



2020 RATES

Canada Pension Plan (CPP) & Quebec Pension Plan (QPP)		
	CPP	QPP
Annual Maximum pensionable earnings	\$58,700.00	\$58,700.00
Basic Exemption (by pay period type)		
Annual	\$3,500.00	\$3,500.00
Monthly (12)	\$291.66	\$291.66
Semi-monthly (24)	\$145.83	\$145.83
Bi-weekly (26)	\$134.61	\$134.61
Bi-weekly (27)	\$129.62	\$129.62
Weekly (52)	\$67.30	\$67.30
Weekly (53)	\$66.03	\$66.03
Annual Maximum Contribution earnings	\$55,200.00	\$55,200.00
Contribution rate (%)	5.25%	5.70%
Annual Maximum (employee/employer) contribution	\$2,898.00	\$3,146.40

Employment Insurance (EI) & Québec Parental Insurance Plan (QPIP)			
	Federal EI	Québec EI	QPIP
Annual Maximum Insurable Earnings	\$54,200.00	\$54,200.00	\$78,500.00
Premium/Contribution Rate (Employee)	1.58%	1.20%	0.494%
Premium Rate (Employer: 1.4* x Employee EI)	2.212%	1.68%	—
Contribution Rate Employer QPIP	—	—	0.692%
Annual Maximum Premium EI/QPIP (Employee)	\$856.36	\$650.40	\$387.79
Annual Maximum Premium (Employer: 1.4* x Employee EI)	\$1,198.90	\$910.56	—
Annual Maximum QPIP Contribution (Employer)	—	—	\$543.22

* Unless a reduced premium rate applies

Federal/Provincial TD1 & Quebec TP-105.3-V Basic Personal Amounts	
Province or Territory	Basic Personal Amount
Federal*	\$13,229.00
Alberta	\$19,369.00
British Columbia	\$10,949.00
Manitoba	\$9,838.00
New Brunswick	\$10,459.00
Newfoundland and Labrador	\$9,498.00
Northwest Territories	\$15,093.00
Nova Scotia*	\$11,481.00
Nunavut	\$16,304.00
Ontario	\$10,783.00
Prince Edward Island	\$10,000.00
Quebec	\$15,532.00
Saskatchewan	\$16,065.00
Yukon	\$12,298.00

Federal and provincial TD1s are available at

<https://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html>

Quebec TP1015.3-V is available at

<https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1015.3-v/>

*The Basic Personal Amount for Federal and Nova Scotia is unique to each employee's annual income from all sources. See TD1 Worksheets for more information.

Pension Adjustment (PA) Limits & TSFA Limits

Defined Contribution RPPs (Money Purchase) – Annual contribution limit	\$27,830.00
Defined Benefit RPPs – Maximum pension benefit (\$3,092.22 X 9) - \$600.00	\$27,230.00
DPSP – Annual contribution limit (half of money purchase limit)	\$13,915.00
RRSPs – Annual contribution limit	\$27,230.00
TFSA – Annual contribution limit	\$6,000.00

Workers' Compensation Filing Deadlines/Maximum Assessable Earnings

Province or Territory	Filing Deadline	Maximum Assessable Earnings
Alberta	February 28	\$98,700.00
British Columbia	Last day of February (quarterly), March 1-15	\$87,100.00
Manitoba	February 28	\$127,000.00
New Brunswick	February 28	\$66,200.00
Newfoundland and Labrador	February 28	\$66,980.00
Northwest Territories	February 28	\$94,500.00
Nova Scotia	February 28	\$62,000.00
Nunavut	February 28	\$94,500.00
Ontario	Last day of March	\$95,400.00
Prince Edward Island	February 28	\$55,300.00
Québec	Before March 15	\$78,500.00
Saskatchewan	February 28	\$88,906.00
Yukon	Last day of February	\$90,750.00