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2010 Payroll Summary

British Columbia – Canada Pension Plan (CPP)

Annual Maximum Pensionable Earnings	\$47,200
Annual Basic Exemption	\$3,500
Maximum Contributory Earnings	\$43,700
Contribution Rate (employee)	4.95%
Contribution Rate (employer)	4.95%
Max. Contribution (employee/employer)	\$2,163.15

Employment Insurance (EI)

Maximum Annual Insurable Earnings	\$43,200
Premium/Contribution Rate (employee)	1.73%
Premium Rate (employer: 1.4 x employee EI)	2.422%
Annual Maximum Premium EI/QPIP (employee)	\$747.36
Annual Maximum Premium (employer: 1.4 x employee EI)	\$1,046.30

Minimum vacation entitlement

After 1 year	2 weeks (4%)
After 5 years	3 weeks (6%)

Maximum hours / overtime

Per day	8 hours / day
Per week	40 hours / week
Overtime rate:	1.5 x regular wage after 8 hours in a day or 40 hours in a week 2 x regular wage after 12 hours in a day

Minimum hourly wage

First Job / Entry Level Wage	\$6.00 / hour
Minimum wage	\$8.00 / hour

Public Holidays

New Year's Day	January 1
Good Friday	April 2
Victoria Day	May 24
Canada Day	July 1
BC Day	August 2
Labour Day	September 6
Thanksgiving Day	October 11
Remembrance Day	November 11
Christmas	December 25

To be eligible for statutory holiday pay an employee must have been employed for 30 calendar days before the statutory holiday and have worked or earned wages on 15 of the 30 days immediately before the statutory holiday.

For complete information, refer to:

http://www.labour.gov.bc.ca/esb/facshts/statutory_holidays.htm



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Government Resources

Canada

Government of Canada

www.canada.gc.ca

Taxes, federal regulations for businesses, business indicators, statistics

Government Services for entrepreneurs

www.canadabusiness.ca

Human Resources and Skills Development Canada

www.hrsdc.gc.ca

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

Canada Labour Code

www.laws.justice.gc.ca/en/L-2/index.html

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

Canada Revenue Agency

www.cra-arc.gc.ca 1.800.959.5525

Payroll tables: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/menu-eng.html>

British Columbia

Government of British Columbia

www.gov.bc.ca

Ministry of Labour and Citizens' Services

www.gov.bc.ca/lcs

Employment Standards Act

www.labour.gov.bc.ca/esb/esaguide 1.800.663.3316

Ministry of Housing and Social Development

www.gov.bc.ca/eia

BC Labour Relations Board

www.lrb.bc.ca 604.660.1300

Workers' Compensation Board

www.worksafebc.com 1.888.922.2768

All information verified as of January 2010