

CPP & EI

	2006		2005	
	CPP	EI	CPP	EI
Maximum earnings	\$42,100.00	\$39,000.00	\$41,100.00	\$39,000.00
Exemption	\$ 3,500.00	-	\$ 3,500.00	-
Maximum contribution				
- Employee	\$ 1,910.70	\$ 729.30	\$ 1,861.20	\$ 760.50
- Employer	\$ 1,910.70	\$ 1,021.02	\$ 1,861.20	\$ 1,064.70
Rates				
- Employee	4.95%	1.87%	4.95%	1.95%
- Employer	4.95%	2.62%	4.95%	2.73%

Self-employed persons pay both the employee and employer portion of CPP, and do not pay EI premiums.