

2025 RATES



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CANADA/QUEBEC PENSION PLAN (C/QPP)

	CPP	CPP2	QPP	QPP2
Yearly Maximum Pensionable Earnings	\$71,300.00		\$71,300.00	
Year's Additional Maximum Pensionable Earnings (2 nd Ceiling)		\$81,200.00		\$81,200.00
Basic Exemption (by pay period type)				
Annual	\$3,500.00	n/a	\$3,500.00	n/a
Monthly (12)	\$291.66		\$291.66	
Semi-monthly (24)	\$145.83		\$145.83	
Biweekly (26)	\$134.61		\$134.61	
Biweekly (27)	\$129.62		\$129.62	
Weekly (52)	\$67.30		\$67.30	
Weekly (53)	\$66.03		\$66.03	
Annual Maximum Contributory Earnings	\$67,800.00	\$9,900.00	\$67,800.00	\$9,900.00
Contribution Rate	5.95%	4.00%	6.40%	4.00%
Annual Maximum Contribution (Employee/Employer)	\$4,034.10	\$396.00	\$4,339.20	\$396.00

EMPLOYMENT INSURANCE (EI) / QUEBEC PARENTAL INSURANCE PLAN (QPIP)

	EI	EI (Quebec)	QPIP (Quebec)
Annual Maximum Insurable Earnings	\$65,700.00	\$65,700.00	\$98,000.00
Premium/Contribution Rate (Employee)	1.64%	1.31%	0.494%
Premium Rate (Employer: 1.4* x Employee EI)	2.296%	1.834%	—
Contribution Rate Employer QPIP	—	—	0.692%
Annual Maximum Premium EI/QPIP (Employee)	\$1,077.48	\$860.67	\$484.12
Annual Maximum Premium (Employer: 1.4* x Employee EI)	\$1,508.47	\$1,204.94	—
Annual Maximum QPIP Contribution (Employer)	—	—	\$678.16

* Unless a reduced premium rate applies

PENSION ADJUSTMENT, RRSP & TFSA LIMITS

Defined Contribution RPPs (Money Purchase) - Annual contribution limit	\$33,810
Defined Benefit RPPs - Maximum pension benefit (\$3,756.67 X 9) - \$600.00	\$33,210
DPSP - Annual contribution limit (half of money purchase limit)	\$16,905
RRSPs - Annual contribution limit	\$32,490
TFSA - Annual contribution limit	\$7,000

FEDERAL/PROVINCIAL TD1 & QUEBEC TP-1015.3-V BASIC PERSONAL AMOUNTS

Province or Territory	Basic Personal Amount
Federal	\$16,129*
Alberta	\$22,323
British Columbia	\$12,932
Manitoba	\$15,969*
New Brunswick	\$13,396
Newfoundland and Labrador	\$11,067
Northwest Territories	\$17,842
Nova Scotia	\$11,744*
Nunavut	\$19,274
Ontario	\$12,747
Prince Edward Island	\$14,250
Quebec	\$18,571
Saskatchewan	\$18,991
Yukon	\$16,129*



Federal and provincial TD1s
[Scan QR Code](#)



Quebec provincial TP-1015.3-V
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*The Basic Personal Amount for Federal, Manitoba, Nova Scotia and Yukon is unique to each employee's annual income from all sources.
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EMPLOYER HEALTH TAX & LEVY/HAPSET

Province or Territory	Plan	Exemption	Rate	Remittance	Annual reporting
British Columbia	Employer Health tax	A regular employer with an annual payroll of \$1 million or less	5.85% or 1.95%	Quarterly Jun 15 Sep 15 Dec 15	March 31 of the following year
British Columbia	Employer Health tax	Charity and Non-profit employer with an annual payroll of \$1.5 million or less	2.95% or 1.95%	Quarterly Jun 15 Sep 15 Dec 15	March 31 of the following year
Manitoba	Health and Post-Secondary Education Tax	Employers with an annual payroll of \$2.25 million or less	4.3% or 2.15%	15 th of the following month	March 31 of the following year
Newfoundland and Labrador	Health and Post-Secondary Education Tax	\$2 million annual payroll or less	2%	20 th of the following month	Required only if annual reconciliation shows over/underpayment
Ontario	Employer Health Tax	\$1 million for eligible employers or less	0.98% to 1.95%	15 th of the following month	March 15 of the following year
Quebec	Health Service Fund	n/a	1.25% to 4.26%	Each pay period	Last day of February of the following year

WORKERS' COMPENSATION FILING DEADLINES/MAXIMUM ASSESSABLE EARNINGS

Province or Territory	Filing Deadline	Maximum Assessable Earnings
Alberta	February 28	\$106,400
British Columbia	Last day of February (quarterly) March 1-15 (yearly)	\$121,500
Manitoba	February 28	\$167,050
New Brunswick	February 28	\$84,200
Newfoundland and Labrador	February 28	\$79,345
Northwest Territories	February 28	\$112,600
Nova Scotia	February 28	\$76,300
Nunavut	February 28	\$113,900
Ontario	Last day of March	\$117,000
Prince Edward Island	February 28	\$82,900
Quebec	Before March 15	\$98,000
Saskatchewan	February 28	\$104,531
Yukon	Last day of February	\$104,975

For more information, please visit the National Payroll Institute website at payroll.ca

