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Certified General Accountants

Canada Pension and Employment Insurance Rates

CPP	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Maximum pensionable earnings	41,100	42,100	43,700	44,900	46,300
Basic exemption	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Maximum contributory earnings	37,600	38,600	40,200	41,400	42,800
Rate	<u>4.95%</u>	<u>4.95%</u>	<u>4.95%</u>	<u>4.95%</u>	<u>4.95%</u>
Maximum employer/employee contribution	\$ 1,861.20	\$ 1,910.70	\$ 1,989.90	\$ 2,049.30	\$ 2,118.60
Self-employed rate	<u>9.90%</u>	<u>9.90%</u>	<u>9.90%</u>	<u>9.90%</u>	<u>9.90%</u>
Maximum self-employed contribution	<u>\$ 3,722.40</u>	<u>\$ 3,821.40</u>	<u>\$ 3,979.80</u>	<u>\$ 4,098.60</u>	<u>\$ 4,237.20</u>

EI					
Maximum insurable earnings	\$ 39,000	\$ 39,000	\$ 40,000	\$ 41,100	\$ 42,300
Rate per \$100 insurable earnings					
Employee	\$ 1.95	\$ 1.87	\$ 1.80	\$ 1.73	\$ 1.73
Employer	\$ 2.73	\$ 2.62	\$ 2.52	\$ 2.42	\$ 2.42
Maximum contribution					
Employee	\$ 760.50	\$ 729.30	\$ 720.00	\$ 711.03	731.79
Employer	<u>\$ 1,064.70</u>	<u>\$ 1,021.80</u>	<u>\$ 1,008.00</u>	<u>\$ 995.44</u>	<u>1,024.51</u>
Total contribution	<u>\$ 1,825.20</u>	<u>\$ 1,751.10</u>	<u>\$ 1,728.00</u>	<u>\$ 1,706.47</u>	<u>\$ 1,756.30</u>

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