

Basic Personal Tax Credits – effective January 2021

**Software Developer Number for electronically filed RL-1 (XML) = TBD**

**Authorization Number for Computer Generated RL-1 Slip = TBD**

	2021	2020
Canada Employment Credit	1,257	1,245

January 2021

	New Basic Personal Tax Credit Jan 2021	Old Basic Personal Tax Credit Jan 2020
<b>FEDERAL</b>		
>150,473		12,298
<150,473		13,229
>216,511	12,421	
>151,978	13,808	
<151,978	13,808	
QU	15,728	15,532
BC	11,070	10,949
AB	19,369	19,369
SASK	16,225	16,065
MB	9,936	9,838
ON	10,880	10,783
NB	10,564	10,459
NS < 25,000	11,481	11,481
NS > 75,000	8,481	8,481
PEI	10,500	10,000
NFL	9,563	9,498
NWT	15,243	15,093
NU	16,467	16,304
YKN		12,298
>216,511	12,421	
>151,978	13,808	
<151,978	13,808	

Indexing factors		
	2021	2020
CA	1.01000	1.01900
AB	1.00000	1.00000
BC	1.01100	1.02500
MB	1.01000	1.02200
NB	1.01000	1.01900
NFL	1.00400	1.00900
NS	1.00000	1.00000
ON	1.00900	1.01900
PEI	1.00000	1.00000
SK	1.01000	1.00000
QC	1.01260	1.00172
NT	1.01000	1.01900
NUT	1.01000	1.01900
YT	1.01000	1.01900

	2021			2020	
<b>EI</b>	Employee	QC Employee PPIP=Yes		Employee	QC Employee PPIP=Yes
EI max insurable earnings	56,300	56,300		54,200	54,200
EI Max Premium	889.54	664.34		856.36	650.40
Employee EI Rate	1.58	1.18		1.58	1.20
Employer EI Rate	2.212	1.652		2.212	1.68
<b>CPP</b>					
CPP Max Pensionable Earnings	61,600	61,600		58,700	58,700
Basic exemption	<u>(3,500)</u>	<u>(3,500)</u>		<u>(3,500)</u>	<u>(3,500)</u>
Max contributory Earnings	58,100	58,100		55,200	<u>55,200</u>
CPP Rate	5.45	5.90		5.25	5.70
CPP Max annual Contribution	3,166.45	3,427.90		2,898.00	3,146.40
Insurance Company MPE	61,647.97	61,647.97		58,712.35	58,712.35
<b>QPIP</b>	Rate	Quebec Parental Insurance Plan		Rate	Quebec Parental Insurance Plan
Maximum Insurable Earnings		78,500			78,500
Employee Maximum	4.94	387.79		4.94	387.79
Employer Maximum	6.92	543.22		6.92	543.22