



## PAYROLL MODIFICATIONS EFFECTIVE JANUARY 1, 2024

Version in date of January 6, 2024

Please note that changes have been made to this document since it was first published. All changes have been highlighted in purple to make the correction of these amounts easier.

Take note of these changes:

- The maximum salary for 2024 labour standards applicable to the province of Quebec
- The two new surtax amounts for the province of Ontario in 2024
- The 2024 federal basic deduction for provinces throughout Canada
- Employment Tax Credit for Quebec in 2024

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 2023 payroll but before processing your first 2024 payroll.



We would like to remind users that it is their responsibility to validate the appropriate rates and stay up to date on any subsequent changes. It is therefore recommended to validate the data entered in **maestro\***. The information included in this document is provided **for information purposes only**.



- 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.

# SUMMARY

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## Defining the 2024 Payroll Periods



REMINDER: When you close the last 2023 pay period and transfer to accounting, the vacation balance and advances will be added to the starting cumulative amounts for the new year.

## Setting up 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 number of pay periods that apply to the committee for the new year.



To determine the number of pay periods for a committee, we have to take into account:

- the last paid day of the previous taxation year,
- the frequency at which employees in this committee get paid,
- and the last day worked, for which the payment date belongs to the same calendar year.

Indeed, **it is the paycheque date that determines to which taxation year the payroll belongs to** (whether the payment is done via cheque or direct deposit).

5. Enter the start of the year date, end of the year date, and the number of periods.
6. Click the **Apply** icon to view the pay periods in the grid.
7. Click the **Save** icon.
8. Repeat steps 1 to 7 until all pay periods are set up for all committees.



Once these new pay periods created for the first committee, **maestro\*** will offer to automatically create the same pay periods for all other committees for which identical periods were created the previous year.

9. Click the **Quit**.

Set Pay Periods

File View Options Tools

**Open Years**

Year	Committee	Name	Start Date	End Date	Number of Periods
2023	1	C.C.Q.	01-01-2023	30-12-2023	52

**Selected year detail**

Year: 2023 | Committee: 1 | C.C.Q.

Number of Periods: 52 | Beginning of year: 01-01-2023 | End of year: 30-12-2023

**Periods for the committee**

	Start Date	End Date	First week of the month	Period closed	Time entry closed
1	01-01-2023	07-01-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	08-01-2023	14-01-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	15-01-2023	21-01-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	22-01-2023	28-01-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	29-01-2023	04-02-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	05-02-2023	11-02-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	12-02-2023	18-02-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	19-02-2023	25-02-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	26-02-2023	04-03-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	05-03-2023	11-03-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	12-03-2023	18-03-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	19-03-2023	25-03-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	26-03-2023	01-04-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	02-04-2023	08-04-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	09-04-2023	15-04-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	16-04-2023	22-04-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	23-04-2023	29-04-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	30-04-2023	06-05-2023	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	07-05-2023	13-05-2023	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Maestro Technologies | Edit

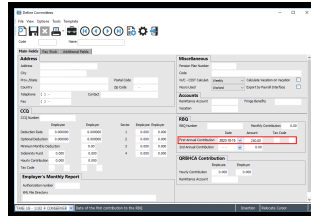
 The new periods will only be visible in the selections when the active payroll year is 2024.

## Modifications to Quebec Payroll

### Defining the AECQ Contribution Date (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, 2024, in the **Define Committees** option, as shown below, and save the modification.



## 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

Government Tables

File View

Summary

Code

Co...	Description	RRQ Rate	RRQ Annual	RRQ Max	QPP/ CPP Employee	Employer Health Tax	W/C - CSST	Prov. Tax Rate
TERR	Terre Neuve	0.000000	0.00	0.00	0.000000	0.000000	0	0.0000
QUEX	Québec Taux réduit	0.050250	3 500.00	2 341.65	1.000000	0.042600	34726	9.0000
QUE	Québec	0.053250	3 500.00	2 737.05	1.000000	0.027000	0	9.0000
ONT	Ontario	0.053250	3 500.00	2 737.05	1.000000	0.019500	0	0.0000
NUN	Nunavut	0.000000	0.00	0.00	0.000000	0.000000	0	0.0000

Detail

Code Description

Provincial Rates Federal Rates Provincial Tax Federal Tax Additional Fields

Employer Number Provincial Remittance Account

**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
QPP Additional Rate	0.000000			
Second QPP Additional Rate	0.000000		0.00	
Parental Insurance	0.000000		0.00	0.000000 0.00
Healthcare Deduction				0.000000

**Other**

Insurance Tax Rate 0.0000

PBB Source Provincial

**Section 3**

**Safety Board**

Source Provincial

Remittance Account

**W/C - CSST Provision**  
Rate 0.000000

Remittance Account

Provision Account

**Maximums**

	Weekly	Annual
CSST	0.00	0.00

**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

**Section 4**

## Provincial Rates for 2024

### Enhancement to the Quebec Pension Plan (QPP)

To align itself with the *Canada Pension Plan (CPP)* contribution rate enhancement, the *Québec Pension Plan (QPP)* introduces a second earning ceiling in 2024, which will be used to determine the second additional contribution rate to the QPP (CPP at the federal level). This amount of this new ceiling is \$73,200.

The second contribution will be calculated at a 4% rate when the first ceiling has been reached. This second contribution is fully tax-deductible, which will result in a slight tax reduction when the first ceiling is reached, and then a slight tax increase when the second ceiling is reached.

For more information concerning the second additional contribution to the QPP, please refer to the following pages on the Government of Quebec website:

- [Quebec Pension Plan Contributions](#)
- [Enhancement of the Quebec Pension Plan](#)



To complete in **Section I** of the **Government Tables** option.

Fields	Quebec	Ontario
QPP - Factor/Rate ( <b>Employee</b> section)	0.0640	
QPP - Basic Exempt. (\$) ( <b>Employee</b> section) Basic general exemption	3,500	
QPP - Annual Max. (\$) ( <b>Employee</b> section) Maximal employee contribution	4,160.00	
QPP - Factor/Rate ( <b>Employer</b> section)	1.00	
QPP Additional Rate	0.01	
Second QPP Additional Rate	0.04	
QPP - Annual Max. (\$) (2 <sup>nd</sup> additional contribution) ( <b>Employee</b> section)	188.00	
Parental Insurance - Factor/Rate ( <b>Employee</b> section)	0.00494	
Parental Insurance - Annual Max. (\$) ( <b>Employee</b> section)	464.36	
Parental Insurance - Factor/Rate ( <b>Employer</b> section)	0.00692	
Parental Insurance - Annual Max. (\$) ( <b>Employer</b> section)	650.48	
Healthcare Deduction ( <b>Employer</b> 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, then save.



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

Furthermore, to view the change made to the **Define WC/CSST** amount, modify the computer date to one in 2024.

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Quebec	1,802.84	94,000
Ontario		112,500
Alberta		104,600
British Columbia		116,700
Prince Edward Island		78,400
Manitoba		160,510
New Brunswick		76,900
Nova Scotia		72,500

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Nunavut		110,600
Saskatchewan		99,945
Newfoundland and Labrador		76,955
Northwest Territories		110,600
Yukon		102,017

**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 2024 – (Quebec Only)**

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

Fields	Quebec
Insurance Tax Rate	9.00

## Labour Standards for 2024 – (Quebec Only)



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

Fields	Quebec
Max. Labour	94,000
Rate <sup>l</sup>	0.06

## Federal Rates Tab

**Government Tables**

File View

Summary

Code

Co...	Description	RRQ Rate	RRQ Annual	RRQ Max	QPP/CPP Employee	Employer Health Tax	W/C - CSST	Prov. Tax Rate	Employ...
TERR	Terre Neuve	0.000000	0.00	0.00	0.000000	0.000000	0	0.0000	0.000000
QUEX	Québec Taux réduit	0.050250	3 500.00	2 341.65	1.000000	0.042600	34726	9.0000	0.014700
QUE	Québec	0.053250	3 500.00	2 737.05	1.000000	0.027000	0	9.0000	0.015200
ONT	Ontario	0.053250	3 500.00	2 737.05	1.000000	0.019500	0	0.0000	0.018300
NUN	Nunavut	0.000000	0.00	0.00	0.000000	0.000000	0	0.0000	0.018300

Detail

Code Description

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

Federal Remittance Account

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

Other

Insurance Tax Rate 0.0000

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

## Federal Rates for 2024

### 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 \$61,500 to \$63,200.

To know the annual and proportional rates of your reduction premiums for 2024, consult the following link: [EI Premium Reduction Program](#)

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

The *Canada Pension Plan (CPP)* introduces a second earning ceiling in 2024, which will be used to determine the second additional contribution rate to the CPP. This amount of this new ceiling is \$73,200.

The second contribution will be calculated at a 4% rate when the first ceiling has been reached. This second contribution is fully tax-deductible, which will result in a slight tax reduction when the first ceiling is reached, and then a slight tax increase when the second ceiling is reached.

For more information concerning the second additional contribution to the CPP, please refer to the following pages on the Government of Canada website:

- [The Canada Pension Plan enhancement – Businesses, individuals, and self-employed: what it means for you](#)
- [Calculate payroll deductions and contributions - Get ready to make deductions](#)
- [Types of pension plans](#)



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

Provinces and Territories	Quebec	All Other Provinces
Employment Insurance - Factor/Rate ( <b>Employee</b> section) Employment Insurance Contribution Rate	0.0132	0.0166
Employment Insurance - Annual Max.(\$) ( <b>Employee</b> section) Employee Contributions Max. Yearly Amount	834.24	1,049.12
Employment Insurance - Factor/Rate ( <b>Employer</b> section)	1.40	1.40
Pension Plan - Factor/Rate ( <b>Employee</b> section)		0.0595
Pension Plan - Basic Exempt.(\$) ( <b>Employee</b> section)		3,500

Provinces and Territories	Quebec	All Other Provinces
Pension Plan - Annual Max.(\$) <b>(Employee section)</b>		3,867.50
Pension Plan - Factor/Rate <b>(Employer section)</b>		1.0
CPP Additional Rate		0.01
Second CPP Additional Rate		0,04
CPP - Annual Max. (\$) (2 <sup>nd</sup> additional contribution) <b>(Employee section)</b>		188.00

## Provincial Tax Tab

The screenshot shows the 'Government Tables' application window. The 'Summary' section displays a table for 'QC Québec-2012' with the following values:

Co...	Description	RRQ Rate	RRQ Annual Deduction	RRQ Max	QPP/CPP Employee Factor	Employer Health Tax Rate	W/C - CSST Account
QC	Québec-2012	0.050250	3 500.00	2 341.65	1.000000	0.027000	103

The 'Detail' section is set to 'Quebec' and shows the following parameters:

- Mode: Quebec
- 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
- Rate: 0.000
- Rate: 0.000

The 'Income Tax Table' has 6 rows, with 'Section 2' highlighted in red in row 3.

The 'Health Care Deduction Table' has 6 rows, with 'Section 3' highlighted in red in row 3.

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

- Basic Personal Amount: 0.00
- Minimum Income: 0.00
- Rate Adjustment: 0.0000
- Amount for eligible dependents: 0.00
- Maximum Income: 0.00
- Section 4 is highlighted in red.

## Provincial Tax for 2024



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



Please note that, starting in 2024, the surtax for Prince Edward Island has been eliminated. **It is therefore mandatory to set the Surtax - Level I and Rate - Surtax I to 0.**

### Quebec

Fields	Quebec
Mode	Quebec
Basic Deduction	18,056
Constant A	0.0600
Maximum B	1,380
Credit Rate	0.14
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

### Ontario

Fields	Ontario
Mode	Ontario
Basic Deduction	12,399
Constant A	
Maximum B	
Credit Rate	0.0505
Surtax - Level 1	5,554
Rate - Surtax 1	0.200
Surtax - Level 2	7,108
Rate - Surtax 2	0.360

### Alberta

Fields	Alberta
Mode	Alberta
Basic Deduction	21,885
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	12,580
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	13,500
Constant A	
Maximum B	
Credit Rate	0.0965
Surtax - Level 1	0
Rate - Surtax 1	0
Surtax - Level 2	
Rate - Surtax 2	

Manitoba

Fields	Manitoba
Mode	Manitoba
Basic Deduction	15,780
Constant A	
Maximum B	
Credit Rate	0.1080
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

New Brunswick

Fields	New Brunswick
Mode	N.B.
Basic Deduction	13,044
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	8,481
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	18,767
Constant A	
Maximum B	
Credit Rate	0.0400
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

### Saskatchewan

Fields	Saskatchewan
Mode	Sask.
Basic Deduction	18,491
Constant A	
Maximum B	
Credit Rate	0.1050
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

### Newfoundland and Labrador

Fields	Newfoundland
Mode	NFLD
Basic Deduction	10,818
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	17,373
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	15,705
Constant A	
Maximum B	
Credit Rate	0.0640
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	14.00
	51,780	2,589	19.00
	103,545	7,766	24.00
	126,000	9,971	25.75
Ontario	0	0	5.05
	51,446	2,109	9.15
	102,894	4,177	11.16
	150,000	5,677	12.16
	220,000	7,877	13.16
Alberta	0	0	10.00
	148,269	2,965	12.00
	177,922	4,745	13.00
	237,230	7,117	14.00
	355,845	10,675	15.00
British Columbia	0	0	5.06
	47,937	1,266	7.70
	95,875	3,950	10.50

Provinces and Territories	Amount (\$)	Constant K	Rate T
	110,076	5,920	12.29
	133,664	9,142	14.70
	181,232	12,948	16.80
	252,752	22,299	20.50
Prince Edward Island	0	0	9.65
	32,656	1,300	13.63
	64,313	3,242	16.65
	105,000	4,659	18.00
	140,000	5,709	18.75
Manitoba	0	0	10.80
	47,000	917	12.75
	100,000	5,567	17.40
New Brunswick	0	0	9.40
	49,958	2,298	14.00
	99,916	4,296	16.00
	185,064	10,774	19.50
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
	53,268	1,598	7.00

<b>Provinces and Territories</b>	<b>Amount (\$)</b>	<b>Constant K</b>	<b>Rate T</b>
	106,537	3,729	9.00
	173,205	8,059	11.50
Saskatchewan	0	0	10.50
	52,057	1,041	12.50
	148,734	4,016	14.50
Newfoundland and Labrador	0	0	8.70
	43,198	2,505	14.50
	86,395	3,629	15.80
	154,244	6,713	17.80
	215,943	11,032	19.80
	275,870	13,791	20.80
	551,739	16,550	21.30
	1,103,478	22,067	21.80
Northwest Territories	0	0	5.90
	50,597	1,366	8.60
	101,198	5,009	12.20
	164,525	8,053	14.05
Yukon	0	0	6.40
	55,867	1,453	9.00
	111,733	3,575	10.90
	173,205	6,866	12.80
	500,000	17,866	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

## 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 (\$)	572	547
<p><i>NOTE: For the province of Ontario only, the base amount is \$286, however, you will need to enter \$572 because <b>maestro*</b> must calculate \$286x 2.</i></p>		
Amount for Eligible Dependents	529	
Minimum Income		24,338

Fields	Ontario	British Columbia
Maximum Income		39,703
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	Rate R	Constant K
(Calcul T1) Constant	0,1650	Constant V	0,00	2	0	0.1500	0
(Calcul V1) Surtax 1 Rate A	0,0000	Threshold B	0	3	48535	0.2050	2669
Surtax 2 Rate A	0,0000	Threshold B	0	4	97069	0.2600	8008
(Calcul V2) Constant A	0,0000			5	150473	0.2900	12522
(Calcul V3) Constant A	0,0000			6	214368	0.3300	21097
(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	15,705	15,705
Basix Credit Rate	0.1500	0.1500
(Calcul T1) Constant	0.1650	

## Tax Rate and Federal Income Thresholds for 2024



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

Provinces	Amount	Rate R	Constant K
All Provinces	0	0.1500	0
	55,867	0.2050	3,073
	111,733	0.2600	9,218
	173,205	0.2900	14,414
	246,752	0.3300	24,284

## Employment Tax Credit



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

Fields	Quebec	All Provinces
Rate	0.15	0.15
Maximum	1,433	1,433

## Basic Deduction Adjustment



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



Fields	Amount
Adjustment Amount	1,549
Minimum Income	173,205
Maximum Income	246,752



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 Software Support through the [Guide](#) portal.

Version in date of January 5, 2024