

Canada Pension Plan and Quebec Pension Plan	CPP	QPP
Contribution Rate	5.95%	6.30%
Year’s maximum pensionable earnings (YMPE)	\$74,600.00	\$74,600.00
Basic exemption	\$3,500.00	\$3,500.00
Maximum premiums for employees/employers	\$4,230.45	\$4,479.30
Maximum premiums for self-employed	\$8,460.90	\$8,958.60
Additional maximum annual pensionable earnings	\$85,000.00	\$85,000.00
Maximum annual employee and employer contribution (rate 4%)	\$416.00	\$416.00
Maximum annual self-employed contribution	\$832.00	\$832.00
Retirement Benefits (maximum for new recipient)	\$1,507.65	\$1,507.65
Lump Sum Death Benefit (max.)	\$2,500.00	\$2,500.00
Additional top-up of \$2,500.00 (if never received CPP and with no spouse/common-law partner)	\$5,000.00	\$5,000.00
Disability (max.)	\$1,741.20	\$1,737.67
Dependent children’s benefit	\$307.81	\$307.81
Surviving spouse 65 and over (max.)	\$904.59	\$881.48
Surviving spouse under 65 (max.)	\$803.54	N/A
Surviving spouse 45-64 (max.)	N/A	\$1,173.58
Surviving spouse under 45 (max.) - not disabled, no child	N/A	\$719.50
- not disabled, with child	N/A	\$1,129.95
- disabled	N/A	\$1,173.58
Employment Insurance (E.I.)	Canada (excl. Quebec)	Quebec
Annual insurable earnings (max.)	\$68,900.00	\$68,900.00
Premiums – annual maximum (employee)	\$1,123.07	\$895.70
Premiums – annual maximum (employer)	\$1,572.30	\$1,253.98
Benefits – weekly maximum (55% of insurable earnings)	\$729.00	\$729.00
Old Age Security (January – March 2026) - Adjusted Quarterly	Maximum Monthly	
Old Age Security (at age 65)	\$742.31	
- Age 75 and over	\$816.54	
Guaranteed Income Supplement (single, widowed, divorced person)	\$1,108.74	
Allowance for the Spouse (if spouse receives full OAS and GIS)	\$1,409.72	
Allowance for the Survivor (age 60 to 64)	\$1,680.47	
https://www.canada.ca/en/employment-social-development/programs/pensions/pension/statistics/2026-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 2026 as it relates to your cost-of-living formulas under your collective agreement.

Month	Publication Date	Month	Publication Date	Month	Publication Date
Dec/25	Jan 19/26	Apr/26	May 19/26	Aug/26	Sept 14/26
Jan/26	Feb 16/26	May/26	June 22/26	Sept/26	Oct 19/26
Feb/26	Mar 16/26	June/26	July 20/26	Oct/26	Nov 16/26
Mar/26	Apr 20/26	July/26	Aug 17/26	Nov/26	Dec 14/26

Workers Compensation

Province	Percentage of Earnings	2026 Maximum Insurable Earnings/ Maximum Compensation Rate
Alberta	90% (net)	\$110,900
British Columbia	90% (net)	\$127,500
Manitoba	90% (net)	See Note*
New Brunswick	85% (net)	\$85,800
Newfoundland/Labrador	80% (net)	\$80,935
Northwest Territories	90% (net)	\$116,000
Nunavut	90% (net)	\$117,300
Nova Scotia	75% (net) up to 26 weeks then 85% (net)	\$79,900
Ontario	85% (net)	\$121,700
Prince Edward Island	85% (net)	\$89,300
Quebec	90% (net)	\$103,000
Saskatchewan	90% (net)	\$107,599
Yukon	75% (gross)**	\$107,599

<https://awcbc.org/files/benchmark-tables/Maximum-Assessable-Insurable-Earnings-2015-2026.pdf>

Note: * Manitoba has a "maximum insurable earnings" for 2026 of \$171,500 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.

** Yukon's percentage of earnings is calculated from gross pay.

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