Canada Pension Plan Taxes
1992 - 2002
(For a typical employee at $41,000)

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	1,068.80	99.80	1,068.80	99.80
1999	37,400	3,500	33,900	0.035	0.035	1,186.50	117.70	1,186.50	117.70
2000	37,600	3,500	34,100	0.039	0.039	1,329.90	143.40	1,329.90	143.40
2001	38,300	3,500	34,800	0.043	0.043	1,496.40	166.50	1,496.40	166.50
2002	**39,100**	**3,500**	**35,600**	**0.047**	**0.047**	**1,673.20**	**176.80**	**1,673.20**	**176.80**

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.
3) All employees at $39,100 or above pay the same total in CPP taxes.