

# Wages

## Year 2018

### Basic exemption

Federal	\$11,809
Quebec	\$15,012

### Employment insurance (EI)

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

Yearly Maximum Contributory Earnings	\$ 51,700.00
Rates	
employee	1.30%
employer : __ times the employee's contribution	1.4
Employee's maximum contribution	\$ 672.10

### Parental insurance (QPIP)

Yearly Maximum Contribution Earnings	\$ 74,000.00
Rates	
employee	0.548%
employer	0.767%
Maximum contribution	
employee	\$ 405,52
employer	\$ 567.58

## Régie des rentes du Québec (RRQ)

Yearly Maximum Pensionable Earnings	\$ 55,900.00
General exemption	\$ 3,500.00
Yearly Maximum Contributory Earnings	\$ 52,400.00
Rates	
Employee	5.4%
Employer	5.4%
Employee's maximum contribution	\$ 2,829.60

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

## Health Services Fund (HSF)

The employer rate is 2.30% (1.95% after March 27, 2018) 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 1.5%.

## Minimum wage

from May 1, 2017 to April 30, 2018

General rate	\$ 11,25
Rate for employee with tips	\$ 9.45

## Holidays

- New Year's Day : January 1, 2018
- Good Friday or Easter Monday: March 30 or April 2, 2018
- National Patriot Day : Monday that precedes May 25: May 21, 2018
- St-Jean-Baptiste : June 24, 2018
- Canada Day: July 1, 2018
- Labour day : the first Monday of September : September 3, 2018
- Thanksgiving : the second Monday of October : October 8, 2018
- Christmas : December 25, 2018