

# Wages

## Year 2023

### Basic exemption

Federal	\$15,000
Quebec	\$17,183

### Employment insurance (EI)

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

Yearly Maximum Contributory Earnings	\$ 61,500.00
Rates	
employee	1.27%
employer : __ times the employee's contribution	1.4
Employee's maximum contribution	\$ 781,05

### Parental insurance (QPIP)

Yearly Maximum Contribution Earnings	\$ 91,000.00
Rates	
employee	0.494%
employer	0.692%
Maximum contribution	
employee	\$ 449,54
employer	\$ 629,72

## Régie des rentes du Québec (RRQ)

Yearly Maximum Pensionable Earnings	\$ 66,600.00
General exemption	\$ 3,500.00
Yearly Maximum Contributory Earnings	\$ 63,100.00
Rates	
Employee	6.40%
Employer	6.40%
Employee's maximum contribution	\$ 4,038.40

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, 2022 to April 30, 2023

General rate	\$ 14,25
Rate for employee with tips	\$ 11.40

## Holidays

- New Year's Day : January 1, 2023
- Good Friday or Easter Monday: April 7 or 10, 2023
- National Patriot Day : Monday that precedes May 25: May 22, 2023
- St-Jean-Baptiste : June 24, 2023
- Canada Day: July 1, 2023
- Labour day : the first Monday of September : September 4, 2023
- Thanksgiving : the second Monday of October : October 9, 2023
- Christmas : December 25, 2023