

# 2018 LEGISLATIVE COMPLIANCE RATES SHEET

SPECIAL EDITION

## WHAT IS THE LEGISLATIVE COMPLIANCE RATES SHEET?

As the authoritative source of Canadian payroll compliance knowledge for 40 years, the Canadian Payroll Association is pleased to provide payroll practitioners with the 2018 Legislative Compliance Rates Sheet. This information is mission-critical for employers to be compliant with payroll-related rates, maximums and deadlines for 2018.

The 2018 Rates Sheet is a quick-reference guide for payroll practitioners, providing the following important information:

- Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) rates and maximums
- Employment Insurance (EI) and Quebec Parental Insurance Plan (QPIP) rates and maximums
- Pension Adjustment (PA), RRSP and TFSA limits
- Federal and provincial TD1 and Quebec TP-1015.3-V personal tax credit amounts
- Workers' Compensation filing deadlines and maximum assessable earnings

To get the most from the 2018 Rates Sheet, post it in a convenient, accessible place in your workspace.

Every year, Canada's 1.5 million employers rely on payroll practitioners like you to annually pay \$929 billion in wages and taxable benefits, \$310 billion in statutory remittances, and \$180 billion in retirement and health care benefits, while complying with over 200 federal and provincial regulatory requirements. As payroll becomes increasingly complex — with broader responsibilities that include payroll management, administration of organization's remuneration policies and programs, employment standards, employee benefits, payroll accounting and technology — the Canadian Payroll Association remains committed to providing the products and services you need to keep your organization compliant.

**“The Canadian Payroll Association is an important source of information and reference. Through various activities, it offers us the opportunity to establish a network of contacts, both among members and with third parties, enabling us to exchange views regarding common issues or legislative interpretations.”**

— Caroline R., Payroll & HRIS Director

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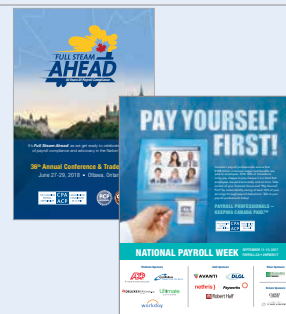


	CPP	QPP
Yearly Maximum Pensionable Earnings	\$55,900.00	\$55,900.00

## Basic Exemption (by pay period type)

Annual	\$3,500.00	\$3,500.00
Monthly (12)	\$291.66	\$291.66
Semi-monthly (24)	\$145.83	\$145.83
Biweekly (26)	\$134.61	\$134.61
Biweekly (27)	\$129.62	\$129.62
Weekly (52)	\$67.30	\$67.30
Weekly (53)	\$66.03	\$66.03

Annual Maximum Contributory Earnings	\$52,400.00	\$52,400.00
Contribution Rate	4.95%	5.40%
Annual Maximum Contribution (Employee/Employer)	\$2,593.80	\$2,829.60

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	EI	EI (Quebec)	QPIP (Quebec)
Annual Maximum Insurable Earnings	\$51,700	\$51,700	\$74,000
Premium/Contribution Rate (Employee)	1.66%	1.30%	0.548%
Premium Rate (Employer: 1.4* x Employee EI)	2.324%	1.82%	-
Contribution Rate Employer QPIP	-	-	0.767%
Annual Maximum Premium EI/ QPIP (Employee)	\$858.22	\$672.10	\$405.52
Annual Maximum Premium (Employer: 1.4* x Employee EI)	\$1,201.51	\$940.94	-
Annual Maximum QPIP Contribution (Employer)	-	-	\$567.58

\* Unless a reduced premium rate applies

### Pension Adjustment (PA), RRSP & TFSA Limits

Defined Contribution Registered Pension Plans (Money Purchase) – Annual contribution limit	\$26,500.00
Defined Benefit Registered Pension Plans – (Maximum pension benefit (\$2,944.44) X 9) - \$600.00	\$25,900.00
DPSP – Annual contribution limit (half of money purchase limit)	\$13,250.00
RRSPs – Annual contribution limit	\$26,230.00
TFSA - Annual contribution limit	\$5,500.00

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Province or Territory	Basic Personal Amount
Federal	\$11,809
Alberta	\$18,915
British Columbia	\$10,412
Manitoba	\$9,382
New Brunswick	\$10,043
Newfoundland and Labrador	\$9,247
Northwest Territories	\$14,492
Nova Scotia	\$11,481*
Nunavut	\$13,325
Ontario	\$10,354
Prince Edward Island	\$8,160
Quebec	\$15,012
Saskatchewan	\$16,065
Yukon	\$11,809

Federal and provincial TD1s are available at  
[www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html](http://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html)

Quebec TP-1015.3-V is available at  
[www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1015.3-v/](http://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1015.3-v/)

\* Basic Personal Amount for Nova Scotia is unique to each employee's annual income from all sources.  
 See TD1NS-WS Worksheet for additional information.

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More efficient and effective payroll-related legislation.

The Canadian Payroll Association works with the federal and provincial/territorial governments to increase the efficiency and effectiveness of payroll-related regulations and administration for all stakeholders: employers, governments and employees.



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Province or Territory	Filing Deadline	Maximum Assessable Earnings
Alberta	February 28, 2018	\$98,700
British Columbia	Last day of February (quarterly) March 1-15 (yearly)	\$82,700
Manitoba	February 28, 2018	\$127,000
New Brunswick	February 28, 2018	\$63,600
Newfoundland and Labrador	February 28, 2018	\$64,375
Northwest Territories	February 28, 2018	\$90,600
Nova Scotia	February 28, 2018	\$59,800
Nunavut	February 28, 2018	\$90,600
Ontario	Last day of March	\$90,300
Prince Edward Island	February 28, 2018	\$53,400
Quebec	Before March 15	\$74,000
Saskatchewan	February 28, 2018	\$82,627
Yukon	Last day of February	\$86,971

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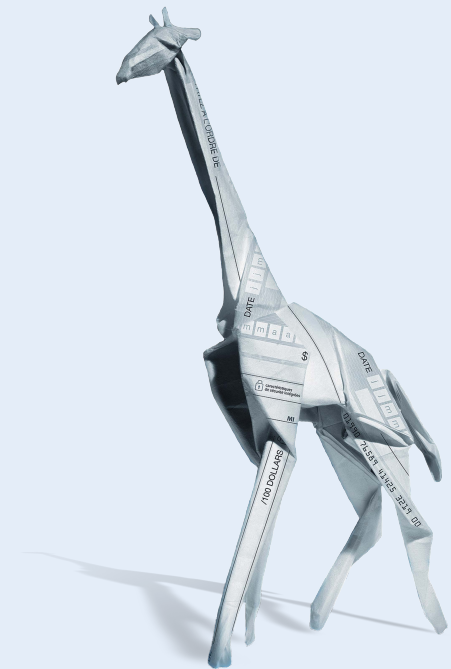


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- **Payroll Compliance Practitioner (PCP):** Provides the required knowledge to keep an organization compliant through the annual payroll cycle.
- **Certified Payroll Manager (CPM):** Builds on compliance knowledge and develops the skills to manage a payroll department.



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