52
4,509.00
4,547.60
4,652.40
4,664.80
4,759.80
4,906.20
5,098.80
5,405.60
5,569.20
5,515.50
5,547.60
5,572.50
5,707.80

Employer

	EI Rate per \$100 of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Gross Increase	Cumulative Increase Since 1993
1994	4.30	1,676.22	2.60%	806.00	2,482.22	102.64	102.64
1995	4.20	1,638.00	2.70%	850.50	2,488.50	6.28	108.92
1996	4.13	1,610.70	2.80%	893.20	2,503.90	15.40	124.32
1997	4.06	1,583.40	3.00%	969.00	2,552.40	48.50	172.82
1998	3.78	1,474.20	3.20%	1,068.80	2,543.00 -	9.40	163.42
1999	3.57	1,392.30	3.50%	1,186.50	2,578.80	35.80	199.22
2000	3.36	1,310.40	3.90%	1,329.90	2,640.30	61.50	260.72
2001	3.15	1,228.50	4.30%	1,496.40	2,724.90	84.60	345.32
2002	3.08	1,201.20	4.70%	1,673.20	2,874.40	149.50	494.82
2003	2.94	1,146.60	4.95%	1,801.80	2,948.40	74.00	568.82
2004	2.77	1,080.30	4.95%	1,831.50	2,911.80 -	36.60	532.22
2005	2.73	1,064.70	4.95%	1,861.20	2,925.90	14.10	546.32
2006	2.62	1,021.80	4.95%	1,910.70	2,932.50	6.60	552.92
2007	2.52	1,008.00	4.95%	1,989.90	2,997.90	65.40	618.32

Total Annual Payroll Increase Since 1993
191.24
214.72
253.32
358.12
370.52
465.52
611.92
804.52
1,111.32
1,274.92
1,221.22
1,253.32
1,278.22
1,413.52

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 (approximately \$41,000).