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# Canadian Payroll Quick Reference for 2023

*The complete source for payroll rates and amounts*

First Reference Compliance and Best Practice Resources

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# First Reference Compliance & Best Practice Guides

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# Table of Contents

Table of Contents	2
About this reference	3
<b>2023 Rate Sheets January 1, 2023</b>	<b>4</b>
Federal, provincial and territorial minimum wages.....	4
Federal/provincial/territorial tax brackets and thresholds .....	9
Non-refundable personal tax credits: Base amounts for the lowest tax bracket.....	13
Quebec non-refundable personal tax credits: Base amounts for the lowest tax bracket.....	16
Other Quebec tax rates and credits employers deduct and remit.....	17
Canada Pension Plan.....	19
Quebec Pension Plan.....	19
Employment Insurance .....	21
Quebec Parental Insurance Plan (QPIP).....	22
Provincial/territorial health tax and levies .....	23
Workers' compensation insurance.....	27
Taxable allowances, benefits and special payments subject to CPP, EI, income tax.....	29
Automobile expense deduction limits and the prescribed rates .....	33
Additional information on automobile rates and amounts .....	34
Pension adjustments: RPP/RRSP/MP/DPSP/ALDA/YMPE/TFSA limits and ceilings 2023 .....	35
Remittance thresholds and due dates.....	36
References	38

## 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 in 2023. 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 January 1, 2023, 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®.

### Have questions? Ask the Editor

Did you know that **PaySource subscribers** can speak directly to the creator of this reference? With the **Ask the Editor** service, you can get answers to your specific questions or concerns regarding payroll— including the information, rates and amounts found in this document.

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# 2023 Rate Sheets January 1, 2023

## Federal, provincial and territorial minimum wages

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

#### Alberta

\$15.00 general rate

Salespersons: \$598 per week  
Live-in domestic employees: \$2,848/monthly

Revised: October 1, 2018

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

#### British Columbia

\$15.65 general rate (includes liquor servers)

The minimum daily wage for a live-in camp leader is \$125.06.  
The minimum daily wage for a live-in home support worker is \$116.68 for each day or part day worked.  
The minimum wage for a resident caretaker is: (a) \$937.82 (9 to 60 residential suites), plus \$37.58 for each suite; and (b) \$3,194.43 (more than 60 residential suites).  
The minimum wage, 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:

Piece rates:

- Apples \$21.65 a bin (27.1 ft<sup>3</sup> / 0.767 m<sup>3</sup>)
- Apricots \$24.91 a 1/2 bin (13.7 ft<sup>3</sup> / 0.388 m<sup>3</sup>)
- Beans \$0.297 a pound / \$0.655 a kg
- Blueberries \$0.502 a pound / \$1.107 a kg
- Brussels sprouts \$0.207 a pound / \$0.456 a kg
- Cherries \$0.285 a pound / \$0.628 a kg
- Grapes \$23.01 a 1/2 bin (13.7 ft<sup>3</sup> / 0.388 m<sup>3</sup>)
- Mushrooms \$0.298 a pound / \$0.657 a kg
- Peaches \$23.01 a 1/2 bin (12.6 ft<sup>3</sup> / 0.357 m<sup>3</sup>)
- Pears \$24.38 a bin (27.1 ft<sup>3</sup> / 0.767 m<sup>3</sup>)
- Peas \$0.370 a pound / \$0.816 a kg
- Prune plums \$24.38 a 1/2 bin (13.7 ft<sup>3</sup> / 0.388 m<sup>3</sup>)
- Raspberries \$0.452 a pound / \$0.996 a kg
- Strawberries \$0.436 a pound / \$0.961 a kg
- Daffodils \$0.174 a bunch (10 stems), note the rate for daffodils does not include vacation pay.

Revised: June 1, 2022, and in effect until May 31, 2023.

The piece rates were revised on January 1, 2023.

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

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

**Manitoba**

\$13.50

Security guards have the same rate as the general minimum wage starting Oct. 1, 2022

Revised: October 1, 2022

The general minimum wage is indexed following Manitoba's CPI. The changes will be announced every April and enacted on October 1 of each year.

The minimum wage increases April 1, 2023, to \$14.15 per hour and \$15 on October 1, 2023.

**New Brunswick**

\$13.75

The minimum overtime wage rate continues to be 1.5 times the minimum wage and is set at \$20.63.

Employees whose weekly hours of work are unverifiable and who are not strictly employed on a commission basis: \$605.00 per week on Oct. 1, 2022.

Revised: October 1, 2022

In 2023, the minimum wage will resume being tied to the Consumer Price Index.

**Newfoundland and Labrador**

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

\$13.70

The minimum overtime wage rate continues to be 1.5 times the minimum wage and is set at \$20.55 per hour as of Oct. 1, 2022.

Revised: October 1, 2022 to March 31, 2023

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, on April 1, 2023, the minimum wage will increase by 80 cents bringing the rate to \$14.50 per hour. On October 1, 2023, the minimum wage will increase by another 50 cents, bringing it to \$15.00 per hour.

The overtime rate will increase accordingly to \$21.75 per hour on April 1, 2023; and to \$22.50 on October 1, 2023.

**Nova Scotia**

\$13.60

Other workers:

Logging and Forest Operations have a special minimum wage. See Minimum Wage Order – Logging and Forest Operations.

Also, for construction and construction workers, see the Minimum Wage Order, Construction and Property Maintenance.

Revised: October 1, 2022 to March 31, 2023

On April 1 of each year, the rate is adjusted by the change in the CPI. However, the minimum wage is set to increase to reach \$15 per hour by 2024 as follows:

April 1, 2023: \$14.30  
October 1, 2023: \$14.65  
April 1, 2024: \$15.00

Beginning April 1, 2025, 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.

**Ontario**

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

\$15.50

Employees under 18 years of age working fewer than 28 hours per week: \$14.60

Liquor servers: \$15.00 (This rate is the same as the general minimum wage)

Hunting and Fishing Guides: fewer than five consecutive hours a day: \$77.60 per day.

Hunting and Fishing Guides: Working five or more hours in a day \$155.25.

Homeworkers (defined as people doing paid work in their home for an employer): 110% of the general minimum wage, \$17.05

Harvest workers receive the general minimum wage rate.

Revised: October 1, 2022

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 in minimum wage at any time of the year.

**Prince Edward Island**

\$14.50

Revised: January 1, 2023

The second increase will be 50 cents on October 1, 2023, to \$15.00 per hour.

**Quebec**

\$14.25

Liquor servers: \$11.40 per hour.

The minimum wage for the clothing industry is the same as the general minimum wage.

“Live-in” domestic workers: \$570 on May 1, 2022.

Agricultural workers:  
\$1.13 per kilogram for strawberries;  
\$4.23 per kilogram for raspberries.

Revised: May 1, 2022

The government fixes minimum wage by Regulations.

**Saskatchewan**

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

\$13

Minimum call-out pay based on the minimum wage: \$39

Revised: October 1, 2022

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.

The minimum wage will increase to \$14 per hour on October 1, 2023, and again to \$15 per hour on October 1, 2024.

**Yukon**

\$15.70

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 \$15.70, or \$125.60 for each day or part day worked.

The minimum wage for employees who are pieceworkers or who are paid a commission is calculated by multiplying the standard hours worked in a pay period by the minimum wage. For example, for an employee who works 72 hours in a 2-week period, the minimum wage is \$1,130.40 (72 hours X \$15.70).

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 \(O.I.C. 2005/193\)](#)).

Revised: April 1, 2022

Adjusted annually on April 1 relative to Yukon's CPI. However, the government can fix the minimum wage by Regulations at any other time.

**Northwest Territories**

\$15.20

Revised: September 1, 2021

Adjusted annually relative to the CPI. However, the government can freeze or raise the minimum wage at any time by regulations.

**Nunavut**

\$16.00

Revised: April 1, 2020

**Federal**

\$15.55\*

Revised: April 1, 2022

This rate is indexed to inflation.

\*If a provincial/territorial minimum wage rate is higher than the federal rate, the provincial/territorial rate will prevail.

**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).

## Federal/provincial/territorial tax brackets and thresholds

### What's new as of January 1, 2023

The **federal** tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (a 6.3% increase). For 2023, employers are to use the maximum federal basic personal amount (BPAF) of \$15,000 for all employees unless the employee provides a new Form TD1. If the BPAF formula was previously implemented on your payroll system, you can continue to use it.

**Alberta** announced that, subject to the approval of the Legislative Assembly of Alberta, indexation will be resumed as of 2022, using an indexation factor of 1.023 (a 2.3% increase). The Alberta basic personal amount is \$19,814. The Alberta tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.06 (6% increase).

The **British Columbia** tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.06 (6% increase).

The **Manitoba** brackets and basic personal amount are increased for 2023 by an indexation factor of 1.07 (7% increase). Manitoba does not increase other personal tax credit amounts for indexation.

**New Brunswick** uses the federal indexation factor. The federal and New Brunswick tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (6.3% increase). Effective January 1, 2023, the tax brackets and tax rates have been adjusted, subject to the approval of the Legislative Assembly of New Brunswick.

The **Newfoundland and Labrador** tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.059 (5.9% 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 2023 by an indexation factor of 1.068 (6.8% increase). For 2023, employers are to use the maximum **Nova Scotia** basic personal amount (BPANS) of \$11,481 for all employees unless the employee provides a new Form TD1. If the BPANS formula was previously implemented on your payroll system, you can continue to use it.

The **Ontario** tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.065 (6.5% increase), except for the \$150,000 and \$220,000 bracket amounts, which are not indexed for inflation. Surtax rate (included in the income tax rates) 20% (greater than \$5,315) and 36% (greater than \$6,802). Person with only basic personal amount - surtax starts at taxable income of \$86,698 (20%) and \$102,135 (36%).

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 2023 by an indexation factor of 1.084 (8.4% increase). The legislated Prince Edward Island basic personal amount increased from \$11,250 to \$12,000.

The **Quebec** tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.0644 (6.44% increase).

**Saskatchewan** uses the federal indexation factor. The federal and Saskatchewan tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (6.3% increase).

**Northwest Territories** uses the federal indexation factor to increase their tax brackets and personal tax credit amounts. The federal and Northwest Territories tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (6.3% increase).

**Nunavut** uses the federal indexation factor. The federal and Nunavut tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (6.3% increase).

**Yukon** uses the federal indexation factor. The federal and Yukon tax brackets and personal tax credit amounts are increased for 2023 by an indexation factor of 1.063 (6.3% increase). Except for the Yukon amount of \$500,000, which is equal to the corporate small business limit. For 2023, employers are to use the maximum **Yukon** basic personal amount (BPAYT) of \$15,000 for all employees unless the employee provides a new Form TD1. If the BPAYT formula was previously implemented on your payroll system, you can continue to use it.

The following federal, provincial and territorial income tax rates, thresholds and credit amounts can be used in calculating employee source deductions in 2023. 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.

### 2023 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
FED	15% first \$53,359	20.5% over \$ \$53,359 up to \$106,717	26% Over \$106,717 up to 165,430	29.32% over \$165,430 up to \$235,675	33% over \$235,675	-	-	\$15,000*	1.063 (6.3%)	\$1,368
AB	10% first \$142,292	12% over \$142,292 up to \$170,751	13% over \$170,751 up to \$227,668	14% over \$227,668 up to \$341,502	15% over \$341,502	-	-	\$21,003	1.06 (6%)	-
BC	5.06% first \$45,654	7.70% over \$45,654 up to \$91,310	10.50% over \$91,310 up to \$104,835	12.29% over \$104,835 up to \$127,299	14.70% over \$127,299 up to \$172,602	16.80% over \$172,602 up to \$240,716	20.50% over \$240,716	\$11,981	1.06 (6%)	-

Jurisdiction	Tax brackets (taxable income) and tax rates								Basic personal amount	Index rate (factor & % increase)	CEA
MB	10.80% First \$36,842	12.75% over \$36,842 up to \$79,625	17.40% over \$79,625	-	-	-	-	-	\$10,855	1.07 (7%)	-
NB	9.40% first \$47,715	14.0% over \$47,715 up to \$95,431	16.0% over \$95,431 up to \$176,756	19.5% over \$176,756	-	-	-	-	\$12,458	1.063 (6.3%)	-
NL	8.7% first \$41,457	14.5% over \$41,457 up to \$82,913	15.8% over \$82,913 up to \$148,028	17.8% over \$148,028 up to \$207,239	19.8% over \$207,239 up to \$264,750	20.8% over \$264,750 up to \$529,500	21.3% over \$529,500 up to \$1,059,000	21.8% over \$1,059,000	\$10,382	1.059 (5.9%)	-
NS	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	-	-	-	\$11,481*	0	-
ON	5.05% first \$49,231	9.15% over \$49,231 up to \$98,463	11.16% over \$98,463 up to \$150,000	12.16% over \$150,000 up to \$220,000	13.16% over \$220,000	-	-	-	\$11,865	1.065 (6.5%)	-
PE	9.8% first \$31,984	13.8% over \$31,984 up to \$63,969	16.7% over \$63,969	-	-	-	-	-	\$12,000	0	-
QC	15% first \$49,275	20% over \$49,275 up to \$98,540	24% over \$98,540 up to \$119,910	25.75% over \$119,910	-	-	-	-	\$17,183	1.0644 (6.44%)	-
SK	10.50% first \$49,720	12.50% over \$49,720 up to \$142,057	14.50% over \$142,057	-	-	-	-	-	\$17,661	1.063 (6.3%)	-

Jurisdiction	Tax brackets (taxable income) and tax rates							Basic personal amount	Index rate (factor & % increase)	CEA
NT	5.90% first \$48,326	8.60% over \$48,326 up to \$96,655	12.20% over \$96,655 up to \$157,139	14.05% over \$157,139	-	-		\$16,593	1.063 (6.3%)	-
NU	4.0% first \$50,877	7.0% over \$50,877 up to \$101,754	9.0% over \$101,754 up to \$165,429	11.5% over \$165,429	-	-		\$17,925	1.063 (6.3%)	-
YU	6.40% first \$53,359	9.00% over \$53,359 up to \$106,717	10.90% over \$106,717 up to \$165,430	12.93% over \$165,430 up to \$235,675	12.80% over \$235,675 up to \$500,000	15% over \$500,000		\$15,000*	1.063 (6.3%)	\$1,368

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

\* For 2023: from \$13,521 to \$15,000 for taxpayers with net income (line 23600) of \$165,430 or less. For incomes above this threshold, the additional amount of \$1,479 is reduced until it becomes zero at net income of \$235,675.

\*\* 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

New Brunswick, Saskatchewan and the three territories use the federal indexation factor. Nova Scotia and Prince Edward Island do not use indexing for their personal income tax system; however, decide indexing of personal tax credit by legislation. Manitoba only indexes the basic personal amount. Other tax credits are not indexed. British Columbia, Ontario, Newfoundland and Labrador, Quebec and Alberta have their own indexing factor.

## 2023 Non-refundable personal tax credits (in \$ amount based on the lowest tax rate)

Tax credit type	Fed. 15%	NL 8.7%	PE 9.8%	NS 8.79%	NB 9.68%	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	15,000	10,382	12,000	8,481	12,458	11,865	10,855	17,661	21,003	11,981	15,000	16,593	17,925
Spouse or common-law partner/ equivalent-to-spouse/ eligible dependant amount maximum	15,000	8,483	10,192	8,481	9,764	10,075	9,134	17,661	21,003	10,259	15,000	16,593	17,925
-Reduced when spousal/dependant income exceeds	0	849	1,020	848	977	1,007	0	1,767	0	1,026	0	0	0
-Eliminated when spousal/dependant income exceeds	15,000	9,332	11,212	9,329	10,741	11,082	9,134	19,428	21,003	11,285	15,000	16,593	17,925
Age amount (65+ years of age)	8,396	6,627	3,764	4,141	5,615	5,793	3,728	5,380	5,853	5,373	8,396	8,116	11,442
-Reduced when income exceeds	42,335	36,316	28,019	30,828	41,799	43,127	27,749	40,051	43,570	39,994	42,335	42,335	42,335
-Eliminated when income exceeds	98,308	80,496	53,112	58,435	79,232	81,74	52,602	75,918	82,590	75,814	96,442	96,442	118,615
-Senior supplementary amount (65+ years of age)	0	0	0	0	0	0	0	1,421	0	0	0	0	0
Disability amount	\$9,428	7,005	6,890	7,341	9,309	9,586	6,180	10,405	16,201	8,986	9,428	13,456	15,256
-Disability amount supplement for taxpayers under 18 years of age	5,500	3,297	4,019	3,449	5,431	5,591	3,605	10,405	12,158	5,242	5,500	5,500	5,500
-Reduced when total child care and attendant care expenses claimed for this taxpayer by anyone exceed	3,221	2,802	2,354	2,346	3,180	3,275	2,112	3,048	3,315	3,044	3,221	3,221	3,221

Tax credit type	Fed. 15%	NL 8.7%	PE 9.8%	NS 8.79%	NB 9.68%	ON 5.05 %	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
-Eliminated when above expenses exceed	8,721	6,099	6,373	5,795	8,611	8,866	5,717	13,453	15,473	8,286	8,721	8,721	8,721
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	2,499	0	0	0	0	0	0	0	0	0	2,499	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	7,999	0	0	0	0	5,593	0	0	0	5,243	7,999	0	0
-Reduced when relative's income exceeds	18,783	0	0	0	0	19,133	0	0	0	17,742	18,783	0	0
-Eliminated when relative's income exceeds	26,782	0	0	0	0	24,726	0	0	0	22,985	26,782	0	0
Caregiver amount for in-home care of parent or grandparent 65+ years of age, or of infirm adult relative	0	3,297	2,446	4,898	5,430	0	3,605	10,405	12,158	0	0	5,500	5,500
-Reduced when relative's income exceeds	0	16,112	11,953	13,677	18,546	0	12,312	17,770	19,331	0	0	18,783	18,783
-Eliminated when relative's income exceeds	0	19,409	14,399	18,575	23,976	0	15,917	28,175	31,489	0	0	24,283	24,283
Infirm dependant amount (18+ years of age), including Family Caregiver Amount (Fed & YT)	0	3,297	2,446	2,798	5,431	0	3,605	10,405	12,158	0	0	5,499	5,499
-Reduced when dependant income exceeds	0	7,085	4,966	5,683	7,705	0	5,115	7,383	8,032	0	0	7,804	7,804
-Eliminated when dependant income exceeds	0	10,382	7,412	8,481	13,136	0	8,720	17,788	20,190	0	0	13,303	13,303

Tax credit type	Fed. 15%	NL 8.7%	PE 9.8%	NS 8.79%	NB 9.68%	ON 5.05 %	MB 10.8%	SK 10.50%	AB 10%	BC 5.06%	YT 6.40%	NT 5.9%	NU 4%
Child amount for dependent children under 19 years old (SK only) (each)	0	0	0	0	0	0	0	6,700	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	1,641	1,000	1,000	1,618	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	2,635	2,261	1,678	1,637	2,602	2,685	1,728	2,493	2,714	2,491	2,635	2,635	2,635
Maximum medical expenses for other eligible dependants (each)	n/a	n/a	n/a	n/a	n/a	14,476	n/a	n/a	n/a	n/a	n/a	5,000	n/a
Tax credit for medical for other dependants is for expenses in excess of the lesser of 3% of dependant net income or	2,635	2,261	1,678	1,637	2,602	2,685	1,728	2,493	2,714	2,491	2,635	2,635	2,635
Eligible adoption expenses - maximum per child	18,210	14,011	0	0	0	14,476	10,000	0	14,365	18,210	18,210	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	1,368	0	0	0	0	0	0	0	0	0	1,368	0	0

**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://www.firstreference.com/PaySource).

## Quebec non-refundable personal tax credits: Base amounts for the lowest tax bracket

2023 Non-refundable personal tax credits (Quebec)	
Tax credit type	Amount (\$)
The basic amount	17,183
Amount for a person living alone basic amount	1,969
Amount for a person living alone single parent family supplement	2,431
Age amount for person over 65	3,614
Amount for retirement income (pension income amount)	3,211
Amount of transfer of recognized parental contribution: maximum amount of recognized needs	11,795
Amount of transfer of recognized parental contribution: reduction when only one study term completed	3,301
Amount for other dependants	4,810
Amount for severe and prolonged mental or physical impairment	3,815
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)	38,945

**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://www.firstreference.com/PaySource).

# Other Quebec tax rates and credits employers deduct and remit

## Quebec tax rates and credits (2023 rates not yet available)

Payroll tax	Year	Rates
Contribution related to labour standards (This levy finances the application of the Labor Standards Act and Pay Equity Act)	2022 due in 2023 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 <i>Guide for Employers (TP-1015.G-V)</i>.</p> <p>For 2023, the portion of remuneration in excess of \$91,000 (previously \$88,000) is not subject to the contribution related to labour standards.</p> <p>You must pay your 2022 contribution by February 28, 2023.</p>
Workforce skills development and recognition fund (WSDRF) commonly known as the “1% law”	2022 due in 2023	<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 2022 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 2022 by February 28, 2023. 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	2023	For 2023, 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 \$16,143 to \$17,183. If the total of the employee’s annual salary or wages and the lump-sum payment is not more than \$17,183, do not use this amount. Simply withhold 8% income tax from the lump-sum payment.
Emergency services volunteer maximum amount for exemption	2023	For 2023, the maximum exemption that can be granted to an emergency services volunteer has been increased from \$1,235 to \$1,315..
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.</p> <p>The rates will be as follows:</p> <p>Bank, Loan Corporation, trust corporation or corporation trading in securities:</p> <p>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:</p> <p>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:</p> <ul style="list-style-type: none"> <li>• Bank, Loan Corporation, trust corporation or a corporation trading in securities: \$1.1 billion;</li> <li>• Savings and Credit Union: \$550 million;</li> <li>• Any other person: \$275 million.</li> </ul> <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)	2023	The maximum deduction for employment income has been increased to \$1,315 for 2023, from \$1,235 for 2022. 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 <a href="#">Formulas to Calculate Source Deductions and Contributions (TP-1015.F-V)</a> 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	2023	The maximum deduction for the tradesperson's tools has increased to \$1,368 in 2023, from \$1,245 in 2022.
Increase in the default contribution rate for VRSPs	2023	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 \$30,780 in 2023 (\$29,210 in 2022).
Disability assistance payments from an RDSP	2023	For 2023, you must withhold income tax at a rate of 15% from the portion of a disability assistance payment from an RDSP that exceeds \$20,998 (previously \$19,727).
Acquisition of Fondation shares	2022/ 2023	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 <a href="#">Source Deduction Table for Quebec Income Tax (TP-1015.TI-V)</a> , 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 <a href="#">guide Formulas to Calculate Source Deductions and Contributions (TP-1015.F-V)</a> , 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	2023	The maximum monthly amount for the exemption of certain allowances for room and board paid to young athletes is \$410 for 2023 (\$386 for 2022).

**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 rates		
	2023	2022
Maximum pensionable earnings	\$66,600	\$64,900
Annual basic exemption	\$3,500	\$3,500
Maximum contributory earnings (maximum pensionable less annual exemption)	\$63,100	\$61,400
Employee contribution rate	5.95%	5.70%
Employer contribution rate	5.95%	5.70%
Maximum employer/employee contribution (respectively)	\$3,754.45 (\$312.87 per month)	\$3,499.80 (\$291.65 per month)
Self-employed contribution rate	11.90%	11.4%
Maximum self-employed contribution	\$7,508.90 (\$625.74 per month)	\$6,999.60 (\$583.30 per month)

## Quebec Pension Plan

QPP Rates		
	2023	2022
Maximum pensionable earnings	\$66,600.00	\$64,900
Annual basic exemption	\$3,500	\$3,500
Maximum contributory earnings (maximum pensionable less annual exemption)	\$63,100.00	\$61,400
Employee contribution rate	1.0% +5.40% = 6.40%	0.75% +5.40% = 6.15%
Employer contribution rate	1.0% +5.40% = 6.40%	0.75% +5.40% = 6.15%
Maximum employer/employee contribution (respectively)	\$4,038.40 (\$336.53 per month)	\$3,776.10 (\$314.93 per month)
Self-employed contribution rate	12.80%	12.30%
Maximum self-employed contribution	\$8,076.80 (\$673.07 per month)	\$7,552.20 (\$629.35 per month)

January 1, 2023, 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 2023 basic exemption amounts.

On March 16, 2022, the federal government published amendments to the Income Tax Regulations in the Canada Gazette. Under the amendments, which come into effect on January 1, 2023, additional employee contributions to the Québec Pension Plan (QPP) and the Canada Pension Plan (CPP) must be deducted from employment income

when calculating the remuneration from which to withhold federal income tax. The Payroll Deductions Formulas guide (T4127) effective July 1, 2022, contains added clarification regarding the treatment of additional CPP factors. Revisions have been made to the Revenu Quebec formulas since then, including the formulas harmonized with those published by the Canada Revenue Agency on October 22, 2022, in the Payroll Deductions Formulas (guide T4127). The new formulas let you take into account employees' first additional QPP contribution when calculating the remuneration from which to withhold Quebec income tax. Do not use these formulas for 2022. The CRA and RQ are only publishing them so that employers can update their payroll systems for 2023. The formulas for calculating source deductions of income tax and QPP contributions as of January 1, 2024, will be published at a later date so that you can take into account the second additional employee QPP contribution.

**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://www.firstreference.com/paysource).

# 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		
	2023	2022
Maximum insurable earnings	\$61,500	\$60,300
Employee contribution rate in provinces with no provincial plan	1.63%	1.58%
Employee contribution rate in provinces with a provincial plan	1.27%	1.18%
Employer contribution rate with no provincial plan	2.28%	2.212%
Employer contribution rate in provinces with a provincial plan	1.78%	1.65%
Employee maximum contribution in provinces with no provincial plan	\$1,002.45	\$952.74
Employee maximum contribution in provinces with a provincial plan	\$781.05	\$723.60
Employer maximum contribution in provinces with no provincial plan	\$1,403.43	\$1,333.84
Employer maximum contribution in provinces with a provincial plan	\$1,093.47	\$1,013.04

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 \$8,255 for 2023 (2022 is set at \$8,092 of self-employed earnings in 2021). 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 1.63% for 2023 (1.58% in 2022). The EI clawback threshold is 1.25 x maximum insurable earnings, so set at \$75,375 for 2022. For 2023, it will increase to \$76,875.

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 2023, the maximum weekly benefit is 55 percent of the \$61,500 annual MIE divided by 52 or \$650.48 per week. For 2022, the maximum weekly benefit is 55 percent of the \$60,300 annual MIE divided by 52 or \$637.79 per week.

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		
	2023	2022
Maximum insurable earnings	\$91,000	\$88,000
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	\$449.54	\$434.72
Annual maximum employer contribution	\$629.72	\$608.96
Annual maximum self-employed contribution	\$798.98	\$772.64

**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)	Rate
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 health premium deducted at source

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://www.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, 2023, employers with total remuneration in a year of \$2 million (previously 1.75 million) or less are exempted. Associated groups (associated corporations/certain corporate partnerships) must share the \$2 million exemption based on the total of their combined yearly payroll. The threshold below which employers pay a reduced rate is raised from \$3.5 million to \$4 million.

### Manitoba health insurance payroll tax levy

Total yearly payroll	Tax rate
----------------------	----------

Less than \$2 million	Exempt
\$2,000,000 - \$4,000,000	4.3% on the amount in excess of \$2,000,000
Over \$4,000,000	2.15% of the total payroll (The \$2,000,000 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. For example:

On remuneration of \$2.9 million, the tax payable is:  $(\$2,900,000 - \$2,000,000 = \$900,000) \times 4.3\% = \$38,700$

**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 employer contributions are calculated at two percent of the gross annual payroll that exceeds a predetermined exemption threshold. The exemption threshold is \$1.3 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 \$1.3 million in the calendar year are exempt from the tax. Employers with payrolls over \$1.3 million in the calendar year are taxed at a rate of 2 percent.

**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).

## 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.

**PaySource Subscribers:** You can find more information on the Northwest Territories and Nunavut payroll tax under **Employer Taxes and Levies – Northwest Territories/Nunavut**.

## 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, 2023, 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](http://firstreference.com/paysource).

## Quebec HSF

In **Quebec**, the health services fund (HSF) contribution rate for 2023 total payroll threshold for eligibility for a reduction of the health services fund contribution rate is increasing from \$7 million to \$7.2 million. **The threshold is indexed annually.**

### Health services fund contribution rates (%) for 2023

	Total payroll (TP)		
	\$1,000,000 or less	\$1,000,001 to \$7,199,999	\$7,200,000 or more
Rates for employers whose total payroll is more than 50% attributable to activities in the <b>primary and manufacturing sectors</b>	1.25%	$0.7645 + (0.4855 \times \text{TP}/1,000,000)^1$	4.26%
Rates for all employee <b>other</b> than public sector employers and employers whose total payroll is more than 50% attributable to activities in the primary and manufacturing sectors	1.65%	$1.2290 + (0.4210 \times \text{TP}/1,000,000)^1$	4.26%
Rate for public sector employers	4.26%		

1. 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	2023	2022	2021	2020	2019	2018
Maximum threshold of first taxable income bracket	16,780	15,765	15,360	15,170	14,915	14,665
Maximum threshold of second taxable income bracket	58,350	54,820	53,410	52,475	51,855	50,985

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.

**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).

## 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

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)

	2023	2022
Alberta	Last day of February/\$102,100	Last day of February/\$98,700
British Columbia	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/\$112,800	Last day of February/\$150,000
New Brunswick	Last day of February/\$74,800	Last day of February/\$69,200
Newfoundland and Labrador	Last day of February/\$72,870	Last day of February/\$69,005
Nova Scotia	Last day of February/\$69,800	Last day of February/\$69,000
Ontario	March 31/\$110,000	March 31/\$100,422
Prince Edward Island	Last day of February/\$65,000	Last day of February/\$58,300
Quebec	March 15/\$91,000	March 15/\$88,000
Saskatchewan	Last day of February/\$96,945	Last day of February/\$94,440
Northwest Territories	Last day of February/\$107,400	Last day of February/\$102,200
Nunavut	Last day of February/\$107,400	Last day of February/\$102,200
Yukon	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	2023	2022
Alberta	\$1.26	\$1.17
British Columbia	\$1.55	\$1.55
Manitoba	-\$0.95	\$0.95
New Brunswick	\$1.31	\$1.69
Newfoundland and Labrador	\$1.69	\$1.69
Nova Scotia	\$2.65	\$2.65
Ontario	\$1.31	\$1.30
Prince Edward Island	\$1.37	\$1.43
Quebec	\$1.50	\$1.67
Saskatchewan	\$1.28	\$1.23
Northwest Territories & Nunavut	\$2.40	\$2.40
Yukon	(not available)	\$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://www.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 <sup>1</sup>	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 <b>cash</b> 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	40	4
Child care expenses – non-cash	yes	no	40	4
Counselling services – in cash	yes	yes	40	5
Counselling services – non-cash	yes	no	40	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	no
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

## Taxable benefits and allowances source deductions

Taxable allowance or benefit	Deduct CPP <sup>1</sup>	Deduct EI	Code for T4 Slip	Include GST/HST
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	<sup>10</sup>
Medical expenses – non-cash	yes	no	40	<sup>10</sup>
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	<sup>11</sup>
Professional membership dues – non-cash	yes	no	40	<sup>11</sup>
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	<sup>12</sup>	40	no
Registered retirement savings plan (RRSP) administration fees – non-cash	yes	no	40	<sup>11</sup>
Scholarships and bursaries – in cash	yes	yes	40	no
Security options (cash outs)	yes	yes	13	no
Security options	yes	no	13	no

## Taxable benefits and allowances source deductions

Taxable allowance or benefit	Deduct CPP <sup>1</sup>	Deduct EI	Code for T4 Slip	Include GST/HST
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	<sup>12</sup>	40	no
Tax-Free Savings Account – administration fees – non-cash	yes	no	40	<sup>11</sup>
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	<sup>11</sup>
Tuition fees – non-cash	yes	no	40	<sup>11</sup>
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	<sup>7</sup>	yes	40	no
Utilities allowance – in cash	yes	yes	40	no
Utilities benefit, clergy – non-cash	<sup>7</sup>	no	40	<sup>8</sup>
Utilities benefit, rent-free or low-rent – non-cash	yes	no	40	<sup>8</sup>

1. 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](#).
2. If no cash earnings are paid in a pay period, **do not** deduct EI premiums.
3. Meals and short term accommodations are generally subject to the GST/HST. If taxable, include the GST/HST in the value of the benefit.
4. Child care expenses are generally exempt of GST/HST. If taxable, include the GST/HST in the value of the benefit.
5. 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.
6. Disability-related employment benefits are generally taxable for GST/HST. If taxable, include the GST/HST in the value of the benefit.
7. 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.
8. 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.
9. 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.

**CRA gifts and awards policy:** The CRA has updated its website with new administrative policies for the following taxable benefits, effective as of January 1, 2022.

Under the CRA's updated administrative policy, if you provide your employees with gift cards, the gift card is considered non-cash, eligible for the \$500 exemption if all of the following apply:

- The gift card was provided to recognize a special occasion, as an award for a work-related accomplishment or as part of a social event.
- The gift card is for a single retailer or group of retailers identified on the card.
- The card is preloaded with a dollar amount that cannot be exchanged for cash
- The employer maintains a log to record all gift cards provided to employees

This change in policy does not apply to prepaid cards issued by financial institutions (VISA, Master Card and American Express) that can be used to pay for purchases. It also does not apply to gifts of digital currency, for instance, cryptocurrencies that are not governed by a government or central bank (e.g., Bitcoin). Note, only non-cash gifts are eligible for the \$500 exemption not gift cards. More on CRA gift and award policy [here](#).

**Updated definition of employer-provided parking:** An updated definition for scramble parking has been added to assist employers with determining if a taxable benefit applies. When an employer provides a limited number of parking spaces for employees, a taxable benefit will not apply if: Not more than 2 parking spaces are available for every 3 employees who want parking (scramble parking) and parking spaces are not assigned (random or uncertain) and parking spaces are offered to all employees who want parking.

**Social events:** The CRA has amended the social events policy to recognize two different types of events that employers may provide. In-person events remain non-taxable if all of the following apply:

- it is available to all employees
- cost is \$150 or less (including taxes) per person, not including additional costs such as transportation home, taxi fare, and overnight
- accommodation
- each event has a reasonable cost
- the event is within the maximum annual limit for social events (a total of six employerpaid combined in-person and virtual social events)

If the event cost is more than \$150 per person, the entire amount, including the additional costs, is taxable.

Virtual events may also be provided to employees, and the amount an employer pays or reimburses employees will be considered non-taxable if all of the following apply:

- it is available to all employees
- if the virtual social event only includes meals, the total cost is \$50 or less (including taxes) per employee, including the additional costs to deliver to the employee's home address and delivery charges.

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

## Automobile expense deduction limits and the prescribed rates

Around December 29 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 kilometres 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 2023** except for the maximum allowable interest deduction for new automobile loans that will remain at \$300 per month as it continues to be appropriate to prevailing interest rates.

### Per kilometre automobile rates and deduction limits

	2023	2022
Ceiling on the capital cost (cost of acquiring the vehicle) of passenger vehicles for capital cost allowance purposes.	\$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.	\$950/month plus federal and provincial taxes	\$900/month plus federal and provincial taxes
Limit on tax-exempt allowances paid by the employer. 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).	\$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
For Yukon, Northwest Territories and Nunavut, the limit on tax-exempt allowances paid by the employer.	\$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

## Per kilometre automobile rates and deduction limits

Maximum interest deduction allowed on loans to purchase a vehicle (reflects the cost of financing a vehicle that is generally acceptable for business purposes)	\$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).	\$0.33/km	\$0.29/km
For individuals whose principal occupation is selling or leasing automobiles.	\$0.30/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.

**PaySource Subscribers:** Information on automobile expenses can be found in [PaySource](#).

Learn more about PaySource at [firstreference.com/paysource](https://firstreference.com/paysource).

## 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 2023 rates and amounts will be announced in February 2023 and are similar to the CRA's rates and amounts announced above.

# Pension adjustments: RPP/RRSP/MP/DPSP/ALDA/YMPE/TFSA limits and ceilings 2023

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
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		\$31,560				

As a small consolation to the sky-high cost of living, the federal government is boosting the 2023 tax-free savings account (TFSA) contribution limit by an additional \$500. That means the total amount anyone over 18 years old can contribute to their TFSA will be expanded to \$6,500, starting Jan. 1, 2023. In previous years the contribution limit was \$6,000. The \$500 increase is the result of a formula to index annual limits to inflation in \$500 increments. It's important to note that the limit only applies to TFSA holders who have contributed the maximum amount in previous years. In other words, unused contribution space accumulates over time and can be carried forward to future years. According to the latest estimate from the Canada Revenue Agency (CRA), only 10 per cent of TFSA holders contribute their total limits. For the vast majority, annual limits are not an issue. With \$6,500 in new available contribution space coming in January, the total allowable space for those 18 years or older when the TFSA was introduced in 2009 will be \$88,000. There is no deadline for contributions to a TFSA as unused contribution room is carried forward into the next year. However, a withdrawal in any year does not increase the TFSA room until the following calendar year.

**PaySource Subscribers:** For more on Pension adjustments discussed above, consult [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 withholding amount (2 years prior)	Due dates
New or regular remitter	Less than \$25,000	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](#).

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### 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 <b>total</b> of your source deductions and employer contributions for 2022 was <b>\$2,400 or less</b> , or you estimate that this will be the case for 2023.
Quarterly	<p>If you <b>are not a new employer</b>:</p> <ul style="list-style-type: none"> <li>Your average monthly remittance for 2021 or 2022 was <b>\$3,000 or less</b>;</li> <li>You fulfilled your fiscal obligations over the last 12 months.</li> </ul> <p>If you <b>are a new employer</b>:</p> <ul style="list-style-type: none"> <li>The total of your source deductions and employer contributions for each month is less than <b>\$1,000</b>;</li> <li>You have fulfilled all of your fiscal obligations.</li> </ul>
Monthly	Your average monthly remittance for 2021 was <b>less than \$25,000 or you are a new employer</b> .
Twice monthly	Your average monthly remittance for 2021 was <b>\$25,000 or more, but less than \$100,000</b> .
Weekly	Your average monthly remittance for 2021 was <b>\$100,000 or more</b>

Quebec remittance frequency conditions for adjustments		
Remittance frequency	Other remittance frequency	Conditions
Annual or quarterly	Monthly	None
	Twice monthly	Your average monthly remittance for 2021 must be <b>\$25,000 or more, but less than \$100,000</b> .
	Weekly	Your average monthly remittance for 2021 was <b>\$100,000 or more</b> .
Annual	Quarterly	<ul style="list-style-type: none"> <li>Your average monthly remittance for 2021 or 2022 was <b>\$3,000 or less</b>.</li> <li>You fulfilled your fiscal obligations over the last 12 months.</li> </ul>
Twice monthly or weekly	Quarterly	<ul style="list-style-type: none"> <li>Your average monthly remittance for 2022 was <b>\$3,000 or less</b>.</li> <li>You fulfilled your fiscal obligations over the last 12 months.</li> </ul>
	Monthly	Your average monthly remittance for 2022 was <b>more than \$3,000, but less than \$25,000</b>
Weekly	Twice monthly	Your average monthly remittance for 2022 was <b>\$25,000 or more, but less than \$100,000</b> .

**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
- Quebec 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 2023 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.

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