

	CPP	QPP
	5.95%	6.40%
Year's maximum pensionable earnings (YMPE)	\$71,300.00	\$71,300.00
Basic exemption	\$3,500.00	\$3,500.00
Maximum premiums for employees/employers	\$4,034.10	\$4,339.20
Maximum premiums for self-employed	\$8,068.20	\$8,678.40
Additional maximum annual pensionable earnings	\$81,200.00	\$81,200.00
Maximum annual employee and employer contribution (rate 4%)	\$396.00	\$396.00
Maximum annual self-employed contribution	\$792.00	\$792.00
Retirement Benefits (maximum for new recipient)	\$1,433.00	\$1,433.00
Lump Sum Death Benefit (max.)	\$2,500.00	\$2,500.00
Disability (max.)	\$1,673.24	\$1,672.62
Dependent children's benefit	\$301.77	\$301.77
Surviving spouse 65 and over (max.)	\$859.80	\$844.24
Surviving spouse under 65 (max.)	\$770.88	N/A
Surviving spouse 45-64 (max.)	N/A	\$1,134.61
Surviving spouse under 45 (max.) - not disabled, no child	N/A	\$689.43
- not disabled, with child	N/A	\$1,091.84
- disabled	N/A	\$1,134.61
Employment Insurance (E.I.)	Canada (excl. Quebec)	Quebec
Annual insurable earnings (max.)	\$65,700.00	\$65,700.00
Premiums – annual maximum (employee)	\$1,077.48	\$860.67
Premiums – annual maximum (employer)	\$1,508.47	\$1,204.94
Benefits – weekly maximum (55% of insurable earnings)	\$695.00	\$695.00
Old Age Security (January – March 2025) - Adjusted Quarterly	Maximum Monthly	
Old Age Security (at age 65)	\$727.67	
- Age 75 and over	\$800.44	
Guaranteed Income Supplement (single, widowed, divorced person)	\$1,086.88	
Allowance for the Spouse (if spouse receives full OAS and GIS)	\$1,381.90	
Allowance for the Survivor (age 60 to 64)	\$1,647.34	
https://www.canada.ca/en/employment-social-development/programs/pensions/pension/statistics/2025-quarterly-january-march.html https://www.rrq.gouv.qc.ca/en/programmes/regime_rentes/regime_chiffres/Pages/regime_chiffres.aspx		

Consumer Price Index

Publication dates for the CPI during the calendar year 2025 as it relates to your cost-of-living formulas under your collective agreement.

Month	Publication Date	Month	Publication Date	Month	Publication Date
Dec/24	Jan 21/25	Apr/25	May 20/25	Aug/25	Sept 16/25
Jan/25	Feb 18/25	May/25	June 24/25	Sept/25	Oct 21/25
Feb/25	Mar 18/25	June/25	July 15/25	Oct/25	Nov 17/25
Mar/25	Apr 15/25	July/25	Aug 19/25	Nov/25	Dec 15/25

Workers Compensation

Province	Percentage of Earnings	2025 Maximum Insurable Earnings/ Maximum Compensation Rate
Alberta	90% (net)	\$106,400
British Columbia	90% (net)	\$121,500
Manitoba	90% (net)	See Note*
New Brunswick	85% (net)	\$84,200
Newfoundland/Labrador	80% (net)	\$79,345
Northwest Territories	90% (net)	\$112,600
Nunavut	90% (net)	\$113,900
Nova Scotia	75% (net) up to 26 weeks then 85% (net)	\$76,300
Ontario	85% (net)	\$117,000
Prince Edward Island	85% (net)	\$82,900
Quebec	90% (net)	\$98,000
Saskatchewan	90% (net)	\$104,531
Yukon	75% (gross)	\$104,975

<https://awcbc.org/files/benchmark-tables/Maximum-Assessable-Insurable-Earnings-2015-2025.pdf>

Note: * Manitoba has a "maximum insurable earnings" for 2025 of \$167,050 for the purposes of calculating the premium that an employer has to pay but there is no "maximum compensation rate" when calculating a claimant's wage loss.

Extreme caution should be used when comparing these numbers as the information is not directly comparable between WCBs