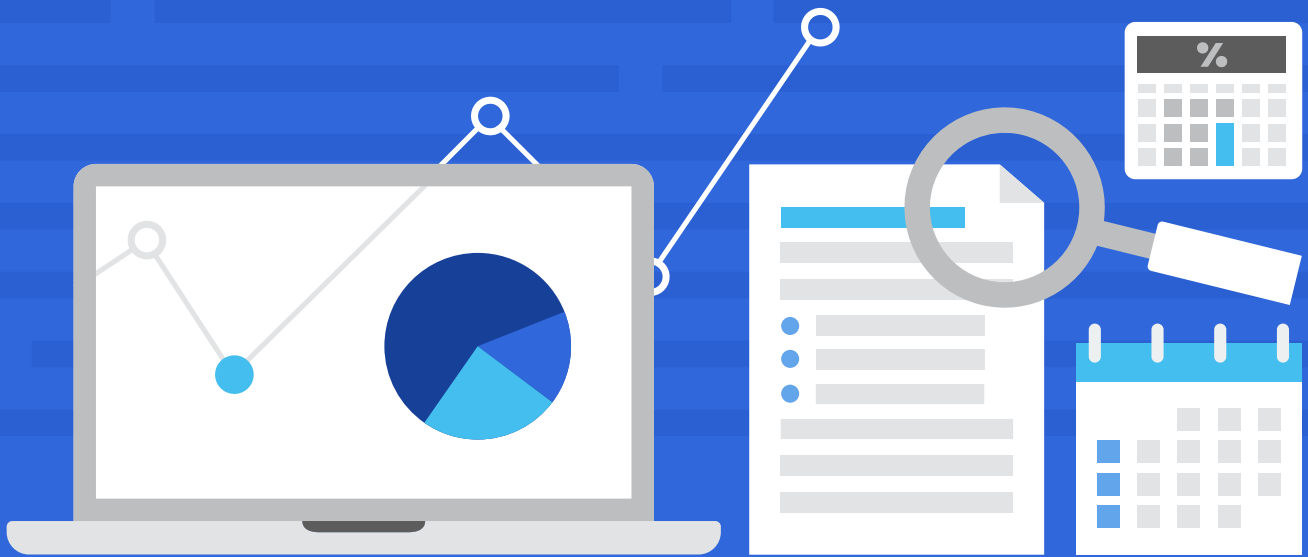


CERIDIAN



2018 payroll and HR information guide

A quick reference of the latest tax and
legislative changes for Canadian employers

As Canadian legislation constantly changes, you need to keep track of new employment standards, income tax legislation, and changing pension related laws, government policies and regulations.

Ceridian's 2018 payroll and HR information guide will help you stay on top of these changes and avoid the fines and penalties associated with non-compliance.

How to use this guide

In one central resource, you can quickly reference the latest legislative updates, important reminders, and reporting deadlines required for accurate and on-time pay.

Use this guide to easily access information on:

- Canadian statutory and national bank holidays
- 2018 provincial claim codes and Workers' Compensation maximum assessable amounts
- Employment Insurance (EI) benefits and income tax rates/credits
- Minimum wage rates and statutory holidays
- Maternity leave and parental leave benefits
- Income tax credits and amounts
- Personal income tax data and federal personal tax credits
- Reporting requirements
- Salary survey forecasts

The information in this guide is provided by Ceridian Canada Ltd. as a convenience to you. Ceridian does not warrant the accuracy or completeness of the information. Contents may be subject to change. Always check with the proper authority for the most current information available.

CERIDIAN

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The background is a solid blue color with a white grid pattern. The grid consists of thick white lines that intersect to form a 2x2 grid of large squares. The lines are slightly offset from the corners, creating a subtle shadow effect.

2018 payroll calendar

2018 payroll calendar

January							February							March									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
1	31	1	2	3	4	5	6	5	28	29	30	31	1	2	3	9	25	26	27	28	1	2	3
2	7	8	9	10	11	12	13	6	4	5	6	7	8	9	10	10	4	5	6	7	8	9	10
3	14	15	16	17	18	19	20	7	11	12	13	14	15	16	17	11	11	12	13	14	15	16	17
4	21	22	23	24	25	26	27	8	18	19	20	21	22	23	24	12	18	19	20	21	22	23	24
5	28	29	30	31	1	2	3	9	25	26	27	28	1	2	3	13	25	26	27	28	29	30	31
April							May							June									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
14	1	2	3	4	5	6	7	18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2
15	8	9	10	11	12	13	14	19	6	7	8	9	10	11	12	23	3	4	5	6	7	8	9
16	15	16	17	18	19	20	21	20	13	14	15	16	17	18	19	24	10	11	12	13	14	15	16
17	22	23	24	25	26	27	28	21	20	21	22	23	24	25	26	25	17	18	19	20	21	22	23
18	29	30	1	2	3	4	5	22	27	28	29	30	31	1	2	26	24	25	26	27	28	29	30
July							August							September									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
26	1	2	3	4	5	6	7	30	29	30	31	1	2	3	4	35	26	27	28	29	30	31	1
27	8	9	10	11	12	13	14	32	5	6	7	8	9	10	11	36	2	3	4	5	6	7	8
28	15	16	17	18	19	20	21	33	12	13	14	15	16	17	18	37	9	10	11	12	13	14	15
29	22	23	24	25	26	27	28	34	19	20	21	22	23	24	25	38	16	17	18	19	20	21	22
30	29	30	31	1	2	3	4	35	26	27	28	29	30	31	1	39	23	24	25	26	27	28	29
October							November							December									
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S			
40	30	1	2	3	4	5	6	44	28	29	30	31	1	2	3	48	25	26	27	28	29	30	1
41	7	8	9	10	11	12	13	45	4	5	6	7	8	9	10	49	2	3	4	5	6	7	8
42	14	15	16	17	18	19	20	46	11	12	13	14	15	16	17	50	9	10	11	12	13	14	15
43	21	22	23	24	25	26	27	47	18	19	20	21	22	23	24	51	16	17	18	19	20	21	22
44	28	29	30	31	1	2	3	48	25	26	27	28	29	30	1	52	23	24	25	26	27	28	29
45	4	5	6	7	8	9	10	49	2	3	4	5	6	7	8	53	30	31	1	2	3	4	5

 Statutory Holidays

 Provincial and Territorial Holidays/Observances

 National Bank Holidays

2018 payroll calendar

■ Statutory holidays

(observance varies by jurisdiction)

Jan. 1	.....	New Year's Day
Mar. 30	.....	Good Friday
May 21	.....	Victoria Day
Jul. 1	.....	Canada Day
Sep. 3	.....	Labour Day
Oct. 8	.....	Thanksgiving Day
Nov. 11	.....	Remembrance Day
Dec. 25	.....	Christmas Day
Dec. 26	.....	Boxing Day

■ Provincial and territorial holidays/observances

Jan. 2	.....	Traditional Holiday (QC)
Feb. 12	.....	Family Day (BC)
Feb. 19	.....	Islander Day (PE), Family Day (AB, NB, ON, SK)
Feb. 19	.....	Louis Riel Day (MB), Heritage Day (NS)
Feb. 23	.....	Heritage Day (YT)
May 21	.....	National Patriot's Day (QC)
Jun. 21	.....	National Aboriginal Day (NT, YT)
Jun. 24	.....	National Holiday (QC)
Jun. 25	.....	Discovery Day (NL)
Jul. 9	.....	Nunavut Day (NU)
Aug. 6	.....	Civic Holiday
Aug. 20	.....	Discovery Day (YT)

■ National bank holidays

All Provinces and Territories: Jan. 1, Mar. 30, May 21, Jul. 1 (observed Jul. 2), Sep. 3, Oct. 8, Nov. 11 (observed Nov. 12), Dec. 25, Dec. 26

QC only: Jan. 2, Jun. 24 (observed Jun. 25)

BC only: Feb. 12

AB, MB, NB, NS, ON, PE, SK only: Feb. 19

YT only: Feb. 23, Aug. 20

NT and YT only: Jun. 21

NL only: Jun. 25

Multiple provinces: Aug. 6

NU only: Jul. 9

Payroll departments should check with their financial institution to confirm holiday closures as they may vary by bank.



2018 provincial claim codes

2018 provincial claim codes

Federal

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 11,809.00
Code 2	11,809.01 – 14,065.00
Code 3	14,065.01 – 16,321.00
Code 4	16,321.01 – 18,577.00
Code 5	18,577.01 – 20,833.00
Code 6	20,833.01 – 23,089.00
Code 7	23,089.01 – 25,345.00
Code 8	25,345.01 – 27,601.00
Code 9	27,601.01 – 29,857.00
Code 10	29,857.01 – 32,113.00

British Columbia

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 10,412.00
Code 2	10,412.01 – 12,755.00
Code 3	12,755.01 – 15,098.00
Code 4	15,098.01 – 17,441.00
Code 5	17,441.01 – 19,784.00
Code 6	19,784.01 – 22,127.00
Code 7	22,127.01 – 24,470.00
Code 8	24,470.01 – 26,813.00
Code 9	26,813.01 – 29,156.00
Code 10	29,156.01 – 31,499.00

Alberta

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 18,915.00
Code 2	18,915.01 – 21,682.00
Code 3	21,682.01 – 24,449.00
Code 4	24,449.01 – 27,216.00
Code 5	27,216.01 – 29,983.00
Code 6	29,983.01 – 32,750.00
Code 7	32,750.01 – 35,517.00
Code 8	35,517.01 – 38,284.00
Code 9	38,284.01 – 41,051.00
Code 10	41,051.01 – 43,818.00

Manitoba

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 9,382.00
Code 2	9,382.01 – 11,075.00
Code 3	11,075.01 – 12,768.00
Code 4	12,768.01 – 14,461.00
Code 5	14,461.01 – 16,154.00
Code 6	16,154.01 – 17,847.00
Code 7	17,847.01 – 19,540.00
Code 8	19,540.01 – 21,233.00
Code 9	21,233.01 – 22,926.00
Code 10	22,926.01 – 24,619.00

2018 provincial claim codes

New Brunswick

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 10,043.00
Code 2	10,043.01 – 12,271.00
Code 3	12,271.01 – 14,499.00
Code 4	14,499.01 – 16,727.00
Code 5	16,727.01 – 18,955.00
Code 6	18,955.01 – 21,183.00
Code 7	21,183.01 – 23,411.00
Code 8	23,411.01 – 25,639.00
Code 9	25,639.01 – 27,867.00
Code 10	27,867.01 – 30,095.00

Northwest Territories

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 14,492.00
Code 2	14,492.01 – 16,984.00
Code 3	16,984.01 – 19,476.00
Code 4	19,476.01 – 21,968.00
Code 5	21,968.01 – 24,460.00
Code 6	24,460.01 – 26,952.00
Code 7	26,952.01 – 29,444.00
Code 8	29,444.01 – 31,936.00
Code 9	31,936.01 – 34,428.00
Code 10	34,428.01 – 36,920.00

Newfoundland & Labrador

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 9,247.00
Code 2	9,247.01 – 11,244.00
Code 3	11,244.01 – 13,241.00
Code 4	13,241.01 – 15,238.00
Code 5	15,238.01 – 17,235.00
Code 6	17,235.01 – 19,232.00
Code 7	19,232.01 – 21,229.00
Code 8	21,229.01 – 23,226.00
Code 9	23,226.01 – 25,223.00
Code 10	25,223.01 – 27,220.00

Nunavut

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 13,325.00
Code 2	13,325.01 – 15,857.00
Code 3	15,857.01 – 18,389.00
Code 4	18,389.01 – 20,921.00
Code 5	20,921.01 – 23,453.00
Code 6	23,453.01 – 25,985.00
Code 7	25,985.01 – 28,517.00
Code 8	28,517.01 – 31,049.00
Code 9	31,049.01 – 33,581.00
Code 10	33,581.01 – 36,113.00

2018 provincial claim codes

Nova Scotia

As a result of legislative changes to the basic personal amount that took effect Jan. 1, 2018, the Canada Revenue Agency (CRA) says it cannot create a claim code chart with ranges for Nova Scotia as the basic personal amount is now “unique to each employee’s annual income.”

The provincial government has increased the basic personal amount by \$3,000, from \$8,481 to \$11,481. The full \$3,000 increase applies to individuals whose taxable income is no more than \$25,000. For those with taxable incomes over \$25,000, but less than \$75,000, the \$3,000 increase is reduced by 6% of taxable income greater than \$25,000. The basic personal amount remains \$8,481 for individuals whose taxable income is \$75,000 or more. Although the CRA has not produced a claim code chart for Nova Scotia, it advises that the income range between all claim codes in Nova Scotia is \$1,600 once the basic personal amount is calculated.

Ontario

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 10,354.00
Code 2	10,354.01 – 12,585.00
Code 3	12,585.01 – 14,816.00
Code 4	14,816.01 – 17,047.00
Code 5	17,047.01 – 19,278.00
Code 6	19,278.01 – 21,509.00
Code 7	21,509.01 – 23,740.00
Code 8	23,740.01 – 25,971.00
Code 9	25,971.01 – 28,202.00
Code 10	28,202.01 – 30,433.00

Prince Edward Island

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 8,160.00
Code 2	8,160.01 – 9,760.00
Code 3	9,760.01 – 11,360.00
Code 4	11,360.01 – 12,960.00
Code 5	12,960.01 – 14,560.00
Code 6	14,560.01 – 16,160.00
Code 7	16,160.01 – 17,760.00
Code 8	17,760.01 – 19,360.00
Code 9	19,360.01 – 20,960.00
Code 10	20,960.01 – 22,560.00

2018 provincial claim codes

Quebec

Code	Total claim amount (\$)
Code 0	Nil
A	1 – 15,012
B	15,013 – 17,000
C	17,001 – 20,000
D	20,001 – 24,000
E	24,001 – 25,000
F	25,001 – 26,000
G	26,001 – 27,000
H	27,001 – 30,000
I	30,001 – 32,000
J	32,001 – 36,000
K	36,001 – 39,000
L	39,001 – 40,000
M	40,001 – 43,000
N	43,001 – 44,000*
X	Exemption

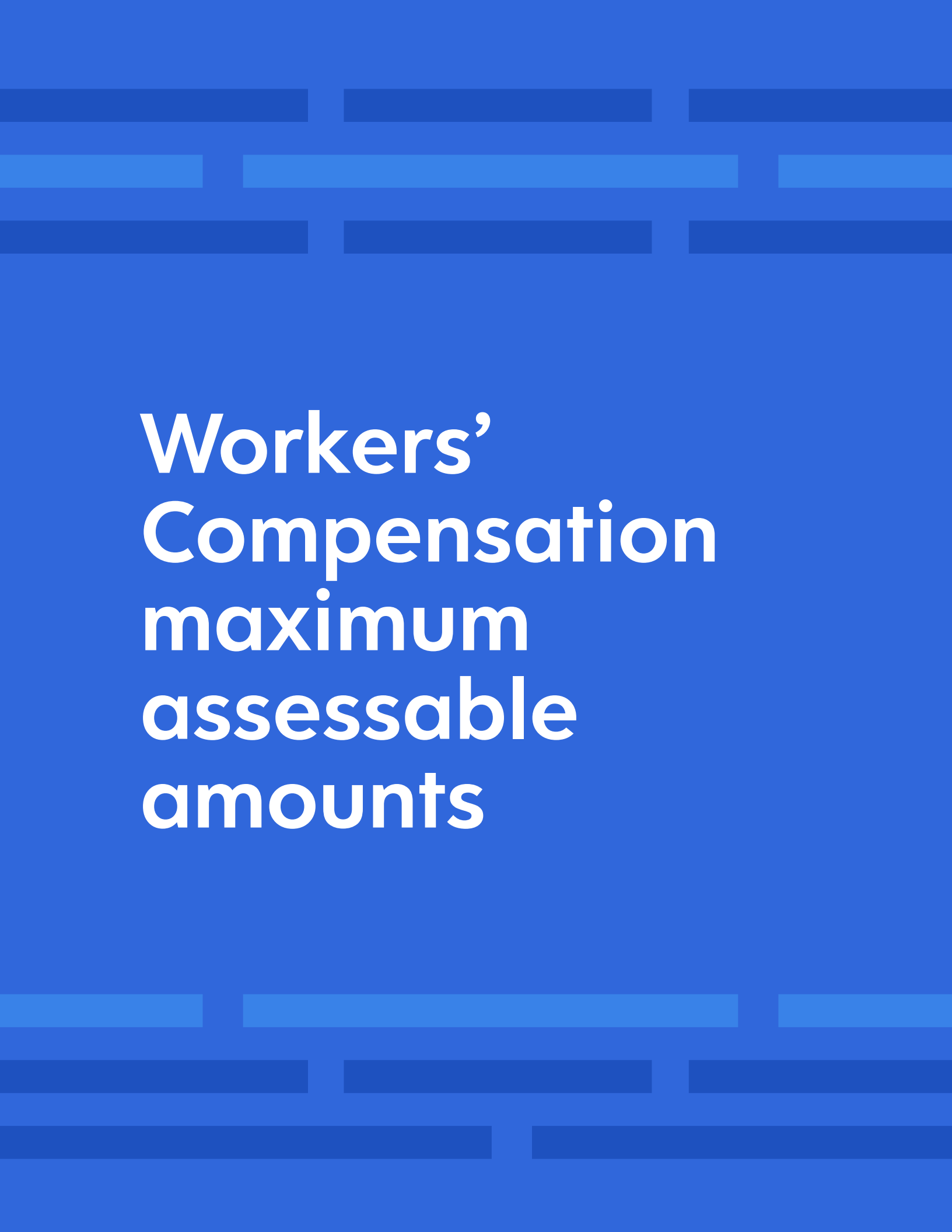
*For amounts greater than \$44,000, refer to column Z in Revenu Québec's *Source Deduction Table for Québec Income Tax* (TP-1015.TI-V).

Saskatchewan

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 16,065.00
Code 2	16,065.01 – 18,132.00
Code 3	18,132.01 – 20,199.00
Code 4	20,199.01 – 22,266.00
Code 5	22,266.01 – 24,333.00
Code 6	24,333.01 – 26,400.00
Code 7	26,400.01 – 28,467.00
Code 8	28,467.01 – 30,534.00
Code 9	30,534.01 – 32,601.00
Code 10	32,601.01 – 34,668.00

Yukon

Code	Total claim amount (\$)
Code 0	No claim amount
Code 1	Minimum – 11,809.00
Code 2	11,809.01 – 14,065.00
Code 3	14,065.01 – 16,321.00
Code 4	16,321.01 – 18,577.00
Code 5	18,577.01 – 20,833.00
Code 6	20,833.01 – 23,089.00
Code 7	23,089.01 – 25,345.00
Code 8	25,345.01 – 27,601.00
Code 9	27,601.01 – 29,857.00
Code 10	29,857.01 – 32,113.00

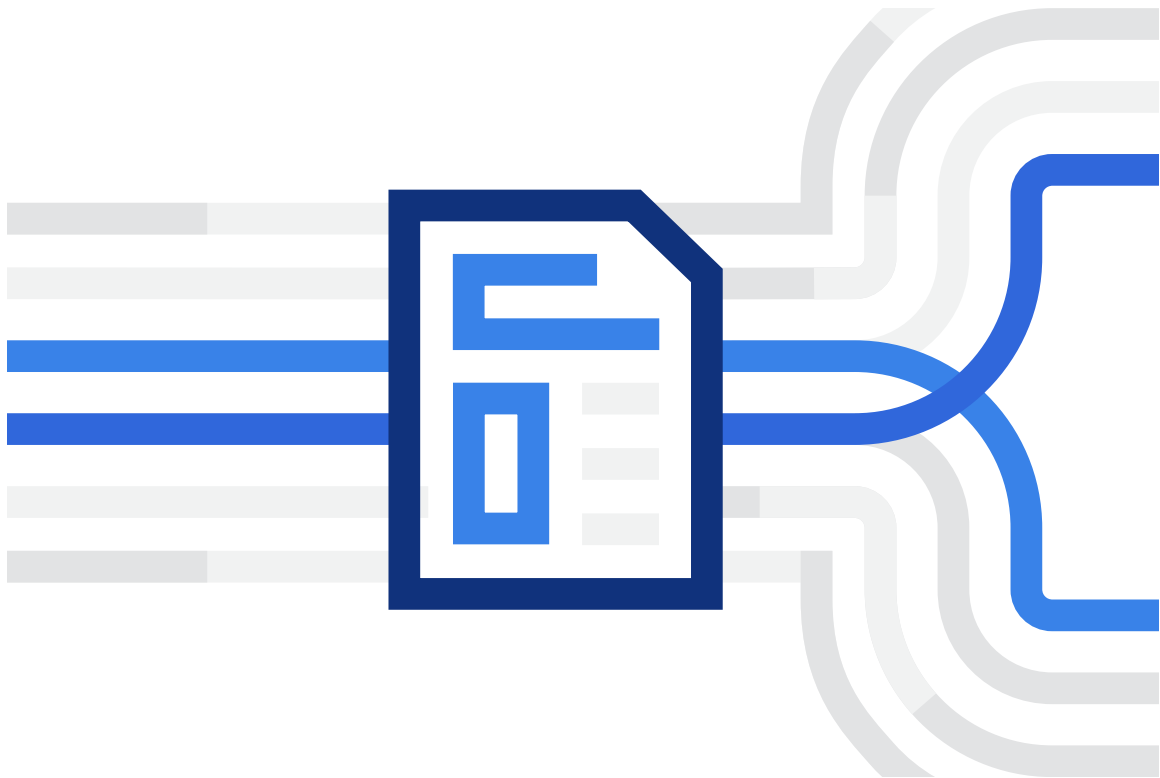


Workers' Compensation maximum assessable amounts

Workers' Compensation maximum assessable amounts

Workers' Compensation rates

	2018	2017		2018	2017
AB	\$98,700	\$98,700	NU	\$90,600	\$90,600
BC	\$82,700	\$81,900	ON	\$90,300	\$88,500
MB	\$127,000	\$127,000	PE	\$53,400	\$52,800
NB	\$63,600	\$62,700	QC	\$74,000	\$72,500
NL	\$64,375	\$63,420	SK	\$82,627	\$76,086
NS	\$59,800	\$59,300	YT	\$86,971	\$85,601
NT	\$90,600	\$90,600			



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Employment Insurance earnings and taxable income rates

Employment Insurance (EI)

Maximum insurable earnings

EI premiums must be withheld from the first dollar an employee earns until each employee reaches the annual maximum insurable earnings. For 2018, annual maximum insurable earnings are \$51,700. Should an employee change jobs after having already reached the annual maximum, the new employer must begin deducting EI as though the individual had never had any previous EI deductions in that particular year.

General EI premium rates - all of Canada (except Quebec)

Note: The following 2018 EI rates apply to all provinces without a provincial plan. Currently only Quebec has a provincial plan. See Health Premiums/Taxes/Levies Que. for information on the Quebec plan (QPIP), including premium rates and maximums. The 2018 employee rate is 1.66%, which amounts to \$1.66 on every \$100 of insurable earnings. Unless an employer qualifies for a premium rate reduction, its premium is calculated at 1.4 times the employee's premium for that year – $\$1.66 \times 1.4 = \2.324 on every \$100 of insurable earnings. 2018 annual maximum contributions are: employee at \$858.22 and employer at \$1,201.51.

Quebec EI premium rates

The 2018 rate is 1.30% (the 2018 general rate of 1.66% - 0.36%, which is the premium reduction granted for provincial plans), which amounts to \$1.30 on every \$100 of insurable earnings. The employer's premium is calculated at 1.4 times the employee's premium for that year – $\$1.30 \times 1.4 = \1.82 on every \$100 of insurable earnings. 2018 annual maximum contributions are: employee at \$672.10 and employer at \$940.94.

Premium reduction

Where an employer provides employees with income replacement plans covering sickness, and the plan qualifies for registration with Employment and Social Development Canada (ESDC), the employer receives a premium reduction. The reduction is an employer multiplier lower than the standard 1.4 times employee premiums. For example, EI premiums for employers who offer a weekly indemnity plan with a maximum benefit period of at least 15 weeks may be reduced to a maximum (in 2018) of 1.187 times employee premiums. For Quebec, the maximum (in 2018) would be 1.128 times employee premiums. The employee premium rate would not change.

Canada/Quebec Pension Plan (CPP/QPP)

Year's Maximum Pensionable Earnings (YMPE)..... \$55,900.00

Pay period	Basic exemption
Weekly (52).....	\$67.30
Bi-weekly (26).....	\$134.61
Semi-monthly.....	\$145.83
13 pay periods.....	\$269.23
Monthly.....	\$291.66
Quarterly.....	\$875.00
Semi-annually.....	\$1,750.00
Annually.....	\$3,500.00
Maximum contributory earnings.....	\$52,400.00
Contribution rate.....	4.95% (CPP) | 5.4% (QPP)
Maximum contribution.....	\$2,593.80 (CPP) | \$2,829.60 (QPP)
Minimum/maximum age.....	18/70 (CPP)
Minimum age.....	18 (QPP)

2018 income tax rates

(effective Jan. 1, 2018)

Federal taxes

(effective Jan. 1, 2018)

- 15% on income \leq \$46,605
- 20.5% on income $>$ \$46,605, but \leq \$93,208
- 26% on income $>$ \$93,208, but \leq \$144,489
- 29% on income $>$ \$144,489, but \leq \$205,842
- 33% on income $>$ \$205,842

Alberta

- 10% on income \leq \$128,145
- 12% on income $>$ \$128,145, but \leq \$153,773
- 13% on income $>$ \$153,773, but \leq \$205,031
- 14% on income $>$ \$205,031, but \leq \$307,547
- 15% on income $>$ \$307,547

British Columbia

- 5.06% on income \leq \$39,676
- 7.7% on income $>$ \$39,676, but \leq \$79,353
- 10.50% on income $>$ \$79,353, but \leq \$91,107
- 12.29% on income $>$ \$91,107, but \leq \$110,630
- 14.7% on income $>$ \$110,630, but \leq \$150,000
- 16.8% on income $>$ \$150,000

Manitoba

- 10.8% on income \leq \$31,843
- 12.75% on income $>$ \$31,843, but \leq \$68,821
- 17.4% on income $>$ \$68,821

2018 income tax rates

(effective Jan. 1, 2018)

Newfoundland and Labrador

8.7% on income \leq \$36,926

14.5% on income $>$ \$36,926, but \leq \$73,852

15.8% on income $>$ \$73,852, but \leq \$131,850

17.3% on income $>$ \$131,850, but \leq \$184,590

18.3% on income $>$ \$184,590

A temporary Deficit Reduction Levy applies on individuals with an annual taxable income greater than \$50,000. Employers are required to collect it through income tax source deductions. For 2018:

Annual Taxable Income Deficit Reduction Levy

Up to \$50,000.00

Exempt

\$50,000.01 – \$55,000.00

10% x the lesser of \$1,000 and taxable income greater than \$50,000

\$55,000.01 – \$60,000.00

\$100 plus 10% x the lesser of \$1,000 and taxable income greater than \$55,000

\$60,000.01 – \$65,000.00

\$200 plus 10% x the lesser of \$1,000 and taxable income greater than \$60,000

\$65,000.01 – \$70,000.00

\$300 plus 10% x the lesser of \$1,000 and taxable income greater than \$65,000

\$70,000.01 – \$75,000.00

\$400 plus 10% x the lesser of \$1,000 and taxable income greater than \$70,000

\$75,000.01 – \$80,000.00

\$500 plus 10% x the lesser of \$1,000 and taxable income greater than \$75,000

2018 income tax rates

(effective Jan. 1, 2018)

Newfoundland and Labrador (continued)

\$80,000.01 – \$100,000.00

\$600 plus 10% x the lesser of \$1,000 and taxable income greater than \$80,000

\$100,000.01 – \$125,000.00

\$700 plus 10% x the lesser of \$1,000 and taxable income greater than \$100,000

\$125,000.01 – \$175,000.00

\$800 plus 10% x the lesser of \$1,000 and taxable income greater than \$125,000

\$175,000.01 – \$250,000.00

\$900 plus 10% x the lesser of \$1,000 and taxable income greater than \$175,000

\$250,000.01 – \$300,000.00

\$1,000 plus 10% x the lesser of \$1,000 and taxable income greater than \$250,000

\$300,000.01 – \$350,000.00

\$1,100 plus 10% x the lesser of \$1,000 and taxable income greater than \$300,000

\$350,000.01 – \$400,000.00

\$1,200 plus 10% x the lesser of \$1,000 and taxable income greater than \$350,000

\$400,000.01 – \$450,000.00

\$1,300 plus 10% x the lesser of \$1,000 and taxable income greater than \$400,000

\$450,000.01 – \$500,000.00

\$1,400 plus 10% x the lesser of \$1,000 and taxable income greater than \$450,000

\$500,000.01 – \$550,000.00

\$1,500 plus 10% x the lesser of \$1,000 and taxable income greater than \$500,000

\$550,000.01 – \$600,000.00

\$1,600 plus 10% x the lesser of \$1,000 and taxable income greater than \$550,000

More than \$600,000.01

\$1,700 plus 10% x the lesser of \$1,000 and taxable income greater than \$600,000

2018 income tax rates

(effective Jan. 1, 2018)

New Brunswick

- 9.68% on income \leq \$41,675
- 14.82% on income $>$ \$41,675, but \leq \$83,351
- 16.52% on income $>$ \$83,351, but \leq \$135,510
- 17.84% on income $>$ \$135,510, but \leq \$154,382
- 20.3% on income $>$ \$154,382

Northwest Territories

- 5.9% on income \leq \$42,209
- 8.6% on income $>$ \$42,209, but \leq \$84,420
- 12.2% on income $>$ \$84,420, but \leq \$137,248
- 14.05% on income $>$ \$137,248

Nova Scotia

- 8.79% on income \leq \$29,590
- 14.95% on income $>$ \$29,590, but \leq \$59,180
- 16.67% on income $>$ \$59,180, but \leq \$93,000
- 17.50% on income $>$ \$93,000, but \leq \$150,000
- 21.00% on income $>$ \$150,000

Nunavut

- 4% on income \leq \$44,437
- 7% on income $>$ \$44,437, but \leq \$88,874
- 9% on income $>$ \$88,874, but \leq \$144,488
- 11.5% on income $>$ \$144,488

Ontario

- 5.05% on income \leq \$42,960
- 9.15% on income $>$ \$42,960, but \leq \$85,923
- 11.16% on income $>$ \$85,923, but \leq \$150,000
- 12.16% on income $>$ \$150,000, but \leq \$220,000
- 13.16% on income $>$ \$220,000

2018 income tax rates

(effective Jan. 1, 2018)

Prince Edward Island

9.8% on income \leq \$31,984

13.8% on income $>$ \$31,984, but \leq \$63,969

16.7% on income $>$ \$63,969

Quebec

16.5% federal tax abatement

Quebec (Provincial Income Tax)

15% on income \leq \$43,055

20% on income $>$ \$43,055, but \leq \$86,105

24% on income $>$ \$86,105, but \leq \$104,765

25.75% on income $>$ \$104,765

Saskatchewan

10.5% on income \leq \$45,225

12.5% on income $>$ \$45,225, but \leq \$129,214

14.5% on income $>$ \$129,214

Yukon

6.4% on income \leq \$46,605

9% on income $>$ \$46,605, but \leq \$93,208

10.9% on income $>$ \$93,208, but \leq \$144,489

12.8% on income $>$ \$144,489, but \leq \$500,000

15% on income $>$ \$500,000

Federal and provincial labour standards



Provincial minimum wage rates

	Minimum wage		Min. daily pay	Overtime pay
	Hr rate	Other rates	Call-in	Time + ½
FED	Aligned with province and territory min. wage rates		3 hrs	Over 8 hrs/day and 40 hrs/wk
AB	\$13.60 ¹	- ¹	3 hrs	Over 8 hrs/day or 44 hrs/wk (whichever is greater)
BC	\$11.35 ²	\$10.10/hr ² (serves liquor)	4 hrs if scheduled to work more than 8 hrs, 2 hrs otherwise	Over 8 hrs/day and 40 hrs/wk Double Time Over 12 hrs/day
MB	\$11.15 ³	\$12.50/hr (licensed security guards)	3 hrs	Over 8 hrs/day and 40 hrs/wk
NL ⁴	\$11.00	n/a	3 hrs	Over 40 hrs/wk

1. On Oct. 1, the general minimum wage rate will rise to \$15.00/hr. Different minimum wage rates apply for some workers, such as certain types of salespeople. Contact Employment Standards for more information.
2. On June 1, the general rate will rise to \$12.65. Different rates apply for certain types of workers, such as farm workers. Contact British Columbia Employment Standards for more information. The B.C. government has appointed a commission to study raising the general minimum wage rate to \$15.00/hour.
3. Minimum wage rates are indexed, with any changes occurring on Oct. 1 each year.
4. On Apr. 1, the rate will rise to \$11.15/hr.

Provincial minimum wage rates

	Minimum wage		Min. daily pay	Overtime pay
	Hr rate	Other rates	Call-in	Time + ½
NB ¹	\$11.00	– ²	The greater of 3 hrs at min. wage or for the actual hrs worked at reg. wage rate. This applies to employees whose reg. wage rate is less than twice the prevailing min. wage rate and regularly works for more than 3 consecutive hrs in a shift	Over 44 hrs/wk
NS	\$10.85 ³	\$10.35/hr ³ (no experience-under 3 mths)	3 hrs	Over 48 hrs/wk
NT	\$12.50 ⁴	–	4 hrs	Over 8 hrs/day and 40 hrs/week
NU	\$13.00	–	4 hrs	Over 8 hrs/day and 40 hrs/week

1. On Apr. 1, the rate will rise to \$11.25/hr.
2. Different minimum wage rates apply to certain categories of workers, such as counselors at residential summer camps. Contact New Brunswick Employment Standards for more information.
3. On April 1, the rate will rise to \$11.00 and inexperienced wage rate will rise to \$10.50. Minimum wage rates are indexed, with any changes occurring on Apr. 1 each year.
4. On Apr. 1, the rate will rise to \$13.46/hr.

Provincial minimum wage rates

	Minimum wage		Min. daily pay	Overtime pay
	Hr rate	Other rates	Call-in	Time + ½
ON	\$14.00 ³	\$13.15/hr ³ (under 18/less than 28 hr/wk); \$12.20/hr ³ (serves liquor and regularly receives tips)	3 hrs	Over 44 hrs/wk
PE	\$11.25 ⁴	–	3 hrs	Over 48 hrs/wk
QC	\$11.25 ⁵	\$9.45/hr ⁵ (receives tips)	3 hrs	Over 40 hrs/wk
SK	\$10.96 ¹	–	3 hrs	Over 8 hrs (5 day workweek) or 10 hrs (4 day workweek)/day or 40 hrs/wk
YT	\$11.32 ²	–	2 hrs	Over 8 hrs/day and 40 hrs/wk

1. Minimum wage rates are indexed, with any changes occurring on Oct. 1 each year.
2. Minimum wage rates are indexed, with any changes occurring on Apr. 1 each year.
3. The Ontario government is planning to raise rates again on Jan. 1/19 to \$15.00/hr (general), \$14.10 (students), and \$13.05 (liquor servers). Indexation of rates is scheduled to resume on Oct. 1/19. For other minimum wage rates, contact Ontario Employment Standards.
4. On Apr. 1, the rate will rise to \$11.55/hr.
5. On May 1, the general minimum wage rate will rise to \$12.00/hr. Other rates will also go up on that date.

Statutory holidays

		Holiday pay (if worked)
FED (CLC)	New Year's, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day, Boxing Day	T + ½ plus stat pay or, if continuing operations, option also for reg. pay + alt day off with pay, or pay for first unworked day after holiday
AB	New Year's, Family Day (Feb. 19), Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day	T + ½ plus average day's pay or reg. rate for hrs worked plus a day off with average day's pay
BC	New Year's, Family Day (Feb. 12), Good Friday, Victoria Day, Canada Day, BC Day (Aug. 6), Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day	T + ½ for first 12 hrs/ double time after 12 hrs plus average day's pay
MB	New Year's, Louis Riel Day (Feb. 19), Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, Remembrance Day is a legislated day (employees not paid if not required to work)	T + ½ plus stat pay or, if continuing operations, option also for reg. pay + alt day off with pay
NB	New Year's, Family Day (Feb. 19), Good Friday, Canada Day, New Brunswick Day (Aug. 6), Labour Day, Remembrance Day, Christmas Day	T + ½ plus reg. pay or, if continuing operations, option also for reg. pay + alt. day off with pay
NL	New Year's, Good Friday, Canada Day (Memorial Day), Labour Day, Remembrance Day, Christmas Day	2T or regular pay plus alt day
NS	New Year's, Heritage Day (Feb. 19), Good Friday, Canada Day, Labour Day, Christmas Day, Remembrance Day is a legislated day (if required to work, another day with pay given)	T + ½ plus stat pay or, if continuing operations, option also for reg. pay + alt day off with pay

Statutory holidays

		Holiday Pay (If Worked)
NT/NU	New Year's, Good Friday, Victoria Day, National Aboriginal Day (NT only), Canada Day, Nunavut Day is a legislated day (NU public service only: July 9), 1 st Mon. in Aug., Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day	T + ½ plus stat pay or regular pay plus alt day
ON*	New Year's, Family Day (Feb. 19), Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Christmas Day, December 26 (Boxing Day)	Regular pay plus alt day with public holiday pay or if employee and employer agree, T + ½ plus stat pay
PE	New Year's, Islander Day (Feb. 19), Good Friday, Canada Day, Labour Day, Remembrance Day, Christmas Day	T + ½ plus regular pay or regular pay plus alt day
QC	New Year's, Good Friday or Easter Monday, National Patriots' Day (Victoria Day elsewhere), National Holiday (Jun. 24), Canada Day, Labour Day, Thanksgiving Day, Christmas Day	Regular pay plus stat pay or regular rate for hrs worked plus a day off with stat pay within 3 weeks
SK	New Year's, Family Day (Feb. 19), Good Friday, Victoria Day, Canada Day, Saskatchewan Day (Aug. 6), Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day	T + ½ plus regular pay
YT	New Year's, Good Friday, Victoria Day, National Aboriginal Day, Canada Day, Discovery Day (Aug. 20), Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day	T + ½ plus stat pay or regular pay for hours worked plus alt day

*ON customarily observes the 1st Monday in August as Civic Day – a municipal holiday – not a stat holiday.

Maternity, parental and misc. leave

Federal (CLC)

Maternity leave: 17 wks after 6 months

Parental leave: 63 wks after 6 months, when combined with mat. leave, total leave cannot exceed 78 weeks

Misc. Leave: 3 days' bereavement, 17 wks sick leave, 28 wks compassionate care, reservists' leave, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, 37 wks critical illness of child, who is a family member, 17 wks for critical illness of adult family member

Alberta

Maternity leave: 16 wks after 90 days

Parental leave: 62 consecutive wks after 90 days

Misc. Leave: 3 days' bereavement, 5 days' personal/family responsibility, 10 days' domestic violence leave, 16 wks long-term illness/injury leave, 27 wks compassionate care, 36 wks critical illness of child, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, reservists' leave, half-day citizen ceremony leave

British Columbia

Maternity leave: 17 wks

Parental leave: 35 wks if mat. leave taken, 37 wks if mat. leave not taken

Misc. Leave: 5 days' family responsibility, 3 days' bereavement, 8 wks compassionate care, reservists' leave

Hospital, medical care premiums, employer taxes & levies: Maximum of \$37.50/month single adult, \$75.00/month adult couple where income > \$42,000

Manitoba

Maternity leave: 17 wks after 7 months

Parental leave: Each parent: 37 wks after 7 months

Misc. Leave: 3 days' bereavement, 3 days' sick/ family responsibility, 17 wks leave for serious illness or injury, 28 wks compassionate care, 13 wks organ donor, reservists' leave, four hours for citizenship ceremony, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, 37 wks critical illness of child, 10 days/ 17 wks domestic violence leave

Hospital, medical care premiums, employer taxes & levies: Employer payroll tax: Employers with total annual remuneration < \$1.25 million are exempt. Employers with total annual remuneration more than \$1.25 million but not more than \$2.5 million pay 4.3% on amount in excess of \$1.25 million. Employers with total annual remuneration over \$2.5 million pay 2.15% on entire payroll.

Maternity, parental and misc. leave

New Brunswick

Maternity leave: 17 wks

Parental leave: 37 wks, combined with mat. leave max. 52 wks

Misc. leave: 3 days' family responsibility, 5 days' bereavement, 5 days' sick, 28 wks compassionate care, reservists' leave, court leave, 37 wks for critical illness of child, 37 wks for the death or disappearance of a child due to crime

Newfoundland

Maternity leave: 17 wks after 20 wks

Parental leave: Each parent: 35 wks after 20 wks

Misc. leave: 3 days' bereavement, 7 days' sick/family responsibility, 28 wks compassionate care, reservists' leave, 17 wks adoption leave, 37 wks critical illness of child, disappearance of child due to crime: 52 wks for disappearance, 104 wks for death

Hospital, medical care premiums, employer taxes & levies: Employer payroll tax: Employers with payroll up to \$1.2 million are exempt. Employers pay 2% on amount in excess of the exemption per calendar year.

Northwest Territory

Maternity leave: 17 wks after 12 months

Parental leave: 35 wks if mat. leave taken, 37 wks if mat. leave not taken

Misc. leave: 8 wks compassionate care, 3-7 days' bereavement, 5 days' sick leave, reservists' leave, court leave

Hospital, medical care premiums, employer taxes & levies: Employee payroll tax of 2% on all employment income, tax to be collected by employers. EE is not liable if normally works outside the territory and earns less than \$5,000 in a year

Nova Scotia

Maternity leave: 17 wks after 12 months

Parental leave: 52 wks after 12 months, 35 wks if combined with mat. leave

Misc. leave: 5 days' bereavement, 3 days sick, 28 wks compassionate care, reservists' leave, public emergency leave, 1 day citizenship ceremony, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, 37 wks critical illness of child, court leave

Maternity, parental and misc. leave

Ontario

Maternity leave: 17 wks after 13 wks

Parental leave: After 13 wks: 61 wks if mat. leave taken, 63 if mat. leave not taken

Misc. leave: 10 days' emergency (use for bereavement, sick etc.), 28 wks family medical leave, 8 wks family caregiver leave, 13 wks organ donor, reservists' leave, public emergency leave, 104 wks disappearance of child due to crime, 104 wks child death, 37 wks critical illness of child who is a family member, 17 wks critical illness of adult family member, 10 days plus 15 wks domestic or sexual violence leave

Hospital, medical care premiums, employer taxes & levies: Ontario Health Tax: Annual premium based on taxable income. Amounts payable are:

\$0 – ≤ \$20,000, up to \$300 – > \$20,000, but ≤ \$36,000, up to \$450 – > \$36,000, but < \$48,000, up to \$600 – > \$48,000, but ≤ \$72,000, up to \$750 – > \$72,000, but ≤ \$200,000, \$900 – over \$200,000.

The premium is collected through normal income tax withholdings on employment income or self-employed installment payments.

Employer Health Tax: based on Ontario payroll. Eligible employers are exempt from paying the tax on the first \$450,000 of Ontario payroll. The exemption does not apply to private-sector employers with annual Ont. payrolls exceeding \$5-million. The tax rate varies from 0.98% to 1.95%, depending on payroll.

Nunavut

Maternity leave: 17 wks after 12 months

Parental leave: 35 wks if mat. leave taken, 37 wks if mat. leave not taken

Misc. leave: 8 wks compassionate care, reservists' leave

Hospital, medical care premiums, employer taxes & levies: Employee payroll tax of 2% on all employment income, tax to be collected by employers. EE is not liable if normally works outside the territory and earns less than \$5,000 in a year

Prince Edward Island

Maternity leave: 17 wks after 20 wks

Parental leave: Each parent: 35 wks after 20 wks, combined with mat. leave max. 52 wks

Misc. leave: 3 days' bereavement, 3-4 days' sick, 3 days' family responsibility, 8 wks compassionate care, reservists' leave, court leave, 52 wks adoption leave, 37 wks critical illness of child, disappearance of child due to crime: 52 wks for disappearance, 104 wks for death

Maternity, parental and misc. leave

Quebec

Maternity leave: 18 wks

Parental leave: Each parent:
up to 52 wks

Misc. leave: 5 days' paternity/adoption/
pregnancy termination, 5 wks paternity
leave, 5 days' bereavement², parental/
family responsibility: general: 10 days,
serious illness/accident: 26 wks, life
threatening illness of child: 104 wks,
serious bodily injury following a criminal
offence (employee or employee's child):
104 wks, death of spouse/child as a
result of a criminal offence: 104 wks,
disappearance of child or suicide of
spouse or child 52 wks, 26 wks organ
donor, reservists' leave, wedding leave
1 day if occurs on working day

**Hospital, medical care premiums,
employer taxes & levies:** Employer
payroll tax, Health Services Fund: The tax
rate varies depending on an employer's
total annual payroll:* \$1 million or less
– 2.3%** , >\$1million < \$5 million – rate
varies based on the following formula:
 $1.81\% + [0.49\% \times (\text{employer's total payroll for the calendar year} \div 1 \text{ million})]**$,
\$5 million or more – 4.26%.

Quebec Parental Insurance Plan (QPIP):
The QPIP stipulates that financial benefits
be paid to all eligible workers – salaried
or self-employed – who take maternity
leave, paternity leave, parental leave, or
adoption leave. The benefits replace the
maternity, parental, and adoption benefits
previously available to new Quebec
parents under the federal Employment
Insurance plan. Quebec EI premiums are
reduced accordingly. See EI. Employers
are required to deduct employee QPIP
premiums from the salary or wages paid
to any employee who reports for work
at one of the employer's establishments
located in Quebec, or whose salary
or wages are paid through one of the
employer's establishments located in
Quebec (if the employee is not required
to report for work at the employer's
establishment). The employer must
also pay the employer QPIP premiums.
The salary or wages subject to the
QPIP premiums generally correspond
to insurable earnings as used for EI .
However, for QPIP premiums, the annual
maximum insurable earnings amount has
been set at \$74,000 for 2018. The annual
rate of premiums payable by employers
and employees is calculated as a
percentage of the employee's insurable
earnings for that year up to the annual
maximum. The 2018 rates and annual
maximum contributions are as follows:
employers – 0.767% – \$567.58, and
employees – 0.548% – \$405.52.

Maternity, parental and misc. leave

Saskatchewan

Maternity leave: 18 wks after 13 wks

Parental leave: After 13 wks, 34 wks if mat. or adoption leave taken, 37 wks if mat. or adoption leave not taken

Misc. leave: 5 days' bereavement, 12 days' sick, 12 wks if serious illness or injury, 18 wks adoption leave, 28 wks compassionate care, reservists' leave, critically ill child care 37 wks, organ donor leave 26 wks, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, 1 day citizenship ceremony

Yukon

Maternity leave: 17 wks after 12 months

Parental leave: 37 wks after 12 months

Misc. leave: 1 wk bereavement, 12 days' sick, 8 wks compassionate care, reservists' leave, death or disappearance of child due to crime: 52 wks for disappearance, 104 wks for death, 37 wks critical illness of child

1. The leave applies to the death of the employee's spouse, child (including spouse's child), parents or siblings and includes one day of paid leave. Employees are also entitled to one day of unpaid leave for the death or funeral of other family members, including grandparents, grandchildren and in-laws.

* Beginning in 2017, the Quebec government began to reduce the HSF contribution rate for employers whose total annual payroll is less than \$5 million. There is also a temporary rate reduction for employers in the natural and applied sciences sector who create certain specialized jobs.

** For 2018, the rate for eligible small and medium-sized businesses in the primary or manufacturing sector is 1.5% if total annual payroll is no more than \$1 million. For payrolls between \$1 million and \$5 million, the rate is based on the following formula: $0.81\% + [0.69\% \times (\text{employer's total payroll for the calendar year} \div 1 \text{ million})]$. To be eligible, employers must have an annual payroll of less than \$5 million and more than 50% of their total payroll must be related to activities in the primary or manufacturing sector.

Income tax credits/amounts*

January 2018

	Basic	Spousal/ equiv.	Age	Pension
FED¹	\$11,809.00	\$11,809.00 ²	\$7,333.00	\$2,000.00
AB	\$18,915.00	\$18,915.00	\$5,271.00	\$1,456.00
BC⁶	\$10,412.00	\$8,915.00	\$4,669.00	\$1,000.00
MB	\$9,382.00	\$9,134.00	\$3,728.00	\$1,000.00
NB	\$10,043.00	\$8,528.00	\$4,904.00	\$1,000.00
NL	\$9,247.00	\$7,556.00	\$5,903.00	\$1,000.00
NS	\$8,481.00/ \$11,481.00 ⁷	\$8,481.00 ⁸	\$4,141.00 ⁹	\$1,173.00
NT	\$14,492.00	\$14,492.00	\$7,089.00	\$1,000.00
NU	\$13,325.00	\$13,325.00	\$9,994.00	\$2,000.00
ON¹¹	\$10,354.00	\$8,792.00	\$5,055.00	\$1,432.00
PE	\$8,160.00	\$6,931.00	\$3,764.00	\$1,000.00
QC	\$15,012.00	\$15,012.00	\$3,158.00	\$2,805.00
SK¹³	\$16,065.00	\$16,065.00	\$4,894.00	\$1,000.00
YT¹	\$11,809.00	\$11,809.00 ²	\$7,333.00	\$2,000.00

Income tax credits/amounts*

January 2018

	Tuition F/T & P/T	Disability	Caregiver	Infirm dep. 18 yrs or older
FED¹	N/A ³	\$8,235.00	\$6,986.00 ⁴	\$6,986.00 ⁵
AB	\$735/\$221/MTH	\$14,590.00	\$10,949.00	\$10,949.00
BC⁶	\$200/\$60/MTH	\$7,809.00	\$4,556.00	\$4,556.00
MB	\$400/\$120/MTH	\$6,180.00	\$3,605.00	\$3,605.00
NB	N/A	\$8,131.00	\$4,743.00	\$4,743.00
NL	\$200/\$60/MTH	\$6,240.00	\$2,937.00	\$2,936.00
NS	\$200/\$60/MTH	\$7,341.00	\$4,898.00	\$2,798.00
NT	\$400/\$120/MTH	\$11,753.00	\$4,804.00	\$4,803.00
NU	\$465/\$140/MTH ¹⁰	\$13,325.00	\$4,804.00	\$4,803.00
ON¹¹	N/A	\$8,365.00	\$4,881.00 ¹²	N/A
PE	\$400/\$120/MTH	\$6,890.00	\$2,446.00	\$2,446.00
QC	\$2,884.00**	\$3,334.00*	N/A	N/A
SK¹³	N/A	\$9,464.00	\$9,464.00	\$9,464.00
YT¹	N/A ³	\$8,235.00	\$6,986.00 ⁴	\$6,986.00 ⁵

*Consult your specific jurisdiction's TD1/TP-1015.3-V for applicable income thresholds and eligibility requirements. **Under 18.

Income tax credits/amounts*

1. Federal and Yukon — TD1/TD1YT includes amount for infirm child — \$2,182
2. Federal and Yukon — Claim \$13,991 if spouse, common-law partner or eligible dependant is infirm and their income will be less than \$13,991.
3. Federal and Yukon — Effective Jan. 1, 2017, the education and textbook tax credits no longer apply. Employees may still claim a credit for tuition fees they paid for courses in the year at a university, college or other educational institution that Employment and Social Development Canada has certified, where the amount of the tuition fees is more than \$100 per institution.
4. Federal and Yukon — This applies for infirm dependants (at least 18 years old) whose annual net income does not exceed a specified threshold.
5. Federal and Yukon — This applies for infirm dependants (at least 18 years old), other than those claimed on Line 9 of the TD1/TD1YT, whose annual net income does not exceed a specified threshold.
6. British Columbia — Where net income is less than or equal to \$20,144, the reduction is equal to the lesser of (i) basic provincial tax, and (ii) \$453; Where net income is greater than \$20,144 but less than or equal to \$32,868.72, the reduction is equal to the lesser of (i) basic provincial tax, and (ii) $\$453 - (\text{Annual net income} - \$20,144) \times 3.56\%$; Where the net income is greater than \$32,868.72, the reduction is equal to \$0.
7. Nova Scotia — Individuals may claim \$11,481 (basic claim of \$8,481 plus an extra \$3,000) if their annual taxable income from all sources is not more than \$25,000. Individuals whose taxable income exceeds \$75,000 can only claim \$8,481. Individuals whose taxable income is between \$25,000 and \$75,000 may calculate a partial claim between the two maximum amounts.
8. Nova Scotia — Individuals supporting a spouse or a common-law partner who lives with them may claim a supplemental amount of up to \$3,000 if their taxable income from all sources is no more than \$75,000. Individuals whose taxable income is \$25,000 or less may claim the full \$3,000. Individuals whose taxable income is between \$25,000 and \$75,000 may calculate a partial claim for the extra \$3,000.
9. Nova Scotia — Individuals aged 65 years and older on December 31, 2018 may claim a supplemental amount of \$1,465 if their taxable income from all sources does not exceed \$25,000. Individuals whose taxable income is between \$25,000 and \$75,000 may claim a partial supplement.
10. Includes textbook tax credit amounts (\$65/month —full-time; \$20/month — part-time).
11. Ontario — Since the tax reduction for dependants under age 19 is not shown on the TD1ON, the employee or pensioner will have to provide the employer or payer with a written request to include such amounts. (Basic — \$239; Each dependant under 19, and each dependant with disability — \$442.)
12. Ontario — Individuals may claim the credit if they are supporting an eligible infirm dependant (18 years or older) who is either their or their spouse's or common-law partner's child or grandchild, or parent, grandparent, sibling, aunt, uncle, niece, or nephew who is resident in Canada.
13. Saskatchewan — Child Amount and Seniors Benefit (age 65 or >) also —\$6,094/child and \$1,292/senior.

2018 personal income tax data (federal/Quebec) and federal personal tax credits

Provincial Tax on Income (TONI)

Under the federal Income Tax Act, every person paying remuneration at any time in a taxation year is required to withhold tax from these payments. The amount of tax to be withheld is determined by the location of the establishment to which the employee reports to work. However, the employee's tax liability depends on the province/territory he or she resides in at the end of the year. The provinces/territories, with the exception of Quebec, have entered into a collection agreement with the federal government.

All of the Canadian provinces/territories have imposed income tax on their residents. Prior to 2001, the rate of the provincial tax (except Quebec) was expressed as a percentage of the federal tax payable by an individual on his or her taxable income for the year. As of 2002, all provinces and territories moved to a tax on income system known as TONI.

The tax collection agreements with the federal government were amended to permit the provinces/territories to levy provincial/territorial income tax directly on taxable income instead of as a percentage of basic federal tax.

This system permits the provinces/territories to establish their own income brackets and rates of tax on those brackets, entirely independently from the federal brackets and rates. The provinces/territories are also permitted to establish distinct blocks of non-refundable tax credits, such as personal exemptions, which are multiplied by the lowest provincial/territorial tax rate. However, all provinces/territories are still required to accept the federal definition of "taxable income."

As part of the move to the TONI system, each province/territory has its own TD1 form with its own provincial/territorial designator, i.e., TD1AB for Alberta. Employees have to complete the specific provincial/territorial TD1 if they are claiming more than the basic personal amount. All employees continue to be required to complete the federal TD1.

Personal income tax data and federal credits

Federal

Calculated at 15%*

Basic personal	\$1,771.00
Spouse/common-law partner	\$1,771.00 (if infirm \$2,099.00)
Disability	\$1,235.00
Caregiver for eligible infirm dependants 18 or older or spouse or common-law partner	\$1,048.00
Caregiver for other eligible infirm dependants 18 or older	\$1,048.00
Caregiver for infirm children under age 18	\$327.00
Age (65 years and over)	\$1,100.00

Alberta

Calculated at 10%*

Basic personal	\$1,892.00
Spouse/common-law partner	\$1,892.00
Infirm dependants 18 or older	\$1,095.00
Disability	\$1,459.00
Caregiver	\$1,095.00
Age (65 years and over)	\$527.00

Personal income tax data and federal credits

British Columbia

Calculated at 5.06%*

Basic personal	\$527.00
Spouse/common-law partner	\$451.00
Infirm dependants 18 or older	\$231.00
Disability	\$395.00
Caregiver	\$231.00
Age (65 years and over)	\$236.00

Manitoba

Calculated at 10.8%*

Basic personal	\$1,013.00
Spouse/common-law partner	\$986.00
Infirm dependants 18 or older	\$389.00
Disability	\$667.00
Caregiver	\$389.00
Age (65 years and over)	\$403.00

New Brunswick

Calculated at 9.68%*

Basic personal	\$972.00
Spouse/common-law partner	\$826.00
Infirm dependants 18 or older	\$459.00
Disability	\$787.00
Caregiver	\$459.00
Age (65 years and over)	\$475.00

Personal income tax data and federal credits

Newfoundland and Labrador

Calculated at 8.7%*

Basic personal	\$804.00
Spouse/common-law partner	\$657.00
Infirm dependants 18 or older	\$255.00
Disability	\$543.00
Caregiver	\$256.00
Age (65 years and over)	\$514.00

Northwest Territories

Calculated at 5.9%*

Basic personal	\$855.00
Spouse/common-law partner	\$855.00
Infirm dependants 18 or older	\$283.00
Disability	\$693.00
Caregiver	\$283.00
Age (65 years and over)	\$418.00

Nova Scotia

Calculated at 8.79%*

Basic personal	\$745.00 ¹
Spouse/common-law partner	\$745.00 ²
Infirm dependants 18 or older	\$246.00
Disability	\$645.00
Caregiver	\$431.00
Age (65 years and over)	\$364.00 ²

1. The amount of the credit will vary depending on an individual's annual taxable income from all sources. The \$745 amount would apply for those whose taxable income exceeds \$75,000.
2. Individuals may claim an additional amount for the tax credits if their taxable income from all sources is no more than \$75,000.

Personal income tax data and federal credits

Nunavut

Calculated at 4%*

Basic personal	\$533.00
Spouse/common-law partner	\$533.00
Infirm dependants 18 or older	\$192.00
Disability	\$533.00
Caregiver	\$192.00
Age (65 years and over)	\$400.00

Ontario

Calculated at 5.05%*

Basic personal	\$523.00
Spouse/common-law partner	\$444.00
Disability	\$422.00
Caregiver	\$246.00
Age (65 years and over)	\$255.00

Prince Edward Island

Calculated at 9.8%*

Basic personal	\$800.00
Spouse/common-law partner	\$679.00
Infirm dependants 18 or older	\$240.00
Disability	\$675.00
Caregiver	\$240.00
Age (65 years and over)	\$369.00

Personal income tax data and federal credits

Quebec

Calculated at 15%*

Basic personal	\$2,252.00
Spouse/common-law partner	\$2,252.00
Disability	\$500.00
Sole support households	\$258.00
Additional amount: single parent families	\$319.00
Age (65 years and over)	\$474.00

Saskatchewan

Calculated at 10.5%*

Basic personal	\$1,687.00
Spouse/common-law partner	\$1,687.00
Infirm dependants 18 or older	\$994.00
Disability	\$994.00
Caregiver	\$994.00
Age (65 years and over)	\$514.00

Yukon

Calculated at 6.4%*

Basic personal	\$756.00
Spouse/common-law partner	\$756.00 (if infirm, \$895.00)
Caregiver for eligible infirm dependants 18 or older or spouse or common-law partner	\$447.00
Disability	\$527.00
Caregiver for other eligible infirm dependants 18 or older	\$447.00
Age (65 years and over)	\$469.00
Caregiver for infirm children under age 18	\$140.00

*Rounded to the nearest dollar

The background features a stylized graphic of three overlapping documents. The top document is the most prominent, with its top-right corner folded over. The documents are rendered in various shades of blue, creating a sense of depth and layering. The text is centered on the top document.

2018 reporting requirements

2018 reporting requirements

This section identifies major reports required to be submitted:

Agency	Report name	Timing	Forms
Canada Revenue Agency	Remittance of source deductions and employer contributions for CPP and EI, and Employee Income Tax deductions	Based on employer average monthly remittances in the second preceding calendar year.* Employer with average monthly remittances of less than \$25,000: 15 th of each month. Employer with average monthly remittances of \$25,000 or more, but less than \$100,000: 25 th of each month for first 15 days of month and 10 th of following month for last portion of month; employer with average monthly remittances of \$100,000 or more: 3 working days after the following periods: 1 st to 7 th ; 8 th to 14 th ; 15 th to 21 st ; and 22 nd to month end. *Quarterly remitting is permitted for some employers with small payrolls. Contact CRA for more information.	PD7A PD7A (TM) PD7A-RB
Canada Revenue Agency	Information Returns	Last day of February	T4 T4A T4RSP T4PS

2018 reporting requirements

Agency	Report name	Timing	Forms
Revenu Québec	Information Returns	Last day of February	RL-1 RL-2 RL22 RL25
Canada Revenue Agency	Non-Resident Information Returns	Last day of February March 31	T4A-NR NR4
Employment And Social Development Canada/ Service Canada	Initial application for premium reduction	—	NAS5022
Provincial WCBs	Payroll	Feb. 28 For AB, BC*, MB, NB, NL, NT/NU, PE, SK, and YT; before Mar. 15 For QC; Mar. 31 For ON and NS (for annual sub-contractor report) *This applies for quarterly remitters. Annual remitters report payroll between Mar. 3-11, depending on their account number.	Different statement in each province

2018 reporting requirements

Agency	Report name	Timing	Forms
Revenu Québec	Remittance of source deductions for QPP, QPIP and Provincial Income Tax. Remittance of employer contributions for QPP, QPIP, and HSF.	Based on employer average monthly remittances in the second preceding calendar year.*	TPZ-1015.R.14.1-V
		Employer with average monthly remittances of less than \$25,000:	TPZ-1015.R.14.2-V
		15 th of each month.	TPZ-1015.R.14.3-V
		Employer with average monthly remittances of \$25,000 or more, but less than \$100,000:	TPZ-1015.R.14.4-V
		25 th of each month for first 15 days of month and 10 th of following month for last portion of month; employer with average monthly remittances of \$100,000 or more:	
		3 working days after the following periods: 1 st to 7 th ; 8 th to 14 th ; 15 th to 21 st ; and 22 nd to month end.	
		*Quarterly remitting is permitted for some employers with small payrolls. Contact Revenu Québec for more information.	



2018 salary survey forecasts

provided by
Canadian HR Reporter

2018 salary survey forecasts

Individual base salary increase averages

	Aon Hewitt	Korn Ferry Hay Group	Mercer	Morneau Shepell	Willis Towers Watson
Increase	2.8%	2.5%	2.4%	2.3%	2.8%
Employers Surveyed	378	724	660	370	312

Regional forecasts

Region	Aon Hewitt	Korn Ferry Hay Group	Mercer	Morneau Shepell	Willis Towers Watson
AB	2.6%	1.9%	3.0%	1.8%	2.3%
BC	3.1%	2.6%	3.1%	2.4%	2.3%
MB	2.8%	2.7%	3.0%	2.3%	2.4%
NB/NS/PE	2.6%	2.8%	2.8%	2.1%	2.6%
NU/NT/YT	N/A	N/A	2.7%	1.9%	2.2%
ON	2.9%	2.4%	3.1%	2.2%	2.6%
QC	2.8%	2.8%	2.9%	2.6%	2.6%
SK	2.4%	2.5%	2.9%	2.2%	2.4%

2018 salary survey forecasts

Sectoral forecasts

Sector/industry	Aon Hewitt	Korn Ferry Hay Group	Mercer	Morneau Shepell	Willis Towers Watson
Consumer goods	2.9%	2.1%	3.1%	N/A	N/A
Finance, insurance	2.8%	2.3%	2.9%	2.7%	2.5%
Health care, social assistance	2.5%	1.6%	N/A	1.7%	N/A
High-tech	2.8%	2.9%	3.0%	N/A	N/A
Manufacturing	2.9%	N/A	2.7%	2.7%	2.8%
Mining	3.3%	2.3%	3.9%	N/A	N/A
Oil and gas	2.3%	2.3%	3%	0.8%	2.1%
Retail	2.9%	2.5%	2.9%	2.0%	2.7%
Transportation, warehousing	2.7%	2.6%	N/A	2.6%	2.5%

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