

W H I T R O D L E D U C C P A I N C .

PAYROLL DEDUCTIONS 2018

	2018	2017
FEDERAL PERSONAL TAX CREDIT - Basic:	\$11,809	\$11,635
(Spouse)	\$11,809	\$11,635
 EMPLOYMENT INSURANCE		
Maximum EI Insurable Earnings	\$51,700	\$51,300
EI Rate (Quebec only)	1.30%	1.27%
EI Employer 1.4 times employee's rate	1.820%	1.778%
Employee annual maximum	\$672.10	\$651.51
Employer annual maximum	\$940.94	\$912.11
 PROVINCIAL PERSONAL TAX CREDIT - Basic:		
(Spouse)	\$15,012	\$14,890
 QUEBEC PENSION PLAN		
Maximum QPP pensionable earnings	\$55,900	\$55,300
Basic exemption	\$3,500	\$3,500
Maximum QPP wages	\$52,400	\$51,800
QPP Rate, Employee	5.4%	5.4%
QPP Rate, Employer	5.4%	5.4%
Maximum QPP contribution	\$2,829.60	\$2,797.20
 QUEBEC PARENTAL INSURANCE PLAN PREMIUMS		
Maximum Parental Insurable Earnings	\$74,000	\$72,500
Parental Insurance Premium rate, Employee	0.548%	0.548%
Parental Insurance Premium rate, Employer	0.767%	0.767%
Maximum Parental Insurance Premium, Employee	\$405.52	\$397.30
Maximum Parental Insurance Premium, Employer	\$567.58	\$556.08
 CNESST Insurable Earnings		
Maximum CNESST Insurable Earnings	\$74,000	\$72,500
 QUEBEC HEALTH SERVICES CONTRIBUTION (QHSF) (≤ 1 million)		
	2.3%	2.5%

Note: The rate of 2.3% (1.5% in the manufacturing sector) increases as gross payrolls exceed \$1 million, to a maximum of 4.26%.

ALLOWABLE KILOMETER RATE REIMBURSED TO EMPLOYEES

First 5,000

Each additional kilometer

{	0.55 \$/KM	0.54 \$/KM	}
{	0.49 \$/KM	0.48 \$/KM	}

*Please be advised an employer's EI premiums may be able to be reduced when employees are covered by a qualified short-term disability plan.
Should this be of any interest please contact us for more details.