

The following changes (highlighted in yellow) need to made after your last payroll of 2018 and before your first payroll of 2019. Please verify that all deduction values are correct.

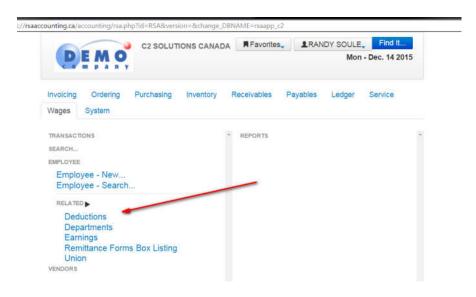
#### **ONLINE CACULATORS - CRA**

https://www.canada.ca/en/revenue-agency/services/e-services/e-services-businesses/payroll-deductions-online-calculator.html

#### **REVENU QUEBEC**

https://www.revenuquebec.ca/en/online-services/online-services/winras-calculation-of-source-deductions-and-employer-contributions/

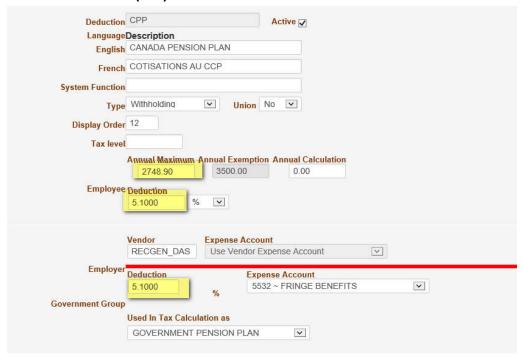
Depending on the version of RSA you are using, you can find the Deductions here:



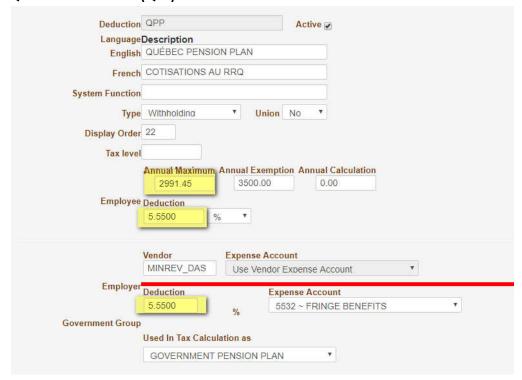




### **Canada Pension Plan (CPP)**

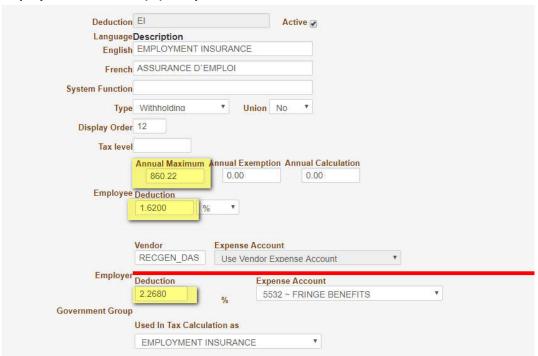


### **Quebec Pension Plan (QPP)**

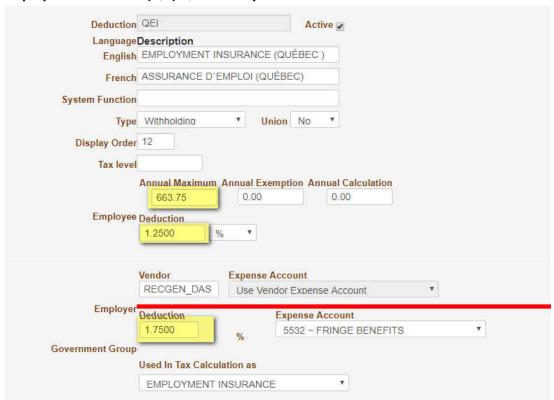




### **Employment insurance (EI) Except Quebec**



### **Employment insurance (QEI) Quebec Only**





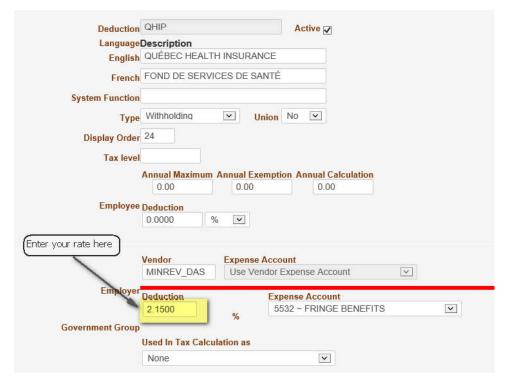
### **Quebec Parental Insurance Plan (QPIP)**

| Deduction        | QPIP   |               | Active 🕝                         |        |   |  |  |  |
|------------------|--|---------------|----------------------------------|--------|---|--|--|--|
|                  | Description  | TAL INCLIDANC | E DI ANI                         |        |   |  |  |  |
|                  | QUÉBEC PARENTAL INSURANCE PLAN                               |               |                                  |        |   |  |  |  |
| French           | ASSURANCE PARENTALE QUÉBÉC                                   |               |                                  |        |   |  |  |  |
| System Function  |  |               |                                  |        |   |  |  |  |
| Туре             | Withholdina  | ▼ Union       | No ▼                             |        |   |  |  |  |
| Display Order    | 23   |               |                                  |        |   |  |  |  |
| Tax level        |  |               |                                  |        |   |  |  |  |
|                  | Annual Maximum Annual Exemption Annual Calculation           |               |                                  |        |   |  |  |  |
|                  | 402.39   | 0.00          | 0.00                             |        |   |  |  |  |
| Employee         | Employee Deduction   |               |                                  |        |   |  |  |  |
|                  | 0.5260   | 6 ▼           |                                  |        |   |  |  |  |
|                  | Vendor   | Expense Acco  | Aug.                             |        |   |  |  |  |
|                  | MINREV DAS   |               | Expense Account                  |        |   |  |  |  |
| Employer*        | Deduction  | T.            |                                  |        |   |  |  |  |
|                  | 0.7360   | 5             | ense Account<br>532 ~ FRINGE BEN | IEFITS | y |  |  |  |
| Government Group |  | %             |                                  |        |   |  |  |  |
|                  | Used In Tax Calculation as  QUÉBEC PARENTAL INSURANCE PLAN ▼ |               |                                  |        |   |  |  |  |
|                  |  |               |                                  |        |   |  |  |  |

## **Quebec Health Service Fund (FSS)**

Your rate will depend on your industry sector and total annual payroll.

2.15 is the rate for a non-manufacturing businesses with an annual payroll of less than \$ 1 million.



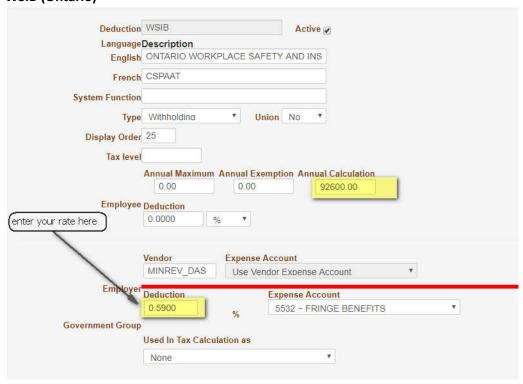
Page 4 of 7



# CSST (Quebec)

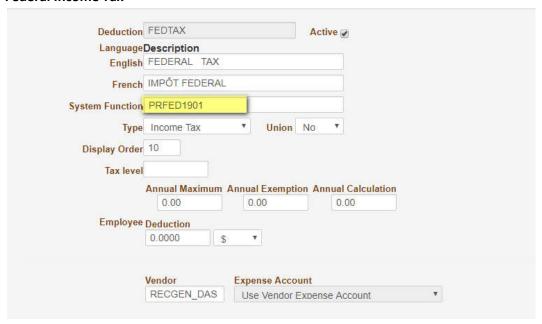
|                            | COST   |                              |              |          |  |   |  |  |
|----------------------------|--|------------------------------|--------------|----------|--|---|--|--|
| Deduction                  |  |                              | Active 🕝     |          |  |   |  |  |
|                            | Description  |                              |              |          |  |   |  |  |
| English                    | CSST   |                              |              |          |  |   |  |  |
| French                     | CSST   |                              |              |          |  |   |  |  |
| System Function            |  |                              |              |          |  |   |  |  |
| Туре                       | Withholdina  | ▼ Union                      | No ▼         |          |  |   |  |  |
| Display Order              | 25   |                              |              |          |  |   |  |  |
| Tax level                  |  |                              |              |          |  |   |  |  |
|                            | Annual Maximum Annual Exemption Annual Calculation |                              |              |          |  |   |  |  |
|                            | 0.00   | 0.00                         | 7650         | 00.00    |  |   |  |  |
| Employee                   | Employee Deduction                                 |                              |              |          |  |   |  |  |
|                            | 0.0000   | <b>√</b> 0 ▼                 |              |          |  |   |  |  |
| Enter your rate here       |  |                              |              |          |  |   |  |  |
|                            | Vendor Expense Account                             |                              |              |          |  |   |  |  |
|                            | MINREV_DAS   | Use Vendor Expense Account ▼ |              | •        |  |   |  |  |
| Employer                   | Deduction Expense Account                          |                              |              | t        |  |   |  |  |
| _                          | 0.5000   | % 58                         | 532 ~ FRINGE | BENEFITS |  | * |  |  |
| Government Group           |  |                              |              |          |  |   |  |  |
| Used In Tax Calculation as |  |                              |              |          |  |   |  |  |
|                            | None   |                              | ▼            |          |  |   |  |  |
|                            |  |                              |              |          |  |   |  |  |

# WSIB (Ontario)

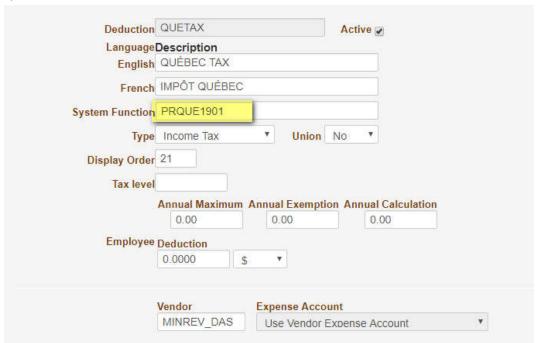




#### **Federal Income Tax**



#### **Quebec Income Tax**





### **VRSP Quebec**

| Deduction                  | VRSP   | Active   ✓      |  |  |  |  |
|----------------------------|--|-----------------|--|--|--|--|
|                            | Description  |                 |  |  |  |  |
|                            | QUEBEC VSRP  |                 |  |  |  |  |
| French                     | QUEBEC VSRP  |                 |  |  |  |  |
| System Function            |  |                 |  |  |  |  |
| Туре                       | Remittance <b>Union</b>                            | No 🔻            |  |  |  |  |
| Display Order              |  |                 |  |  |  |  |
| Tax level                  |  |                 |  |  |  |  |
|                            | Annual Maximum Annual Exemption Annual Calculation |                 |  |  |  |  |
|                            | 0.00   | 0.00            |  |  |  |  |
| Employee                   | Deduction 3.0000 %                                 |                 |  |  |  |  |
|                            | Vendor Expense Acco                                | unt             |  |  |  |  |
|                            | MINREV_DAS Use Vendor B                            | Expense Account |  |  |  |  |
| Government Group           |  |                 |  |  |  |  |
| Used In Tax Calculation as |  |                 |  |  |  |  |
|                            | REGISTERED PENSION PLAN ✓                          |                 |  |  |  |  |
|                            |  |                 |  |  |  |  |

A VRSP is only calculated on Regular hours and Salary. Overtime, bonuses, etc should be excluded.

It should be included in box 20 (RELEVE 1) and box D (T4).

This guide is only provided as an example as to how to update your payroll rates.

It is up to the user to insure that all rates are correct and entered properly.

RSA Software assumes no responsibility for incorrect/missing information as well as for any penalties/interest charged by government agencies.