



## PAYROLL MODIFICATIONS EFFECTIVE JANUARY 1, 2020

Varenes, December 2019

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 2019 payroll but before processing your first 2020 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 are from version 3.04 of **maestro\*** and may differ from your current version.
- 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

To access a specific section, click the corresponding link:

- [Definition of the 2020 Payroll Periods](#)
  - [Configuration of the Payroll Periods](#)
- [Modifications to Quebec Payroll](#)
  - [Define the AECQ Contribution Dates \(Applicable to CCQ-Regulated Employees\)](#)
- [Modifications to Government Tables](#)
  - [Provincial Rates Tab](#)
    - [Provincial Rates for 2020](#)
    - [Safety Board Amount / Annual Max.](#)
    - [W/C – CSST Provision \(Quebec only\)](#)
    - [Insurance Tax Rate for 2020 – \(Quebec Only\)](#)
    - [Labour Standards for 2020 – \(Quebec Only\)](#)
  - [Federal Rates Tab](#)
    - [Federal Rates for 2020](#)
  - [Provincial Tax Tab](#)
    - [Provincial Tax for 2020](#)
    - [Nova Scotia Additional Basic Deduction Table](#)
    - [Income Tax Table](#)
    - [Health Care Deduction Table – \(Ontario Only\)](#)
    - [Temporary Contribution for Deficit Reduction – \(Newfoundland and Labrador Only\)](#)
    - [Applicable Tax Reduction Table – \(Only Ontario and British Columbia\)](#)
  - [Federal Tax Tab](#)
    - [Tax Rate and Federal Income Thresholds for 2020](#)
    - [Employment Tax Credit Section](#)

## Definition of the 2020 payroll periods



REMINDER: When you close the last 2019 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 information for the year, the committee and the year's start date.
3. Click the **Apply** icon to view the pay periods in the grid.
4. Click the **Save** icon.
5. Click the **Quit** icon.

| Year | Committee | Name | Start Date      | End Date   | Number of Periods |    |
|------|-----------|------|-----------------|------------|-------------------|----|
| 4    | 2014      | 1    | CCQ             | 2013-12-29 | 2014-12-27        | 52 |
| 5    | 2014      | 2    | ADMINISTRATION  | 2013-12-29 | 2014-12-27        | 52 |
| 6    | 2015      | 1    | CCQ             | 2014-12-28 | 2015-12-26        | 52 |
| 7    | 2015      | 2    | ADMINISTRATION  | 2014-12-28 | 2015-12-26        | 52 |
| 8    | 2016      | 1    | CCQ             | 2015-12-27 | 2016-12-31        | 53 |
| 9    | 2016      | 2    | ADMINISTRATION  | 2015-12-27 | 2016-12-31        | 53 |
| 10   | 2017      | 1    | CCQ             | 2017-01-01 | 2017-12-30        | 52 |
| 11   | 2017      | 2    | ADMINISTRATION  | 2017-01-01 | 2017-12-30        | 52 |
| 12   | 2017      | 4    | Ontario         | 2017-01-01 | 2017-12-30        | 52 |
| 13   | 2017      | 6    | Nouvelle Écosse | 2017-01-01 | 2017-12-30        | 52 |

| Year | Committee | CCQ |
|------|-----------|-----|
| 2018 | 1         | CCQ |

| Number of Periods | Beginning of year | End of year | Same periods for all companies      |
|-------------------|-------------------|-------------|-------------------------------------|
| 52                | 2017-12-31        | 2018-12-29  | <input checked="" type="checkbox"/> |

| Periods for the committee | Start Date | End Date   | First week of the month             | End of Quarter         | Pr |
|---------------------------|------------|------------|-------------------------------------|------------------------|----|
| 1                         | 2017-12-31 | 2018-01-06 | <input checked="" type="checkbox"/> | 4 - Fourth Quarter End |    |
| 2                         | 2018-01-07 | 2018-01-13 | <input type="checkbox"/>            |                        |    |
| 3                         | 2018-01-14 | 2018-01-20 | <input type="checkbox"/>            |                        |    |
| 4                         | 2018-01-21 | 2018-01-27 | <input type="checkbox"/>            |                        |    |
| 5                         | 2018-01-28 | 2018-02-03 | <input checked="" type="checkbox"/> |                        |    |
| 6                         | 2018-02-04 | 2018-02-10 | <input type="checkbox"/>            |                        |    |
| 7                         | 2018-02-11 | 2018-02-17 | <input type="checkbox"/>            |                        |    |
| 8                         | 2018-02-18 | 2018-02-24 | <input type="checkbox"/>            |                        |    |
| 9                         | 2018-02-25 | 2018-03-03 | <input checked="" type="checkbox"/> |                        |    |
| 10                        | 2018-03-04 | 2018-03-10 | <input type="checkbox"/>            |                        |    |
| 11                        | 2018-03-11 | 2018-03-17 | <input type="checkbox"/>            |                        |    |



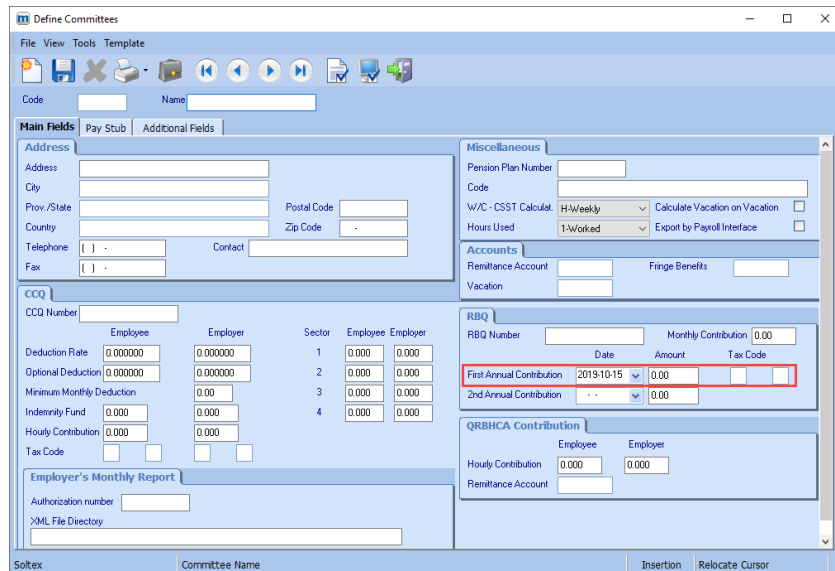
The new periods will only be visible in the selections when the active payroll year is 2020.

## 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.



The screenshot shows the 'Define Committees' window with the following sections:

- Main Fields:** Address, City, Prov./State, Postal Code, County, Zip Code, Telephone, Contact, Fax.
- Miscellaneous:** Pension Plan Number, Code, W/C - CSST Calculat. (H/Weekly), Calculate Vacation on Vacation (checkbox), Hours Used (1/Worked), Export by Payroll Interface (checkbox).
- Accounts:** Remittance Account, Finge Benefits, Vacation.
- CCQ:** CCQ Number, Deduction Rate (Employee: 0.000000, Employer: 0.000000), Optional Deduction (0.000000), Minimum Monthly Deduction (0.00), Indemnity Fund (0.000), Hourly Contribution (0.000), Tax Code.
- RBQ:** RBQ Number, Monthly Contribution (0.00), Date, Amount, Tax Code. The 'First Annual Contribution' row is highlighted with a red box, showing a date of '2019-10-15' and an amount of '0.00'.
- QRBHCA Contribution:** Hourly Contribution (Employee: 0.000, Employer: 0.000), Remittance Account.
- Employer's Monthly Report:** Authorization number, XML File Directory.

## Modifications to Government Tables

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

1. On the **Government Tables** window, in the **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

## Provincial Rates for 2020

### 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 1** of the **Government Tables** option.

| Fields   | Quebec   | Ontario |
|--|----------|---------|
| QPP - Factor/Rate ( <b>Employee</b> section)                                   | 0.0570   |         |
| QPP - Basic Exempt. (\$) ( <b>Employee</b> section)<br>Basic general exemption | 3500     |         |
| QPP - Annual Max. (\$) ( <b>Employee</b> section)                              | 3,146.40 |         |

| Fields   | Quebec                          | Ontario                         |
|--|---------------------------------|---------------------------------|
| Maximal employee contribution                                    |                                 |                                 |
| QPP - Factor/Rate ( <b>Employer</b> section)                     | 1.00                            |                                 |
| Parental Insurance - Factor/Rate ( <b>Employee</b> section)      | 0.00494                         |                                 |
| Parental Insurance - Annual Max. (\$) ( <b>Employee</b> section) | 387.79                          |                                 |
| Parental Insurance - Factor/Rate ( <b>Employer</b> section)      | 0.00692                         |                                 |
| Parental Insurance - Annual Max. (\$) ( <b>Employer</b> section) | 543.22                          |                                 |
| Healthcare Deduction ( <b>Employer</b> section)                  | Between<br>0.0165 and<br>0.0426 | Between<br>0.0098 and<br>0.0195 |



#### **New - British Columbia Employer Health Tax**

Starting January 1, 2019, British Columbia employers with remuneration higher than \$500,000 must register for the new 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 2020.

| Provinces and Territories | Safety Board        |                     |
|---------------------------|---------------------|---------------------|
|                           | Weekly Maximum (\$) | Annual Maximum (\$) |
| Quebec                    | 1,505.56            | 78,500              |
| Ontario                   |                     | 95,400              |
| Alberta                   |                     | 98,700              |
| British Columbia          |                     | 87,100              |
| Prince Edward Island      |                     | 55,300              |
| Manitoba                  |                     | 127,000             |
| New Brunswick             |                     | 66,200              |
| Nova Scotia               |                     | 62,000              |
| Nunavut                   |                     | 94,500              |
| Saskatchewan              |                     | 88,906              |
| Newfoundland and Labrador |                     | 66,980              |
| Northwest Territories     |                     | 94,500              |
| Yukon                     |                     | 90,750              |

### 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 2020 – (Quebec Only)



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

| Fields             | Quebec |
|--------------------|--------|
| Insurance Tax Rate | 9.00   |

### Labour Standards for 2020 – (Quebec Only)




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

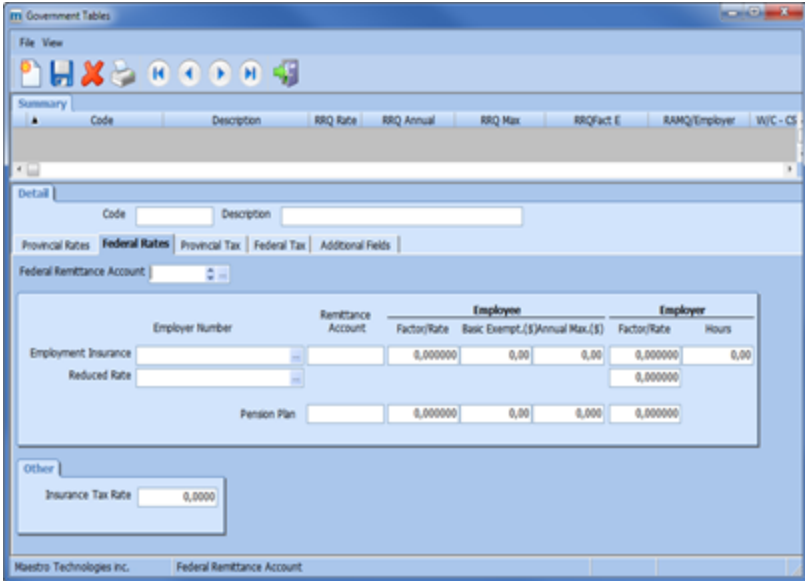
| Fields      | Quebec |
|-------------|--------|
| Max. Labour | 78,500 |



| Fields            | Quebec |
|-------------------|--------|
| Rate <sup>1</sup> | 0.07   |

 **WARNING!** The maximum salary for the *Normes du travail* (CNT, now the CNESST) should not be modified before the end of the T4 and RL-1 production because the **Remuneration subject to the contribution** amount (displayed on the **Employer's Summary**) is taken into account when calculating the maximum salary.

### Federal Rates Tab



### Federal Rates for 2020

#### *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 \$53 100 to \$54 200.

To know the annual and proportional rates of your reduction premiums for 2020, consult the following link: [EI Premium Reduction Program](#)


<sup>1</sup>Represents the contribution rate for the Commission des normes du travail (CNT, now CNESST) financing

**Enhancement to the Canada Pension Plan (CPP)**

Starting January 1, 2019, the contribution rate for the Canada Pension Plan (CPP) will be gradually 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 ( <b>Employee</b> section)<br>Employment Insurance Contribution Rate | 0.0120 | 0.0158              |
| Employment Insurance - Annual Max.(\$)<br>Employee Contributions Max. Yearly Amount                     | 650.40 | 856.36              |
| Employment Insurance - Factor/Rate ( <b>Employer</b> section)   | 1.40   | 1.40                |
| Pension Plan - Factor/Rate ( <b>Employee</b> section)   |        | 0.0525              |
| Pension Plan - Basic Exempt.(\$)<br>( <b>Employee</b> section)  |        | 3500                |
| Pension Plan - Annual Max.(\$)<br>( <b>Employee</b> section)  |        | 2,898.00            |
| Pension Plan - Factor/Rate ( <b>Employer</b> section)   |        | 1.0                 |

## Provincial Tax Tab

## Provincial Tax for 2020



Enter in **Section 1** of the **Government Tables** option.

### Quebec

| Fields           | Quebec |
|------------------|--------|
| Mode             | Quebec |
| Basic Deduction  | 15,532 |
| Constant A       | 0.0600 |
| Maximum B        | 1190   |
| Credit Rate      | 0.15   |
| Surtax - Level 1 |        |
| Rate - Surtax 1  |        |

### Ontario

| Fields           | Ontario |
|------------------|---------|
| Mode             | Ontario |
| Basic Deduction  | 10,783  |
| Constant A       |         |
| Maximum B        |         |
| Credit Rate      | 0.0505  |
| Surtax - Level 1 | 4830    |
| Rate - Surtax 1  | 0.200   |

| Fields           | Quebec |
|------------------|--------|
| Surtax - Level 2 |        |
| Rate - Surtax 2  |        |

| Fields           | Ontario |
|------------------|---------|
| Surtax - Level 2 | 6182    |
| 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  | 10,949           |
| 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  | 10000                |
| Constant A       |                      |
| Maximum B        |                      |
| Credit Rate      | 0.098                |
| Surtax - Level 1 | 12,500               |
| Rate - Surtax 1  | 0.100                |

### Manitoba

| Fields           | Manitoba |
|------------------|----------|
| Mode             | Manitoba |
| Basic Deduction  | 9838     |
| Constant A       |          |
| Maximum B        |          |
| Credit Rate      | 0.1080   |
| Surtax - Level 1 |          |
| Rate - Surtax 1  |          |

| Fields           | Prince Edward Island |
|------------------|----------------------|
| Surtax - Level 2 |                      |
| Rate - Surtax 2  |                      |

| Fields           | Manitoba |
|------------------|----------|
| Surtax - Level 2 |          |
| Rate - Surtax 2  |          |

#### New Brunswick

| Fields           | New Brunswick |
|------------------|---------------|
| Mode             | N.B.          |
| Basic Deduction  | 10,459        |
| Constant A       |               |
| Maximum B        |               |
| Credit Rate      | 0.0968        |
| Surtax - Level 1 |               |
| Rate - Surtax 1  |               |
| Surtax - Level 2 |               |
| Rate - Surtax 2  |               |

#### Nova Scotia

| Fields           | Nova Scotia |
|------------------|-------------|
| Mode             | N.S.        |
| Basic Deduction  | 11,481      |
| 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  | 16,304  |
| Constant A       |         |
| Maximum B        |         |
| Credit Rate      | 0.0400  |
| Surtax - Level 1 |         |
| Rate - Surtax 1  |         |

#### Saskatchewan

| Fields           | Saskatchewan |
|------------------|--------------|
| Mode             | Sask.        |
| Basic Deduction  | 16,065       |
| Constant A       |              |
| Maximum B        |              |
| Credit Rate      | 0.1050       |
| Surtax - Level 1 |              |
| Rate - Surtax 1  |              |

| Fields           | Nunavut |
|------------------|---------|
| Surtax - Level 2 |         |
| Rate - Surtax 2  |         |

| Fields           | Saskatchewan |
|------------------|--------------|
| Surtax - Level 2 |              |
| Rate - Surtax 2  |              |

#### Newfoundland and Labrador

| Fields           | Newfoundland |
|------------------|--------------|
| Mode             | NFLD         |
| Basic Deduction  | 9498         |
| 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  | 15,093                |
| 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  | 12,298 |
| Constant A       |        |
| Maximum B        |        |
| Credit Rate      | 0.064  |
| Surtax - Level 1 |        |
| Rate - Surtax 1  |        |

| Fields           | Yukon |
|------------------|-------|
| 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  |
|                           | 44,545      | 2,227      | 20.00  |
|                           | 89,080      | 5,790      | 24.00  |
|                           | 108,390     | 7,687      | 25.75  |
| Ontario                   | 0           | 0          | 5.05   |
|                           | 44,740      | 1,834      | 9.15   |
|                           | 88,482      | 3,633      | 11.16  |
|                           | 150,000     | 5,133      | 12.16  |
|                           | 220,000     | 7,333      | 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   |
|                           | 41,725      | 1,102      | 7.70   |
|                           | 83,451      | 3,438      | 10.50  |
|                           | 95,812      | 5,153      | 12.29  |
|                           | 116,344     | 7,957      | 14.70  |
|                           | 157,748     | 11,270     | 16.80  |
| Prince Edward Island      | 0           | 0          | 9.80   |
|                           | 31,984      | 1,279      | 13.80  |
|                           | 63,969      | 3,134      | 16.70  |
| Manitoba                  | 0           | 0          | 10.80  |



| Provinces and Territories | Amount (\$) | Constant K | Rate T |
|---------------------------|-------------|------------|--------|
|                           | 33,389      | 651        | 12.75  |
|                           | 72,164      | 4,007      | 17.40  |
| New Brunswick             | 0           | 0          | 9.68   |
|                           | 43,401      | 2,231      | 14.82  |
|                           | 86,803      | 3,706      | 16.52  |
|                           | 141,122     | 5,569      | 17.84  |
|                           | 160,776     | 9,524      | 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   |
|                           | 46,277      | 1,388      | 7.00   |
|                           | 92,555      | 3,239      | 9.00   |
|                           | 150,473     | 7,001      | 11.50  |
| Saskatchewan              | 0           | 0          | 10.50  |
|                           | 45,225      | 905        | 12.50  |
|                           | 129,214     | 3,489      | 14.50  |
| Newfoundland and Labrador | 0           | 0          | 8.70   |
|                           | 37,929      | 2,200      | 14.50  |
|                           | 75,858      | 3,186      | 15.80  |
|                           | 135,432     | 5,218      | 17.30  |
|                           | 189,604     | 7,114      | 18.30  |

| Provinces and Territories | Amount (\$) | Constant K | Rate T |
|---------------------------|-------------|------------|--------|
| Northwest Territories     | 0           | 0          | 5.90   |
|                           | 43,957      | 1,187      | 8.60   |
|                           | 87,916      | 4,352      | 12.20  |
|                           | 142,932     | 6,996      | 14.05  |
| Yukon                     | 0           | 0          | 6.40   |
|                           | 48,535      | 1,262      | 9.00   |
|                           | 97,069      | 3,106      | 10.90  |
|                           | 150,473     | 5,965      | 12.80  |
|                           | 500,000     | 16,965     | 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     |
|                     | 36,000      | 300      | 0.06 | 450     |
|                     | 48,000      | 450      | 0.25 | 600     |
|                     | 72,000      | 600      | 0.25 | 750     |
|                     | 200,000     | 750      | 0.25 | 900     |

## Temporary Contribution for Deficit Reduction – Newfoundland and Labrador

The temporary contribution for deficit reduction for the province of Newfoundland and Labrador was in effect from 2016 to 2019. Thus, the V2 factor has been removed from the T2 calculation for the province of Newfoundland and Labrador for 2020.




Completely empty the **Section 3** of the **Government Tables** option.

| Line | Taxable Income | Contribution | Contribution % |         |
|------|----------------|--------------|----------------|---------|
|      | Amount (\$)    | Constant     | Rate           | Maximum |
| 1    |                |              |                |         |
| 2    |                |              |                |         |
| 3    |                |              |                |         |
| 4    |                |              |                |         |
| 5    |                |              |                |         |
| 6    |                |              |                |         |
| 7    |                |              |                |         |
| 8    |                |              |                |         |
| 9    |                |              |                |         |
| 10   |                |              |                |         |
| 11   |                |              |                |         |
| 12   |                |              |                |         |
| 13   |                |              |                |         |
| 14   |                |              |                |         |

| Line | Taxable Income | Contribution | Contribution % |         |
|------|----------------|--------------|----------------|---------|
|      | Amount (\$)    | Constant     | Rate           | Maximum |
| 15   |                |              |                |         |
| 16   |                |              |                |         |
| 17   |                |              |                |         |
| 18   |                |              |                |         |

### 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 (\$)  | 498     | 476              |
| <p><i>NOTE: The base amount is \$249, however, you will need to enter \$498 because <b>maestro*</b> must calculate \$249 x 2.</i></p> <p>This note only applies to Ontario.</p> |         |                  |
| Amount for Eligible Dependents  | 460     |                  |
| Minimum Income  |         | 21,185           |
| Maximum Income  |         | 34,556           |
| Adjustment Rate   |         | 0.0356           |

## Federal Tax Tab

The screenshot shows the 'Government Tables' application window. The 'Federal Tax' tab is selected. The interface is divided into several sections:

- Section 1:** Contains input fields for 'Basic Deduction', '(Calcul T1) Constant', '(Calcul V1) Surtax 1 Rate A', '(Calcul V2) Constant A', '(Calcul V3) Constant A', '(Calcul V4) Constant A', '(Calcul S) Constant A', 'General Surtax Factor', 'Surtax Factor (1 A)', and 'Surtax Factor (2 A)'. It also includes 'Basic Credit Rate' and 'Constant V'.
- Section 2:** A table with columns 'Amount', 'Rate R', and 'Constant K'. It has rows numbered 1 through 10. The text 'Section 2' is overlaid on this table.
- Section 3:** Contains 'Employment Credit' with sub-fields for 'Rate' and 'Maximum'. The text 'Section 3' is overlaid on this section.



Enter in **Section 1** of the **Government Tables** option.

| Fields               | Quebec | All Provinces |
|----------------------|--------|---------------|
| Basic Deduction      | 13,229 | 13,229        |
| Basix Credit Rate    | 0.1500 | 0.1500        |
| (Calcul T1) Constant | 0.1650 |               |

## Tax Rate and Federal Income Thresholds for 2020



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

| Provinces     | Amount  | Rate R | Constant K |
|---------------|---------|--------|------------|
| All Provinces | 0       | 0.1500 | 0          |
|               | 48,535  | 0.2050 | 2669       |
|               | 97,069  | 0.2600 | 8,008      |
|               | 150,473 | 0.2900 | 12,522     |
|               | 214,368 | 0.3300 | 21,097     |

### Employment Tax Credit Section



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

| Fields  | Quebec | All Provinces |
|---------|--------|---------------|
| Rate    | 0.15   | 0.15          |
| Maximum | 1,245  | 1,245         |



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.

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