

2018 Canadian Payroll Information



Employment Insurance - except Québec	EI Rate	Annual Maximum
Insurable Earnings	--	\$51,700.00
Premium/Contribution - Employee	1.66%	\$858.22
Premium/Contribution - Employer	2.324%	\$1,201.51

Employment Insurance - Québec	EI Rate	EI Annual Maximum	QPIP Rate	QPIP Annual Maximum
Insurable Earnings	--	\$51,700.00	--	\$74,000
Premium/Contribution - Employee	1.30%	\$672.10	0.548%	\$405.52
Premium/Contribution - Employer	1.820%	\$940.94	0.767%	\$567.58

Canada/Québec Pension Plan	CPP	QPP
Annual Maximum Pensionable Earnings	\$55,900	\$55,900
Annual Basic Exemption	\$3,500	\$3,500
Maximum Contributory Earnings	\$52,400	\$52,400
Contribution rate (%)	4.95 %	5.40 %
Maximum Contribution - Employee	\$2,593.80	\$2,829.60
Maximum Contribution - Employer	\$2,593.80	\$2,829.60

Limits	Amount
Money Purchase Plan	\$26,500
Deferred Profit Sharing Plan Annual Contribution	\$13,250
Maximum Benefit Accrual	\$2,944.44
Registered Retirement Savings Plan Annual Contribution	\$26,230
TFSA	\$5,500

Worker's Compensation: Province	Maximum Assessable Earnings
Alberta	\$98,700
British Columbia	\$82,700
Manitoba	\$127,000
New Brunswick	\$63,600
Newfoundland and Labrador	\$64,375
Northwest Territories	\$90,600
Nova Scotia	\$59,800
Nunavut	\$90,600
Ontario	\$90,300
Prince Edward Island	\$53,400
Québec	\$74,000
Saskatchewan	\$82,627
Yukon	\$86,971

Federal and Provincial TD1	Basic Exemption
Alberta	\$18,915
British Columbia	\$10,412
Manitoba	\$9,382
New Brunswick	\$10,043
Newfoundland and Labrador	\$9,247
Northwest Territories	\$14,492
Nova Scotia	\$11,481
Nunavut	\$13,325
Ontario	\$10,354
Prince Edward Island	\$8,160
Québec	\$15,012
Saskatchewan	\$16,065
Yukon	\$11,809
Federal	\$11,809



TMF Canada Payroll Inc
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