

## ● ● ● Canada/Quebec Pension Plan (C/QPP)

	Canada	Quebec
Annual Maximum Pensionable Earnings	\$46,300.00	\$46,300.00
Basic Exemption (by pay period type)		
Annual	\$3,500.00	\$3,500.00
Monthly (12)	\$291.66	\$291.66
Semi-monthly (24)	\$145.83	\$145.83
Biweekly (26)	\$134.61	\$134.61
Biweekly (27)	\$129.62	\$129.62
Weekly (52)	\$67.30	\$67.30
Weekly (53)	\$66.03	\$66.03
Annual Maximum Contributory Earnings	\$42,800.00	\$42,800.00
Contribution Rate	4.95%	4.95%
Annual Maximum Contribution (Employee/Employer)	\$2,118.60	\$2,118.60

## ● ● ● Employment Insurance (EI) and Quebec Parental Insurance Plan (QPIP)

	Federal EI	Quebec EI	QPIP (Quebec)
Annual Maximum Insurable Earnings	\$42,300.00	\$42,300.00	\$62,000.00
Premium/Contribution Rate (Employee)	1.73%	1.38%	0.484%
Premium Rate (Employer: 1.4* x Employee EI)	2.422%	1.932%	—
Contribution Rate Employer QPIP	—	—	0.677%
Annual Maximum Premium EI/QPIP (Employee)	\$731.79	\$583.74	\$300.08
Annual Maximum Premium (Employer: 1.4* x Employee EI)	\$1,024.51	\$817.24	—
Annual Maximum QPIP Contribution (Employer)	—	—	\$419.74

\* Unless a reduced premium rate applies

## ● ● ● TD1 - Personal Tax Credit Return (Federal)

Basic personal amount	\$10,100.00
Spouse or common-law partner amount	\$10,100.00
Child amount (per child born in 1992 or later)	\$2,089.00
Amount for infirm dependants aged 18 or older	\$4,198.00
Eligible pension income amount	\$2,000.00
Age amount (65 or older)	\$5,408.00
Disability amount	\$7,196.00
Caregiver amount	\$4,198.00
Tuition, education and textbook amounts – full-time	\$465.00 / month
Tuition, education and textbook amounts – part-time	\$140.00 / month

Provincial TD1s are available at <http://www.cra-arc.gc.ca/formspubs/frms/td1-eng.html>

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## TP-1015.3-V - Source Deductions Return (Quebec)

Basic amount	\$10,455.00
Maximum amount respecting a spouse	\$10,455.00
Amount for minor children enrolled in post-secondary studies	\$1,930.00 / term
Basic amount for children of full age engaged in full-time studies	\$2,805.00
Additional amount for other dependant who reaches the age of 18 in 2009	\$234.00 x number of months in the year up to and including the month of the dependant's birthday
Basic amount for other dependants who are of full age (18 or older)	\$2,805.00
Amount for a severe and prolonged impairment in mental or physical functions	\$2,380.00
Amount with respect to:	
Age	\$2,250.00
Retirement income	maximum \$2,000.00
A person living alone	\$1,225.00
A single-parent family	\$1,520.00

Quebec provincial TP-1015.3-V forms are available at [http://www.revenu.gouv.qc.ca/eng/formulaires/tp/tp-1015\\_3-v.asp](http://www.revenu.gouv.qc.ca/eng/formulaires/tp/tp-1015_3-v.asp).

## Workers' Compensation Filing Deadlines/Assessable Earnings

	Filing Deadline 2009	Max. Assessable Earnings 2009
Alberta	Last day of February	\$72,600.00
British Columbia	Last day of February (quarterly) March 1-15 (yearly)	\$68,500.00
Manitoba	Last day of February	\$83,000.00
New Brunswick	Last day of February	\$55,400.00
Newfoundland and Labrador	Last day of February	\$50,379.00
Northwest Territories	Last day of February	\$72,100.00
Nova Scotia	Last day of February	\$49,400.00
Nunavut	Last day of February	\$72,100.00
Ontario	March 31	\$74,600.00
Prince Edward Island	Last day of February	\$47,500.00
Quebec	March 15	\$62,000.00
Saskatchewan	Last day of February	\$55,000.00 (to be confirmed)
Yukon	Last day of February	\$76,842.00