

# Wages

## Year 2025

### Basic exemption

|         |          |
|---------|----------|
| Federal | \$16,129 |
| Quebec  | \$18,571 |

### Employment insurance (EI)

We stop deducting the premiums: when the employee holds at least 40% of the voting shares.

|                                                 |              |
|-------------------------------------------------|--------------|
| Yearly Maximum Contributory Earnings            | \$ 65,700.00 |
| Rates                                           |              |
| employee                                        | 1.31%        |
| employer : __ times the employee's contribution | 1.4          |
| Employee's maximum contribution                 | \$ 860.67    |

### Parental insurance (QPIP)

|                                      |              |
|--------------------------------------|--------------|
| Yearly Maximum Contribution Earnings | \$ 98,000.00 |
| Rates                                |              |
| employee                             | 0.494%       |
| employer                             | 0.692%       |
| Maximum contribution                 |              |
| employee                             | \$ 484.12    |
| employer                             | \$ 678.16    |

## Régie des rentes du Québec (RRQ)

|                                      | 1 <sup>er</sup> ceiling | 2 <sup>e</sup> ceiling |
|--------------------------------------|-------------------------|------------------------|
| Yearly Maximum Pensionable Earnings  | \$71,300.00             | \$81,200.00            |
| General exemption                    | \$3,500.00              | \$0.00                 |
| Yearly Maximum Contributory Earnings | \$67,800.00             | \$81,200.00            |
| Rates                                |                         |                        |
| Employee                             | 6.40%                   | 4.00%                  |
| Employer                             | 6.40%                   | 4.00%                  |
| Employee's maximum contribution      | \$4,339.20              | \$ 396.00              |

Wage is subjected the first of the month after 18 years old.

## Health Services Fund (HSF)

The employer rate is 1.65% on gross salary paid to employees, including the taxable benefits (if the wage bill is lower or equal to \$1,000,000).

If the wage bill is lower than \$1 million and 50% of the wage bill relates to primary and manufacturing sectors, the rate is 1.25%.

## Minimum wage

from May 1, 2024 to April 30, 2025

|                             |          |
|-----------------------------|----------|
| General rate                | \$ 15,75 |
| Rate for employee with tips | \$ 12,60 |

## Holidays

- New Year's Day : January 1, 2025
- Good Friday or Easter Monday: April 18 or 21, 2025
- National Patriot Day : Monday that precedes May 25: May 19, 2025
- St-Jean-Baptiste : June 24, 2025
- Canada Day: July 1, 2025
- Labour day : the first Monday of September : September 1, 2025
- Thanksgiving : the second Monday of October : October 13, 2025
- Christmas : December 25, 2025