



Changes to payroll tables January 1st 2019



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IMPORTANT

WITHOUT PREJUDICE

Several payroll parameters and tables need to be changed to reflect the 2019 payroll calculations. Closely follow the steps outlined in the present document to ensure the parameters are up to date. It is very important not to confuse parameter modification in Update mode (employee file, payroll parameters) versus adding a parameter table in Add mode (Federal Income Tax Table, Employment Insurance Table, QPP/ CPP Table). Changes outlined in the present document should be completed before processing the first 2019 payroll.

FEDERAL

All provinces

Changes to basic exemptions

New Federal exemptions will be applicable as of January 1, 2019. All employee records must be modified. The document provided by the Federal Government states the following:

For 2019, some federal personal amounts have been increased due to federal indexing. The 2019 federal indexing factor is 2.2 %. Review the federal Form TD1 for complete information on all personal amounts for 2019.

Basic personal amount 12 069 \$

The Employee Master File

In Update mode (**PAYROLL** menu), modify the Federal exemption amount.

| EMPLOYEE MASTER FILE | | | |
|----------------------|-----|---|---------------------------------|
| ===== | | | |
| Name | [| |] |
| ----- | | | |
| DEDUCTIONS | | | |
| ----- | | | |
| Provincial exmp | [\$ |] | Taxes surplus [\$ |
| Other ddct | [\$ |] | Other credits [\$ |
| Federal exmp | [\$ |] | Taxes surplus [\$ |
| | | | Health contrib. exmp [] |
| ----- | | | |
| WITHHOLDING | | | |
| ----- | | | |
| Group insurance | [\$ |] | QPP/PPP exempt [] |
| RRSP | [\$ |] | Employment insurance exempt [] |
| Pension plan | | | Vacation [] % |
| Employee share | [\$ |] | Include vacation [] |
| Employer share | [\$ |] | Withhold vacation [] |
| Other ddct | [\$ |] | Employment insurance level [] |
| ***** | | | Page 3 of 7 *** |

Federal Income Tax Table

Warning : please note that due to technical considerations, the Federal tax deduction calculated by OGC never goes beyond the 3rd yearly insurable earnings bracket. As a result, starting with an insurable yearly earnings of \$147,667.00 and above, Federal tax deduction amount calculated by OGC becomes less than what it should be. However, earnings below that amount are not affected.

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

          TAX 1 TABLE
          =====
Effective date      [01-01-2019]
Max. employment credit [ $1222.00]

          Factor          "R" rate      "K1" constant
a > [ $0.00] <= [ $47630.00] [ .0000] [ .1500] [ $0.00]
a > [ $47630.00] <= [ $95259.00] [ .0000] [ .2050] [ $2620.00]
a > [ $95259.00] <= [ $147667.00] [ .0000] [ .2600] [ $7859.00]
a > [ $147667.00] <= [ $210371.00] [ .0000] [ .2900] [ $12289.00]
a > [ $210371.00] <= [ $9999999.00] [ .0000] [ .3300] [ $20704.00]
a > [ $9999999.00] <= [ $9999999.00] [ .0000] [ .3300] [ $20704.00]
a > [ $9999999.00] <= [ $9999999.00] [ .0000] [ .3300] [ $20704.00]

          SURTAX
          Basic federal deduction          Surtax rates
T3 > [ $0.00] [ .0000]
T3 > [ $0.00] [ .0000]
T3 > [ $0.00] [ .0000]
*Rev. 2006.07*****
    
```

Employment Insurance Table – Quebec

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

          EMPLOYMENT INSURANCE TABLE
          =====
Effective date      [01-01-2019]

Minimum hours ..... [ 0.0] per year
Minimum earnings ..... [ $0.00] per year
Maximum premiums ..... [ $663.75] per year
Workers premium rate ..... [ .0125]

          EMPLOYER NUMBER          RATE
          -----          -----
1) [THESE NUMBERS AND RATES ARE ] [ 1.4000]
2) [DEPENDANT UPON THE EMPLOYER ] [ *****]
3) [USUALLY 1.4 OR 1.244 ] [ *****]
*****
    
```

Employment Insurance Table – Other Provinces

```

EMPLOYMENT INSURANCE TABLE
=====

Effective date   [01-01-2019]

Minimum hours ..... [    0.0] per year
Minimum earnings ..... [   $0.00] per year
Maximum premiums ..... [ $860.22] per year
Workers premium rate ..... [   .0162]

                EMPLOYER NUMBER                      RATE
                -----                      -----
1)                [THESE NUMBERS AND RATES ARE ]      [ 1.4000]
2)                [DEPENDANT UPON THE EMPLOYER ]      [ *****]
3)                [USUALLY 1.4 OR 1.244 ]           [ *****]
*****

```

QPP/ CPP table – Quebec.

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                QPP/ CPP TABLE
                =====

Effective date   [01-01-2019]

Employee's maximum contribution ..... [$   2991.45] per year
General exemption ..... [$   3500.00] per year
Contribution rate ..... [           0.0555]

```

QPP/ CPP table – Other provinces

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                OGC INC.
                QPP/ CPP TABLE
                =====

Effective date   [01-01-2019]

Employee's maximum contribution ..... [   $2748.90] per year
General exemption ..... [   $3500.00] per year
Contribution rate ..... [           0.051]

```


Effective dates

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective dates below for **2019**.

| | | |
|----------------|----------------------|--------------|
| Effective date | Federal tax | [01-01-2019] |
| ----- | Provincial tax | [01-01-2019] |
| | Employment insurance | [01-01-2019] |
| | Pension | [01-01-2019] |

PROVINCIAL

ALBERTA

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of Alberta has announced for January 1, 2019

- Basic personal amount: \$ 19 369.00

Please refer to Form TD1AB for complete information on personal amounts.

In **Update mode** (**PAYROLL** menu) modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name          [                               ]
-----
                DEDUCTIONS
-----
Provincial exmp [$          ]   Taxes surplus [$          ]   Health contrib.
    Other ddct [$          ]   Other credits [$          ]   exmp [          ]
Federal exmp  [$          ]   Taxes surplus [$          ]
-----
                WITHHOLDING
-----
Group insurance [$          ]   QPP/PPP exempt [          ]
RRSP            [$          ]   Employment insurance exempt [          ]
Pension plan
    Employee share [$          ]   Include vacation [          ]
    Employer share [$          ]   Withhold vacation [          ]
Other ddct     [$          ]   Employment insurance level [          ]
*****
Page 3 of 7   ***
  
```

Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits [      0.0]
Federal reduction                [      .0000]      Deduction for emp rate [      0.0]%
                                Max deduction for emp/provincial reduction [      $0.00]

PPIP:Insurable maximum          [      $0.00]
      Employee [  0.0]% Employer [  0.0]%

CSST: insurable earnings        [      $0.00]      period rate [      $0.00]

Table 1:                          "T"/"V"      "K1"/"KP"
a > [      $0.00] <= [ $131220.00] [      .1000] [      $0.00]
a > [ $131220.00] <= [ $157464.00] [      .1200] [ $2624.00]
a > [ $157464.00] <= [ $209952.00] [      .1300] [ $4199.00]
a > [ $209952.00] <= [ $314928.00] [      .1400] [ $6299.00]
a > [ $314928.00] <= [ $9999999.00] [      .1500] [ $9448.00]
a > [ $9999999.00] <= [ $9999999.00] [      .1500] [ $9448.00]
*Rev. 2011.01 ***** Page 1 of 2 **

Effective date                   [01-01-2019]

Table 2:                          Rate for V1
T4 > [      $0.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]

Table V2 (ON) - S(BC):            Maximum Amt  Base Amt      Rate
ON/BC
A/A1 > [      $0.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
*Rev. 2011.01 ***** Page 2 of 2 **

```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for provincial tax.

```

Effective date                   Federal tax [01-01-2019]
-----
                                Provincial tax [01-01-2019]
                                Employment insurance [01-01-2019]
                                Pension [01-01-2019]

```

BRITISH COLUMBIA

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of British Columbia has announced for January 1, 2019.

- Basic personal amount: \$ 10 682.00

Please refer to Form TD1BC for complete information on personal amounts.

In **Update mode (PAYROLL menu)**, modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name [ ]
-----
DEDUCTIONS
-----
Provincial exmp [$ ] Taxes surplus [$ ] Health contrib.
Other ddct [$ ] Other credits [$ ] exmp [ ]
Federal exmp [$ ] Taxes surplus [$ ]
-----
WITHHOLDING
-----
Group insurance [$ ] QPP/ CPP exempt [ ]
RRSP [$ ] Employment insurance exempt [ ]
Pension plan Vacation [ ] %
Employee share [$ ] Include vacation [ ]
Employer share [$ ] Withhold vacation [ ]
Other ddct [$ ] Employment insurance level [ ]
***** Page 3 of 7 ***

```

Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits      [      0.0]
Federal reduction                [      .0000]      Deduction for emp rate [      0.0]%
                                Max deduction for emp/provincial reduction [      $0.00]

PPIP: Insurable maximum        [      $0.00]
      Employee [ 0.0]% Employer [ 0.0]%

CSST: insurable earnings       [      $0.00]      period rate [      $0.00]

Table 1:
                                "T"/"V"      "K1"/"KP"
a > [      $0.00] <= [ $40707.00] [      .0506] [      $0.00]
a > [ $40707.00] <= [ $81416.00] [      .0770] [ $1075.00]
a > [ $81416.00] <= [ $93476.00] [      .1050] [ $3354.00]
a > [ $93476.00] <= [ $113506.00] [      .1229] [ $5028.00]
a > [ $113506.00] <= [ $153900.00] [      .1470] [ $7763.00]
a > [ $153900.00] <= [ $9999999.00] [      .1680] [ $10995.00]
*Rev. 2013.01 ***** Page 1 de 2 **

Effective date                   [01-01-2019]

Table 2:
                                Taux pour V1
T4 > [      $0.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]

Table V2 (ON) - S(CB) - (QC) :
                                Maximum Ant   Base Amt      Rate
ON/CB/QC
A/A1 > [      $0.00] <= [ $20668.00] [      $0.00] [ $464.00] [      .0000]
A/A1 > [ $20668.00] <= [ $33702.00] [      $0.00] [ $464.00] [      .0356]
A/A1 > [ $33702.00] <= [ $9999999.99] [      $0.00] [      $0.00] [      .0000]
A/A1 > [ $9999999.99] <= [ $9999999.99] [      $0.00] [      $0.00] [      .0000]
A/A1 > [ $9999999.99] <= [ $9999999.99] [      $0.00] [      $0.00] [      .0000]
A/A1 > [ $9999999.99] <= [ $9999999.99] [      $0.00] [      $0.00] [      .0000]
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```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for provincial tax.

```

Effective date                   Federal tax [01-01-2019]
-----
                                Provincial tax [01-01-2019]
                                Employment insurance [01-01-2019]
                                Pension [01-01-2019]

```

MANITOBA

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of Alberta has announced for January 1, 2019.

- Basic personal amount: \$ 9 626.00

Please refer to Form TD1MB for complete information on personal amounts.

In **Update mode (PAYROLL menu)** modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name      [                                     ]
-----
DEDUCTIONS
-----
Provincial exmp [$      ]   Taxes surplus [$      ]   Health contrib.
   Other ddct [$      ]   Other credits [$      ]   exmp [      ]
Federal    exmp [$      ]   Taxes surplus [$      ]
-----
WITHHOLDING
-----
Group insurance [$      ]   QPP/CPP exempt [ ]
RRSP           [$      ]   Employment insurance exempt [ ]
Pension plan
  Employee share [$      ]   Include vacation [ ]
  Employer share [$      ]   Withhold vacation [ ]
Other ddct     [$      ]   Employment insurance level [ ]
*****
                                           Page 3 of 7  ***
  
```

Changes to the provincial income tax table

In **Add mode** (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits      [    0.0]
Federal reduction               [    .0000]      Deduction for emp rate [    0.0]%
                                Max deduction for emp/provincial reduction [    $0.00]

PPIP: Insurable maximum        [    $0.00]
      Employee [  0.0]% Employer [  0.0]%

CSST: insurable earnings       [    $0.00]      period rate [    $0.00]

Table 1:
                                "T"/"v"      "K1"/"KP"
a > [    $0.00] <= [ $32670.00] [    .1080] [    $0.00]
a > [ $32670.00] <= [ $70610.00] [    .1275] [    $637.00]
a > [ $70610.00] <= [$9999999.00] [    .1740] [    $3920.00]
a > [$9999999.00] <= [$9999999.00] [    .1740] [    $3920.00]
a > [$9999999.00] <= [$9999999.00] [    .1740] [    $3920.00]
a > [$9999999.00] <= [$9999999.00] [    .1740] [    $3920.00]
*Rev. 2013.01 ***** Page 1 de 2 **

Effective date                   [01-01-2019]

Table 2:
                                Taux pour V1
T4 > [    $0.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]

Table V2 (ON) - S(CB) - (QC) :
                                Maximum Amt  Base Amt      Rate
ON/CB/QC
A/A1 > [    $0.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.00] <= [$9999999.00] [    $0.00] [    $0.00] [    .000]
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```

Effective date

In **Update mode** (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for **provincial tax**.

```

Effective date      Federal tax [01-01-2019]
-----
                    Provincial tax [01-01-2019]
                    Employment insurance [01-01-2019]
                    Pension [01-01-2019]

```

NEW BRUNSWICK

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of New-Brunswick has announced for January 1, 2019.

- Basic personal amount: \$ 10 264.00

Please refer to Form TD1NB for complete information on personal amounts.

In **Update mode** (**PAYROLL** menu), modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name          [                                     ]
-----
                DEDUCTIONS
-----
Provincial exmp [$      ]   Taxes surplus [$      ]   Health contrib.
    Other ddct [$      ]   Other credits [$      ]   exmp [      ]
Federal exmp [$      ]   Taxes surplus [$      ]
-----
                WITHHOLDING
-----
Group insurance [$      ]   QPP/ CPP exempt [      ]
RRSP           [$      ]   Employment insurance exempt [      ]
Pension plan           Vacation [      ] %
    Employee share [$      ]   Include vacation [      ]
    Employer share [$      ]   Withhold vacation [      ]
Other ddct      [$      ]   Employment insurance level [      ]
*****
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```


Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits [      0.0]
Federal reduction               [      .0000]      Deduction for emp rate [      0.0]%
                                Max deduction for emp/provincial reduction [      $0.00]

PPIP:Insurable maximum         [      $0.00]
      Employee [ 0.0]% Employer [ 0.0]%

CSST: insurable earnings       [      $0.00]      period rate [$      0.00]

Table 1:
                                "T"/"V"      "K1"/"KP"
a > [      $0.00] <= [ $42592.00] [      .0968] [      $0.00]
a > [ $42592.00] <= [ $85184.00] [      .1482] [ $2189.00]
a > [ $85184.00] <= [ $138491.00] [      .1652] [ $3637.00]
a > [ $138491.00] <= [ $157778.00] [      .1784] [ $5465.00]
a > [ $157778.00] <= [ $9999999.00] [      .2030] [ $9347.00]
a > [ $9999999.00] <= [ $9999999.00] [      .2030] [ $9347.00]
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                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]

Table 2:
                                Rate for V1
T4 > [      $0.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]
T4 > [ $9999999.00] <= [ $9999999.00] [      .000]

Table V2 (ON) - S(BC):
                                Maximum Amt  Base Amt      Rate
ON/BC
A/A1 > [      $0.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [      $0.00] [      $0.00] [      .000]
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```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for provincial tax.

```

Effective date      Federal tax [01-01-2019]
-----
                   Provincial tax [01-01-2019]
                   Employment insurance [01-01-2019]
                   Pension [01-01-2019]

```

NEWFOUNDLAND AND LABRADOR

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of Newfoundland and Labrador has announced for January 1, 2019

- Basic personal amount: \$ 9 414.00

Please refer to Form TD1NL for complete information on personal amounts

In **Update mode (PAYROLL menu)**, modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name          [                                     ]
-----
                DEDUCTIONS
-----
Provincial exmp [$      ]   Taxes surplus [$      ]   Health contrib.
    Other ddct [$      ]   Other credits [$      ]   exmp [      ]
Federal exmp [$      ]   Taxes surplus [$      ]
-----
                WITHHOLDING
-----
Group insurance [$      ]   QPP/ CPP exempt [      ]
RRSP           [$      ]   Employment insurance exempt [      ]
Pension plan           Vacation [      ] %
    Employee share [$      ]   Include vacation [      ]
    Employer share [$      ]   Withhold vacation [      ]
Other ddct      [$      ]   Employment insurance level [      ]
*****
Page 3 of 7   ***

```

Changes to the provincial income tax table

Warning : please note that OGC provides 6 yearly earning brackets instead of 18 for processing additional tax calculated on taxable income (refer to V2 table below). As a result, starting with insurable yearly earnings of \$80,000.00 and above, Provincial tax deduction amount calculated by OGC becomes less than what it should be. However, earnings below that amount are not affected.

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits [      0.0]
Federal reduction                [    .0000]      Deduction for emp rate [    0.0]%
                                Max deduction for emp/provincial reduction [    $0.00]

PPIP:Insurable maximum          [    $0.00]
      Employee [  0.0]% Employer [  0.0]%

CSST: insurable earnings        [    $0.00]      period rate [    $0.00]

Table 1:
                                "T"/"V"      "K1"/"KP"
a > [    $0.00] <= [  $37591.00] [    .0870] [    $0.00]
a > [  $37591.00] <= [  $75181.00] [    .1450] [  $2180.00]
a > [  $75181.00] <= [ $134224.00] [    .1580] [  $3158.00]
a > [ $134224.00] <= [ $187913.00] [    .1730] [  $5171.00]
a > [ $187913.00] <= [$9999999.99] [    .1830] [  $7050.00]
a > [$9999999.99] <= [$9999999.99] [    .1830] [  $7050.00]

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Effective date                   [01-01-2019]

Table 2:
                                Taux pour V1
T4 > [    $0.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]

Table V2 (ON) - S(CB) - (QC) :
                                Maximum Amt  Base Amt      Rate
ON/CB/QC
A/A1 > [  $50000.00] <= [  $55000.00] [  $100.00] [    $0.00] [    .100]
A/A1 > [  $55000.00] <= [  $60000.00] [  $200.00] [  $100.00] [    .100]
A/A1 > [  $60000.00] <= [  $65000.00] [  $300.00] [  $200.00] [    .100]
A/A1 > [  $65000.00] <= [  $70000.00] [  $400.00] [  $300.00] [    .100]
A/A1 > [  $70000.00] <= [  $75000.00] [  $500.00] [  $400.00] [    .100]
A/A1 > [  $75000.00] <= [$9999999.00] [  $600.00] [  $500.00] [    .100]

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```

Effective date

In Update mode (**PAYROLL** menu, **PAYROLL PARAMETERS** sub-menu, option **Payroll Parameters 1st** screen), modify the effective date below for **provincial tax**.

| | |
|----------------|-----------------------------------|
| Effective date | Federal tax [01-01-2019] |
| ----- | Provincial tax [01-01-2019] |
| | Employment insurance [01-01-2019] |
| | Pension [01-01-2019] |

NOVA SCOTIA

Listed below are some of the non-refundable personal tax credit amounts that the province of Nova Scotia has announced for January 1, 2019

- Basic personal amount:

| | | |
|--|---|--|
| Taxable earnings < \$25 000 | = | 11 481.00 \$ |
| Taxable earnings > \$75 000 | = | 8 481.00 \$ |
| Taxable earnings > \$25 000 and < \$75 000 | = | 11 481 – ((Taxable earnings – 25 000) X 6 %) |

Please refer to Form TD1NS for complete information on personal amounts

In Update mode (PAYROLL menu), modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name [ ]
-----
DEDUCTIONS
-----
Provincial exmp [$ ] Taxes surplus [$ ] Health contrib.
Other ddct [$ ] Other credits [$ ] exmp [ ]
Federal exmp [$ ] Taxes surplus [$ ]
-----
WITHHOLDING
-----
Group insurance [$ ] QPP/ CPP exempt [ ]
RRSP [$ ] Employment insurance exempt [ ]
Pension plan Vacation [ ] %
Employee share [$ ] Include vacation [ ]
Employer share [$ ] Withhold vacation [ ]
Other ddct [$ ] Employment insurance level [ ]
***** Page 3 of 7 ***

```

Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information.

```

          TAX 2 TABLE
          =====
Effective date           [01-01-2019]
Conversion for tax credits [ 0.0]
Federal reduction       [ .0000]      Deduction for emp rate [ 0.0]%
                          Max deduction for emp/provincial reduction [ $0.00]

PIIP: Insurable maximum [ $0.00]
      Employee [ 0.0]% Employer [ 0.0]%

CSST: insurable earnings [ $0.00]      period rate [ $0.00]

Table 1:
          "T"/"V"      "K1"/"KP"
a > [ $0.00] <= [ $29590.00] [ .0879] [ $0.00]
a > [ $29590.00] <= [ $59180.00] [ .1495] [ $1823.00]
a > [ $59180.00] <= [ $93000.00] [ .1667] [ $2841.00]
a > [ $93000.00] <= [ $150000.00] [ .1750] [ $3613.00]
a > [ $150000.00] <= [ $9999999.00] [ .2100] [ $8863.00]
a > [ $9999999.00] <= [ $9999999.00] [ .2100] [ $8863.00]
*Rev. 2011.01 ***** Page 1 of 2 **

          TAX 2 TABLE
          =====
Effective date           [01-01-2019]

Table 2:
          Rate for V1
T4 > [ $0.00] <= [ $9999999.00] [ .000]
T4 > [ $9999999.00] <= [ $9999999.00] [ .000]
T4 > [ $9999999.00] <= [ $9999999.00] [ .000]
T4 > [ $9999999.00] <= [ $9999999.00] [ .000]

Table V2 (ON) - S(BC) :
          Maximum Amt   Base Amt   Rate
ON/BC
A/A1 > [ $0.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
A/A1 > [ $9999999.00] <= [ $9999999.00] [ $0.00] [ $0.00] [ .000]
*Rev. 2011.01 ***** Page 2 of 2 **
    
```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for provincial tax.

```

Effective date           Federal tax [01-01-2019]
-----
                          Provincial tax [01-01-2019]
                          Employment insurance [01-01-2019]
                          Pension [01-01-2019]
    
```

ONTARIO

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of Ontario has announced for January 1, 2019

- Basic personal amount: \$ 10 582.00

Please refer to Form TD1ON for complete information on personal amounts.

In **Update mode** (**PAYROLL** menu), modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name [ ]
-----
DEDUCTIONS
-----
Provincial exmp [$ ] Taxes surplus [$ ] Health contrib.
Other ddct [$ ] Other credits [$ ] exmp [ ]
Federal exmp [$ ] Taxes surplus [$ ]
-----
WITHHOLDING
-----
Group insurance [$ ] QPP/ CPP exempt [ ]
RRSP [$ ] Employment insurance exempt [ ]
Pension plan Vacation [ ] %
Employee share [$ ] Include vacation [ ]
Employer share [$ ] Withhold vacation [ ]
Other ddct [$ ] Employment insurance level [ ]
***** Page 3 of 7 ***

```

The provincial tax reduction amounts for 2019 are as follows:

- \$244 for the basic personal amount;
- \$452 for each dependant under age 19; and
- \$452 for each dependant with a disability that the employee or pensioner has claimed on Form TD1ON.

In Update mode, change the provincial tax reduction amount

| | | |
|--------------------|---|-----------------|
| Name | [|] |
| ----- | | |
| OTHER WITHHOLDINGS | | |
| ----- | | |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| | [| \$0.00] |
| ----- | | |
| ONTARIO | | |
| ----- | | |
| Tax reduction | [| \$244.00] |
| ***** | | |
| | | Page 4 of 7 *** |

Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                  [01-01-2019]
Conversion for tax credits [    0.0]
Federal reduction              [    .0000]      Deduction for emp rate [    0.0]%
                                Max deduction for emp/provincial reduction [    $0.00]

PPIP:Insurable maximum        [    $0.00]
      Employee [ 0.0]% Employer [ 0.0]%

CSST: insurable earnings      [$      ]      period rate [$      ]

Table 1:
                                "T"/"v"      "K1"/"KP"
a > [    $0.00] <= [ $43906.00] [    .0505] [    $0.00]
a > [ $43906.00] <= [ $87813.00] [    .0915] [ $1800.00]
a > [ $87813.00] <= [ $150000.00] [    .1116] [ $3565.00]
a > [ $150000.00] <= [ $220000.00] [    .1216] [ $5065.00]
a > [ $220000.00] <= [$9999999.00] [    .1316] [ $7265.00]
a > [$9999999.00] <= [$9999999.00] [    .1316] [ $7265.00]
*Rev. 2013.01 ***** Page 1 of 2 **

Effective date                  [01-01-2019]

Table 2:
                                Rate for V1
T4 > [    $0.00] <= [ $4740.00] [    .000]
T4 > [ $4740.00] <= [ $6067.00] [    .200]
T4 > [ $6067.00] <= [$9999999.00] [    .360]
T4 > [$9999999.00] <= [$9999999.00] [    .360]

Table V2:
                                Maximum Amt  Base Amt      Rate
A > [ $20000.00] <= [ $36000.00] [ $300.00] [ $0.00] [    .060]
A > [ $36000.00] <= [ $48000.00] [ $450.00] [ $300.00] [    .060]
A > [ $48000.00] <= [ $72000.00] [ $600.00] [ $450.00] [    .250]
A > [ $72000.00] <= [ $200000.00] [ $750.00] [ $600.00] [    .250]
A > [ $200000.00] <= [$9999999.99] [ $900.00] [ $750.00] [    .250]
A > [$9999999.99] <= [$9999999.99] [ $900.00] [ $750.00] [    .250]
*Rev. 2011.01 ***** Page 2 of 2 **

```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for **provincial tax**.

```

Effective date      Federal tax [01-01-2019]
-----
                   Provincial tax [01-01-2019]
                   Employment insurance [01-01-2019]
                   Pension [01-01-2019]

```

QUEBEC

Employee Master File

As of 2019, the basic amount used in calculating source deductions will change. **The 2019-01 version of form TP-1015.3 must therefore be completed by all employees, except those:**

- who are claiming only the basic amount (\$15 269 in 2019);
- whose employer uses the 2019 version *Source Deduction Table for Québec Income Tax* (TP-1015.t1) to calculate source deductions.

In Update mode (**PAYROLL** menu), modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name          [                               ]
-----
DEDUCTIONS
-----
Provincial exmp [$      ]   Taxes surplus [$      ]   Health contrib.
   Other ddct [$      ]   Other credits [$      ]   exmp [      ]
Federal      exmp [$      ]   Taxes surplus [$      ]
-----
WITHHOLDING
-----
Group insurance [$      ]   QPP/CPP exempt [ ]
RRSP            [$      ]   Employment insurance exempt [ ]
Pension plan
  Employee share [$      ]   Include vacation [ ]
  Employer share [$      ]   Withhold vacation [ ]
Other ddct      [$      ]   Employment insurance level [ ]
*****
Page 3 of 7   ***
  
```

Changes to the Provincial Income Tax Table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits      [    0.15]
Federal reduction                [    .1650]      Deduction for emp rate [    6.0]%
                                max deduction employ/reduction de base [$ 1170.00]

RPAP:maximum assurable          [$ 76500.00]
      employe [0.548]% employeur [0.736]%

CSST: maximum assurable        [$ 76500.00] taux periodique [$*****]1

Table 1:
                                "T"/"V"      "K1"/"KP"
a > [    $0.00] <= [ $43790.00] [    .1500] [    $0.00]
a > [ $43790.00] <= [ $87575.00] [    .2000] [ $2189.00]
a > [ $87575.00] <= [$ 106575.00] [    .2400] [ $5692.00]
a > [$ 106575.00] <= [$9999999.00] [    .2575] [ $7557.00]
a > [$9999999.00] <= [$9999999.00] [    .2575] [ $7557.00]
*Rev. 2013.01 ***** Page 1 of 2 **

Effective date                   [01-01-2019]

Table 2:
                                Rate for V1
T4 > [    $0.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]
T4 > [$9999999.00] <= [$9999999.00] [    .000]

Table V2 (ON) - S(CB) - (QC) :
                                Maximum Amt  Base Amt      Rate
ON/CB/QC
A/A1 > [    $0.00] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.99] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.99] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.99] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.99] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
A/A1 > [$9999999.99] <= [$9999999.99] [    $0.00] [    $0.00] [    .000]
*Rev. 2013.01 ***** Page 2 of 2 **

```

¹ Please enter the **period rate** that was communicated to you by the government according to your classification.

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for **provincial tax**.

```

Effective date                   Federal tax [01-01-2019]
-----
                                Provincial tax [01-01-2019]
                                Employment insurance [01-01-2019]
                                Pension [01-01-2019]

```

SASKATCHEWAN

Employee Master File

Listed below are some of the non-refundable personal tax credit amounts that the province of Saskatchewan has announced for January 1, 2019

- Basic personal amount: \$ 16 065.00

Please refer to Form TD1SK for complete information on personal amounts.

In **Update mode (PAYROLL menu)** modify the Provincial exemption amount.

```

EMPLOYEE MASTER FILE
=====
Name      [                                     ]
-----
                        DEDUCTIONS
-----
Provincial exmp [$      ]   Taxes surplus [$      ]   Health contrib.
   Other ddct [$      ]   Other credits [$      ]   exmp [      ]
Federal   exmp [$      ]   Taxes surplus [$      ]
-----
                        WITHHOLDING
-----
Group insurance [$      ]   QPP/ CPP exempt [ ]
RRSP           [$      ]   Employment insurance exempt [ ]
Pension plan
  Employee share [$      ]   Include vacation [ ]
  Employer share [$      ]   Withhold vacation [ ]
Other ddct     [$      ]   Employment insurance level [ ]
*****
                                           Page 3 of 7  ***
  
```

Changes to the provincial income tax table

In Add mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu), key in the following information:

```

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]
Conversion for tax credits [      0.0]
Federal reduction                [      .0000]      Deduction for emp rate [      0.0]%
                                Max deduction for emp/provincial reduction [      $0.00]

PPIP:Insurable maximum          [      $0.00]
      Employee [  0.0]% Employer [  0.0]%

CSST: insurable earnings        [      $0.00]      period rate [      $0.00]

Table 1:
                                "T"/"V"      "K1"/"KP"
a > [      $0.00] <= [ $45225.00] [      .1050] [      $0.00]
a > [ $45225.00] <= [ $129214.00] [      .1250] [      $905.00]
a > [ $129214.00] <= [$9999999.99] [      .1450] [      $3489.00]
a > [$9999999.99] <= [$9999999.99] [      .1450] [      $3489.00]
a > [$9999999.99] <= [$9999999.99] [      .1450] [      $3489.00]
a > [$9999999.99] <= [$9999999.99] [      .1450] [      $3489.00]
*Rev. 2011.01 ***** Page 1 of 2 **

                                TAX 2 TABLE
                                =====
Effective date                   [01-01-2019]

Table 2:
                                Rate for V1
T4 > [      $0.00] <= [$9999999.00] [      .000]
T4 > [$9999999.00] <= [$9999999.00] [      .000]
T4 > [$9999999.00] <= [$9999999.00] [      .000]
T4 > [$9999999.00] <= [$9999999.00] [      .000]
Table V2 (ON) - S(BC):
                                Maximum Amt  Base Amt      Rate
ON/BC
A/A1 > [      $0.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [$9999999.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [$9999999.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [$9999999.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [$9999999.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
A/A1 > [$9999999.00] <= [$9999999.00] [      $0.00] [      $0.00] [      .000]
*Rev. 2011.01 ***** Page 2 of 2 **

```

Effective date

In Update mode (PAYROLL menu, PAYROLL PARAMETERS sub-menu, option Payroll Parameters 1st screen), modify the effective date below for provincial tax.

```

Effective date      Federal #tax [01-01-2019]
-----
                   Provincial tax [01-01-2019]
                   Employment insurance [01-01-2019]
                   Pension [01-01-2019]

```