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## 2010 Payroll Summary

### Ontario – 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%)
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### 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)

### Minimum hourly wage

\$10.25 / hour (effective March 31, 2010)

### Public Holidays

New Year's Day . . . . .	January 1
Family Day . . . . .	February 15
Good Friday . . . . .	April 2
Victoria Day . . . . .	May 24
Canada Day . . . . .	July 1
Labour Day . . . . .	September 6
Thanksgiving Day . . . . .	October 11
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>



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## Government Resources

### Canada

**Government of Canada**

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

Taxes, federal regulations for businesses, business indicators, statistics

**Government Services for entrepreneurs**

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

**Human Resources and Skills Development Canada**

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

Payroll tables: <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/t4032/jn10/menu-eng.html>

### Ontario

**Government of Ontario**

[www.ontario.ca](http://www.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/) 416.326.7600

**Workplace Safety & Insurance Board**

[www.wsib.on.ca](http://www.wsib.on.ca) 416.344.1000 or 1.800.387.0750

**Bill 139: temporary employee termination notice guideline**

	Notice required (number of weeks)
Length of employment	
Less than 3 mo. ....	0
3 mo. to less than 1 yr . . . . .	1
1 yr to less than 3 yrs . . . . .	2
3 yrs to less than 4 yrs . . . . .	3
4 yrs to less than 5 yrs . . . . .	4
5 yrs to less than 6 yrs . . . . .	5
6 yrs to less than 7 yrs . . . . .	6

All information verified as of January 2010