Canada Pension Plan Taxes
1992 - 2001
(For an Employee at $39,000)

Year	Maximum Pensionable Earnings	Basic Exemption	Maximum Contributory Earnings	Premium Rates Employee	Premium Rates Employer	Employee's Yearly Contribution	Year Over Year Difference	Employer's Yearly Contribution	Year Over Year Difference
1992	32,300	3,200	29,000	0.024	0.024	696.00		696.00	
1993	33,400	3,300	30,100	0.025	0.025	752.50	56.50	752.50	56.50
1994	34,400	3,400	31,000	0.026	0.026	806.00	53.50	806.00	53.50
1995	34,900	3,400	31,500	0.027	0.027	850.50	44.50	850.50	44.50
1996	35,400	3,500	31,900	0.028	0.028	893.20	42.70	893.20	42.70
1997	35,800	3,500	32,300	0.030	0.030	969.00	75.80	969.00	75.80
1998	36,900	3,500	33,400	0.032	0.032	1068.80	99.80	1068.80	99.80
1999	37,400	3,500	33,900	0.035	0.035	1186.50	117.70	1186.50	117.70
2000	37,600	3,500	34,100	0.039	0.039	1329.90	143.40	1329.90	143.40
2001	**38,300**	**3,500**	**34,800**	**0.043**	**0.043**	**1496.40**	**166.50**	**1496.40**	**166.50**

Notes

1) Maximum Pensionable Earnings derived from HRDC and CCRA information circulars.

2) Premium Rates for Employee/Employer applied to each $100 of contributory earnings.