

Wages

Year 2019

Basic exemption

Federal	\$12,069
Quebec	\$15,269

Employment insurance (EI)

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

Yearly Maximum Contributory Earnings	\$ 53,100.00
Rates	
employee	1.25%
employer : __ times the employee's contribution	1.4
Employee's maximum contribution	\$ 663,75

Parental insurance (QPIP)

Yearly Maximum Contribution Earnings	\$ 76,500.00
Rates	
employee	0.526%
employer	0.736%
Maximum contribution	
employee	\$ 402,39
employer	\$ 563,04

Régie des rentes du Québec (RRQ)

Yearly Maximum Pensionable Earnings	\$ 57,400.00
General exemption	\$ 3,500.00
Yearly Maximum Contributory Earnings	\$ 53,900.00
Rates	
Employee	5.55%
Employer	5.55%
Employee's maximum contribution	\$ 2,991,45

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

Health Services Fund (HSF)

The employer rate is 1,70% 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, 2018 to April 30, 2019

General rate	\$ 12,00
Rate for employee with tips	\$ 9.80

Holidays

- New Year's Day : January 1, 2019
- Good Friday or Easter Monday: April 19 or 22, 2019
- National Patriot Day : Monday that precedes May 25: May 20, 2019
- St-Jean-Baptiste : June 24, 2019
- Canada Day: July 1, 2019
- Labour day : the first Monday of September : September 2, 2019
- Thanksgiving : the second Monday of October : October 14, 2019
- Christmas : December 25, 2019