

2025 Payroll Rates

Canada Pension Plan (CPP)	Maximum Pensionable Earnings	\$ 71,300.00	(changed from \$68,500 in 2024)
	Annual basic exemption	\$ 3,500.00	(unchanged from 2024)
	Semi-monthly pay period Exemption	\$ 145.83	(unchanged from 2024)
	Contribution Rate	5.95%	(unchanged from 2024)
	Maximum Employee deduction	\$ 4,034.10	(changed from \$3,867.50 in 2024)
	Maximum Employer deduction	\$ 4,034.10	(changed from \$3,867.50 in 2024)

Enhanced Canada Pension Plan (CPP2)	Additional Maximum Pensionable Earnings	\$ 81,200.00	(changed from \$73,200 in 2024)
	Contribution Rate	4.00%	(unchanged for 2024)
	Maximum Employee deduction	\$ 396.00	(changed from \$188 in 2024)
	Maximum Employer deduction	\$ 396.00	(changed from \$188 in 2024)

Employment Insurance (EI)	Maximum Insurable Earnings	\$ 65,700.00	(changed from \$63,200 in 2024)
	Employee Premium/Contribution Rate	1.64%	(chnaged from 1.66% in 2024)
	Maximum Employee deduction	\$ 1,077.48	(changed from \$1,049.12 in 2024)
	Unreduced Employer Rate	1.40%	(Changed from 1.4% in 2024)
	Unreduced Employer Max Deduction	\$ 1,508.47	(changed from \$1,468.77 in 2024) RP0002 and RP0007
	Reduced Employer Premium Rate	1.173%	(changed from 1.177% in 2024) RP0001
	Reduced Employer Max Deduction	\$ 1,263.88	(changed from \$1234.81 in 2024)

Workers Compensation (WCB)	Alberta Maximum Assessable Earnings	\$ 106,400.00	(changed from \$104,600 for 2024)
	Employer Premium Rate	0.43	per 100 of assessable earnings up to the maximum (Changed From .36 in 2024)
	Maximum Employer deduction	\$ 457.52	

TD1 Personal Exemptions	Federal Basic	\$ 16,129.00	(changed from \$15,705 in 2024)
	Provincial Basic	\$ 22,323.00	(changed \$21,885 in 2024)

Public Services Pension Plan (PSPP)	YMPE	\$ 71,300.00	effective December 16, 2024 (Jan 10,2025 pay)
	Employee contribution Rates up to YMPE	8.30%	(no change from 2024)
	Over YMPE	11.90%	(no change from 2024)
	Employer contribution Rates up to YMPE	8.30%	(no change from 2024)
	Over YMPE	11.90%	(no change from 2024)

Universities Academic Pension Plan (UAPP)	YMPE	\$ 71,300.00	effective December 16, 2024 (Jan 10,2025 pay)
	Employee on salary up to YMPE	11.38%	(no change from 2024)
	Salary above YMPE and up to Pensionable Salary Cap	15.49%	(no change from 2024)
	Salary above the Pensionable Salary Cap	1.785%	(no change from 2024)
	Employer on salary up to YMPE	11.38%	(no change from 2024)
	Salary above YMPE and up to Pensionable Salary Cap	15.49%	(no change from 2024)
	Salary above the Pensionable Salary Cap	1.785%	(no change from 2024)