

## Payroll Taxes

<b>Employment Insurance</b>	<b>2011</b>	<b>2012</b>
Rate - Employees	\$1.780 per \$100 of insurable earnings	\$1.830 per \$100 of insurable earnings
Rate - Employers	\$2.492 per \$100 of insurable earnings	\$2.562 per \$100 of insurable earnings
Max Employee Contribution	\$786.76	\$839.97
Max Employer Contribution	\$1,101.46	\$1,175.96
Max Insurable Earnings	\$44,200.00	\$45,900.00

<b>Canada Pension Plan</b>	<b>2011</b>	<b>2012</b>
Basic Exemption	\$3,500.00	\$3,500.00
Ceiling	\$48,300.00	\$50,100.00
Rate	4.95%	4.95%
Max Employee Contribution	\$2,217.60	\$2,306.70
Max Employer Contribution	\$2,217.60	\$2,306.70
Max Self-Employed Contribution	\$4,435.20	\$4,613.40

