

The following highlighted changes need to be made after your last payroll of 2023 and before your first payroll of 2024, also make sure that the first payroll period starts at 2024-01.

This guide is only provided as an example as to how to update your payroll rates and it is up to you to ensure that all rates are correct and entered properly. RSA Software assumes no responsibility for incorrect/missing information as well as for any penalties/interest charged by government agencies.

ONLINE PAYROLL	CANADA	QUEBEC
CALCULATOR		

As of January 2024, if you file more than 5 slips for a calendar year, you are required to file electronically. The previous limit was 50 slips and you will face serious penalties if you file using the wrong method.

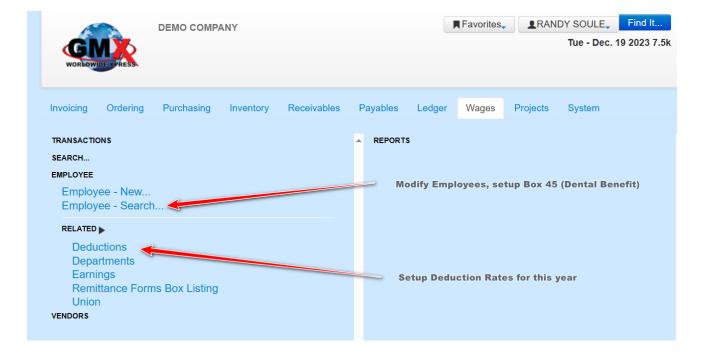
	CANADA (EN)	CANADA (FR)	QUEBEC (EN)	QUEBEC (FR)		
ONLINE SLIP FILING	or login to your "My	Business Account"	or login to your "My Acco Our transmitter number :			
	You require a CRA W	/eb access code.	Our Identification number : 1009889031			

## The T4 and Relevé 1 can now both be printed on a laser printer without ordering forms.

If this is your first time filing Relevé 1 slips online using RSA, please do not wait till the Feb 28th deadline. Unlike the CRA, Revenu Québec can take up to 24 hours to process a return and confirm a successful transmission. Errors can be caused by employee information like invalid postal codes, incorrect SIN, etc. A separate email will follow describing the steps involved with online slip filing.

Maximum insurable earnings	2024	2023	EXEMPTION
QPP (QUEBEC)	68,500	66,600	3,500
QPP2 (QUEBEC)	73,200		68,500
СРР	68,500	66,600	3,500
CPP2	73,200		68,500
EI	63,200	61,500	
EI (QUEBEC)	63,200	61,500	
QPIP (QUEBEC)	94,000	91,000	
CSST (QUEBEC)	94,000	91,000	
WCB (NOVA SCOTIA)	72,500	69,800	
WSIB (ONTARIO)	112,500	110,000	
WORKSAFE (NEW BRUNSWICK)	76,900	74,800	
BASIC PERSONAL EXEMPTION	17,705	15,000	
BASIC PERSONAL AMOUNT (QUEBEC)	18,056	17,183	

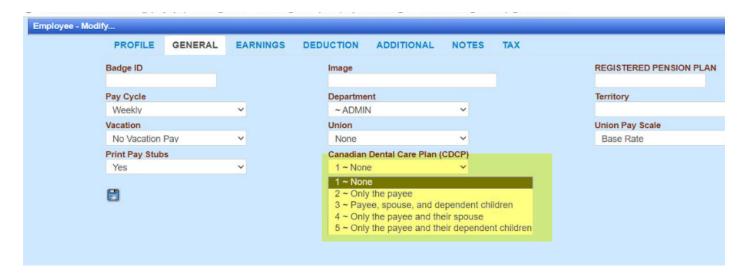




# **EMPLOYEE FILE (BOX 45 ON T4)**

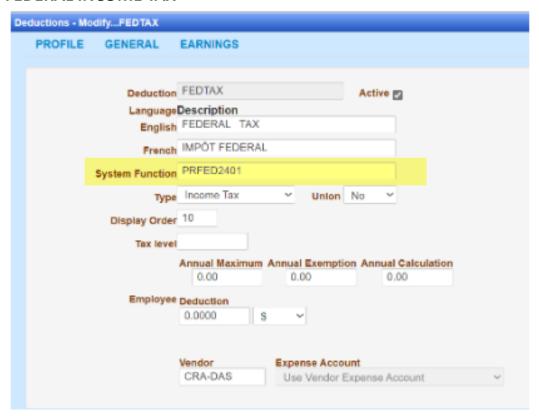
For the calendar year 2023 and after, it is mandatory to indicate whether the employee or any of their family members were eligible, on December 31 of that year, to access any dental care insurance, or coverage of dental services of any kind, that you offered.

If you do not offer dental benefits, you have nothing to do as all employees will be set to None (1).

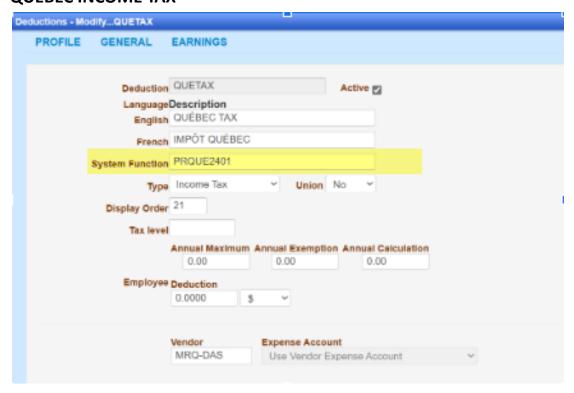




#### **FEDERAL INCOME TAX**

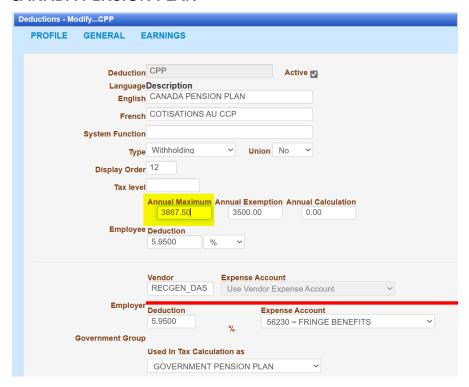


## **QUEBEC INCOME TAX**

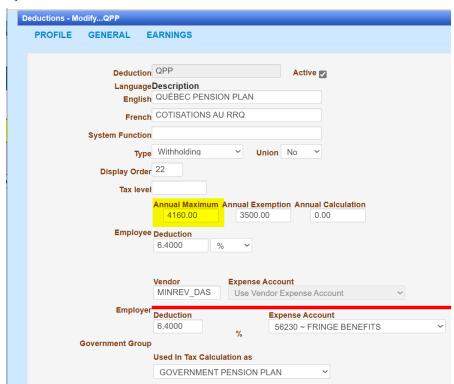




## **CANADA PENSION PLAN**



## **QUEBEC PENSION PLAN**



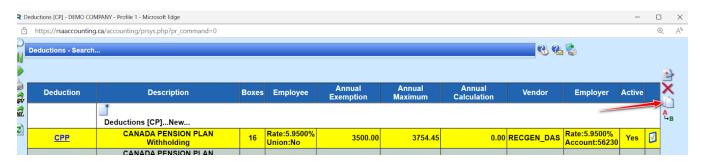


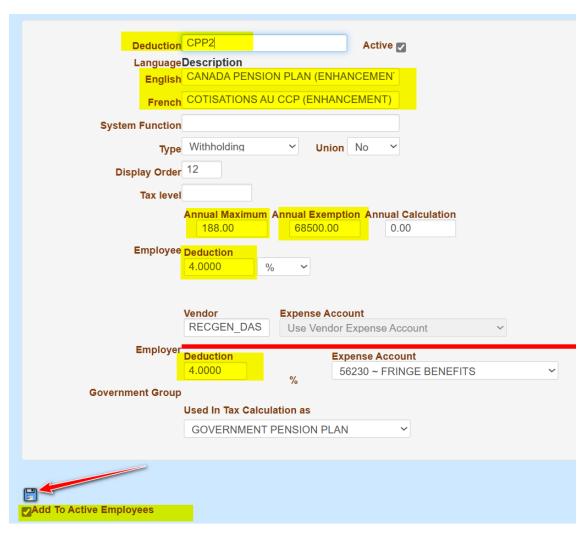
## **CANADA PENSION PLAN (ENHANCEMENT)**

If you deduct CPP, you need to add an additional CCP2 deduction for January 1, 2024.

Select CPP and click on the copy icon and then enter the following information.

#### Make sure you check the ADD TO ACTIVE EMPLOYEES box before saving







## **QUEBEC PENSION PLAN (ENHANCEMENT)**

If you deduct QPP, you need to add an additional QPP2 deduction for January 1, 2024.

Select QPP and click on the copy icon and then enter the following information.

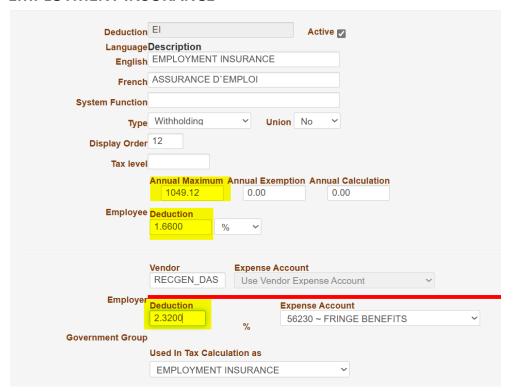
## Make sure you check the ADD TO ACTIVE EMPLOYEES box before saving

Deduction	Description	Boxes	Employee	Annual Exemption	Annual Maximum	Annual Calculation	Vendor	Employer	Activ	M
	Deductions [QP]New									
QPP	QUÉBEC PENSION PLAN Withholding		Rate:6.4000% Union:No	3500.00	4038.40	0.00	MINREV_DAS	Rate:6.4000% Account:56230	Yes	Ø
QPIP	QUÉBEC PARENTAL INSURANCE PLAN Withholding		Rate:0.4940% Union:No	0.00	434.72	0.00		Rate:0.6920% Account:56230	Yes	O

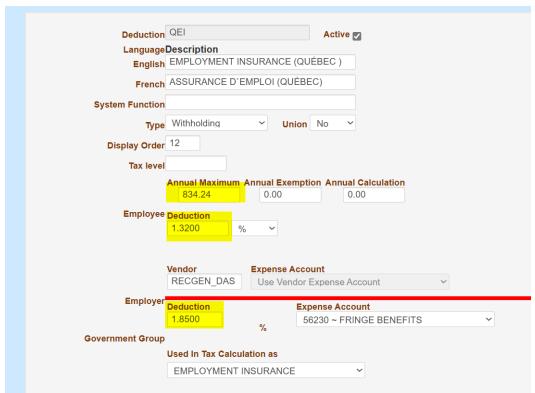




## **EMPLOYMENT INSURANCE**



# **EMPLOYMENT INSURANCE (QUEBEC)**



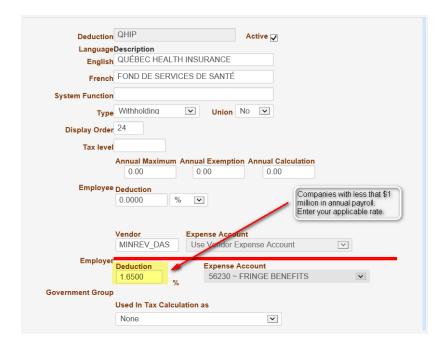


## **QUEBEC PARENTAL INSURANCE**



#### **QUEBEC HEALTH INSURANCE**

The employer contribution rate is generally 1.65% for employers whose annual payroll is \$1M or less. The rate is reduced to 1.25% for employers in the primary and manufacturing sectors. When the payroll exceeds \$1M, the rate increases gradually up to 4.26%. Please verify your situation.





# WORKPLACE SAFETY (ONTARIO) WCB NOVA SCOTIA WORKSAFE (NEW BRUNSWICK) CSST (QUEBEC)

