		December 2014
	January 2015 payroll changes	

PAYROLL CHANGES

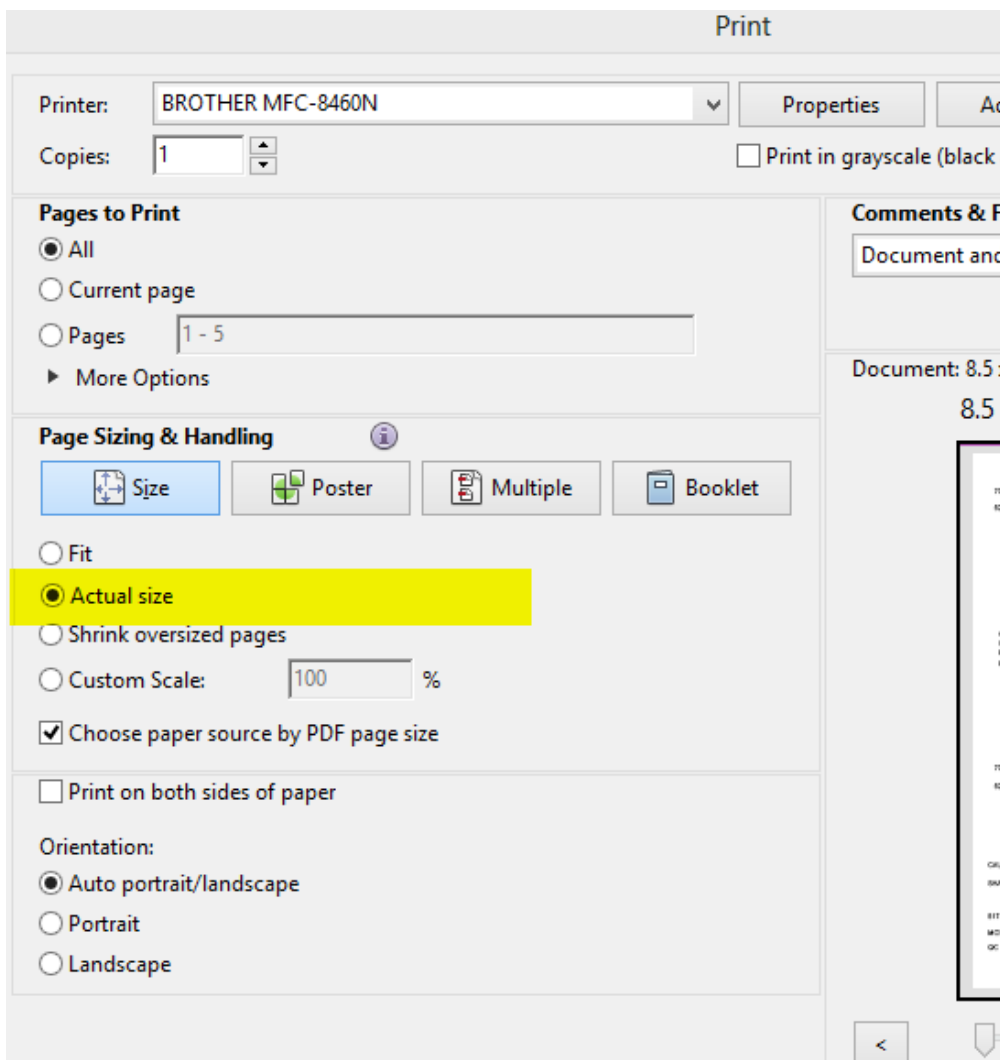
The following changes need to be made after your **last** payroll in **2014** and before your **first** payroll in **2015**.

Changes for 2015 are in **Bold**. Column 2014 shows last year's rates and limits.

These values can be changed in RSA in the Wages module, under MAINTENANCE, DEDUCTIONS.


If you are using version 7.5 or greater, it is in the WAGES module, under EMPLOYEE, RELATED, DEDUCTIONS.

When printing, make sure that your Page Size is set to ACTUAL



The screenshot shows the 'Print' dialog box with the following settings:

- Printer: BROTHER MFC-8460N
- Copies: 1
- Print in grayscale (black and white): ☐
- Pages to Print:
 - ☒ All
 - ☐ Current page
 - ☐ Pages: 1 - 5
 - More Options
- Page Sizing & Handling:
 - Size (highlighted)
 - Poster
 - Multiple
 - Booklet
 - ☐ Fit
 - ☒ Actual size (highlighted)
 - ☐ Shrink oversized pages
 - ☐ Custom Scale: 100 %
 - ☒ Choose paper source by PDF page size
 - ☐ Print on both sides of paper
 - Orientation:
 - ☒ Auto portrait/landscape
 - ☐ Portrait
 - ☐ Landscape

		December 2014
	January 2015 payroll changes	

DEDUCTIONS (Canada)		
	2015	2014
(FEDTAX) FEDERAL INCOME TAX		
Type	Income Tax	Income Tax
System Function	PRFED1501	PRFED1401
Government Forms Box List	22	22
(EI) EMPLOYMENT INSURANCE		
Type	Withholding	Withholding
Annual Maximum	930.60	913.68
Annual Exemption	0	0
Annual Calculation	0	0
Government Forms Box List	18,C	18,C
Employee Deduction %	1.880	1.880
Employer Deduction %	2.632	2.632
(CPP) CANADA PENSION PLAN		
Type	Withholding	Withholding
Annual Maximum	2479.95	2,425.50
Annual Exemption	3,500.00	3,500.00
Annual Calculation	0	0
Government Forms Box List	16	16
Employee Deduction %	4.95	4.95
Employer Deduction %	4.95	4.95

Source : <http://www.cra-arc.gc.ca/tx/llrts/>

Taxable Benefits & Allowances

<http://www.cra-arc.gc.ca/E/pub/tg/t4130/t4130-14e.pdf>



DEDUCTIONS (Quebec)

	2015	2014
(QUETAX) QUEBEC INCOME TAX		
Type	Income Tax	Income Tax
System Function	PRQUE1501	PRQUE1401
Government Forms Box List	E	E
(QEI) EMPLOYMENT INSURANCE		
Type	Withholding	Withholding
Annual Maximum	762.30	743.58
Annual Exemption	0	0
Annual Calculation	0	0
Government Forms Box List	18,C	18,C
Employee Deduction %	1.540	1.530
Employer Deduction %	2.156	2.142
(RQAP) QUEBEC PARENTAL INSURANCE		
Type	Withholding	Withholding
Annual Maximum	391.30	385.71
Annual Exemption	0	0
Annual Calculation	0	0
Government Forms Box List	55,H	55,H
Employee Deduction %	0.559	0.559
Employer Deduction %	0.782	0.782
(RRQ) QUEBEC PENSION PLAN		
Type	Withholding	Withholding
Annual Maximum	2630.25	2,535.75
Annual Exemption	3500.00	3,500.00
Annual Calculation	0	0
Government Forms Box List	17,B	17,B
Employee Deduction %	5.25	5.175
Employer Deduction %	5.25	5.175



December 2014

January 2015 payroll changes

CSST		
Type	Withholding	Withholding
Annual Maximum	0	0
Annual Exemption	0	0
Annual Calculation	70000	69,000
Employee Deduction %	0	0
Employer Deduction %	YOUR CSST RATE	YOUR CSST RATE
(FSS) QUEBEC HEALTH SERVICES FUND		
Type	Withholding	Withholding
Annual Maximum	0	0
Annual Exemption	0	0
Annual Calculation	0	0
Employee Deduction %	0.000	0.000
Employer Deduction %	2.700	2.700

Source :

http://www.revenuquebec.ca/en/sepf/formulaires/tp/tp-1015_ti/default.aspx

Benefits subject to source deductions

<http://www.revenuquebec.ca/fr/entreprises/ras/determination/assujettissement.aspx>