



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%)

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>



randstad.ca

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/jn10/menu-eng.html>

Ontario

Government of Ontario

www.ontario.ca

Ontario Ministry of Labour

www.labour.gov.on.ca

Employment Standards

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/ 416.326.3835 or 1.800.268.8013

Labour Relations

www.labour.gov.on.ca/english/lr/ 416.326.7600

Workplace Safety & Insurance Board

www.wsib.on.ca 416.344.1000 or 1.800.387.0750

Bill 139: temporary employee termination notice guideline

Length of employment	Notice required (number of weeks)
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

