

# Avantage<sup>MD</sup> PME

Constants and tax rates 2009



## All provinces

Rates for pay calculation for year of reference 2010.





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*This guide was developed with Avantage NG7.5 Suite>Enterprise. Our software programs are constantly being developed. Certain displays or functions may be different in the updates to the application that were developed earlier than this document.*

*The masculine gender has been used to lighten the text of this document and make it easier to read.*

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## FEDERAL RATES

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables: **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

► **FEDERAL** income tax table

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	R	K
0.00	40,970.00	15.00	0.00
40,970.00	81,941.00	22.00	2,868.00
81,941.00	127,021.00	26.00	6,146.00
127,021.00	9,999,999.99	29.00	9,956.00

- 15% on income less than or equal to \$40,970 (formerly \$41,200);
- 22% on income greater than \$40,970, but less than or equal to \$81,941 (formerly \$82,399);
- 26% on income greater than \$81,941, but less than or equal to \$127,021 (formerly \$126,264);
- And 29% on income greater than \$127,021 (formerly \$126,264).

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT.** To obtain the tax rates for particular statuses, please ask for the **TD1** Federal form.

► Federal tax credits and Pers. Exemption provincial.

Employee number....: 0001  
 Name.....: BRETON MICHEL

Type.....: > Hourly    < Period  
 Nbr. hours/period: 0.00  
 Period (1-3): 1 (10 per./ year)  
 Rate per period: 1,010.00  
 Seniority (hrs.): 757.00  
 CSST rate: 0.9200  
 Classification unit:

Federal tax credit: 10,382.00  
 Federal tax rise: 0  
 Pers. exemption (prov.): 10,505.00  
 Other prov. credits: 0.00  
 Provincial tax rise: 0

Maximum annual insurable earnings distributed weekly

To obtain the right credits when creating new employees, you need to correct the default values. (**OPERATOR | COMPANY PARAMETERS | OTHER COMPANY PARAMETERS**).

► **FEDERAL TAX CREDIT and PERSONAL EXEMPTION (QUEBEC).**

Other Company Parameters

Default Values | Quick Receipts | Sales Price Control | Definable Params | Definable Params

**Default values for new entities**

CUSTOMERS	G/L no. - Accounts receivable	11400
	G/L no. - Holdbacks receivable	11410
SUPPLIERS	G/L no. - Accounts payable	11300
	G/L no. - Holdbacks payable	11310
EMPLOYEES	Working province	Quebec
	Federal tax credit	10,382.00
	Personal exemption (Quebec)	10,505.00
	<input checked="" type="checkbox"/> Consider last name before first name	

## QUEBEC

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

► **QUEBEC** income tax table

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	T	K1
0.00	38,570.00	16.00	0.00
38,570.00	77,140.00	20.00	1,542.00
77,140.00	9,999,999.99	24.00	4,628.00

- 16 % on income less than or equal to 38 570 \$ ((formerly 38 385 \$));
- 20 % on income greater than 38 570 \$ , but less than or equal to 77 140 \$ (formerly 76 770 \$);
- 24 % on income greater than 77 140 \$ .

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Quebec)

Emp. Insurance | Pension/CSST | Surtax/Credit | Contribution | CCQ (1) | CCQ (2) / RBQ

EMPLOYEES  $J = 0.0136$  x I EMPLOYER (1) 1.4000 x employee's  
 (2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Quebec)

Emp. Insurance | Pension/CSST | Surtax/Credit | Contribution | CCQ (1) | CCQ (2) / RBQ

**Quebec Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
 C = the lesser of i) M - A2  
 and 0.049500 (S3 - ( 3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**

62500.00

► SURTAX-CREDIT tab

Constants and Tax Rates (Quebec)

Emp. Insurance | Pension/CSST | Surtax/Credit | Contribution | CCQ (1) | CCQ (2) / RBQ

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* (T3 - 18500.00)

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

**QPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ] + [ 0.1500 \* IE \* 0.005060 ]

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

**Annual federal tax deduction**

T1 = T3 + D + -0.1650 \* T3

► CONTRIBUTION tab

Constants and Tax Rates (Quebec)

Emp. Insurance | Pension/CSST | Surtax/Credit | Contribution | CCQ (1) | CCQ (2) / RBQ

**Conversion rate for personal exemption**

$Y = (T \times I) - K - K1 - ( 0.2000 \times E )$

**Employer's contribution to FSS for.....: GFI Solutions d'affaires in**

D2 = 0.027000 \* S2

**Contribution to the Quebec parental insurance plan (QPIP)**

Employees: 0.005060

Employer: 0.007080

**Solidarity Fund contribution annual tax credit**

Provincial 0.1500 \* Q Maximum: 750.00 (Q = 5000.00 )

Federal 0.1500 \* Q Maximum: 750.00 (Q = 5000.00 )

**Deduction for employment income**

H = 0.0600 (D) Maximum: 1030.00

## PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TP-1015.3** Provincial form and for the **TD1** Federal form.

### ► FEDERAL TAX CREDITS AND PERS. EXEMPTION.

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number....: 0001  
Name.....: BRETON MICHEL

Type.....: > Hourly < Period  
Nbr. hours/period: 0.00  
Period (1-3): 1 (10 per./year)  
Rate per period: 1,010.00  
Seniority (hrs.): 757.00  
CSST rate: 0.9200  
Classification unit:   Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Pers. exemption (prov.)	10,505.00
Other prov. credits	0.00
Provincial tax rise	0

## ALBERTA

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

► **ALBERTA** income tax table

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	9,999,999.99	10.00	0.00

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Alberta)

Emp. Insurance | Pension/CSST | Surtax/Credit

EMPLOYEES  $U = 0.0173$  x EMPLOYER (1)  $1.4000$  x employee's  
 (2)  $0.0000$  x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Alberta)

Emp. Insurance | Pension/CSST | Surtax/Credit

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year  $2163.15$   
 C = the lesser of i) Y · D  
 and  $0.049500 (1 - (3500.00 / P))$

EMPLOYER  $1.000$  x employee's contribution

**Maximum annual insurable earnings to CSST**

$62500.00$

► SURTAX-CREDIT tab

Constants and Tax Rates (Alberta)

Emp. Insurance | Pension/CSST | Surtax/Credit

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* (T3 - 18500.00)

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

**PERSONAL EXEMPTION AJUSTMENT**

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1AB** Provincial form and for the **TD1** Federal form.

► cccccccc

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number....: 9994  
Name.....: ALBERTA ALBERTA

Type.....: > Hourly < Period

Nbr. hours/period: 0.00

Period (1-3): 1 ( 10 per./year)

Rate per period: 1,010.00

Seniority (hrs.): 160.00

CSST rate: 0.0000

Classification unit:  Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	16,825.00
Other prov. credits	0.00

## BRITISH COLUMBIA

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ BRITISH COLUMBIA INCOME TAX TABLE

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	35,859.00	5.06	0.00
35,859.00	71,719.00	7.70	947.00
71,719.00	82,342.00	10.50	2,955.00
82,342.00	99,987.00	12.29	4,429.00
99,987.00	9,999,999.99	14.70	6,838.00

- ▶ 5.06% on income less than or equal to \$35,859 (formerly \$35,716);
- ▶ 7.7% on income greater than \$35,859, but less than or equal to \$71,719 (formerly \$71,433);
- ▶ 10.50% on income greater than \$71,719, but less than or equal to \$82,342 (formerly \$82,014);
- ▶ 12.29% on income greater than \$82,342, but less than or equal to \$99,987 (formerly \$99,588); and
- ▶ 14.7% on income greater than \$99,987.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (British Columbia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

EMPLOYEES  $\times$  I =   $\times$  I EMPLOYER (1)   $\times$  employee's  
 (2)   $\times$  employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	<input type="text" value="43200.00"/>	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (British Columbia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year   
 C = the lesser of i) Y · D  
 and  (1 - (  / P))

EMPLOYER   $\times$  employee's contribution

**Maximum annual insurable earnings to CSST**

## ► SURTAX/CREDIT tab

Constants and Tax Rates (British Columbia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

$$D = 0.0000 * T3 - ( 0.00 - [ 0.0000 * (T3 - 9999999.99) ] )$$

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [T3 - 18500.00]

**Net federal tax credit (K1)**

$$K1 = 0.1500 * TC$$

**CPP Contribution and EI premium federal tax credits for the year (K2)**

$$K2 = [ 0.1500 * PC ] + [ 0.1500 * PU ]$$

**Canada Employment Credit (K4)**

$$K4 = 0.1500 * A \quad \text{Maximum for A: } 1051.00$$

## ► PROV. REDUCTION tab

Constants and Tax Rates (British Columbia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

**Provincial tax reduction (S)**

When A1 <= 17354.00

S = The lesser of : T4 and 390.00

When A1 > 17354.00 <= 29541.50

$$S = \text{The lesser of : T4 and } 390.00 - [(A1 - 17354.00) \times 0.0320]$$

When A1 > 29541.50

S = 0

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1BC** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

The screenshot shows the 'Employee File' window with the following details:

- Employee number: 9993
- Name: BRITISH COLUMBIA
- Type: Hourly
- Nbr. hours/period: 0.00
- Period (1-3): 1 (10 per./year)
- Rate per period: 1,010.00
- Seniority (hrs.): 120.00
- CSST rate: 0.0000
- Classification unit: [empty]
- Maximum annual insurable earnings distributed weekly

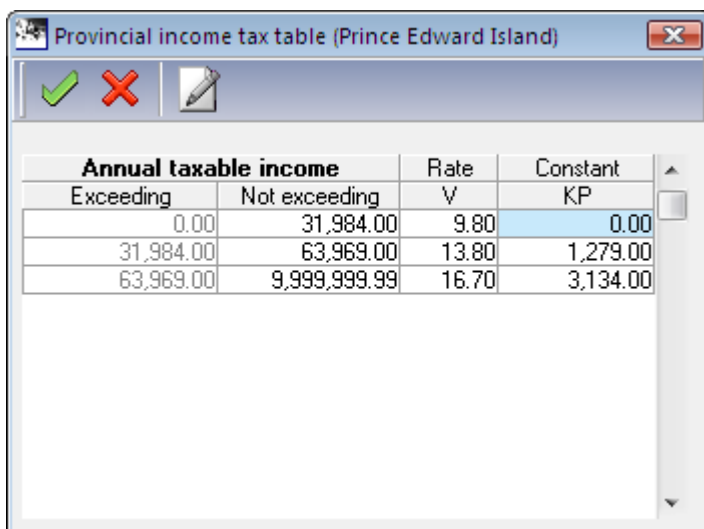
The tax credit and exemption section on the right is as follows:

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	11,000.00
Other prov. credits	0.00

## PRINCE-EDWARD-ISLAND

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ PRINCE-EDWARD-ISLAND INCOME



Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	31,984.00	9.80	0.00
31,984.00	63,969.00	13.80	1,279.00
63,969.00	9,999,999.99	16.70	3,134.00

- ▶ 9.8% on income less than or equal to \$31,984;
- ▶ 13.8% on income greater than \$31,984, but less than or equal to \$63,969; and
- ▶ 16.7% on income greater than \$63,969.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Prince Edward Island)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

EMPLOYEES  $0.0173$  x | EMPLOYER (1)  $1.4000$  x employee's  
 (2)  $0.0000$  x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Prince Edward Island)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year  $2163.15$   
 C = the lesser of i) Y - D  
 and  $0.049500 (1 - (3500.00 / P))$

EMPLOYER  $1.000$  x employee's contribution

**Maximum annual insurable earnings to CSST**  
 $62500.00$

## ► SURTAX/CREDIT tab

Constants and Tax Rates (Prince Edward Island)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

$$D = 0.0000 * T3 - ( 0.00 - [ 0.0000 * (T3 - 9999999.99) ] )$$

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [ T3 - 18500.00 ]

**Net federal tax credit (K1)**

$$K1 = 0.1500 * TC$$

**CPP Contribution and EI premium federal tax credits for the year (K2)**

$$K2 = [ 0.1500 * PC ] + [ 0.1500 * PU ]$$

**Canada Employment Credit (K4)**

$$K4 = 0.1500 * A \quad \text{Maximum for A: } 1051.00$$

## ► PROV. REDUCTION tab

Constants and Tax Rates (Prince Edward Island)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Provincial surtax (V1)**

V1 = 0\$ if T4 <= 12500.00

Otherwise V1 = 0.1000 \* [ T4 - 12500.00 ]

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1PEP** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

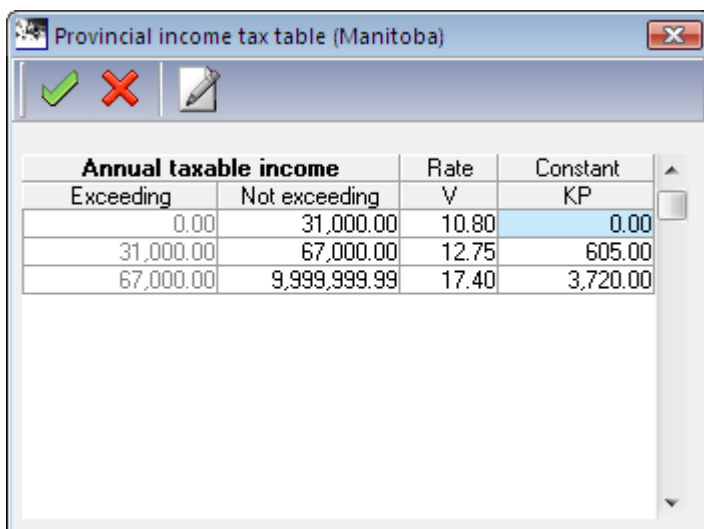
The screenshot shows the 'Employee File' window with the following data:

Field	Value
Employee number	9990
Name	PRINCE EDWARD ISLAND
Type	Hourly
Nbr. hours/period	0.00
Period (1-3)	1 (10 per./year)
Rate per period	1,010.00
Seniority (hrs.)	160.00
CSST rate	0.0000
Classification unit	
Maximum annual insurable earnings distributed weekly	<input checked="" type="checkbox"/>
Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	7,708.00
Other prov. credits	0.00

## MANITOBA

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ MANITOBA INCOME



Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	31,000.00	10.80	0.00
31,000.00	67,000.00	12.75	605.00
67,000.00	9,999,999.99	17.40	3,720.00

- ▶ 10.8% on income less than or equal to \$31,000;
- ▶ 12.75% on income greater than \$31,000, but less than or equal to \$67,000; and
- ▶ 17.4% on income greater than \$67,000.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Manitoba)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

EMPLOYEES = 0.0173 x EMPLOYER (1) 1.4000 x employee's  
 (2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Manitoba)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. reduction

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
 C = the lesser of i) Y · D  
 and 0.049500 (1 - (3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**

62500.00

► **SURTAX/CREDIT** tab

Constants and Tax Rates (Manitoba)

Emp. Insurance | Pension/CSST | **Surtax/Credit** | Prov. reduction

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [ T3 - 18500.00 ]

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

► **PROV. REDUCTION** tab

Constants and Tax Rates (Manitoba)

Emp. Insurance | Pension/CSST | Surtax/Credit | **Prov. reduction**

**Provincial tax reduction (S)**

S = the lesser of : T4

and: 0.00 + Y - [ A1 x 0.0000 ]

If the amount is negative, S = 0

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1MB** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number.....: 9996  
 Name.....: MANITOBA PROVINCE

Type.....: > Hourly < Period  
 Nbr. hours/period: 0.00  
 Period (1-3): 1 (10 per./ year)  
 Rate per period: 1,010.00  
 Seniority (hrs.): 160.00  
 CSST rate: 0.0000  
 Classification unit:   Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	8,134.00
Other prov. credits	0.00

## NOUVEAU BRUNSWICK

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ► NEW-BRUNSWICK INCOME

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	36,421.00	9.30	0.00
36,421.00	72,843.00	12.50	1,165.00
72,843.00	118,427.00	13.30	1,748.00
118,427.00	9,999,999.99	14.30	2,932.00

- 9.3% (formerly 9.18%) on income less than or equal to \$36,421 (formerly \$35,707);
- 12.5% (formerly 13.52%) on income greater than \$36,421, but less than or equal to \$72,843 (formerly \$71,415);
- 13.3% (formerly 15.20%) on income greater than \$72,843, but less than or equal to \$118,427 (formerly \$116,105); and
- 14.3% (formerly 16.05%) on income greater than \$118,427.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (New Brunswick)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

EMPLOYEES = 0.0173 x EMPLOYER (1) 1.4000 x employee's  
 (2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (New Brunswick)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
 C = the lesser of i) Y · D  
 and 0.049500 (1 - (3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**  
 62500.00

► **SURTAX/CREDIT** tab

Constants and Tax Rates (New Brunswick)

Emp. Insurance | Pension/CSST | **Surtax/Credit** | Prov. Surtax

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [ T3 - 18500.00 ]

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A 1051.00

► **PROV. REDUCTION** tab

Constants and Tax Rates (New Brunswick)

Emp. Insurance | Pension/CSST | Surtax/Credit | **Prov. Surtax**

**Provincial surtax (V1)**

V1 = 0 \$ if T4 <= 13500.00

Otherwise V1 = 0.0000 \* [ T4 - 13500.00 ]

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1NB** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

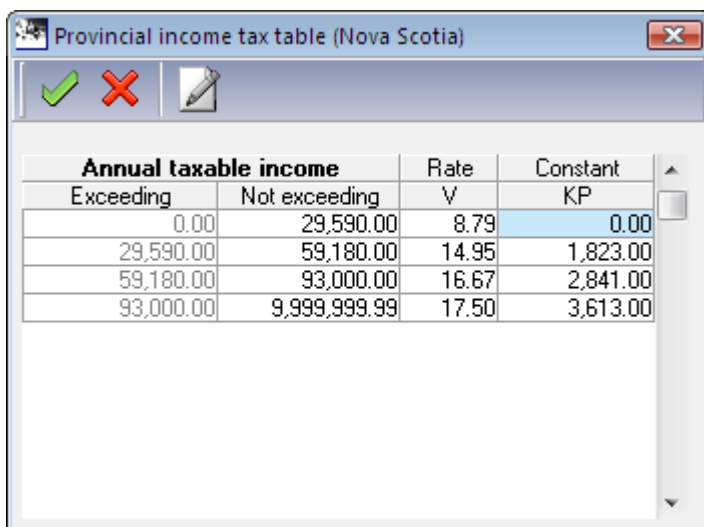
The screenshot shows the 'Employee File' window for employee 9987, 'NEW- BRUNSWICK'. The 'Table' tab is selected, showing a list of tax-related items. The 'Federal tax credit' is set to 10,382.00, and the 'Provincial tax credit' is set to 8,777.00. Other items include 'Federal tax rise' (0), 'Home deduction (HD)' (0.00), 'Other federal credits' (0.00), and 'Other prov. credits' (0.00). The 'Maximum annual insurable earnings distributed weekly' checkbox is checked.

Table	Detail	Salary	Trade	Deductions/Union	Add. Earn.	Add. Deduct.	Credit Hrs./Mess.
Employee number....: 9987							
Name.....: NEW- BRUNSWICK							
Type.....:	> Hourly	< Period					
Nbr. hours/period	0.00						
Period (1-3)	1	( 10 per./ year)					
Rate per period	1,010.00						
Seniority (hrs.)	160.00						
CSST rate	0.0000						
Classification unit		<input checked="" type="checkbox"/> Maximum annual insurable earnings distributed weekly					
Federal tax credit	10,382.00						
Federal tax rise	0						
Home deduction (HD)	0.00						
Other federal credits	0.00						
Provincial tax credit	8,777.00						
Other prov. credits	0.00						

## NOVA SCOTIA

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ NOVA SCOTIA INCOME



Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	29,590.00	8.79	0.00
29,590.00	59,180.00	14.95	1,823.00
59,180.00	93,000.00	16.67	2,841.00
93,000.00	9,999,999.99	17.50	3,613.00

- ▶ 8.79% on income less than or equal to \$29,590;
- ▶ 14.95% on income greater than \$29,590, but less than or equal to \$59,180;
- ▶ 16.67% on income greater than \$59,180, but less than or equal to \$93,000; and
- ▶ 17.50% on income greater than \$93,000.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Nova Scotia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

EMPLOYEES L =  x I EMPLOYER (1)  x employee's  
 (2)  x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
<input type="text" value="52"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="26"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="12"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="24"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="10"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="13"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="22"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<input type="text" value="1"/>	<input type="text" value="0"/>	<input type="text" value="0.00"/>	<input type="text" value="43200.00"/>	<input type="text" value="0.00"/>

► **PENSION/CSST** tab

Constants and Tax Rates (Nova Scotia)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year   
 C = the lesser of i) Y - D  
 and  (1 - (  / P))

EMPLOYER  x employee's contribution

**Maximum annual insurable earnings to CSST**

► **SURTAX/CREDIT** tab

Constants and Tax Rates (Nova Scotia)

Emp. Insurance | Pension/CSST | **Surtax/Credit** | Prov. Surtax

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [ T3 - 18500.00 ]

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

► **PROV. REDUCTION** tab

Constants and Tax Rates (Nova Scotia)

Emp. Insurance | Pension/CSST | Surtax/Credit | **Prov. Surtax**

**Provincial surtax (V1)**

V1 = 0 \$ if T4 <= 10000.00

Otherwise V1 = 0.1000 \* [ T4 - 10000.00 ]

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1NS** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number....: 9995  
 Name.....: NOVA SCOTIA

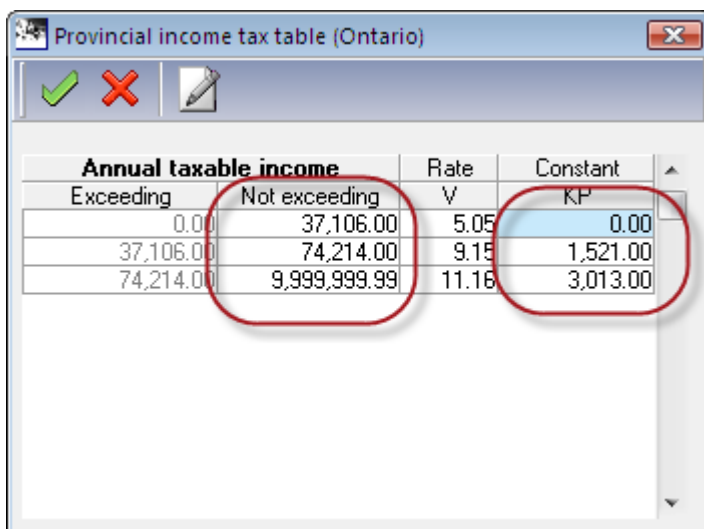
Type.....: > Hourly < Period  
 Nbr. hours/period: 0.00  
 Period (1-3): 1 [10 per./year]  
 Rate per period: 1,010.00  
 Seniority (hrs.): 160.00  
 CSST rate: 0.0000  
 Classification unit:   Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	8,231.00
Other prov. credits	0.00

## ONTARIO

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ ONTARIO INCOME



Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	37,106.00	5.05	0.00
37,106.00	74,214.00	9.15	1,521.00
74,214.00	9,999,999.99	11.16	3,013.00

- ▶ 5.05% (formerly 6.05%) on income less than or equal to \$37,106 (formerly \$36,848);
- ▶ 9.15% on income greater than \$37,106, but less than or equal to \$74,214 (formerly \$73,698); and
- ▶ 11.16% on income greater than \$74,214.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Ontario)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax | Health Premium (V2)

EMPLOYEES  $J = 0.0173$  x I EMPLOYER (1) 1.4000 x employee's  
 (2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Ontario)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax | Health Premium (V2)

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
 C = the lesser of i) Y · D  
 and 0.049500 (1 - (3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**

62500.00

## ► SURTAX/CREDIT tab

Constants and Tax Rates (Ontario)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax | Health Premium (V2)

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

$$D = 0.0000 * T3 - ( 0.00 - [ 0.0000 * (T3 - 9999999.99) ] )$$

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [T3 - 18500.00]

**Net federal tax credit (K1)**

$$K1 = 0.1500 * TC$$

**CPP Contribution and EI premium federal tax credits for the year (K2)**

$$K2 = [ 0.1500 * PC ] + [ 0.1500 * PU ]$$

**Canada Employment Credit (K4)**

$$K4 = 0.1500 * A \quad \text{Maximum for A } 1051.00$$

## ► PROV. SURTAX

Constants and Tax Rates (Ontario)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax | Health Premium (V2)

**Provincial surtax (V1)**

When T4 <= 4006.00

V1 = 0

When T4 > 4006.00 <= 5127.00

$$V1 = 0.2000 * [ T4 - 4006.00 ]$$

When T4 > 5127.00

$$V1 = 0.2000 * [ T4 - 4006.00 ] + 0.3600 * [ T4 - 5127.00 ]$$

**Provincial tax reduction (S)**

The lesser of : T4 + V1

and : [ 2 \* 206.00 + Y ] \* [ T4 + V1 ]

If the amount is negative, S = 0

► **HEALTH PREMIUM (V2)**

**Constants and Tax Rates (Ontario)**

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax | **Health Premium (V2)**

**Health Premium (V2)**

IF A <= 20000.00 V2 = 0

IF A > 20000.00 AND A <= 36000.00  
 V2 = The lesser of: 300.00 OR 0.0600 x (A - 20000.00)

IF A > 36000.00 AND A <= 48000.00  
 V2 = The lesser of: 450.00 OR 300.00 + (0.0600 x (A - 36000.00))

IF A > 48000.00 AND A <= 72000.00  
 V2 = The lesser of: 600.00 OR 450.00 + (0.2500 x (A - 48000.00))

IF A > 72000.00 AND A <= 200000.00  
 V2 = The lesser of: 750.00 OR 600.00 + (0.2500 x (A - 72000.00))

IF A > 200000.00  
 V2 = The lesser of: 900.00 OR 750.00 + (0.2500 x (A - 200000.00))

**PERSONAL EXEMPTION AJUSTMENT**

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD10N** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

**Employee File --> Correct**

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number.....: 9997  
 Name.....: ONTARIO ONTARIO

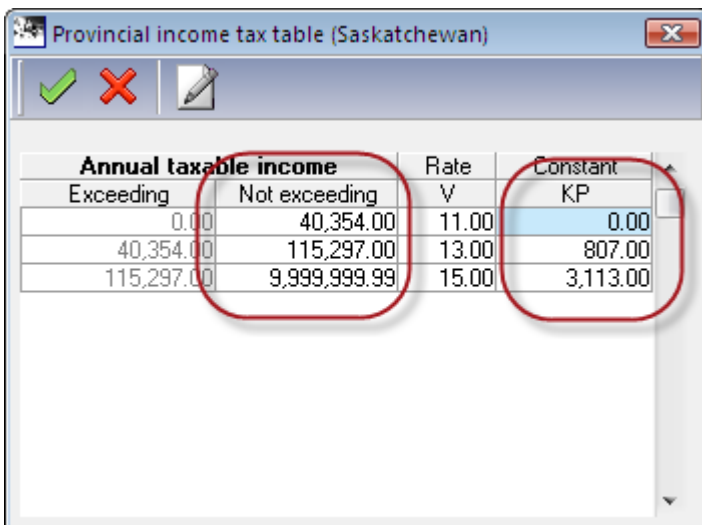
Type.....: > Hourly < Period  
 Nbr. hours/period: 0.00  
 Period (1-3): 1 ( 10 per./ year)  
 Rate per period: 1,010.00  
 Seniority (hrs.): 160.00  
 CSST rate: 0.0000  
 Classification unit:  Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	8,943.00
Other prov. credits	0.00

## SASKATCHEWAN

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ SASKATCHEWAN INCOME



Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	40,354.00	11.00	0.00
40,354.00	115,297.00	13.00	807.00
115,297.00	9,999,999.99	15.00	3,113.00

- ▶ 11% on income less than or equal to \$40,354 (formerly \$40,113);
- ▶ 13% on income greater than \$40,354, but less than or equal to \$115,297 (formerly \$114,610); and
- ▶ 15% on income greater than \$115,297.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Saskatchewan)

Emp. Insurance | Pension/CSST | Surtax/Credit

EMPLOYEES  $0 = 0.0173$  x | EMPLOYER (1)  $1.4000$  x employee's  
 (2)  $0.0000$  x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Saskatchewan)

Emp. Insurance | Pension/CSST | Surtax/Credit

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year  $2163.15$   
 C = the lesser of i) Y - D  
 and  $0.049500$  (  $1 - ( 3500.00 / P$  ) )

EMPLOYER  $1.000$  x employee's contribution

**Maximum annual insurable earnings to CSST**  
 $62500.00$

► **SURTAX/CREDIT** tab

Constants and Tax Rates (Saskatchewan)

Emp. Insurance | Pension/CSST | **Surtax/Credit**

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* (T3 - 18500.00)

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

**PERSONAL EXEMPTION AJUSTMENT**

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1SK** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number.....: 9991

Name.....: SASKATCHEWAN SASKATCHEWAN

Type.....: > Hourly < Period

Nbr. hours/period: 0.00

Period (1-3): 1 ( 10 per./year)

Rate per period: 1,010.00

Seniority (hrs.): 120.00

CSST rate: 0.0000

Classification unit:  Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	13,348.00
Other prov. credits	0.00

## NEWFOUNDLAND AND LABRADOR

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

▶ **NEWFOUNDLAND INCOME**

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	31,278.00	7.70	0.00
31,278.00	62,556.00	12.80	1,595.00
62,556.00	9,999,999.99	15.50	3,284.00

- ▶ 7.7% on income less than or equal to \$31,278 (formerly \$31,061);
- ▶ 12.8% on income greater than \$31,278, but less than or equal to \$62,556 (formerly \$62,121); and
- ▶ 15.5% on income greater than \$62,556.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Newfoundland)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

EMPLOYEES  $I = 0.0173$  x I EMPLOYER (1)  $1.4000$  x employee's  
 (2)  $0.0000$  x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Newfoundland)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year  $2163.15$   
 C = the lesser of  $i) Y - D$   
 and  $0.049500 (1 - (3500.00 / P))$

EMPLOYER  $1.000$  x employee's contribution

**Maximum annual insurable earnings to CSST**  
 $62500.00$

► **SURTAX/CREDIT** tab

Constants and Tax Rates (Newfoundland)

Emp. Insurance | Pension/CSST | **Surtax/Credit** | Prov. Surtax

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* (T3 - 18500.00)

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

► **PROV. SURTAX** tab

Constants and Tax Rates (Newfoundland)

Emp. Insurance | Pension/CSST | Surtax/Credit | **Prov. Surtax**

**Provincial surtax (V1)**

V1 = 0\$ if T4 <= 7032.00

Otherwise V1 = 0.0000 \* [ T4 - 7032.00 ]

## PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1NL** Provincial form and for the **TD1** Federal form.

### ► FEDERAL TAX CREDITS AND PERS. EXEMPTION.

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number.....: 9988  
Name.....: TERRE NEUVE

Type.....: > Hourly < Period  
Nbr. hours/period: 0.00  
Period (1-3): 1 (10 per./ year)  
Rate per period: 1,010.00  
Seniority (hrs.): 120.00  
CSST rate: 0.0000  
Classification unit:   Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	7,833.00
Other prov. credits	0.00

## NORTHWEST TERRITORIES

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

▶ **NORTHWEST TERRITORIES INCOME**

Annual taxable income		Rate	Constant
Exceeding	Not exceeding	V	KP
0.00	37,106.00	5.90	0.00
37,106.00	74,214.00	8.60	1,002.00
74,214.00	120,656.00	12.20	3,674.00
120,656.00	9,999,999.99	14.05	5,906.00

- ▶ 5.9% on income less than or equal to \$37,106 (formerly \$36,885);
- ▶ 8.6% on income greater than \$37,106, but less than or equal to \$74,214 (formerly \$73,772);
- ▶ 12.2% on income greater than \$74,214, but less than or equal to \$120,656 (formerly \$119,936); and
- ▶ 14.05% on income greater than \$120,656.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Northwest Territories)

Emp. Insurance | Pension/CSST | Surtax/Credit

EMPLOYEES U = 0.0173 x I EMPLOYER (1) 1.4000 x employee's  
(2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Northwest Territories)

Emp. Insurance | Pension/CSST | Surtax/Credit

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
C = the lesser of i) Y - D  
and 0.049500 (1 - (3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**  
62500.00

► SURTAX/CREDIT tab

Constants and Tax Rates (Northwest Territories)

Emp. Insurance | Pension/CSST | Surtax/Credit

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

D = 0.0000 \* T3 - ( 0.00 - [ 0.0000 \* (T3 - 9999999.99) ] )

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* (T3 - 18500.00)

---

**Net federal tax credit (K1)**

K1 = 0.1500 \* TC

---

**CPP Contribution and EI premium federal tax credits for the year (K2)**

K2 = [ 0.1500 \* PC ] + [ 0.1500 \* PU ]

---

**Canada Employment Credit (K4)**

K4 = 0.1500 \* A Maximum for A: 1051.00

**PERSONAL EXEMPTION AJUSTMENT**

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1NT** Provincial form and for the **TD1** Federal form.

► FEDERAL TAX CREDITS AND PERS. EXEMPTION.

Employee File --> Correct

Table | Detail | Salary | Trade | Deductions/Union | Add. Earn. | Add. Deduct. | Credit Hrs./Mess.

Employee number.....: 9986

Name.....: NORTHWEST TERRITORIES

Type.....: > Hourly < Period

Nbr. hours/period: 0.00

Period (1-3): 1 ( 10 per./year)

Rate per period: 1,010.00

Seniority (hrs.): 0.00

CSST rate: 0.0000

Classification unit:  Maximum annual insurable earnings distributed weekly

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	12,740.00
Other prov. credits	0.00

## YUKON

The main changes with respect to year 2009 appear in circles in the following screen captures. The path to make changes to the tax tables : **OPERATOR | SYSTEM PARAMETERS | INCOME TAX TABLE.**

### ▶ YUKON INCOME

Revenu imposable annuel		Taux	Constante
Supérieur à	Sans excéder	V	KP
0.00	40,970.00	7.04	0.00
40,970.00	81,941.00	9.68	1,082.00
81,941.00	127,021.00	11.44	2,524.00
127,021.00	9,999,999.99	12.76	4,200.00

- ▶ 7.04% on income less than or equal to \$40,970 (formerly \$41,200);
- ▶ 9.68% on income greater than \$40,970, but less than or equal to \$81,941 (formerly \$82,399);
- ▶ 11.44% on income greater than \$81,941, but less than or equal to \$127,021 (formerly \$126,264); and
- ▶ 12.76% on income greater than \$127,021.

The path to make the necessary changes to the salary constants is: **OPERATOR | SYSTEM PARAMETERS | CONSTANTS & TAX RATES.**

► **EMP. INSURANCE** tab

Constants and Tax Rates (Yukon Territory)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

EMPLOYEES = 0.0173 x EMPLOYER (1) 1.4000 x employee's  
 (2) 0.0000 x employee's

Pay period	Min. hrs.	Minimum earnings	Maximum earnings	Max. premium per period
52	0	0.00	0.00	0.00
26	0	0.00	0.00	0.00
12	0	0.00	0.00	0.00
24	0	0.00	0.00	0.00
10	0	0.00	0.00	0.00
13	0	0.00	0.00	0.00
22	0	0.00	0.00	0.00
1	0	0.00	43200.00	0.00

► **PENSION/CSST** tab

Constants and Tax Rates (Yukon Territory)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Canada Pension Plan contribution**

EMPLOYEE Maximum contribution for the year 2163.15  
 C = the lesser of i) Y · D  
 and 0.049500 (1 - (3500.00 / P))

EMPLOYER 1.000 x employee's contribution

**Maximum annual insurable earnings to CSST**  
 62500.00

## ► SURTAX/CREDIT tab

Constants and Tax Rates (Yukon Territory)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Federal surtax (D)**

When T3 <= 9999999.99 -> D = 0

If T3 > 9999999.99 <= 18500.00

$$D = 0.0000 * T3 - ( 0.00 - [ 0.0000 * (T3 - 9999999.99) ] )$$

If T3 > 18500.00 -> D = 0.0000 \* T3 + 0.0500 \* [ T3 - 18500.00 ]

**Net federal tax credit (K1)**

$$K1 = 0.1500 * TC$$

**CPP Contribution and EI premium federal tax credits for the year (K2)**

$$K2 = [ 0.1500 * PC ] + [ 0.1500 * PU ]$$

**Canada Employment Credit (K4)**

$$K4 = 0.1500 * A \quad \text{Maximum for A: } 1051.00$$

## ► PROV. SURTAX

Constants and Tax Rates (Yukon Territory)

Emp. Insurance | Pension/CSST | Surtax/Credit | Prov. Surtax

**Provincial surtax (V1)**

V1 = 0\$ if T4 <= 6000.00

Otherwise V1 = 0.0500 x [ T4 - 6000.00 ]

### PERSONAL EXEMPTION AJUSTMENT

Ajust the Federal tax credits and personal exemption (prov.) in the employee file: **SALARIES | EMPLOYEES | EMPLOYEES MANAGEMENT**. To obtain the tax rates for particular statuses, please ask for the **TD1YT** Provincial form and for the **TD1** Federal form.

► **FEDERAL TAX CREDITS AND PERS. EXEMPTION.**

The screenshot shows the 'Employee File' window with the following details:

- Employee number: 9992
- Name: YUKON YUKON
- Type: Hourly
- Nbr. hours/period: 0.00
- Period (1-3): 1 (10 per./year)
- Rate per period: 1,010.00
- Seniority (hrs.): 80.00
- CSST rate: 0.0000
- Classification unit: [Empty]
- Maximum annual insurable earnings distributed weekly

The tax credit and exemption section on the right is as follows:

Federal tax credit	10,382.00
Federal tax rise	0
Home deduction (HD)	0.00
Other federal credits	0.00
Provincial tax credit	10,382.00
Other prov. credits	0.00