

Quebec's 2021 Payroll Deduction Table

DEDUCTION	RATE (%)
<p>Health Services Fund (HSF)</p>	<p>Based on payroll:</p> <ul style="list-style-type: none"> ➤ Primary and manufacturing sectors: <ul style="list-style-type: none"> • less than \$1 million: 1.25% • \$1 to 6 million: between 1.25% and 4.26% • more than \$6 million: 4.26% ➤ Other SMEs: <ul style="list-style-type: none"> • less than \$1 million: 1.65% • \$1 to 6 million: between 1.65% and 4.26% • more than \$6 million: 4.26% <p>For more information, read the 'Principal Changes' (p.10) section as well as section 6 (p. 57) of Revenu Québec's guide for employers on source deductions and contributions.</p>
<p>Employment Insurance (EI) Reduced rate for Quebec</p> <ul style="list-style-type: none"> ➤ Maximum insurable earnings: \$56,300 ➤ Maximum employee premium: \$664.34 ➤ Maximum employer premium: \$930.08 	<ul style="list-style-type: none"> ➤ Employee: 1,18% ➤ Employer: 1,65% (1,4 x 1,18%) <p>Some employees related to the employer may be exempt from paying Employment Insurance – Read our article to learn more.</p>
<p>Quebec Parental Insurance Plan (QPIP)</p> <ul style="list-style-type: none"> ➤ Maximum insurable earnings: \$83,500 ➤ Maximum employee premium: \$412.49 ➤ Maximum employer premium: \$577.82 ➤ Self-employed maximum premium: \$689.23 	<ul style="list-style-type: none"> ➤ Employee: 0.494% ➤ Employer: 0.692% ➤ Self-Employed: 0.878%
<p>Quebec Pension Plan (QPP)</p> <ul style="list-style-type: none"> ➤ Maximum insurable earnings: \$61,600 ➤ General exemption: \$3,500 ➤ Maximum employee premium: \$3,427.90 ➤ Maximum employer premium: \$3,427.90 ➤ Self-employed maximum premium: \$6,292.80 	<ul style="list-style-type: none"> ➤ Employee (18 years old+) & Employer: 5.90% <ul style="list-style-type: none"> ○ This rate reflects the total that must be contributed by adding the rate of the basic plan and that of the additional plan. ➤ Self-Employed: 11.8%

<p>Contribution related to labour standards</p> <p>➤ Maximum insurable: \$83,500</p> <p>Some remunerations are not subject to this contribution. This includes:</p> <ul style="list-style-type: none"> ▪ Employees who are federally regulated ▪ Employees who pay a contribution to a parity committee ▪ Employees who pay a contribution to the CCQ <p>➤ See Revenu Québec's website for complete list.</p>	<p>➤ Employer: 0.07%</p>
<p>Contribution to the Workforce Skills Development and Recognition Fund (WSDRF) <i>commonly known as the "1% law"</i></p>	<p>➤ 1% of payroll if it is greater than \$2 million</p>
<p>Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)</p> <p>➤ Maximum insurable: \$83,500</p>	<p>Based on classification</p> <p>Want to reduce your CNESST bill? Check out CFIB's PRIMO mutual group.</p>
<p style="text-align: center;">Taxes</p> <p>➤ Federal</p> <p>➤ Provincial</p>	<p>See tax tables for different income levels.</p> <p>Basic deduction:</p> <ul style="list-style-type: none"> ➤ Federal: \$13,808 ➤ Provincial: \$15,728
<p style="text-align: center;">Minimum wage</p>	<p>Until May 1st, 2021:</p> <ul style="list-style-type: none"> ➤ General rate: \$13.10/h ➤ Tipped employee: \$10.45/h <p>As of May 1st 2021:</p> <ul style="list-style-type: none"> ➤ Not yet available