



## 2012 Payroll Summary | Government Resources



Staffing | Professionals | HR Solutions | Inhouse Services

# 2012 Payroll Summary

## Ontario – Canada Pension Plan (CPP)

|  |            |
|--|------------|
| Annual Maximum Pensionable Earnings.....   | \$50,100   |
| Annual Basic Exemption.....                | \$3,500    |
| Maximum Contributory Earnings.....         | \$46,600   |
| Contribution Rate (employee).....          | 4.95%      |
| Contribution Rate (employer).....          | 4.95%      |
| Max. Contribution (employee/employer)..... | \$2,306.70 |

## Employment Insurance (EI)

|   |            |
|---|------------|
| Maximum Annual Insurable Earnings.....                    | \$45,900   |
| Premium/Contribution Rate (employee).....                 | 1.83%      |
| Premium Rate (employer: 1.4 x employee EI).....           | 2.562%     |
| Annual Maximum Premium EI/QPIP (employee).....            | \$839.97   |
| Annual Maximum Premium (employer: 1.4 x employee EI)..... | \$1,175.96 |

## Minimum vacation entitlement

After 1 year..... 2 weeks (4%)

## Maximum hours / overtime

8 hours / day or more with written agreement and 48 hours / week

## Rules regarding 48+ hour work week:

<http://www.labour.gov.on.ca/english/es/pubs/guide/hours.php>

Overtime rate..... At least 1.5 x regular pay rate after 44 hours  
(can be a higher threshold in specific occupations)

## Public Holidays

|                       |             |
|-----------------------|-------------|
| New Year's Day.....   | January 1   |
| Family Day.....       | February 20 |
| Good Friday.....      | April 6     |
| Victoria Day.....     | May 21      |
| Canada Day.....       | July 1      |
| Labour Day.....       | September 3 |
| Thanksgiving Day..... | October 8   |
| Christmas.....        | December 25 |
| Boxing Day.....       | December 26 |

While, some employers give their employees a holiday on Easter Sunday, Easter Monday, the first Monday in August, or Remembrance Day, the employer is not required to do so under the Employment Standards Act, 2000 (ESA).

For complete information, refer to:

<http://www.labour.gov.on.ca/english/es/pubs/guide/publicolidays.php>

# Government Resources

## Canada

### Government of Canada

[canada.gc.ca](http://canada.gc.ca)

Taxes, federal regulations for businesses, business indicators, statistics

### Government Services for entrepreneurs

[canadabusiness.ca](http://canadabusiness.ca)

### Human Resources and Skills Development Canada

[hrsdc.gc.ca](http://hrsdc.gc.ca)

HR management, EI, labour market information, labour & workplace information

### Canada Labour Code

[laws.justice.gc.ca/eng/acts/L-2/index.html](http://laws.justice.gc.ca/eng/acts/L-2/index.html)

Includes occupational health and safety, industrial relations, and standards for hours, wages, vacations, holidays, etc.

### Canada Revenue Agency

[cra-arc.gc.ca](http://cra-arc.gc.ca) | 1.800.959.5525

Payroll tables: [cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/jn10/menu-eng.html](http://cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/jn10/menu-eng.html)

## Ontario

### Government of Ontario

[ontario.ca](http://ontario.ca)

### Ontario Ministry of Labour

[www.labour.gov.on.ca](http://www.labour.gov.on.ca)

### Employment Standards

[www.labour.gov.on.ca/english/es/](http://www.labour.gov.on.ca/english/es/)

416.326.7160 or 1.800.531.5551

### Health and Safety

[www.labour.gov.on.ca/english/hs/](http://www.labour.gov.on.ca/english/hs/)

416.326.3835 or 1.800.268.8013

### Labour Relations

[www.labour.gov.on.ca/english/lr/](http://www.labour.gov.on.ca/english/lr/)

416.326.7500

### Workplace Safety & Insurance Board

[wsib.on.ca](http://wsib.on.ca)

416.344.1000 or 1.800.387.0750

All information verified as of January 2012

