

Canada/Quebec Pension Plans

	2001 Maximum		2000 Maximum	
	Monthly	Amounts	Monthly	Amounts
	CPP	QPP	CPP	QPP
Retirement Pension	\$ 775.00	\$ 775.00	\$ 762.92	\$ 762.92
Disability Pension	\$ 935.12	\$ 935.09	\$ 917.43	\$ 917.40
Child's Pension	\$ 178.42	\$ 56.65	\$ 174.07	\$ 55.27
Surviving Spouse <i>under age 55</i>	\$ 428.70	\$ 644.47	\$ 420.80	\$ 631.31
<i>age 55 to 64</i>	\$ 428.70	\$ 690.22	\$ 420.80	\$ 685.69
<i>age 65 and over</i>	\$ 465.00	\$ 465.00	\$ 457.75	\$ 457.75
Maximum Death Benefit (lump sum)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Year's Maximum Pensionable Earnings (YMPE)	\$38,300	\$38,300	\$37,600	\$37,600
Year's Basic Exemption	\$3,500	\$3,500	\$3,500	\$3,500
Contribution Basis	\$34,800	\$34,800	\$34,100	\$34,100
Maximum Annual Contributions	<i>Employee</i>	\$1,496.40 4.3% of \$34,800	\$1,329.90 3.9% of \$34,100	
	<i>Employer</i>	\$1,496.40 4.3% of \$34,800	\$1,329.90 3.9% of \$34,100	
	<i>Self-Employed</i>	\$2,992.80 8.6% of \$34,800	\$2,659.80 7.8% of \$34,100	

Employment Insurance

	2001	2000
	Amounts	Amounts
Maximum Weekly Benefit	\$413.00	\$413.00
Maximum Weekly Insurable Earnings	\$750.00	\$750.00
Maximum Annual Insurable Earnings	\$39,000	\$39,000
Employee Contribution Rate on Insurable Earnings	2.25%	2.40%
Employer Contribution Rate on Insurable Earnings	3.15%	3.36%
Employer Contribution Rate - Qualified Plan	2.86%	3.06%
Maximum Employee Cost	\$877.50	\$936.00
Maximum Employer Cost - Non-Qualified Plan	\$1,228.50	\$1,310.40
Maximum Employer Cost - Qualified Plan (Cat. 3)	\$1,115.40	\$1,193.40