

Canada and Quebec Pension Plan Amounts and Rates

	CPP	QPP
Year's Maximum Pensionable Earnings (YMPE)	\$47,200.00	\$47,200.00
Basic Exemption	\$3,500.00	\$3,500.00
Employee / Employer contribution rate	4.95% / 4.95%	4.95% / 4.95%
Maximum Contribution		
- for employees and employers	\$2,163.15	\$2,163.15
- for self-employed workers	\$4,326.30	\$4,326.30
Indexation Rate as at January 1, 2010	0.4%	0.4%
Maximum Monthly Benefits		
Retirement pension at age 65	\$934.17	\$934.17
Disability pension - Contributor	\$1,126.76	\$1,126.73
Disability pension - Contributor's Child	\$214.85	\$68.22 (to age 18)
Death Benefits		
- Surviving spouse under age 45 - no dependent children, not disabled	\$516.57	\$459.43
- Surviving spouse under age 45 - with dependent children, not disabled	\$516.57	\$745.93
- Surviving spouse under age 45 - disabled, with/without dependent children	\$516.57	\$776.41
- Surviving spouse - age 45 to 64	\$516.57	\$776.41
- Surviving spouse - age 65 and over	\$560.50	\$560.50
- Orphan	\$214.85	\$68.22 (to age 18)
- One time lump sum	\$2,500.00	\$2,500.00

Quebec Parental Insurance Plan (QPIP)

Maximum Annual Insurable Earnings	\$62,500.00
Employee Premium Rate (per \$100 of insurable earnings)	\$0.506
Employer Premium Rate (per \$100 of insurable earnings)	\$0.708

OAS Rates (January - March)

	Max. Monthly Benefit
Pension Benefit	\$516.96
Guaranteed Income Supplement (GIS)	
- Single person	\$652.51
- Spouse / common law partner of a non-pensioner	\$652.51
- Spouse / common law partner of pensioner	\$430.90
- Spouse / common law partner of an allowance recipient	\$430.90
Allowance	\$947.86
Allowance for the survivor	\$1,050.68

Employment Insurance Premium Rates

	Ontario	Quebec
Employee Rate (per \$100 of insurable earnings)	\$1.73	\$1.36
Maximum Annual Contribution (Employee)	\$747.36	\$587.52
Employer Rate (per \$100 of insurable earnings)	\$2.42	\$1.90
Maximum Annual Contribution (Employer)	\$1,046.30	\$822.53
Maximum Insurable Earnings	\$43,200.00	\$43,200.00
Maximum Weekly Benefit	\$457.00*	\$457.00*

RPP and RRSP Maximum Limits

Defined Benefit RPP - Benefit Accrual	\$2,494.44
Defined Contribution RPP - Contributions	\$22,450.00
Deferred Profit Sharing Plan - Contributions	\$11,225.00
RRSP - Contributions	\$22,000.00
Tax-Free Savings Account	\$5,000.00

* 55% of insured earnings, representing the general benefit level.