



PAYROLL MODIFICATIONS EFFECTIVE JANUARY 1, 2023

Version in date of January 10, 2023

Elements that have been modified since the December 21st version have been highlighted in pink:

- the Nova Scotia basic deduction amount, and
- the employment tax credit for the province of Quebec.

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 2022 payroll but before processing your first 2023 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 is your responsibility to validate whether you 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:

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Definition of the 2023 Payroll Periods



REMINDER: When you close the last 2022 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 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

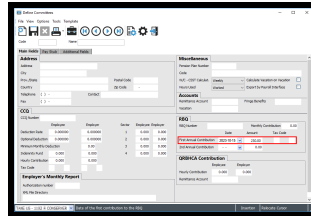
 The new periods will only be visible in the selections when the active payroll year is 2023.

Modifications to Quebec Payroll

Define 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, 2023, 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

The screenshot displays the 'Government Tables' application window. The 'Summary' tab is active, showing a table with columns: Co., Description, RRQ Rate, RRQ Annual, RRQ Max, QPP/CPP Employee, Employer Health Tax, W/C - CSST, Prov. Tax Rate, and Emp. The table lists three entries: ON (Ontario - 2023), QUE (Québec - 2023), and SA (Saskatchewan - 2023).

The 'Detail' section is divided into several sub-sections:

- Section 1:** Contains a table for Remittance Account with columns for Employee and Employer. It includes fields for QPP, QPP Additional Rate, Parental Insurance, and Healthcare Deduction.
- Section 2:** Includes 'Safety Board' (Source: Provincial, Remittance Account), 'W/C - CSST Provision' (Rate: 0,000000), and 'Exclude Taxable Benefits' (checkboxes for Housing/Board/Lodging, Travel, Use of a Vehicle, Low Interest Loan, Share Purchase Option, Other Benefits, Health Insurance, Other Insurance).
- Section 3:** 'Other' section with 'Insurance Tax Rate' (0,0000) and 'PBB Source' (Provincial).
- Section 4:** 'Labour Standards' section with 'Max. Labour' (0,00) and 'Rate' (0,00).

The footer shows 'Maestros Technologies' and the note: 'Provincial employer's id format: 0000000000RS0000'.

Provincial Rates for 2023

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 2023, this enhancement is represented by an additional contribution rate of 1%. This rate will allow **maestro*** to calculate the part of the contribution that will become a tax deductible amount.

A field to this effect, titled **QPP Additional Rate** has been added in **maestro***. Also, the suggested government table update, presented in the following table, takes into account the changes made to the QPP and this new field.

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



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

Fields	Quebec	Ontario
QPP - Factor/Rate (Employee section)	0.0640	
QPP - Basic Exempt. (\$) (Employee section) Basic general exemption	3,500	
QPP - Annual Max. (\$) (Employee section) Maximal employee contribution	4,038.40	
QPP - Factor/Rate (Employer section)	1.00	
QPP Additional Rate	0.01	
Parental Insurance - Factor/Rate (Employee section)	0.00494	
Parental Insurance - Annual Max. (\$) (Employee section)	449.54	
Parental Insurance - Factor/Rate (Employer section)	0.00692	
Parental Insurance - Annual Max. (\$) (Employer section)	629.72	
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, 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 2023.

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Quebec	1,745.30	91,000
Ontario		110,000
Alberta		102,100
British Columbia		112,800
Prince Edward Island		65,000
Manitoba		153,380
New Brunswick		74,800
Nova Scotia		69,800
Nunavut		107,400
Saskatchewan		96,945

Provinces and Territories	Safety Board	
	Weekly Maximum (\$)	Annual Maximum (\$)
Newfoundland and Labrador		72,870
Northwest Territories		107,400
Yukon		98,093

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 2023 – (Quebec Only)

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

Fields	Quebec
Insurance Tax Rate	9.00

Labour Standards for 2023 – (Quebec Only)

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

Fields	Quebec
Max. Labour	91,000
Rate ^l	0.06

Federal Rates Tab

Government Tables

File View

Summary

Co...	Description	RRQ Rate	RRQ Annual	RRQ Max	QPP/CPP Employee	Employer Health Tax	W/C - CSST	Prov. Tax Rate	Emp
ON	Ontario - 2023	0.000000	0.00	0.00	0.000000	0.019500	0	0.0000	0.0
QUE	Québec - 2023	0.064000	3 500.00	4 038.40	1.000000	0.016500	1300	9.0000	0.0
SA	Saskatchewan - 2023	0.000000	0.00	0.00	0.000000	0.000000	0	0.0000	0.0

Detail

Code: Description

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

Federal Remittance Account: [Dropdown]

Employer Number	Remittance Account	Employee			Employer	
		Factor/Rate	Basic Exempt.(\$)	Annual Max.(\$)	Factor/Rate	Hours
Employment Insurance	[Input]	0,000000	0,00	0,00	0,000000	0,00
Reduced Rate	[Input]				0,000000	[Dropdown]
Pension Plan	[Input]	0,000000	0,00	0,000	0,000000	
CPP Additional Rate		0,000000				

Other

Insurance Tax Rate: 0,0000

Maestro Technologies | Federal Remittance Account

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

Federal Rates for 2023

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 \$60,300 to \$61,500.

To know the annual and proportional rates of your reduction premiums for 2023, 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 2023, this enhancement is represented by the addition of an additional contribution rate of 1%. This rate will allow **maestro*** to calculate the part of the contribution that will become a tax deductible amount.

A field to this effect, titled **CPP Additional Rate** has been added in **maestro***. Also, the suggested government table update, presented in the following table, takes into account the changes made to the CPP and this new field.

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	0.0127	0.0163
Employment Insurance - Annual Max.(\$) (Employee section) Employee Contributions Max. Yearly Amount	781.05	1,002.45
Employment Insurance - Factor/Rate (Employer section)	1.40	1.40
Pension Plan - Factor/Rate (Employee section)		0.0595
Pension Plan - Basic Exempt.(\$) (Employee section)		3,500

Provinces and Territories	Quebec	All Other Provinces
Pension Plan - Annual Max.(\$) (Employee section)		3,754.45
Pension Plan - Factor/Rate (Employer section)		1.0
CPP Additional Rate		0.01

Provincial Tax Tab

Government Tables

File View

Summary

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

Detail

Code Description

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

Mode: Quebec **Section 1**

Basic Deduction: 0

Constant A: 0.0000 Maximum B: 0.00

Credit Rate: 0.0000

Surtax Level 1: 0 Rate: 0.000

Surtax Level 2: 0 Rate: 0.000

Maximum Credit: 0 Rate: 0.000

Poverty Fund: 0.0000

Tax Reduction for Ontario and British Columbia

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**

Income Tax Table

	Amount	Constant K	Rate T
1			
2			
3			
4			
5			
6			

Section 2

Health Care Deduction Table

	Amount	Constant	Rate	Maximu...
1				
2				
3				
4				
5				
6				

Section 3

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Provincial Tax for 2023



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

Quebec

Fields	Quebec
Mode	Quebec
Basic Deduction	17,183
Constant A	0.0600
Maximum B	1,315
Credit Rate	0.15
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Ontario

Fields	Ontario
Mode	Ontario
Basic Deduction	11,865
Constant A	
Maximum B	
Credit Rate	0.0505
Surtax - Level 1	5,315
Rate - Surtax 1	0.200
Surtax - Level 2	6,802
Rate - Surtax 2	0.360

Alberta

Fields	Alberta
Mode	Alberta
Basic Deduction	21,003
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	11,981
Constant A	
Maximum B	
Credit Rate	0.0506
Surtax - Level 1	
Rate - Surtax 1	
Surtax - Level 2	
Rate - Surtax 2	

Prince Edward Island

Manitoba

Fields	Prince Edward Island	Fields	Manitoba
Mode	Prince Edward Island	Mode	Manitoba
Basic Deduction	12,000	Basic Deduction	10,855
Constant A		Constant A	
Maximum B		Maximum B	
Credit Rate	0.098	Credit Rate	0.1080
Surtax - Level 1	12,500	Surtax - Level 1	
Rate - Surtax 1	0.100	Rate - Surtax 1	
Surtax - Level 2		Surtax - Level 2	
Rate - Surtax 2		Rate - Surtax 2	

New Brunswick

Fields	New Brunswick
Mode	N.B.
Basic Deduction	12,458
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

Saskatchewan

Fields	Nunavut	Fields	Saskatchewan
Mode	Nunavut	Mode	Sask.
Basic Deduction	17,925	Basic Deduction	17,661
Constant A		Constant A	
Maximum B		Maximum B	
Credit Rate	0.0400	Credit Rate	0.1050
Surtax - Level 1		Surtax - Level 1	
Rate - Surtax 1		Rate - Surtax 1	
Surtax - Level 2		Surtax - Level 2	
Rate - Surtax 2		Rate - Surtax 2	

Newfoundland and Labrador

Fields	Newfoundland
Mode	NFLD
Basic Deduction	10,382
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	16,593
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	15,000
Constant A	
Maximum B	
Credit Rate	0.064
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
	49,275	2,463	20.00
	98,540	6,405	24.00
	119,910	8,503	25.75
Ontario	0	0	5.05
	49,231	2,018	9.15
	98,463	3,998	11.16
	150,000	5,498	12.16
	220,000	7,698	13.16
Alberta	0	0	10.00
	142,292	2,846	12.00
	170,751	4,553	13.00
	227,668	6,830	14.00
	341,502	10,245	15.00
British Columbia	0	0	5.06
	45,654	1,205	7.70
	91,310	3,762	10.50
	104,835	5,638	12.29
	127,299	8,706	14.70

Provinces and Territories	Amount (\$)	Constant K	Rate T
	172,602	12,331	16.80
	240,716	21,238	20.50
Prince Edward Island	0	0	9.80
	31,984	1,279	13.80
	63,969	3,134	16.70
Manitoba	0	0	10.80
	36,842	718	12.75
	79,625	4,421	17.40
New Brunswick	0	0	9.40
	47,715	2,195	14.00
	95,431	4,104	16.00
	176,756	10,290	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
	50,877	1,526	7.00
	101,754	3,561	9.00
	165,429	7,697	11.50
Saskatchewan	0	0	10.50
	49,720	994	12.50

Provinces and Territories	Amount (\$)	Constant K	Rate T
	142,058	3,836	14.50
Newfoundland and Labrador	0	0	8.70
	41,457	2,405	14.50
	82,913	3,482	15.80
	148,027	6,443	17.80
	207,239	10,588	19.80
	264,750	13,235	20.80
	529,500	15,883	21.30
	1,059,000	21,178	21.80
Northwest Territories	0	0	5.90
	48,326	1,305	8.60
	96,655	4,784	12.20
	157,139	7,691	14.05
Yukon	0	0	6.40
	53,359	1,387	9.00
	106,717	3,415	10.90
	165,430	6,558	12.80
	500,000	17,558	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 (\$)	548	521
<p><i>NOTE: The base amount is \$274, however, you will need to enter \$548 because maestro* must calculate \$274 x 2.</i></p> <p>This note only applies to Ontario.</p>		
Amount for Eligible Dependents	506	
Minimum Income		23,179
Maximum Income		37,814
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	15,000	15,000
Basix Credit Rate	0.1500	0.1500
(Calcul T1) Constant	0.1650	

Tax Rate and Federal Income Thresholds for 2023



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
	53,359	0.2050	2,935
	106,717	0.2600	8,804
	165,430	0.2900	13,767
	235,675	0.3300	23,194

Employment Tax Credit



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

Fields	Quebec	All Provinces
Rate	0.15	0.15
Maximum	1,368	1,368

Basic Deduction Adjustment



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

Fields	Amount
Adjustment Amount	1,479
Minimum Income	165,430
Maximum Income	235,675



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 10, 2023