

Canadian Tax Adviser

EI Premium Rates Rise in 2018

September 19, 2017

Employment Insurance (EI) premium rates will increase in 2018. The Canada Employment Insurance Commission (CEIC) has announced the 2018 EI premium rates for employees and confirmed that federal rates are increasing to \$1.66 (from \$1.63) per \$100 of insurable earnings in 2018. Accordingly, the maximum insurable earnings for 2017 will increase to \$51,700 (from \$51,300).

EI contribution rates - 2018

As a result of the rate increase, the maximum EI contributions for 2018 are as follows:

Employment Insurance Contributions for 2017 and 2018

	2017	2018
Maximum Annual Insurable Earnings	\$51,300	\$51,700
Employee's Premium Rate per \$100 of Insurable Earnings	1.63%	1.66%
Employer's Premium Rate per \$100 of Insurable Earnings	2.28%	2.32%
Employee's Annual Maximum Contribution	\$836	\$858.22
Employer's Annual Maximum Contribution	\$1,170	\$1,201.51

EI rate increase for Quebec

In Quebec, the EI premium rates for employees who are residents of Quebec will increase to \$1.30 (from \$1.27) per \$100 in earnings for 2018. The maximum annual Quebec employee contributions will increase to \$672.10 (from \$652) and maximum employer contributions will increase to \$940.94 (up from \$912).

In Quebec, EI premiums are lower than the federal rates because Quebec finances its own parental insurance benefits.

For more information, contact your KPMG adviser.

KPMG Publications

For the latest tax news, see KPMG's full line of tax publications:

[Tax NewsFlash](#)

[Global Tax Adviser](#)

[Canadian Tax Adviser](#)

These KPMG publications, among many others, are available at www.kpmg.ca.

kpmg.ca





received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation. For more information, contact KPMG's National Tax Centre at 416.777.8500.

This email was sent to you by [KPMG](#). To sign up to receive other communications from us (we have some informative publications that may be of interest to you), or to stop receiving electronic messages sent by KPMG, visit the [KPMG Online Subscription Centre](#).

At KPMG we are passionate about earning your trust and building a long-term relationship through service excellence. This extends to our communications with you.

Our lawyers have recommended that we provide certain disclaimer language with our messages. Rather than including them here, we're drawing your attention to the following links where the full legal wording appears.

[Disclaimer concerning confidential and privileged information/unintended recipient](#)
[Disclaimer concerning tax advice](#)

© 2017 KPMG LLP, a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. The KPMG name and logo are registered trademarks or trademarks of KPMG International.