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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

Employee's name

WebRAS 4

Employee's payroll information

Period

From 01 January 2024, to 31 December 2024

Number of pay periods in the year

Monthly payments (12)

Current pay period


10

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BASIC AMOUNTS

Current pay period

Basic amounts	Current pay period	Year-to-date amount (before the start of the current pay period)
Salary or wages	\$ 10,000.00	\$ 90,000.00
Taxable benefits (optional)	\$ 0.00	\$ 0.00

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DEDUCTIONS AND CREDITS

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

No

Deductions for the current pay period

Deduction for employment income

\$ 115.00

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FORMS INFORMATION

Did the employee complete form TP-1015.3-V?

Yes

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

2024 version

Amount from line 7

\$ 25,000

Amount from line 9

\$ 0

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

\$ 0.00

Was form TP-1015.3-V completed before the first pay period of the current year?

Yes

Did the employee complete form TP-1016-V?

No

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CALCULATE CONTRIBUTIONS

Calculating QPP contributions

Which of the following statements applies to the employee:

None of the above.

Number of months in the employee's contribution period

12

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

No

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

Yes

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)
QPIP premiums	n/a	\$ 444.60
Income not subject to QPIP premiums (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

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RESULT

Income for the current pay period

Gross income

\$ 10,000.00

Taxable income

\$ 9,885.00

Source deductions for the current pay period

Québec income tax to be withheld on gross income

\$ 1,433.57

Contributions	Rate	Amount
QPP contributions	6.4%	\$ 0.00
QPP second additional contribution	4 %	\$ 0.00
QPIP premiums	0.494%	\$ 19.76

Employer contributions for the current pay period

Contributions	Rate	Amount
QPP contributions	6.4%	\$ 0.00
QPP second additional contribution	4 %	\$ 0.00

Contributions	Rate	Amount
QPIP premiums	0.692%	\$ 27.68
Contribution to the health services fund	1.65%	\$ 165.00