

Payroll Deduction Rates

Canada Pension Plan (CPP)

Deduction Rate	2025	2024	2023
CPP Base + CPP1	4.95% +1.00% [up to \$71300] Max contb. \$4034.10	4.95% +1.00% [up to \$68500] Max contb. \$3867.50	4.95% +1.00% [up to \$66600] Max contb. \$3754.45
CPP 2	4.00% [\$71300-\$81200] Max contb. \$396.00	4.00% [\$68500-\$73200] Max contb. \$188.00	
Total CPP	Max contb. \$4430.10	Max contb. \$4055.50	Max contb. \$3754.45
CPP Basic exemption	\$3500	\$3500	\$3500

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Employment Insurance (EI)

Deduction Rate	2025	2024	2023
EI [Employee Contb]	1.64% [up to \$65700] Max contb. \$1077.48	1.66% [up to \$63200] Max contb. \$1049.12	1.63% [up to \$61500] Max contb. \$1002.45
EI [Employer Contb]	2.296% [up to \$65700]	2.324% [up to \$63200]	2.282% [up to \$61500]

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