



## PAYROLL

January 2023

Changes to the rates and amounts for the payroll calculation



**Changes to the rates and amounts for the  
Payroll calculation**

**January 2023**

**The Constructor  
ACCEO Solutions Inc.  
212, Boul. Curé-Labelle  
Local 101  
Ste-Thérèse, Qc, J7E 2X7  
(450) 682-7200**

**NOTE:**

**T4, RL-1 print:**

**A new version of the Constructeur is required if your version is older than 6.003.60. We will contact you shortly if an upgrade is needed.**

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**BEFORE YOU PROCEED TO THE MONTHLY CLOSING:**

➤ **Operator System > Company Management > Period Date Maintenance**

Make sure to create the 2023 periods' dates if your fiscal year ends in December.

**BEFORE YOU PROCEED TO THE YEARLY CLOSING:**

After the completion of the last payroll calculation of 2022 but before the beginning procedure of the first payroll of 2023, proceed to the modifications of the basic personal amounts for each income provinces including the federals. Then, the yearly closing of the payroll will transfer the cumulative amounts of the current year to the previous year employee file, and it will also transfer to the current year employee file the new basic personal amounts. You will then be able to start the payroll process of 2023 before printing the T4 and RL-1 forms for 2022.

You will also need to know the dates of your 2023 payroll calendar.

**BEFORE YOU PROCEED TO THE FIRST PAYROLL CALCULATION OF 2023:**

- Be sure you went through all the rate changes needed for your payroll calculation. Verify the basic personal amounts (federal and provincial) for each employee in the employee file.
- Add the unique WCB rate which will be used for the fringe benefit for the government of Quebec.

**THE NEW RATES FOR JANUARY 2023:**

Note: The rate and amount changes are identified in **BOLD CHARACTERS** or are **highlighted in yellow** in the images.

The basic personal amount for:

	Amount
Quebec (01 - QC)	<b>17 183 \$</b>
Ontario (02 - ON)	<b>11 865 \$</b>
Newfoundland and Labrador (03 - NL)	<b>10 382 \$</b>
Nova-Scotia (04 - NS)	11 481 \$
New-Brunswick (05 - NB)	<b>12 458 \$</b>
British-Columbia (06 - BC)	<b>11 981 \$</b>
Yukon (07 - YT)	<b>15 000 \$</b>
North West Territories (08 - NT)	<b>16 953 \$</b>
Prince-Edward Island (09 - PE)	<b>12 000 \$</b>
Manitoba (10 - MB)	<b>10 855 \$</b>
Saskatchewan (11 - SK)	<b>17 661 \$</b>
Alberta (12 - AB)	<b>21 003 \$</b>
Nunavut (16 - NU)	<b>17 925 \$</b>
Federal (14-Canada)	<b>15 000 \$</b>

- Those exemption amounts must be updated **BEFORE** the YEARLY CLOSING process since the system will automatically transfer those amounts in each employee record (for the employees asking the basic personal amount only).

Many rates have changed, read the following pages for the new values.

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CHANGES TO THE INCOME TAX TABLES:

➤ **Maintenances > Information and rates > Income Tax Tables :**

The basic personal amounts must be updated in this maintenance file **BEFORE** the YEARLY CLOSING process since the system will automatically transfer the amount to each employee record. If you forget this step, you could use another option to modify the minimum exemption for each employee: «Personal amount modification», in the miscellaneous processing menu

**Note: The other source deduction return amounts have also been increased (see publications). You must manually change the exemption amount if an employee has more than the basic amount, when you receive the employee's TD1, TD1xx and TP-1015.3 forms.**

It is possible to always replace the personal base amounts of all employees, regardless of the present amounts, with the use of this option:

➤ **Maintenances > Information and Rates > System Control:**

01.Company #.....: 97 ICC Technologies - Constructeur

Screen 1 | Screen 2 | Screen 3

84.Base Pers.Chng.....: 2

Personal base amount calculation mode

Options :

1- The personal base amounts of the employee are replaced with the provincial and federal personal base amounts if the personal base amounts of the employee are lower than the provincial and federal personal base amounts.

2- The personal base amounts of the employee are always replaced with the provincial and federal personal base amounts, even if the personal base amounts of the employee are higher than the provincial and federal personal base amounts.

3- The personal base amounts of the employee are indexed by an indexation percentage.

If you use the option "Payroll / Miscellaneous Processing / Personal Amount Modification", be aware that this option can modify the personal base amount located at the option "Payroll / Maintenances / Informations and Rates / Income Tax Tables".

If you use indexation percentage (option 3) to calculate the basic personal amounts, make sure you put enough decimal digits to get an accurate result.

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Province : **14 - (CANADA)** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
15.00	15000	Up to	0
	0	Greater than	0

Employment credit % : 15.00

Maximum employment credit \$ : 1368.00  
(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
-	53359	15.00	0.00
-	106717	20.50	2935.00
-	165430	26.00	8804.00
-	235675	29.00	13767.00
-	999999	33.00	23194.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy
-				

Province : **01 - (QUEBEC (QC))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
15.00	17183	Up to	0
	0	Greater than	0

Employment deduction % : 6.00

Maximum employment deduction \$ : 1315.00  
(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
-	49275	15.00	0.00
-	98540	20.00	2463.00
-	119910	24.00	6405.00
-	999999	25.75	8503.00

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Province : **02 - (ONTARIO (ON))** Transfer to all companies

**Personal tax credit**

%	Basic amnt		Revenue break
5.05	11865	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 274.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	5315	20.00
#2:	6802	36.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
49231	5.05	0.00
98463	9.15	2018.00
150000	11.16	3998.00
220000	12.16	5498.00
999999	13.16	7698.00

**Additional Tax Table**

Up to Amount	%	Maximum	Add. Levy
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Province : **03 - (NEWFOUNDLAND (NL))** Transfer to all companies

**Personal tax credit**

%	Basic amnt		Revenue break
8.70	10382	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
41457	8.70	0.00
82913	14.50	2405.00
148027	15.80	3482.00
207239	17.80	6443.00
264750	19.80	10588.00
529500	20.80	13235.00
999998	21.30	15883.00
999999	21.80	21178.00

**Deficit Reduction Levy**

Up to Amount	%	Maximum	Add. Levy
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Province : **04 - (NOVA-SCOTIA (NS))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
8.79	11481	Up to	0
	0	Greater than	0

Employment credit % :

Maximum employment credit \$ :

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ :

**Surcharge (V1)**

	Minimum	Percentage
#1:	<input type="text" value="0"/>	<input type="text" value="0.00"/>
#2:	<input type="text" value="0"/>	<input type="text" value="0.00"/>
#3:	<input type="text" value="0"/>	<input type="text" value="0.00"/>

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	<input type="text" value="0.00"/>	
#2 :	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
	29590	8.79	0.00
	59180	14.95	1823.00
	93000	16.67	2841.00
	150000	17.50	3613.00
	999999	21.00	8863.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy

Province : **05 - (NEW-BRUNSWICK (NB))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
9.40	12458	Up to	0
	0	Greater than	0

Employment credit % :

Maximum employment credit \$ :

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ :

**Surcharge (V1)**

	Minimum	Percentage
#1:	<input type="text" value="0"/>	<input type="text" value="0.00"/>
#2:	<input type="text" value="0"/>	<input type="text" value="0.00"/>
#3:	<input type="text" value="0"/>	<input type="text" value="0.00"/>

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	<input type="text" value="0.00"/>	
#2 :	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
	47715	9.40	0.00
	95431	14.00	2195.00
	176756	16.00	4104.00
	999999	19.50	10290.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy



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Province : **06 - (BRIT. COLOMBIA (BC))** Transfer to all companies

**Personal tax credit**

%	Basic amnt	Revenue break
5.06	11981	Up to 0
	0	Greater than 0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont./BC (S2)) \$ : 521.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	23179.00	
#2 :	37814.00	3.56

**General tax table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
45654	5.06	0.00
91310	7.70	1205.00
104835	10.50	3762.00
127299	12.29	5638.00
172602	14.70	8706.00
240716	16.80	12331.00
999999	20.50	21238.00

**Additional Tax Table**

Up to Amount	%	Maximum	Add. Levy
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Province : **07 - (YUKON (YT))** Transfer to all companies

**Personal tax credit**

%	Basic amnt	Revenue break
6.40	15000	Up to 0
	0	Greater than 0

Employment credit % : 6.40

Maximum employment credit \$ : 1368.00

(federal CCE)

Tax reduction (Ont./BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
53359	6.40	0.00
106717	9.00	1387.00
165430	10.90	3415.00
500000	12.80	6558.00
999999	15.00	17558.00

**Additional Tax Table**

Up to Amount	%	Maximum	Add. Levy
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Province : **08 - (N.-W.-T. (NT))** Transfer to all companies

**Personal tax credit**

%	Basic amnt	Revenue break
5.90	16593	Up to 0
	0	Greater than 0

Employment credit % : 0.00

Maximum employment credit \$ : (federal CCE) 0.00

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
	48326	5.90	0.00
	96655	8.60	1305.00
	157139	12.20	4784.00
	999999	14.05	7691.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy

Province : **09 - (P.-E.-I. (PE))** Transfer to all companies

**Personal tax credit**

%	Basic amnt	Revenue break
9.80	12000	Up to 0
	0	Greater than 0

Employment credit % : 0.00

Maximum employment credit \$ : (federal CCE) 0.00

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	12500	10.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
	31984	9.80	0.00
	63969	13.80	1279.00
	999999	16.70	3134.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy

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Province : **10 - (MANITOBA (MB))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
10.80	10855	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
-	36842	10.80	0.00
-	79625	12.75	718.00
-	999999	17.40	4421.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy
-				

Province : **11 - (SASKATCHEWAN (SK))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
10.50	17661	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

---

**General tax table**

+	Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
-	49720	10.50	0.00
-	142058	12.50	994.00
-	999999	14.50	3836.00

**Additional Tax Table**

+	Up to Amount	%	Maximum	Add. Levy
-				

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Province : **12 - (ALBERTA (AB))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
10.00	21003	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

**Additional Tax Table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
142292	10.00	0.00
170751	12.00	2846.00
227668	13.00	4553.00
341502	14.00	6830.00
999999	15.00	10245.00

Up to Amount	%	Maximum	Add Levy

Province : **16 - (NUNAVUT (NU))** Transfer to all companies

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**Personal tax credit**

%	Basic amnt		Revenue break
4.00	17925	Up to	0
	0	Greater than	0

Employment credit % : 0.00

Maximum employment credit \$ : 0.00

(federal CCE)

Tax reduction (Ont/BC (S2)) \$ : 0.00

**Surcharge (V1)**

	Minimum	Percentage
#1:	0	0.00
#2:	0	0.00
#3:	0	0.00

**Tax reduction BC (S)**

	Revenue	Percentage
#1 :	0.00	
#2 :	0.00	0.00

**General tax table**

**Additional Tax Table**

Up to Amount (I/A)	Tax % (T/R/V)	Constant (K)
50877	4.00	0.00
101754	7.00	1526.00
165429	9.00	3561.00
999999	11.50	7697.00

Up to Amount	%	Maximum	Add Levy

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**MAXIMUM AMOUNT FOR THE COMMISSION DE NORMES DU TRAVAIL DU QUÉBEC (CNTQ) :**

➤ **Maintenances > Information and Rates > Companies Info and General Rates:**

Maximum amount per employee eligible for the calculation of the CNTQ is \$ **91,000**.

**PAYROLL CALENDAR :**

➤ **Maintenances > Informations and Rates > Payroll Calendar**

Define the New Year's payroll calendar. It is needed to enter the rates for the New Year.

**RATES FOR THE WORKER'S COMPENSATION BOARD (CNESST/WCB):**

➤ **Maintenances > Information and Rates > Cnesst/Wcb Rates:**

The annual maximum insurable amount has been set to \$ **91 000.00** and the weekly maximum is \$ **1 745.30**

**You need to specify this information every year for each code used in your business.** When proceeding to the YEARLY CLOSING, the rates of 2022 are copied to the year 2023.

Before the first payroll calculation for 2023, you must change the «**Max. Insurable**», «**Premium rate**» and «**Contribution rate**»:

01. Year..... 2023		01. Year..... 2023	
Screen 1			
03. Max. Insurable.....	\$1000.00	03. Max. Insurable.....	1745.30
04. Premium Rate.....	0.0000	04. Premium Rate.....	0.0000
05. G/L Wcb to Pay.....		05. G/L Wcb to Pay.....	
06. G/L Expense (b).....		06. G/L Expense (b).....	
07. Description.....	ANNUAL INSURABLE MAXIMUM	07. Description.....	WEEKLY INSURABLE MAXIMUM
08. Employer-#.....		08. Employer-#.....	
09. Calculat. Mode.....	1	09. Calculat. Mode.....	0
10. Tax. Benefits.....	*** Selection ***	10. Tax. Benefits.....	*** Selection ***
11. Contribut. Rate.....	0.0000	11. Contribut. Rate.....	0.0000
12. Gl Cnesst Adjust.....		12. Gl Cnesst Adjust.....	
13. Province.....		13. Province.....	

13. Province will give a clue to the report item to use for the remittance, being either in Quebec or outside Quebec:

1-PROVINCIAL, -CNESST (Quebec)

Or

5- MISCELLANEOUS REMITTANCES, -WORKER'S COMPENSATION

If you do not identify a province (00), the income tax province of the employees will identify the province's remittance (Quebec or Outside Quebec).

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**CONTRIBUTION RATE TO THE QUEBEC HEALTH SERVICE FUND:**

➤ **Maintenances > Informations and Rates > Health Insurance :**

**The rates have changed but check your real total payroll amount of 2022 to fix your 2023 contribution rate.**

Total payroll under or equal to \$ 1,000,000:	<b>1.25% (or 1.65%)</b>
Total payroll between \$ 1,000,000 and \$ 7,200,000:	<b>(calculation)</b>
Total payroll equal or above \$ 7,200,000:	<b>4.26%</b>

- To determine your real contribution rate, refer yourself to the **Guide for Employers - Source Deductions and Contributions 2023** (TP-1015.G-V guide, section 6)

Province	Health insurance rate
01 - QUEBEC	<b>TP-1015.G</b> 0.0000

- For the other provinces we ask you to consult the province publications for 2023.

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**CALCULATION OF QPP, CPP:**

➤ **Maintenances > Information and Rates > CPP / QPP :**

The basic exemption for the year is \$ 3,500.

For 52 payroll periods: \$ 67.30 weekly (\$ 3,500/52)

For 53 payroll periods: \$ 66.03 weekly (\$ 3,500/53)

Left side of CPP/QPP rate maintenance:

Province	Employee Base %	Employee Add. 1 %	Weekly Exempt.	Year's Max. Cont.	Year's Max. Earnings	Employee Add. 2 %	dd. Cont. 2: Year's Max. Earnings	dd. Cont. 2: Year's Max. Earnings	Employer's Part	Id. Cont. 2: Employer's Part
01 - QUEBEC (QC)	5.4000	1.0000	67.30	4038.40	66600.00	0.0000	0.00	0.00	1.00	0.00
02 - ONTARIO (ON)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
03 - NEWFOUNDLAND (NL)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
04 - NOVA-SCOTIA (NS)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
05 - NEW-BRUNSWICK (NB)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
06 - BRIT. COLUMBIA (BC)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
07 - YUKON (YT)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
08 - N.-W.-T. (NT)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
09 - P.-E.-I. (PE)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
10 - MANITOBA (MB)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
11 - SASKATCHEWAN (SK)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
12 - ALBERTA (AB)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
13 - OUT. CANADA	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
14 - CANADA	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00
15 - OTHER	0.0000	0.0000	0.00	0.00	0.00	0.0000	0.00	0.00	0.00	0.00
16 - NUNAVUT (NU)	4.9500	1.0000	67.30	3754.45	66600.00	0.0000	0.00	0.00	1.00	0.00

**Changes to the rates and amounts for the  
Payroll calculation**



**January 2023**

**The Constructor  
ACCEO Solutions Inc.  
212, Boul. Curé-Labelle  
Local 101  
Ste-Thérèse, Qc, J7E 2X7  
(450) 682-7200**

**EMPLOYMENT INSURANCE (EI):**

**➤ Maintenances > Informations and Rates > Employment Insurance:**

Province	Employee Contribution Rate	Year's Maximum Earnings	Regular Employer Factor
01 - QUEBEC (QC)	1.27	61500	1.4000
02 - ONTARIO (ON)	1.63	61500	1.4000
03 - NEWFOUNDLAND (NL)	1.63	61500	1.4000
04 - NOVA-SCOTIA (NS)	1.63	61500	1.4000
05 - NEW-BRUNSWICK (NB)	1.63	61500	1.4000
06 - BRIT.-COLOMBIA (BC)	1.63	61500	1.4000
07 - YUKON (YT)	1.63	61500	1.4000
08 - N.-W.-T. (NT)	1.63	61500	1.4000
09 - P.-E.-I. (PE)	1.63	61500	1.4000
10 - MANITOBA (MB)	1.63	61500	1.4000
11 - SASKATCHEWAN (SK)	1.63	61500	1.4000
12 - ALBERTA (AB)	1.63	61500	1.4000
13 - OUT. CANADA	1.63	61500	1.4000
14 - CANADA	1.63	61500	1.4000
15 - OTHER	0.00	0	0.0000
16 - NUNAVUT (NU)	1.63	61500	1.4000

If you are entitled to a reduced rate, you must enter the rate in the « Employer Rate, Reduced » field.

**CALCULATION OF QPIP/PPIP (Quebec only):**

**➤ Maintenances > Informations and Rates > Qpip / Ppip :**

The year's maximum earning has been increased to \$ **91,000**

The employee's contribution rate stays at the amount of 0.494

The employer's contribution rate stays at the amount of 0.692

Province	Employee Contribution Rate	Year's Maximum Earnings	Employer Contribution Rate
01 - QUEBEC (QC)	0.494	91000	0.6920



Changes to the rates and amounts for the  
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GENERAL RATE OF THE PROVINCIAL TAXABLE BENEFITS (CCQ):

➤ **Maintenances > Informations and Rates > Companies Info and General Rates:**

The tax rate for the insurances is 9.00% → Prov. Tax on insurance %.

Enter the general rate of the provincial taxable benefits for your company → CCQ Prov. Taxable benefits.

Enter also the portion of this benefit related to insurances → CCQ insurance/hour.

UNION DUES (CCQ):

➤ **Maintenances > Informations and Rates > Union Locals - CCQ:**

Some union dues have been modified, consult your publications.

TRADE CODE RATES (CCQ):

➤ **Maintenances > Informations and Rates > Trade Code:**

For each schedule:

The hourly salary rate → Rate

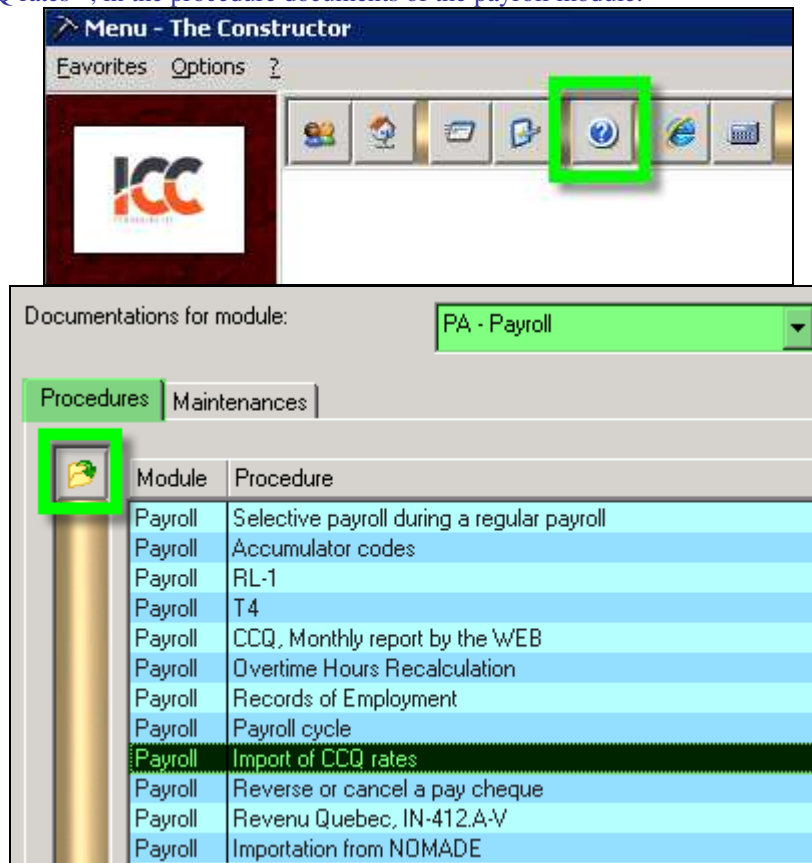
The employee's social benefit rate → Employee Soc. Ben.

The employer's total social benefit rate, including insurance → Employer Soc. Ben.

The portion of this rate related to insurances → Ins/Hour Amnt.

The provincial taxable benefits → 22.Prov. Taxable benefit.

→ See the « Import of CCQ rates », in the procedure documents of the payroll module.



Changes to the rates and amounts for the  
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OUR INFORMATION SOURCES:

- *TP-1015.F-V Formulas to Calculate Source Deductions and Contributions, 2023*
- *TP-1015.G-V Guide for Employers: Source Deductions and Contributions, 2023*
- *T4127-02-23, Payroll Deductions Formulas, 117th Edition*
- *BÂTIR, Winter 2023 (when available)*
- *CSST, Table des taux 2023*

FAVOURITE LINKS:

Revenu Quebec:

**Forms, employers:**

<https://www.revenuquebec.ca/en/businesses/>

Canada revenues agency:

**T4127, Payroll Deductions Formulas for Computer Programs (MC):**

<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/t4127-payroll-deductions-formulas-computer-programs.html>

Commission de la construction du Québec (CCQ) :

[http://www.ccq.org/Publications.aspx?sc\\_lang=en&profil=Employeur](http://www.ccq.org/Publications.aspx?sc_lang=en&profil=Employeur)

Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)

<http://www.csst.qc.ca/en/>

Ontario's Workplace Safety and Insurance Board:

<https://www.wsib.ca/en>