



Canada/Quebec Pension Plans

	2002 Maximum Monthly Amounts		2001 Maximum Monthly Amounts	
	CPP	QPP	CPP	QPP
Retirement Pension	\$ 788.75	\$ 788.75	\$ 775.00	\$ 775.00
Disability Pension	\$ 956.05	\$ 956.02	\$ 935.12	\$ 935.09
Child's Pension	\$ 183.77	\$ 58.35	\$ 178.42	\$ 56.65
Surviving Spouse <i>under age 55</i>	\$ 437.99	\$ 660.24	\$ 428.70	\$ 644.47
<i>age 55 to 64</i>	\$ 437.99	\$ 695.37	\$ 428.70	\$ 690.22
<i>age 65 and over</i>	\$ 473.25	\$ 473.25	\$ 465.00	\$ 465.00
Maximum Death Benefit (lump sum)	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Year's Maximum Pensionable Earnings (YMPE)	\$ 39,100	\$ 39,100	\$ 38,300	\$ 38,300
Year's Basic Exemption	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Contribution Basis	\$ 35,600	\$ 35,600	\$ 34,800	\$ 34,800
Maximum Annual Contributions	<i>Employee</i>	\$1,673.20 4.7% of \$35,600	\$1,496.40 4.3% of \$34,800	
	<i>Employer</i>	\$1,673.20 4.7% of \$35,600	\$1,496.40 4.3% of \$34,800	
	<i>Self-Employed</i>	\$3,346.40 9.4% of \$35,600	\$2,992.80 8.6% of \$34,800	

Employment Insurance

	2002 Amounts	2001 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	2.20%	2.25%
Employer Contribution Rate on Insurable Earnings	3.08%	3.15%
Employer Contribution Rate - Qualified Plan (Cat. 3)	2.79%	2.86%
Maximum Employee Cost	\$ 858.00	\$ 877.50
Maximum Employer Cost - Non-Qualified Plan	\$ 1,201.20	\$ 1,228.50
Maximum Employer Cost - Qualified Plan (Cat. 3)	\$ 1,088.10	\$ 1,115.40