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WEBRAS – CALCULATION OF SOURCE DEDUCTIONS AND EMPLOYER CONTRIBUTIONS

WEBRAS 2024.01 REPORT

Last updated: 2024-02-27

Effective date of the rates used for the calculations: 2024-01-01

GENERAL INFORMATION

Information about the employee

Type of remuneration

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

Employee's name

sad csadc

Employee's payroll information

Period

From 01 January 2024, to 31 December 2024

Number of pay periods in the year

Twice-monthly payments (24)

Current pay period

10


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BASIC AMOUNTS

Basic amounts	Current pay period	Year-to-date amount (before the start of the current pay period)
Salary or wages	\$ 4,000.00	\$ 41,000.00
Taxable benefits (optional)	\$ 300.00	\$ 2,700.00

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	\$ 2,000.00	\$ 5,000.00

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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 SUMMARY

Deductions	Current pay period	Year-to-date amount (before the start of the current pay period)
Deduction for employment income	\$ 57.50	\$ 0.00
Contribution to a registered retirement savings plan (RRSP)	\$ 50.00	

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FORMS INFORMATION

Did the employee complete form TP-1015.3-V?

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


Amount from line 7

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

Deductions on line 19

Did the employee complete form TP-1016-V?

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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?

Employee's CPP contribution withheld since the start of the year (before the current pay period)

Has the employee's QPP maximum annual contribution been reached? (\$4,101.34)

No



The maximum contribution (the base contribution plus the first additional contribution) is \$3,913.34. 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)
Base contribution and first additional contribution	n/a	\$ 2,293.33
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 [\$5,000.00]	n/a	\$ 62.15
Second additional contribution	n/a	\$ 0.00
Portion of the year-to-date QPP second additional contribution (above amount) that is related to gratuities, retroactive pay or similar lump-sum payments [\$5,000.00]	n/a	\$ 0.00
Income not subject to QPP contributions (optional)		

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	\$ 202.54
Income not subject to QPIP premiums (optional)	\$ 300.00	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

\$ 4,300.00

Gratuities, retroactive pay and similar lump-sum payments

\$ 2,000.00

Taxable income

\$ 6,130.96

Source deductions for the current pay period

Québec income tax to be withheld on gross income

\$ 608.39

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

\$ 475.31

Total Québec income tax

\$ 1,083.70

Contributions	Rate	Amount
QPP contributions	6.4%	\$ 393.87
QPP second additional contribution	4 %	\$ 0.00
QPIP premiums	0.494%	\$ 29.64



Record the following amount for future reference:

- Amount 1: \$187.19. 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 \$2,000.00 for the current pay period and of \$5,000.00 accumulated since the start of the year (before the current pay period) 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 \$2,000.00 for the current pay period and of \$5,000.00 accumulated since the start of the year (before the current pay period) 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
QPP contributions	6.4%	\$ 393.87
QPP second additional contribution	4 %	\$ 0.00
QPIP premiums	0.692%	\$ 41.52
Contribution to the health services fund	1.65%	\$ 103.95