

# The 2024 Ultimate Canadian Payroll Guide

Payroll Made Easy



**PAYTRAK**  
PAYROLL SERVICES

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**Disclaimer:** The information provided in this guide is intended to help you by offering a wealth of payroll information in one convenient location. While we strive for accuracy, please note that the contents of this guide may be subject to changes. In the event of any discrepancies between the guide and the information issued by federal or provincial government, or the Canadian Revenue Agency (CRA) or Revenu Québec, please refer to the guidelines provided by the respective governing agencies. The accuracy and completeness of the information in this guide cannot be guaranteed.

# IMPORTANT CHANGES IN 2024

## CPP2 ENHANCEMENT

In 2024, the CPP will undergo an enhancement known as CPP2.

Second CPP contributions begin on January 1, 2024. They are additional CPP contributions for workers who earn higher wages. Second CPP contributions are made in addition to base CPP contributions. Workers earning annual wages over a certain amount (the first earning ceiling) will make second CPP contributions up to the second earnings ceiling.

If you earn less than the first earning ceiling, you will not make CPP2 contributions. Read more about these changes on the CRA website [here](#) or check out page 7 of this guide for a breakdown of the CPP2 enhancement.

## THE CANADIAN DENTAL CARE PLAN

The Canadian government has confirmed the rollout of the [Canadian Dental Care Plan \(CDCP\)](#), which provides dental coverage for uninsured Canadians with a family income of less than \$90,000, with no co-pay for families with an income less than \$70,000.

Eligibility is based, in part, on uninsured status. This means that employers are now required to report the dental coverage they provide to their employees as of December 31st 2023. Due to these changes, there will now be new boxes on the T4 and T4A slips for the 2023 tax year with specific codes.

### New T4 Box 45: Employer-Offered Dental Benefits

The last payroll of the year cannot be submitted without assigning dental code values to your individual employees.

Code	Explanation
1	Not eligible to access any dental care insurance or coverage of dental services of any kind
2	Payee only
3	Payee, spouse, and dependent children
4	Payee and their spouse
5	Payee and their dependent children

\*Regardless of what option an employee has selected as their dental benefit, if family coverage is available, select code 3.

## STATUTORY HOLIDAY INFORMATION

In Canada, statutory holidays, often referred to as "stat holidays", are days designated by the government as public holidays. These are days when most employees are entitled to a day off with pay. However, there are differences between working on a stat holiday and receiving stat holiday pay:

**Stat Holiday Pay:** Stat holiday pay is compensation that eligible employees receive for a statutory holiday, even if they don't work on that day. It is intended to provide employees with some income for the day off. The calculation for stat holiday pay depends on the province or territory in Canada and may vary.

- In most provinces and territories, stat holiday pay is typically calculated as a percentage of the employee's earnings in the 4 week period leading up to the holiday.
- Here's an example: Let's say an employee earns \$3000 (\$750/week) in the 4 weeks before the work week with a public holiday, and the province mandates a 1/20th (5%) formula for stat holiday pay.
- The employee's pay would be calculated as such:  $\$3000/20 = \$150$
- The employee would be entitled to a Public Holiday Pay of \$150.

**Stat Holiday Worked:** When an employee is required to work on a statutory holiday, they are entitled to additional compensation on top of their regular wages. This is commonly referred to as "stat holiday pay" or "premium pay." The specific rate of premium pay can also vary depending on the province or territory and employment agreements.

- For example, some provinces may require employers to pay employees 1.5 times their regular wage for hours worked on a stat holiday. Others may require double-time pay, which is twice the regular hourly wage.
- Let's say an employee works 8 hours on a statutory holiday and their regular hourly wage is \$20. If the province mandates 1.5 times the regular wage for stat holiday work, the employee would receive \$30 per hour for those 8 hours worked on the stat holiday.

It's important to note that the rules regarding statutory holidays and their compensation can vary from province to province in Canada. Employers and employees should refer to their province's specific employment standards legislation or consult with a labor lawyer or payroll specialist to ensure compliance with the applicable laws and regulations.

You can find more information on Statutory Holidays [here](#).



# STATUTORY HOLIDAYS 2024

Holiday	Fed	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT	NU
New Year's Day	01/01													
January 2nd							01/02 <sup>1</sup>							
Family Day		02/19	02/19	02/19		02/19		02/19						
Islander Day									02/19					
Louis Riel Day					02/19									
Heritage Day										02/19				
Good Friday	03/29 <sup>2</sup>													
Easter Monday							04/01 <sup>2</sup>							
Victoria Day	05/20	05/20	05/20	05/20	05/20	05/20	05/20					05/20	05/20	05/20
Patriots Day (QC)														
National Indigenous Peoples Day												06/21	06/21	06/21
National Holiday							06/24 <sup>3</sup>							
Canada Day	07/01 <sup>4</sup>													
Memorial Day (NL)														
Nunavut Day														07/09 <sup>5</sup>
Civic Holiday		08/05 (BC day)	08/05 <sup>6</sup>	08/05 (SK day)		08/05 <sup>7</sup>		08/05 (NB day)					08/05	08/05
Discovery Day												08/19		
Labour Day	09/02													
National Day for Truth & Reconciliation	09/30	09/30							09/30			09/30	09/30	09/30
Thanksgiving Day	10/14	10/14	10/14	10/14	10/14	10/14	10/14					10/14	10/14	10/14
Remembrance Day	11/11	11/11	11/11	11/11	11/11 <sup>8</sup>			11/11	11/11	11/11 <sup>9</sup>	11/11	11/11	11/11	11/11
Christmas Day	12/25													
Boxing Day	12/26		12/26 <sup>6</sup>			12/26							12/26	12/26

**NOTES:**

- <sup>1</sup> In Quebec, employees in the clothing industry get January 2 off with pay, while other industries do not have this day as a statutory holiday but often observe it as a day off.
- <sup>2</sup> Employers in Quebec can choose to observe either Good Friday or Easter Monday, with employees in the clothing industry entitled to both
- <sup>3</sup> June 25 is a holiday in Quebec if June 24 falls on a Sunday and the employee doesn't normally work on Sundays. (per Quebec's National Holiday Act).
- <sup>4</sup> July 2 if July 1 is a Sunday (per the federal Holidays Act).
- <sup>5</sup> In Nunavut, July 9 is Nunavut Day, a paid holiday.
- <sup>6</sup> Alberta allows employers to designate additional general holidays, with all employment standards rules applying. Optional general holidays include Easter Monday, Heritage Day (1st Monday in August), and Boxing Day.
- <sup>7</sup> In Ontario, the first Monday in August is a civic holiday determined by employers
- <sup>8</sup> In Manitoba, most industries must close according to the Remembrance Day Act. While it is a common for employers to pay employees who are off work, it is not a requirement.
- <sup>9</sup> In Nova Scotia, employees can take Remembrance Day off, but employers aren't required to pay for it, unless certain conditions are met per the Remembrance Day Act.

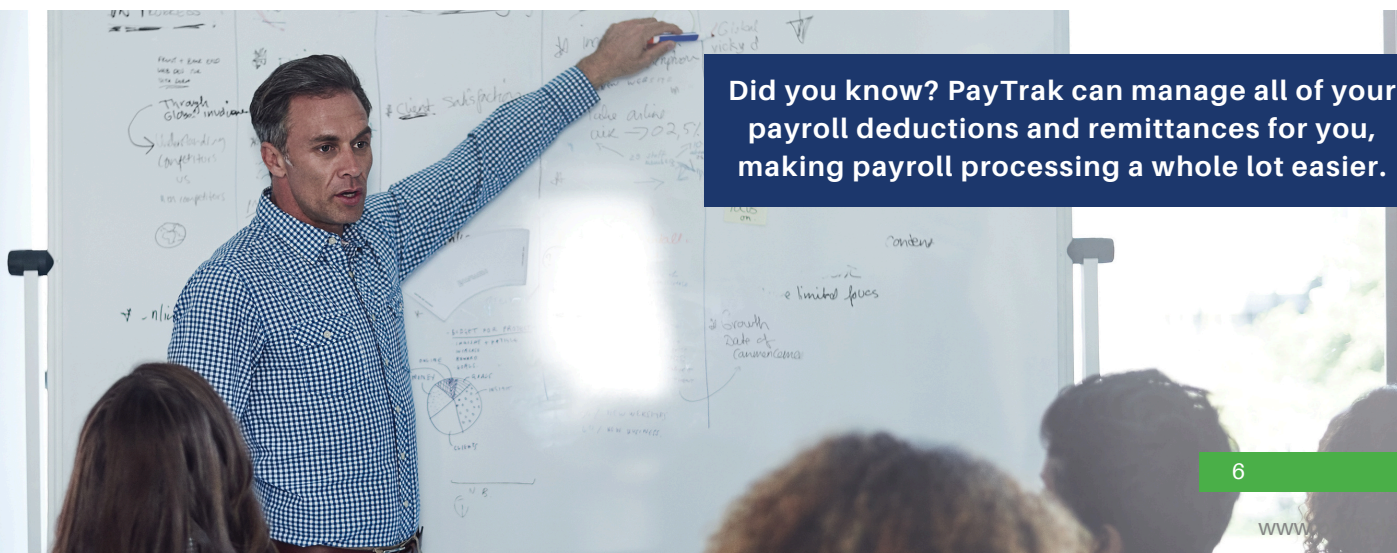
[Download PayTrak's Payroll Calendar Here](#)

## EMPLOYMENT INSURANCE & QUEBEC PARENTAL INSURANCE PLAN (EI & QPIP)

2024			
Contribution Type	EI	Quebec EI	QPIP (Quebec)
Annual maximum insurable earnings	\$63,200	\$63,200	\$94,000
Employee contribution rate	1.66%	1.32%	0.494%
Employer contribution rate	2.324%	1.848%	-
Employer contribution rate QPIP	-	-	0.692%
Annual maximum employee contribution	\$1,049.12	\$834.24	\$464.36
Annual maximum employer contribution	\$1,468.77	\$1,167.94	-
Annual maximum employer contribution QPIP	-	-	\$650.48

## CANADA/QUEBEC PENSION PLAN (CPP/CPP2/QPP)

	CPP	CPP2	QPP	QPP2
Annual maximum pensionable earnings	\$68,500	73,200	\$68,500	\$73,200
Annual basic exemption	\$3,500	-	\$3,500	-
Annual maximum contributory earnings	\$65,000	\$4,700	\$65,000	\$4,700
Contribution rate	5.95%	4%	6.4%	4%
Maximum employee/employer contribution	\$3,867.50	\$188	\$4,160	\$188
Self-employed contribution rate	11.9%	8%	12.8%	8%
Annual maximum self-employed contribution	\$7,735	\$376	\$8,320	\$376



## CPP2 ENHANCEMENT EXPLAINED

The changes to CPP contributions in 2024 are aimed at increasing the benefits that Canadians receive upon retirement. The second CPP contributions (CPP2) begin on January 1, 2024. They are additional CPP contributions for workers who earn higher wages. Second CPP contributions are made in addition to base CPP contributions.

Workers earning annual wages over a certain amount (the first earning ceiling) will make second CPP contributions up to the second earnings ceiling.

According to the CRA, if employees earn more than the first earning ceiling, but less than the second earning ceiling:

They will contribute 4% of the amount they earn that is above the first earning ceiling. Their employers will also contribute 4% on their behalf.

Self-employed individuals who earn more than the first earning ceiling, but less than the second earning ceiling, will contribute 8% of the amount they earn that is above the first earning ceiling.

If you earn less than the first earning ceiling, you will not make CPP2 contributions.

Here's an example of how to calculate employee wage deductions based on the CPP2 enhancement:

### Calculate Annual CPP & CPP2 Contributions

**Example: Eric | Annual income of \$130,000**

**Step one:** Calculate Eric's base CPP contributions by subtracting the basic personal exemption amount (\$3,500) from the maximum pensionable earnings amount (\$68,500) and multiplying by the CPP contribution rate of 5.95%

$$\text{\$68,500} - \text{\$3,500} \times 0.0595 \text{ (5\%)} = \text{\$3,867.50}$$

**Total annual CPP contribution: \$3,867.50**

**Step two:** Next, because Eric earns more than the second earnings ceiling, we will take the second earnings ceiling and subtract the first earnings ceiling and multiply this amount by the CPP2 contribution rate of 4%.

$$\text{\$73,200} - \text{\$68,500} \times 0.04 \text{ (4\%)} = \text{\$188.00}$$

**Total annual CPP2 contribution: \$188.00**

# WORKERS' COMPENSATION BENEFIT (WCB) INFORMATION

## What is WCB?

Workers' Compensation Benefits are a form of financial support provided to employees who have suffered work-related injuries or illnesses. Both federal and provincial Workers' Compensation Boards function to assess & award benefits as compensation for wages lost. Below you will find links to the various federal and provincial Workers' Compensation Boards & their respective resources. For more information you can also visit the CRA's page on [Payroll & Workers Compensation Claims here.](#)

## WCB Resources

[Federal Workers' Compensation Service](#)

[Alberta](#)

[British Columbia](#)

[Manitoba](#)

[New Brunswick](#)

[Newfoundland and Labrador](#)

[Northwest Territories and Nunavut](#)

[Nova Scotia](#)

[Ontario](#)

[Prince Edward Island](#)

[Quebec](#)

[Saskatchewan](#)

[Yukon](#)



Province	Maximum Assessable Earnings
Alberta	\$104,600
British Columbia	\$116,700
Manitoba	\$160,510
New Brunswick	\$82,100
Newfoundland & Labrador	\$76,955
Northwest Territories	\$110,600
Nova Scotia	\$72,500
Nunavut	\$110,600
Ontario	\$112,500
Prince Edwards Island	\$78,400
Quebec	\$94,000
Saskatchewan	\$99,945
Yukon	\$102,017



## EMPLOYER HEALTH TAX (EHT)

### What is EHT?

Employer health tax is a payroll tax on remuneration (i.e. salaries, wages, bonuses, taxable benefits etc.), implemented in Ontario, British Columbia, Manitoba, Quebec, and Newfoundland & Labrador. Not all Canadian provinces enforce this tax levy, and the provinces that do are each slightly different. For details on province specific requirements, see the resource links below.

### EHT Resources

[British Columbia Employer Health Tax Benefit](#)

[Manitoba Health and Post Secondary Education Tax Levy](#)

[Ontario Employer Health Tax](#)

[Quebec Health Services Fund](#)

[Newfoundland and Labrador Health and Post Secondary Education Tax](#)



# NOTICE OF TERMINATION

## Federal

Less than 3 months	None
More than 3 months	2 weeks, or 2 weeks in pay
3 years or more (effective February 1st 2024)	1 week per completed year of employment, up to a maximum of 8 weeks

## Alberta

Up to 90 days	None
90 days to 2 years	1 week
2 years but less than 4 years	2 weeks
4 years but less than 6 years	4 weeks
6 years but less than 8 years	5 weeks
8 years but less than 10 years	6 weeks
10 years or more	8 weeks

## British Columbia

Up to 3 months	None
3 months to 1 year	1 week
After 1 year	2 weeks
After 3 years	3 weeks, plus 1 week for each additional year of employment to a maximum of 8 weeks

## Manitoba

30 days but less than 1 year	1 week
1 year but less than 3 years	2 weeks
3 years but less than 5 years	4 weeks
5 years but less than 10 years	6 weeks
10 years or more	8 weeks

## New Brunswick

Less than 6 months	None
6 months but less than 5 years	2 weeks in writing, or 2 weeks pay
5 years or more	4 weeks in writing, or 4 weeks in pay

## Newfoundland and Labrador

Refer to the notice period table found [here](#)

## Northwest Territories/Nunavut

Less than 90 days	None
90 days but less than 3 years	2 week
3 years but less than 4 years	3 weeks
4 years but less than 5 years	4 weeks
5 years but less than 6 years	5 weeks
6 years but less than 7 years	6 weeks
7 years but less than 8 years	7 weeks
8 years or more	8 weeks

## Nova Scotia

Up to 90 days	None
90 days to 2 years	1 week
2 years but less than 5 years	2 weeks
5 years but less than 10 years	4 weeks
10 years or more	8 weeks

## Ontario

Less than 1 year	1 week
1 year but less than 3 years	2 weeks
3 years but less than 4 years	3 weeks
4 years but less than 5 years	4 weeks
5 years but less than 6 years	5 weeks
6 years but less than 7 years	6 weeks
7 years but less than 8 years	7 weeks
8 years or more	8 weeks

## Prince Edward Island

Less than 6 months	None
6 months but less than 5 years	2 weeks
5 years but less than 10 years	4 weeks
10 years but less than 15 years	6 weeks
15 years or more	8 weeks

## Saskatchewan

Up to 13 weeks	None
13 weeks to 1 year	1 week
1 to 3 years	2 weeks
3 to 5 years	4 weeks
5 to 10 years	6 weeks
10 years or more	8 weeks

## Quebec

Less than 3 months	None
3 months to 1 year	1 week
1 to 5 years	2 weeks
5 to 10 years	4 weeks
15 years or more	8 weeks

## Yukon

Less than 6 months	None
6 months but less than 1 year	1 week
1 year up to 3 years	2 weeks
3 years up to 4 years	3 weeks
4 years up to 5 years	4 weeks
5 years up to 6 years	5 weeks
6 years up to 7 years	6 weeks
7 years up to 8 years	7 weeks
8 years or more	8 weeks

[Download Information on Labour Standards Here](#)

## Additional Resources

- For more information, see the [CRA's Rights on Termination of Employment](#)
- Check out the National Payroll Institute's [Termination Checklist](#) for all payment and payroll-related action items

## RECORD OF EMPLOYMENT INFORMATION

In Canada, a Record of Employment (ROE) is an official document that provides information about an individual's employment history, including details about their work and earnings while employed with a particular employer. The ROE is an important document used by the government to determine eligibility for various employment insurance benefits, such as Employment Insurance (EI) benefits. It is also essential for employers to issue ROEs accurately and in a timely manner.

### **When it should be issued:**

Employers are required to issue an ROE when an employee experiences an interruption in earnings. This can occur for several reasons, including but not limited to:

- Termination of employment
- Temporary layoff
- Leave of absence (e.g., maternity or parental leave)
- Employee's resignation

### **How to request an ROE:**

Employees do not request their ROEs directly from their employers. Instead, the ROE is typically sent electronically to Service Canada by the employer. Employers are encouraged to submit ROEs electronically for faster processing. Service Canada then makes the ROE information available to employees through their My Service Canada Account.

### **Employer's responsibility:**

Employers are legally required to issue the ROE within five calendar days of the employee's last day of work or the day the employer becomes aware of the interruption of earnings, whichever is later.

Employers can issue ROEs electronically using the [ROE Web service](#), through compatible payroll software or service provider, or by completing the paper ROE form.

It's important for both employers and employees to ensure the accuracy of the information on the ROE, as any errors or discrepancies can affect an individual's eligibility for EI benefits and other government programs. Employees should also keep copies of their ROEs for their records and for any potential future claims or disputes related to employment and benefits.

For more information, visit the CRA's page on ROEs [here](#).



## ROE CODES

Code	Name	Definition
Code A	Shortage of work (layoff)	<p>Code A is the most commonly used code. Use this code when the employee is laid off, since a "shortage of work" occurs when an employer has to lay off staff. For example, if you are issuing an ROE because a contract is ending, a season is over, or you are temporarily shutting down operations, use Code A.</p> <p>For example (this list is not exhaustive):</p> <ul style="list-style-type: none"> <li>• end of contract or season</li> <li>• end of casual/part-time work</li> <li>• end of school year</li> <li>• temporary shutdown of operations</li> <li>• permanent shutdown of operations</li> <li>• position eliminated/redundant</li> <li>• company restructuring</li> <li>• employer bankruptcy or receivership</li> </ul>
Code B	Strike or lockout	Use Code B when an employee is on strike or has been locked out of the workplace
Code C	Return to school	<p>Service Canada is phasing out the use of this code. Instead of Code C, please use one of the following codes:</p> <ul style="list-style-type: none"> <li>• If the employee is leaving to return to school, use Code E, Quit. Be sure to enter "Return to school" in Block 18 if you are using a paper ROE. If you are using ROE Web online, choose the "Return to school" option from the drop-down menu.</li> <li>• If the employee is leaving to participate in a government-approved apprenticeship training program, use Code J, Apprentice training.</li> </ul> <p>Note: If you hire a student on either a summer term, co-op term or on any other basis where the term is fixed, if they fulfill their term code A, Shortage of work can be used.</p>
Code D	Illness or injury	Use Code D when the employee is leaving work temporarily because he or she is ill or injured.
Code E	Quit	<p>Use Code E when the employee initiates the separation from employment. For example, an employee may quit to take another job, to accompany a spouse who must move for his or her work to another location, to return to school, or to voluntarily retire, or the employee may decide to quit the position permanently because of health reasons.</p> <p>If you are using a paper ROE, include a comment in Block 18, Comments. For example, you could enter "Take another job," "Follow spouse," "Return to school," "Voluntary retirement," or "Health reasons." If you are using ROE Web online, choose the appropriate option from the drop-down menu.</p> <p>Note: If the employee is leaving the workplace because of mandatory retirement, see Code G, Retirement.</p>

## ROE CODES CONTINUED

Code	Name	Definition
Code F	Maternity	<p>Use Code F only when a birth mother is leaving the workplace to take maternity leave. It does not apply to adoptive parents or birth fathers.</p> <p>Notes</p> <ul style="list-style-type: none"> <li>• If the birth mother is experiencing an interruption of earnings first because of illness and then because of maternity leave, use Code D, Illness or injury, since you should use the code that applies first. In this case, there is no need to amend the ROE once the employee begins her maternity leave.</li> <li>• If the employee is a birth father or adoptive parent, see Code P, Parental.</li> </ul>
Code G	Retirement	<p>(mandatory/approved under the Work Force Reduction program)</p> <p>Use Code G when the employee is leaving the workplace because of mandatory retirement or through a Work Force Reduction approved by Service Canada. If you are using a paper ROE and the employee is retiring under an approved Work Force Reduction, enter "Approved work-force reduction" in Block 18. If you are using ROE Web online, choose the "Approved work-force reduction" option from the drop-down menu. See the <a href="#">Work Force Reduction program</a> for details.</p> <p>Note: If the employee is voluntarily retiring, see Code E, Quit.</p>
Code H	Work-sharing	Work-sharing
Code J	Apprentice training	Use Code J if the employee is leaving the workplace temporarily to participate in a government-approved apprenticeship training program.
Code M	Dismissal or suspension	<p>Use Code M when the employer initiates the separation from employment for any reason other than layoff or mandatory retirement (that is, the employee is leaving the workplace because he or she has been dismissed by the employer). Also use this code when the employee is suspended from their employment.</p> <p>This code is also used when the employment is terminated within a probationary period because the employee was not well suited for the position (that is, the employee was not able to satisfactorily perform the duties of the position). If you are using a paper ROE and the employment was terminated within the probationary period, enter "Terminated within probationary period" in Block 18, Comments. If you are using ROE Web online, choose the "Terminated within probationary period" option from the drop-down menu.</p>

## ROE CODES CONTINUED

Code	Name	Definition
Code N	Leave of absence	<p>Use Code N when the employee is leaving the workplace temporarily to take a leave of absence. For example, if the employee is taking any period of unpaid leave, use Code N.</p> <p>Note: A leave of absence does not include illness or injury, maternity leave, parental leave, compassionate care leave, or leave for a caregiver providing care to a critically ill or injured person —instead, use Code D, Illness or injury, Code F, Maternity, Code P, Parental, or Code Z, Compassionate care/Family Caregiver respectively.</p>
Code P	Parental	<p>Use Code P if the employee is leaving the workplace temporarily to take parental or adoption leave.</p> <p>Note: If the employee is a birth mother, see Code F, Maternity.</p>
Code Z	Compassionate care/Family caregiver	Use Code Z if the employee is leaving the workplace temporarily to claim compassionate care benefits, or Family Caregiver Benefits.
Code K	Other	<p>The vast majority of reasons for issuing an ROE are covered by the above codes. Use Code K only in exceptional circumstances (see examples below). If none of the above reasons apply to the situation, use Code K, and provide an explanation in Block 18, Comments.</p> <ul style="list-style-type: none"> <li>• change in payroll/ownership or company name</li> <li>• change in pay period type</li> <li>• death of an employee</li> <li>• Service Canada has requested the ROE</li> </ul> <p>Also in Block 16, you must enter the full name and telephone number of the person in your organization who is readily available to provide more information or clarification about the reason for issuing the ROE, if Service Canada needs it.</p>

Looking for assistance processing ROE's? PayTrak can help with that.

# LEAVES CHART

Earnings Type	Fed	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT	NU
Maternity or pregnancy (in weeks)	17	17	16	19	17	17	18	17	17	16	17	17	17	17
Parental/adoptive Leave (in weeks)	63	62	62	59/19	63	61-63	65	62	62	61	61	63	61	37
Bereavement (in days)	10	3	3	5	3	2	1-5	5	1-3	5	1/3	1wk	3-7	
Compassionate care (in weeks)	28	27	27	28	28	8	16	28	28	28	28	28	27	8
Leave for serious injury or illness (in weeks)	17	3 days	16	12-26	17		26							
Personal emergency (in days)	5							5						
Sick (in days)	10	5	5			3		5	3 <sup>1</sup>	3	20	12	5	
Voting (in hours)	3	4	3	3	3	3	4	3	1	3	3/4	4	3	2
Wedding (in days)							1							
Family responsibility/ family medical leave (in days)	3	3	5		3	3 day / 28wks	10	3	3		20			
Critical illness of a child/adult (in weeks)	37/17	36/16	36/16	37/17	37/17	37/17	16-36	37/15	37	37/16	37/17	37/17	37/17	
Death or disappearance of a child (in weeks)	104/52	104/52	104/52	104	104/52	104	104	37	104/52	104/52	104/52	104/52		
Organ donation (in weeks)	17			26	13	13-26	26							
Domestic/sexual violence (in days)	10	10 days / 15 wks	10	10	10 days /17 wks	10 days /15 wks	26 wks	10 days / 16 wks	10	10 days / 16 wks	10	10 days / 15 wks	10 days /15 wks	
Medical appointments during work hours (in weeks)	17													

**NOTES:**

<sup>1</sup> Effective October 1st 2024: one day of paid sick leave after completing 12 months of continuous service. Two days of paid sick leave after completing 24 months of continuous service. Three days paid sick leave after completing 36 months of continuous service.

## VACATION PAY & ENTITLEMENTS

Jurisdiction	Vacation Pay	Vacation Entitlements
Federal	4% after one year 6% after five years 8% after ten years	After one year: 2 weeks After five years: 3 weeks After ten years: 4 weeks
Alberta	4% for the first five years 6% after five years	After one year: 2 weeks After five years: 3 weeks
British Columbia	4% for the first five years 6% after five years	After one year: 2 weeks After five years: 3 weeks
Manitoba	4% for the first five years 6% after the five years	After one year: 2 weeks After five years: 3 weeks
New Brunswick	4% for less than eight years 6% after eight years	Less than eight years: 1 day per month worked or 2 weeks per year After eight years: 1.25 days per month worked or 3 weeks per year
Newfoundland & Labrador	4% up to 15 years 6% after 15 years	Less than 15 years: 2 weeks 15 years or more: 3 weeks
Northwest Territories	4% for the first five years 6% for six years or more	After one year: 2 weeks After six years: 3 weeks
Nova Scotia	4% for the first seven years 6% after seven years	After 12 months: 2 weeks After eight years: 3 weeks
Nunavut	4% for the first five years 6% for six years or more	After one year: 2 weeks Six or more years: 3 weeks
Ontario	4% for less than five years 6% after five years	After one year: 2 weeks After five years: 3 weeks
Prince Edwards Island	4% for less than eight years 6% after eight years	Less than eight years: 2 weeks Eight years or more: 3 weeks
Quebec	4% for less than three years 6% after three years	Less than one year: 1 day per month not exceeding 2 weeks One to less than three years: 2 uninterrupted weeks Three years and over: 3 uninterrupted week
Saskatchewan	5.77% for the first 9 years 7.69% after 10 years	After one year: 3 weeks After ten years: 4 weeks
Yukon	4% of wages	After one year: 2 weeks



# VACATIONABLE EARNINGS

\* denotes not applicable

Earning Type	Fed	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT	NU
<b>Regular Salary/Earnings</b>														
Regular salary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Call-in pay	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Overtime	✓	✓	✗	✓	✗	✓	✓	✓	✓	✓	✓	✓	✓	✓
Retroactive pay	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Shift premium	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Standby pay	✓	✗	✗	✓	✗	✓	✓	*	✓	✓	✗	✗	✗	✗
Statutory holiday pay	✓	✓	✗	✓	✓	✓	✓	✗	✓	✓	✓	✓	✓	✓
Previously paid vacation pay	✓	✓	✓	✓	✗	✗	✓	✗	✗	✗	✓	✗	✓	✓
<b>Allowances</b>														
Car	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Clothing	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Housing	✗ <sup>1</sup>	✗	✗	✗	✗	✓	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Meal	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Moving	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Tool	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
Travel	✗ <sup>1</sup>	✗	✗	✗	✗	✗	✓ <sup>2</sup>	✗	✗	✗	✗	✗	✗	✗
<b>Bonuses</b>														
Discretionary	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗	✗
Work related	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Commission</b>														
Earned at employer's premises	✓	✓	✓	✓	✓	✓	✓	✓	✓ <sup>3</sup>	✓	✓	✓	✓	✓
Earned away from employer's premises	✓	✓	✗	✓	✓	✗	✓	✓	✓ <sup>3</sup>	✗	✓	✓	✓	✓
Earned by route salesperson	✓	✓	✓	✓	✓	✓	✓	✓	✓ <sup>3</sup>	✓	✓	✓	✓	✓
<b>Directors Fees</b>														
Employee	✗	✗	✗	✗	✗	✗	✓	✗ <sup>4</sup>	✗	✗	✗	✗	✗	*
Non-employee	✗	✗	✗	✗	✗	✗	✓	✗ <sup>4</sup>	✗	✗	✗	✗	✗	*

<sup>1</sup> May be included in unique circumstances

<sup>2</sup> In Québec, taxable benefits and allowances may be classified as vacationable under certain conditions. Please refer to the Quebec Labour Standards (CNESST) for more information.

<sup>3</sup> Majority earned must be salary

<sup>4</sup> Included where fee is defined as a "wage" (condition of employment)

## VACATIONABLE EARNINGS (CONTINUED)

Earning Type	Fed	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT	NU
<b>Miscellaneous Earnings</b>														
Maternity leave top-ups	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Profit sharing payments	√ <sup>8</sup>	×	×	√	×	√ <sup>6</sup>	√	×	×	×	×	√	√	
Tips/Gratuities employer controlled	×	×	×	×	√	×	√	×	×	×	×	×	×	×
<b>Termination Payments</b>														
Pay in lieu of notice (employment standards requirement)	×	√	×	√	×	√	√	√	√	√	×	√	√	√
Retiring allowance	×	×	×	×	×	×	×	×	×	×	×	√ <sup>1</sup>	×	×
<b>Taxable Benefits</b>														
Awards/gifts (in kind)	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Board and lodging	×	×	×	√	√	√	√ <sup>2</sup>	×	√	√ <sup>7</sup>	×	×	×	×
Company owned/leased vehicle	√	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Group term life insurance	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Group RRSP plan payments	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Loans (interest free)	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Parking	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×
Provincial medical	n/a	×	×	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Stock options	×	×	×	×	×	×	√ <sup>2</sup>	×	×	×	×	×	×	×

<sup>1</sup> May be included in unique circumstances

<sup>2</sup> In Québec, taxable benefits and allowances may be classified as vacationable under certain conditions. Please refer to the Quebec Labour Standards (CNESST) for more information.

<sup>3</sup> Majority earned must be salary

<sup>4</sup> Included where fee is defined as a "wage" (condition of employment)

<sup>5</sup> Unless tied to hours of work, production or efficiency

<sup>6</sup> Excluded if part of a Deferred Profit Sharing Plan (DPSP)

<sup>7</sup> Determined on a case by case basis

<sup>8</sup> If included in wages or remuneration for work

\*=not clearly addressed in legislation



## PENSIONABLE EARNINGS

Earnings	Pensionable
Bonuses and Incentive Pay	YES
Commissions	YES
Death Benefits	NO
Directors' Fees - Fee Only	YES
Directors' Fees - Fee in addition to salary	YES/NO <sup>1</sup>
Gratuities - controlled by employer	YES
Gratuities - not controlled by employer	NO
Honoraria by Virtue of employment or office	YES
Gifts/Awards/Incentives (Taxable)	YES
Overtime	YES
Pension Payments or lump sum from pension	NO
Profit-sharing Plan (EPSP)	NO
Regular Pay/Salary	YES
Retroactive pay and adjustment	YES
Pay In Lieu	YES
Retiring Allowance (Severance Pay)	NO
Retirement Compensation Arrangement (RCA)	NO
Sabbatical or Furlough Pay	YES
Salary paid before/after WCB claim decided	YES
Severance Pay	NO
Shift Pay	YES
Sick Pay (Accumulated sick leave credits paid after termination is not pensionable)	YES
Statutory Holiday Pay	YES
Supplementary Unemployment Benefits (HRSDC-approved SUB plans)	YES
Taxable allowances	YES
Tuition (in cash / non-cash)	YES
Vacation pay	YES
Wage-loss replacement benefits	YES
WCB advances/WCB award	NO
WCB top-up payments	YES

<sup>1</sup> Whether or not to deduct CPP depends on the status of resident director's employment.

<sup>2</sup> Dependent on how much of the meal cost is paid by the employee.

Benefits	Pensionable
Automobile standby charge	YES
Board and Lodging (if cash earnings also paid)	YES
Employer contributions to RRSP	YES
Group term life insurance	YES
Interest-free and low interest loans	YES
Provincial health insurance plans	YES
Stock option benefits	YES
Subsidized meals	NO
Gifts/Awards/Incentives	YES

## PENSION ADJUSTMENT LIMITS

Limit	Amount
Defined Contribution RPP's Money Purchase - Annual Contribution limit	\$32,490
Defined Benefit RPP's	\$31,890
RRSP annual contribution limit	\$31,560
Year's Maximum Pensionable Earnings limit	\$68,500
DPSP annual contribution limit (1/2 of MP limit)	\$16,245
TFSA limit	\$7,000



### Additional Resources

- For more information on pension adjustments, see the [Pension Adjustment Guide](#) from the CRA
- Get a more comprehensive [breakdown of annual limits](#) on the CRA's website
- Share this [Line 20600 - Pension Adjustment](#) overview with employees who may have questions along with our [T4 guide](#) and our [T4A guide](#)

## TAX CREDITS

<b>Federal</b>	<b>2024</b>
Basic personal amount*	\$15,705

<b>Province/Territory</b>	<b>Basic Personal Amount 2024</b>
Alberta	\$21,885
British Columbia	\$12,580
Manitoba	\$15,780
New Brunswick	\$13,044
Newfoundland and Labrador	\$10,818
Northwest Territories	\$17,373
Nova Scotia*	\$11,481
Nunavut	\$18,767
Ontario	\$12,399
Prince Edward Island	\$13,500
Quebec	\$18,056
Saskatchewan	\$18,491
Yukon*	\$15,705

## LUMP SUM TAX RATES

<b>2024</b>			
	Up to and including \$5,000	\$5,001 - \$15,000	Over \$15,000
<b>Federal</b>			
Québec	5%	10%	15%
All other provinces	10%	20%	30%
<b>Provincial</b>			
Québec	15%	20%	15%

\*The Basic Personal Amount for Federal, Nova Scotia and Yukon is unique to each employee's annual income from all sources. See TD1 Worksheets for more information.



## TAXABLE BENEFITS

Taxable Benefits	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT	NU
Board and lodging	×	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓
Company loans	×	✓	✓	✓	✓	✓	×	×	✓	✓	✓	✓	✓
Employer provided auto	×	✓	✓	✓	✓	✓	×	×	✓	✓	✓	✓	✓
Life insurance	×	✓	✓	✓	✓	✓	×	✓	✓	✓	✓	✓	✓
Medical premiums (provincial)	×	✓	✓	✓	×	×	×	×	×	×	×	×	×
Private health care	×	×	✓	×	×	✓	×	×	×	×	×	×	×
RRSP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Stock options	✓	✓	✓	✓	✓	✓	×	×	×	✓	✓	×	×

## BONUS TAX METHOD

The **bonus method** is used to calculate the appropriate deductions from “out of the ordinary payments” including bonuses, retroactive pay or other types of irregular payments. This method helps ensure correct tax deductions for employees.

CPP and EI premiums have to be deducted from bonuses and retroactive pay increase, **however**, employers must **not** deduct more than the yearly maximum contribution amounts for both. It is also important that employers do **not** take into account any contributions that a previous employer deducted in the same year.

### Example

Joseph receives a retroactive pay increase of \$450.00 on June 29. His payroll record for the year indicates that, to date, you have deducted \$300.00 in CPP contributions.

Maximum CPP contribution for the year (2022) is \$3,499.90

Contributions to date for the year of \$300.00

Maximum that you can deduct for Joseph for the rest of the year is \$3,199.80

Multiply the retroactive pay increase of \$450 × the CPP rate of 5.70% = \$25.65

You should deduct CPP contributions of \$25.65 from Joseph’s retroactive pay increase up to the maximum for the year.

For more information, visit the CRA’s Bonus Tax Method Page [here](#).

Alternatively, you can [watch this webinar of the Bonus Tax Method](#) explained.

## MINIMUM WAGE

Jurisdiction	Hourly Rate	2024 Minimum Wage Increases
Federal <sup>1</sup>	\$16.65	April 1st - \$17.30
Alberta	\$15.00	
British Columbia	\$16.75	
Manitoba	\$15.30	
New Brunswick	\$14.75	April 1st - \$15.30
Newfoundland & Labrador	\$15.00	April 1st - \$15.60
Northwest Territories	\$16.05	
Nova Scotia	\$15.00	April 1st - \$15.20
Nunavut <sup>2</sup>	\$19.00	
Ontario	\$16.55	
Prince Edwards Island	\$15.00	April 1st - \$15.40
Quebec	\$15.25	May 1st - \$15.75
Saskatchewan	\$14.00	October 1st - \$15.00
Yukon	\$16.77	April 1st - \$17.59

<sup>1</sup>The federal jurisdiction includes labour market sectors coming under federal authority by virtue of the Constitution, such as international and interprovincial transportation, telecommunication and banking.

<sup>2</sup>Employees 16 years of age or older.

## PROVINCIAL OVERTIME RATES

Jurisdiction	Hourly Rate
Federal <sup>1</sup>	Time and a half after eight hours a day or 40 hours a week
Alberta	Time and a half after eight hours a day or 44 hours a week
British Columbia	Time and a half after eight hours or 40 hours per week, double time after 12 hours a day
Manitoba	Time and a half after eight hours a day or 40 hours a week
New Brunswick	Minimum overtime rate of \$17.63 or time and a half after 44 hours a week
Newfoundland & Labrador	Minimum overtime rate of \$18.23 in excess of 40 hours per week
Northwest Territories	Time and a half after eight hours a day or 40 hours a week
Nova Scotia	Time and a half after 48 hours a week
Nunavut <sup>2</sup>	Time and a half after eight hours a day or 40 hours a week
Ontario	Time and a half after 44 hours a week
Prince Edwards Island	Time and a half after 48 hours a week
Quebec	Time and a half after 40 hours a week
Saskatchewan	Time and a half after eight or ten hours a day or 40 hours a week
Yukon	Time and a half after eight hours a day or 40 hours a week

## WAGE GARNISHMENT

Jurisdiction	Wage Garnishment
Alberta	Exemptions: 50% of wages are exempt, with the minimum exemption is \$800 plus \$200 per dependent, and the maximum exemption is \$2400 plus \$200 per dependent.
British Columbia	Exemptions: 70% of wages are exempt, with the minimum exemption is \$100 for an individual with no dependents, and \$200 for an individual with one or more dependents.
Manitoba	Exemptions: 70% of wages are exempt, with the minimum exemption at \$250 for an individual with no dependents, and \$350 for an individual with one or more dependents.
New Brunswick	Exemptions: The Garnishee Act has been repealed and creditors now have the ability to garnish debtors.
Newfoundland & Labrador	Exemptions: The minimum exemption is: \$963 for individuals with one or more dependents plus \$47 per each additional dependent \$1,019 for individuals with a spouse or cohabiting partner \$1,059 for individuals with a spouse or cohabiting partner and one dependent plus \$47 per each additional dependent \$649 for individuals with no spouse, cohabiting partner or dependent
Northwest Territories	Exemptions: 70% of net wages are exempt.
Nova Scotia	Exemptions: 50% of gross wages are exempt, with the minimum exemption at \$450 for an individual with a dependent and \$330 for any other individual
Nunavut	Exemptions: 70% of wages are exempt, with a minimum exemption at \$1500 plus \$300 per dependent, and a maximum exemption at \$3500 plus \$3000 per dependent.
Ontario	Exemptions: 80% of wages are exempt, unless otherwise ordered by a judge.
Prince Edwards Island	Exemptions: An exemption is determined based on an individual's financial needs and the number of dependents.
Quebec	Exemptions: 70% of wages are exempt, determined by a formula laid out in Section 698 of the Code of Civil Procedure.
Saskatchewan	Exemptions: 70% of wages are exempt, with the minimum exemption at \$1500 plus \$350 for each dependent.
Yukon	Exemptions: 70% of wages are exempt, with the minimum exemption at: \$600 for a single individual \$1,000 for an individual with one to three dependents plus \$150 for each additional dependent.

## REPORTING PAY

Jurisdiction	Reporting Pay
Federal	Three hours at regular wage
Alberta	The greater of: Three hours at minimum wage OR Regular wage for actual hours worked
British Columbia	Two hours at regular wage, four hours at regular wage if scheduled for more than eight hours
Manitoba	Three hours at regular wage
New Brunswick	Three hours at minimum wage or minimum overtime rate for hours worked or hours worked at regular wage
Newfoundland & Labrador	Three hours at regular wage
Northwest Territories	Four hours at regular wage
Nova Scotia	Three hours at minimum wage
Nunavut	Four hours at regular wage
Ontario	Three hours at regular wage
Prince Edwards Island	Three hours at regular wage
Quebec	Three hours at regular wage
Saskatchewan	Three hours at regular wage
Yukon	Two hours at regular wage or applicable overtime wage





# INSURABLE HOURS & EARNINGS

Earning Type	Insurable		Allocated to Pay Period		
	Earnings	Hours	For which they are paid	In which paid	Last period of regular wages
Bonuses	✓	✗		✓	
Commissions (regular/irregular)	✓	✓	✓		
Cost-of-living allowance	✓	✗		✓	
Cost-of-living allowance, if paid on separation	✓	✗			✓
Group term life insurance	✗	✗			
Housing with cash	✓	✗	✓		
Housing no cash	✗	✗			
Incentive payment	✓	✗		✓	
Incentive payment, if paid on separation	✓	✗			✓
Overtime (worked and paid)	✓	✓		✓	
Overtime (worked and taken as leave)	✓	✓	✓		
Pay adjustments	✓	✗		✓	
Pay adjustments, paid on separation	✓	✗			✓
Pay corrections	✓	✓	✓		
Pay in lieu of notice, paid on or after separation	✓	✗			✓
Retirement leave credits/retiring allowance	✗	✗			
Retro pay	✓	✗		✓	
Salary and wages	✓	✓	✓		
Shift premium	✓	✗		✓	
Sick leave (paid by employer)	✓	✓	✓		
Sick leave credits (accumulated and paid out and taxable as employment income)	✓	✗		✓	
Statutory holiday pay	✓	✓		✓	
Statutory holiday pay (after the last day worked)	✓	✗			✓
SUB plan benefit	✗	✗			
Taxable allowance (e.g. car)	✓	✗		✓	
Taxable benefits (monetary)	✓	✗		✓	
Non-cash taxable benefits	✗	✗			
Vacation pay (no time taken)	✓	✗		✓	
Vacation pay (time taken)	✓	✓	✓		
Vacation pay (paid on separation)	✓	✗			✓
Workers Compensation Benefits top-up	✗	✗			

## CRA FAQ

- 1. What is the role of the CRA in payroll processing for businesses?** The CRA oversees and enforces the collection of payroll taxes. For more information, visit [CRA's Payroll](#).
- 2. How do I obtain a Business Number (BN) for my business from the CRA?** You can apply for a BN online through the CRA's website or by submitting Form RC1, available [here](#).
- 3. What are the key payroll taxes that businesses must deduct and remit to the CRA?** Key payroll taxes include Canada Pension Plan (CPP), Employment Insurance (EI), and income tax deductions. Details are available [here](#).
- 4. How often must I remit payroll taxes to the CRA?** The frequency of remitting payroll taxes depends on your total payroll deductions. Find the schedule [here](#).
- 5. What forms are required for annual payroll tax reporting to the CRA?** T4 and T4A summaries are required for the annual reporting of employee income and other taxable benefits. Details can be found [here](#).
- 6. Can the CRA conduct payroll tax audits, and what should businesses prepare for such audits?** Yes, the CRA may conduct payroll tax audits. Be prepared by maintaining accurate payroll records, including timesheets and financial records. Learn more [here](#).
- 7. What are the penalties for late or incorrect payroll tax filings with the CRA?** Penalties and interest may apply for late or incorrect filings. Details can be found [here](#).
- 8. How can businesses manage payroll tax disputes and appeals with the CRA?** Businesses can initiate the dispute resolution process through the CRA's channels. Learn more [here](#).
- 9. How can businesses access the CRA's online tools and services for payroll tax reporting?** Businesses can access the CRA's online tools and services, including [My Business Account](#), to manage payroll tax reporting and remittance.
- 10. What is the process for providing Records of Employment (ROE) to the CRA for employees who leave the company?** Employers must complete ROE forms and provide them to Service Canada, which shares the information with the CRA. Find more information [here](#).
- 11. Are there any payroll tax exemptions or credits available for businesses in Canada?** Certain exemptions and credits may be available to businesses, depending on their activities and locations. Businesses should consult the CRA's guidelines for details. Explore more [here](#).
- 12. What is the process for correcting errors on payroll tax filings with the CRA?** Errors can be corrected by filing an amended return with the CRA. Detailed instructions are available on the CRA's website [here](#).
- 13. How do I determine the appropriate payroll schedule for my business?** Businesses should consider their financial situation and employee needs to choose a payroll schedule that aligns with cash flow and legal requirements. Get guidance [here](#).
- 14. Where can businesses find resources and guidance on payroll tax matters on the CRA's website?** The CRA's website offers a wealth of resources, including guides, forms, and tools for payroll-related matters. Explore the Business and Payroll sections for comprehensive information [here](#).

## IMPORTANT CHANGES TO WATCH FOR

1. **Income Tax Rates:** Keep an eye on federal and [provincial/territorial income tax rates](#). These rates can change annually and affect the withholding amounts for employees.
2. **Canada Pension Plan (CPP) and Employment Insurance (EI):** Changes to [CPP](#) and [EI contribution](#) rates and maximum earnings limits can impact payroll deductions. Ensure that you adjust deductions accordingly.
3. **Minimum Wage:** Many provinces and territories in Canada regularly update their minimum wage rates. Ensure that your employees are paid at or above the minimum wage in your jurisdiction.
4. **Employment Standards:** [Provincial and territorial employment standards](#) can change, affecting areas like overtime, vacation pay, and statutory holiday pay. Be aware of these changes and ensure your practices comply.
5. **Canada Revenue Agency (CRA) Reporting:** Stay updated on any new reporting requirements and tax forms, such as T4 and T4A slips. Compliance with CRA reporting is critical.
6. **Statutory Holidays:** Keep an eye on changes to statutory holiday requirements, including eligibility, pay rates, and rules for employees who work on holidays.
7. **Payroll Deduction Remittance:** Be aware of deadlines for remitting payroll deductions to the CRA, as late or incorrect remittances can result in penalties.
8. **Employment Insurance Benefits:** Changes in EI benefits and qualifying criteria can affect your payroll, particularly if you offer top-up benefits to employees on leave.
9. **Privacy Laws:** [Canadian privacy laws](#), including the Personal Information Protection and Electronic Documents Act (PIPEDA), are important to consider when handling employee data. Compliance with data protection laws is crucial.
10. **Worker Classification:** Properly [classifying workers as employees or independent contractors](#) is vital. Misclassification can lead to penalties and legal issues. Ensure that your classifications align with current regulations.

To stay current with these changes, consider using payroll software that is regularly updated to reflect the latest legislative requirements. You should also consult government websites, stay informed about legislative updates, and consider working with a payroll professional or consultant well-versed in Canadian payroll regulations to ensure that you remain compliant and avoid potential penalties.

