

2026 Payroll Rates

Canada Pension Plan (CPP)	Maximum Pensionable Earnings	\$ 74,600.00	(changed from \$71,300 in 2025)
	Annual basic exemption	\$ 3,500.00	(unchanged from 2025)
	Semi-monthly pay period Exemption	\$ 145.83	(unchanged from 2025)
	Contribution Rate	5.95%	(unchanged from 2025)
	Maximum Employee deduction	\$ 4,230.45	(changed from \$4,034.10 in 2025)
	Maximum Employer deduction	\$ 4,230.45	(changed from \$4,034.10 in 2025)
Enhanced Canada Pension Plan (CPP2)	Additional Maximum Pensionable Earnings	\$ 85,000.00	(changed from \$81,200 in 2025)
	Contribution Rate	4.00%	(unchanged for 2025)
	Maximum Employee deduction	\$ 416.00	(changed from \$396 in 2025)
	Maximum Employer deduction	\$ 416.00	(changed from \$396 in 202)
Employment Insurance (EI)	Maximum Insurable Earnings	\$ 68,900.00	(changed from \$65,700 in 2025)
	Employee Premium/Contribution Rate	1.63%	(changed from 1.64% in 2025)
	Maximum Employee deduction	\$ 1,123.07	(changed from \$1,077.48 in 2025)
	Unreduced Employer Rate	1.40%	(Changed from 1.4% in 2025)
	Unreduced Employer Max Deduction	\$ 1,572.30	(changed from \$1,508.47 in 2025) RP0002 and RP0007
	Reduced Employer Premium Rate	1.167%	(changed from 1.173% in 2025) RP0001
	Reduced Employer Max Deduction	\$ 1,310.62	(changed from \$1263.88 in 2025)
Workers Compensation (WCB)	Alberta Maximum Assessable Earnings	\$ 110,900.00	(changed from \$106,400 for 2025)
	Employer Premium Rate	0.31	per 100 of assessable earnings up to the maximum (Changed From .43 in 2025)
	Maximum Employer deduction	\$ 343.79	
TD1 Personal Exemptions	Federal Basic	\$ 16,452.00	(changed from \$16,129 in 2025)
	Provincial Basic	\$ 22,769.00	(changed \$22,323 in 2025)
Public Services Pension Plan (PSPP)	YMPE	\$ 74,600.00	effective December 16, 2025 (Jan 10,2026 pay)
	Employee contribution Rates up to YMPE	8.30%	(no change from 2025)
	Over YMPE	11.90%	(no change from 2025)
	Employer contribution Rates up to YMPE	8.30%	(no change from 2025)
	Over YMPE	11.90%	(no change from 2025)
Universities Academic Pension Plan (UAPP)	YMPE	\$ 74,600.00	effective December 16, 2025 (Jan 10,2026 pay)
	Employee on salary up to YMPE	11.49%	(changed from 11.38% in 2024)
	Salary above YMPE and up to Pensionable Salary Cap	15.55%	(changed from 15.49% in 2024)
	Salary above the Pensionable Salary Cap	2.015%	(changed from 1.785% in 2024)
	Employer on salary up to YMPE	11.49%	(changed from 11.38% in 2024)
	Salary above YMPE and up to Pensionable Salary Cap	15.55%	(changed from 15.49% in 2024)
	Salary above the Pensionable Salary Cap	2.015%	(changed from 1.785% in 2024)