 The Charter of the French language and its regulations govern the [consultation](#) of English-language content.



WEBRAS – CALCULATION OF SOURCE DEDUCTIONS AND EMPLOYER CONTRIBUTIONS

# WEBRAS 2024.01 REPORT

Last updated: 2024-02-08

Effective date of the rates used for the calculations: 2024-02-08

## GENERAL INFORMATION

### Information about the employee

#### Type of remuneration

Salary or wages, plus gratuities, retroactive pay or similar lump-sum payments

#### Employee's name

Webras

### Employee's payroll information

#### Period

From 01 January 2024, to 31 December 2024

#### Number of pay periods in the year

Weekly payments (52)

#### Current pay period

5


 [Make corrections](#)

## BASIC AMOUNTS

Basic amounts	Current pay period	Year-to-date amount (before the start of the current pay period)
Salary or wages	\$ 10,000.00	\$ 40,000.00

## GRATUITIES AND RETROACTIVE PAY

Gratuities and Retroactive Pay	Current pay period	Year-to-date amount (before the start of the current pay period)
Gratuities, retroactive pay or similar lump-sum payments	\$ 1,000.00	\$ 0.00

 [Make corrections](#)

## DEDUCTIONS AND CREDITS

Should any of the employee's income be excluded for purposes of calculating the deduction for employment income?

No

## DEDUCTIONS SUMMARY

Deductions	Current pay period	Year-to-date amount (before the start of the current pay period)
Deduction for employment income	\$ 26.54	\$ 0.00

 [Make corrections](#)

## FORMS INFORMATION

Did the employee complete form TP-1015.3-V?

Yes

Which version of form TP-1015.3-V was completed?

Basic personal amount (personal tax credits) entered in the previous year multiplied by 1.0508

Amount from line 9

Additional amount of income tax to be withheld as shown on line 11 of form TP-1015.3-V or on form TP-1015.N-V or TP-1017-V

Did the employee complete form TP-1016-V?

 [Make corrections](#)

## CALCULATE CONTRIBUTIONS

### Calculating QPP contributions

Which of the following statements applies to the employee:

Number of months in the employee's contribution period

Was the employee transferred from an establishment subject to the CPP to one subject to the QPP during the year?

Has the employee's QPP maximum annual contribution been reached? (\$4,348.00)



The maximum contribution (the base contribution plus the first additional contribution) is \$4,160.00. The maximum amount of the second additional contribution is \$188.00.

QPP amounts	Current pay period	Year-to-date amount (before the start of the current pay period)
<b>Base contribution and first additional contribution</b>	n/a	\$ 2,542.77
<b>Second additional contribution</b>	n/a	\$ 0.00
<b>Income not subject to QPP contributions</b> (optional)	0.00	\$ 0.00

## Calculating QPIP premiums

Has the employee's QPIP maximum annual premium been reached? (\$464.36)

No

QPIP amounts	Current pay period	Year-to-date amount (before the start of the current pay period)
<b>QPIP premiums</b>	n/a	\$ 197.60
<b>Income not subject to QPIP premiums</b> (optional)	\$ 0.00	n/a

## Calculating the employer health services fund contribution

Total payroll (including unreimbursed indemnities further to an industrial accident)

\$ 1,000,000.00

Are you a public-sector employer?

No

Do you qualify for the reduced health services fund contribution rate for small and medium-sized businesses in the primary and manufacturing sectors?

No

 [Make corrections](#)

## RESULT

Income for the current pay period

Gross income

\$ 10,000.00

Gratuities, retroactive pay and similar lump-sum payments

\$ 1,000.00

**Taxable income**

\$ 10,864.13

**Source deductions for the current pay period****Québec income tax to be withheld on gross income**

\$ 2,304.29

**Québec income tax on gratuities, retroactive pay and similar lump-sum payments**

\$ 254.94

**Total Québec income tax**

\$ 2,559.23

Contributions	Rate	Amount
<b>QPP contributions</b>	6.4%	\$ 699.69
<b>QPP second additional contribution</b>	4 %	\$ 0.00
<b>QPIP premiums</b>	0.494%	\$ 54.34

**Record the following amount for future reference:**

- **Amount 1: \$63.61.** It is the part of the employee's QPP base contribution and first additional contribution related to gratuities, retroactive pay or similar lump-sum payments of \$1,000.00 that you entered.

- **Amount 2: \$0.00.** It is the part of the employee's QPP second additional contribution related to gratuities, retroactive pay or similar lump-sum payments of \$1,000.00 that you entered.

These amounts will be needed to calculate the QPP contributions on gratuities, retroactive pay or similar lump-sum payments that are paid in an **upcoming pay period**.

When you do the calculations:

- enter **Amount 1** in the "Portion of the year-to-date QPP base contribution and first additional contribution (above amount) that is related to gratuities, retroactive pay or similar lump-sum payments" field under Year-to-date amount (before the current pay period);

- enter **Amount 2** in the "Portion of the year-to-date QPP second additional contribution (above amount) that is related to gratuities, retroactive pay or similar lump-sum payment" field under Year-to-date amount (before the current pay period).

## Employer contributions for the current pay period

Contributions	Rate	Amount
<b>QPP contributions</b>	6.4%	\$ 699.69
<b>QPP second additional contribution</b>	4 %	\$ 0.00
<b>QPIP premiums</b>	0.692%	\$ 76.12
<b>Contribution to the health services fund</b>	1.65%	\$ 181.50