

## 2022 Payroll Rates

<b>Canada Pension Plan (CPP)</b>	Maximum Pensionable Earnings	\$ 64,900.00	(changed from \$61,600 in 2021)
	Annual basic exemption	\$ 3,500.00	(unchanged from 2021)
	Semi-monthly pay period Exemption	\$ 145.83	(unchanged from 2021)
	Contribution Rate	5.70%	(changed from 5.45% in 2021)
	Maximum Employee deduction	\$ 3,499.80	(changed from \$3,166.45 in 2021)
	Maximum Employer deduction	\$ 3,499.80	(changed from \$3,166.45 in 2021)
<b>Employment Insurance (EI)</b>	Maximum Insurable Earnings	\$ 60,300.00	(changed from \$56,300 in 2021)
	Employee Premium/Contribution Rate	1.58%	(unchanged from 2021)
	Maximum Employee deduction	\$ 952.74	(changed from \$889.54 in 2021)
	Unreduced Employer Rate	1.4	
	Unreduced Employer Max Deduction	\$ 1,333.84	(changed from \$1,245.36 in 2021) RP0002 and RP0007
	Reduced Employer Premium Rate	1.172	(changed from 1.166 in 2021) RP0001
	Reduced Employer Max Deduction	\$ 1,116.61	(changed from \$1,037.20 in 2021)
<b>Workers Compensation (WCB)</b>	Alberta Maximum Assessable Earnings	\$ 98,700.00	
	Employer Premium Rate	0.33	per 100 of assessable earnings up to the maximum (unchanged from 2021)
	Maximum Employer deduction	\$ 325.71	
<b>TD1 Personal Exemptions</b>	Federal Basic	\$ 14,398.00	(changed from \$13,808 in 2021)
	Provincial Basic	\$ 19,369.00	(unchanged from 2021)
<b>Public Services Pension Plan (PSPP)</b>	YMPE	\$ 64,900.00	effective December 16, 2021 (Jan 10,2022 pay)
	Employee contribution Rates up to YMPE	9.60%	(changed from 10.47%)
	Over YMPE	13.70%	(changed from 14.95%)
	Employer contribution Rates up to YMPE	9.60%	(changed from 10.47%)
	Over YMPE	13.70%	(changed from 14.95%)
<b>Universities Academic Pension Plan (UAPP)</b>	YMPE	\$ 64,900.00	effective July 1, 2022 (July 25, 2022 pay)
	Employee on salary up to YMPE	11.38%	(changed from 12.37%)
	Salary above YMPE and up to Pensionable Salary Cap	15.49%	(changed from 16.32%)
	Salary above the Pensionable Salary Cap	1.785%	(changed from 1.52%)
	Employer on salary up to YMPE	11.38%	(changed from 12.37%)
	Salary above YMPE and up to Pensionable Salary Cap	15.49%	(changed from 16.32%)
	Salary above the Pensionable Salary Cap	1.785%	(changed from 1.52%)