

Canada Pension Plan and Quebec Pension Plan	CPP	QPP
1. Contribution Rate	5.25%	5.70%
2. Year's maximum pensionable earnings (YMPE)	\$58,700.00	\$58,700.00
3. Basic exemption	\$3,500.00	\$3,500.00
4. Maximum premiums for employees	\$2,898.00	\$3146.40
Maximum premiums for self-employed	\$5,796.00	\$6292.80
5. Retirement Benefits (maximum for new recipient)	\$1,175.83	\$1,175.83
6. Lump Sum Death Benefit (max.)	\$2,500.00	\$2,500.00
7. Disability (max.)	\$1,387.66	\$1,387.63
8. Dependent children's benefit	\$255.03	\$255.03
9. Surviving spouse 65 and over (max.)	\$705.50	\$705.50
10. Surviving spouse under 65 (max.)	\$638.28	N/A
Surviving spouse 45-64 (max.)	N/A	\$946.96
Surviving spouse under 45 (max.) - not disabled, no child	N/A	\$570.74
- not disabled, with child	N/A	\$910.81
- disabled	N/A	\$946.96
<b>Employment Insurance (E.I.)</b>		
	<b>Canada</b> (excl. Quebec)	<b>Quebec</b>
1. Annual insurable earnings (max.)	\$54,200.00	\$54,200.00
2. Premiums - annual maximum (employee)	\$856.36	\$650.40
Premiums - annual maximum (employer)	\$1,198.90	\$910.56
3. Benefits - weekly maximum (55% of insurable earnings)	\$573.00	\$573.00
<b>Old Age Security (effective January 1, 2020 -adjusted quarterly)</b>		
	<b>Maximum Monthly</b>	
1. Old Age Security	\$613.53	
2. Guaranteed Income Supplement	\$916.38	
3. Spouse's allowance (Age 60-64)	\$1,165.16	
4. Widowed spouse's allowance (Age 60-64)	\$1,388.92	

**Consumer Price Index**

Publication dates for the CPI during the calendar year 2020 as it relates to your cost-of-living formulas under your collective agreement.

Month	Publication Date	Month	Publication Date	Month	Publication Date
Dec/19	Jan 22/20	Apr/20	May 20/20	Aug/20	Sept 16/20
Jan/20	Feb 19/20	May/20	June 17/20	Sept/20	Oct 21/20
Feb/20	Mar 18/20	June/20	July 22/20	Oct/20	Nov 18/20
Mar/20	Apr 22/20	July/20	Aug 19/20	Nov/20	Dec 16/20

**Workers Compensation**

Province	Percentage of Earnings	2020 Maximum Insurable Earnings/ Maximum Compensation Rate
Alberta	90% (net)	\$98,700
British Columbia	90% (net)	\$87,100
Manitoba	90% (net)	See Note*
New Brunswick	85% (net)	\$66,200
Newfoundland/Labrador	80% (net)	\$66,980
NWT/Nunavut	90% (net)	\$94,500
Nova Scotia	75% (net) up to 26 weeks then 85% (net)	\$62,000
Ontario	85% (net)	\$95,400
Prince Edward Island	85% (net)	\$55,300
Quebec	90% (net)	\$78,500
Saskatchewan	90% (net)	\$88,906
Yukon	75% (gross)	\$90,750

**Note:** \* Manitoba has a "maximum insurable earnings" for 2020 of \$127,000 for the purposes of calculating the premium that an employer has to pay but there is no "maximum compensation rate" when calculating a claimant's wage loss.

**Extreme caution should be used when comparing these numbers as the information is not directly comparable between WCBs.**