



Canada Pension Plan Taxes / Employment Insurance Taxes 1992 - 2002 (For an Employee at \$41,000)

Employee Cost (\$)

Year	CPP Taxes	EI Taxes	Total Payroll Taxes
1992	696.00	1107.60	1803.60
1993	752.50	1162.20	1914.70
1994	806.00	1197.30	2003.30
1995	850.50	1170.00	2020.50
1996	893.20	1150.50	2043.70
1997	969.00	1131.00	2100.00
1998	1068.80	1053.00	2121.80
1999	1186.50	994.50	2181.00
2000	1329.90	936.00	2265.90
2001	1496.40	877.50	2373.90
2002	1673.20	858.00	2531.20

Employer Cost (\$)

Year	CPP Taxes	EI Taxes	Total Payroll Taxes
1992	696.00	1550.64	2246.64
1993	752.50	1627.08	2379.58
1994	806.00	1676.22	2482.22
1995	850.50	1638.00	2488.50
1996	893.20	1610.70	2503.90
1997	969.00	1583.40	2552.40
1998	1068.80	1474.20	2543.00
1999	1186.50	1392.30	2578.80
2000	1329.90	1310.40	2640.30
2001	1496.40	1228.50	2724.90
2002	1673.20	1201.20	2874.40

Year	CPP Taxes	EI Taxes	Net Payroll Tax Increase Per Employee	Cumulative Effect (since 1992)
1993	56.50	54.60	111.10 Increase	111.10
1994	53.50	35.10	88.60 Increase	199.70
1995	44.50	-27.30	17.20 Increase	216.90
1996	42.70	-19.50	23.20 Increase	240.10
1997	75.80	-19.50	56.30 Increase	296.40
1998	99.80	-78.00	21.80 Increase	318.20
1999	117.70	-58.50	59.20 Increase	377.40
2000	143.40	-58.50	84.90 Increase	462.30
2001	166.50	-58.50	108.00 Increase	570.30
2002	176.80	-19.50	157.30 Increase	727.60

Year	CPP Taxes	EI Taxes	Net Payroll Tax Change Per Employer For Each Employee	Cumulative Effect (since 1992)
1993	56.50	76.44	132.94 Increase	132.94
1994	53.50	49.14	102.64 Increase	235.58
1995	44.50	-38.22	6.28 Increase	241.86
1996	42.70	-27.30	15.40 Increase	257.26
1997	75.80	-27.30	48.50 Increase	305.76
1998	99.80	-109.20	-9.40 Decrease	296.36
1999	117.70	-81.90	35.80 Increase	332.16
2000	143.40	-81.90	61.50 Increase	393.66
2001	166.50	-81.90	84.60 Increase	478.26
2002	176.80	-27.30	149.50 Increase	627.76

The payroll tax burden for an employee at \$41,000/year will be \$727.60 higher in 2002 than it was in 1992.

The payroll tax burden for an employer at \$41,000/year will be \$627.76 higher in 2002 than it was in 1992.