



# Canadian Payroll Quick Reference for 2024

The complete source for payroll rates and  
amounts as of April 1, 2024

First Reference Compliance and Best Practice  
Resources

Written by: Yosie Saint-Cyr, LLB



## **First Reference Compliance & Best Practice Resources**

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Written by: Yosie Saint-Cyr, LL.B., Managing Editor

Editor: Nancy Currie

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# About this reference

Calculating employee payroll deductions can be complicated for beginners and experts. This annual quick reference provides you with a quick glance of the key rates and amounts you need to help you prepare and comply with payroll obligations as of April 1, 2024. This reference provides an overview, mostly in chart form, of the most common rates and amounts you need to be aware of, but works in tandem with PaySource® from First Reference, if you need more details.

PaySource® is continuously updated and provides in-depth payroll compliance information and the latest payroll developments, offering dozens of exclusive time-saving resources that you can access anytime, anywhere and on any device. Payroll professionals have trusted PaySource® for more than 20 years to provide all

the Canadian payroll content and features they need to understand and manage compliance with hundreds of federal and provincial/territorial regulatory requirements. Subscribers also receive the weekly Inside PaySource™ newsletter, the most comprehensive source for all the latest key compliance news, insightful payroll commentary and thorough budget analysis for every jurisdiction in Canada. PaySource is published by First Reference and co-marketed with the Chartered Professional Accountants of Canada (CPA Canada).

The charts are current as of April 1, 2024, and may change throughout the year due to budget and legislative developments. Therefore, it is important to keep up to date on any changes to minimum wages, basic personal amounts and so forth using PaySource®.

# 2024 Rates Sheets

## Federal, provincial and territorial minimum wages

### Minimum wage across Canada (per hour unless stated otherwise)

#### ALBERTA

##### \$15.00 general rate

Salespersons: \$598 per week

Revised: October 1, 2018

Live-in domestic employees: \$2,848/monthly

Adjusted annually to average weekly earnings and the Consumer Price Index; however, the government may freeze the minimum wage.

#### BRITISH COLUMBIA

##### \$16.75 general rate (includes liquor servers)

The minimum daily wage for a live-in camp leader is \$133.69.

Revised: June 1, 2023, and in effect until May 31, 2024

The minimum daily wage for a live-in home support worker is \$124.73 for each day or part day worked.

The piece rates were revised on January 1, 2024, and in effect until December 31, 2024.

The minimum wage for a resident caretaker is: (a) \$1,002.53 (9 to 60 residential suites), plus \$40.17 for each suite; and (b) \$3,414.85 (more than 60 residential suites).

The minimum wage is established in the Employment Standards Regulations and there is no automatic increase.

The minimum wage as of January 1, 2024, including 4 percent of gross earnings vacation pay, for farm workers who are employed on a piecework basis and hand harvest the following berry, fruit or vegetable crops, is, for the gross volume or weight picked, as follows:

The general minimum wage increases to \$17.40 per hour on June 1, 2024.

##### Piece rates:

- Apples \$23.14 a bin (27.1 ft<sup>3</sup> / 0.767 m<sup>3</sup>)
- Apricots \$26.63 a 1/2 bin (13.7 ft<sup>3</sup> / 0.388 m<sup>3</sup>)
- Beans \$0.317 a pound / \$0.699 a kg
- Blueberries \$0.537 a pound / \$1.184 a kg
- Brussels sprouts \$0.221 a pound / \$0.487 a kg
- Cherries \$0.305 a pound / \$0.672 a kg
- Grapes \$24.60 a 1/2 bin (13.7 ft<sup>3</sup> / 0.388 m<sup>3</sup>)
- Mushrooms \$0.319 a pound / \$0.703 a kg
- Peaches \$24.60 a 1/2 bin (12.6 ft<sup>3</sup> / 0.357 m<sup>3</sup>)
- Pears \$26.06 a bin (27.1 ft<sup>3</sup> / 0.767 m<sup>3</sup>)
- Peas \$0.396 a pound / \$0.873 a kg

The alternate minimum wage rates will also increase:

- Live-in camp leaders \$137.70
- Live-in home support workers are paid a daily rate \$128.47

The minimum wage for resident caretakers is a monthly wage based on the number of suites in the building.

For a building with nine to 60 residential suites:  
June 1, 2024 – \$1,032.60 per month plus \$52.22 for each suite.

For a building with 61 or more residential suites:  
June 1, 2024 – \$3,517.39 per month.

	<p>Prune plums \$26.06 a 1/2 bin (13.7 ft3 / 0.388 m3)</p> <p>Raspberries \$0.483 a pound / \$1.065 a kg</p> <p>Strawberries \$0.466 a pound / \$1.027 a kg</p> <p>Daffodils \$0.186 a bunch (10 stems)/The rate for daffodils does not include vacation pay.</p>	<p>The piece rates will increase on December 31, 2025.</p>
<b>MANITOBA</b>		
<p><b>\$15.30 general rate (includes security guards)</b></p>		<p>Revised: October 1, 2023</p> <p>The general minimum wage is indexed following Manitoba's CPI. The changes are announced every April and enacted on October 1 of each year. However, there are exceptions.</p>
<b>NEW BRUNSWICK</b>		
<p><b>\$15.30 general rate</b></p>	<p>The minimum overtime wage rate continues to be 1.5 times the minimum wage and is set at \$22.95.</p> <p>Employees whose weekly hours of work are unverifiable and who are not strictly employed on a commission basis: \$673.20 per week.</p>	<p>Revised: April 1, 2024</p> <p>In 2024, the minimum wage will resume being tied to the Consumer Price Index.</p>
<b>NEWFOUNDLAND AND LABRADOR</b>		
<p><b>\$15.60 general rate</b></p>	<p>The minimum overtime wage rate continues to be 1.5 times the minimum wage and is set at \$23.40 per hour.</p>	<p>Revised: April 1, 2024</p> <p>The provincial government adjusts the minimum wage based on the annual Consumer Price Index for Canada. The new rate is announced annually by the government on April 1. However, there are exceptions.</p>
<b>NOVA SCOTIA</b>		
<p><b>\$15.20 general rate</b></p>	<p>Other workers:</p> <p>Logging and Forest Operations have a special minimum wage. See Minimum Wage Order – Logging and Forest Operations.</p>	<p>Revised: April 1, 2024</p> <p>On April 1 of each year, the rate is adjusted by the change in the CPI. However, there are exceptions.</p>

	Also, for construction and construction workers, see the Minimum Wage Order, Construction and Property Maintenance.	Beginning April 1, 2024, the rate will be adjusted yearly based on the percentage change in the projected annual consumer price index for the preceding calendar year plus 1 percent.
<b>ONTARIO</b>		
<b>\$16.55 for employees 18 years of age and over and liquor servers.</b>	<p>Employees under 18 years of age working fewer than 28 hours per week: \$15.60.</p> <p>Hunting, Wilderness and Fishing Guides: fewer than five consecutive hours a day: \$82.85 per day.</p> <p>Hunting, Wilderness and Fishing Guides: Working five or more hours in a day \$165.75.</p> <p>Homeworkers (defined as people doing paid work in their home for an employer): 110% of the general minimum wage \$18.20.</p> <p>Harvest workers receive the general minimum wage rate.</p>	<p>Revised: October 1, 2023</p> <p>The rate is adjusted by the change in the Consumer Price Index. New rates are typically announced on April 1 of every year and take effect October 1 of each year. However, by legislation the government may enact an increase or freeze in the minimum wage at any time of the year.</p>
<b>PRINCE EDWARD ISLAND</b>		
<b>\$15.20 general rate</b>		<p>Revised: April 1, 2024</p> <p>Minimum wage will increase to \$16 per hour on October 1, 2024.</p>
<b>QUEBEC</b>		
<b>\$15.25 general rate</b>	<p>Liquor servers: \$12.20 per hour.</p> <p>The minimum wage for the clothing industry is the same as the general minimum wage.</p> <p>“Live-in” domestic workers: \$610.</p> <p>Agricultural workers: \$1.21 per kilogram for strawberries; \$4.53 per kilogram for raspberries.</p>	<p>Revised: May 1, 2023</p> <p>The government fixes minimum wage by Regulations each year.</p> <p>The minimum wage will increase on May 1, 2024 to \$15.75 per hour.</p> <p>The minimum wage payable to tipped employees, which will increase to \$12.60 per hour. The same increase will be applied to employees assigned exclusively, during</p>



		a pay period, to picking raspberries or strawberries. The minimum wage payable will therefore increase to \$4.68 per kilogram for raspberry pickers and \$1.25 per kilogram for strawberry pickers.
<b>SASKATCHEWAN</b>		
<b>\$14 general rate</b>	Minimum call-out pay based on the minimum wage: \$42	<p>Revised: October 1, 2023</p> <p>On October 1 of each year, this rate increases based on the average of the percentage change in the CPI and the percentage change in average hourly wage during the previous year. Minimum wage increases are subject to Cabinet approval. Changes to the minimum wage must be announced on or before June 30th of each year.</p> <p>The minimum wage will increase to \$15 per hour on October 1, 2024.</p>
<b>YUKON</b>		
<b>\$17.59</b>	<p>If employees (domestic, farm worker, guide or person employed by an outfitter) are not paid an hourly rate or on piecework, then their minimum wage is eight hours multiplied by \$17.59, or \$140.72 for each day.</p> <p>The Fair Wage paid to people working on government-tendered construction contracts increases on April 1 by 3.3% across all four wage categories (The Fair Wage Schedule (O.I.C. 2005/193) <a href="https://yukon.ca/en/fair-wage-schedule-fact-sheet">https://yukon.ca/en/fair-wage-schedule-fact-sheet</a>).</p>	<p>Revised: April 1, 2024</p> <p>Adjusted annually on April 1 relative to Yukon's CPI. However, the government can fix the minimum wage by Regulations at any other time.</p>
<b>NORTHWEST TERRITORIES</b>		
<b>\$16.05</b>		<p>Revised: September 1, 2023</p> <p>Adjusted annually relative to the CPI. However, the government can freeze or raise the minimum wage at any time by regulations.</p>



## NUNAVUT

<b>\$19.00</b>	Minimum call-out pay based on the minimum wage: \$42	Revised: January 1, 2024  The minimum wage is reviewed annually on April 1. However, there are exceptions.
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## FEDERAL

<b>\$17.30</b>	If a provincial/territorial minimum wage rate is higher than the federal rate, the provincial/territorial rate will prevail.	Revised: April 1, 2024  This rate is indexed to inflation every year, but there are exceptions.
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### PaySource Subscribers:

You can learn more about the setting of minimum wage rates, including deductions for room and board, in PaySource at [myaccount.firstreference.com/paysource/CH-B7-1.aspx](https://myaccount.firstreference.com/paysource/CH-B7-1.aspx). Try PaySource for free at [firstreference.com/PaySource](https://firstreference.com/PaySource).

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# Federal/provincial/territorial tax brackets and thresholds

## What's new as of January 1, 2024

As of January 1, 2024, the following apply to federal, provincial and territorial tax brackets and thresholds:

The **federal** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (a 4.7% increase).

The **Alberta** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.042 (4.2% increase).

The **British Columbia** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.05 (5% increase).

The **Manitoba** brackets for 2024 were announced in the Manitoba 2023 Budget and will be indexed starting in 2025. The basic personal amount is increased for 2024 by an indexation factor of 1.052 (5.2% increase). Manitoba does not increase other personal tax credit amounts for indexation. The legislated Manitoba tax bracket thresholds will increase from \$36,842 to \$47,000 and from \$79,625 to \$100,000.

**New Brunswick** uses the federal indexation factor. Tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (4.7% increase).

The **Newfoundland and Labrador** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.042 (4.2% increase).

**Northwest Territories** uses the federal indexation factor to increase their tax brackets and personal tax credit amounts. Tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (4.7% increase).

**Nunavut** uses the federal indexation factor. Tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (4.7% increase).

The **Nova Scotia** tax brackets and personal tax credit amounts are not increased for inflation. If Nova Scotia used indexing, their tax brackets and personal amounts would have been increased for 2024 by an indexation factor of 1.052 (5.2% increase).

The **Ontario** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.045 (4.5% increase), except for the \$150,000 and \$220,000 bracket amounts, which are not indexed for inflation.

The **Prince Edward Island** tax brackets and personal tax credit amounts are not increased for inflation. If Prince Edward Island used indexing, their tax brackets and personal amounts would have been increased for 2024 by an indexation factor of 1.046 (4.6% increase). The PE 2023 Budget increased the 2024 basic personal amount to \$13,500, introduced additional tax brackets and revised tax rates for 2024, and eliminated the 10% surtax for 2024 and later years. The three tax brackets and surtax will be replaced by a five-bracket income tax system starting in 2024.

The **Quebec** tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.0508 (5.08% increase).

**Saskatchewan** uses the federal indexation factor. Tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (4.7% increase).

**Yukon** uses the federal indexation factor for the first three tax brackets. Tax brackets and personal tax credit amounts are increased for 2024 by an indexation factor of 1.047 (4.7% increase), except for the Yukon amount of \$500,000, which is equal to the corporate small business limit. Implementation of the legislative increases to the maximum Yukon basic personal amount (BPAYT) was completed in 2023. As a result, BPAYT is included in amounts subject to indexing.

The following federal, provincial and territorial income tax rates, thresholds and credit amounts can be used in calculating employee source deductions in 2024. The income tax rates and thresholds and many of the personal amounts are usually indexed every year; however, some jurisdictions have suspended indexation. Indexing means that these values are adjusted based on changes to the Consumer Price Index (CPI) factor.

**Provincial and territorial indexing factors, tax bracket rates, income thresholds and basic amounts.**

2024 Federal, provincial and territorial indexing factors, tax bracket rates, income thresholds and basic amounts											
JURISDICTION	TAX BRACKETS (TAXABLE INCOME) AND TAX RATES								BASIC PERSONAL AMOUNT (\$)	INDEX RATE (FACTOR & % INCREASE)	CEA (\$)
<b>FED</b>	15% first \$55,867	20.5% over \$55,867 up to \$111,733	26% over \$111,733 up to \$173,205	29.32% over \$173,205 up to \$246,752	33% over \$246,752	-	-	-	15,705*	1.047 (4.7%)	1,433
<b>AB</b>	10% first \$148,269	12% over \$148,269 up to \$177,922	13% over \$177,922 up to \$237,230	14% over \$237,230 up to \$355,845	15% over \$355,845	-	-	-	21,885	1.042 (4.2%)	-
<b>BC</b>	5.06% first \$47,937	7.70% over \$47,937 up to \$95,875	10.50% over \$95,875 up to \$110,076	12.29% over \$110,076 up to \$133,664	14.70% over \$133,664 up to \$181,232	16.80% over \$181,232 up to \$252,752	20.50% over \$252,752	-	12,580	1.05 (5%)	-
<b>MB</b>	10.80% first \$47,000	12.75% over \$47,000 up to \$100,000	17.40% over \$100,000	-	-	-	-	-	15,780	1.052 (5.2%)	-
<b>NB</b>	9.40% first \$49,958	14.0% over \$49,958 up to \$99,916	16.0% over \$99,916 up to \$185,064	19.5% over \$185,064	-	-	-	-	13,044	1.047 (4.7%)	-
<b>NL</b>	8.7% first \$43,198	14.5% over \$43,198 up to \$86,395	15.8% over \$86,395 up to \$154,244	17.8% over \$154,244 up to \$215,943	19.8% over \$215,943 up to \$275,870	20.8% over \$275,870 up to \$551,739	21.3% over \$551,739 up to \$1,103,478	21.8% over \$1,103,478	10,818	1.042 (4.2%)	-
<b>NS</b>	8.79% first \$29,590	14.95% over \$29,590 up to \$59,180	16.67% over \$59,180 up to \$93,000	17.50% over \$93,000 up to \$150,000	21.00% over \$150,000	-	-	-	8,481 **	0	-
<b>ON</b>	5.05% first \$51,446	9.15% over \$51,446 up to \$102,894	11.16% over \$102,894 up to \$150,000	12.16% over \$150,000 up to \$220,000	13.16% over \$220,000	-	-	-	12,399	1.045 (4.5%)	-

JURIS-DICTION	TAX BRACKETS (TAXABLE INCOME) AND TAX RATES								BASIC PERSONAL AMOUNT (\$)	INDEX RATE (FACTOR & % INCREASE)	CEA (\$)
PE	9.65% first \$32,656	13.63% over \$32,656 up to \$64,313	16.65% over \$64,313 up to \$105,000	18.00% over \$105,000 up to \$140,000	18.75% over \$140,000	-	-	-	13,500	1.046 (4.6%)	-
QC	14% first \$51,780	19% over \$51,780 up to \$103,545	24% over \$103,545 up to \$126,000	25.75% over \$126,000	-	-	-	-	18,056	1.0508 (5.08%)	-
SK	10.50% first \$52,057	12.50% over \$52,057 up to \$148,734	14.50% over \$148,734	-	-	-	-	-	18,491	1.047 (4.7%)	-
NT	5.90% first \$50,597	8.60% over \$50,597 up to \$101,198	12.20% over \$101,198 up to \$164,525	14.05% over \$164,525	-	-	-	-	17,373	1.047 (4.7%)	-
NU	4.0% first \$53,268	9.15% over \$51,446 up to \$102,894	11.16% over \$102,894 up to \$150,000	12.16% over \$150,000 up to \$220,000	13.16% over \$220,000	-	-	-	12,399	1.045 (4.5%)	-
YU	6.40% first \$55,867	9.00% over \$55,867 up to \$111,733	10.90% over \$111,733 up to \$173,205	12.93% over \$173,205 up to \$246,752	12.80% over \$246,752 up to \$500,000	15% over \$500,000	-	-	14,156 ***	1.047 (4.7%)	1,433

**OC Outside Canada surtax rate is 48%.  
The Quebec abatement is 16.5%.**

\* For 2024: from \$14,156 to \$15,705 for taxpayers with net income (line 23600) of \$173,205 or less. For incomes above this threshold, the additional amount of \$1,549 is reduced until it becomes zero at net income of \$246,752.

\*\* The Basic Personal Amount for Nova Scotia is unique to each employee's annual income from all sources. From \$8,481 to \$11,481. The regular personal amount of \$8,481 does not affect marginal tax rates for taxable income over \$8,481, because it is not reduced as taxable income increases.

\*\*\* The Yukon BPA mirrors the changes in the federal BPA.

### PaySource Subscribers:

You can find more information on the above rates, as well as step-by-step calculations of tax deductions, in PaySource under Deductions: [Taxes and Credit Amounts](#) and [Income Tax Computations](#).

## Non-refundable personal tax credits:

### Base amounts for the lowest tax bracket

The tax credits in this table have been calculated using the indexation factors shown in the above table.

TAX CREDIT TYPE	Fed. 15%	NL 8.7%	PE 9.65%	NS 8.79%	NB 9.40%	ON 5.05%	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
Basic personal amount	15,705	10,818	13,500	8,481	13,044	12,399	15,780	18,491	21,885	12,580	15,705	17,373	18,767
Spouse or common-law partner/ equivalent-to-spouse/ eligible dependant amount maximum	15,705	8,840	11,466	8,481	10,223	10,528	9,134	18,491	21,885	10,772	15,705	17,373	18,767
Reduced when spousal/ dependant income exceeds	0	885	1,147	848	1,023	1,053	0	1,850	0	1,078	0	0	0
Eliminated when spousal/ dependant income exceeds	15,705	9,725	12,613	9,329	11,246	11,581	9,134	20,341	21,885	11,850	15,705	17,373	18,767
Age amount (65+ years of age)	8,790	6,905	5,595	4,141	5,878	6,054	3,728	5,633	6,098	5,641	8,790	8,498	11,980
Reduced when income exceeds	44,325	37,842	33,740	30,828	43,763	45,068	27,749	41,933	45,399	41,993	44,325	44,324	44,324
Eliminated when income exceeds	102,925	83,875	71,040	58,435	82,950	85,428	52,602	79,486	86,052	79,600	102,925	100,977	124,191
Senior supplementary amount (65+ years of age)	0	0	0	0	0	0	0	1,487	0	0	0	0	0
Disability amount	9,872	7,300	6,890	7,341	9,747	10,017	6,180	10,894	16,881	9,435	9,872	14,088	15,973
Disability amount supplement for taxpayers under 18 years of age	5,758	3,435	4,019	3,449	5,686	5,843	3,605	10,894	12,669	5,505	5,758	5,758	5,758

TAX CREDIT TYPE	Fed. 15%	NL 8.7%	PE 9.65%	NS 8.79%	NB 9.40%	ON 5.05%	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
Reduced when total child care and attendant care expenses claimed for this taxpayer by anyone exceed	3,373	2,920	2,354	2,346	3,330	3,422	2,112	3,191	3,454	3,196	3,373	3,373	3,373
Eliminated when above expenses exceed	9,131	6,355	6,373	5,795	9,016	9,265	5,717	14,085	16,123	8,701	9,131	9,131	9,131
Canada Caregiver Credit - infirm spouse/eligible dependant or child under 18 - line 367 (infirm child under 18) or added to line 303 or 305, and line 303 or 305 threshold increased by this amount	2,616	0	0	0	0	0	0	0	0	0	2,616	0	0
Canada Caregiver Credit - infirm adult dependent relative, spouse or eligible dependant age 18+: line 304 is reduced by line 303 or 305 claim	8,375	0	0	0	0	5,844	0	0	0	5,505	8,375	0	0
Reduced when relative's income exceeds	19,666	0	0	0	0	19,994	0	0	0	18,629	19,666	0	0
Eliminated when relative's income exceeds	28,041	0	0	0	0	25,838	0	0	0	24,134	28,041	0	0
Caregiver amount for in-home care of parent or grandparent 65+ years of age, or of infirm adult relative	0	3,436	2,446	4,898	5,686		3,605	10,894	12,669	0	0	5,758	5,758
Reduced when relative's income exceeds	0	16,789	11,953	13,677	19,417	0	12,312	18,606	20,142	0	0	19,666	19,666

TAX CREDIT TYPE	Fed. 15%	NL 8.7%	PE 9.65%	NS 8.79%	NB 9.40%	ON 5.05%	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
Eliminated when relative's income exceeds	0	20,225	14,399	18,575	25,103	0	15,917	29,500	32,811	0	0	25,424	25,424
Infirm dependant amount (18+ years of age), including Family Caregiver Amount (Fed & YT)	0	3,436	2,446	2,798	5,686	0	3,605	10,894	12,669	0	0	5,759	5,759
Reduced when dependant income exceeds	0	7,383	4,966	5,683	8,067	0	5,115	7,730	8,369	0	0	8,170	8,170
Eliminated when dependant income exceeds	0	10,819	7,412	8,481	13,753	0	8,720	18,624	21,038	0	0	13,929	13,929
Child amount for dependent children under 19 years old (SK only) (each)	0	0	0	0	0	0	0	7,015	0	0	0	0	0
Child amount for dependent children under 6 years old (each, max per year)	0	0	1,200	1,200	0	0	0	0	0	0	0	0	1,200
Pension income amount - lesser of eligible pension income, or	2,000	1,000	1,000	1,173	1,000	1,714	1,000	1,000	1,685	1,000	2,000	1,000	2,000
Medical expense tax credit is for expenses in excess of the lesser of 3% of net income or	2,759	2,356	1,678	1,637	2,724	2,806	1,728	2,611	2,828	2,616	2,759	2,759	2,759
Maximum medical expenses for other eligible dependants (each)	n/a	n/a	n/a	n/a	n/a	15,127	n/a	n/a	n/a	n/a	n/a	5,000	n/a



TAX CREDIT TYPE	Fed. 15%	NL 8.7%	PE 9.65%	NS 8.79%	NB 9.40%	ON 5.05%	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
Tax credit for medical for other dependants is for expenses in excess of the lesser of 3% of dependant net income or	2,759	2,356	1,678	1,637	2,724	2,806	1,728	2,611	2,828	2,616	2,759	2,759	2,759
Eligible adoption expenses - maximum per child	19,066	14,598	0	0	0	15,127	10,000	0	18,975	19,066	19,066	0	0
Education - part time per month	0	60	120	60	0	0	120	0	0	0	0	120	120
Education - full time per month	0	200	400	200	0	0	400	0	0	0	0	400	400
Textbooks - part time per month	0	0	0	0	0	0	0	0	0	0	0	0	20
Textbooks - full time per month	0	0	0	0	0	0	0	0	0	0	0	0	65
Canada employment amount	1,433	0	0	0	0	0	0	0	0	0	1,433	0	0

January 1, 2024, if employee federal or provincial claim amounts have changed, they must submit new federal/provincial TD1 forms to the employer to ensure accurate payroll calculations. Otherwise, make sure tax details are up to date with the 2024 basic exemption amounts.

**PaySource Subscribers:** You can find more information on the above rates and step-by-step calculations of tax deductions in PaySource under [Deductions: Taxes and Credit Amounts](#) and [Income Tax Computations](#). Try PaySource for free at [firstreference.com/PaySource](https://firstreference.com/PaySource).

## Quebec non-refundable personal tax credits:

Base amounts for the lowest tax bracket

2024 Non-refundable personal tax credits (Quebec)	
TAX CREDIT TYPE	AMOUNT (\$)
The basic amount	18,056
Amount transferred from one spouse to the other	18,056
Amount for other dependents who are 18 or older	5,416
Amount for a child under 18 enrolled in post-secondary studies	3,717
Amount for a person living alone basic amount	2,069
Additional amount for a person living alone (single-parent family)	2,554
Amount for a severe and prolonged impairment in mental or physical functions	4,009
Amount for a person living alone	2,069
Age amount (65+)	3,798
Amount for retirement income	3,374
Amount of transfer of recognized parental contribution- maximum amount of recognized needs	13,280
Amount of transfer of recognized parental contribution- reduction when only one study term completed	3,717
Reduction threshold used to calculate net family income (this income is used to calculate the age amount, the amount for a person living alone and the amount of retirement income)	40,925

### PaySource Subscribers:

You can find more information on the above rates under Deductions: [Taxes and Credit Amounts](#). Try PaySource for free at [firstreference.com/PaySource](https://firstreference.com/PaySource).

# Other Quebec tax rates and credits employers deduct and remit

## Quebec tax rates and credits (2024)

PAYROLL TAX	YEAR	RATES
Contribution related to labour standards (This levy finances the application of the Labor Standards Act and Pay Equity Act)	2023 due in 2024 and subsequent years	<p>The contribution rate applicable to the total remuneration subject to the contribution that an employer pays its employees in the year 0.06%. Certain employers that were exempt from paying the contribution related to labour standards prior to 2022 are now subject to this contribution. The contribution rate is, however, reduced from 2022 to 2024 for some of the new employers subject to the levy. The new categories of employers are required to pay the contribution related to labour standards. Depending on the category, their contribution rate will be the regular 0.06% rate or a reduced rate of 0.02% in 2022, 0.03% in 2023 and 0.05% in 2024. Beginning in 2025, the rate will be the same for all employers. For more information, consult the Guide for Employers (<a href="#">TP-1015.G-V</a>).</p> <p>For 2024, the portion of remuneration in excess of \$94,000 (previously \$91,000) is not subject to the contribution related to labour standards.</p> <p>You must pay your 2023 contribution by February 29, 2024.</p>
Workforce skills development and recognition fund (WSDRF) commonly known as the "1% law"	2023 due in 2024	<p>Every employer whose total payroll for a calendar year exceeds the amount fixed by regulation of the government is required to participate for that year in workforce skills development by allotting an amount representing at least 1% of total payroll to eligible training expenditures.</p> <p>If your total payroll for 2023 is over \$2 million, you are required to participate in workforce skills development for the year by allotting an amount representing at least 1% of your total payroll to eligible training expenditures. If you do not do this, you will be required to pay into the Workforce Skills Development and Recognition Fund (WSDRF) a contribution equal to the difference between 1% of your total payroll and the amount of your eligible training expenditures.</p> <p>You must pay your contribution to the WSDRF for 2023 by February 29, 2024. You are granted the exemption if you are the holder of a training initiative quality certificate issued by the Commission des partenaires du marché du travail.</p>
Bonuses, gratuities and retroactive pay	2024	<p>For 2024, the threshold for determining the method to be used to calculate the source deduction of income tax on gratuities and retroactive pay has been increased from \$17,183 to \$18,056. If the total of the employee's annual salary or wages and the lump-sum payment is not more than \$18,056, do not use this amount. Simply withhold 8% income tax from the lump-sum payment.</p>
Emergency services volunteer maximum amount for exemption	2024	<p>For 2024, the maximum exemption that can be granted to an emergency services volunteer has been increased from \$1,315 to \$1,380.</p>
Compensation tax	2019 to 2024	<p>The compensation tax is a mandatory tax for financial institutions that are not corporations.</p> <p>The elimination of the compensation tax is planned for March 31, 2024. The rates will be as follows:</p> <p>Bank, Loan Corporation, trust corporation or corporation trading in securities:            4.29% of salary and wages paid between April 1 2018 and March 31 2019;            4.22% of salary and wages paid between April 1 2019 and March 31 2020;            4.14% of salary and wages paid between April 1 2020 and March 31 2022;            2.80% of salary and wages paid between April 1 2022 and March 31 2024.</p> <p>Savings and credit union:            3.39% of salary and wages paid between April 1 2018 and March 31 2019;            3.30% of salary and wages paid between April 1 2019 and March 31 2020;</p>

PAYROLL TAX	YEAR	RATES
		<p>3.26% of salary and wages paid between April 1 2020 and March 31 2022; 2.20% of salary and wages paid between April 1 2022 and March 31 2024.</p> <p>Any other person: 1.37% of salary and wages paid between April 1 2018 and March 31 2019; 1.34% of salary and wages paid between April 1 2019 and March 31 2020; 1.32% of salary and wages paid between April 1 2020 and March 31 2022; 0.90% of salary and wages paid between April 1 2022 and March 31 2024.</p> <p>Starting April 1, 2018, the following annual maximum will apply: Bank, Loan Corporation, trust corporation or a corporation trading in securities: \$1.1 billion; Savings and Credit Union: \$550 million; Any other person: \$275 million.</p> <p>You must continue to pay this tax in the usual manner, using your remittance form and according to your remittance frequency. A financial institution that is a corporation must remit the compensation tax using the form <a href="#">COZ-1027.R, Acomptes provisionnels d'une société</a>.</p>
Maximum deduction for employment income (deduction for workers)	2024	The maximum deduction for employment income has been increased to \$1,380 for 2024 (it was 1,315 for 2023). If you are using <a href="#">TP-1015.TI-V</a> , the table takes into account the increase in the deduction in calculating the remuneration subject to source deductions of income tax. The formulas in the guide Formulas to Calculate Source Deductions and Contributions (TP-1015.F-V) to calculate source deductions have been changed to take into account the increase in the maximum deduction for employment income.
Amount of the personal contribution for the purposes of the deduction for tradespersons' tools	2024	The maximum deduction for the tradesperson's tools has increased to \$1,390 (\$1,368 in 2023).
Increase in the default contribution rate for VRSPs	2024	The default VRSP contribution rate is 4% of gross salary or wages. The contribution limit is the same as for an RRSP 18% of annual income of \$31,560 in 2024 (\$30,780 in 2023).
Disability assistance payments from an RDSP	2024	For 2024, you must withhold income tax at a rate of 15% from the portion of a disability assistance payment from an RDSP that exceeds \$22,065 (previously \$20,998).
Acquisition of Fondation shares	2023 / 2024	The rate for the tax credit for the acquisition of Fondation shares is 15% since June 1, 2021. This means you have to change the way you calculate income tax deductions on remuneration you pay an employee who authorizes you to withhold an amount for the purchase of class A or class B Fondation shares for pay periods after May 31, 2021. If you use the Source Deduction Table for Quebec Income Tax (TP-1015.TI-V), you will have to subtract an amount equal to 75% (rather than 100%) of the amount withheld for the purchase from the employee's gross remuneration. If you use the guide Formulas to Calculate Source Deductions and Contributions (TP-1015.F-V), you will have to subtract an amount equal to 15% (rather than 20%) of the amount withheld for the purchase from the income tax payable for the year.
Amount for non-taxation of certain allowances for room and board paid to young athletes	2024	The maximum monthly amount for the exemption of certain allowances for room and board paid to young athletes is \$430 in 2024 (\$410 for 2023).

**PaySource Subscribers:** Access additional information on the above rates in PaySource under [Employer Taxes and Levies – Quebec](#) and [Deductions: Taxes and Credit Amounts – Quebec](#)

## Canada Pension Plan

### CPP and CPP 2 rates

	2024	2023
Maximum pensionable earnings	YMPE: \$68,500/ YAMPE: \$73,200	\$66,600
Annual basic exemption	\$3,500	\$3,500
Maximum contributory earnings (maximum pensionable less annual exemption)	\$65,000	\$63,100
Employee contribution rate	CPP 5.95% + CPP 2: 4%	5.95%
Employer contribution rate	CPP 5.95% + CPP 2: 4%	5.95%
Maximum employer/employee contribution (respectively)	\$3,867.50 (\$322.29 per month) plus CPP2: \$188.00 each	\$3,754.45 (\$312.87 per month)
Self-employed contribution rate	CPP 11.90% + CPP 2: 8%	11.90%
Maximum self-employed contribution	\$7,735.00 (\$644.58 per month) plus CPP2: \$376.00	\$7,508.90 (\$625.74 per month)

## Quebec Pension Plan

### QPP and QPP 2 Rates

	2024	2023
Maximum pensionable earnings	YMPE: \$68,500/ YAMPE: \$73,200	\$66,600.00
Annual basic exemption	\$3,500	\$3,500
Maximum contributory earnings (maximum pensionable less annual exemption)	\$65,000	\$63,100.00
Employee contribution rate	Base: 1.0% + 5.4% = 6.4% / QPP 2: 4%	1.0% + 5.40% = 6.40%
Employer contribution rate	Base: 1.0% + 5.40% = 6.4% / QPP2: 4%	1.0% + 5.40% = 6.40%

Maximum employer/employee contribution (respectively)	Base: \$4,160 + QPP2: \$188	\$4,038.40 (\$336.53 per month)
Self-employed contribution rate	12.80% + QPP 2: 8%	12.80%
Maximum self-employed contribution	\$8,320 + QPP 2: \$376	\$8,076.80 (\$673.07 per month)

The Canada Pension Plan (CPP) and the Quebec Pension Plan (QPP) enhancement is designed to help increase retirement income for working Canadians and their families. The CPP/QPP enhancement for 2024 introduces a new, higher earnings limit, known as the year's additional maximum pensionable earnings. This limit will be 7% higher than the original year's maximum pensionable earnings. The enhanced CPP/QPP contributions, known as CPP2 and the enhanced QPP is known as QPP2. CPP2/QPP2 begins on January 1, 2024. They are additional CPP contributions for workers who earn higher wages. CPP2/QPP2 contributions are made in addition to base CPP/QPP and first additional CPP/QPP contributions. Workers earning annual wages over a certain amount, the first earnings ceiling, will make CPP2/QPP2 contributions up to the second earnings ceiling. For 2024 pensionable earnings between \$68,500 and \$73,200 are subject to CPP2/QPP2 contributions \$4,700.

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**PaySource Subscribers:** Learn more about the CPP/QPP contribution rates, pensionable earnings and benefits under [CPP/QPP contribution rates and pensionable earnings](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

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## Employment Insurance

Employers are required to withhold a percentage of an employee's wage, upon payment of that wage, as the employee's premiums for the federal Employment Insurance plan. Employers are also required to pay premiums to the program on a pro rata basis of the employee's premiums. Employers must deposit both their own contribution and the employee's withholdings on a specific basis to CRA, Taxation, as specified by law.

Employment Insurance rates		
	2024	2023
Maximum insurable earnings	\$63,200	\$61,500
Employee contribution rate in provinces with no provincial plan	1.66%	1.63%
Employee contribution rate in provinces with a provincial plan (i.e., Quebec) and self-employed rate	1.32%	1.27%
Employer contribution rate with no provincial plan	2.32%	2.28%
Employer contribution rate in provinces with a provincial plan	1.85%	1.78%
Employee maximum contribution in provinces with no provincial plan	\$1049.12	\$1,002.45
Employee maximum contribution in provinces with a provincial plan	\$834.24	\$781.05
Employer maximum contribution in provinces with no provincial plan	\$1,468.77	\$1,403.43
Employer maximum contribution in provinces with a provincial plan	\$1,167.94	\$1,093.47

Since January 31, 2010, self-employed workers have been able to voluntarily opt into the EI program to receive EI special benefits for those who are sick, pregnant, or caring for a newborn, adopted child or seriously ill family member. To access these benefits, individuals must be registered with the program for at least one year before filing an EI claim. For self-employed Canadians who have opted-in to the EI program, the annual earnings required to qualify for special benefits will increase to \$8,492 for 2024 from \$8,255 for 2023. The level of earnings required by self-employed Canadians to be eligible for EI special benefits is indexed annually to growth in the MIE. This is the minimum net self-employment earnings that must have been earned in the previous year in order to claim benefits. Self-employed individuals do not pay the employer portion of EI premiums, in recognition of the fact that they cannot collect regular EI benefits. The self-employed rate is set at 1.66% for 2024 (1.63% for 2023). The EI clawback threshold is 1.25 x maximum insurable earnings, so set at \$79,000 for 2024. It was \$76,875 for 2023.



Because EI benefits replace 55 percent of a claimant's average weekly insurable earnings, up to the Maximum Insurable Earnings. The maximum amount payable is determined by the MIE. For 2024, the maximum weekly benefit is 55 percent of the \$63,200 annual MIE divided by 52 or \$668.46 per week. Although there is no basic exemption for employment insurance, if an employee's insurable earnings are \$2,000 or less during any year, their EI premiums are refunded in whole.

Learn more about the Employment Insurance rates and premium reduction rates, insurable earnings and benefits under [Employment Insurance: Coverage, Deductions, Remittances and Benefits](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

## Quebec Parental Insurance Plan (QPIP)

Provinces and territories are permitted to implement their own special maternity and parental insurance benefits. Currently, only Quebec offers its own provincial special maternity and parental insurance benefits under the Quebec Parental Insurance Plan. Quebec employees and self-employed persons providing services in Quebec are entitled to special benefits under the QPIP where there is an interruption of earnings due to maternity, paternity, adoption or parental leave. Salaries and wages paid on or after January 1, 2006, are subject to the QPIP premiums. Consequently, an employer must deduct employee premiums from the salary or wages paid to any employee who reports for work at one of the employer's establishments located in Quebec, or whose salary or wages are paid through one of the employer's establishments located in Quebec if the employee is not required to report for work at the employer's establishment.

Revenu Québec collects the QPIP premiums.

QPIP rates		
	2024	2023
Maximum insurable earnings	\$94,000	\$91,000
Employee contribution rate	0.494%	0.494%
Employer contribution rate	0.692%	0.692%
Self-employed rate	0.878%	0.878%
Minimum insurable income	\$2,000	\$2,000
Annual maximum employee contribution	\$464.36	\$449.54
Annual maximum employer contribution	\$650.48	\$629.72
Annual maximum self-employed contribution	\$825.32	\$798.98

**PaySource Subscribers:** Learn more about the Quebec Parental Insurance rates and benefits under [Quebec Parental Insurance Benefits](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

## Provincial/territorial health tax and levies

### Ontario Employer Health Tax (EHT)

In Ontario, employers are required to pay a percentage of gross annual payroll as a payroll tax for healthcare benefits that are provided by the Ontario Health Insurance Plan. Employees are not required to contribute to this plan. The payroll tax must be deposited to the Treasurer of Ontario, Employer Health Tax as specified by law.

Private sector employers are entitled to a health tax exemption on the first \$1 million of their total Ontario remuneration. The contribution rate is determined based on an employer's total payroll before the exemption (see table below). However, the exemption is not available to private sector employers with a payroll of more than \$5 million (including related corporations). The exemption has to be shared by associated employers. The exemption amount is indexed every five years.

The amount of Employer Health Tax you, as an employer, pay is calculated by multiplying your Ontario payroll for the year—after deducting the tax exemption—by the applicable tax rate. The tax rate is based on the Ontario payroll of the employer before deducting any tax exemption. The EHT rates vary from 0.98 percent on Ontario payroll less than \$200,000, up to 1.95 percent for payroll in excess of \$400,000.

Ontario Employer Health Tax rates	
ONTARIO PAYROLL (TOTAL REMUNERATION)	2024
Up to \$200,000.00	0.98%
\$200,000.01 to \$230,000.00	1.101%
\$230,000.01 to \$260,000.00	1.223%
\$260,000.01 to \$290,000.00	1.344%
\$290,000.01 to \$320,000.00	1.465%
\$320,000.01 to \$350,000.00	1.586%
\$350,000.01 to \$380,000.00	1.708%
\$380,000.01 to \$400,000.00	1.829%
Over \$400,000.00	1.95%

The above Employer Health Tax rates were last changed January 1, 1990, and are still current.

For example, an employer with \$1.2 million total remuneration would pay at a rate of 1.95 percent. However, the employer would pay that rate on the amount reduced by the exemption: \$1,200,000 – \$1,000,000 = \$200,000. Therefore, the employer’s taxable remuneration for Ontario would be \$200,000, and the actual tax payable would be \$3,900.

As another example, an employer with \$175,000 of Ontario payroll who does not have any tax exemption would have a tax rate of 0.98 percent and would pay EHT of \$1,715 for the year.

**PaySource Subscribers:** You can find more information on Ontario’s health tax and levies under [Employer Health Tax Levies – Ontario](#).

## Ontario Health Premium

Ontario also has a health premium deducted at source. OHIP in Ontario provides health and hospital care benefits to all employees, without charge. The health premium is based on an individual’s taxable income and paid by employees through payroll deductions through the income tax system.

The health premium ranges from \$0 if your taxable income is \$20,000 or less, to \$900 if your taxable income is more than \$200,600.

Ontario Employer Health Tax rates	
TAXABLE INCOME	2005 AND LATER TAX YEARS (HAS NOT CHANGED)
First \$20,000	no premium
Over \$20,000 up to \$25,000	(taxable income – \$20,000) x 6%
Over \$25,000 up to \$36,000	\$300
Over \$36,000 up to \$38,500	\$300 + (taxable income – \$36,000) x 6%
Over \$38,500 up to \$48,000	\$450
Over \$48,000 up to \$48,600	\$450 + (taxable income – \$48,000) x 25%
Over \$48,600 up to \$72,000	\$600
Over \$72,000 up to \$72,600	\$600 + (taxable income – \$72,000) x 25%
Over \$72,600 up to \$200,000	\$750

Over \$200,000 up to \$200,600	\$750 + (taxable income – \$200,000) x 25%
Over \$200,600	\$900

**PaySource Subscribers:** You can find more information on Ontario health premiums deducted at source under [Health Insurance Plans – Medicare System Coverage – Ontario](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

## Manitoba Payroll Health Tax Levy

Manitoba uses a Payroll Tax Levy for health insurance. The Health and Post-Secondary Education Tax Levy (HE Levy or HAPSET) is a tax imposed on remuneration that is paid to employees. The HE Levy/HAPSET is paid by employers with a permanent establishment in Manitoba.

Effective January 1, 2024, employers with total remuneration in a year of \$2.25 million (previously \$2 million) or less are exempted. Associated groups (associated corporations/certain corporate partnerships) must share the \$2.25 million exemption based on the total of their combined yearly payroll. The threshold below which employers pay a reduced rate is raised from \$4 million to \$4.5 million.

Manitoba health insurance payroll tax levy	
TOTAL YEARLY PAYROLL	TAX RATE
Less than \$2.25 million	Exempt
\$2.25 million - \$4.5 million	4.3% on the amount in excess of \$2.25 million
Over \$4.5 million	2.15% of the total payroll (The \$2.25 million is not a deduction)

**Please note:** Employers that do not maintain a permanent establishment in Manitoba during an entire year are required to prorate the amount of the exemption or notch provision (as the case may be) for that year. In addition, if fiscal updates later in the year show better than expected revenue performance, the government will reduce the tax levy for 2024, from 4.3 percent to 4.0 per cent on payroll between \$2.25-million and \$4.5-million and from 2.15 per cent to 2.0 percent on total payroll if payroll exceeds \$4.5-million. This will be the first reduction in 25 years in the tax rates and will set the stage for future reductions. The reductions in the tax levy rates have not yet been confirmed.

**PaySource Subscribers:** You can find more information on Manitoba’s Health and Post-Secondary Education Tax Levy under [Employer Taxes and Levies – Manitoba](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

## Newfoundland and Labrador HAPSET

Notwithstanding the foregoing, Newfoundland and Labrador has a Health and Post-Secondary Education Tax (HAPSET) that is partially used to fund health care in that province. The HAPSET, commonly referred to as the payroll tax, is payable by an employer with respect to remuneration paid or credited to Newfoundland and Labrador employees.

The Newfoundland Finance has increased the Health and Post-Secondary Education Tax (HAPSET) exemption threshold is \$2 million for all employers.

The employer contributions are calculated at two percent of the gross annual payroll that exceeds a predetermined exemption threshold. The exemption threshold is \$2 million for all employers. Employers that are associated with other corporations, or that are in partnership with other employers and remuneration to employees, are required to file an allocation agreement for the purposes of allocating the exemption threshold.

Therefore, employers with annual payrolls of up to \$2 million in the calendar year are exempt from the tax. Employers with payrolls over \$2 million in the calendar year are taxed at a rate of 2 percent.

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### PaySource Subscribers:

You can find more information on Newfoundland and Labrador's Health and Post-Secondary Education Tax Act under [Employer Taxes and Levies – Newfoundland and Labrador](#). Learn more about PaySource at [firstreference.com/paysource](https://firstreference.com/paysource).

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## Northwest Territories and Nunavut Payroll Health Tax

The payroll tax in Northwest Territories and Nunavut is 2 percent on income that the employee earns when working in NT/NU, regardless of where they live (more than 50 percent of your time in a year for the same employer). Employers are required by law to withhold payroll tax from gross pay and remit the tax to the respective territorial government. The amount of payroll tax that the employee pays should be shown on the paystub as a deduction.

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### PaySource Subscribers:

You can find more information on the Northwest Territories and Nunavut payroll tax under [Employer Taxes and Levies – Northwest Territories/Nunavut](#).

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## British Columbia EHT

In British Columbia, the Employer Health Tax is an annual tax that BC employers may have to pay.

Employers with BC remuneration:  
Of \$500,000 (exemption amount) or less don't pay employer health tax

Between \$500,000.01 and \$1,500,000 (notch rate amount) pay the reduced tax amount as calculated: 2.925 percent x (BC remuneration – \$500,000)

Greater than \$1,500,000 pay the tax on their total BC remuneration as calculated: 1.95 percent x total BC remuneration

If you have employees in British Columbia, you are responsible for completing and filing your BC EHT annual return by March 31, 2024, and for making all tax payments.

**PaySource Subscribers:** More information on the British Columbia Employer Health Tax can be found under [Employer Taxes and Levies – British Columbia](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

**Quebec HSF** In Quebec, the health services fund (HSF) contribution rate for 2024 total payroll threshold for eligibility for a reduction of the health services fund contribution rate is increasing from \$7.2 million to \$7.5 million. The threshold is indexed annually.

Health services fund contribution rates (%) for 2024			
	TOTAL PAYROLL (TP)		
	\$1,000,000 OR LESS	\$1,000,001 TO \$7,499,999	\$7,500,000 OR MORE
Rates for employers whose total payroll is more than 50% attributable to activities in the primary and manufacturing sectors	1.25%	$0.7869 + (0.4631 \times TP/1,000,000)^1$	4.26%
Rates for all employee other than public sector employers and employers whose total payroll is more than 50% attributable to activities in the primary and manufacturing sectors	1.65%	$1.2485 + (0.4015 \times TP/1,000,000)^1$	4.26%
Rate for public sector employers	4.26%		

<sup>1</sup>The contribution rate must be rounded off to two decimal places. If the number in the third decimal place is 5 or more, round up the number in the second decimal place.

Every individual, other than a trust, resident in Quebec has to pay an HSF contribution. All of the individual's income (i.e., business income earned in Quebec, pension income, property income and capital gains) is subject to the contribution except, among others, employment income, taxable support payments received,



the grossed-up portion of dividends received from taxable Canadian corporations as well as any OAS benefits. Certain deductions can reduce the amount subject to the contribution. The contribution must be included in the calculation of instalments to be paid by individuals.

1% contribution by individuals to the Health Services Fund	2024	2023	2022
Maximum threshold of first taxable income bracket	17,630	16,780	15,765
Maximum threshold of second taxable income bracket	61,315	58,350	54,820

Employers can calculate their contribution to the health services fund by using the Revenu Québec WebRAS (tool for calculating source deductions and employer contributions). The contribution must be remitted periodically, according to the employer’s remittance frequency.

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**PaySource Subscribers:** To see examples of how the estimated contribution rate is calculated for the first two years and as of the third calendar year, read the [Quebec Health Services Fund Levy](#). Learn more at [firstreference.com/paysource](https://firstreference.com/paysource).

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**Saskatchewan, Alberta, Atlantic Canada and Yukon** Saskatchewan, Alberta, New Brunswick, Nova Scotia, Prince Edward Island and Yukon fund health care through general tax revenues.

## Workers' compensation insurance average

### premium rates and MAE amounts

Workers' compensation is a provincially/territorially regulated insurance plan that provides healthcare costs, benefits, rehabilitation services, permanent disability pensions and survivor benefits to workers who are injured on the job or who contract an industrial disease.

#### WCB maximum assessable earnings for all jurisdictions (Dates refer to when reporting and filings are due, amounts are in force January 1)

	2024	2023	2022
Alberta	Last day of February/ \$104,600	Last day of February/ \$102,100	Last day of February/ \$98,700
British Columbia	March 15(yearly)/ Last day of Feb.(quarterly)/ \$116,700	March 15 (yearly) or last day of February (quarterly)/ \$112,800	March 15 (yearly) or last day of February (quarterly)/ \$108,400
Manitoba	Last day of February/ \$160,510	Last day of February/ \$112,800	Last day of February/ \$150,000
New Brunswick	Last day of February/ \$76,900	Last day of February/ \$74,800	Last day of February/ \$69,200
Newfoundland and Labrador	Last day of February/ \$76,955	Last day of February/ \$72,870	Last day of February/ \$69,005
Nova Scotia	Last day of February/ \$72,500	Last day of February/ \$69,800	Last day of February/ \$69,000
Ontario	March 31/ \$112,500	March 31/ \$110,000	March 31/ \$100,422
Prince Edward Island	Last day of February/ \$78,400	Last day of February/ \$65,000	Last day of February/ \$58,300
Quebec	March 31/ \$94,000	March 15/ \$91,000	March 15/ \$88,000
Saskatchewan	Last day of February/ \$99,945	Last day of February/ \$96,945	Last day of February/ \$94,440
Northwest Territories	Last day of February/ \$110,600	Last day of February/ \$107,400	Last day of February/ \$102,200
Nunavut	Last day of February/ \$110,600	Last day of February/ \$107,400	Last day of February/ \$102,200
Yukon	Last day of February/ \$102,017	Last day of February/ \$98,093	Last day of February/ \$94,320

The employer is required to pay a percentage of gross annual payrolls as a premium for workers' compensation benefits that are provided to injured or disabled workers by the WCB. Employees are not required to contribute to this plan. This premium must be deposited to the WCB as specified by law.

Average assessment rates, per \$100 of payroll			
JURISDICTION	2024	2023	2022
Alberta	\$1.36	\$1.26	\$1.17
British Columbia	\$1.55	\$1.55	\$1.55
Manitoba	\$0.95	\$0.95	\$0.95
New Brunswick	\$1.18	\$1.31	\$1.69
Newfoundland and Labrador	\$1.73	\$1.69	\$1.69
Nova Scotia	\$2.65	\$2.65	\$2.65
Ontario	\$1.30	\$1.30	\$1.30
Prince Edward Island	\$1.25	\$1.37	\$1.43
Quebec	\$1.48	\$1.50	\$1.67
Saskatchewan	\$1.28	\$1.28	\$1.23
Northwest Territories & Nunavut	\$2.40	\$2.40	\$2.40
Yukon	\$2.09	\$2.07	\$2.07

**PaySource  
Subscribers:**

For more information on the rates and the insurance system related to payroll, read the following commentaries: [Workers' Compensation System and Rates](#) and [Workers' Compensation Board](#). Try PaySource or free at [firstreference.com/paysource](https://firstreference.com/paysource).

## Taxable allowances, benefits and special payments subject to CPP, EI, income tax

The chart below, provided by the CRA, lists the taxable allowances/benefits/special payments that are subject to CPP, EI income tax and GST/HST. Also included are Codes for T4 slips. Note: Cash reimbursements and non-cash benefits are subject to GST/HST unless they are exempt or zero-rated supplies. Cash allowances are not subject to GST/HST. This list may be subject to change from time to time. We will update the content or adjust the data as required as soon as feasible.

Taxable benefits and allowances source deductions				
TAXABLE ALLOWANCE OR BENEFIT	DEDUCT CPP 1	DEDUCT EI	CODE FOR T4 SLIP	INCLUDE GST/HST
Advances	Yes	Yes	36	Yes
Automobile and motor vehicle allowances – in cash	Yes	Yes	40	No
Automobile standby charge and operating expense benefits – non-cash	Yes	No	34	Yes
Board and lodging, if cash earnings also paid	Yes	2	30	3
Cellular phone service and Internet services – in cash	Yes	Yes	40	Yes
Cellular phone service and Internet services – non-cash	Yes	No	40	Yes
Child care expenses – in cash	Yes	Yes	30	4
Child care expenses – non-cash	Yes	No	30	4
Counselling services – in cash	Yes	Yes	30	5
Counselling services – non-cash	Yes	No	30	5
Disability-related employment benefits – in cash	Yes	Yes	40	6

Disability-related employment benefits – non-cash	Yes	No	40	6
Discounts on merchandise and commissions on sales – non-cash	Yes	No	40	Yes
Educational allowances for children – in cash	Yes	Yes	40	No
Employment insurance premium rebate – in cash	Yes	Yes	40	No
Gifts and awards – in cash	Yes	Yes	40	No
Gifts and awards – non-cash and near-cash	Yes	No	40	Yes
Group term life insurance policies – employer-paid premiums – non-cash	Yes	No	40	No
Housing allowance, clergy – in cash	7	Yes	30	8
Housing allowance – in cash	Yes	Yes	30	8
Housing benefit, clergy, rent-free or low-rent – non-cash	7	9	30	8
Housing benefit, rent-free or low-rent – non-cash	Yes	9	30	8
Housing loss – in cash	Yes	Yes	40	No
Interest-free and low-interest loans	Yes	No	36	No
Loans – Home purchase	Yes	No	36	No
Loans – Home relocation	Yes	No	36	No
Loans – Forgiven – in cash	Yes	Yes	40	No

Meals – Overtime allowances – in cash	Yes	Yes	40	No
Meals – Overtime – in cash	Yes	Yes	40	Yes
Meals – Overtime – non-cash	Yes	No	40	Yes
Meals – Subsidized – non-cash	Yes	No	40	Yes
Medical expenses – in cash	Yes	Yes	40	10
Medical expenses – non-cash	Yes	No	40	10
Moving expenses and relocation benefits – in cash	Yes	Yes	40	Yes
Moving expenses and relocation benefits – non-cash	Yes	No	40	Yes
Moving expenses – non-accountable allowance over \$650 – in cash	Yes	Yes	40	No
Municipal officer’s expense allowance	Yes	No	40	No
Parking – in cash	Yes	Yes	40	No
Parking – non-cash	Yes	No	40	Yes
Pooled registered pension plan contributions (paid to a plan not registered with the Minister of National Revenue)	Yes	Yes	40	No
Power saws and tree trimmers; rental paid by employer for employee-owned tools – in cash	Yes	Yes	40	Yes
Premiums for income maintenance plans and other insurance plans – non-cash	Yes	No	40	No

Premiums under provincial hospitalization, medical care insurance, and certain federal government plans – in cash	Yes	Yes	40	No
Premiums under provincial hospitalization, medical care insurance, and certain federal government plans – non-cash	Yes	No	40	No
Professional membership dues – in cash	Yes	Yes	40	11
Professional membership dues – non-cash	Yes	No	40	11
Recreational facilities (in house) – non-cash	Yes	No	40	Yes
Recreational facilities or club membership dues – in cash	Yes	Yes	40	Yes
Registered retirement savings plan (RRSP) contributions – in cash	Yes	12	40	No
Registered retirement savings plan (RRSP) administration fees – non-cash	Yes	No	40	11
Scholarships and bursaries – in cash	Yes	Yes	40	No
Security options (cash outs)	Yes	Yes	13	No
Security options	Yes	No	13	No
Social events – in cash	Yes	Yes	40	No
Social events – non-cash	Yes	No	40	Yes
Spouse or common-law partner's travelling expenses – in cash	Yes	Yes	40	No
Spouse or common-law partner's travelling expenses – non-cash	Yes	No	40	Yes



Tax-Free Savings Account – contributions – in cash	Yes	12	40	No
Tax-Free Savings Account – administration fees – non-cash	Yes	No	40	11
Tickets	Yes	No	40	Yes
Tool allowance – in cash	Yes	Yes	40	No
Tool reimbursement – in cash	Yes	Yes	40	Yes
Transportation passes – in cash	Yes	Yes	40	Yes
Transportation passes – non-cash	Yes	No	40	Yes
Transportation to and from the job – in cash	Yes	Yes	40	Yes
Transportation to and from the job – non-cash	Yes	No	40	Yes
Travel assistance in a prescribed zone – in cash	Yes	Yes	32	Yes
Travel assistance in a prescribed zone – non-cash	Yes	No	32	Yes
Travelling allowances other employees, unreasonable	Yes	Yes	40	No
Tuition fees – in cash	Yes	Yes	40	11
Tuition fees – non-cash	Yes	No	40	11
Uniforms and protective clothing – in cash	Yes	Yes	40	Yes

Uniforms and protective clothing – non-cash	Yes	No	40	Yes
Utilities allowance, clergy – in cash	7	Yes	40	No
Utilities allowance – in cash	Yes	Yes	40	No
Utilities benefit, clergy – non-cash	7	No	40	8
Utilities benefit, rent-free or low-rent – non-cash	Yes	No	40	8

- 01** Except for security options, if a non-cash taxable benefit is the only form of remuneration you provide to your employee, there is no remuneration from which to withhold deductions. For more information, see Payroll deductions and Contributions.
- 02** If no cash earnings are paid in a pay period, do not deduct EI premiums.
- 03** Meals and short term accommodations are generally subject to the GST/HST. If taxable, include the GST/HST in the value of the benefit.
- 04** Child care expenses are generally exempt of GST/HST. If taxable, include the GST/HST in the value of the benefit.
- 05** Certain counselling services are subject to the GST/HST. If the services you pay are subject to the GST/HST, include the GST/HST in the value of the benefit.
- 06** Disability-related employment benefits are generally taxable for GST/HST. If taxable, include the GST/HST in the value of the benefit.
- 07** If you reduce the income used to calculate income tax deductions by the amount of the clergy residence deduction (including utilities), you may also reduce the pensionable earnings used to calculate CPP contributions by the same amount.
- 08** Long-term accommodations are generally exempt of GST/HST and utilities are generally subject to the GST/HST. If taxable, include the GST/HST in the value of the benefit.
- 09** If it is a non cash benefit, it is insurable if it is received by the employee in addition to cash earnings in a pay period. If no cash earnings are paid in the pay period, it is not insurable.
- 10** Some medical expenses are subject to the GST/HST. For more information, see Medical expenses.
- 11** Certain fees and certain contributions are subject to the GST/HST. If the fees or the contributions you pay are subject to the GST/HST, include it in the value of the benefit.

- 12 You may not have to deduct EI premiums on some RRSP and TFSA contributions. For more information, see Tax-Free Savings Account (TFSA) and Registered retirement savings plans (RRSPs).
- 13 Enter the taxable security option benefit under code 38. If eligible, enter the amount of the security options deduction under code 86 and either code 39 or 41, as applicable..

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**PaySource  
Subscribers:** Several commentaries in PaySource deal with Benefits and Allowances, consult the various discussions under [Earnings, Allowances and Expense Reimbursements](#) and [Employee Benefits](#).

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## Automobile expense deduction limits and the prescribed rates

Around December 18 or 30 of each year, the federal Minister of Finance announces the automobile expense deduction limits and the prescribed rates for the automobile operating expense benefit that will apply in the next year. The government reviews these rates and limits annually. This practice ensures that businesses are aware of the new rates before the beginning of the year in which they apply.

Reasonable automobile allowances are not taxable. An allowance is considered reasonable if it is computed solely based on the number of kilometers driven in connection with business. The allowance will be considered reasonable even if certain expenses are reimbursed to the employee and these expenses were not taken into account in determining the allowance.

The allowance must take into account the actual kilometres driven to ensure it is not taxable. It is therefore essential that employers keep a record of the distance travelled by the employee to ensure that benefits are not taxable. If the allowance is not reasonable because it is insufficient to cover the travelling costs, the employee can include the allowance in income and deduct the actual eligible amount of the expenses. Most of the limits and rates have increased for 2024 except for the before tax for eligible zero-emission passenger vehicles and the general prescribed rate used to determine the taxable benefit relating to the personal use of the vehicle paid by the employer (reflect operating expenses only and not depreciation or financing costs). For individuals whose principal occupation is selling or leasing automobiles the rate also remains the same as in 2023.

### Per kilometre automobile rates and deduction limits

	2024	2023	2022
Ceiling on the capital cost (cost of acquiring the vehicle) of passenger vehicles for capital cost allowance purposes.	\$37,000 plus applicable federal and provincial taxes / \$61,000 before tax for eligible zero-emission passenger vehicles	\$36,000 plus applicable federal and provincial taxes / \$61,000 before tax for eligible zero-emission passenger vehicles	\$34,000 plus applicable federal and provincial taxes / \$59,000 before tax for eligible zero-emission passenger vehicles
Limit on deductible leasing cost. If the value of the vehicle exceeds the capital cost ceiling, the deductible lease cost must be prorated.	\$1,050/month plus federal and provincial taxes	\$950/month plus federal and provincial taxes	\$900/month plus federal and provincial taxes
Limit on tax-exempt allowances paid by the employer.	\$0.70/km for the first 5,000 km and \$0.64 for each additional km plus federal and provincial taxes	\$0.68/km for the first 5,000 km and \$0.62 for each additional km plus federal and provincial taxes	\$0.61/km for the first 5,000 km and \$0.55 for each additional km plus federal and provincial taxes

These amounts reflect the cost of owning and operating an automobile such as depreciation and financing cost, and operating expenses (i.e., gas, maintenance and insurance).			
For Yukon, Northwest Territories and Nunavut, the limit on tax-exempt allowances paid by the employer.	\$0.74/km for the first 5,000 km and \$0.68 for each additional km	\$0.72/km for the first 5,000 km and \$0.66 for each additional km	\$0.65/km for the first 5,000 km and \$0.59 for each additional km
Maximum interest deduction allowed on loans to purchase a vehicle (reflects the cost of financing a vehicle that is generally acceptable for business purposes)	\$350/month	\$300/month	\$300/month
The general prescribed rate used to determine the taxable benefit relating to the personal use of the vehicle paid by the employer (reflect operating expenses only and not depreciation or financing costs).  For individuals whose principal occupation is selling or leasing automobiles.	\$0.33/km  \$0.30/km	\$0.33/km  \$0.30/km	\$0.29/km  \$0.26/km

A combined automobile allowance is composed of a fixed amount and an amount based on a reasonable per-kilometre rate. If an employer pays a combined allowance to employees, the total allowance is taxable if both parts of the allowance are paid with respect to the same general use of the vehicle. The employee can then deduct eligible automobile expenses.

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**PaySource Subscribers:** Information on automobile expenses can be found in [PaySource](#). Learn more about PaySource at [firstreference.com/paysource](https://firstreference.com/paysource).

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## **Additional information on automobile rates and amounts**

The Canada Revenue Agency offers an [Automobile Benefits Online Calculator](#). The calculator allows employers to calculate the estimated automobile benefit for employees (including shareholders) based on the information the employer provides. The CRA does not keep any of the data the employer provides to complete its calculations.

Employers should use the calculator to determine the automobile benefit amount and they should prorate to the employee's pay periods. Add the resulting amount to the employee's salary and other benefits/allowances, if applicable, to determine the total amount subject to Canada Pension Plan/Quebec Pension Plan contributions and income tax.

The motor vehicle benefit is not insurable and therefore not subject to Employment Insurance or QPIP premiums. In Quebec, taxable benefits in cash or in kind (that is, other than in cash) are considered salary or wages. Therefore, an employer that grants a taxable benefit to an employee during a pay period must add the value of the benefit to the employee's remuneration when calculating the remuneration subject to source deductions of income tax. Taxable benefits IN-253-V is a document that provides information about the benefits most frequently received by employees and the tax treatment applicable. However, note that it is provided only in French. Taxable benefits are to be included in the employee's income and entered on the RL-1 slip issued by the employer. In Quebec the 2024 rates and amounts were announced February 2024 and are similar to the CRAs rates and amounts announced above.

## Pension adjustments: RPP/RRSP/MP/DPSP/

## ALDA/YMPE/TFSA limits and ceilings

### Registered Pension Plan (RPP)/Registered Retirement Savings Plan (RRSP)

Please note that the MP limit and DPSP limit for PA purposes are also restricted to 18% of compensation.

YEAR	MONEY PURCHASE PLANS (RPPS) (Annual contribution limit)	RRSP ANNUAL CONTRIBUTION LIMIT (RRSP \$ limit)	DEFINED BENEFIT RPPS (DB limit) ANNUAL CONTRIBUTION LIMIT/YEAR OF SERVICE	DEFERRED PROFIT-SHARING PLANS (DPSP): Annual contribution limit (1/2 of money purchase limit)	ALDA \$ LIMIT	YMPE/ YAMPE (STARTING IN 2024)
2017	\$26,230	\$26,010	\$2,914.44/ 1/9 the money purchase limit	\$13,115		\$55,300
2018	\$26,500	\$26,230	\$2,944.44/ 1/9 the money purchase limit	\$13,250		\$55,900
2019	\$27,230	\$26,500	\$3,025.56/ 1/9 the money purchase limit	\$13,615		\$57,400
2020	\$27,830	\$27,230	\$3,092.22/ 1/9 the money purchase limit	\$13,915	\$150,000	\$58,700
2021	\$29,210	\$27,830	\$3,245.56/ 1/9 the money purchase limit	\$14,605	\$150,000	\$61,600
2022	\$30,780	\$29,210	\$3,420.00/ 1/9 the money purchase limit	\$15,390	\$160,000	\$64,900
2023	\$31,560	\$30,780	\$3,506.67/ 1/9 the money purchase limit	\$15,780	\$160,000	\$66,600
2024	\$32,490	\$31,560	\$3,610.00/ 1/9 the money purchase limit	\$16,245	\$170,000	\$68,500/ \$73,200
2025		\$32,490	/			

The 2024 limit for contributions to a TFSA will be \$7,000. Any person who was born in 1991 or earlier and has never contributed to a TFSA will have \$95,000 contribution room in 2024. Contributions can be made by Canadian residents aged 18 or over at the time of the contribution, up to the amount of their unused contribution room. An indexation factor of at least 1.031 was needed for the 2024 taxation year (based on the CPI increase from October 2022 to September 2023), to increase the 2024-dollar limit to \$7,000. The indexation factor is 1.047.

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**PaySource Subscribers:** For more on Pension adjustments discussed above, consult [PaySource](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

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## Remittance thresholds and due dates

Your remitter type sets your remitting frequency and affects your due dates. It is normally based on your average monthly withholding amount (AMWA) from two calendar years ago. Each year, the CRA reviews your AMWA. If your remitter type changes, it will let you know in writing. If applicable, the CRA will also look at your compliance history to see if you qualify as a quarterly remitter.

The default due date for CRA remittances is the 15th of the month following. For example, November 15 is the default due date for employee direct deposits dated October 2. The table below illustrates the remitting frequencies, periods and due dates by remitter type for CRA.

CRA remittance thresholds for employer source deductions		
REMITTER TYPE	AVERAGE MONTHLY WITH-HOLDING AMOUNT (2 years prior)	DUE DATES
New or regular remitter	Average monthly with-holding amount (2 years prior)	Deductions are due on or before the 15th day of the month after the month you paid your employees.
Quarterly remitter (except new remitters)	Less than \$3,000	If you are eligible for quarterly remitting, your deductions are due on or before the 15th day of the month immediately following the end of each quarter. <ul style="list-style-type: none"> <li>• January 1 to March 31 (due date April 15)</li> <li>• April 1 to June 30 (due date July 15)</li> <li>• July 1 to September 30 (due date October 15)</li> <li>• October 1 to December 31 (due date January 15)</li> </ul>
Accelerated remitter threshold 1	\$25,000 to \$99,999.99	For remuneration paid in the first 15 days of the month, remittances are due by the 25th day of the same month.  For remuneration paid from the 16th to the end of the month, remittances are due by the 10th day of the following month.
Accelerated remitter threshold 2	\$100,000 or more	Remit your deductions through a Canadian financial institution so that the CRA receives them within three working days following the last day of the following pay periods: <ul style="list-style-type: none"> <li>• The 1st through the 7th day of the month;</li> <li>• The 8th through the 14th day of the month;</li> <li>• The 15th through the 21st day of the month; and</li> <li>• The 22nd through the last day of the month.</li> </ul>

**PaySource Subscribers:** More information on the CRA remittance frequency and due dates can be found in [PaySource](#). Learn more about PaySource and take a free trial at [firstreference.com/paysource](https://firstreference.com/paysource).

## Revenu Quebec

For Quebec employers, your remitter type sets your remitting frequency and affects your due dates. It is normally based on your average monthly withholding amount from two calendar years ago.

Your average monthly remittance for a year is determined by dividing the total of the amounts you were required to remit as income tax withheld from remuneration paid (other than an income-averaging annuity for artists) as an employer and, where applicable, as a payer, QPP contributions, QPIP premiums and the contribution to the health services fund by the number of months in the year (maximum of 12) for which the amounts were remitted.

The table below provides the conditions for each remittance frequency in Quebec and when the frequency can be changed.

Conditions for determining remittance frequency	
REMITTANCE FREQUENCY	CONDITIONS
Annual	The total of your source deductions and employer contributions for 2023 was \$2,400 or less, or you estimate that this will be the case for 2024.
Quarterly	<p>If you are not a new employer:</p> <ul style="list-style-type: none"> <li>Your average monthly remittance for 2022 or 2023 was \$3,000 or less;</li> <li>You fulfilled your fiscal obligations over the last 12 months.</li> </ul> <p>If you are a new employer:</p> <ul style="list-style-type: none"> <li>The total of your source deductions and employer contributions for each month is less than \$1,000;</li> <li>You have fulfilled all of your fiscal obligations.</li> </ul>
Monthly	Your average monthly remittance for 2022 was less than \$25,000 or you are a new employer.
Twice monthly	Your average monthly remittance for 2022 was \$25,000 or more, but less than \$100,000.
Weekly	Your average monthly remittance for 2022 was \$100,000 or more

## Quebec remittance frequency conditions for adjustments

REMITTANCE FREQUENCY	OTHER REMITTANCE FREQUENCY	CONDITIONS
Annual or quarterly	Monthly	None
	Twice monthly	Your average monthly remittance for 2022 must be \$25,000 or more, but less than \$100,000.
	Weekly	Your average monthly remittance for 2022 was \$100,000 or more.
Annual	Quarterly	Your average monthly remittance for 2022 or 2023 was \$3,000 or less. You fulfilled your fiscal obligations over the last 12 months.
Twice monthly or weekly	Quarterly	Your average monthly remittance for 2023 was \$3,000 or less. You fulfilled your fiscal obligations over the last 12 months.
	Monthly	Your average monthly remittance for 2023 was more than \$3,000, but less than \$25,000
Weekly	Twice monthly	Your average monthly remittance for 2023 was \$25,000 or more, but less than \$100,000.

### PaySource Subscribers:

More information on Revenu Québec remittance frequency and due dates can be found in [PaySource](#). Try PaySource for free at [firstreference.com/paysource](https://firstreference.com/paysource).

## References

Federal Income Tax Act  
Quebec Taxation Act  
British Columbia Income Tax Act  
Alberta Personal Income Tax Act  
Manitoba Income Tax Act  
Saskatchewan Income Tax Act  
Ontario Income Tax Act  
New Brunswick Income Tax Act  
Newfoundland and Labrador Income Tax Act  
Nova Scotia Income Tax Act  
Prince Edward Island Income Tax Act  
Northwest Territories Income Tax Act  
Nunavut Income Tax Act  
Yukon Income Tax Act  
Alberta Employment Standards Code  
British Columbia Employment Standards Act  
Manitoba Employment Standards Code  
Saskatchewan Employment Act  
Ontario Employment Standards Code  
Quebec Labour Standards Act  
New Brunswick Employment Standards Act  
Nova Scotia Labour Standards Code  
Newfoundland and Labrador Labour Standards Act  
Prince Edward Island Employment Standards Act  
Northwest Territories Employment Standards Act  
Nunavut Employment Standards Act  
Yukon Employment Standards Act  
Federal Canada Labour Code  
Ontario Employer Health Tax Act  
British Columbia Employer Health Tax Act  
Manitoba The Health and Post Secondary Education Tax Levy Act  
Nunavut and Northwest Territories Payroll Tax Act  
Act Respecting the Régie de l'assurance maladie du Québec  
Newfoundland and Labrador Revenue Administration Act  
Canada Pension Plan Act  
Quebec Act respecting the Québec Pension Plan  
Employment Insurance Act  
Quebec Act respecting parental insurance  
Newfoundland and Labrador Workplace Health, Safety and Compensation Act  
Prince Edward Island Workers Compensation Act  
Nova Scotia Workers' Compensation Act  
New Brunswick Workers' Compensation Act  
Quebec Act respecting industrial accidents and occupational diseases  
Ontario Workplace Safety and Insurance Act  
Manitoba Workers Compensation Act  
Saskatchewan Workers Compensation Act  
Alberta Workers Compensation Act  
British Columbia Workers Compensation Act  
Nunavut and Northwest Territories Workers' Compensation Act  
Yukon Workers' Compensation Act  
Canada Revenue Agency  
Revenu Québec

## Payroll compliance news and commentary

### from every Canadian jurisdiction

The Payroll Quick Reference includes the 2024 tax rates and amounts, but to stay up to date with the constantly changing payroll compliance you need a resource that is constantly updated with the latest payroll compliance news and commentary.

The online PaySource regularly updated commentary offers all the essential payroll information you need to understand and manage your payroll compliance obligations including detailed examples and forms. The weekly Inside PaySource newsletter ensures you never miss changes to constantly changing payroll compliance requirements from every Canadian jurisdiction.

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