

## SOURCE DEDUCTIONS 2016

QUEBEC	
QUEBEC PENSION PLAN (QPP)	AMOUNT/RATE
Maximum pensionable earnings	\$54,900
Basic exemption	\$3,500
Maximum contributory earnings	\$51,400
Contribution rate	5.325%
Maximum employee contribution	\$2,737
Maximum employer contribution (per employee)	\$2,737
Maximum contribution for a self-employed worker	\$5,474
QUEBEC PARENTAL INSURANCE PLAN (QPIP)	AMOUNT/RATE
Maximum insurable earnings	\$71,500
Employee contribution rate	0.548%
Self-employed worker contribution rate	0.973%
Employer contribution rate	0.767%
Maximum employee contribution	\$392
Maximum employer contribution (per employee) <sup>1</sup>	\$548
HEALTH SERVICES FUND (HSF)	AMOUNT/RATE
<b>Employer contribution rate</b>	
Total Payroll <sup>2</sup> ≤ \$ 1 000 000	2.7%
Total Payroll <sup>2 3</sup> > \$1,000,000 and < \$5,000,000	2.31% + [0.39% x S <sup>4</sup> ]
Total Payroll <sup>2 3</sup> (\$5,000,000)	4.26 %
<b>Contribution rate for employers (SMBs primary and manufacturing sectors)<sup>5</sup></b>	
Total Payroll <sup>2</sup> ≤ \$ 1 000 000	1.6%
Total Payroll <sup>2 3</sup> > \$1,000,000 and < \$5,000,000	0.935 + [0,665% x S <sup>4</sup> ]
Total Payroll <sup>2 3</sup> (\$5,000,000)	4.26 %

<sup>1</sup> Employee contribution multiplied by 1.4.

<sup>2</sup> The total payroll is the total wages paid by all associated employers, no matter where they operate.

<sup>3</sup> If the total payroll of a corporation is over \$1M, it is required to participate in workforce skills development for the year by allotting an amount representing at least 1% of the total payroll to eligible training expenditures.

<sup>4</sup> S = Cumulative total payroll / \$1,000,000).

<sup>5</sup> Reduction of the health services fund contribution rate for SMBs : if your total payroll for the year is less than \$5 million, and more than 50% of the total payroll is attributable to activities in the manufacturing sector or the primary sector (which includes activities in the agriculture, forestry, and fishing and hunting sector and in the mining, quarrying and oil and gas extraction sector).

FEDERAL	
EMPLOYMENT INSURANCE	AMOUNT/RATE
Maximum insurable earnings	\$50,800
Employee contribution rate	1.52%
Maximum employee contribution	\$772
Maximum employer contribution (per employee) <sup>6</sup>	\$1,081

<sup>6</sup> Employee contribution multiplied by 1.4.

### LIMITATION

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