

### CPP2 (Second Ceiling Canada Pension Plan) Additional Contributions – Rates

Calendar year	Pensionable Earnings Range	Rate	Maximum Additional Employee Contribution	Maximum Additional Employer Contribution	Self Employed Rate <sup>(18)</sup>	Self-Employed Maximum Contribution
2026	\$74,600 - \$85,000	4.00%	\$416.00	\$416.00	8.00%	\$832.00
2025	\$71,300 - \$81,200	4.00%	\$396.00	\$396.00	8.00%	\$792.00
2024	\$68,500 - \$73,200	4.00%	\$188.00	\$188.00	8.00%	\$376.00

### CPP (Canada Pension Plan) Contributions – Rates

Calendar year	Maximum Pensionable Earnings	Basic Exemption	Rate	Maximum Employee Contribution	Maximum Employer Contribution	Self Employed Rate <sup>(18)</sup>	Self-Employed Maximum Contribution
2026	\$74,600	\$3,500	5.95%	\$4,230.45	\$4,646.45	11.9%	\$8,460.90
2025	\$71,300	\$3,500	5.95%	\$4,034.10	\$4,034.10	11.9%	\$8,068.20
2024	\$68,500	\$3,500	5.95%	\$3,867.50	\$3,867.50	11.9%	\$7,735.00
2023	\$66,600	\$3,500	5.95%	\$3,754.45	\$3,754.45	11.9%	\$7,508.90
2022	\$64,900	\$3,500	5.70%	\$3,499.80	\$3,499.80	11.4%	\$6,999.60
2021	\$61,600	\$3,500	5.45%	\$3,166.45	\$3,166.45	10.9%	\$6,332.90
2020	\$58,700	\$3,500	5.25%	\$2,898.00	\$2,898.00	10.5%	\$5,796.00
2019	\$57,400	\$3,500	5.10%	\$2,748.90	\$2,748.90	10.2%	\$5,497.80
2018	\$55,900	\$3,500	4.95%	\$2,593.80	\$2,593.80	9.9%	\$5,187.60
2017	\$55,300	\$3,500	4.95%	\$2,564.10	\$2,564.10	9.9%	\$5,128.20
2016	\$54,900	\$3,500	4.95%	\$2,544.30	\$2,544.30	9.9%	\$5,088.60

(18) Self-employed individuals are liable for both the employee and employer portion of CPP contributions. The employer portion of the contribution is recognized as a deductible expense.