

Wages

Year 2024

Basic exemption

Federal	\$15,705
Quebec	\$18,056

Employment insurance (EI)

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

Yearly Maximum Contributory Earnings	\$ 63,200.00
Rates	
employee	1.32%
employer : __ times the employee's contribution	1.4
Employee's maximum contribution	\$ 834.24

Parental insurance (QPIP)

Yearly Maximum Contribution Earnings	\$ 94,000.00
Rates	
employee	0.494%
employer	0.692%
Maximum contribution	
employee	\$ 464.36
employer	\$ 650.48

Régie des rentes du Québec (RRQ)

	1 ^{er} ceiling	2 ^e ceiling
Yearly Maximum Pensionable Earnings	\$68,500.00	\$73,200.00
General exemption	\$3,500.00	\$0.00
Yearly Maximum Contributory Earnings	\$65,000.00	\$73,200.00
Rates		
Employee	6.40%	4.00%
Employer	6.40%	4.00%
Employee's maximum contribution	\$4,160.00	\$ 188.00

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, 2023 to April 30, 2024

General rate	\$ 15,25
Rate for employee with tips	\$ 12,20

Holidays

- New Year's Day : January 1, 2024
- Good Friday or Easter Monday: March 29 or April 1, 2024
- National Patriot Day : Monday that precedes May 25: May 20, 2024
- St-Jean-Baptiste : June 24, 2024
- Canada Day: July 1, 2024
- Labour day : the first Monday of September : September 2, 2024
- Thanksgiving : the second Monday of October : October 14, 2024
- Christmas : December 25, 2024