



PAYROLL MODIFICATIONS EFFECTIVE JANUARY 1, 2022

Version in date of January 17, 2022

This **maestro*EXPRESS** offers guidelines to update payroll calculation parameters. The amounts to be used are provided **for general guidance only**. The information is taken from publications issued by tax authorities (**TP-1015.F-V** by Revenu Québec and **T4127** by the Canada Revenue Agency).



These changes should be made after the last 2021 payroll but before processing your first 2022 payroll.



- The values in the tables of this document are specific to each province and territory; where there are no corresponding values in the table, leave the field empty in **maestro***.
- The screenshots in this document can come from different versions of **maestro***, may differ from your current version and/or display previous years.
- We recommend that you carefully check the amounts that you enter into **maestro*** to ensure that they correspond correctly to your particular situation. It should be noted it is the users' responsibility to validate whether they are using the correct rates and to keep informed of any changes to their applicable rates.

SUMMARY

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Definition of the 2022 payroll periods



REMINDER: When you close the last 2021 pay period and transfer to accounting, the vacation balance and advances will be added to the starting cumulative amounts for the new year.

Configuration of the Payroll Periods



maestro* > Time Management > Maintenance > Payroll > **Set Pay Periods**

1. On the **Set Pay Periods** window, click the **New** icon.
2. Enter the **Year** of the defined payroll period.
3. Enter the **Committee** affected by the defined payroll period.
4. Enter the start of the year date, end of the year date, and the number of periods.
5. Click the **Apply** icon to view the pay periods in the grid.
6. Click the **Save** icon.
7. Click the **Quit**.

Open Years						
	Year	Committee	Name	Start Date	End Date	Number of Periods
1	2016	1	C.C.Q.	2015-12-27	2016-12-24	52
2	2016	2	Administration	2015-12-27	2016-12-31	53
3	2016	3	Comité Paritaire	2015-12-27	2016-12-24	52
4	2016	4	C.S.N.	2015-12-27	2016-12-24	52
5	2016	5	Admin	2015-12-22	2016-12-19	26
6	2016	6	Admin. mensuelle	2015-12-27	2016-12-24	52

Selected year detail					
Year	2022	Committee	1	C.C.Q.	
Number of Periods	53	Beginning of year	2021-12-26		
		End of year	2022-12-31		

Periods for the committee					
	Start Date	End Date	First week of the month	Period closed	Time entry closed
1	2021-12-26	2022-01-01	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	2022-01-02	2022-01-08	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	2022-01-09	2022-01-15	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	2022-01-16	2022-01-22	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	2022-01-23	2022-01-29	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	2022-01-30	2022-02-05	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	2022-02-06	2022-02-12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	2022-02-13	2022-02-19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	2022-02-20	2022-02-26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	2022-02-27	2022-03-05	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	2022-03-06	2022-03-12	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	2022-03-13	2022-03-19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	2022-03-20	2022-03-26	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	2022-03-27	2022-04-02	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	2022-04-03	2022-04-09	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	2022-04-10	2022-04-16	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Please note that for employees regulated by the CCQ, 53 pay periods have to be defined in **maestro*** for 2022. However, if you have CCQ employees who perform non-CCQ work, 52 periods have to be defined (from 26-12-2021 to 24-12-2022), since the period from December 25, 2022 to December 31, 2022 will be paid in January 2023 and will therefore be declared in the 2023 tax year.



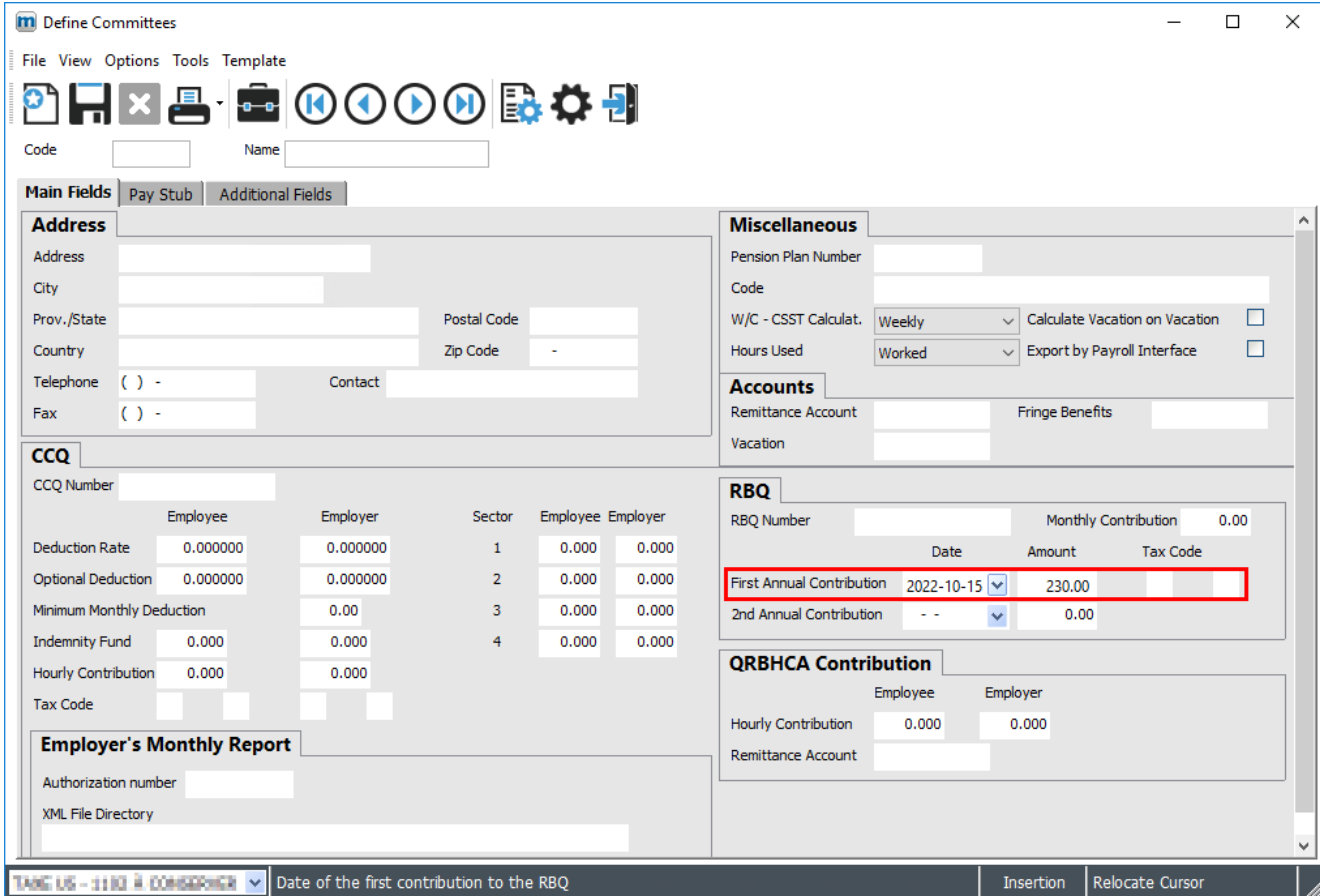
The new periods will only be visible in the selections when the active payroll year is 2022.

Modifications to Quebec Payroll

Define the AECQ Contribution Dates (Applicable to CCQ-Regulated Employees)

 **maestro*** > Time Management > Maintenance > Payroll > **Define Committees**

The *Association des entrepreneurs en construction du Québec* (AECQ) contribution must be paid in a single instalment, in full, on November 15 of each year. To change the payment date, you must enter the date October 15 in the **Define Committees** option, as shown below.



Date	Amount	Tax Code
2022-10-15	230.00	
- -	0.00	

Modifications to Government Tables

 **maestro*** > Time Management > Maintenance > Payroll > **Government Tables**

1. In the **Government Tables** window, **Detail** section, select the code of the province for which you want to change the tax parameters.
2. Where required, enter the appropriate information in the various tabs and sections as described in the following pages.

Provincial Rates Tab

Summary

Co...	Description	RRQ Rate	RRQ Annual Deduction	RRQ Max	QPP/CPP Employee Factor	Employer Health Tax Rate	Weekly Max. W/C -
QC	Québec-2012	0.050250	3 500.00	2 341.65	1.000000	0.027000	

Detail

Code: [dropdown] Description: [text box]

Provincial Rates | Federal Rates | Provincial Tax | Federal Tax | Additional Fields

Employer Number: [text box] Provincial Remittance Account: [text box]

Section 1

Remittance Account	Employee			Employer	
	Factor/Rate	Basic Exempt.(\$)	Annual Max.(\$)	Factor/Rate	Annual Max.(\$)
QPP	0.000000	0.00	0.00	0.000000	
Parental Insurance	0.000000		0.00	0.000000	0.00
Healthcare Deduction				0.000000	[dropdown]

Other

Insurance Tax Rate: 0.0000
PBB Source: Provincial [dropdown]

Section 3

Safety Board

Source: Provincial [dropdown]
Remittance Account: [text box]

W/C - CSST Provision
Rate: 0.000000 [dropdown]
Remittance Account: [text box]
Provision Account: [text box]

Exclude Taxable Benefits

- Housing / Board / Lodging
- Travel
- Use of a Vehicle
- Low Interest Loan
- Share Purchase Option
- Other Benefits
- Health Insurance
- Other Insurance

Section 2

Labour Standards

Max. Labour: 0.00
Rate: 0.000
Remittance Account: [text box]

Section 4

THOMSON - 1182 À COPIER/REPRODUIRE | Enter province code (Ex. Quebec = QUE)

Provincial Rates for 2022

Enhancement to the Quebec Pension Plan (QPP)

To align itself with the Canada Pension Plan (CPP) contribution rate enhancement, the Québec Pension Plan (QPP) will also increase its contribution rate. The enhancement will be carried out in two phases, over several years.

In this document, the enhanced contributions have already been added to the basic contributions. The suggested government constant update reflects the changes made to the QPP.

For more information on the QPP contribution rate enhancement, please visit the [Retraite Québec website](#).



Enter in **Section I** of the **Government Tables** option.

Fields	Quebec	Ontario
QPP - Factor/Rate (Employee section)	0.0615	
QPP - Basic Exempt. (\$) (Employee section) Basic general exemption	3500	
QPP - Annual Max. (\$) (Employee section) Maximal employee contribution	3,776.10	
QPP - Factor/Rate (Employer section)	1.00	
Parental Insurance - Factor/Rate (Employee section)	0.00494	
Parental Insurance - Annual Max. (\$) (Employee section)	434.72	
Parental Insurance - Factor/Rate (Employer section)	0.00692	
Parental Insurance - Annual Max. (\$) (Employer section)	608.96	
Healthcare Deduction (Employer section)	Between 0.0165 and 0.0426	Between 0.0098 and 0.0195



British Columbia Employer Health Tax

Since January 1, 2019, British Columbia employers with remuneration higher than \$500,000 must register for the Employer Health Tax. The employer health tax applies to remuneration paid to employees who:

- report for work at an employer's permanent establishment located in British Columbia, or
- do not report for work at an employer's permanent establishment, but are paid by an employer's establishment located in British Columbia.

Employers affected by this new health tax can obtain additional information – which covers the required steps to configure the tax in **maestro*** – by referring to the **maestro*EXPRESS** titled **British**



Columbia Employer Health Tax Starting January 1, 2019.

Safety Board Amount / Annual Max.



Enter in **Section 2 – Safety Board** of the **Government Tables** option.

Click the **Define WC/CSST** icon to enter the weekly and yearly values.

You MUST enter the effective start date to ensure no previous values get overwritten.



To view the change made to the **Define WC/CSST** amount, modify the computer date to one in 2022.

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Quebec	1,687.76	88,000
Ontario		100,422
Alberta		98,700
British Columbia		108,400
Prince Edward Island		58,300
Manitoba		150,000
New Brunswick		69,200
Nova Scotia		69,000
Nunavut		97,300
Saskatchewan		91,100
Newfoundland and Labrador		69,005

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Northwest Territories		102,200
Yukon		94,320

W/C – CSST Provision (Quebec only)

 Enter in **Section 2 – W/C - CSST Provision** of the **Government Tables** option.

Fields	Quebec
W/C – CSST Provision	
Rate	

Insurance Tax Rate for 2022 – (Quebec Only)

 Enter in **Section 3** of the **Government Tables** option.

Fields	Quebec
Insurance Tax Rate	9.00

Labour Standards for 2022 – (Quebec Only)

 Enter in **Section 4** of the **Government Tables** option.

Fields	Quebec
Max. Labour	88,000
Rate ^l	0.06

Federal Rates Tab

The screenshot displays the 'Government Tables' application window. The 'Summary' tab is active, showing a table with the following data for 'QC Québec-2012':

Co...	Description	RRQ Rate	RRQ Annual Deduction	RRQ Max	QPP/CPP Employee Factor	Employer Health Tax Rate	Weekly Max. W/C -
QC	Québec-2012	0.050250	3 500.00	2 341.65	1.000000	0.027000	

The 'Detail' section is also visible, showing the 'Federal Rates' tab selected. It includes a table for 'Employment Insurance' with the following data:

	Employer Number	Remittance Account	Employee			Employer	
			Factor/Rate	Basic Exempt.(\$)	Annual Max.(\$)	Factor/Rate	Hours
Employment Insurance			0.000000	0.00	0.00	0.000000	0.00
Reduced Rate						0.000000	
Pension Plan			0.000000	0.00	0.000	0.000000	

The 'Other' section shows an 'Insurance Tax Rate' of 0.0000.

Federal Rates for 2022

Increase of the insurable remuneration maximum for employment insurance

This rate is directly managed by **maestro**^{*}. The insurable remuneration maximum for employment insurance will increase from \$56,300 to \$60,300.

^l Represents the contribution rate for the Commission des normes du travail (CNT, now CNESST) financing


To know the annual and proportional rates of your reduction premiums for 2022, consult the following link: [EI Premium Reduction Program](#)

Enhancement to the Canada Pension Plan (CPP)

Since January 1, 2019, the contribution rate for the Canada Pension Plan (CPP) was enhanced to increase Canadians' retirement revenue. The enhancement will be carried out in two phases, over several years.

In this document, the enhanced contributions have already been added to the basic contributions. The suggested government constant update reflects the changes made to the CPP.

For more information on the CPP contribution rate enhancement, please visit the [Canada Revenue Agency website](#).

 Complete the window above using the values specific to your province.

Provinces and Territories	Quebec	All Other Provinces
Employment Insurance - Factor/Rate (Employee section) Employment Insurance Contribution Rate	0.0120	0.0158
Employment Insurance - Annual Max.(\$) (Employee section) Employee Contributions Max. Yearly Amount	723.60	952.74
Employment Insurance - Factor/Rate (Employer section)	1.40	1.40
Pension Plan - Factor/Rate (Employee section)		0.0570
Pension Plan - Basic Exempt.(\$) (Employee section)		3,500
Pension Plan - Annual Max.(\$) (Employee section)		3,499.80
Pension Plan - Factor/Rate (Employer section)		1.0

Provincial Tax Tab

The screenshot shows the 'Government Tables' application window. The 'Summary' tab is active, displaying a table with columns: Co., Description, RRQ Rate, RRQ Annual Deduction, RRQ Max, QPP/CPP Employee Factor, Employer Health Tax Rate, and W/C - CSST Account. The row for 'QC Québec-2012' shows values: 0.050250, 3 500.00, 2 341.65, 1.000000, and 0.027000.

The 'Detail' section is set to 'Quebec' and 'Section 1'. It contains several input fields for tax parameters:

- Basic Deduction: 0
- Constant A: 0.0000
- Credit Rate: 0.0000
- Surtax Level 1: 0
- Surtax Level 2: 0
- Maximum Credit: 0
- Poverty Fund: 0.0000
- Maximum B: 0.00
- Rate: 0.000

The 'Income Tax Table' has columns: Amount, Constant K, Rate T. It shows 'Section 2' in row 3.

The 'Health Care Deduction Table' has columns: Amount, Constant, Rate, Maximum. It shows 'Section 3' in row 3.

The 'Tax Reduction for Ontario and British Columbia' section includes:

- Basic Personal Amount: 0.00
- Amount for eligible dependents: 0.00
- Minimum Income: 0.00
- Maximum Income: 0.00
- Rate Adjustment: 0.0000
- Section 4

Provincial Tax for 2022

 Enter in **Section I** of the **Government Tables** option.

Quebec

Fields	Quebec
Mode	Quebec
Basic Deduction	16,143
Constant A	0.0600
Maximum B	1,235

Ontario

Fields	Ontario
Mode	Ontario
Basic Deduction	11,141
Constant A	
Maximum B	

Fields	Quebec	Fields	Ontario
Credit Rate	0.15	Credit Rate	0.0505
Surtax - Level 1		Surtax - Level 1	4,991
Rate - Surtax 1		Rate - Surtax 1	0.200
Surtax - Level 2		Surtax - Level 2	6,387
Rate - Surtax 2		Rate - Surtax 2	0.360

Alberta

Fields	Alberta
Mode	Alberta
Basic Deduction	19,369
Constant A	
Maximum B	
Credit Rate	0.10
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

British Columbia

Fields	British Columbia
Mode	British Columbia
Basic Deduction	11,302
Constant A	
Maximum B	
Credit Rate	0.0506
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Prince Edward Island

Fields	Prince Edward Island
Mode	Prince Edward Island
Basic Deduction	11,250
Constant A	
Maximum B	
Credit Rate	0.098

Manitoba

Fields	Manitoba
Mode	Manitoba
Basic Deduction	10,145
Constant A	
Maximum B	
Credit Rate	0.1080

Fields	Prince Edward Island
Surtax - Level 1	12,500
Rate - Surtax 1	0.100
Surtax - Level 2	
Rate - Surtax 2	

Fields	Manitoba
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

New Brunswick

Fields	New Brunswick
Mode	N.B.
Basic Deduction	10,817
Constant A	
Maximum B	
Credit Rate	0.0940
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Nova Scotia

Fields	Nova Scotia
Mode	N.S.
Basic Deduction	8481
Constant A	
Maximum B	
Credit Rate	0.0879
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Nunavut

Fields	Nunavut
Mode	Nunavut
Basic Deduction	16,862
Constant A	
Maximum B	
Credit Rate	0.0400

Saskatchewan

Fields	Saskatchewan
Mode	Sask.
Basic Deduction	16,615
Constant A	
Maximum B	
Credit Rate	0.1050

Fields	Nunavut
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Fields	Saskatchewan
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Newfoundland and Labrador

Fields	Newfoundland
Mode	NFLD
Basic Deduction	9,803
Constant A	
Maximum B	
Credit Rate	0.0870
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Northwest Territories

Fields	Northwest Territories
Mode	N.W.T.
Basic Deduction	15,609
Constant A	
Maximum B	
Credit Rate	0.0590
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Yukon

Fields	Yukon
Mode	Yukon
Basic Deduction	14,398
Constant A	
Maximum B	
Credit Rate	0.064

Fields	Yukon
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Nova Scotia Additional Basic Deduction Table



Starting in 2018, the basic deduction amount was increased by \$3,000 – going from \$8,481 to \$11,481. An individual whose taxable income does not exceed \$25,000 will be authorized to claim the full \$3,000 increase. Those with a taxable income over \$25,000 will see the increase reduced by 6% of their taxable income. Last, individuals whose taxable income is \$75,000 or more will not benefit from any increase.



Enter in **Section 4** of the **Government Tables** option.

Fields	Nova Scotia
Basic Personal Amount (\$)	3,000
Minimum Income (\$)	25,000
Maximum Income (\$)	75,000
Adjustment Rate	0.06

Income Tax Table



Enter in **Section 2** of the **Government Tables** option.

(Indexation of Taxable Income)

Provinces and Territories	Amount (\$)	Constant K	Rate T
Quebec	0	0	15.00
	46,295	2,314	20.00
	92,580	6,017	24.00
	112,655	7,989	25.75
Ontario	0	0	5.05
	46,226	1,895	9.15
	92,454	3,754	11.16
	150,000	5,254	12.16
	220,000	7,454	13.16
Alberta	0	0	10.00
	131,220	2,624	12.00
	157,464	4,199	13.00
	209,952	6,299	14.00
	314,928	9,448	15.00
British Columbia	0	0	5.06
	43,070	1,137	7.70
	86,141	3,549	10.50
	98,901	5,319	12.29
	120,094	8,214	14.70
	162,832	11,633	16.80
	227,091	20,035	20.50
Prince Edward Island	0	0	9.80
	31,984	1,279	13.80

Provinces and Territories	Amount (\$)	Constant K	Rate T
	63,969	3,134	16.70
Manitoba	0	0	10.80
	34,431	671	12.75
	74,416	4,132	17.40
New Brunswick	0	0	9.40
	44,887	2,433	14.82
	89,775	3,959	16.52
	145,955	5,886	17.84
	166,280	9,976	20.30
Nova Scotia	0	0	8.79
	29,590	1,823	14.95
	59,180	2,841	16.67
	93,000	3,613	17.50
	150,000	8,863	21.00
Nunavut	0	0	4.00
	47,862	1,436	7.00
	95,724	3,350	9.00
	155,625	7,241	11.50
Saskatchewan	0	0	10.50
	46,773	935	12.50
	133,638	3,608	14.50
Newfoundland and Labrador	0	0	8.70
	39,147	2,271	14.50

Provinces and Territories	Amount (\$)	Constant K	Rate T
	78,294	3,288	15.80
	139,780	6,084	17.80
	195,693	9,998	19.80
	250,000	12,498	20.80
	500,000	14,998	21.30
	1,000,000	19,998	21.80
Northwest Territories	0	0	5.90
	45,462	1,227	8.60
	90,927	4,501	12.20
	147,826	7,236	14.05
Yukon	0	0	6.40
	50,197	1,305	9.00
	100,392	3,213	10.90
	155,625	6,169	12.80
	500,000	17,169	15.00

Health Care Deduction Table – (Ontario Only)

 Enter in **Section 3** of the **Government Tables** option.

Applicable Province	Amount (\$)	Constant	Rate	Maximum
Ontario	20,000	0	0.06	300

Applicable Province	Amount (\$)	Constant	Rate	Maximum
	36,000	300	0.06	450
	48,000	450	0.25	600
	72,000	600	0.25	750
	200,000	750	0.25	900

Applicable Tax Reduction Table – (Only Ontario and British Columbia)

 Enter in **Section 4** of the **Government Tables** option.

Fields	Ontario	British Columbia
Basic Personal Amount (\$)	514	491
<p><i>NOTE: The base amount is \$257, however, you will need to enter \$514 because maestro* must calculate \$257 x 2.</i></p> <p>This note only applies to Ontario.</p>		
Amount for Eligible Dependents	475	
Minimum Income		21,867
Maximum Income		35,659
Adjustment Rate		0.0356

Federal Tax Tab

Detail Code QUE Description Québec

Provincial Rates Federal Rates Provincial Tax **Federal Tax** Additional Fields

Basic Deduction	13229	Basic Credit Rate	0,1500	1	Amount	0	Rate R	0.1500	Constant K	0
(Calcul T1) Constant	0,1650	Constant V	0,00	2	48535		0.2050		2669	
(Calcul V1) Surtax 1 Rate A	0,0000	Threshold B	0	3	97069		0.2600		8008	
Surtax 2 Rate A	0,0000	Threshold B	0	4	150473		0.2900		12522	
(Calcul V2) Constant A	0,0000			5	214368		0.3300		21097	
(Calcul V3) Constant A	0,0000			6						
(Calcul V4) Constant A	0,0000			7						
(Calcul S) Constant A	0	Constant B	0,0000	8						
General Surtax Factor	0,000	Constant C	0,000	9						
Surtax Factor (1 A)	0,000	Constant B	0	10						
Surtax Factor (2 A)	0,000	Constant B	0							

Employment Credit

Rate	0,1500
Maximum	1 245,00

Basic Deduction Adjustment

Adjustment Amount	931,00	Minimum Income	150 473,00	Maximum Income	214 368,00
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Enter in **Section I** of the **Government Tables** option.

Fields	Quebec	All Provinces
Basic Deduction	14,398	14,398
Basix Credit Rate	0.1500	0.1500
(Calcul T1) Constant	0.1650	

Tax Rate and Federal Income Thresholds for 2022



Enter in **Section 2** of the **Government Tables** option.

Provinces	Amount	Rate R	Constant K
All Provinces	0	0.1500	0

Provinces	Amount	Rate R	Constant K
	50,197	0.2050	2,761
	100,392	0.2600	8,282
	155,625	0.2900	12,951
	221,708	0.3300	21,819

Employment Tax Credit



Enter in **Section 3** of the **Government Tables** option.

Fields	Quebec	All Provinces
Rate	0.15	0.15
Maximum	1,287	1,287

Basic Deduction Adjustment



Enter in **Section 4** of the **Government Tables** option.

Fields	Amount
Adjustment Amount	1,679
Minimum Income	155,625
Maximum Income	221,708



Please remember that section 4 was added in 2020 with the 3.04.43.35 and 3.05.24.35 updates



Do not forget to save the data before closing the option.

For additional information or explanation concerning the required changes to be made in **maestro***, please contact Customer Support at 1-877-833-1897.