

- (3) \$0.15 for each kilocharacter transmitted;
- (4) \$10, where the compilation is recorded on a disk;
- (5) \$10, where the compilation is provided by any means other than telematics;
- (6) \$0.05 for each printout, where the compilation of information is produced on paper.

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 1466-98, 27 November 1998

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31)

Fiscal privileges — Members of a diplomatic mission or consular post and to the members of their families

CONCERNING the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families and other regulations to amend various regulations of a fiscal nature

WHEREAS under paragraph *e* of section 47 of the Land Transfer Duties Act (R.S.Q., c. D-17), the Government may make regulations to generally prescribe the measures required for the application of that Act;

WHEREAS under section 19 of the Tobacco Tax Act (R.S.Q., c. I-2), the Government may make such regulations, not inconsistent with that Act, as are considered necessary to carry into effect the provisions of that Act according to their true intent or to supply any deficiency therein;

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Income Tax Act (R.S.Q., c. I-3), amended by section 242 of chapter 16 of the statutes of 1998, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof

relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of that Act;

WHEREAS under the first paragraph of section 104 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), replaced by section 260 of chapter 16 of the statutes of 1998, the Government may, by regulation, generally prescribe any measure that is necessary or expedient for the purposes of that Act;

WHEREAS under subparagraph *d* of the first paragraph of section 5 of the Licenses Act (R.S.Q., c. L-3), amended by section 332 of chapter 85 of the statutes of 1997, the Government may make any regulation necessary for the application of that Act, in particular, to permit the percentage reduction in the specific duty applicable on the sale of beer for consumption in an establishment to be determined pursuant to section 79.11 of that Act;

WHEREAS under section 9.0.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations for the purposes of the International Fuel Tax Agreement to take all the measures necessary to implement the Agreement and its amendments;

WHEREAS under subparagraphs *a* to *c* of the first paragraph of section 96 of that Act, the Government may make regulations, in particular, to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, public servants or agents of the government of a country other than Canada, and the members of their families or personnel, prescribed international bodies, their head officers and their employees and the members of their families, and representatives of member States on prescribed international bodies and the members of their families and personnel;

WHEREAS under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), amended by section 107 of chapter 3 of the statutes of 1997, the Government may make regulations prescribing anything that, in particular, by Title III of that Act is to be prescribed and under paragraph *j* of that section 81, enacting any measure necessary or useful to carry out that Title III in particular;

WHEREAS under subparagraph *a* of the first paragraph of section 41 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1), the Government may make regulations establishing what proof is required by the Minister of Revenue to establish the facts relevant to the determination of a real estate tax refund;

WHEREAS under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), amended by section 716 of chapter 85 of the statutes of 1997 and by section 313 of chapter 16 of the statutes of 1998, the Government may, by regulation, prescribe any measures required for the purposes of that Act;

WHEREAS pursuant to the Fuel Tax Act (R.S.Q., c. T-1), amended by sections 718, 719, 721 and 722 of chapter 85 of the statutes of 1997, the Government may, under subparagraph *b* of the sixth paragraph of section 2 of that Act, fix the amount of the fuel tax reduction for border, peripheral, specified and designated regions, under subparagraph *c* of the sixth paragraph of section 2 of that Act, determine which categories of fuel are affected by the fuel tax reduction, under paragraph *d* of section 24 of that Act, determine the documents to be produced by a person applying for a registration certificate, under subparagraph 9 of the first paragraph of section 50.0.12 of that Act, prescribe any measures necessary for the application of the International Fuel Tax Agreement and under the second paragraph of section 51.1 of that Act, fix the conditions and modalities of application of the reduction in the amount equal to the tax;

WHEREAS the Regulation respecting land transfer duties (R.R.Q., 1981, c. D-17, r.1) was made under the Land Transfer Duties Act, the Regulation respecting the application of the Tobacco Tax Act (O.C. 1929-86 dated 16 December 1986) was made under the Tobacco Tax Act, the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was made under the Taxation Act, the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) was made under the Act respecting the application of the Taxation Act, the Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was made under the Licenses Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1), the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation (O.C. 238-84 dated 1 February 1984), the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (O.C. 1285-87 dated 19 August 1987) and the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families (O.C. 1799-90 dated 19 December 1990) were made under the Act respecting the Ministère du Revenu, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was made under the Act respecting the Québec Pension Plan, the Regulation respecting proof required

in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r.2) was made under the Act respecting real estate tax refund, the Regulation respecting the Québec sales tax (O.C. 1607-92 dated 4 November 1992) was made under the Act respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to make the Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families, to amend the Regulation respecting land transfer duties, the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, the Regulation respecting contributions to the Québec Pension Plan, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act and to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation and the Regulation respecting proof required in determining real estate tax refund to give effect primarily to the fiscal measures and terminology-related amendments introduced, as the case may be, in the Act respecting land transfer duties, the Tobacco Tax Act, the Taxation Act, the Licenses Act, the Act respecting the Ministère du Revenu, the Act respecting the Québec sales tax and the Fuel Tax Act by chapter 64 of the statutes of 1993, chapter 22 of the statutes of 1994, chapter 49 of the statutes of 1995, chapter 39 of the statutes of 1996, chapters 3, 14, 31, 73 and 85 of the statutes of 1997 and chapter 16 of the statutes of 1998 and announced by the Minister of Finance in the Budget Speeches delivered on 2 May 1991, 14 May 1992, 12 May 1994, 9 May 1995, 9 May 1996, 25 March 1997 and 31 March 1998, and by the Ministère des Finances in the News Releases issued on 23 April 1993, 8 October 1993, 25 November 1993, 21 December 1994, 30 October 1996, 16 May 1997, 3 July 1997, 16 October 1997, 14 November 1997 and 23 June 1998 and in the technical document of 13 February 1991;

WHEREAS under section 50 of the Act respecting the Québec Pension Plan, amended by section 390 of chapter 85 of the statutes of 1997, an employee must make a

contribution for the year, deducted at source, to the Québec Pension Plan;

WHEREAS the obligation imposed on an employer to deduct at source the amount of a contribution owed by an employee is prescribed in section 59 of that Act and in sections 6 and 8 of the Regulation respecting contributions to the Québec Pension Plan;

WHEREAS section 6 of that Regulation allows the employer to compute that amount using the source deduction tables;

WHEREAS section 44.1 of that Act, amended by section 11 of chapter 73 of the statutes of 1997, fixes the rate of contribution at 7.0 % for the year 1999, an increase of 0.6 % over the year 1998;

WHEREAS it is expedient to substitute new source deduction tables applicable from 1 January 1999 to 31 December 1999 for Source Deduction Tables A and B respecting the Québec Pension Plan;

WHEREAS under section 73 of the Act respecting the Québec Pension Plan, amended by section 17 of chapter 73 of the statutes of 1997, Title III of the Act respecting the Québec Pension Plan is a fiscal law within the meaning of the Act respecting the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed by section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed in the regulation warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;

WHEREAS section 27 of that Act does not operate to prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under section 48 of the Land Transfer Duties Act, section 20 of the Tobacco Tax Act, the second

paragraph of section 5 of the Licenses Act and the first paragraph of section 56 of the Fuel Tax Act, the regulations made under those Acts come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication but not prior to the current year;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, amended by section 242 of chapter 16 of the statutes of 1998, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 104 of the Act respecting the application of the Taxation Act, replaced by section 260 of chapter 16 of the statutes of 1998, the regulations made under that Act may, if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the fourth paragraph of section 5 of the Licenses Act, as amended by section 332 of chapter 85 of the statutes of 1997, the regulations made during the year 1998 under that Act in respect of the reduction of the specific duty provided for in subparagraphs *d* and *e* of the first paragraph of section 79.11 may, notwithstanding the second paragraph, once published and if they so provide, apply from 26 March 1997;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under the second paragraph of section 41 of the Act respecting real estate tax refund, any regulation made under that Act may, once published and if it so provides, take effect from any date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

WHEREAS under the second paragraph of section 677 of the Act respecting the Québec sales tax, the regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec*, unless they fix another date which may in no case be prior to 1 July 1992;

WHEREAS under the second paragraph of section 50.0.12 of the Fuel Tax Act, notwithstanding the first paragraph of section 56 of that Act, the regulations made under Division IX.1 may, after publication and if they so provide, apply from 1 January 1996;

WHEREAS under the ninth paragraph of section 56 of the Fuel Tax Act, as amended by section 722 of chapter 85 of the statutes of 1997, regulations made in the year 1998 under that Act in respect of the tax reduction in the regions referred to in the second paragraph of section 2 may, once published and if they so provide, apply from a date prior to their date of publication but not prior to 26 March 1997;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and Minister of Revenue, and the Minister for Revenue:

THAT the Regulations attached hereto and entitled as follows be made:

— “Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families”;

— “Regulation to amend the Regulation respecting land transfer duties”;

— “Regulation to amend the Regulation respecting the application of the Tobacco Tax Act”;

— “Regulation to amend the Regulation respecting the Taxation Act”;

— “Regulation to amend the Regulation respecting the application of the Taxation Act (1980)”;

— “Regulation to amend the Regulation respecting the application of the Licenses Act”;

— “Regulation to amend the Regulation respecting fiscal administration”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families”;

— “Regulation to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation”;

— “Regulation to amend the Regulation respecting contributions to the Québec Pension Plan”;

— “Regulation to revoke the Regulation respecting proof required in determining real estate tax refund”;

— “Regulation to amend the Regulation respecting the Québec sales tax”;

— “Regulation to amend the Regulation respecting the application of the Fuel Tax Act”.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting fiscal privileges granted to members of a diplomatic mission or consular post and to the members of their families

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par., subpar. a, and s. 97)

CHAPTER I INTERPRETATION

1. In this Regulation, unless the context indicates otherwise,

“consular employee” means a person employed in the administrative or technical service of a consular post;

“consular officer” means any person, including the head of a consular post, entrusted in that capacity with the exercise of consular functions, but does not include an honorary consular officer;

“consular post” means any consulate-general, consulate, vice-consulate or consular agency;

“diplomatic agent” means the head of a diplomatic mission or a member of the diplomatic staff of the mission;

“head of a diplomatic mission” means the person charged by the sending State with the duty of acting in that capacity;

“member of the administrative and technical staff” means a member of the staff of a diplomatic mission employed in the administrative and technical service of the diplomatic mission;

“member of the diplomatic staff” means a member of the staff of a diplomatic mission having diplomatic rank;

“permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the

applicable provisions of the laws of Canada concerning immigration.

CHAPTER II FOREIGN OFFICIALS

2. Subject to section 3, this Regulation applies to members of a diplomatic mission of a country other than Canada who are diplomatic agents or members of the administrative and technical staff of the mission.

It also applies to members of a consular post of a country other than Canada who are consular officers or consular employees.

3. This Regulation applies to an individual referred to in section 2 only if that individual

(1) is registered with the Ministère des Relations internationales;

(2) is not a Canadian citizen;

(3) is not a permanent resident; and

(4) is not performing the duties of an office or employment in Québec other than the individual's function with the government that the individual represents.

4. An individual referred to in section 2 shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if the individual is not engaged in a business in Québec.

5. Subject to the third paragraph, an individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the first paragraph shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des

alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

6. An application for a refund or rebate under section 5 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

CHAPTER III MEMBERS OF THE FAMILY OF A FOREIGN OFFICIAL

7. Subject to sections 8 to 10, this Regulation applies also to a member of the family of an individual referred to in section 2, if that member resides with the individual, is not a Canadian citizen and is registered with the Ministère des Relations internationales.

8. An individual referred to in section 7 who is a member of the family of a diplomatic agent referred to in the first paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

9. An individual referred to in section 7 who is not a permanent resident and is a member of the family of a member of the administrative and technical staff of a diplomatic mission referred to in the first paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

10. An individual referred to in section 7 who is not a permanent resident and is a member of the family of an individual referred to in the second paragraph of section 2 shall enjoy the fiscal privileges specified in sections 4 and 5, if

(1) for the purposes of section 4, that individual is not engaged in a business in Québec or performing the duties of an office or employment in Québec; and

(2) for the purposes of section 5, that individual is not performing the duties of an office or employment in Québec or carrying on a professional or commercial activity in Québec.

However, this section does not apply to an individual who is a member of the family of a consular employee employed at a consular post headed by an honorary consular officer.

CHAPTER IV TRANSITIONAL PROVISIONS

11. This Regulation has effect from 1 July 1992. However,

(1) where paragraph 1 of section 3 applies

(a) for the period that begins on 1 July 1992 and ends on 16 June 1994, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(2) where section 5 applies

(a) for the period that begins on 1 July 1992 and ends on 22 April 1993, it shall be read as follows:

“5. Subject to the third paragraph, an individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II and III of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the first paragraph shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax for consumption other than on the premises, where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.

The individual referred to in the first paragraph shall be exempt from the payment of tax under the Tobacco Tax Act where the sale is made with a manufacturer or importer who has entered into an agreement with the Minister under section 17 of that Act.”;

(b) for the period that begins on 1 July 1992 and ends on 22 April 1993, the value of the transaction and the formalities relating to the exemptions provided in the third and fourth paragraph of section 5, as they read in subparagraph *a* of paragraph 2 of section 11 of this Regulation, are set out in sections 6 and 7 of the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, as it read before its revocation;

(c) for the period that begins on 23 April 1993 and ends on 9 May 1995, it shall be read as follows:

“5. An individual referred to in section 2 who is not carrying on a professional or commercial activity in Québec is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II and III of the Act respecting the Québec sales tax.”;

(3) where the second paragraph of section 5 applies for the period that begins on 10 May 1995 and ends on 31 March 1997, it shall be read with “, III and IV.2” replaced by “and III”;

(4) the third paragraph of section 5 has effect from 1 July 1998;

(5) the fourth paragraph of section 5 has effect from 10 May 1995;

(6) where section 7 applies

(a) for the period that begins on 1 July 1992 and ends on 16 June 1994, it shall be read with the words “Relations internationales” replaced by the words “Affaires internationales”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read with the words “Relations internationales” replaced by the words “Affaires internationales, de l’Immigration et des Communautés culturelles”.

12. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting land transfer duties*

An Act respecting land transfer duties
(R.S.Q., c. D-17, s. 47, par. e)

1. The Regulation respecting land transfer duties is amended by replacing the heading of Division II by the following:

“APPLICATION FOR REGISTRATION OF A TRANSFER”.

2. Sections 17.1 and 18.1 of the Regulation are amended by replacing the words “a deed of transfer” by the words “an application for registration of a transfer”.

3. Section 20.1 of the Regulation is replaced by the following:

“20.1. For the purposes of section 20 of the Act, the registrar shall notify the Minister of Revenue of every transfer within fifteen days after the registration of the transfer.”.

* The Regulation respecting land transfer duties (R.R.Q., 1981, c. D-17, r.1) has not been amended since its revision.

4. Section 30.1 of the Regulation is amended by replacing the words “the deed of transfer” by the words “the application for registration of a transfer”.

5. The Regulation is amended, in the French text of the heading of Division V, by replacing the word “CORPORATIONS” by the word “SOCIÉTÉS”.

6. Section 41.3 of the Regulation is amended by replacing, in the French text, the word “corporation” by the word “société” wherever it appears.

7. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act*

Tobacco Tax Act
(R.S.Q., c. I-2, s. 19)

1. Section 1.1 of the Regulation respecting the application of the Tobacco Tax Act is amended

(1) by replacing, in the French text of the first paragraph, the word “corporation” by the word “société”;

(2) by replacing the second paragraph by the following:

“In addition, if the corporation has been in business for more than one year, it shall also furnish an attestation issued by the Inspector General of Financial Institutions who, at the time of the corporation’s application, indicates that the corporation is in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where the corporation is incorporated under the laws of Québec, or, where the corporation is incorporated under the laws of another jurisdiction, any similar document issued by the competent authority and certifying that the corporation complies with the laws of that jurisdiction.”;

(3) by replacing the third paragraph by the following:

* The Regulation respecting the application of the Tobacco Tax Act made by Order in Council 1929-86 dated 16 December 1986 (1986, G.O. 2, 3156) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, G.O. 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

“In the case of a partnership, a copy of the partnership agreement and a copy of the partnership declaration filed with the Inspector General of Financial Institutions shall be furnished.”

2. Section 2 of the Regulation is amended by replacing the second paragraph by the following:

“The first paragraph does not apply in the case of cigarettes or preformed tobacco intended for sale in a duty free shop where the sale of merchandise free of duty or taxes is permitted under the Customs Act (Revised Statutes of Canada, 1985, c. 1, 2nd Supplement).”

3. Section 11 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“11. Where security is required by the Minister to assure the payment of a month’s remittance under the agreement, the person referred to in section 10.1 shall be granted an amount corresponding to the premium paid by that person to obtain the security, up to \$4 per \$1,000 guaranteed by security.”;

(2) in the French text of the second paragraph, by replacing the words “du cautionnement” by the words “de la sûreté”.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the Taxation Act*

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. e.2 and f)

1. (1) Section 21.11.20R1 of the Regulation respecting the Taxation Act is amended by inserting, after subparagraph vii of paragraph b, the following subparagraph:

“vii.1 in Ireland, the Irish Stock Exchange;”.

(2) Subsection 1 applies from the taxation year 1995.

2. (1) Section 22R1 of the Regulation is amended by replacing “sections 36.1, 309.1, 334.1 and” by the word

“section” and “those sections 36.1, 309.1, 334.1 and” by the words “that section”.

(2) Subsection 1 applies from the taxation year 1997.

3. (1) Section 22R1.2 of the Regulation is replaced by the following:

“22R1.2. For the purposes of section 22R1, where the individual is a person described in the second paragraph, the individual’s income earned in Québec and the individual’s income earned in Québec and elsewhere, computed for a taxation year under that section 22R1, shall be reduced by the amount deducted by the individual in computing the individual’s taxable income for the year under section 737.16.1, 737.21, 737.22.0.3, 737.25 or 737.28 of the Act, as the case may be.

The person contemplated in the first paragraph is a foreign researcher within the meaning assigned by paragraph a of section 737.19 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or an individual referred to in section 737.16.1, 737.25 or 737.28 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

4. (1) Section 22R6 of the Regulation is replaced by the following:

“22R6. For the purpose of section 22R5, “gross revenue” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

5. (1) Section 22R15 of the Regulation is amended, in the second paragraph,

(1) by replacing, in the portion before subparagraph a, “sections 36.1, 309.1, 334.1 and” by the word “section”;

(2) by replacing subparagraph b by the following:

“(b) where the individual is a foreign researcher within the meaning assigned by paragraph a of section 737.19 of the Act, a foreign instructor within the meaning assigned by section 737.22.0.1 of the Act or an individual referred to in section 737.16.1, 737.25 or 737.28 of the Act, the amount deducted by the individual in computing the individual’s taxable income for the year under section 737.16.1, 737.21, 737.22.0.3, 737.25 or 737.28 of the Act; and”;

* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, G.O. 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(2) Subsection 1 applies from the taxation year 1997.

6. The heading of Title III.2 of the Regulation is replaced by the following:

“EMPLOYEE BENEFIT PLANS”.

7. (1) Section 47.6R1 of the Regulation is replaced by the following:

“**47.6R1.** For the purposes of the second paragraph of section 47.6 of the Act, each of the following is a prescribed arrangement:

(a) the “Major League Baseball Players Benefit Plan” of the United States;

(b) an arrangement under which all contributions are made pursuant to a law of Canada or a province, where one of the main purposes of the law is to enforce minimum standards with respect to wages, vacation entitlement or severance pay; and

(c) an arrangement under which all contributions are made in connection with a dispute regarding the entitlement of one or more persons to receive benefits.”;

(2) Subsection 1 has effect from 1 January 1980.

8. (1) Section 87R4 of the Regulation is amended

(1) by replacing the period at the end of paragraph *e* by a semicolon;

(2) by adding, after paragraph *e*, the following paragraph:

“(f) the amount that the taxpayer is required to include, for the purposes of the Income Tax Act, in computing the taxpayer’s income for the year under paragraph *x.1* of subsection 1 of section 12 of that Act.”;

(2) Subsection 1 applies from the taxation year 1992.

9. (1) Section 92.5R2 of the Regulation is replaced by the following:

“**92.5R2.** For the purposes of this chapter, where a taxpayer has an interest in a debt obligation, in this section referred to as the “first interest”, under which there is a conversion privilege or an option to extend its term upon maturity, and, at the time the obligation was issued or, if later, at the time the conversion privilege or option was added or modified, circumstances could reasonably be foreseen under which the holder of the obligation would, by exercising the conversion privilege or

option, acquire an interest in a debt obligation with a principal amount less than its fair market value at the time of acquisition, the subsequent interest in any debt obligation acquired by the taxpayer by exercising the conversion privilege or option is a continuation of the first interest.”;

(2) Subsection 1 applies in respect of debt obligations acquired by reason of the exercise after 11 August 1993 of a conversion privilege or an option to extend the term of another debt obligation.

10. Section 92.5R3 of the Regulation is replaced, in the English text, by the following:

“**92.5R3.** The debt obligation referred to in section 92.5 of the Act is

(a) a debt obligation in respect of which no interest is stipulated to be payable in respect of its principal amount;

(b) a debt obligation in respect of which the proportion of the payments of principal to which the taxpayer is entitled is not equal to the proportion of the payments of interest to which the taxpayer is entitled;

(c) a debt obligation, other than one described in subparagraph *a* or *b*, in respect of which it can be determined, at the time the taxpayer acquired the interest therein, that the maximum amount of interest payable thereon in a year ending after that time is less than the maximum amount of interest payable thereon in a subsequent year; and

(d) a debt obligation, other than one described in subparagraph *a*, *b* or *c*, in respect of which the amount of interest to be paid in respect of any taxation year is, under the terms and conditions of the obligation, dependent on a contingency existing after the year.

In the first paragraph, a debt obligation includes all of the issuer’s obligations to pay principal and interest under that obligation.”.

11. (1) Section 92.5R4 of the Regulation is amended

(1) by replacing paragraph *c* by the following:

“(c) in the case of a debt obligation described in subparagraph *c* of the first paragraph of section 92.5R3, other than an obligation in respect of which paragraph *c.1* applies, the amount determined under section 92.5R8.”;

(2) by inserting, after paragraph *c*, the following paragraph:

“(c.1) in the case of a debt obligation described in subparagraph *c* of the first paragraph of section 92.5R3 for which the rate of interest stipulated to be payable in respect of each period throughout which the obligation is outstanding is fixed at the date of issue of the obligation and the stipulated rate of interest applicable at each time is not less than each stipulated rate of interest applicable before that time, the amount determined under section 92.5R8.1;”.

(2) Subsection 1 applies from the taxation year 1993.

12. Sections 92.5R5 to 92.5R8 of the Regulation is replaced, in the English text, by the following:

“**92.5R5.** The amount referred to in paragraph *a* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the debt obligation if the interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the interest, of all the maximum payments thereunder, equal to the cost thereof to the taxpayer.

92.5R6. The amount referred to in paragraph *b* of section 92.5R4 for a taxation year is the aggregate of all amounts each of which is the amount of interest that would be determined in respect of the taxpayer’s interest in a payment under the debt obligation if interest thereon for that year were computed on a compound interest basis using the specified cost of the taxpayer’s interest in the payment and the specified interest rate in respect of the taxpayer’s total interest in the debt obligation.

92.5R7. For the purposes of section 92.5R6,

(*a*) the “specified cost” of a taxpayer’s interest in a payment under a debt obligation is its present value at the date of purchase computed using the specified interest rate defined in paragraph *b*;

(*b*) the “specified interest rate” is the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of purchase of the interest, of all the maximum payments to the taxpayer in respect of the taxpayer’s total interest in the debt obligation, equal to the cost of that interest to the taxpayer.

92.5R8. The amount referred to in paragraph *c* of section 92.5R4 for a taxation year is the greater of

(*a*) the maximum amount of interest on the debt obligation in respect of the year; and

(*b*) the maximum amount of interest that would be determined in respect of the debt obligation if interest thereon for that year were computed on a compound interest basis using the maximum of all rates each of which is a rate computed in respect of each possible circumstance under which an interest of the taxpayer in the debt obligation could mature or be surrendered or retracted, and using assumptions concerning the interest rate and compounding period that would result in a present value, at the date of issue of the debt obligation, of all the maximum payments thereunder, equal to its principal amount.”.

13. (1) The Regulation is amended by inserting, after section 92.5R8, the following section:

“**92.5R8.1.** The amount referred to in paragraph *c.1* of section 92.5R4 for a taxation year is the amount of interest that would be determined in respect of the year if interest on the debt obligation for that year were computed on a compound interest basis using the maximum of all rates each of which is the compound interest rate that, for a particular assumption with respect to when the taxpayer’s interest in the obligation will mature or be surrendered or retracted, results in a present value, at the date the taxpayer acquires the interest in the obligation, of all payments under the obligation after the acquisition by the taxpayer of the taxpayer’s interest in the obligation equal to the principal amount of the obligation at the date of acquisition.”;

(2) Subsection 1 applies from the taxation year 1993.

14. (1) Section 92.5R9 of the Regulation is replaced by the following:

“**92.5R9.** For the purpose of making the computations referred to in sections 92.5R5 to 92.5R8.1, the compounding period shall not exceed one year and any interest rate used shall be constant from the time of acquisition or issue, as the case may be, until the time of maturity, surrender or retraction.”;

(2) Subsection 1 applies from the taxation year 1993.

15. Section 92.5R10 of the Regulation is replaced, in the English text, by the following:

“**92.5R10.** The amount referred to in paragraph *d* of section 92.5R4 for a taxation year is the maximum

amount of interest payable under the debt obligation for that year.”.

16. (1) Section 92.7R1 of the Regulation is replaced by the following:

“**92.7R1.** For the purposes of subparagraph ix of paragraph *a* of section 92.7 of the Act, a prescribed contract throughout a calendar year is

(*a*) a registered retirement savings plan or a registered retirement income fund, other than such a plan or fund to which a trust is a party, where the annuitant under the plan or fund is alive at any time in the year or was alive at any time in the preceding calendar year; or

(*b*) a registered home ownership savings plan, other than such a plan to which a trust is a party.”;

(2) Subsection 1 applies from the taxation year 1993. However, where paragraph *b* of section 92.7R1 of the Regulation, made by subsection 1, applies to the taxation years 1993, 1994 and 1995, it shall be read as follows:

“(b) a registered home ownership savings plan, other than such a plan to which a trust is a party, where the annuitant under the plan is alive at any time in the year.”.

17. (1) Section 92.11R2 of the Regulation is amended by replacing paragraph *c* by the following:

“(c) an annuity contract the cost of which may or would, but for the provisions of Title II of Book V.2.1 of Part I of the Act, be deducted by the holder under paragraph *f* of section 339 of the Act in computing the holder’s income; and”;

(2) Subsection 1 applies from the taxation year 1998.

18. Section 101R1 of the Regulation is amended by replacing paragraph *e* by the following:

“(e) an amount referred to in any of paragraphs *n*, *p* and *x* to *x.3* of section 488R1;”.

19. (1) Section 119.2R1 of the Regulation is replaced by the following:

“**119.2R1.** The expression “qualified corporation” in section 119.2 of the Act means a taxable Canadian corporation that is a cooperative, within the meaning of section 119.2R3, all or substantially all of the assets of which are used in a qualified business carried on by it in Canada, or a small business corporation.”;

(2) Subsection 1 has effect from 26 February 1992.

20. (1) Section 130R2 of the Regulation is amended

(1) in paragraph *b* of subsection 3 and in paragraphs *a* and *b* of subsection 4 by inserting, before the word “sylvite”, the words “calcium chloride.”;

(2) by replacing, in the English text of paragraph *c* of subsection 5, the word “clause” by the word “subparagraph”;

(3) by inserting, after subsection 5, the following subsection:

“(5.0.1) Notwithstanding subsections 3 and 5, a taxpayer’s income from a mine does not include

(*a*) for the purposes of sections 130R38 to 130R41 and 130R90 to 130R91.2 and Class 28 in Schedule B, income that can reasonably be attributed to a service rendered by the taxpayer; or

(*b*) for the purposes of Class 10 in Schedule B, income that can reasonably be attributed to a service rendered by the taxpayer, other than a service that is the processing of ore.”;

(2) Paragraph 1 of subsection 1 applies in respect of property acquired in taxation years that begin after 31 December 1984.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 6 March 1996.

21. (1) Section 130R30.3.4 of the Regulation is amended by striking out, in paragraph *b*, “, the Yukon Territory or the Northwest Territories”.

(2) Subsection 1 has effect from 7 December 1995.

22. (1) Section 130R41 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**130R41.** Any election under subparagraph vi of paragraph *e* of section 93 of the Act in respect of property of a prescribed class acquired by a corporation for the purpose of gaining or producing income from a mine shall be made by filing with the Minister, on or before the corporation’s filing-due date for the corporation’s taxation year in which the exempt period in respect of the mine ended, one of the following documents in duplicate:”;

(2) Subsection 1 has effect from 1 January 1994.

23. (1) Section 130R58.2 of the Regulation is replaced by the following:

“**130R58.2.** A taxpayer may elect not to include a property in Class 44 in Schedule B, provided the election is made, by letter attached to the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”;

(2) Subsection 1 has effect from 1 January 1994.

24. (1) Section 130R59 of the Regulation is amended by replacing the second paragraph by the following:

“An election under the first paragraph shall be made by letter attached to the taxpayer’s fiscal return, on or before the taxpayer’s filing-due date for the taxation year in which the acquisition occurred or for the following taxation year.”;

(2) Subsection 1 has effect from 1 January 1994.

25. (1) Section 130R61 of the Regulation is amended by replacing the second paragraph by the following:

“An election under the first paragraph shall be made by letter to that effect attached to the taxpayer’s fiscal return, on or before the taxpayer’s filing-due date for the taxation year in which the property referred to in paragraph *a* of section 130R62 is disposed of by the taxpayer.”;

(2) Subsection 1 has effect from 1 January 1994.

26. (1) Section 130R63 of the Regulation is replaced by the following:

“**130R63.** Any election by a taxpayer under sections 130R56 to 130R58.1 for a taxation year shall be made by filing with the taxpayer’s fiscal return for the year, on or before the taxpayer’s filing-due date for the year, a letter to that effect.”;

(2) Subsection 1 has effect from 1 January 1994.

27. (1) Section 130R101 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the cost of which is deductible in computing the taxpayer’s income or would be so deductible but for Title II of Book V.2.1 of Part I of the Act.”;

(2) Subsection 1 applies from the taxation year 1998.

28. (1) Sections 145R1 to 145R2 of the Regulation are replaced by the following:

“**145R1.** For the purposes of section 145 of the Act, a taxpayer may deduct in computing the income of the taxpayer for a taxation year the amount determined by the formula

$$0.25 (A - B) - C.$$

In the formula provided for in the first paragraph,

(a) A is the taxpayer’s adjusted resource profits for the year;

(b) B is the aggregate of all amounts each of which is a Canadian exploration and development overhead expense, within the meaning of paragraph *f.1* of section 360R2, made or incurred by the taxpayer in the year, other than an amount included therein because of section 181 or 182 of the Act; and

(c) C is the amount by which the aggregate that would be determined under paragraph *b* of section 360R17 in computing the taxpayer’s earned depletion base at the end of the year, other than any portion of that aggregate determined under subparagraph *v* of that paragraph as a consequence of a disposition in the year of property in circumstances to which section 360R7 applies, exceeds the aggregate that would be determined under paragraph *a* of section 360R17 in computing the taxpayer’s earned depletion base at the end of the year.

145R1.1. For the purposes of this chapter, “adjusted resource profits” of a taxpayer for a taxation year means the amount, which may be positive or negative, determined by the formula

$$A + B - C.$$

In the formula provided for in the first paragraph,

(a) A is the aggregate of the taxpayer’s resource profits for the year in respect of a mining business, within the meaning of section 360R13.1, and the taxpayer’s resource profits for the year in respect of an oil business, within the meaning of section 360R15.1, computed as if

i. the amount determined under paragraph *a* of sections 360R12 and 360R14 were equal to zero,

ii. section 360R12 were read without reference to subparagraph *iii* of paragraph *b* thereof,

iii. the first paragraph in section 360R2.1 were read without reference to subparagraph *d* thereof,

iv. the following amounts were not deducted in computing the taxpayer’s gross resource profits and resource

profits for the year in respect of a mining business or oil business, determined in accordance with sections 360R12 to 360R15.1:

(1) each amount deducted in computing the taxpayer's income for the year in respect of a rental or royalty paid or payable by the taxpayer, other than an amount prescribed in section 91R1 or an amount that is a production royalty within the meaning of paragraph *j.1* of section 360R2, computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced from a natural accumulation, other than a resource within the meaning of paragraph *k* of section 360R2, of petroleum or natural gas in Canada or an oil or gas well in Canada, or produced from a resource, within the meaning of paragraph *k* of section 360R2, that is a bituminous sands deposit, oil sands deposit or oil shale deposit,

(2) each amount deducted in computing the taxpayer's income for the year under any of sections 147, 176, 176.4, 176.6 and 179 of the Act, or as, on account of or in lieu of, interest in respect of a debt owed by the taxpayer, and

(3) each amount deducted under section 145 or sections 360 to 419.8 of the Act or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4),

v. each amount that is the taxpayer's share of the income or loss of a partnership from any source were not taken into account, and

vi. sections 360R12 to 360R15.1 provided for the computation of negative amounts where the amounts subtracted in computing gross resource profits and resource profits in respect of a mining business or in respect of an oil business exceed the amounts added in computing those amounts;

(*b*) B is the aggregate of all amounts each of which is the taxpayer's share of the adjusted resource profits of a partnership for the year, determined in accordance with sections 145R2 and 145R3; and

(*c*) C is the amount by which the aggregate of all amounts each of which is an amount included in the taxpayer's gross resource profits for the year in respect of a mining business or oil business, determined in accordance with sections 360R12 and 360R14, as the case may be, as a rental or royalty, other than a production royalty within the meaning of paragraph *j.1* of section 360R2, computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced from a natural accumulation, other than a re-

source within the meaning of paragraph *k* of section 360R2, of petroleum or natural gas in Canada or an oil or gas well in Canada, or produced from a resource, within the meaning of paragraph *k* of section 360R2, that is a bituminous sands deposit, oil sands deposit or oil shale deposit exceeds, where the taxation year ends after 6 March 1996, the total of all outlays and expenses that were made or incurred in respect of the aggregate described in this paragraph to the extent that the outlays and expenses were deducted in computing the taxpayer's gross resource profits in respect of a mining business or oil business for the year.

145R2. Where a taxpayer is a member of a partnership in a fiscal period of the partnership that ends in a taxation year of the taxpayer, the taxpayer's share of the partnership's adjusted resource profits for the year is equal to

(*a*) zero, where the fiscal period of the partnership began before 21 December 1991; and

(*b*) in any other case, the amount, which may be positive or negative, that could, but for this section, reasonably be considered to represent the taxpayer's share of the partnership's adjusted resource profits for the fiscal period, each partnership being, in that respect, deemed to be a taxpayer the fiscal period of which is a taxation year.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991. However,

(1) where section 145R1 of the Regulation, made by subsection 1, applies to a taxation year that ended before 19 March 1993, subparagraph *b* of the second paragraph of that section 145R1 shall be read as follows:

“(b) B is the aggregate of all amounts each of which is deducted in computing the taxpayer's income for the year and is a Canadian exploration and development overhead expense, within the meaning of paragraph *f.1* of section 360R2, made or incurred by the taxpayer in the year, other than each amount included therein in respect of financing; and”;

(2) where section 145R1.1 of the Regulation, made by subsection 1, applies

(*a*) to taxation years that began before 19 March 1993, subparagraph 2 of subparagraph *iv* of subparagraph *a* of the second paragraph of that section 145R1.1 shall be read as follows:

“(2) each amount in respect of financing deducted in computing the taxpayer's income for the year, and”;

(b) before 12 June 1998, subparagraph 3 of subparagraph iv of subparagraph *a* of the second paragraph of that section 145R1.1 shall be read with “or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4)” replaced by “or under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24)”.

29. (1) The Regulation is amended by inserting, after section 145R2, the following section:

“**145R3.** Notwithstanding section 145R2, where a taxpayer is a member of an exempt partnership, within the meaning of paragraph *m.1* of section 360R2, in a fiscal period of the partnership that begins before 1 January 2000 and ends in a taxation year of the taxpayer and the taxpayer’s share of the partnership’s adjusted resource profits for the year would, but for this section, be a negative amount, the taxpayer’s share of the partnership’s adjusted resource profits for the year is deemed to be equal to the product obtained, which may be positive or negative, when the particular amount is multiplied

(*a*) by zero, where the partnership is an exempt partnership, within the meaning of paragraph *m.1* of section 360R2, in respect of the taxpayer at the end of the fiscal period and, at that time, all or substantially all of the assets of the partnership were held in connection with one or more working interests the production from which began in reasonable commercial quantities before 21 December 1991 or the production from which was to begin in reasonable commercial quantities after 20 December 1991 in accordance with an agreement in writing made before 21 December 1991; and

(*b*) in any other case, by the lesser of one and the fraction represented by the ratio between the amount that would be the partnership’s adjusted resource profits for the fiscal period if the partnership did not have any working interest described in paragraph *a*, and the partnership’s adjusted resource profits for the fiscal period.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

30. (1) Section 157R0.2 of the Regulation is amended

(1) by replacing the period at the end of paragraph *b* by a semicolon;

(2) by adding, after paragraph *b*, the following paragraph:

“(c) a disability-specific computer software or hardware attachment.”;

(2) Subsection 1 applies in respect of computer attachments for which amounts are paid by the taxpayer after 25 February 1992.

31. (1) Section 157R1 of the Regulation is replaced by the following:

“**157R1.** For the purposes of paragraph *l.1* of section 157 of the Act, a provision of the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement) and any provision of an Act of a province, other than Québec, that imposes a tax similar to the tax imposed under the Income Tax Act are deemed to be prescribed provisions.”;

(2) Subsection 1 applies to taxation years that begin after 31 December 1991.

32. (1) Section 163.1R1 of the Regulation is replaced by the following:

“**163.1R1.** For the purposes of section 163.1 of the Act, the amount of interest to be attested by the insurer in respect of a policy loan made by the insurer shall be attested in prescribed form which shall be filed with the Minister on or before the filing-due date of the taxpayer referred to in that section for the taxation year in respect of which the interest is paid.”;

(2) Subsection 1 has effect from 1 January 1994.

33. (1) Section 192R1 of the Regulation is amended

(1) by striking out paragraphs *f* and *h*;

(2) by inserting, after paragraph *q*, the following paragraph:

“(q.1) the Canada Lands Company Limited.”;

(2) Paragraph 1 of subsection 1, where it strikes out paragraph *f* of section 192R1 of the Regulation, and paragraph 2 of subsection 1, have effect from 1 November 1995.

(3) Paragraph 1 of subsection 1, where it strikes out paragraph *h* of section 192R1 of the Regulation, has effect from 1 January 1996.

34. (1) Section 241.0.1R2 of the Regulation is amended

(1) by striking out, in subparagraph *a* of the first paragraph, the word “Canadian”;

(2) by replacing, in subparagraph *c* of the first paragraph, the words “another Canadian province” by the words “another province”;

(3) by replacing the second paragraph by the following:

“The share to which subparagraph *c* of the first paragraph refers is a share of the capital stock of a corporation in respect of which an amount has been renounced by the corporation under any of sections 359.2, 359.2.1, 359.4 and 359.6 of the Act.”;

(2) Paragraphs 1 and 2 of subsection 1 have effect from 7 December 1995.

(3) Paragraph 3 of subsection 1 has effect from 3 December 1992.

35. (1) Sections 242R1 to 247.1R1 of the Regulation are revoked.

(2) Subsection 1 has effect

(1) from the time referred to in paragraph *a* of subsection 2 of section 10 of the Act to amend the Taxation Act and other fiscal provisions (1995, c. 49), in respect of a corporation that is deemed, under that paragraph *a*, to have made an election;

(2) in any other case, from 1 January 1993.

36. (1) Section 250.2R1 of the Regulation is amended by replacing paragraphs *b* and *c* by the following:

“(b) a bond, debenture, bill, note, obligation secured by mortgage or other similar obligation, issued by a corporation, other than a public corporation, where at any time before the disposition of the obligation, the taxpayer was not dealing at arm’s length with the corporation;

(c) a share, bond, debenture, bill, note, obligation secured by mortgage or other similar obligation, acquired by the taxpayer in a transaction with a person with whom the taxpayer does not deal at arm’s length or in a transaction to which sections 518 and 529 of the Act apply.”;

(2) Subsection 1 has effect from 30 October 1996.

37. (1) Section 257R1 of the Regulation is replaced by the following:

“**257R1.** Assistance referred to in subparagraph *i* of paragraph *d* of section 257 of the Act does not include

assistance that would be described in section 101R1 if that section applied to any capital property and also covered a deduction allowed under sections 773, 774 and 965.33 of the Act, section 208 or 209 of the Act respecting the sociétés d’entraide économique (R.S.Q., c. S-25.1), or section 125, 127 or 130 of the Act respecting certain caisses d’entraide économique (R.S.Q., c. C-3.1), or assistance that a taxpayer has received or is entitled to receive and that is prescribed assistance under section 241.0.1R2, or that would be prescribed assistance under that section if that section applied in respect of, or for the acquisition of, a share of the capital stock of a corporation that is registered under the Act respecting Québec business investment companies (R.S.Q., c. S-29.1).”;

(2) Subsection 1 applies from the taxation year 1991.

38. (1) The Regulation is amended by inserting, after section 311R2, the following sections:

“**311R3.** For the purposes of paragraph *k.2* of section 311 of the Act, “prescribed law of another province” means

(a) in respect of the Province of Alberta, the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);

(b) in respect of the Province of British Columbia, the Insurance (Motor Vehicle) Act (R.S.B.C., 1996, c. 231);

(c) in respect of the Province of Prince Edward Island, the Highway Traffic Act (R.S.P.E.I., 1988, c. H-5);

(d) in respect of the Province of Manitoba, The Manitoba Public Insurance Corporation Act (C.C.S.M., c. P215);

(e) in respect of the Province of New Brunswick, the Motor Vehicle Act (R.S.N.B., 1997, c. M-17);

(f) in respect of the Province of Nova Scotia, the Motor Vehicle Act (R.S.N.S., 1989, c. 293);

(g) in respect of the Province of Ontario, the Motor Vehicle Accident Claims Act (R.S.O., 1990, c. M.41);

(h) in respect of the Province of Saskatchewan, The Automobile Accident Insurance Act (R.S.S., 1978, c. A-35); and

(i) in respect of the Province of Newfoundland, the Judgment Recovery (Nfld.) Ltd. Act (R.S.N., 1990, c. J-3).

311R4. For the purposes of paragraph *k.4* of section 311 of the Act, “prescribed law of another province” means

(*a*) in respect of the Province of Alberta, the Victims of Crime Act (S.A., 1996, c. V-3.3);

(*b*) in respect of the Province of British Columbia, the Criminal Injury Compensation Act (R.S.B.C., 1996, c. 85);

(*c*) in respect of the Province of Prince Edward Island, the Victims of Crime Act (R.S.P.E.I., 1988, c. V-3.1);

(*d*) in respect of the Province of Manitoba, The Criminal Injuries Compensation Act (R.S.M., 1987, c. C305);

(*e*) in respect of the Province of New Brunswick, the Compensation for Victims of Crime Act (R.S.N.B., 1973, c. C-14) and the Victims Services Act (R.S.N.B., 1973, c. V-2.1);

(*f*) in respect of the Province of Nova Scotia, the Victims’ Rights and Services Act (S.N.S., 1989, c. 14);

(*g*) in respect of the Province of Ontario, the Compensation for Victims of Crime Act (R.S.O., 1990, c. C.24);

(*h*) in respect of the Province of Saskatchewan, the Act respecting Victims of Crime (S.S., 1995, c. V-6.011);

(*i*) in respect of the Province of Newfoundland, the Criminal Injuries Compensation Act (R.S.N., 1990, c. C-38);

(*j*) in respect of the Northwest Territories, the Criminal Injuries Compensation Act (S.N.W.T., 1989(2), c. 4); and

(*k*) in respect of the Yukon Territory, the Compensation for Victims of Crime Act (R.S.Y., 1986, c. 27).”;

(2) Subsection 1 applies from the taxation year 1997. However, where paragraph *a* of section 311R4 of the Regulation, made by subsection 1, applies to the taxation year 1997, it shall be read as follows:

“(a) in respect of the Province of Alberta, The Criminal Injuries Compensation Act (R.S.A., 1980, c. C-33) and the Victims of Crime Act (S.A., 1996, c. V-3.3).”

39. (1) Section 316R1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1992.

40. (1) Section 359.1R1 of the Regulation is amended

(1) by replacing, in the English text of subparagraph ii of paragraph *a* of the definition of “excluded obligation”, the word “clause” by the word “subparagraph”;

(2) by striking out the definition of “province”.

(2) Paragraph 2 of subsection 1 has effect from 7 December 1995.

41. (1) The Regulation is amended by inserting, after section 359.2R1, the following section:

“**359.2.1R1.** For the purposes of paragraph *b* of section 359.2.1 of the Act, a Canadian exploration and development overhead expense of a corporation is

(*a*) a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2;

(*b*) an expense that would be a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2, if the references to “connected with the taxpayer” in subparagraph iv of that paragraph *f.1* were read as “connected with the person to whom the expense is renounced under section 359.2.1 of the Act”; and

(*c*) an expense that would be a Canadian exploration and development overhead expense of the corporation, within the meaning of paragraph *f.1* of section 360R2, if the references to “person who was connected with the taxpayer” in subparagraph iv of that paragraph *f.1* were read as “person to whom the expense is renounced under section 359.2.1 of the Act”.

For the purposes of the first paragraph, a partnership is deemed to be a person and its taxation year is deemed to be its fiscal period.”;

(2) Subsection 1 applies in respect of expenses incurred after 2 December 1992.

42. (1) Section 360R2 of the Regulation is amended

(1) by replacing paragraph *a.0.1* by the following:

“(a.0.1) “property used for processing” means property that, before it was acquired by the taxpayer, has not used by a person with whom the taxpayer was not dealing at arm’s length and that is property included in Class 10 in Schedule B because of paragraph *a* of subsection 2 of that Class or that would be so included were it not for subparagraph ii of that paragraph *a* and Class 41

in Schedule B, or property included in that Class because of paragraph *e* of that subsection 2 or that would be so included were it not for subparagraph iii of that paragraph *e* and Class 41 in Schedule B;”;

(2) by replacing, in the English text, paragraph *f.1* by the following:

“(f.1) “Canadian exploration and development overhead expense” of a taxpayer means a Canadian exploration expense or Canadian development expense made or incurred after 1980

i. for the administration, management or financing of the taxpayer;

ii. in respect of the remuneration and related benefits paid in respect of a person employed by the taxpayer whose duties were not all or substantially all related to exploration or development activities;

iii. for taxes, insurance or rents in respect of, or for the maintenance of, property all or substantially all of the use of which by the taxpayer was not for the purposes of exploration or development activities;

iv. for the use of or the right to use any property in which any person who was connected with the taxpayer had an interest, for compensation for the performance of a service for the benefit of the taxpayer by any person who was connected with the taxpayer, or for the acquisition of any materials, parts or supplies from any person who was connected with the taxpayer, to the extent that the expense exceeds the least of amounts, each of which was the aggregate of the costs incurred by a person who was connected with the taxpayer in respect of the property, the performance of the service, or the materials, parts or supplies;”;

(3) by replacing, in the English text of paragraph *i.0.3*, the portion before subparagraph ii by the following:

“(i.0.3) “original owner” of a property means a person

i. who owned the property and disposed of it to a corporation that acquired it in circumstances in which section 360R7 applies, or would apply if the corporation had continued to own the property, to the corporation in respect of the property; and”;

(4) by replacing subparagraph ii of paragraph *i.0.3* by the following:

“ii. who would, but for section 360R28, as it read in its application to a taxation year ending before 18 February 1987, or paragraph *a* of section 360R28, as the case may be, and the provisions of Title II of Book V.2.1 of Part I of the Act, be entitled in computing the person’s income for a taxation year ending after the person disposed of the property to a deduction under section 360R6 in respect of expenditures that were incurred by the person before the person disposed of the property;”;

(5) by replacing subparagraph i of paragraph *j.1* by the following:

“i. the taxpayer has a Crown royalty in respect of such production or in respect of the ownership of property to which such production relates where, in the latter case, Crown royalty is computed by reference to an amount of production from the accumulation, oil or gas well or resource, and it is reasonable in all cases to consider that the taxpayer would have had the Crown royalty if the taxpayer’s only source of income had been the rental or royalty in respect of the particular Canadian resource property; or”;

(6) by replacing, in the English text, subparagraph ii of paragraph *j.1* by the following:

“ii. the taxpayer would, but for an exemption or allowance, other than a rate of nil, that is provided, pursuant to a statute, by a person referred to in section 90 of the Act, have a Crown royalty in respect of which subparagraph i is applicable;”;

(7) by inserting, after paragraph *m.3*, the following paragraph:

“(m.4) “exempt partnership” in respect of a taxpayer at a particular time means a partnership of which the taxpayer was a member throughout the period beginning on 20 December 1991 and ending at the particular time, where all or substantially all of the fair market value of the property of the partnership at the particular time is attributable to property held in connection with one or more working interests that were held by the partnership on 20 December 1991 for the production of minerals, petroleum, natural gas or related hydrocarbons, unless

i. any of the depreciable property acquired after 20 December 1991 and before the particular time by the partnership in connection with one of the working interests had, before the time of the acquisition, been owned by the taxpayer, or any other person with whom the taxpayer did not deal at arm’s length, and been used by the taxpayer, or that other person, in connection with that working interest, or

ii. it is reasonable to consider that, before the particular time, amounts were charged to the partnership that would not have been so charged if Chapter III of Title X were read without reference to 145R3;”;

(2) Paragraph 1 of subsection 1 applies from the taxation year 1988.

(3) Paragraph 4 of subsection 1 applies from the taxation year 1988.

(4) Paragraph 5 of subsection 1 applies in respect of rentals and royalties computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced after 30 June 1988. However, where subparagraph *i* of paragraph *j.1* of section 360R2 of the Regulation, made by paragraph 5, applies in respect of a rental or royalty computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced before 16 November 1989, it shall be read with “the accumulation, oil or gas well or resource, and it is reasonable in all cases to consider that the taxpayer would have had the Crown royalty if the taxpayer’s only source of income had been the rental or royalty in respect of the particular Canadian resource property” replaced by “the property”.

(5) Paragraph 7 of subsection 1 applies to fiscal periods of partnerships that begin after 20 December 1991.

43. (1) The Regulation is amended by inserting, after section 360R2, the following section:

“**360R2.1.** In this chapter, “resource activity” of a taxpayer means

(a) the production by the taxpayer of petroleum, natural gas or related hydrocarbons from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or from an oil or gas well in Canada;

(b) the production and processing in Canada by the taxpayer or the processing in Canada by the taxpayer of ore, other than iron ore or tar sands ore, from a mineral resource in Canada to any stage that is not beyond the prime metal stage or its equivalent, iron ore from a mineral resource in Canada to any stage that is not beyond the pellet stage or its equivalent, or tar sands ore from a mineral resource in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(c) the processing in Canada by the taxpayer of heavy crude oil recovered from an oil or gas well in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(d) the processing in Canada by the taxpayer of ore, other than iron ore or tar sands ore, from a mineral resource outside Canada to any stage that is not beyond the prime metal stage or its equivalent, iron ore from a mineral resource outside Canada to any stage that is not beyond the pellet stage or its equivalent, or tar sands ore from a mineral resource outside Canada to any stage that is not beyond the crude oil stage or its equivalent; or

(e) the ownership by the taxpayer of a right to a rental or royalty computed by reference to the amount or value of production from a natural accumulation of petroleum or natural gas in Canada, an oil or gas well in Canada or a mineral resource in Canada.

For the purposes of this section, the following rules apply:

(a) the production of a substance by a taxpayer includes exploration and development activities of the taxpayer with respect to the substance, whether or not extraction of the substance has begun or will ever begin;

(b) the production or the processing, or the production and processing, of a substance by a taxpayer includes activities performed by the taxpayer that are ancillary to, or in support of, the production or the processing, or the production and processing, of that substance by the taxpayer;

(c) the production or processing of a substance by a taxpayer includes an activity, including the ownership of property, that is undertaken before the extraction of the substance and that is undertaken for the purpose of extracting or processing the substance;

(d) the production or the processing, or the production and processing, of a substance by a taxpayer includes activities that the taxpayer undertakes as a consequence of the production or the processing or the production and processing, of that substance, whether or not the production, the processing or the production and processing of the substance has ceased; and

(e) notwithstanding subparagraphs *a* to *d* and subparagraphs *a* to *e* of the first paragraph, the production, the processing or the production and processing of a substance does not include any activity of a taxpayer that is part of a source described in paragraph *b* of section 360R12 or 360R14 where

i. the activity is the transporting, transmitting or processing of petroleum, natural gas or related hydrocarbons, other than the processing of tar sands ore described in subparagraphs *b* and *d* of the first paragraph and processing described in subparagraph *c* of that first

paragraph, or can reasonably be attributed to a service rendered by the taxpayer, and

ii. revenues derived from the activity are not taken into account in computing the taxpayer's gross resource profits from a mining business or oil business.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991.

44. (1) Section 360R5.6 of the Regulation is amended by replacing the second paragraph by the following:

“An amount described in paragraph *a* or *b* of the first paragraph shall be reduced by the amount of any reimbursement, contribution or allowance referred to in section 486 of the Act received or receivable by the taxpayer in respect of that amount.”;

(2) Subsection 1 has effect from 1 February 1990.

45. (1) Section 360R5.8 of the Regulation is amended by replacing paragraphs *d* and *e* by the following:

“(d) where it acquired the particular property after 5 June 1987 as a result of an amalgamation or winding-up, other than in circumstances in which subparagraph ii of paragraph *b* applies, only where it has filed an election in the form prescribed for the purposes of paragraph *c* of section 418.23 of the Act with the Minister on or before its filing-due date for its taxation year in which it acquired the particular property;

(e) where it acquired the particular property, other than as a result of an amalgamation or winding-up or in circumstances in which subparagraph ii of paragraph *b* applies, in a taxation year ending after 17 February 1987, only where it and the particular person have filed a joint election in the form prescribed for the purposes of paragraph *e* of section 418.23 of the Act with the Minister on or before the earlier of corporation's filing-due dates and the particular person's filing-due date for their respective taxation years that include the time of acquisition of the particular property; and”;

(2) Subsection 1 has effect from 1 January 1994.

46. (1) Section 360R12 of the Regulation is amended

(1) by replacing the portion before paragraph *b* by the following:

“**360R12.** For the purposes of this chapter, “gross resource profits” of a taxpayer for a taxation year in respect of a mining business means the amount by which the aggregate of the following amounts exceeds the aggregate described in section 360R13:

(a) where the taxpayer has a production from a mineral resource in Canada that is operated by the taxpayer, the amount by which the aggregate of the amount included in computing the taxpayer's income for the year under paragraph *b* of section 330 of the Act, to the extent that that paragraph refers to an amount deducted under section 358 of the Act, the amounts included in the computation under paragraph *d* of that section 330 and subsection 1 of section 333.2 of the Act, and the excess amount described in section 360R12.1, exceeds the aggregate of the amounts deducted under sections 333.1 and 358 of the Act in computing the taxpayer's income for the year;”;

(2) by replacing, in the French text of the portion of paragraph *b* before subparagraph i, the words “de l'ensemble de” by the words “l'ensemble de”;

(3) by striking out, in the French text, at the end of subparagraph ii of paragraph *b*, the word “et”;

(4) by replacing paragraph *c* by the following:

“(c) the aggregate of all amounts, other than an amount included because of paragraph *b* in computing the taxpayer's gross resource profits for the year, each of which is an amount included in computing the taxpayer's income for the year as a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada; and”;

(5) by replacing, in the French text of paragraph *d*, the words “du montant” by the words “le montant”.

(2) Paragraphs 1, 2 and 5 of subsection 1 apply to taxation years that begin after 20 December 1991.

(3) Paragraph 4 of subsection 1 applies to taxation years that begin after 31 December 1990.

47. (1) Section 360R13 of the Regulation is amended

(1) by replacing paragraph *a* by the following:

“(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), where the taxpayer has no gross resource profits from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada that is operated by the taxpayer and, in any other case, the part of those amounts that can reasonably be considered to be wholly attributable to a mineral resource in Canada;”;

(2) by replacing paragraphs *c* and *d* by the following:

“(c) the amounts deductible or deducted, as the case may be, under any of sections 395 to 418.16, 418.18 to 418.36 and 419.5 of the Act for the year, other than amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where no amount is deducted under paragraph *c* of section 360R15 in computing the taxpayer’s gross resource profits for the year in respect of an oil business;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R12, other than a deduction under paragraph *r* or *s* of section 157 of the Act or under section 360R6, 360R7, 360R16.1, 360R16.9, 360R46, 360R47 or 360R54.”;

(2) Paragraphs 1 and 2, where the latter makes paragraph *c* of section 360R13 of the Regulation, of subsection 1 apply to taxation years that begin after 20 December 1991. However, where paragraph *a* of section 360R13 of the Regulation, made by paragraph 1 of subsection 1, applies before 12 June 1998 in respect of a taxation year that begins after 31 December 1987, it shall be read with “or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4)” replaced by “or under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24)”.

(3) Paragraph 2 of subsection 1, where it makes paragraph *d* of section 360R13 of the Regulation, applies to taxation years that end after 22 February 1994.

48. (1) The Regulation is amended by inserting, after section 360R13, the following section:

“**360R13.1.** For the purposes of this chapter, “resource profits” of a taxpayer for a taxation year in respect of a mining business means the amount by which the taxpayer’s gross resource profits for the year in respect of a mining business exceeds the aggregate of

(a) all amounts deducted in computing the taxpayer’s income for the year, other than

i. an amount deducted in computing the taxpayer’s gross resource profits for the year in respect of a mining business or an oil business,

ii. an amount deducted under Chapter III of Title II of Book III of Part I of the Act, under paragraph *r* or *s* of section 157, paragraph *a* or *b* of section 657 or any of sections 334 to 358.0.1, 371 and 418.17 of the Act or

under any of sections 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 and 360R54, in computing the taxpayer’s income for the year,

iii. an amount deducted under Division IV of Chapter X of Title VI of Book III of Part I of the Act in computing the taxpayer’s income for the year, to the extent that it is attributable to any right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada,

iv. an amount deducted in computing the taxpayer’s income for the year from a business, or other source, that does not include any resource activity of the taxpayer,

v. an amount deducted in computing the taxpayer’s income for the year, to the extent that the amount

(1) relates to an activity that is not a resource activity of the taxpayer, and that is the rendering of a service by the taxpayer to another person for the purpose of earning income of the taxpayer, or the production, processing, manufacturing, distribution, marketing, transportation or sale of any property, or carried out for the purpose of earning income from property, and

(2) does not relate to a resource activity of the taxpayer, and

vi. the amount that has reduced the taxpayer’s resource profits for the year, in accordance with paragraph *a* of section 360R15.1, in respect of an oil business;

(b) all amounts each of which is the amount by which any particular amount that would have been charged to the taxpayer by a person or partnership with whom the taxpayer was not dealing at arm’s length if the taxpayer and that person or partnership had been dealing at arm’s length for the use after 6 March 1996 and in the year of a property, other than money, owned by that person or partnership, or for the provision after 6 March 1996 and in the year by that person or partnership of a service to the taxpayer, exceeds the aggregate of

i. the amount charged to the taxpayer for the use of that property or the provision of that service in that period,

ii. the portion of the particular amount that, if it had been charged, would not have been deductible in computing the taxpayer’s resource profits in respect of a mining business or oil business, and

iii. the amount that has reduced the taxpayer’s resource profits for the year, in accordance with paragraph *b* of section 360R15.1, in respect of an oil business; and

(c) where the taxation year ends after 21 February 1994, all amounts added under section 485.13 of the Act in computing the taxpayer's gross resource profits for the year in respect of a mining business.”;

(2) Subsection 1 applies to taxation years that begin after 20 December 1991. However, for each taxation year that begins before 24 July 1992, the amount determined under paragraph *a* of section 360R13.1 of the Regulation, made by subsection 1, is deemed to be equal to the proportion of the amount otherwise determined for the year under that paragraph *a* that the number of days in the year that are after 23 July 1992 is of the number of days in the year.

49. (1) Section 360R14 of the Regulation is amended

(1) by replacing the portion before subparagraph ii of paragraph *b* by the following:

“**360R14.** For the purposes of this chapter, “gross resource profits” of a taxpayer for a taxation year in respect of an oil business means the amount by which the aggregate of the following amounts exceeds the aggregate described in section 360R15:

(a) where no amount is included in computing the taxpayer's gross resource profits in respect of a mining business under paragraph *a* of section 360R12 and the taxpayer has production from a natural accumulation, other than a resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada, that is operated by the taxpayer, the amount by which the aggregate of the amount included in computing the taxpayer's income for the year under paragraph *b* of section 330 of the Act, to the extent that that paragraph refers to an amount deducted under section 358 of the Act, the amounts included in the computation under paragraph *d* of that section 330 and subsection 1 of section 333.2 of the Act, and the excess amount described in section 360R12.1, exceeds the aggregate of the amounts deducted under sections 333.1 and 358 of the Act in computing the taxpayer's income for the year;

(b) the aggregate of the taxpayer's income for the year, computed in the manner described in section 360R15, from

i. the production of petroleum, natural gas or related hydrocarbons from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada, that is operated by the taxpayer, or”;

(2) by striking out, in the French text, at the end of subparagraph ii of paragraph *b*, the word “et”;

(3) by replacing paragraph *c* by the following:

“(c) the aggregate of all amounts, other than an amount included because of paragraph *b* in computing the taxpayer's gross resource profits for the year, each of which is an amount included in computing the taxpayer's income for the year as a rental or royalty computed by reference to the amount or value of production from a natural accumulation, other than a resource, of petroleum or natural gas in Canada, or an oil or gas well in Canada.”;

(2) Paragraph 1 of subsection 1, where it makes the portion of section 360R14 of the Regulation before subparagraph i of paragraph *b*, applies to taxation years that begin after 20 December 1991.

(3) Paragraph 1 of subsection 1, where it makes subparagraph i of paragraph *b* of section 360R14 of the Regulation, applies to taxation years that end after 31 March 1985. However, where that subparagraph i, made by paragraph 1 of subsection 1, applies to a taxation year that ends before 1 December 1991, the French text thereof shall be read with the words “hydrocarbures connexes” replaced by the words “hydrocarbures apparentés”.

(4) Paragraph 3 of subsection 1 applies to taxation years that begin after 31 December 1990.

50. (1) Section 360R15 of the Regulation is amended

(1) by replacing paragraph *a* by the following:

“(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 88.4 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), to the extent that those amounts are not deductible under paragraph *a* of section 360R13;”;

(2) by replacing paragraphs *c* and *d* by the following:

“(c) the amounts deductible or deducted, as the case may be, under any of sections 395 to 418.16, 418.18 to 418.36 and 419.5 of the Act for the year, other than amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where the taxpayer has a production from a natural accumulation, other than a mineral resource, of petroleum or natural gas in Canada or an oil or gas well in Canada, that is operated by the taxpayer or an income from the processing in Canada of heavy crude

oil recovered from an oil or gas well in Canada to any stage that is not beyond the crude oil stage or its equivalent;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R14, other than a deduction under paragraph *r* or *s* of section 157 of the Act or under section 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 or 360R54.”;

(2) Paragraph 1 of subsection 1 has effect from 12 June 1998.

(3) Paragraph 2 of subsection 1, where it makes paragraph *c* of section 360R15 of the Regulation, applies to taxation years that end after 17 February 1987. However, where that paragraph *c*, made by paragraph 2 of subsection 1, applies to a taxation year that ended before 1 December 1991, the French text thereof shall be read with the words “hydrocarbures connexes” replaced by the words “hydrocarbures apparentés”.

(4) Paragraph 2 of subsection 1, where it makes paragraph *d* of section 360R15 of the Regulation, applies to taxation years that end after 22 February 1994.

51. (1) The Regulation is amended by inserting, after section 360R15, the following sections:

“**360R15.1.** For the purposes of this chapter, “resource profits” of a taxpayer for a taxation year in respect of an oil business means the amount by which the taxpayer’s gross resource profits for the year in respect of an oil business exceeds the aggregate of

(a) all amounts deducted in computing the taxpayer’s income for the year, other than

i. an amount deducted in computing the taxpayer’s gross resource profits for the year in respect of a mining business or an oil business,

ii. an amount deducted under Chapter III of Title II of Book III of Part I of the Act, under paragraph *r* or *s* of section 157, paragraph *a* or *b* of section 657 or any of sections 334 to 358.0.1, 371 and 418.17 of the Act or under any of sections 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 and 360R54, in computing the taxpayer’s income for the year,

iii. an amount deducted under Division IV of Chapter X of Title VI of Book III of Part I of the Act in computing the taxpayer’s income for the year, to the extent that it is attributable to any right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada,

iv. an amount deducted in computing the taxpayer’s income for the year from a business, or other source, that does not include any resource activity of the taxpayer, and

v. an amount deducted in computing the taxpayer’s income for the year, to the extent that the amount

(1) relates to an activity that is not a resource activity of the taxpayer, and that is the rendering of a service by the taxpayer to another person for the purpose of earning income of the taxpayer, or the production, processing, manufacturing, distribution, marketing, transportation or sale of any property, or carried out for the purpose of earning income from property, and

(2) does not relate to a resource activity of the taxpayer;

(b) all amounts each of which is the amount by which any particular amount that would have been charged to the taxpayer by a person or partnership with whom the taxpayer was not dealing at arm’s length if the taxpayer and that person or partnership had been dealing at arm’s length for the use after 6 March 1996 and in the year of a property, other than money, owned by that person or partnership, or for the provision after 6 March 1996 and in the year by that person or partnership of a service to the taxpayer, exceeds the aggregate of

i. the amount charged to the taxpayer for the use of that property or the provision of that service in that period, and

ii. the portion of the particular amount that, if it had been charged, would not have been deductible in computing the taxpayer’s resource profits in respect of an oil business or a mining business; and

(c) where the taxation year ends after 21 February 1994, all amounts added under section 485.13 of the Act in computing the taxpayer’s gross resource profits for the year in respect of an oil business.

“**360R15.2.** For the purposes of this section and paragraph *b* of sections 360R13.1 and 360R15.1, the following rules apply:

(a) a taxpayer is deemed not to deal at arm’s length with a partnership where the taxpayer does not deal at arm’s length with any member of the partnership;

(b) a partnership is deemed not to deal at arm’s length with another partnership where any member of the first partnership does not deal at arm’s length with any member of the second partnership;

(c) where a taxpayer is a member, or is deemed by this paragraph to be a member, of a partnership that is a member of another partnership, the taxpayer is deemed to be a member of the other partnership; and

(d) the provision of a service to a taxpayer does not include the provision of a service by an individual in the individual's capacity as an employee of the taxpayer.”;

(2) Subsection 1, where it makes section 360R15.1 of the Regulation, applies to taxation years that begin after 20 December 1991. However, for each taxation year that begins before 24 July 1992, the amount determined under paragraph *a* of section 360R15.1 of the Regulation, made by subsection 1, is deemed to be equal to the proportion of the amount otherwise determined for the year under that paragraph *a* that the number of days in the year that are after 23 July 1992 is of the number of days in the year.

(3) Subsection 1, where it makes section 360R15.2 of the Regulation, applies to taxation years that end after 6 March 1996.

52. (1) Section 360R16 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**360R16.** For the purposes of this division,”;

(2) by replacing paragraph *b* by the following:

“(b) a taxpayer's income or loss from a source described in paragraph *b* of sections 360R12 and 360R14 does not include

i. any income or loss derived from the processing, other than the processing of tar sands ore described in any of subparagraphs i to iii of paragraph *b* of section 360R12 and the processing described in paragraph *b* of section 360R14, transmitting or transporting of petroleum, natural gas or related hydrocarbons,

ii. any income or loss arising because of the application of paragraph *z* or *z.1* of section 87 or any of sections 692.1 to 692.4 of the Act, or

iii. any income or loss that can reasonably be attributed to a service rendered by the taxpayer other than processing described in subparagraph ii or iii of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14.”;

(3) by striking out paragraph *c*.

(2) Paragraph 2 of subsection 1 applies to taxation years that end after 22 February 1994. However, where paragraph *b* of section 360R16 of the Regulation, made by paragraph 2 of subsection 1, applies to taxation years that begin before 7 March 1996, it shall be read without reference to subparagraph iii thereof.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 31 December 1990.

53. (1) Section 360R24 of the Regulation is amended

(1) by replacing the portion of paragraph *a* before subparagraph i by the following:

“(a) all expenditures, other than expenditures referred to in section 360R19 or 360R19.1, incurred by a taxpayer after 8 May 1972 and before the particular time referred to in section 360R17, each of which was the capital cost to the taxpayer of property that is or, but for Class 41 of Schedule B, would be included in Class 10 in Schedule B because of paragraph *e* of subsection 2 of that Class if the property had, before it was acquired by the taxpayer, not been used by any person with whom the taxpayer was not dealing at arm's length and if the property has been acquired for the purpose of processing in Canada, after its extraction from a mineral resource.”;

(2) by replacing, in the English text of subparagraph ii of paragraph *b*, the word “clause” by the word “subparagraph”;

(3) by replacing paragraph *d* by the following:

“(d) three times the aggregate of all amounts each of which is an amount equal to the lesser of the amount that would be determined under the first paragraph of section 145R1 in computing the taxpayer's income for a taxation year that ends before the particular time referred to in section 360R17, if the amount determined under subparagraph *c* of the second paragraph of that section were equal to zero, and the amount determined under that subparagraph *c* in computing the taxpayer's income for that taxation year.”;

(2) Paragraph 1 of subsection 1 applies from the taxation year 1988.

(3) Paragraph 3 of subsection 1 applies to taxation years that begin after 20 December 1991.

54. Section 360R56.1 of the Regulation is amended by striking out, in paragraph *b*, the words “directly or indirectly”.

55. Section 360R56.2 of the Regulation is amended by striking out, in paragraph *b*, the words “directly or indirectly”.

56. (1) Section 470R1 of the Regulation is replaced by the following:

“**470R1.** A taxpayer who makes an election under section 470 of the Act shall do so on or before the taxpayer’s filing-due date for the taxation year in which the property referred to in the election was acquired by the taxpayer.”;

(2) Subsection 1 has effect from 1 January 1994.

57. (1) Section 488R1 of the Regulation is amended

(1) by replacing paragraphs *f*, *g*, *h* and *j* by the following:

“(f) an amount, other than an annuity payment, received under the Crime Victims Compensation Act (R.S.Q., c. I-6) that would otherwise be included in that computation;

(g) an amount, other than an annuity payment, received under the Act to promote good citizenship (R.S.Q., c. C-20) that would otherwise be included in that computation;

(h) an indemnity, other than an annuity payment, received under Title II of the Automobile Insurance Act (R.S.Q., c. A-25);

(j) an amount, other than an annuity payment, received as an indemnity under the following provisions:

i. in respect of the Province of Alberta, sections 13 and 15 and subsection 3 of section 19 of the Victims of Crime Act (S.A., 1996, c. V-3.3) and subsection 2 of section 7 and subsection 8 of section 9 of the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);

ii. in respect of the Province of British Columbia, paragraphs *a* and *b* of subsection 1 of section 3 and section 9 of the Criminal Injury Compensation Act (R.S.B.C., 1996, c. 85) and paragraph *a* of subsection 1 of section 7 and sections 20 and 24 of the Insurance (Motor Vehicle) Act (R.S.B.C., 1996, c. 231);

iii. in respect of the Province of Prince Edward Island, subsection 3 of section 329 of the Highway Traffic Act (R.S.P.E.I., 1988, c. H-5) and subsection 1 of sections 16 and 18 and subsection 2 of section 19 of the Victims of Crime Act (R.S.P.E.I., 1988, c. V-3.1);

iv. in respect of the Province of Manitoba, subsection 1 of section 6 of The Criminal Injury Compensation Act (R.S.M., 1987, c. C305) and the provisions of Part 2 of The Manitoba Public Insurance Corporation Act (C.C.S.M., c. P205);

v. in respect of the Province of New Brunswick, subsections 1 and 2 of section 3 of the Compensation for Victims of Crime Act (R.S.N.B., 1973, c. C-14), section 24 of the Victims Services Act (R.S.N.B., 1973, c. V-2.1) and subsections 3 and 10 of section 319 and subsection 1 of section 321 of the Motor Vehicle Act (R.S.N.B., 1997, c. M-17);

vi. in respect of the Province of Nova Scotia, subsection 5 of section 212 and subsection 2 of section 213 of the Motor Vehicle Act (R.S.N.S., 1989, c. 293) and subsection 1 of section 11A and section 111 of the Victims’ Rights and Services Act (S.N.S., 1989, c. 14);

vii. in respect of the Province of Ontario, subsection 2 of section 7 and sections 5 and 14 of the Compensation for Victims of Crime Act (R.S.O., 1990, c. C.24) and subsection 3 of section 5, subsection 1 of section 7 and section 19 of the Motor Vehicle Accident Claims Act (R.S.O., 1990, c. M.41);

viii. in respect of the Province of Saskatchewan, sections 16 and 22 of the Act respecting Victims of Crime 1995 (S.S., 1995, c. V-6.011) and subsections 1 to 4 and 7 of section 23, subsections 2 to 7 and 9 of section 24, subsection 1 of section 26, subsections 1, 2 and 5 of section 27, subsections 8 and 9 of section 51, subsection 3 of section 54 and subsection 1 of section 55 of The Automobile Accident Insurance Act (R.S.S., 1978, c. A-35);

ix. in respect of the Province of Newfoundland, subsection 1 of section 27 of the Criminal Injuries Compensation Act (R.S.N., 1990, c. C-38) and subsection 2 of section 26 of the Judgment Recovery (Nfld.) Ltd. Act (R.S.N., 1990, c. J-3);

x. in respect of the Northwest Territories, subsection 1 of section 2 and section 11 of the Criminal Injuries Compensation Act (S.N.W.T., 1989(2), c. 4); and

xi. in respect of the Yukon Territory, subsection 1 of section 3 of the Compensation for Victims of Crime Act (R.S.Y., 1986, c. 27);”;

(2) by striking out paragraphs *k*, *l*, *o*, *r* and *s*;

(3) by replacing paragraph *y* by the following:

“(y) an amount that is a training benefit paid under the Subsidy and Loan Program for Workers, administered by the Ministère de l’Emploi et de la Solidarité.”;

(2) Paragraphs 1 and 2 of subsection 1, except where that paragraph 2 strikes out paragraphs *o*, *r* and *s* of section 488R1 of the Regulation, apply from the taxation year 1997. However, where subparagraph *i* of paragraph *j* of section 488R1 of the Regulation, made by that paragraph 1, applies to the taxation year 1997, it shall be read as follows:

“i. in respect of the Province of Alberta, subsection 1 of sections 2 and 10 of The Criminal Injuries Compensation Act (R.S.A., 1980, c. C-33), sections 13 and 15 and subsection 3 of section 19 of the Victims of Crime Act (S.A., 1996, c. V-3.3) and subsection 2 of section 7 and subsection 8 of section 9 of the Motor Vehicle Accident Claims Act (R.S.A., 1980, c. M-21);”;

(3) Paragraph 3 of subsection 1 has effect from 25 June 1997.

58. (1) Sections 488R2 to 488R4 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 1997.

59. (1) Title XVI.1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of revenue guarantees that are granted after 31 December 1995.

60. (1) Section 737.13R1 of the Regulation is replaced by the following:

“**737.13R1.** In sections 737.13R2 to 737.13R4,

“administrative activities” in relation to the shares of a qualified investment fund means the activities inherent in the administration of the customer accounts with the holders of shares of that fund;

“administrative support activities” includes the registration and accounting of a transaction, the safekeeping of a security, the issue and management of an insurance policy, the processing of a cheque or credit card transaction, the transfer of a security or funds, the printing of a bank statement, the recovery of a debt and the processing of a claim;

“adviser” means an adviser within the meaning of section 5 of the Securities Act (R.S.Q., c. V-1.1), authorized to act in that capacity under that Act;

“cash management activities” includes the activities of managing and directing flow-of-funds operations, in particular the management of market, foreign exchange and interest-rate risks and the management of financing transactions;

“dealer” means a dealer within the meaning of section 5 of the Securities Act, authorized to act in that capacity under that Act;

“distribution activities” in relation to the shares of a qualified investment fund means the operations connected with the sale of the shares;

“financial assembly services” includes financial engineering and financial consulting services;

“financial consulting services” means the technical assistance for project financing, including the services relating to strategic planning, term financing through private placement, privatization of operations as regards the financial aspect, submission of financial information to a lender, negotiation of a short-term credit contract, implementation of international cash management organization, and acquisition and amalgamation of enterprises as regards the financial aspect;

“financial corporation” means a bank, savings and credit union, loan corporation, trust company, corporation dealing in securities, insurance corporation or any other similar financial or insurance institution liable for tax under Part IV or VI of the Act or that would be liable for such tax if it had an establishment in Québec or carried on a business in Québec;

“financial engineering” means the activity of assisting a client throughout the entire project financing process;

“foreign entity” means the government of a foreign country, a political subdivision of such a country or a corporation that is not a Canadian corporation;

“insurance broker” means an insurance broker within the meaning of section 1 of the Act respecting market intermediaries (R.S.Q., c. I-15.1);

“management activities” in relation to a qualified investment fund means the activities inherent in the management of a part or all of the assets of the fund;

“prescribed security” means

(a) security listed on the International Options Market, Mercantile or International Divisions of the Montréal Stock Exchange, if the transaction relating to the acquisition of the security was executed thereon;

(b) security of a Canadian corporation, if the transaction relating to the acquisition of the security was executed on an organized securities market situated outside Canada;

(c) security of the Canadian government or the government of a province, including state enterprises, that is not security governed by Canadian law; or

(d) security relating to a foreign entity;

“promotional activities” in relation to a qualified investment fund means the activities carried out to design and create the fund, including research, preparation and distribution of a prospectus for the fund, registration of the fund with the Commission des valeurs mobilières du Québec or other securities supervisory agency, marketing of the fund and organization of the distribution of the fund’s shares;

“qualified investment fund” means an investment fund that is an unincorporated mutual fund within the meaning of section 5 of the Securities Act, a mutual fund within the meaning of that section 5 or a segregated account of a life insurance corporation constituted by a by-law of the insurance corporation;

“security” means any of the forms of investment listed in section 1 of the Securities Act, other than a share in an investment club.”;

(2) Subsection 1 has effect from 1 April 1998.

61. (1) Section 737.13R2 of the Regulation is amended

(1) by replacing paragraphs *a* and *b* by the following:

“(a) activities as a dealer, except to the extent that the activities are referred to in paragraph *i* and subject to the restrictions set out in section 737.13R3;

(b) the operation of a securities clearing house in relation to a transaction in which not more than one party is a person resident in Canada or composed of at least one such person.”;

(2) by replacing paragraphs *g* and *h* by the following:

“(g) acceptance or issue of a letter of credit in respect of an operation or transaction relating to property or goods in which not more than one party is a person resident in Canada or composed of at least one such person;

(h) financing or refinancing, by means of a letter of credit between corporations that are financial institu-

tions having no establishment in Canada or between international financial centres, of an operation or transaction in which neither the purchaser nor the vendor is resident in Canada and in which the property or goods involved are not property located in Canada or do not have any other relation to Canada, and do not constitute exports from or imports into Canada by reason of the operation or the transaction.”;

(3) by replacing paragraph *j* by the following:

“(j) financial assembly services in respect of a project to be carried out exclusively or almost exclusively outside Canada.”;

(4) by replacing the period at the end of paragraph *l* by a comma;

(5) by adding, after paragraph *l*, the following paragraphs:

“(m) fiduciary services for a person not resident in Canada;

(n) factoring services, where the receivables involved are payable by a person not resident in Canada;

(o) leasing services provided to a lessee not resident in Canada, in relation to the use of property outside Canada;

(p) promotional activities for a qualified investment fund the shares of which are to be sold to persons not resident in Canada, or to persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(q) administrative activities, in relation to the shares of a qualified investment fund, in respect of persons not resident in Canada, or in respect of persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(r) management activities relating to a qualified investment fund the shares of which are sold to persons not resident in Canada, or to persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively;

(s) distribution activities relating to the shares of a qualified investment fund in respect of persons not resident in Canada, or in respect of persons resident in Canada if the fund is constituted to hold prescribed securities exclusively or almost exclusively, provided that the promotional activities and the management activities relating to the fund as well as the administrative

activities relating to the fund's shares are carried on exclusively or almost exclusively in Montréal;

(*t*) cash management activities in respect of activities carried on exclusively or almost exclusively outside Canada;

(*u*) administrative support activities carried on,

i. except to the extent that they are referred to in subparagraph ii, on behalf of a corporation that operates an international financial centre, in relation to an international transaction described in this section that is made by that corporation,

ii. on behalf of a financial corporation, in relation to a financial transaction, or in relation to insurance, that is made by the financial corporation and in which not more than one party is a person resident in Canada or composed of at least one such person, or

iii. on behalf of a person not described in subparagraph i or ii, in relation to an international transaction described in this section that is made by that person.”;

(2) Subsection 1 applies in respect of international transactions made after 31 March 1998.

62. (1) Section 737.13R3 of the Regulation is amended

(1) by replacing the part of paragraph *a* before subparagraph i by the following:

“(a) trading in outstanding securities, as intermediary in the negotiation, shall be carried on only for”;

(2) by replacing subparagraph ii of paragraph *a* by the following:

“ii. a person resident in Canada, if the trading is in

(1) securities listed on the International Options Market, Mercantile or International Divisions of the Montréal Stock Exchange, if the trading that relates to the securities is executed thereon;

(2) securities of a Canadian corporation, if the trading that relates to the securities is executed on an organized securities market situated outside Canada;

(3) securities of the Canadian government or the government of a province, including state enterprises, that are not securities governed by Canadian law; or

(4) securities of a foreign entity;”;

(3) by striking out subparagraphs iii to v of paragraph *a*;

(4) by inserting, after paragraph *a*, the following paragraph:

“(a.1) trading in outstanding securities, as principal, shall be carried on only if the trading is in the securities referred to in any of subparagraphs 1 to 4 of subparagraph ii of paragraph *a*.”;

(5) by replacing the words “Canadian province” in subparagraph ii of paragraph *b* by the word “province”.

(2) Subsection 1 applies in respect of international transactions made after 31 March 1998.

63. (1) Section 737.16R1 of the Regulation is amended

(1) by replacing, in the first paragraph, “24 months” by “48 months”;

(2) by replacing the word “fonctions” wherever it appears in the French text of the first paragraph by the word “fonction”;

(3) by replacing subparagraphs *a* and *b* of the second paragraph by the following:

“(a) before 1 January 1998:

i. be in the employment of a corporation operating an international financial centre, or work exclusively or almost exclusively to establish such a centre, as the case may be, and

ii. except where the individual works exclusively or almost exclusively to establish an international financial centre, satisfy the requirements set out in subparagraphs *d* to *f* of the second paragraph of section 737.15 of the Act;

(b) after 31 December 1997:

i. be in the employment of a corporation operating an international financial centre, or work exclusively or almost exclusively for a person, in which case at least 75 % of the individual's functions with that person must be devoted to the establishment of such a centre, as the case may be, and

ii. except where the individual works exclusively or almost exclusively for a person and at least 75 % of the individual's functions with that person are devoted to the establishment of an international financial centre, satisfy the requirements set out in subparagraphs *d* to *f* of the second paragraph of section 737.15 of the Act.”;

(4) by adding, after the second paragraph, the following paragraphs:

“However, if the particular day provided for in the fourth paragraph in respect of the individual is

(a) prior to 1 April 1994, the first paragraph shall be read with “48 months” replaced by “24 months”; and

(b) subsequent to 31 March 1994 but prior to 1 April 1998, the period referred to in the first paragraph of section 737.16 of the Act, established in respect of the individual, is equal, notwithstanding the first paragraph, to the aggregate of

i. the period that would be established in the individual’s respect under this section if no reference were made to this paragraph and if the reference to “48 months” in the first paragraph were read as a reference to “24 months”, and

ii. the portion of the period that would be established in the individual’s respect under this section if no reference were made to this paragraph, that has not already been included in the period referred to in subparagraph i and that is neither prior to 1 April 1998 nor subsequent to the day that occurs four years after the particular day.

The particular day referred to in the third paragraph in respect of an individual is the earlier of the day on which the individual takes up duties for the first time as an employee of a corporation operating an international financial centre and, where applicable, the day on which, for the first time, the individual began to be resident in Canada to establish an international financial centre in Canada.”;

(2) Paragraphs 1 and 4 of subsection 1 have effect from 1 April 1998.

(3) Paragraph 3 of subsection 1 has effect from 1 January 1998.

64. (1) The Regulation is amended by inserting, after section 737.21R1, the following section:

“**737.22.0.3R1.** For the purposes of section 737.22.0.3 of the Act, the eligible employer shall certify the eligible income of a foreign instructor for a taxation year in the manner prescribed by section 1086R8.12.0.1.”;

(2) Subsection 1 applies from the taxation year 1997.

65. (1) Section 752.0.1R3 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1998.

66. (1) The Regulation is amended by inserting, after section 752.0.1R3, the following section:

“**752.0.7.4R1.** The prescribed document that an individual is required to file with the Minister, pursuant to subparagraph 3 of subparagraph i of paragraph *a* of section 752.0.7.4 of the Act or, as the case may be, subparagraph 3 of subparagraph i of paragraph *b* of that section, for a taxation year in respect of a self-contained domestic establishment is

(a) one of the copies supplied for the year to the individual or, as the case may be, to the individual’s eligible spouse for the year, in respect of the self-contained domestic establishment, in accordance with the second paragraph of section 1 of the Regulation respecting the application of the Act respecting real estate tax refund (R.R.Q., 1981, c. R-20.1, r.1); or

(b) a copy of the individual’s real estate tax account for the year or, as the case may be, that of the individual’s eligible spouse for the year, in respect of the self-contained domestic establishment.

In the first paragraph, “eligible spouse” of an individual for a taxation year has the meaning assigned by section 752.0.7.1 of the Act.;

(2) Subsection 1 applies from the taxation year 1998.

67. (1) Section 771R2.1 of the Regulation is amended by striking out paragraphs *c* and *d*.

(2) Subsection 1 has effect from 7 December 1995.

68. (1) Section 771R4 of the Regulation is replaced by the following:

“**771R4.** For the purposes of paragraph *a* of section 771R3, “gross revenue” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the principal activity of the corporation.”;

(2) Subsection 1 has effect from 30 October 1996.

69. (1) Section 771R5.0.2 of the Regulation is amended

(1) by striking out, in the portion before paragraph *a*, “the entering into or the maintaining in force of”;

(2) by inserting, before the words “the agreement” in paragraph *a* and “any other agreement” in paragraph *b*, the words “the entering into or the maintaining in force of”;

(3) by replacing the period at the end of paragraph *b* by a semicolon;

(4) by adding, after paragraph *b*, the following paragraph:

“(c) any other transaction, arrangement or event affecting the amount, determined for the purposes of this Title, of the wages and salaries paid by the corporation in the taxation year or by the partnership in the fiscal period.”;

(2) Subsection 1 applies to taxation years or fiscal periods that end after 31 March 1998.

70. (1) Section 771R29 of the Regulation is amended by replacing, in paragraph *a*, the words “province of Canada or in a” by the words “province or”.

(2) Subsection 1 has effect from 7 December 1995.

71. (1) The Regulation is amended by inserting, after section 776.50R1, the following:

**“TITLE XXI.4
CHANGE OF RESIDENCE**

785.1R1. For the purposes of subparagraph ii of paragraph *d* of section 785.1 of the Act, the amount prescribed to be included in the foreign accrual property income for a taxation year is an amount equal to the amount referred to in subparagraph ii of paragraph *d* of subsection 1 of section 128.1 of the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th Supplement).

785.2R1. For the purposes of subparagraph 1 of subparagraph i of paragraph *b* of section 785.2 of the Act, a right to receive any of the following amounts is prescribed property to the taxpayer in respect of a taxation year:

(a) a pension benefit;

(b) a payment of any benefit under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) or a similar plan within the meaning of that Act;

(c) a payment of an allowance or benefit described in section 311 of the Act;

(d) a payment out of or under a registered retirement savings plan or a new plan referred to in section 914 of the Act, a registered home savings plan or a registered retirement savings fund;

(e) a payment under an income-averaging annuity contract, any proceeds of the redemption, cancellation, sale or other disposition of an income-averaging annuity contract, or any amount deemed by section 346 of the Act to have been received;

(f) an annuity payment that is not otherwise described in this section.”;

(2) Subsection 1 has effect

(1) from the time referred to in paragraph *a* of subsection 2 of section 10 of the Act to amend the Taxation Act and other legislative provisions of a fiscal nature (1995, c. 49), in respect of any corporation that is deemed, under that paragraph *a*, to have made an election;

(2) from 1 January 1993, in all other cases.

72. (1) Section 818R21 of the Regulation is amended by replacing, in paragraph *b*, “a bond, hypothec, mortgage or agreement of sale, other than” by “a bond, a debenture, an obligation secured by mortgage or an agreement of sale, other than a”.

(2) Subsection 1 has effect from 30 October 1996.

73. (1) Section 818R22 of the Regulation is amended by replacing, in the portion of paragraph *a* before subparagraph i, “a hypothec, mortgage, agreement of sale or” by “an obligation secured by mortgage, an agreement of sale or an”.

(2) Subsection 1 has effect from 30 October 1996.

74. (1) Section 818R29.1 of the Regulation is amended

(1) by replacing paragraph *d* by the following:

“(d) an obligation secured by mortgage, an agreement of sale or any other form of indebtedness in respect of property referred to in paragraph *a*.”;

(2) by replacing, in subparagraphs iii and iv of paragraph *f*, the words “province of Canada” by the word “province”.

(2) Paragraph 1 of subsection 1 has effect from 30 October 1996.

(3) Paragraph 2 of subsection 1 has effect from 7 December 1995.

75. (1) Section 818R29.2 of the Regulation is revoked.

(2) Subsection 1 has effect from 7 December 1995.

76. (1) Section 818R36 of the Regulation is amended by replacing “an election is made under section 518 or 529 of the Act” by “an election referred to in section 518 or 529 of the Act is made”.

(2) Subsection 1 applies in respect of transactions that occur after 25 March 1997.

77. (1) Section 818R38.1 of the Regulation is amended by replacing subparagraph ii of paragraph *b* by the following:

“ii. obligations secured by mortgage, agreements of sale and other forms of indebtedness in respect of property referred to in subparagraph i;”.

(2) Subsection 1 has effect from 30 October 1996.

78. (1) Section 886R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of payments received after 25 March 1997.

79. The Regulation is amended by inserting, after section 886R1, the following:

**“CHAPTER I.1
RETIREMENT COMPENSATION
ARRANGEMENTS”.**

80. (1) Section 890.1R1 of the Regulation is amended

(1) by striking out paragraph *e*;

(2) by adding, after paragraph *e*, the following paragraphs:

“(f) an arrangement under which all contributions are made pursuant to a law of Canada or a province, where one of the main purposes of the law is to enforce minimum standards with respect to wages, vacation entitlement or severance pay;

(g) an arrangement under which all contributions are made in connection with a dispute regarding the entitlement of one or more persons to receive benefits; or

(h) a plan or arrangement instituted by the social security legislation of a country other than Canada or of a state, province or other political subdivision of such a country.”;

(2) Subsection 1 has effect from 9 October 1986.

81. The Regulation is amended by inserting, after section 890.1R1, the following:

**“CHAPTER I.2
REGISTERED EDUCATION SAVINGS PLANS”.**

82. (1) Section 998R1 of the Regulation is amended

(1) by replacing subparagraph iv of paragraph *f* by the following:

“iv. a person described in this section;”;

(2) by adding, after paragraph *f*, the following paragraph:

“(g) a corporation all of the shares of the capital stock of which are owned by one or more of the following:

i. a registered pension plan,

ii. a trust all the beneficiaries of which are registered pension plans,

iii. a segregated fund trust, within the meaning of paragraph *k* of section 835 of the Act, all the beneficiaries of which are registered pension plans, and

iv. a person described in this section.”;

(2) Subsection 1 applies from the taxation year 1994.

83. (1) Section 1015R1 of the Regulation is amended

(1) by replacing the definition of “personal income-tax credit” by the following:

““personal tax credits” in respect of a particular taxation year means the product obtained by multiplying 4.3

(a) by the deduction mentioned in section 776.77 of the Act that the employee is entitled to deduct from the employee’s tax otherwise payable for the year; or

(b) where the employee has filed a return with the employer in accordance with section 1015.3 of the Act, by the aggregate of all amounts that, according to the information set out in the employee’s return most recently filed with the employer in accordance with that section 1015.3, the employee

i. would be entitled to deduct from the employee’s tax otherwise payable for the year, under the portion of section 752.0.1 of the Act before paragraph *b*, if the references therein to \$5,900 were read as \$8,250, or

ii. is entitled to deduct from the employee's tax otherwise payable for the year, under paragraphs *b* to *g* of section 752.0.1, sections 752.0.7.1 to 752.0.9 and Title VII of Book V of Part I of the Act;";

(2) by replacing paragraphs *a* to *e* of the definition of "adjustment factor" by the following:

“(a) where the family income of the employee for the year does not exceed \$27,000,

i. 3.75 where the employee's personal income for the year does not exceed \$25,000, and

ii. 3.25 where the employee's personal income for the year is greater than \$25,000;

(b) where the family income of the employee for the year is greater than \$27,000 without exceeding \$30,000,

i. 3 where the employee's personal income for the year does not exceed \$25,000, and

ii. 2.5 where the employee's personal income for the year is greater than \$25,000;

(c) where the family income of the employee for the year is greater than \$30,000 without exceeding \$33,000,

i. 2.25 where the employee's personal income for the year does not exceed \$25,000, and

ii. 2 where the employee's personal income for the year is greater than \$25,000;

(d) where the family income of the employee for the year is greater than \$33,000 without exceeding \$60,000,

i. 2 where the employee's personal income for the year does not exceed \$25,000,

ii. 1.75 where the employee's personal income for the year is greater than \$25,000 without exceeding \$50,000, and

iii. 1.5 where the employee's personal income for the year is greater than \$50,000;

(e) where the family income of the employee for the year is greater than \$60,000 without exceeding \$70,000,

i. 1.5 where the employee's personal income for the year does not exceed \$25,000,

ii. 1.25 where the employee's personal income for the year is greater than \$25,000 without exceeding \$50,000, and

iii. 1 where the employee's personal income for the year is greater than \$50,000;”;

(3) by adding, after paragraph *e* of the definition of "adjustment factor", the following paragraph:

“(f) where the family income of the employee for the year is greater than \$70,000,

i. 1.25 where the employee's personal income for the year does not exceed \$25,000, and

ii. 1 where the employee's personal income for the year is greater than \$25,000;”;

(4) by replacing the definition of "family income" by the following:

““family income” of an employee for a year means the aggregate of all amounts determined in respect of the employee in accordance with paragraphs *a* and *b* of the definition of "family income" in section 1029.8.67 of the Act;”;

(5) by inserting, after the definition of "family income", the following definition:

““personal income” of an employee for a year means the amount determined in respect of the employee in accordance with paragraph *a* of the definition of "family income" in section 1029.8.67 of the Act.”;

(6) by striking out the definition of "total income".

(2) Subsection 1 has effect from 1 January 1998.

84. (1) Section 1015R2.1 of the Regulation is amended

(1) by replacing paragraph *f* by the following:

“(f) where the amount that the employer is required to deduct under section 1015 of the Act in respect of the employee's remuneration is not established according to the mathematical formula referred to in the third paragraph of that section, 65 % of the amount deducted from the employee's remuneration by the employer, pursuant to the employee's authorization, for the purchase by that employee as first purchaser of class "A" shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class "A" or "B" shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., c. F-3.1.2), without the total of the

amounts determined under this paragraph exceeding, for a year, 65 % of

i. in respect of shares acquired pursuant to an obligation in a collective agreement entered into on or before 9 May 1996, \$5,000, and

ii. in respect of shares other than those referred to in subparagraph i, the amount by which \$3,500 exceeds the total of the amounts determined for the year in respect of the shares referred to in that subparagraph;”;

(2) by inserting, after paragraph *f*, the following paragraph:

“(f.1) the contribution that may be deducted by the employee under section 70.2 of the Act;”;

(3) by striking out paragraph *g*.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 1 January 1998. In addition,

(1) where subparagraph ii of paragraph *f* of section 1015R2.1 of the Regulation, replaced by paragraph 1 of subsection 1, applies after 30 April 1997 and before 1 January 1998, that subparagraph ii shall be read with “(1995, c. 48)” replaced by “(R.S.Q., c. F-3.1.2)”;

(2) where paragraph *g* of section 1015R2.1 of the Regulation, struck out by paragraph 3 of subsection 1, applies after 31 December 1996 and before 1 January 1998, that paragraph *g* shall be read as follows:

“(g) any amount deducted directly from the employee’s remuneration by the employer, not exceeding the portion of the amount that may be deducted by the employee under section 336.0.3 of the Act in computing the employee’s income, other than a deduction at source under the Act to facilitate the payment of support (1995, c. 18).”;

(3) Paragraph 2 of subsection 1 has effect from 29 October 1997.

85. (1) Section 1015R2.2 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) an amount equal to the employee’s premium consisting of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (R.S.Q.,

c. F-3.1.2), that is deducted directly from the employee’s remuneration and transferred by the employer to the issuer, within the meaning of paragraph *c* of section 905.1 of the Act, of a plan under which the employee or the employee’s spouse is the annuitant within the meaning of paragraph *b* of that section 905.1, without the total of the amounts determined under this paragraph exceeding for a year

i. in respect of shares acquired pursuant to an obligation in a collective agreement entered into on or before 9 May 1996, \$5,000, and

ii. in respect of shares other than those referred to in subparagraph i, the amount by which \$3,500 exceeds the total of the amounts determined for the year in respect of the shares referred to in that subparagraph.”;

(2) Subsection 1 has effect from 1 January 1997. However, where paragraph *b* of section 1015R2.2 of the Regulation, made by subsection 1, applies after 31 December 1996 and before 1 May 1997, it shall be read with “(R.S.Q., c. F-3.1.2)” replaced by “(1995, c. 48)”.

86. (1) Section 1015R2.3 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) the amount by which the aggregate of the following amounts exceeds \$2,350:

i. the aggregate of all amounts deductible by the employee under section 336.0.3 and Title VI.6 of Book IV of Part I of the Act,

ii. the lesser of \$2,200 and the product obtained by multiplying 5.5 % by the employee’s estimated income for the year from an office or employment, and

iii. the aggregate of all amounts that, according to the information set out in the employee’s return most recently filed with the employer in accordance with section 1015.3 of the Act, the employee is entitled to deduct from the employee’s tax otherwise payable for the year, under sections 752.0.14 to 752.0.16 and 752.0.19 of the Act, or would be entitled to deduct under section 752.0.14 of the Act if that section were read without reference to paragraph *d* thereof;”;

(2) Subsection 1, except where it makes subparagraph iii of paragraph *a* of section 1015R2.3 of the Regulation, has effect from 1 January 1998 and, where it makes that subparagraph iii, applies from 1 January 1999. In addition, where paragraph *a* of section 1015R2.3 of the Regulation, replaced by subsection 1, applies between 31 December 1996 and 1 January 1998, it shall be read as follows:

“(a) the aggregate of

i. the product obtained by multiplying 5 by the amount that the employee is entitled to deduct from tax otherwise payable for the year under section 752.0.18.10 of the Act, after deducting the amount by which the aggregate of all amounts the employee expects to receive in the year as a scholarship, fellowship or bursary exceeds \$500, and

ii. the amount deductible by the employee under Title VI.6 of Book IV of Part I of the Act;”.

87. (1) Section 1015R3 of the Regulation is replaced by the following:

“**1015R3.** The amount that an employer is required to deduct under the Act from any payment of remuneration made to an employee shall be equal to the amount determined in accordance with Schedule A having regard to the amount of the remuneration paid to the employee, the length of the pay period and the amount of the employee’s personal tax credits.”;

(2) Subsection 1 has effect from 1 January 1998.

88. (1) Section 1015R4 of the Regulation is amended by replacing the first paragraph by the following:

“**1015R4.** Where an employee’s pay period is not provided for in Schedule A, or where the amount of the employee’s remuneration is greater than the amount provided for in Schedule A, the employer shall deduct from any such payment to the employee an amount equal to that proportion of the payment that the employee’s tax as estimated for the year, on the basis of current rates and the employee’s personal tax credits, is of the employee’s estimated annual pay.”;

(2) Subsection 1 has effect from 1 January 1998.

89. (1) Section 1015R5 of the Regulation is replaced by the following:

“**1015R5.** Where a payment of a bonus or a retroactive increase is made to an employee whose estimated annual pay, including the bonus or retroactive increase, does not exceed \$9,500, the employer shall, notwithstanding Schedule A, deduct 10 % therefrom.”;

(2) Subsection 1 has effect from 1 January 1998.

90. (1) Section 1015R6 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**1015R6.** Where a bonus is paid to an employee whose estimated annual pay, including the bonus, exceeds \$9,500, the amount to be deducted therefrom shall be established by the employer.”;

(2) Subsection 1 has effect from 1 January 1998.

91. (1) Section 1015R7 of the Regulation is amended by replacing the portion before paragraph *a* by the following:

“**1015R7.** Where a retroactive increase in remuneration is paid to an employee whose estimated annual pay, including the retroactive increase, exceeds \$9,500, the amount to be deducted therefrom shall be established by the employer.”;

(2) Subsection 1 has effect from 1 January 1998.

92. (1) Section 1015R9 of the Regulation is replaced by the following:

“**1015R9.** An employer who makes a lump sum payment described in section 1015R11 shall deduct therefrom 20 % if the payment does not exceed \$5,000 and 23 % if the payment exceeds \$5,000.

However, no deduction shall be made by the employer from the amount of such payment in respect of an employee that the employer transfers directly to a trustee under a deferred profit sharing plan or a registered pension plan, to the issuer, within the meaning of paragraph *c* of section 905.1 of the Act, of a registered retirement savings plan, to a person licensed or otherwise authorized under the laws of Canada or a province to carry on an annuities business in Canada or to the carrier, within the meaning of paragraph *b* of section 961.1.5 of the Act, of a registered retirement income fund, where that amount is deductible under any of paragraphs *d* to *f* of section 339 of the Act in computing the employee’s income, or would be so deductible but for Title II of Book V.2.1 of Part 1 of the Act.”;

(2) Subsection 1 has effect from 1 January 1998.

93. (1) Section 1015R10 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 January 1998.

94. (1) Section 1015R12 of the Regulation is amended

(1) by replacing, in the English text, the first paragraph by the following:

“**1015R12.** No amount shall be deducted under sections 1015R3, 1015R5 to 1015R7 and 1015R9 by the employer from the remuneration of an employee for a taxation year where the employee has filed with the employee’s employer a return referred to in section 1015.3 of the Act claiming that the employee’s income from employment for the year will be less than the net claim amount for the year as reported on that return.”;

(2) by replacing the second paragraph by the following:

“The same applies where an employee neither performs the duties of an office or employment in Canada nor resides in Canada at the time of payment of the employee’s remuneration, except in respect of remuneration described in subparagraph *i* of paragraph *b* of section 1092 of the Act that is paid to a person not resident in Canada who has, in the year or in any previous year, ceased to be resident in Québec, or in respect of remuneration reasonably attributable to the duties of any office or employment performed or to be performed in Québec by a person not resident in Canada.”;

(2) Paragraph 2 of subsection 1 applies from 1 January 1999.

95. (1) Section 1015R13.3 of the Regulation is replaced by the following:

“**1015R13.3.** Every person paying in a taxation year an amount of remuneration to a fisherman who, pursuant to subparagraph *n* of the second paragraph of section 1015 of the Act, has elected for the year in prescribed form in respect of all such amounts shall deduct 20 % of each such amount paid to the fisherman while the election is in force.”;

(2) Subsection 1 has effect from 1 January 1998.

96. (1) Section 1015R14.6 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) in a transaction in respect of which an election referred to in section 518 or 529 of the Act was made;”.

(2) Subsection 1 applies in respect of transactions that occur after 25 March 1997.

97. (1) Section 1027R1 of the Regulation is amended by replacing the first paragraph by the following:

“**1027R1.** In subparagraph *i* of subparagraph *a* of the first paragraph of section 1027 of the Act and subject to sections 1027R7 and 1027R9, the first basic provisional

account of a corporation for a taxation year means the proportion of the tax payable under Part I of the Act by the corporation for the preceding taxation year, computed in the manner specified in the second paragraph and, where applicable, taking into account section 1027R2.1, or, where the corporation was for that preceding taxation year a qualified corporation within the meaning of sections 771.5 to 771.7 of the Act or an exempt corporation within the meaning of sections 771.12 and 771.13, the proportion of what that tax so computed would have been if that corporation had not been such a qualified corporation or exempt corporation, that 365 is of the number of days in that year.”;

(2) Subsection 1 has effect from 26 March 1997.

98. (1) Section 1029.8.1R0.1 of the Regulation is amended

(1) by replacing subparagraph *i* of paragraph *a* by the following:

“i. any of the following research centres of the Department of Agriculture and Agri-Food of the Government of Canada:

(1) the Food Research and Development Centre;

(2) the Horticulture Research and Development Centre;

(3) the Dairy and Swine Research and Development Centre;

(4) the Research and Development Centre for Soils and Crops;”;

(2) by adding, after subparagraph *ii* of paragraph *a*, the following subparagraph:

“iii. the Health of Animals and Food Laboratory;”;

(3) by replacing the period at the end of paragraph *f* by a semicolon;

(4) by adding, after paragraph *f*, the following paragraph:

“(g) the Centre multifonctionnel de recherche en alimentation (CMRA) of the Institut de tourisme et d’hôtellerie du Québec.”;

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 31 March 1998 under an eligible research contract entered into after that date.

99. (1) Section 1029.8.1R0.2 of the Regulation is amended

(1) by replacing the period at the end of paragraph *s* by a semicolon;

(2) by adding, after paragraph *s*, the following paragraph:

“(*t*) the Collège Maisonneuve in respect of its Institut de chimie et de prétrouchimie.”;

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 31 March 1998 under an eligible research contract entered into after that date.

100. (1) Section 1029.8.33.2R1 of the Regulation is amended

(1) by replacing the period at the end of paragraph *b* by a semicolon;

(2) by adding, after paragraph *b*, the following paragraph:

“(*c*) a program developed in accordance with the Sociovocational Integration Services (SIS) program at the secondary level.”;

(2) Subsection 1 applies in respect of wages and expenses paid after 31 March 1997 in relation to qualified training period beginning after that date.

101. (1) The Regulation is amended by inserting, after section 1029.8.34R2, the following section:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual as a contribution fixed by the Regulation respecting reduced contributions, made by Order in Council 1071-97 dated 20 August 1997.”;

(2) Subsection 1 applies from the taxation year 1997.

102. (1) Section 1029.8.70R1 of the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1996. In addition, where section 1029.8.70R1 of the Regulation, revoked by subsection 1, applies to the taxation years 1994 and 1995, it shall be read as follows:

“**1029.8.70R1.** The educational institution to which subparagraph *i* of subparagraph *b* of the second para-

graph of section 1029.8.70 of the Act refers is an educational institution described in section 337 of the Act.”.

103. (1) Section 1031R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of changes in residence that occur after 31 December 1992.

104. (1) Section 1032R1 of the Regulation is replaced by the following:

“**1032R1.** An election by a legal representative under section 1032 of the Act shall be made by filing with the Minister the prescribed form on or before the balance-due day that would otherwise have been applicable to the individual referred to in the first paragraph of that section 1032 for the taxation year referred to in that paragraph.”;

(2) Subsection 1 applies from the taxation year 1995.

105. (1) Section 1054R2 of the Regulation is replaced by the following:

“**1054R2.** The documents referred to in section 1054R1 shall be filed on or before the later of

(*a*) the taxpayer’s filing-due date for the taxation year in which the taxpayer died; and

(*b*) the filing-due date of the deceased taxpayer’s succession for the succession’s first taxation year.”;

(2) Subsection 1 has effect from 1 January 1994.

106. Section 1056.4R1 of the Regulation is amended by adding, at the end, the following paragraph:

“In subparagraph *a* of the first paragraph,

(*a*) any reference to section 242 or 243 of the Act is a reference to that section as it read before its revocation;

(*b*) any reference to section 442, 444, 450 or 454 of the Act is a reference to that section as it read in respect of a transfer or distribution made before 26 March 1997;

(*c*) any reference to section 485.2 of the Act is a reference to that section as it read in respect of the election.”.

107. (1) Section 1086R6 of the Regulation is amended

(1) by replacing, in the English text, the portion before paragraph *b* by the following:

“1086R6. Every trustee of a trust governed by a registered home ownership savings plan shall file an information return in prescribed form where, in a taxation year, a taxpayer who is a beneficiary under the plan

(a) is required pursuant to section 956 or 957 of the Act to include an amount in computing the taxpayer's income; or”;

(2) by replacing paragraph *b* by the following:

“(b) is or would, but for Title II of Book V.2.1 of Part I of the Act, be allowed pursuant to section 954 or 954.1 of the Act to deduct an amount in computing the taxpayer's income.”;

(2) Paragraph 2 of subsection 1 applies from the taxation year 1998.

108. (1) Section 1086R7 of the Regulation is amended

(1) by replacing, in the English text of paragraph *e*, the words “second net income stabilization account fund” by the words “NISA Fund No. 2”;

(2) by replacing the period at the end of paragraph *e* by a semicolon;

(3) by adding, after paragraph *e*, the following paragraph:

“(f) an amount that is required by section 979.21 of the Act to be added in computing a person's income for a taxation year.”;

(2) Paragraph 1 of subsection 1 has effect from 1 January 1994 in respect of amount paid after 31 December 1992.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of payments made after 31 December 1995.

109. (1) Section 1086R7.6 of the Regulation is replaced by the following:

“1086R7.6. Where a financial institution designated for the purposes of the Subsidy and Loan Program for Workers, administered by the Ministère de l'Emploi et de la Solidarité, receives from an individual, before the end of a year, an amount that is deductible by the individual under paragraph *k* of section 336 of the Act, or that would be so deductible but for Title II of Book V.2.1 of Part I of the Act, that institution shall file an information return in prescribed form in respect of the amount so received, unless an information return in prescribed form was previously filed in respect of that amount.”;

(2) Subsection 1 applies from the taxation year 1998. However, where section 1086R7.6 of the Regulation, made by subsection 1, applies before 12 June 1998, it shall be read with the reference to “paragraph *k* of section 336” replaced by a reference to “paragraph *k* of subsection 1 of section 336”.

(3) In addition, where section 1086R7.6 of the Regulation, replaced by subsection 1, applies after 24 June 1997, it shall be read with the words “Ministère de la Sécurité du revenu” replaced by the words “Ministère de l'Emploi et de la Solidarité”.

110. (1) Section 1086R8.9 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“1086R8.9. The Minister of Employment and Solidarity shall file an information statement in prescribed form in respect of the following amounts:”;

(2) by replacing, in the English text of paragraph *b*, ““Subsidy and loan program for workers”” by “Subsidy and Loan Program for Workers”;

(3) by adding, at the end, the following paragraph:

“Every person, other than the person referred to in the first paragraph, who pays an amount described in section 311.1 the Act to a particular person shall file an information return in prescribed form in respect of that payment, except in respect of a payment that

(a) is in respect of child care expenses, within the meaning that would be assigned by section 1029.8.67 of the Act if the definition of that expression were read with the words “neither prescribed nor” replaced by the word “not”, incurred by or on behalf of the particular person or a person related to the particular person;

(b) is in respect of funeral expenses in respect of a person related to the particular person;

(c) is in respect of judicial expenses incurred by or on behalf of the particular person or a person related to the particular person;

(d) is in respect of vocational training or counselling of the particular person or a person related to the particular person;

(e) is made in a particular year as a part of a series of payments, the total of which in the year does not exceed \$500; or

(f) is not a part of a series of payments.”;

(2) Paragraph 1 of subsection 1 has effect from 25 June 1997.

(3) Paragraph 3 of subsection 1 applies in respect of payments made after 31 December 1998.

111. (1) The Regulation is amended by inserting, after section 1086R8.12, the following section:

“**1086R8.12.0.1.** Every eligible employer shall file a statement of the amount of wages that is eligible income paid in a taxation year to a foreign instructor by the eligible employer, and deliver two copies of the statement to the foreign instructor, whether in person or by mail to the foreign instructor’s last known address, on or before the last day of February of each year in respect of the preceding calendar year.

In this section, “eligible employer”, “eligible income” and “foreign instructor” have the meanings assigned by section 737.22.0.1 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

112. (1) Section 1086R8.13 of the Regulation is amended by replacing the first paragraph by the following:

“**1086R8.13.** Every corporation that has renounced an amount under any of sections 359.2, 359.2.1, 359.4 and 359.6 of the Act to a person shall file an information return in prescribed form in respect of the amount renounced.”;

(2) Subsection 1 has effect from 3 December 1992.

113. Section 1086R8.16 of the Regulation is amended by replacing, in the first paragraph, the words “not later than the last day of February of the following year” by the words “, on or before the last day of February of each year in respect of the preceding calendar year.”

114. (1) Section 1086R12 of the Regulation is amended by replacing the third paragraph by the following:

“The first paragraph does not require a trust to file an information return for a taxation year at the end of which it is a registered charity or governed by an eligible funeral arrangement, by a profit sharing plan, by a deferred profit sharing plan or by a plan referred to in subsection 15 of section 147 of the Income Tax Act

(Revised Statutes of Canada, 1985, c. 1, 5th Supplement) as a plan the registration of which has been revoked.”;

(2) Subsection 1 applies from the taxation year 1993.

115. (1) Section 1086R23.1 of the Regulation is amended

(1) by replacing subparagraph *e* of the first paragraph by the following:

“(e) the prescribed information contained in the form prescribed for the purposes of 230.0.0.4.1 of the Act, where the partnership has made an expenditure in respect of scientific research and experimental development in the fiscal period;”;

(2) by adding, after the second paragraph, the following paragraph:

“Where an individual is a member of a partnership, any amount that is to be determined in respect of the individual for the purposes of subparagraphs *c* and *d* of the first paragraph shall be so determined without reference to Title II of Book V.2.1 of Part I of the Act.”;

(2) Paragraph 1 of subsection 1 applies to fiscal periods that begin after 31 December 1995.

(3) Paragraph 2 of subsection 1 applies to fiscal periods that end after 31 December 1997.

116. (1) Section 1086R23.12 of the Regulation is amended by replacing subparagraph *b* of the second paragraph by the following:

“(b) where the particular person or the member of the partnership designated for the purpose of filing the information return is not required to file a fiscal return under Part I of the Act for the year or for the taxation year in which the partnership’s fiscal period ends, that particular person or that member shall file the information return with the Minister on or before the filing-due date of the particular person or member for that year.”;

(2) Subsection 1 applies in respect of work carried out after 30 June 1995.

117. (1) Section 1086R23.15 of the Regulation is replaced by the following:

“**1086R23.15.** Every person, other than a prescribed person described in the second paragraph, who, in a calendar year, provides day care in Québec for remuneration shall file an information return in prescribed

form in respect of the amounts paid to the person as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, for services rendered in that year.

For the purposes of the first paragraph, a prescribed person means an individual who is not a trust, other than such an individual holding a permit issued under the Act respecting child care centres and childcare services (R.S.Q., c. S-4.1), or recognized as a person responsible for home day care by a person holding a childcare centre permit issued under that Act.”;

(2) Subsection 1, where it replaces the first paragraph of section 1086R23.15 of the Regulation, applies from the taxation year 1997 and, where it replaces the second paragraph of that section, has effect from 1 September 1997.

118. (1) Section 1086R23.16 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“**1086R23.16.** Every person who is required by section 1086R23.15 to file an information return with the Minister shall, not later than the date on which the information return is required to be filed with the Minister, forward to each taxpayer who, in a calendar year, has paid to the person an amount as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, incurred in respect of child care services provided in Québec, an information return in prescribed form.”;

(2) by replacing, in the English text, the second paragraph by the following:

“The information return that is required to be forwarded to a taxpayer under the first paragraph shall be sent to the taxpayer at the taxpayer’s last known address or delivered to the taxpayer in person.”;

(2) Subsection 1 applies from the taxation year 1997.

119. Section 1086R24 of the Regulation is replaced by the following:

“**1086R24.** For the purposes of subparagraph *e* of the first paragraph of section 1086 of the Act, the prescribed classes are listed in Schedule B.”.

120. (1) Section 1088R5 of the Regulation is replaced by the following:

“**1088R5.** For the purposes of section 1088R4, “gross income” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

121. (1) Section 1088R14 of the Regulation is amended by replacing the second paragraph by the following:

“For the purposes of the first paragraph, the income for a taxation year of an individual referred to therein is the amount by which the individual’s income, computed without reference to section 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act had the individual been resident in Québec on the last day of the taxation year, exceeds any amount that is deducted by the individual in computing the individual’s taxable income for the year under any of sections 726.20.2, 737.16, 737.16.1, 737.21, 737.22.0.3, 737.25 and 737.28 of the Act.”;

(2) Subsection 1 applies from the taxation year 1997.

122. (1) Section 1089R5 of the Regulation is replaced by the following:

“**1089R5.** For the purposes of section 1089R4, “gross income” does not include interest on a bond, debenture or obligation secured by mortgage, nor dividends or rentals or royalties from property that is not used in connection with the business of the individual.”;

(2) Subsection 1 has effect from 30 October 1996.

123. (1) Chapter 0.1 of Title XXXII of the Regulation is revoked.

(2) Subsection 1 applies in respect of taxation years that begin after 25 March 1997.

124. (1) Section 1143R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**1143R1.** For the purposes of the first paragraph of section 1143 of the Act, prescribed corporations are”;

(2) by replacing subparagraph ii of paragraph *a* by the following:

“ii. Société des loteries du Québec”;

(3) by striking out subparagraphs iii, vii and ix of paragraph *a*.

(2) Subsection 1 has effect from 1 April 1998.

125. (1) Section 1174R1 of the Regulation is amended by striking out “, in the Yukon Territory or in the Northwest Territories.”

(2) Subsection 1 has effect from 7 December 1995.

126. (1) The Regulation is amended

(1) by replacing the word “clause” by the word “subparagraph” wherever it appears in the English text of the following provisions:

- the portion of section 41.1.1R1 before paragraph *a*;
- subparagraph 2 of subparagraph iv of paragraph *a* of section 47.16R1;
- subparagraph ii of subparagraph *a* of the second paragraph of section 130R30.3.2;
- the third paragraph of section 130R42.1;
- section 130R42.2;
- section 130R42.5;
- subparagraph 3 of subparagraph i of paragraph *a* of section 130R42.6;
- paragraph *b* of section 130R42.10;
- paragraph *d* of section 130R42.12;
- section 130R42.14;
- the portion of the second paragraph of section 130R55.12 before subparagraph *a*;
- the third paragraph of section 130R55.12;
- subparagraph ii of subparagraph *a* of the first paragraph of section 140.1R2;
- the portion of subparagraph *b* of the first paragraph of section 140.1R2 before subparagraph i;
- subparagraphs ii and iii of subparagraph *b* of the first paragraph of section 140.1R2;
- the portion of the second paragraph of section 140.1R2 before subparagraph *a*;
- section 140.1R3;
- the portion of the first paragraph of section 140.1R4 before subparagraph *a*;
- section 140.1R5;
- the portion of section 230R1 before paragraph *a*;
- the portion of section 230R2 before paragraph *a*;
- subparagraphs 1 and 2 of subparagraph iii of paragraph *a* of section 359.1R3;
- subparagraph ii of subparagraph *b* of the first paragraph of section 360R5.1;
- section 360R17.0.1;
- paragraph *b* of section 360R17.1;
- subparagraphs *a* and *b* of the second paragraph of section 360R17.2;
- the portion of section 360R55.1 before paragraph *a*;

- section 421.6R1.1;
- section 421.6R3;
- section 726.6.1R1;
- subparagraph 1 of subparagraph iii of paragraph *f* of section 726.14R4;
- subparagraph i of subparagraph *d* of the second paragraph of section 818R4;
- subparagraph iii of subparagraph *a* of the second paragraph of section 818R9.5;
- subparagraph iv of subparagraph *b* of the second paragraph of section 818R9.5;
- the portion of subparagraph ii of subparagraph *b* of the second paragraph of section 844.3R1 before subparagraph 1;
- subparagraph 1 of subparagraph i of subparagraph *d* of the second paragraph of section 844.3R1;
- subparagraph ii of subparagraph *d* of the second paragraph of section 844.3R1;
- subparagraphs *a* and *b* of the third paragraph of section 985.9.2R3;
- section 1027R2;
- the first paragraph of section 1079.1R3;
- subparagraph *c* of the third paragraph of Class 24 in Schedule B;

(2) by replacing the word “détenteur” by the word “titulaire” wherever it appears in the French text of the following provisions:

- the portion of the first paragraph of section 152R9.1 before subparagraph *a*;
- section 152R10.1;
- paragraph *o.1* of section 818R1;
- subparagraph i of paragraph *b* of section 840R1;
- the portion of subparagraph ii of paragraph *b* of section 840R1 before subparagraph 1;
- subparagraph 3 of subparagraph ii of paragraph *b* of section 840R1;
- subparagraph 5 of subparagraph ii of paragraph *b* of section 840R1;
- paragraph *g* of section 840R1;
- paragraph *a* of section 840R4;
- the portion of paragraph *b* of section 840R4 before subparagraph ii;
- the portion of the first paragraph of section 840R11.2 before subparagraph *a*;
- paragraph *a* of section 840R14;

(3) by replacing the word “clauses” by the word “subparagraphs” in the English text of the following provisions:

- subparagraph 2 of subparagraph ii of paragraph *c* of section 157.12R2;
- subparagraphs i and ii of paragraph *d* of section 359.1R3;

— subparagraph 5 of subparagraph ii of paragraph *a* of section 726.14R2;

— subparagraph vii of subparagraph *b* of the first paragraph of section 985.9.2R3;

(4) by replacing the word “émise” by the word “délivrée” in the French text of the following provisions:

— paragraph *b* of section 232R2;

— paragraph *d* of section 1029.8.34R1;

(5) by replacing “(1995, c. 48)” by “(R.S.Q., c. F-3.1.2)” in the following provisions:

— subparagraph *d.1* of the second paragraph of section 1079.1R2;

— the first paragraph of section 1086R8.1.6;

(6) by replacing “chattel mortgages, bills of exchange or other obligations” by “obligations secured by chattel mortgage, bills of exchange or other obligations” in the following provisions:

— subparagraph ii of subparagraph *c* of the first paragraph of Class 24 in Schedule B;

— subparagraph ii of subparagraph *d* of the first paragraph of Class 27 in Schedule B;

— subparagraph *a* of the first paragraph of Class 29 in Schedule B.

(2) Paragraph 5 of subsection 1 has effect from 1 May 1997.

127. (1) Class 12 in Schedule B to the Regulation is amended

(1) by replacing subparagraph iv of subparagraph *b* of the second paragraph by the following:

“iv. in Class 43;”;

(2) by replacing the portion of subparagraph *c* of the second paragraph before subparagraph i by the following:

“(c) that must begin to be used within a reasonable period following that acquisition and that must be, during a period of at least 730 consecutive days following the day on which that use begins or, in the case of the loss or involuntary destruction of the property by fire, theft or water or in the case of a major breakdown of the property, during a shorter period, used entirely in Québec and primarily in the carrying on a business by the following persons:”;

(3) by replacing, in the English text of subparagraph iii of subparagraph *c* of the second paragraph and subparagraphs iii and iv of subparagraph *b* of the third paragraph, the word “clause” by the word “subparagraph”.

(2) Paragraph 1 of subsection 1 applies in respect of property acquired after 12 May 1994.

128. (1) Class 43 in Schedule B to the Regulation is amended by replacing subparagraph i of paragraph *b* by the following:

“i. it is not property in respect of which the taxpayer has filed with the Minister an election in writing, on or before the taxpayer’s filing-due date for the taxation year in which the property was acquired, that the property be included in Class 41; and”;

(2) Subsection 1 has effect from 1 January 1994.

129. (1) Schedule C to the Regulation is amended

(1) by striking out, in paragraph *a*, the following universities:

“Antioch University, New York, New York.

Bastyr College, Seattle, Washington.

Briarcliff College, Briarcliff Manor, New York.

Columbia Bible College & Seminary, Columbia, South Carolina.

Dropsie University, The, Philadelphia, Pennsylvania.

George Williams College, Downers Grove, Illinois.

Grace College of the Bible, Omaha, Nebraska.

Maharishi International University, Fairfield, Iowa.

Medical College of Pennsylvania, Philadelphia, Pennsylvania.

Montana College of Mineral Science and Technology, Butte, Montana.

Multnomah School of the Bible, Portland, Oregon.

Ricker College, Houlton, Maine.

Rosemead Graduate School of Psychology, Rosemead, California.

University of Health Sciences/The Chicago Medical School, Chicago, Illinois.

University of Montana, Missoula, Montana.

Western Evangelical Seminary, Portland, Oregon.

Westminster Choir College, Princeton, New Jersey.”;

(2) by inserting, in paragraph *a*, the following universities in the appropriate alphabetical order:

“Alfred University, Alfred, New York.

Bastyr University, Seattle, Washington.

City University, Bellevue, Washington.

Colby-Sawyer College, New London, New Hampshire.

College of New Rochelle, New Rochelle, New York.

Columbia International University, Columbia, South Carolina.

Eckerd College, St. Petersburg, Florida.

Florida State University, Tallahassee, Florida.

Grace University, Omaha, Nebraska.

Holy Trinity Orthodox Seminary, The, Jordanville, New York.

Lawrence Technological University, Southfield, Michigan.

Maharishi University of Management, Fairfield, Iowa.

Medical College of Pennsylvania and Hahnemann University, The, Philadelphia, Pennsylvania.

Mercyhurst College, Erie, Pennsylvania.

Montana Tech of the University of Montana, Butte, Montana.

Multnomah Bible College, Portland, Oregon.

Parsons School of Design, New York, New York.

Rush University, Chicago, Illinois.

Simpson College, Redding, California.

Southern College of Seventh-Day Adventists, Collegedale, Tennessee.

The Herman M. Finch University of Health Sciences/ The Chicago Medical School, North Chicago, Illinois.

Union College, Lincoln, Nebraska.

University of California, Davis, California.

University of California, Irvine, California.

University of California, Los Angeles, California.

University of California, Riverside, California.

University of California, San Diego, California.

University of California, Santa Barbara, California.

University of California, Santa Cruz, California.

University of Montana-Missoula, The, Missoula, Montana.

University of North Texas, Denton, Texas.

Westminster Theological Seminary in California, Escondido, California.”;

(3) by inserting, in paragraph *b*, the following universities in the appropriate alphabetical order:

“Aston University, Birmingham, England.

University of Sussex, Brighton, England.”;

(4) by inserting, in paragraph *i*, the following university in the appropriate alphabetical order:

“École biblique et archéologique française, Jerusalem.”;

(5) by inserting, in paragraph *k*, the following university in the appropriate alphabetical order:

“Ruprecht-Karls-Universität Heidenberg, Heidenberg.”;

(6) by inserting, in paragraph *q*, the following universities in the appropriate alphabetical order:

“Flinders University of South Australia, The, Adelaide.

University of New South Wales, The, Sydney.”;

(7) by adding, after paragraph *s*, the following paragraphs:

“(t) In The Netherlands:

Nijenrode University, Breukelen.

(u) In Hong Kong:

Hong Kong University of Science and Technology, The, Kowloon.”;

(2) Subsection 1 has effect from 1 January 1995. However, paragraph 1 of subsection 1, where it strikes out in paragraph *a* of Schedule C to the Regulation “Antioch University, New York, New York”, “Bastyr College, Seattle, Washington”, “Briarcliff College, Briarcliff Manor, New York”, “Columbia Bible College & Seminary, Columbia, South Carolina”, “Dropsie University, The, Philadelphia, Pennsylvania”, “George Williams College, Downers Grove, Illinois”, “Grace College of the Bible, Omaha, Nebraska”, “Montana College of Mineral Science and Technology, Butte, Montana”, “Multnomah School of the Bible, Portland, Oregon”, “Ricker College, Houlton, Maine”, “Rosemead Graduate School of Psychology, Rosemead, California”, “University of Health Sciences/The Chicago Medical School, Chicago, Illinois”, “University of Montana, Missoula, Montana”, “Western Evangelical Seminary, Portland, Oregon” and “Westminster Choir College, Princeton, New Jersey”, and paragraph 2 of subsection 1, where it inserts in paragraph *a* of Schedule C to the Regulation “Bastyr University, Seattle, Washington”, “City University, Bellevue, Washington”, “Columbia International University, Columbia, South Carolina”, “Eckerd College, St. Petersburg, Florida”, “Grace University, Omaha, Nebraska”, “Montana Tech of the University of Montana, Butte, Montana”, “Multnomah Bible College, Portland, Oregon”, “Parsons School of Design, New York, New York”, “The Herman M. Finch University of Health Sciences/The Chicago Medical School, North Chicago, Illinois”, “Union College, Lincoln, Nebraska”, “University of California, Davis, California”, “University of California, Irvine, California”, “University of California, Los Angeles, California”, “University of California, Riverside, California”, “University of California, San Diego, California”, “University of California, Santa Barbara, California”, “University of California, Santa Cruz, California”, “University of Montana-Missoula, The, Missoula, Montana” and “University of North Texas, Denton, Texas”, apply from the taxation year 1996.

130. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Taxation Act (1980) *

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4, s. 104, 1st par.)

1. The Regulation respecting the application of the Taxation Act (1980) is amended by replacing, in section 0R3, the words “*mutatis mutandis*” by the words “, with the necessary modifications.”.

2. (1) Sections 42R1 to 42R3 of the Regulation are revoked.

(2) Subsection 1 has effect from 29 October 1985.

3. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the application of the Licenses Act **

Licenses Act

(R.S.Q., c. L-3, s. 5, 1st par., subpar. *d*)

1. Section 10 of the Regulation respecting the application of the Licenses Act is amended by replacing, in the French text of subparagraph *a* of the first paragraph, the words “corporation” et “corporations” by the words “société” and “sociétés”, as the case may be, wherever they appear.

2. Section 11 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 50 %, from the first to the 2,500,000,000th millilitre of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable in a particular calendar year; or

* The only amendment to the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) was made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6348). For reference, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

** The Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(b) 25 %, from the 2,500,000,001th to the 7,500,000,000th millilitre of beer in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax, is payable in a particular calendar year.”

3. Section 12 of the Regulation is replaced by the following:

“12. For the purposes of the second paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 11 only at the time that tax is payable.”

4. (1) The Regulation is amended by adding, after section 12, the following:

“REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE

Persons referred to

13. For the purposes of the third paragraph of section 79.11 of the Act, a person is a person referred to at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 300,000,000:

(a) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(b) an associate of the person, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph *b* of the first paragraph, a person is associated with another person if the person is so associated by reason of sections 21.4 and 21.20 to 21.25 of the Taxation Act (R.S.Q., c. I-3), and a person continues to carry on another person’s business where

(a) the person acquires all or substantially all the assets of the other person’s business; and

(b) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.

Reduction

14. For the purposes of the third paragraph of section 79.11 of the Act, the percentage is 100 %, from the first to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), would be payable, but for this section, in a particular calendar year.

Terms and conditions

15. For the purposes of the third paragraph of section 79.11 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), a millilitre shall be considered for the purposes of section 14 only at the time that tax is payable.”;

(2) Subsection 1 has effect in respect of sales made after 25 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 March 1998, section 14 of the Regulation, made by subsection 1, shall be read as follows:

“14. For the purposes of the third paragraph of section 79.11 of the Act, the amount is, as the case may be,

(a) 0.044 of a cent per millilitre, from the first to the 100,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable in a particular calendar year; or

(b) 0.022 of a cent per millilitre, from the 100,000,001th to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax, is payable in a particular calendar year.”

5. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting fiscal administration *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 9.0.6, par. 4 and s. 96, 1st par., subpar. a)

1. (1) The heading of subdivision 1 of Division II.01 of the Regulation respecting fiscal administration is replaced by the following:

“§1. *Security*”.

(2) Subsection 1 has effect from 20 March 1997.

2. (1) Section 9.0.6R2 of the Regulation is amended

(1) by replacing the words “a licensee to post a bond” by the words “security from a licensee”;

(2) by replacing “V.1 of that Agreement” by “R340 of the Agreement”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

3. (1) Section 9.0.6R3 of the Regulation is replaced by the following:

“**9.0.6R3.** Remittance to the Minister of a security pursuant to the Act or this regulation or pursuant to section P430 of the IFTA Procedures Manual validly constitutes a security referred to in section 9.0.6R2.”;

(2) Subsection 1 has effect from 20 March 1997. However, for the period from 20 March 1997 to 30 June 1998, section 9.0.6R3 of the Regulation shall be read as follows:

“**9.0.6R3.** Remittance to the Minister of a security pursuant to the Act or this regulation or pursuant to section I.C.3.c. of the IFTA Procedures Manual validly constitutes a security referred to in section 9.0.6R2.”.

4. (1) Section 9.0.6R4 of the Regulation is amended

(1) by replacing the words “that a bond be posted” by the word “security”;

(2) by replacing “subsection I.C.2 of that Procedures Manual” by “section R430.200 of the Agreement”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

5. (1) Section 9.0.6R5 of the Regulation is amended

(1) by replacing the words “post a bond” by the words “furnish security”;

(2) by replacing “IX.A” by “R910”.

(2) Paragraph 1 of subsection 1 has effect from 20 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 1 July 1998.

6. (1) Section 9.0.6R7 of the Regulation is amended by replacing “V.E of that Agreement” by “R335 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

7. (1) Section 9.0.6R8 of the Regulation is amended by replacing “VI.E” by “R345.100”.

(2) Subsection 1 has effect from 1 July 1998.

8. (1) Section 9.0.6R9 of the Regulation is amended by replacing “VI.F” and “subsection III.A.3 of the International Fuel Tax Agreement Procedures Manual” respectively by “R660.300” and “section P530.200 of the IFTA Procedures Manual”.

(2) Subsection 1 has effect from 1 July 1998.

9. (1) Section 9.0.6R10 of the Regulation is amended by replacing “V.J” by “R420.100”.

(2) Subsection 1 has effect from 1 July 1998.

10. (1) Section 9.0.6R11 of the Regulation is amended by replacing “IX.D of the International Fuel Tax Agreement” by “R1240.300 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

11. (1) Section 9.0.6R12 of the Regulation is amended by replacing, in the first paragraph, “section IX.E of that Agreement” by “sections R1230.100 and R1230.200 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

12. (1) Section 9.0.6R13 of the Regulation is amended by replacing “XIII.E” by “R1150”.

(2) Subsection 1 has effect from 1 July 1998.

13. (1) Section 9.0.6R14 of the Regulation is amended by replacing, in the second paragraph, “Articles VIII” and “III of the International Fuel Tax Agreement Procedures Manual” respectively by “Section R700” and “section P500 of the IFTA Procedures Manual”.

(2) Subsection 1 has effect from 1 July 1998.

14. (1) Section 9.0.6R15 of the Regulation is replaced by the following:

“**9.0.6R15.** Section P510.100 of the IFTA Procedures Manual relative to the retention period for registers and data which must be retained pursuant to section 9.0.6R14 does not apply to a licensee.”;

(2) Subsection 1 has effect from 1 July 1998.

15. (1) Section 9.0.6R16 of the Regulation is amended by replacing, in the second paragraph, “IX.D of the International Fuel Tax Agreement” by “R1220.100 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

16. (1) Section 9.0.6R17 of the Regulation is amended by replacing “XII.A to XII.E of the International Fuel Tax Agreement” by “R1400 to R1450 of the Agreement”.

(2) Subsection 1 has effect from 1 July 1998.

17. (1) Section 10R2 of the Regulation is amended, in paragraph 1,

(1) by striking out, in the French text, the word “social”;

(2) by replacing the words “a place of business” by the words “an establishment”.

(2) Subsection 1 has effect from 20 March 1997.

18. (1) Section 10R4 of the Regulation is amended

(1) by striking out, in the French text of paragraphs 1 and 4, the word “social”;

(2) by replacing, in paragraphs 1 and 4, the words “a place of business” by the words “an establishment”;

(3) by replacing, in the French text of paragraph 1, the word “corporation” by the word “société”;

(4) by replacing, in paragraph 1, the words “the Crown or by” by the words “the Government of Canada, the government of a province or”.

(2) Paragraphs 1 to 3 of subsection 1 have effect from 20 March 1997.

(3) Paragraph 4 of subsection 1 has effect from 12 June 1998.

19. Section 14R1 of the Regulation is amended

(1) by replacing, in the English text of paragraph 7, the words “an estate” by the words “a succession”;

(2) by striking out, in paragraph 9, “, given names”.

20. (1) Section 31.1.5R1 of the Regulation is amended, in the first paragraph,

(1) by striking out, in subparagraph 1, the words “and firm name or corporate name”;

(2) by replacing, in subparagraph 2, the words “principal place of business” by the words “principal establishment”.

(2) Subsection 1 has effect from 20 March 1997.

21. Section 58.1R3 of the Regulation is replaced by the following:

“**58.1R3.** For the purposes of section 58.1 of the Act, the information that the Minister may require from a person governed by section 58.1R2 concerning the person’s identification is the person’s name, date of birth, address, occupation and identification number and the person’s registration number assigned under section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

22. (1) Section 94.5R1 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) his name, Social Insurance Number and civil status indicated in the fiscal return filed for the year shall be identical to those indicated in the return referred to in paragraph 1;”.

(2) Subsection 1 applies from the taxation year 1997.

23. (1) Section 94.5R2 of the Regulation is replaced by the following:

“**94.5R2.** For the purposes of section 94.5 of the Act, the estimated refund shall not exceed \$3,000.”;

(2) Subsection 1 applies from the taxation year 1997.

24. (1) Section 96R15 of the Regulation is amended

(1) by replacing, in the French text, the portion before paragraph *a* by the following:

“**96R15.** Une sûreté ou une sûreté additionnelle exigée par le ministre en vertu de l’un des articles 17.2, 17.3 et 17.4 de la Loi comme condition de la délivrance ou du maintien en vigueur d’un certificat d’inscription, d’un certificat d’enregistrement ou d’un permis délivré en vertu d’une loi fiscale est valablement constituée par la remise au ministre.”;

(2) by replacing paragraph *c* by the following:

“(c) bearer bonds issued by the Gouvernement du Québec or the Government of Canada, by a municipality in Québec, by another body performing a governmental function in Québec or by a corporation, commission or association whose shares, capital or property are 90 % owned by the Gouvernement du Québec, by the Government of Canada or by a municipality in Québec.”;

(3) by replacing, in paragraph *d*, “, joint and several” by “and solidary”.

(2) Subsection 1 has effect from 20 March 1997.

25. (1) Section 96R16 of the Regulation is amended

(1) by replacing, in the French text, the first paragraph by the following:

“**96R16.** Une sûreté est conservée par le ministre pendant toute la durée de validité du certificat d’inscription, du certificat d’enregistrement ou du permis délivré en vertu d’une loi fiscale.”;

(2) by replacing the second paragraph by the following:

“However, if, upon the expiry of 2 years calculated from the date on which security is remitted or the date on which additional security is remitted, whichever is later, the person to the benefit of whom the security was furnished has filed all the returns and reports that the

person is required to file under a fiscal law or a regulation made thereunder and if the person does not owe an amount exigible under a fiscal law, the security and any additional security shall be remitted to that person by the Minister.”;

(2) Subsection 1 has effect from 20 March 1997.

26. (1) Section 96R17 of the Regulation is amended, in the French text,

(1) by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**96R17.** Malgré l’article 96R16, le ministre peut réaliser ou encaisser, selon le cas, la sûreté et la sûreté additionnelle qu’il détient lorsque la personne au bénéfice de qui elle a été fournie est visée par l’une des situations suivantes.”;

(2) by replacing the second paragraph by the following:

“Le ministre avise par écrit la personne au bénéfice de qui la sûreté et, le cas échéant, la sûreté additionnelle, a été fournie de l’affectation qu’il effectue.”;

(2) Subsection 1 has effect from 20 March 1997.

27. (1) The Regulation is amended

(1) by replacing the words “the Crown” or “Her Majesty in right of the province”, as the case may be, by the words “the State” in the following provisions:

- the portion of the first paragraph of section 28R2 before subparagraph 1;
- section 28R3;
- paragraph *b* of section 96R2;

(2) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraph *b* of section 96R2;
- subparagraphs *i* and *ii* of paragraph *b* of section 96R4.

(2) Paragraph 1 of subsection 1 has effect from 12 June 1998.

(3) Paragraph 2 of subsection 1 has effect from 20 March 1997.

28. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. *b*)

1. (1) The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families is amended by inserting, before section 1, the following:

“CHAPTER I INTERNATIONAL GOVERNMENTAL BODIES HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 20 MAY 1994”.

(2) Subsection 1 has effect from 1 January 1991.

2. (1) Section 1 of the Regulation is amended

(1) by replacing, in the first paragraph, the word “Regulation” by the word “chapter”;

(2) by replacing the portion before subparagraph 1 of the second paragraph by the following:

“It applies also to any individual who is an employee of any such body and who”;

(3) by replacing subparagraph 1 of the second paragraph by the following:

“(1) is registered with the Ministère des Relations internationales;”;

(4) by replacing subparagraph 4 of the second paragraph by the following:

“(4) immediately before entering upon the individual’s duties with the body,

(*a*) resided outside Canada, or

(*b*) was assuming functions with another prescribed international body pursuant to subparagraph *b* of the

first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual’s duties with that other body, or

ii. immediately before entering upon the individual’s duties with that other body, was meeting one of the conditions set out in subparagraph *b*; and”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1991.

(3) Paragraphs 2 and 4 of subsection 1 have effect from 1 January 1988.

(4) Paragraph 3 of subsection 1 has effect from 17 June 1994. However, where subparagraph 1 of the second paragraph of section 1 of the Regulation, made thereby, applies before 4 September 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”.

3. (1) Section 2 of the Regulation is revoked.

(2) Subsection 1 applies in respect of transfers referred to in section 49.1 of the Land Transfer Duties Act (R.S.Q., c. D-17). In addition, where section 2 of the Regulation, revoked by subsection 1, applies after 30 June 1992, it shall be read as follows:

“2. A body mentioned in section 1 or 8.2 is exempt from all duties imposed under the Land Transfer Duties Act (R.S.Q., c. D-17).”.

4. Section 3 of the Regulation is replaced by the following:

“3. A body or an individual referred to in section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”.

5. (1) Section 4 of the Regulation is replaced by the following:

“4. A body referred to in the first paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

* The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, made by Order in Council 1799-90 dated 19 December 1990 (1991, *G.O.* 2, 23), was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, *G.O.* 2, 1809).

- (2) the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the body referred to in the first paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.”;

(2) Subsection 1 has effect from 1 July 1992. However,

(1) for periods that end before 1 April 1997, the second paragraph of section 4 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(2) where it makes the third paragraph of section 4 of the Regulation, subsection 1 has effect from 1 July 1998.

6. (1) The Regulation is amended by inserting, after section 4, the following:

“4.1. Subject to the third paragraph, an individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

- (1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under

the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

CHAPTER II INTERNATIONAL BODIES HEADQUARTERED OUTSIDE QUÉBEC

4.2. Notwithstanding section 1, an international governmental body that is headquartered outside Québec is entitled to a rebate or refund of all duties referred to in section 4 that it has paid in respect of the event if it applies therefor to the Minister in prescribed form and if

(1) it holds an event in Québec; and

(2) it is subject to an order made under paragraph *b* of subsection 1 of section 5 of the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, c. 41) regarding the return of sale taxes specified in section 8 of Article II of Schedule III to that Act.”;

(2) Subsection 1, except where it makes section 4.1 of the Regulation, has effect from 2 May 1991 in respect of organizations that are subject to an order made under paragraph *b* of subsection 1 of section 5 of the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, c. 41) regarding the return of sale taxes specified in section 8 of Article II of Schedule III to that Act.

(3) Subsection 1, where it makes section 4.1 of the Regulation, has effect from 1 July 1992. However,

(1) for the period that begins on 1 July 1992 and ends on 22 April 1993, it shall be read as follows:

“4.1. An individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

- (1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (2) the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.

However, the individual referred to in the second paragraph of section 1 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax in respect of the sale of alcoholic beverages for consumption other than on the premises, where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.”;

(2) for the period that begins on 23 April 1993 and ends on 9 May 1995, it shall be read as follows:

“4.1. An individual referred to in the second paragraph of section 1 is entitled to a refund or rebate of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a refund or rebate applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.”;

(3) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 4.1 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(4) where it makes the third paragraph of section 4.1 of the Regulation, subsection 1 has effect from 1 July 1998;

(5) where it makes the fourth paragraph of section 4.1 of the Regulation, subsection 1 has effect from 10 May 1995.

7. (1) Sections 5 and 6 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 1992.

8. (1) Section 7 of the Regulation is amended

(1) by replacing the portion before paragraph 1 by the following:

“7. The exemption, rebate and refund provided for in sections 3 and 4.1 apply also to the spouse of an individual referred to in section 1 if the spouse”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 July 1992.

9. (1) Section 8 of the Regulation is amended

(1) by replacing the portion before paragraph 1 by the following:

“8. A member of the family residing with an individual referred to in section 1 who is not the spouse of that individual shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if that member”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 January 1988.

10. (1) The Regulation is amended by inserting, after section 8, the following:

**“CHAPTER III
INTERNATIONAL GOVERNMENTAL BODIES
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT AFTER 19 MAY 1994**

8.1. For the purposes of this chapter, “permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration.

8.2. This chapter applies to any international governmental body whose name is listed in Schedule II.

It applies also to any individual who

(1) is exercising a function listed in Schedule III and meets the conditions set out in paragraphs 1 to 5 of section 8.3; or

(2) is exercising a recognized function listed in Schedule IV and meets the conditions set out in paragraphs 1 to 6 of section 8.3.

8.3. The conditions to which the second paragraph of section 8.2 refers in respect of an individual are the following:

(1) the individual is registered with the Ministère des Relations internationales;

(2) the individual is not a Canadian citizen;

(3) the individual is not a permanent resident;

(4) the functions require the individual to reside in Canada;

(5) the individual is not performing the duties of an office or employment in Canada other than the individual's function with the body referred to in the first paragraph of section 8.2 or a governmental representation to that body and

(a) for the purposes of section 8.4, is not engaged in a business in Canada, and

(b) for the purposes of section 8.6, is not performing a professional or commercial activity in Canada;

(6) immediately before entering upon the individual's duties with the body referred to in the first paragraph of section 8.2, the individual

(a) resided outside Canada, or

(b) was assuming functions with another prescribed international body pursuant to subparagraph *b* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual's duties with that other body, or

ii. immediately before entering upon the individual's duties with that other body, was meeting one of the conditions set out in subparagraph *b*.

8.4. A body or individual referred to in section 8.2 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).

8.5. A body referred to in the first paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the body referred to in the first paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax if the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

8.6. Subject to the third paragraph, an individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages, the individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at one of the branches of the Société des alcools du Québec that are designated by the Ministère des Relations internationales.

The individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under the Tobacco Tax Act (R.S.Q., c. I-2) where the sale is made by one of the persons specified in paragraphs *a* and *e* of subsection 8.1 of section 23 of Part III of the Excise Tax Act (Revised Statutes of Canada, 1985, c. E-15).

8.7. The exemption, rebate and refund provided for in sections 8.4 and 8.6 apply also to a member of the family of an individual referred to in the second paragraph of section 8.2 if that member

(1) is residing with the individual;

(2) is registered with the Ministère des Relations internationales;

(3) is not a Canadian citizen;

(4) is not a permanent resident; and

(5) is not performing the duties of an office or employment in Canada and

(a) for the purposes of section 8.4, is not engaged in a business in Canada, and

(b) for the purposes of section 8.6, is not performing a professional or commercial activity in Canada.

CHAPTER IV REMISSION OF TAX IN RESPECT OF CERTAIN EMPLOYEES OF THE DOMESTIC SERVICE

8.8. For the purposes of this chapter,

“member of the service staff” means a member of the staff of a permanent representation of a member State to the International Civil Aviation Organization who is in the domestic service of that representation and who is an employee of the member State;

“permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration;

“private servant” means an individual who is in the domestic service of a member of a permanent representation of a member State to the International Civil Aviation Organization and who is not an employee of the member State.

8.9. There shall be a remission of the amount by which the amount of tax, interest and penalties paid or payable under Part I of the Taxation Act (R.S.Q., c. I-3) for a taxation year by an individual who meets the conditions set out in the second paragraph, exceeds the amount of tax, interest and penalties that would have been so paid or payable by the individual if, in computing the taxable income of the individual for the year, the individual had deducted the amount included in computing the individual’s income for the year from the individual’s duties as a member of the service staff or as a private servant.

An individual shall be entitled to a remission under the first paragraph for a taxation year if the individual

(1) is registered with the Ministère des Relations internationales;

(2) is not a Canadian citizen; and

(3) is not a permanent resident.”;

(2) Subsection 1, except where it makes sections 8.5 and 8.6 of the Regulation, applies from the taxation year 1991. However,

(1) where paragraph 1 of section 8.3 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(1) the individual is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) the individual is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(2) where paragraph 5 of section 8.3 of the Regulation, made by subsection 1, applies before 1 July 1992, it shall be read as follows:

“(5) the individual is not engaged in a business in Canada or performing the duties of an office or employment in Canada other than the individual’s function with the body referred to in the first paragraph of section 8.2 or a governmental representation to that body;”;

(3) where paragraph 2 of section 8.7 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(2) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(2) is registered with the Ministère des Affaires internationales, de l’Immigration et des Communautés culturelles;”;

(4) where paragraph 5 of section 8.7 of the Regulation, made by subsection 1, applies before 1 July 1992, it shall be read as follows:

“(5) is not engaged in a business in Canada or performing the duties of an office or employment in Canada.”;

(5) where the first paragraph of section 8.9 of the Regulation, made by subsection 1, applies to any of the taxation years 1993 to 1997, it shall be read as follows:

“**8.9.** There shall be a remission of the amount by which the amount of tax, interest and penalties paid or payable under Part I or I.1 of the Taxation Act (R.S.Q., c. I-3) for a taxation year by an individual who meets the

conditions set out in the second paragraph, exceeds the amount of tax, interest and penalties that would have been so paid or payable by the individual if, in computing the taxable income of the individual for the year, the individual had deducted the amount included in computing the individual's income for the year from the individual's duties as a member of the service staff or as a private servant.”;

(6) where subparagraph 1 of the second paragraph of section 8.9 of the Regulation, made by subsection 1, applies

(a) before 17 June 1994, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales;”;

(b) for the period that begins on 17 June 1994 and ends on 19 June 1996, it shall be read as follows:

“(1) is registered with the Ministère des Affaires internationales, de l'Immigration et des Communautés culturelles;”.

(3) Subsection 1, where it makes sections 8.5 and 8.6 of the Regulation, applies from 1 July 1992. However,

(1) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 8.5 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(2) where it makes the third paragraph of section 8.5 of the Regulation, subsection 1 has effect from 1 July 1998;

(3) for the period that begins on 1 July 1992 and ends on 22 April 1993, section 8.6 of the Regulation, made by subsection 1, shall be read as follows:

“**8.6.** Subject to the third paragraph, an individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable prop-

erty or a service), II and III of the Act respecting the Québec sales tax.

However, in respect of the sale of alcoholic beverages for consumption other than on the premises, the individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under Titles I and II of the Act respecting the Québec sales tax where the sale is made at any of the three branches of the Société des alcools du Québec that are designated by the Ministère des Affaires internationales.

The individual referred to in the second paragraph of section 8.2 shall be exempt from the payment of tax under the Tobacco Tax Act where the sale is made with a manufacturer or an importer who has entered into an agreement with the Minister under section 17 of that Act.”;

(4) for the period that begins on 1 July 1992 and ends on 22 April 1993, the value of the transaction and the formalities relating to the exemptions provided in the third and fourth paragraph of section 8.6, as they read in subparagraph 3 of paragraph 3 of section 10 of this Regulation, are set out in sections 6 and 7 of the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, as it read before its revocation;

(5) for the period that begins on 23 April 1993 and ends on 9 May 1995, section 8.6 of the Regulation, made by subsection 1, shall be read as follows:

“**8.6.** An individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II and III of the Act respecting the Québec sales tax.”;

(6) for the period that begins on 10 May 1995 and ends on 31 March 1997, the second paragraph of section 8.6 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”;

(7) where it makes the third paragraph of section 8.6 of the Regulation, subsection 1 has effect from 1 July 1998;

(8) where it makes the fourth paragraph of section 8.6 of the Regulation, subsection 1 has effect from 10 May 1995.

11. (1) The Regulation is amended by inserting, before section 9, the following:

**“CHAPTER V
GENERAL RULES”.**

(2) Subsection 1 applies from the taxation year 1991.

12. (1) The Regulation is amended by inserting, after section 10, the following section:

“10.1. An application for a rebate or refund provided for in sections 4, 4.1, 4.2, 8.5 and 8.6 shall be filed on the later of

(1) the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(2) the year following the signature of an agreement entered into with a body referred to in the first paragraph of section 8.2.”;

(2) Subsection 1 has effect from 1 July 1992.

13. (1) The heading of Schedule I to the Regulation is replaced by the following:

**“INTERNATIONAL GOVERNMENTAL BODY
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT BEFORE 20 MAY 1994
(s. 1)”.**

(2) Subsection 1 has effect from 1 January 1991.

14. (1) The Regulation is amended by adding the following schedules:

**“SCHEDULE II
INTERNATIONAL GOVERNMENTAL BODY
HAVING ENTERED INTO AN AGREEMENT
WITH THE GOVERNMENT AFTER 19 MAY 1994
(s. 8.2, 1st par.)**

International Civil Aviation Organization (ICAO).

**SCHEDULE III
SENIOR OFFICERS AND REPRESENTATIVES
OF MEMBER STATES
(s. 8.2, 2nd par.)**

1. For the purposes of subparagraph 1 of the second paragraph of section 8.2 of the Regulation, an individual may perform any of the following functions with the International Civil Aviation Organization:

(a) President of the Council;

(b) Secretary General;

(c) Under-Secretary General;

(d) Deputy Secretary General;

(e) officer of a rank equivalent to that of an Under-Secretary General or Deputy Secretary General;

(f) senior officer recognized by the Government.

For the purposes of the first paragraph, “officer” means a person recruited on an international basis who belongs to one of the categories of professionals and senior officers and any other person employed by the International Civil Aviation Organization through a letter of appointment or a contract.

2. For the purposes of subparagraph 1 of the second paragraph of section 8.2 of the Regulation, an individual may perform any of the following functions with a permanent representation of a member State to the International Civil Aviation Organization:

(a) permanent representative;

(b) member of the administrative staff.

For the purposes of subparagraph *a* of the first paragraph, “permanent representative” means the chief officer of the permanent representation and other agents of the representation designated by the member State as permanent representatives, except members of the administrative staff and service staff. “Other agents of the representation” means other persons who are designated by the member States and includes persons so designated who are assigned on a long-term basis to permanent organs of the International Civil Aviation Organization and members of the Air Navigation Commission.

SCHEDULE IV
OTHER RECOGNIZED FUNCTIONS
 (s. 8.2, 2nd par.)

1. For the purposes of subparagraph 2 of the second paragraph of section 8.2 of the Regulation, an individual who is an officer of the International Civil Aviation Organization, other than an officer described in Schedule III, performs a recognized function.

2. For the purposes of paragraph 1, “officer” means a person recruited on an international basis who belongs to one of the categories of professionals and senior officers and any other person employed by the International Civil Aviation Organization through a letter of appointment or a contract.”

(2) Subsection 1 applies from the taxation year 1991.

15. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families *

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. b)

1. (1) The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families is amended by inserting, before section 1, the following:

“CHAPTER I
INTERNATIONAL NON-GOVERNMENTAL ORGANIZATIONS HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 10 MAY 1996”.

(2) Subsection 1 has effect from 1 January 1996.

2. (1) Section 1 of the Regulation is amended

(1) by replacing, in the first paragraph, the word “Regulation” by the word “chapter”;

(2) by replacing the portion before subparagraph 1 of the second paragraph by the following:

“It also applies to any individual who is an employee of such an organization and who”;

(3) by replacing subparagraph 4 of the second paragraph by the following:

“(4) immediately before entering upon the individual’s duties with the organization,

(a) resided outside Canada, or

(b) was assuming functions with another international organization that is a prescribed international body pursuant to subparagraph b of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual’s duties with that other organization, or

ii. immediately before entering upon the individual’s duties with that other organization, was meeting one of the conditions set out in subparagraph b;”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 1996.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 1986.

3. (1) Section 2 of the Regulation is revoked.

(2) Subsection 1 has effect in respect of transfers referred to in section 49.1 of the Land Transfer Duties Act (R.S.Q., c. D-17).

4. Section 3 of the Regulation is replaced by the following:

“3. A body or an individual referred to in section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”.

5. (1) Section 4 of the Regulation is replaced by the following:

“4. An organization referred to in the first paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

* The Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families, made by Order in Council 1285-87 dated 19 August 1987 (1987, G.O. 2, 3236), was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, G.O. 2, 1809).

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.”;

(2) Subsection 1 has effect from 1 July 1992. However, for the period that begins on 1 July 1992 and ends on 31 March 1997, the second paragraph of section 4 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”.

6. (1) The Regulation is amended by inserting, after section 4, the following section:

“**4.1.** An individual referred to in the second paragraph of section 1 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.”;

(2) Subsection 1 has effect from 1 July 1992. However, for the period that begins on 1 July 1992 and ends on 31 March 1997, the second paragraph of section 4.1 of the Regulation, made by subsection 1, shall be read with “, III and IV.2” replaced by “and III”.

7. (1) Sections 5 and 6 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 1992.

8. (1) Section 7 of the Regulation is amended

(1) by replacing the portion before paragraph 1 by the following:

“**7.** The exemption, rebate and refund provided for in sections 3 and 4.1 apply also to the spouse of an individual referred to in the second paragraph of section 1 if the spouse”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 July 1992.

9. (1) Section 8 of the Regulation is amended

(1) by replacing the portion before paragraph 1 by the following:

“**8.** A member of the family residing with an individual referred to in the second paragraph of section 1 who is not the spouse of that individual shall be exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3), if that member”;

(2) in the French text, by striking out, at the end of paragraph 2, the word “et”.

(2) Subsection 1 has effect from 1 January 1986.

10. (1) The Regulation is amended by inserting, after section 8, the following:

**“CHAPTER II
INTERNATIONAL NON-GOVERNMENTAL
ORGANIZATIONS HAVING ENTERED INTO AN
AGREEMENT WITH THE GOVERNMENT
AFTER 9 MAY 1996**

8.1. For the purposes of this chapter, “permanent resident” means a person lawfully admitted to Canada for permanent residence in accordance the applicable provisions of the laws of Canada concerning immigration.

8.2. This chapter applies to any international non-governmental organization whose name is listed in Schedule II.

It also applies to any individual who is an employee of such an organization and who

(1) is registered with the Ministère du Revenu;

(2) is not a Canadian citizen;

(3) is not a permanent resident;

(4) is required to reside in Canada because of the individual’s duties;

(5) immediately before entering upon the individual's duties with the organization,

(a) resided outside Canada, or

(b) was assuming functions with another international organization that is a prescribed international body pursuant to subparagraph *b* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) and

i. resided outside Canada immediately before entering upon the individual's duties with that other organization, or

ii. immediately before entering upon the individual's duties with that other organization, was meeting one of the conditions set out in subparagraph *b*; and

(6) is not performing the duties of an office or employment in Canada other than the individual's function with the organization and

(a) for the purposes of section 8.3, is not engaged in a business in Canada, and

(b) for the purposes of section 8.5, is not performing a professional or commercial activity in Canada.

8.3. An organization or individual referred to in section 8.2 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).

8.4. An organization referred to in the first paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if it applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (except tax imposed on immovable property that is acquired for personal use), II, III and IV.2 of the Act respecting the Québec sales tax.

8.5. An individual referred to in the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form:

(1) subject to the second paragraph, the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(2) the Tobacco Tax Act (R.S.Q., c. I-2);

(3) the Fuel Tax Act (R.S.Q., c. T-1).

The right to a rebate or refund applies in respect of tax provided for in Titles I (only as regards movable property or a service), II, III and IV.2 of the Act respecting the Québec sales tax.

8.6. The exemption, rebate and refund provided for in sections 8.3 and 8.5 apply also to the spouse of an individual referred to in the second paragraph of section 8.2 if that spouse

(1) is registered with the Ministère du Revenu;

(2) is not a Canadian citizen;

(3) is not a permanent resident; and

(4) is not performing the duties of an office or employment in Canada and

(a) for the purposes of section 8.3, is not engaged in a business in Canada, and

(b) for the purposes of section 8.5, is not performing a professional or commercial activity in Canada.

8.7. The exemption provided for in section 8.3 applies also to a member of the family, other than the spouse, of an individual referred to in the second paragraph of section 8.2 if that member

(1) is residing with the individual;

(2) is registered with the Ministère du Revenu;

(3) is not a Canadian citizen;

(4) is not a permanent resident; and

(5) is not performing the duties of an office or employment in Canada or engaged in a business in Canada.”;

(2) Subsection 1, except where it makes sections 8.4 and 8.5 of the Regulation, applies from the taxation year 1996. However,

(1) where section 8.2 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read with subparagraph 6 of the second paragraph replaced by the following:

“(6) is not engaged in a business in Canada or performing the duties of an office or employment in Canada other than the individual’s function with the organization.”;

(2) where section 8.6 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read with paragraph 4 replaced by the following:

“(4) is not engaged in a business in Canada or performing the duties of an office or employment in Canada.”;

(3) Subsection 1, where it makes sections 8.4 and 8.5 of the Regulation, has effect from 10 December 1996. However, where sections 8.4 and 8.5 of the Regulation, made by subsection 1, apply to the period that begins on 10 December 1996 and ends on 31 March 1997, the second paragraph thereof shall be read with “, III and IV.2” replaced by “and III”.

11. (1) The Regulation is amended by inserting, before section 9, the following:

**“CHAPTER III
GENERAL RULES”.**

(2) Subsection 1 applies from the taxation year 1996.

12. (1) The Regulation is amended by inserting, after section 10, the following section:

“**10.1.** An application for a rebate or refund provided for in sections 4, 4.1, 8.4 and 8.5 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”;

(2) Subsection 1 has effect from 1 July 1992. However, where section 10.1 of the Regulation, made by subsection 1, applies before 10 December 1996, it shall be read as follows:

“**10.1.** An application for a rebate or refund provided for in sections 4 and 4.1 shall be filed within the time specified in section 401 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).”.

13. (1) Schedule I to the Regulation is replaced by the following:

“SCHEDULE I

INTERNATIONAL NON-GOVERNMENTAL ORGANISATIONS HAVING ENTERED INTO AN AGREEMENT WITH THE GOVERNMENT BEFORE 10 MAY 1996

(s. 1)

Association des universités partiellement ou entièrement de langue française (AUPELF);

Electronic Commerce World Institute;

International Air Transport Association (IATA);

International Business Aviation Council (IBAC);

International Council on Social Welfare (ICSW);

International Organization of Securities Commissions (IOSCO);

International Union of Psychological Science (IUPsyS);

Société internationale de télécommunications aéronautiques (SITA);

World Conservation Union (IUCN).”;

(2) Subject to subsections 3 to 11, subsection 1 has effect from 1 January 1991.

(3) Subsection 1, where it makes the heading of Schedule I to the Regulation, has effect from 9 May 1996.

(4) Subsection 1, where it adds in Schedule I to the Regulation the organization “Association des universités partiellement ou entièrement de langue française (AUPELF)”, applies from the taxation year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act (R.S.Q., c. I-3), subsection 1 has effect from 29 May 1991 in respect of that organization.

(5) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Council on Social Welfare (ICSW)”, applies from the taxation year 1994. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 6 May 1994 in respect of that organization.

(6) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Business Aviation Council (IBAC)”, applies from the taxation

year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act, subsection 1 has effect from 8 August 1991 in respect of that organization.

(7) Subsection 1, where it adds in Schedule I to the Regulation the organization “Electronic Commerce World Institute”, applies from the taxation year 1993. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 11 June 1993 in respect of that organization.

(8) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Organization of Securities Commissions (IOSCO)”, applies from the taxation year 1991. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 3 and 4 of the Regulation, other than duties imposed under the Taxation Act, subsection 1 has effect from 19 March 1991 in respect of that organization.

(9) Subsection 1, where it adds in Schedule I to the Regulation the organization “International Union of Psychological Science (IUPsyS)”, applies from the taxation year 1993. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 27 August 1993 in respect of that organization.

(10) Subsection 1, where it adds in Schedule I to the Regulation the organization “World Conservation Union (IUCN)”, applies from the taxation year 1994. However, as regards the exemption, rebate and refund of duties provided for in sections 2, 4 and 4.1 of the Regulation, subsection 1 has effect from 23 July 1994 in respect of that organization.

(11) Where Schedule I to the Regulation, made by subsection 1, applies in accordance with subsections 2 to 10 before 3 November 1995, the reference to “Electronic Commerce World Institute” shall be read as a reference to “EDI World Institute”.

14. (1) The Regulation is amended by adding the following schedule:

“**SCHEDULE II**
INTERNATIONAL NON-GOVERNMENTAL
ORGANISATION HAVING ENTERED INTO AN
AGREEMENT WITH THE GOVERNMENT
AFTER 9 MAY 1996
(s. 8.2)

International Confederation of Free Trade Unions.”;

(2) Subsection 1 applies from the taxation year 1996. However, as regards the exemption, refund and rebate of duties under sections 8.4 and 8.5 of the Regulation, subsection 1 has effect from 10 December 1996.

15. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to revoke the Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation *

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par., subpar. a to c)

1. (1) The Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation is revoked.

(2) Subsection 1 has effect from 1 July 1992. In addition,

(1) where section 3 of the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read without reference to subparagraphs 1 and 2 of the first paragraph thereof;

(2) where the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read with the following section inserted after section 3:

* The Fiscal exemptions (members of diplomatic and consular corps, and non-Canadian representatives to the International Civil Aviation Organization) Regulation, made by Order in Council 238-84 dated 1 February 1984 (1984, *G.O.* 2, 1096) was last amended by the Regulation made by Order in Council 742-91 dated 29 May 1991 (1991, *G.O.* 2, 1809). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

“**3.1.** A person referred to in the first paragraph of section 1 is exempt from all duties imposed under the Taxation Act (R.S.Q., c. I-3).”;

(3) where the Regulation, revoked by subsection 1, applies to a taxation year that begins after 31 December 1990 and ends before 1 July 1992, it shall be read with the following section inserted after section 8:

“**8.1.** The exemption under section 3.1 applies also to the spouse of an individual referred to in the first paragraph of section 1 if that spouse

(1) is registered with the Ministère des Affaires internationales;

(2) is not a Canadian citizen; and

(3) is not engaged in a business in Québec or performing the duties of an office or employment in Québec.”.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan *

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 59 and s. 81, par. *a*, *g* and *j*)

1. Section 18 of the Regulation respecting contributions to the Québec Pension Plan is replaced by the following:

“**18.** Tables A and B apply from 1 January 1999.”.

2. (1) Tables A and B of the Regulation are replaced by Tables A and B appended hereto.

(2) Subsection 1 applies from 1 January 1999.

3. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

* The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation made by Order in Council 1707-97 dated 17 December 1997 (1997, *G.O.* 2, 6348). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

Source Deductions respecting the Québec Pension Plan

Tables A and B

IMPORTANT: Overtime pay, retroactive pay, bonuses, premiums, etc., are considered regular remuneration if they are paid along with the employee's wages. If they are paid separately, do not use the following tables; instead, deduct 3.5% of the gross amount without taking the exemption into account.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|------|--------------|--------|-----------|------|--------------|--------|-----------|------|--------------|--------|-----------|------|
| 6730 | 84.56 | 0.00 | 0.00 | 101.45 | 118.59 | 1.80 | 1.80 | 135.73 | 135.73 | 2.40 | 2.40 | 152.88 | 152.88 | 3.00 | 3.00 |
| 6731 | 84.59 | 0.01 | 0.01 | 101.72 | 118.58 | 1.81 | 1.81 | 135.74 | 135.74 | 2.41 | 2.41 | 152.89 | 152.89 | 3.01 | 3.01 |
| 6732 | 84.59 | 0.01 | 0.01 | 101.72 | 118.58 | 1.81 | 1.81 | 135.74 | 135.74 | 2.41 | 2.41 | 152.89 | 152.89 | 3.01 | 3.01 |
| 6800 | 84.58 | 0.02 | 0.02 | 102.02 | 118.16 | 1.82 | 1.82 | 136.30 | 136.30 | 2.42 | 2.42 | 153.72 | 153.72 | 3.02 | 3.02 |
| 6801 | 85.16 | 0.03 | 0.03 | 102.30 | 119.16 | 1.83 | 1.83 | 136.59 | 136.59 | 2.43 | 2.43 | 154.01 | 154.01 | 3.03 | 3.03 |
| 6802 | 85.44 | 0.03 | 0.03 | 102.58 | 119.72 | 1.84 | 1.84 | 136.88 | 136.88 | 2.44 | 2.44 | 154.02 | 154.02 | 3.04 | 3.04 |
| 6803 | 85.72 | 0.04 | 0.04 | 102.87 | 119.73 | 1.84 | 1.84 | 136.88 | 136.88 | 2.44 | 2.44 | 154.02 | 154.02 | 3.04 | 3.04 |
| 6804 | 85.45 | 0.04 | 0.04 | 102.59 | 120.01 | 1.84 | 1.84 | 136.88 | 136.88 | 2.44 | 2.44 | 154.02 | 154.02 | 3.04 | 3.04 |
| 6805 | 85.73 | 0.05 | 0.05 | 102.88 | 120.02 | 1.85 | 1.85 | 137.16 | 137.16 | 2.45 | 2.45 | 154.30 | 154.30 | 3.05 | 3.05 |
| 6806 | 86.02 | 0.06 | 0.06 | 103.16 | 120.30 | 1.86 | 1.86 | 137.45 | 137.45 | 2.46 | 2.46 | 154.59 | 154.59 | 3.06 | 3.06 |
| 6807 | 86.31 | 0.06 | 0.06 | 103.44 | 120.30 | 1.86 | 1.86 | 137.45 | 137.45 | 2.46 | 2.46 | 154.59 | 154.59 | 3.06 | 3.06 |
| 6808 | 86.60 | 0.07 | 0.07 | 103.72 | 120.86 | 1.87 | 1.87 | 138.13 | 138.13 | 2.46 | 2.46 | 154.88 | 154.88 | 3.07 | 3.07 |
| 6809 | 86.89 | 0.08 | 0.08 | 104.01 | 121.13 | 1.88 | 1.88 | 138.30 | 138.30 | 2.46 | 2.46 | 155.16 | 155.16 | 3.08 | 3.08 |
| 6810 | 87.15 | 0.09 | 0.09 | 104.29 | 121.16 | 1.88 | 1.88 | 138.30 | 138.30 | 2.46 | 2.46 | 155.72 | 155.72 | 3.09 | 3.09 |
| 6811 | 87.44 | 0.10 | 0.10 | 104.58 | 121.72 | 1.90 | 1.90 | 138.59 | 138.59 | 2.50 | 2.50 | 155.73 | 155.73 | 3.10 | 3.10 |
| 6812 | 87.45 | 0.11 | 0.11 | 104.59 | 121.45 | 1.90 | 1.90 | 138.59 | 138.59 | 2.50 | 2.50 | 156.01 | 156.01 | 3.11 | 3.11 |
| 6813 | 87.72 | 0.11 | 0.11 | 104.87 | 121.73 | 1.91 | 1.91 | 138.88 | 138.88 | 2.51 | 2.51 | 156.02 | 156.02 | 3.11 | 3.11 |
| 6814 | 88.01 | 0.12 | 0.12 | 105.15 | 122.29 | 1.92 | 1.92 | 139.44 | 139.44 | 2.52 | 2.52 | 156.38 | 156.38 | 3.12 | 3.12 |
| 6815 | 88.29 | 0.13 | 0.13 | 105.44 | 122.56 | 1.93 | 1.93 | 139.45 | 139.45 | 2.53 | 2.53 | 156.39 | 156.39 | 3.13 | 3.13 |
| 6816 | 88.30 | 0.14 | 0.14 | 105.45 | 122.30 | 1.93 | 1.93 | 139.45 | 139.45 | 2.53 | 2.53 | 156.67 | 156.67 | 3.14 | 3.14 |
| 6817 | 88.58 | 0.14 | 0.14 | 105.73 | 122.30 | 1.94 | 1.94 | 139.73 | 139.73 | 2.54 | 2.54 | 156.88 | 156.88 | 3.15 | 3.15 |
| 6818 | 88.87 | 0.15 | 0.15 | 106.01 | 122.88 | 1.95 | 1.95 | 140.02 | 140.02 | 2.55 | 2.55 | 157.16 | 157.16 | 3.16 | 3.16 |
| 6819 | 89.15 | 0.16 | 0.16 | 106.29 | 123.15 | 1.96 | 1.96 | 140.30 | 140.30 | 2.56 | 2.56 | 157.45 | 157.45 | 3.17 | 3.17 |
| 6820 | 89.44 | 0.17 | 0.17 | 106.58 | 123.44 | 1.97 | 1.97 | 140.59 | 140.59 | 2.57 | 2.57 | 157.73 | 157.73 | 3.18 | 3.18 |
| 6821 | 89.72 | 0.18 | 0.18 | 106.87 | 123.45 | 1.97 | 1.97 | 140.88 | 140.88 | 2.58 | 2.58 | 158.02 | 158.02 | 3.19 | 3.19 |
| 6822 | 89.45 | 0.18 | 0.18 | 106.59 | 123.73 | 1.98 | 1.98 | 141.16 | 141.16 | 2.59 | 2.59 | 158.29 | 158.29 | 3.20 | 3.20 |
| 6823 | 90.01 | 0.19 | 0.19 | 106.88 | 124.02 | 1.99 | 1.99 | 141.45 | 141.45 | 2.60 | 2.60 | 158.58 | 158.58 | 3.21 | 3.21 |
| 6824 | 90.29 | 0.20 | 0.20 | 107.16 | 124.58 | 2.00 | 2.00 | 141.73 | 141.73 | 2.61 | 2.61 | 158.87 | 158.87 | 3.22 | 3.22 |
| 6825 | 90.58 | 0.21 | 0.21 | 107.44 | 124.59 | 2.01 | 2.01 | 142.02 | 142.02 | 2.62 | 2.62 | 159.16 | 159.16 | 3.23 | 3.23 |
| 6826 | 90.88 | 0.22 | 0.22 | 107.73 | 124.88 | 2.02 | 2.02 | 142.30 | 142.30 | 2.63 | 2.63 | 159.44 | 159.44 | 3.24 | 3.24 |
| 6827 | 91.15 | 0.23 | 0.23 | 108.02 | 125.16 | 2.03 | 2.03 | 142.59 | 142.59 | 2.64 | 2.64 | 159.73 | 159.73 | 3.25 | 3.25 |
| 6828 | 91.44 | 0.24 | 0.24 | 108.30 | 125.45 | 2.04 | 2.04 | 142.87 | 142.87 | 2.65 | 2.65 | 160.02 | 160.02 | 3.26 | 3.26 |
| 6829 | 91.72 | 0.25 | 0.25 | 108.59 | 125.73 | 2.05 | 2.05 | 143.15 | 143.15 | 2.66 | 2.66 | 160.30 | 160.30 | 3.27 | 3.27 |
| 6830 | 92.01 | 0.26 | 0.26 | 108.87 | 126.02 | 2.06 | 2.06 | 143.44 | 143.44 | 2.67 | 2.67 | 160.59 | 160.59 | 3.28 | 3.28 |
| 6831 | 92.30 | 0.27 | 0.27 | 109.16 | 126.29 | 2.07 | 2.07 | 143.73 | 143.73 | 2.68 | 2.68 | 160.88 | 160.88 | 3.29 | 3.29 |
| 6832 | 92.59 | 0.28 | 0.28 | 109.44 | 126.58 | 2.08 | 2.08 | 144.02 | 144.02 | 2.69 | 2.69 | 161.16 | 161.16 | 3.30 | 3.30 |
| 6833 | 92.87 | 0.29 | 0.29 | 109.73 | 126.87 | 2.09 | 2.09 | 144.30 | 144.30 | 2.70 | 2.70 | 161.45 | 161.45 | 3.31 | 3.31 |
| 6834 | 93.15 | 0.30 | 0.30 | 110.02 | 127.16 | 2.10 | 2.10 | 144.59 | 144.59 | 2.71 | 2.71 | 161.73 | 161.73 | 3.32 | 3.32 |
| 6835 | 93.44 | 0.31 | 0.31 | 110.30 | 127.45 | 2.11 | 2.11 | 144.88 | 144.88 | 2.72 | 2.72 | 162.02 | 162.02 | 3.33 | 3.33 |
| 6836 | 93.72 | 0.32 | 0.32 | 110.59 | 127.73 | 2.12 | 2.12 | 145.16 | 145.16 | 2.73 | 2.73 | 162.30 | 162.30 | 3.34 | 3.34 |
| 6837 | 94.01 | 0.33 | 0.33 | 110.88 | 128.02 | 2.13 | 2.13 | 145.45 | 145.45 | 2.74 | 2.74 | 162.59 | 162.59 | 3.35 | 3.35 |
| 6838 | 94.29 | 0.34 | 0.34 | 111.16 | 128.30 | 2.14 | 2.14 | 145.73 | 145.73 | 2.75 | 2.75 | 162.88 | 162.88 | 3.36 | 3.36 |
| 6839 | 94.58 | 0.35 | 0.35 | 111.45 | 128.59 | 2.15 | 2.15 | 146.02 | 146.02 | 2.76 | 2.76 | 163.16 | 163.16 | 3.37 | 3.37 |
| 6840 | 94.87 | 0.36 | 0.36 | 111.73 | 128.88 | 2.16 | 2.16 | 146.30 | 146.30 | 2.77 | 2.77 | 163.45 | 163.45 | 3.38 | 3.38 |
| 6841 | 95.15 | 0.37 | 0.37 | 112.01 | 129.16 | 2.17 | 2.17 | 146.59 | 146.59 | 2.78 | 2.78 | 163.73 | 163.73 | 3.39 | 3.39 |
| 6842 | 95.44 | 0.38 | 0.38 | 112.29 | 129.44 | 2.18 | 2.18 | 146.88 | 146.88 | 2.79 | 2.79 | 164.02 | 164.02 | 3.40 | 3.40 |
| 6843 | 95.72 | 0.39 | 0.39 | 112.58 | 129.73 | 2.19 | 2.19 | 147.16 | 147.16 | 2.80 | 2.80 | 164.30 | 164.30 | 3.41 | 3.41 |
| 6844 | 96.01 | 0.40 | 0.40 | 112.87 | 130.02 | 2.20 | 2.20 | 147.45 | 147.45 | 2.81 | 2.81 | 164.59 | 164.59 | 3.42 | 3.42 |
| 6845 | 96.29 | 0.41 | 0.41 | 113.15 | 130.30 | 2.21 | 2.21 | 147.73 | 147.73 | 2.82 | 2.82 | 164.88 | 164.88 | 3.43 | 3.43 |
| 6846 | 96.58 | 0.42 | 0.42 | 113.44 | 130.59 | 2.22 | 2.22 | 148.02 | 148.02 | 2.83 | 2.83 | 165.16 | 165.16 | 3.44 | 3.44 |
| 6847 | 96.87 | 0.43 | 0.43 | 113.73 | 130.88 | 2.23 | 2.23 | 148.30 | 148.30 | 2.84 | 2.84 | 165.45 | 165.45 | 3.45 | 3.45 |
| 6848 | 97.15 | 0.44 | 0.44 | 114.02 | 131.16 | 2.24 | 2.24 | 148.59 | 148.59 | 2.85 | 2.85 | 165.73 | 165.73 | 3.46 | 3.46 |
| 6849 | 97.44 | 0.45 | 0.45 | 114.30 | 131.45 | 2.25 | 2.25 | 148.88 | 148.88 | 2.86 | 2.86 | 166.02 | 166.02 | 3.47 | 3.47 |
| 6850 | 97.72 | 0.46 | 0.46 | 114.59 | 131.73 | 2.26 | 2.26 | 149.16 | 149.16 | 2.87 | 2.87 | 166.30 | 166.30 | 3.48 | 3.48 |
| 6851 | 98.01 | 0.47 | 0.47 | 114.88 | 132.02 | 2.27 | 2.27 | 149.45 | 149.45 | 2.88 | 2.88 | 166.59 | 166.59 | 3.49 | 3.49 |
| 6852 | 98.29 | 0.48 | 0.48 | 115.16 | 132.30 | 2.28 | 2.28 | 149.73 | 149.73 | 2.89 | 2.89 | 166.88 | 166.88 | 3.50 | 3.50 |
| 6853 | 98.58 | 0.49 | 0.49 | 115.45 | 132.59 | 2.29 | 2.29 | 150.02 | 150.02 | 2.90 | 2.90 | 167.16 | 167.16 | 3.51 | 3.51 |
| 6854 | 98.87 | 0.50 | 0.50 | 115.73 | 132.88 | 2.30 | 2.30 | 150.30 | 150.30 | 2.91 | 2.91 | 167.45 | 167.45 | 3.52 | 3.52 |
| 6855 | 99.15 | 0.51 | 0.51 | 116.02 | 133.16 | 2.31 | 2.31 | 150.59 | 150.59 | 2.92 | 2.92 | 167.73 | 167.73 | 3.53 | 3.53 |
| 6856 | 99.44 | 0.52 | 0.52 | 116.30 | 133.45 | 2.32 | 2.32 | 150.88 | 150.88 | 2.93 | 2.93 | 168.02 | 168.02 | 3.54 | 3.54 |
| 6857 | 99.72 | 0.53 | 0.53 | 116.59 | 133.73 | 2.33 | 2.33 | 151.16 | 151.16 | 2.94 | 2.94 | 168.30 | 168.30 | 3.55 | 3.55 |
| 6858 | 100.01 | 0.54 | 0.54 | 116.88 | 134.02 | 2.34 | 2.34 | 151.45 | 151.45 | 2.95 | 2.95 | 168.59 | 168.59 | 3.56 | 3.56 |
| 6859 | 100.29 | 0.55 | 0.55 | 117.16 | 134.30 | 2.35 | 2.35 | 151.73 | 151.73 | 2.96 | 2.96 | 168.88 | 168.88 | 3.57 | 3.57 |
| 6860 | 100.58 | 0.56 | 0.56 | 117.45 | 134.59 | 2.36 | 2.36 | 152.02 | 152.02 | 2.97 | 2.97 | 169.16 | 169.16 | 3.58 | 3.58 |
| 6861 | 100.87 | 0.57 | 0.57 | 117.73 | 134.88 | 2.37 | 2.37 | 152.30 | 152.30 | 2.98 | 2.98 | 169.45 | 169.45 | 3.59 | 3.59 |
| 6862 | 101.15 | 0.58 | 0.58 | 118.02 | 135.16 | 2.38 | 2.38 | 152.59 | 152.59 | 2.99 | 2.99 | 169.73 | 169.73 | 3.60 | 3.60 |
| 6863 | 101.44 | 0.59 | 0.59 | 118.30 | 135.45 | 2.39 | 2.39 | 152.87 | 152.87 | 3.00 | 3.00 | 170.01 | 170.01 | 3.61 | 3.61 |

QPP Contributions – TABLE A: Continuous Employment **52 pay periods per year**

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 170.02 | 3.60 | 187.16 | 3.60 | 204.30 | 3.60 | 221.45 | 3.60 | 238.59 | 3.60 | 255.73 | 3.60 |
| 170.30 | 3.61 | 187.45 | 3.61 | 204.59 | 3.61 | 221.75 | 3.61 | 238.88 | 3.61 | 256.02 | 3.61 |
| 170.59 | 3.62 | 187.74 | 3.62 | 204.88 | 3.62 | 222.04 | 3.62 | 239.17 | 3.62 | 256.31 | 3.62 |
| 170.86 | 3.63 | 188.02 | 3.63 | 205.16 | 3.63 | 222.33 | 3.63 | 239.46 | 3.63 | 256.60 | 3.63 |
| 171.14 | 3.64 | 188.30 | 3.64 | 205.45 | 3.64 | 222.62 | 3.64 | 239.75 | 3.64 | 256.89 | 3.64 |
| 171.45 | 3.65 | 188.58 | 3.65 | 205.73 | 3.65 | 222.90 | 3.65 | 240.04 | 3.65 | 257.18 | 3.65 |
| 171.72 | 3.66 | 188.86 | 3.66 | 206.02 | 3.66 | 223.19 | 3.66 | 240.33 | 3.66 | 257.47 | 3.66 |
| 172.00 | 3.67 | 189.15 | 3.67 | 206.30 | 3.67 | 223.48 | 3.67 | 240.62 | 3.67 | 257.76 | 3.67 |
| 172.30 | 3.68 | 189.43 | 3.68 | 206.59 | 3.68 | 223.77 | 3.68 | 240.91 | 3.68 | 258.05 | 3.68 |
| 172.59 | 3.69 | 189.72 | 3.69 | 206.88 | 3.69 | 224.06 | 3.69 | 241.20 | 3.69 | 258.34 | 3.69 |
| 172.88 | 3.70 | 190.00 | 3.70 | 207.16 | 3.70 | 224.34 | 3.70 | 241.49 | 3.70 | 258.63 | 3.70 |
| 173.16 | 3.71 | 190.30 | 3.71 | 207.45 | 3.71 | 224.63 | 3.71 | 241.78 | 3.71 | 258.92 | 3.71 |
| 173.44 | 3.72 | 190.59 | 3.72 | 207.73 | 3.72 | 224.91 | 3.72 | 242.07 | 3.72 | 259.21 | 3.72 |
| 173.72 | 3.73 | 190.88 | 3.73 | 208.02 | 3.73 | 225.20 | 3.73 | 242.36 | 3.73 | 259.50 | 3.73 |
| 174.00 | 3.74 | 191.16 | 3.74 | 208.30 | 3.74 | 225.48 | 3.74 | 242.65 | 3.74 | 259.79 | 3.74 |
| 174.30 | 3.75 | 191.45 | 3.75 | 208.59 | 3.75 | 225.77 | 3.75 | 242.94 | 3.75 | 260.08 | 3.75 |
| 174.58 | 3.76 | 191.72 | 3.76 | 208.87 | 3.76 | 226.05 | 3.76 | 243.22 | 3.76 | 260.37 | 3.76 |
| 174.87 | 3.77 | 192.01 | 3.77 | 209.15 | 3.77 | 226.34 | 3.77 | 243.51 | 3.77 | 260.66 | 3.77 |
| 175.15 | 3.77 | 192.02 | 3.77 | 209.16 | 3.77 | 226.35 | 3.77 | 243.52 | 3.77 | 260.67 | 3.77 |
| 175.44 | 3.78 | 192.30 | 3.78 | 209.44 | 3.78 | 226.63 | 3.78 | 243.80 | 3.78 | 260.95 | 3.78 |
| 175.73 | 3.79 | 192.59 | 3.79 | 209.73 | 3.79 | 226.92 | 3.79 | 244.09 | 3.79 | 261.24 | 3.79 |
| 176.00 | 3.80 | 192.88 | 3.80 | 210.02 | 3.80 | 227.20 | 3.80 | 244.37 | 3.80 | 261.53 | 3.80 |
| 176.30 | 3.81 | 193.16 | 3.81 | 210.30 | 3.81 | 227.48 | 3.81 | 244.66 | 3.81 | 261.81 | 3.81 |
| 176.58 | 3.82 | 193.45 | 3.82 | 210.59 | 3.82 | 227.77 | 3.82 | 244.95 | 3.82 | 262.10 | 3.82 |
| 176.87 | 3.83 | 193.73 | 3.83 | 210.88 | 3.83 | 228.05 | 3.83 | 245.23 | 3.83 | 262.38 | 3.83 |
| 177.15 | 3.84 | 194.02 | 3.84 | 211.16 | 3.84 | 228.34 | 3.84 | 245.52 | 3.84 | 262.67 | 3.84 |
| 177.44 | 3.85 | 194.30 | 3.85 | 211.45 | 3.85 | 228.62 | 3.85 | 245.80 | 3.85 | 262.95 | 3.85 |
| 177.72 | 3.86 | 194.59 | 3.86 | 211.73 | 3.86 | 228.91 | 3.86 | 246.09 | 3.86 | 263.24 | 3.86 |
| 178.00 | 3.87 | 194.88 | 3.87 | 212.02 | 3.87 | 229.19 | 3.87 | 246.37 | 3.87 | 263.52 | 3.87 |
| 178.29 | 3.88 | 195.16 | 3.88 | 212.30 | 3.88 | 229.48 | 3.88 | 246.66 | 3.88 | 263.81 | 3.88 |
| 178.58 | 3.89 | 195.45 | 3.89 | 212.59 | 3.89 | 229.76 | 3.89 | 246.94 | 3.89 | 264.09 | 3.89 |
| 178.87 | 3.90 | 195.73 | 3.90 | 212.88 | 3.90 | 230.05 | 3.90 | 247.23 | 3.90 | 264.38 | 3.90 |
| 179.15 | 3.91 | 196.02 | 3.91 | 213.16 | 3.91 | 230.33 | 3.91 | 247.51 | 3.91 | 264.66 | 3.91 |
| 179.44 | 3.92 | 196.30 | 3.92 | 213.45 | 3.92 | 230.62 | 3.92 | 247.80 | 3.92 | 264.95 | 3.92 |
| 179.72 | 3.93 | 196.59 | 3.93 | 213.73 | 3.93 | 230.90 | 3.93 | 248.08 | 3.93 | 265.23 | 3.93 |
| 179.99 | 3.94 | 196.88 | 3.94 | 214.02 | 3.94 | 231.18 | 3.94 | 248.37 | 3.94 | 265.52 | 3.94 |
| 180.28 | 3.95 | 197.16 | 3.95 | 214.30 | 3.95 | 231.47 | 3.95 | 248.65 | 3.95 | 265.80 | 3.95 |
| 180.57 | 3.96 | 197.45 | 3.96 | 214.59 | 3.96 | 231.75 | 3.96 | 248.94 | 3.96 | 266.09 | 3.96 |
| 180.86 | 3.97 | 197.73 | 3.97 | 214.87 | 3.97 | 232.04 | 3.97 | 249.22 | 3.97 | 266.37 | 3.97 |
| 181.15 | 3.98 | 198.02 | 3.98 | 215.16 | 3.98 | 232.32 | 3.98 | 249.51 | 3.98 | 266.66 | 3.98 |
| 181.44 | 3.99 | 198.30 | 3.99 | 215.45 | 3.99 | 232.61 | 3.99 | 249.79 | 3.99 | 266.94 | 3.99 |
| 181.72 | 4.00 | 198.59 | 4.00 | 215.73 | 4.00 | 232.89 | 4.00 | 250.08 | 4.00 | 267.23 | 4.00 |
| 182.01 | 4.01 | 198.88 | 4.01 | 216.02 | 4.01 | 233.18 | 4.01 | 250.36 | 4.01 | 267.51 | 4.01 |
| 182.29 | 4.02 | 199.16 | 4.02 | 216.30 | 4.02 | 233.46 | 4.02 | 250.65 | 4.02 | 267.80 | 4.02 |
| 182.58 | 4.03 | 199.45 | 4.03 | 216.59 | 4.03 | 233.75 | 4.03 | 250.93 | 4.03 | 268.08 | 4.03 |
| 182.87 | 4.04 | 199.73 | 4.04 | 216.88 | 4.04 | 234.03 | 4.04 | 251.22 | 4.04 | 268.37 | 4.04 |
| 183.15 | 4.05 | 200.02 | 4.05 | 217.16 | 4.05 | 234.32 | 4.05 | 251.50 | 4.05 | 268.65 | 4.05 |
| 183.44 | 4.06 | 200.30 | 4.06 | 217.45 | 4.06 | 234.60 | 4.06 | 251.79 | 4.06 | 268.94 | 4.06 |
| 183.72 | 4.07 | 200.59 | 4.07 | 217.73 | 4.07 | 234.88 | 4.07 | 252.07 | 4.07 | 269.22 | 4.07 |
| 184.01 | 4.08 | 200.88 | 4.08 | 218.02 | 4.08 | 235.17 | 4.08 | 252.36 | 4.08 | 269.51 | 4.08 |
| 184.29 | 4.09 | 201.16 | 4.09 | 218.30 | 4.09 | 235.45 | 4.09 | 252.64 | 4.09 | 269.79 | 4.09 |
| 184.58 | 4.10 | 201.45 | 4.10 | 218.59 | 4.10 | 235.74 | 4.10 | 252.93 | 4.10 | 270.08 | 4.10 |
| 184.87 | 4.11 | 201.73 | 4.11 | 218.88 | 4.11 | 236.02 | 4.11 | 253.21 | 4.11 | 270.36 | 4.11 |
| 185.15 | 4.12 | 202.02 | 4.12 | 219.16 | 4.12 | 236.31 | 4.12 | 253.50 | 4.12 | 270.65 | 4.12 |
| 185.44 | 4.13 | 202.30 | 4.13 | 219.45 | 4.13 | 236.59 | 4.13 | 253.78 | 4.13 | 270.93 | 4.13 |
| 185.72 | 4.14 | 202.59 | 4.14 | 219.73 | 4.14 | 236.88 | 4.14 | 254.07 | 4.14 | 271.22 | 4.14 |
| 186.01 | 4.15 | 202.88 | 4.15 | 219.99 | 4.15 | 237.16 | 4.15 | 254.35 | 4.15 | 271.50 | 4.15 |
| 186.29 | 4.16 | 203.16 | 4.16 | 220.28 | 4.16 | 237.45 | 4.16 | 254.64 | 4.16 | 271.79 | 4.16 |
| 186.58 | 4.17 | 203.45 | 4.17 | 220.59 | 4.17 | 237.73 | 4.17 | 254.92 | 4.17 | 272.07 | 4.17 |
| 186.87 | 4.18 | 203.73 | 4.18 | 220.88 | 4.18 | 238.02 | 4.18 | 255.21 | 4.18 | 272.36 | 4.18 |
| 187.15 | 4.19 | 204.02 | 4.19 | 221.16 | 4.19 | 238.30 | 4.19 | 255.49 | 4.19 | 272.64 | 4.19 |

QPP Contributions – TABLE A: Continuous Employment **52 pay periods per year**

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 272.88 | 7.90 | 290.02 | 7.80 | 307.16 | 8.40 | 324.30 | 9.00 | 341.45 | 9.60 | 358.59 | 10.20 |
| 273.15 | 7.91 | 290.30 | 7.81 | 307.44 | 8.41 | 324.58 | 9.01 | 341.72 | 9.61 | 358.87 | 10.21 |
| 273.42 | 7.92 | 290.58 | 7.82 | 307.72 | 8.42 | 324.86 | 9.02 | 342.00 | 9.62 | 359.15 | 10.22 |
| 273.69 | 7.93 | 290.86 | 7.83 | 308.00 | 8.43 | 325.14 | 9.03 | 342.28 | 9.63 | 359.43 | 10.23 |
| 273.96 | 7.94 | 291.14 | 7.84 | 308.30 | 8.44 | 325.42 | 9.04 | 342.56 | 9.64 | 359.71 | 10.24 |
| 274.23 | 7.95 | 291.42 | 7.85 | 308.59 | 8.45 | 325.70 | 9.05 | 342.84 | 9.65 | 360.00 | 10.25 |
| 274.50 | 7.96 | 291.70 | 7.86 | 308.88 | 8.46 | 325.98 | 9.06 | 343.12 | 9.66 | 360.28 | 10.26 |
| 274.77 | 7.97 | 291.98 | 7.87 | 309.16 | 8.47 | 326.26 | 9.07 | 343.40 | 9.67 | 360.56 | 10.27 |
| 275.04 | 7.98 | 292.26 | 7.88 | 309.45 | 8.48 | 326.54 | 9.08 | 343.68 | 9.68 | 360.84 | 10.28 |
| 275.31 | 7.99 | 292.54 | 7.89 | 309.73 | 8.49 | 326.82 | 9.09 | 343.96 | 9.69 | 361.12 | 10.29 |
| 275.58 | 8.00 | 292.82 | 7.90 | 310.02 | 8.50 | 327.10 | 9.10 | 344.24 | 9.70 | 361.40 | 10.30 |
| 275.85 | 8.01 | 293.10 | 7.91 | 310.30 | 8.51 | 327.38 | 9.11 | 344.52 | 9.71 | 361.68 | 10.31 |
| 276.12 | 8.02 | 293.38 | 7.92 | 310.58 | 8.52 | 327.66 | 9.12 | 344.80 | 9.72 | 361.96 | 10.32 |
| 276.39 | 8.03 | 293.66 | 7.93 | 310.86 | 8.53 | 327.94 | 9.13 | 345.08 | 9.73 | 362.24 | 10.33 |
| 276.66 | 8.04 | 293.94 | 7.94 | 311.14 | 8.54 | 328.22 | 9.14 | 345.36 | 9.74 | 362.52 | 10.34 |
| 276.93 | 8.05 | 294.22 | 7.95 | 311.42 | 8.55 | 328.50 | 9.15 | 345.64 | 9.75 | 362.80 | 10.35 |
| 277.20 | 8.06 | 294.50 | 7.96 | 311.70 | 8.56 | 328.78 | 9.16 | 345.92 | 9.76 | 363.08 | 10.36 |
| 277.47 | 8.07 | 294.78 | 7.97 | 311.98 | 8.57 | 329.06 | 9.17 | 346.20 | 9.77 | 363.36 | 10.37 |
| 277.74 | 8.08 | 295.06 | 7.98 | 312.26 | 8.58 | 329.34 | 9.18 | 346.48 | 9.78 | 363.64 | 10.38 |
| 278.01 | 8.09 | 295.34 | 7.99 | 312.54 | 8.59 | 329.62 | 9.19 | 346.76 | 9.79 | 363.92 | 10.39 |
| 278.28 | 8.10 | 295.62 | 8.00 | 312.82 | 8.60 | 329.90 | 9.20 | 347.04 | 9.80 | 364.20 | 10.40 |
| 278.55 | 8.11 | 295.90 | 8.01 | 313.10 | 8.61 | 330.18 | 9.21 | 347.32 | 9.81 | 364.48 | 10.41 |
| 278.82 | 8.12 | 296.18 | 8.02 | 313.38 | 8.62 | 330.46 | 9.22 | 347.60 | 9.82 | 364.76 | 10.42 |
| 279.09 | 8.13 | 296.46 | 8.03 | 313.66 | 8.63 | 330.74 | 9.23 | 347.88 | 9.83 | 365.04 | 10.43 |
| 279.36 | 8.14 | 296.74 | 8.04 | 313.94 | 8.64 | 331.02 | 9.24 | 348.16 | 9.84 | 365.32 | 10.44 |
| 279.63 | 8.15 | 297.02 | 8.05 | 314.22 | 8.65 | 331.30 | 9.25 | 348.44 | 9.85 | 365.60 | 10.45 |
| 279.90 | 8.16 | 297.30 | 8.06 | 314.50 | 8.66 | 331.58 | 9.26 | 348.72 | 9.86 | 365.88 | 10.46 |
| 280.17 | 8.17 | 297.58 | 8.07 | 314.78 | 8.67 | 331.86 | 9.27 | 349.00 | 9.87 | 366.16 | 10.47 |
| 280.44 | 8.18 | 297.86 | 8.08 | 315.06 | 8.68 | 332.14 | 9.28 | 349.28 | 9.88 | 366.44 | 10.48 |
| 280.71 | 8.19 | 298.14 | 8.09 | 315.34 | 8.69 | 332.42 | 9.29 | 349.56 | 9.89 | 366.72 | 10.49 |
| 280.98 | 8.20 | 298.42 | 8.10 | 315.62 | 8.70 | 332.70 | 9.30 | 350.00 | 9.90 | 367.44 | 10.50 |
| 281.25 | 8.21 | 298.70 | 8.11 | 315.90 | 8.71 | 332.98 | 9.31 | 350.30 | 9.91 | 367.72 | 10.51 |
| 281.52 | 8.22 | 298.98 | 8.12 | 316.18 | 8.72 | 333.26 | 9.32 | 350.80 | 9.92 | 368.00 | 10.52 |
| 281.79 | 8.23 | 299.26 | 8.13 | 316.46 | 8.73 | 333.54 | 9.33 | 351.10 | 9.93 | 368.28 | 10.53 |
| 282.06 | 8.24 | 299.54 | 8.14 | 316.74 | 8.74 | 333.82 | 9.34 | 351.40 | 9.94 | 368.56 | 10.54 |
| 282.33 | 8.25 | 299.82 | 8.15 | 317.02 | 8.75 | 334.10 | 9.35 | 351.70 | 9.95 | 368.84 | 10.55 |
| 282.60 | 8.26 | 300.10 | 8.16 | 317.30 | 8.76 | 334.38 | 9.36 | 352.00 | 9.96 | 369.12 | 10.56 |
| 282.87 | 8.27 | 300.38 | 8.17 | 317.58 | 8.77 | 334.66 | 9.37 | 352.30 | 9.97 | 369.40 | 10.57 |
| 283.14 | 8.28 | 300.66 | 8.18 | 317.86 | 8.78 | 334.94 | 9.38 | 352.60 | 9.98 | 369.68 | 10.58 |
| 283.41 | 8.29 | 300.94 | 8.19 | 318.14 | 8.79 | 335.22 | 9.39 | 352.90 | 9.99 | 369.96 | 10.59 |
| 283.68 | 8.30 | 301.22 | 8.20 | 318.42 | 8.80 | 335.50 | 9.40 | 353.20 | 10.00 | 370.24 | 10.60 |
| 283.95 | 8.31 | 301.50 | 8.21 | 318.70 | 8.81 | 335.78 | 9.41 | 353.50 | 10.01 | 370.52 | 10.61 |
| 284.22 | 8.32 | 301.78 | 8.22 | 318.98 | 8.82 | 336.06 | 9.42 | 353.80 | 10.02 | 370.80 | 10.62 |
| 284.49 | 8.33 | 302.06 | 8.23 | 319.26 | 8.83 | 336.34 | 9.43 | 354.10 | 10.03 | 371.08 | 10.63 |
| 284.76 | 8.34 | 302.34 | 8.24 | 319.54 | 8.84 | 336.62 | 9.44 | 354.40 | 10.04 | 371.36 | 10.64 |
| 285.03 | 8.35 | 302.62 | 8.25 | 319.82 | 8.85 | 336.90 | 9.45 | 354.70 | 10.05 | 371.64 | 10.65 |
| 285.30 | 8.36 | 302.90 | 8.26 | 320.10 | 8.86 | 337.18 | 9.46 | 355.00 | 10.06 | 371.92 | 10.66 |
| 285.57 | 8.37 | 303.18 | 8.27 | 320.38 | 8.87 | 337.46 | 9.47 | 355.30 | 10.07 | 372.20 | 10.67 |
| 285.84 | 8.38 | 303.46 | 8.28 | 320.66 | 8.88 | 337.74 | 9.48 | 355.60 | 10.08 | 372.48 | 10.68 |
| 286.11 | 8.39 | 303.74 | 8.29 | 320.94 | 8.89 | 338.02 | 9.49 | 355.90 | 10.09 | 372.76 | 10.69 |
| 286.38 | 8.40 | 304.02 | 8.30 | 321.22 | 8.90 | 338.30 | 9.50 | 356.20 | 10.10 | 373.04 | 10.70 |
| 286.65 | 8.41 | 304.30 | 8.31 | 321.50 | 8.91 | 338.58 | 9.51 | 356.50 | 10.11 | 373.32 | 10.71 |
| 286.92 | 8.42 | 304.58 | 8.32 | 321.78 | 8.92 | 338.86 | 9.52 | 356.80 | 10.12 | 373.60 | 10.72 |
| 287.19 | 8.43 | 304.86 | 8.33 | 322.06 | 8.93 | 339.14 | 9.53 | 357.10 | 10.13 | 373.88 | 10.73 |
| 287.46 | 8.44 | 305.14 | 8.34 | 322.34 | 8.94 | 339.42 | 9.54 | 357.40 | 10.14 | 374.16 | 10.74 |
| 287.73 | 8.45 | 305.42 | 8.35 | 322.62 | 8.95 | 339.70 | 9.55 | 357.70 | 10.15 | 374.44 | 10.75 |
| 288.00 | 8.46 | 305.70 | 8.36 | 322.90 | 8.96 | 340.00 | 9.56 | 358.00 | 10.16 | 374.72 | 10.76 |
| 288.27 | 8.47 | 305.98 | 8.37 | 323.18 | 8.97 | 340.30 | 9.57 | 358.30 | 10.17 | 375.00 | 10.77 |
| 288.54 | 8.48 | 306.26 | 8.38 | 323.46 | 8.98 | 340.60 | 9.58 | 358.60 | 10.18 | 375.28 | 10.78 |
| 288.81 | 8.49 | 306.54 | 8.39 | 323.74 | 8.99 | 340.90 | 9.59 | 358.90 | 10.19 | 375.56 | 10.79 |
| 289.08 | 8.50 | 306.82 | 8.40 | 324.02 | 9.00 | 341.20 | 9.60 | 359.20 | 10.20 | 375.84 | 10.80 |

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

| Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration |
| 375.73 | 929.88 | 11.40 | 410.02 | 11.40 | 410.09 | 12.00 | 427.16 | 12.00 | 444.30 | 12.00 | 461.45 | 13.20 | 488.60 | 13.80 | 515.75 |
| 376.02 | 930.16 | 11.41 | 410.30 | 11.41 | 410.37 | 12.00 | 427.45 | 12.00 | 444.58 | 12.00 | 461.72 | 13.20 | 488.88 | 13.80 | 516.03 |
| 376.30 | 930.44 | 11.42 | 410.58 | 11.42 | 410.65 | 12.00 | 427.73 | 12.00 | 444.86 | 12.00 | 462.00 | 13.20 | 489.16 | 13.80 | 516.31 |
| 376.59 | 930.72 | 11.43 | 410.86 | 11.43 | 410.93 | 12.00 | 428.02 | 12.00 | 445.14 | 12.00 | 462.28 | 13.20 | 489.44 | 13.80 | 516.59 |
| 376.88 | 931.00 | 11.44 | 411.14 | 11.44 | 411.21 | 12.00 | 428.30 | 12.00 | 445.42 | 12.00 | 462.56 | 13.20 | 489.72 | 13.80 | 516.87 |
| 377.16 | 931.28 | 11.45 | 411.42 | 11.45 | 411.49 | 12.00 | 428.59 | 12.00 | 445.70 | 12.00 | 462.84 | 13.20 | 490.00 | 13.80 | 517.15 |
| 377.45 | 931.56 | 11.46 | 411.70 | 11.46 | 411.77 | 12.00 | 428.87 | 12.00 | 445.98 | 12.00 | 463.12 | 13.20 | 490.28 | 13.80 | 517.43 |
| 377.74 | 931.84 | 11.47 | 411.98 | 11.47 | 412.05 | 12.00 | 429.15 | 12.00 | 446.26 | 12.00 | 463.40 | 13.20 | 490.56 | 13.80 | 517.71 |
| 378.02 | 932.12 | 11.48 | 412.26 | 11.48 | 412.33 | 12.00 | 429.44 | 12.00 | 446.54 | 12.00 | 463.68 | 13.20 | 490.84 | 13.80 | 517.99 |
| 378.30 | 932.40 | 11.49 | 412.54 | 11.49 | 412.61 | 12.00 | 429.72 | 12.00 | 446.82 | 12.00 | 463.96 | 13.20 | 491.12 | 13.80 | 518.27 |
| 378.59 | 932.68 | 11.50 | 412.82 | 11.50 | 412.89 | 12.00 | 430.00 | 12.00 | 447.10 | 12.00 | 464.24 | 13.20 | 491.40 | 13.80 | 518.55 |
| 378.88 | 932.96 | 11.51 | 413.10 | 11.51 | 413.17 | 12.00 | 430.29 | 12.00 | 447.38 | 12.00 | 464.52 | 13.20 | 491.68 | 13.80 | 518.83 |
| 379.16 | 933.24 | 11.52 | 413.38 | 11.52 | 413.45 | 12.00 | 430.57 | 12.00 | 447.66 | 12.00 | 464.80 | 13.20 | 491.96 | 13.80 | 519.11 |
| 379.45 | 933.52 | 11.53 | 413.66 | 11.53 | 413.73 | 12.00 | 430.85 | 12.00 | 447.94 | 12.00 | 465.08 | 13.20 | 492.24 | 13.80 | 519.39 |
| 379.73 | 933.80 | 11.54 | 413.94 | 11.54 | 414.01 | 12.00 | 431.13 | 12.00 | 448.22 | 12.00 | 465.36 | 13.20 | 492.52 | 13.80 | 519.67 |
| 378.01 | 934.08 | 11.54 | 414.22 | 11.54 | 414.29 | 12.00 | 431.41 | 12.00 | 448.50 | 12.00 | 465.64 | 13.20 | 492.80 | 13.80 | 519.95 |
| 380.02 | 937.44 | 11.55 | 414.30 | 11.55 | 414.37 | 12.00 | 431.69 | 12.00 | 448.78 | 12.00 | 465.92 | 13.20 | 493.08 | 13.80 | 520.23 |
| 380.30 | 937.72 | 11.56 | 414.58 | 11.56 | 414.65 | 12.00 | 431.97 | 12.00 | 449.06 | 12.00 | 466.20 | 13.20 | 493.36 | 13.80 | 520.51 |
| 380.59 | 938.00 | 11.57 | 414.86 | 11.57 | 414.93 | 12.00 | 432.25 | 12.00 | 449.34 | 12.00 | 466.48 | 13.20 | 493.64 | 13.80 | 520.79 |
| 380.88 | 938.28 | 11.58 | 415.14 | 11.58 | 415.21 | 12.00 | 432.53 | 12.00 | 449.62 | 12.00 | 466.76 | 13.20 | 493.92 | 13.80 | 521.07 |
| 381.16 | 938.56 | 11.59 | 415.42 | 11.59 | 415.49 | 12.00 | 432.81 | 12.00 | 449.90 | 12.00 | 467.04 | 13.20 | 494.20 | 13.80 | 521.35 |
| 381.45 | 938.84 | 11.60 | 415.70 | 11.60 | 415.77 | 12.00 | 433.09 | 12.00 | 450.18 | 12.00 | 467.32 | 13.20 | 494.48 | 13.80 | 521.63 |
| 381.73 | 939.12 | 11.61 | 415.98 | 11.61 | 416.05 | 12.00 | 433.37 | 12.00 | 450.46 | 12.00 | 467.60 | 13.20 | 494.76 | 13.80 | 521.91 |
| 382.02 | 939.40 | 11.62 | 416.26 | 11.62 | 416.33 | 12.00 | 433.65 | 12.00 | 450.74 | 12.00 | 467.88 | 13.20 | 495.04 | 13.80 | 522.19 |
| 382.30 | 939.68 | 11.63 | 416.54 | 11.63 | 416.61 | 12.00 | 433.93 | 12.00 | 451.02 | 12.00 | 468.16 | 13.20 | 495.32 | 13.80 | 522.47 |
| 382.59 | 939.96 | 11.64 | 416.82 | 11.64 | 416.89 | 12.00 | 434.21 | 12.00 | 451.30 | 12.00 | 468.44 | 13.20 | 495.60 | 13.80 | 522.75 |
| 382.87 | 940.24 | 11.65 | 417.10 | 11.65 | 417.17 | 12.00 | 434.49 | 12.00 | 451.58 | 12.00 | 468.72 | 13.20 | 495.88 | 13.80 | 523.03 |
| 383.16 | 940.52 | 11.66 | 417.38 | 11.66 | 417.45 | 12.00 | 434.77 | 12.00 | 451.86 | 12.00 | 469.00 | 13.20 | 496.16 | 13.80 | 523.31 |
| 383.45 | 940.80 | 11.67 | 417.66 | 11.67 | 417.73 | 12.00 | 435.05 | 12.00 | 452.14 | 12.00 | 469.28 | 13.20 | 496.44 | 13.80 | 523.59 |
| 383.73 | 941.08 | 11.68 | 417.94 | 11.68 | 418.01 | 12.00 | 435.33 | 12.00 | 452.42 | 12.00 | 469.56 | 13.20 | 496.72 | 13.80 | 523.87 |
| 384.02 | 941.36 | 11.69 | 418.22 | 11.69 | 418.29 | 12.00 | 435.61 | 12.00 | 452.70 | 12.00 | 469.84 | 13.20 | 497.00 | 13.80 | 524.15 |
| 384.30 | 941.64 | 11.70 | 418.50 | 11.70 | 418.57 | 12.00 | 435.89 | 12.00 | 452.98 | 12.00 | 470.08 | 13.20 | 497.28 | 13.80 | 524.43 |
| 384.59 | 941.92 | 11.71 | 418.78 | 11.71 | 418.85 | 12.00 | 436.17 | 12.00 | 453.26 | 12.00 | 470.36 | 13.20 | 497.56 | 13.80 | 524.71 |
| 384.88 | 942.20 | 11.72 | 419.06 | 11.72 | 419.13 | 12.00 | 436.45 | 12.00 | 453.54 | 12.00 | 470.64 | 13.20 | 497.84 | 13.80 | 524.99 |
| 385.16 | 942.48 | 11.73 | 419.34 | 11.73 | 419.41 | 12.00 | 436.73 | 12.00 | 453.82 | 12.00 | 471.16 | 13.20 | 498.36 | 13.80 | 525.51 |
| 385.45 | 942.76 | 11.74 | 419.62 | 11.74 | 419.69 | 12.00 | 437.01 | 12.00 | 454.10 | 12.00 | 471.68 | 13.20 | 498.88 | 13.80 | 526.03 |
| 385.73 | 943.04 | 11.75 | 420.00 | 11.75 | 420.07 | 12.00 | 437.29 | 12.00 | 454.38 | 12.00 | 472.20 | 13.20 | 499.40 | 13.80 | 526.55 |
| 386.02 | 943.32 | 11.76 | 420.38 | 11.76 | 420.45 | 12.00 | 437.57 | 12.00 | 454.66 | 12.00 | 472.72 | 13.20 | 499.92 | 13.80 | 527.07 |
| 386.30 | 943.60 | 11.77 | 420.76 | 11.77 | 420.83 | 12.00 | 437.85 | 12.00 | 454.94 | 12.00 | 473.24 | 13.20 | 500.44 | 13.80 | 527.59 |
| 386.59 | 943.88 | 11.78 | 421.14 | 11.78 | 421.21 | 12.00 | 438.13 | 12.00 | 455.22 | 12.00 | 473.76 | 13.20 | 500.96 | 13.80 | 528.11 |
| 386.88 | 944.16 | 11.79 | 421.52 | 11.79 | 421.59 | 12.00 | 438.41 | 12.00 | 455.50 | 12.00 | 474.28 | 13.20 | 501.48 | 13.80 | 528.63 |
| 387.16 | 944.44 | 11.80 | 421.90 | 11.80 | 421.97 | 12.00 | 438.69 | 12.00 | 455.78 | 12.00 | 474.80 | 13.20 | 502.00 | 13.80 | 529.15 |
| 387.45 | 944.72 | 11.81 | 422.28 | 11.81 | 422.35 | 12.00 | 438.97 | 12.00 | 456.06 | 12.00 | 475.32 | 13.20 | 502.52 | 13.80 | 529.67 |
| 387.73 | 945.00 | 11.82 | 422.66 | 11.82 | 422.73 | 12.00 | 439.25 | 12.00 | 456.34 | 12.00 | 476.00 | 13.20 | 503.16 | 13.80 | 530.31 |
| 388.02 | 945.28 | 11.83 | 423.04 | 11.83 | 423.11 | 12.00 | 439.53 | 12.00 | 456.62 | 12.00 | 476.64 | 13.20 | 503.80 | 13.80 | 530.95 |
| 388.30 | 945.56 | 11.84 | 423.42 | 11.84 | 423.49 | 12.00 | 439.81 | 12.00 | 456.90 | 12.00 | 477.28 | 13.20 | 504.44 | 13.80 | 531.59 |
| 388.59 | 945.84 | 11.85 | 423.80 | 11.85 | 423.87 | 12.00 | 440.09 | 12.00 | 457.18 | 12.00 | 478.00 | 13.20 | 505.08 | 13.80 | 532.23 |
| 388.88 | 946.12 | 11.86 | 424.18 | 11.86 | 424.25 | 12.00 | 440.37 | 12.00 | 457.46 | 12.00 | 478.72 | 13.20 | 505.72 | 13.80 | 532.87 |
| 389.16 | 946.40 | 11.87 | 424.56 | 11.87 | 424.63 | 12.00 | 440.65 | 12.00 | 457.74 | 12.00 | 479.44 | 13.20 | 506.36 | 13.80 | 533.51 |
| 389.45 | 946.68 | 11.88 | 424.94 | 11.88 | 425.01 | 12.00 | 440.93 | 12.00 | 458.02 | 12.00 | 480.16 | 13.20 | 507.00 | 13.80 | 534.15 |
| 389.73 | 946.96 | 11.89 | 425.32 | 11.89 | 425.39 | 12.00 | 441.21 | 12.00 | 458.30 | 12.00 | 480.80 | 13.20 | 507.64 | 13.80 | 534.79 |
| 390.02 | 947.24 | 11.90 | 425.70 | 11.90 | 425.77 | 12.00 | 441.49 | 12.00 | 458.58 | 12.00 | 481.44 | 13.20 | 508.28 | 13.80 | 535.43 |
| 390.30 | 947.52 | 11.91 | 426.08 | 11.91 | 426.15 | 12.00 | 441.77 | 12.00 | 458.86 | 12.00 | 482.08 | 13.20 | 508.92 | 13.80 | 536.07 |
| 390.59 | 947.80 | 11.92 | 426.46 | 11.92 | 426.53 | 12.00 | 442.05 | 12.00 | 459.14 | 12.00 | 482.80 | 13.20 | 509.56 | 13.80 | 536.71 |
| 390.88 | 948.08 | 11.93 | 426.84 | 11.93 | 426.91 | 12.00 | 442.33 | 12.00 | 459.42 | 12.00 | 483.52 | 13.20 | 510.20 | 13.80 | 537.35 |
| 391.16 | 948.36 | 11.94 | 427.22 | 11.94 | 427.29 | 12.00 | 442.61 | 12.00 | 459.70 | 12.00 | 484.24 | 13.20 | 510.84 | 13.80 | 537.99 |
| 391.45 | 948.64 | 11.95 | 427.60 | 11.95 | 427.67 | 12.00 | 442.89 | 12.00 | 460.00 | 12.00 | 484.96 | 13.20 | 511.48 | 13.80 | 538.63 |
| 391.73 | 948.92 | 11.96 | 427.98 | 11.96 | 428.05 | 12.00 | 443.17 | 12.00 | 460.28 | 12.00 | 485.68 | 13.20 | 512.12 | 13.80 | 539.27 |
| 392.02 | 949.20 | 11.97 | 428.36 | 11.97 | 428.43 | 12.00 | 443.45 | 12.00 | 460.56 | 12.00 | 486.40 | 13.20 | 512.76 | 13.80 | 539.91 |
| 392.30 | 949.48 | 11.98 | 428.74 | 11.98 | 428.81 | 12.00 | 443.73 | 12.00 | 460.84 | 12.00 | 487.12 | 13.20 | 513.40 | 13.80 | 540.55 |
| 392.59 | 949.76 | 11.99 | 429.12 | 11.99 | 429.19 | 12.00 | 444.01 | 12.00 | 461.12 | 12.00 | 487.84 | 13.20 | 514.04 | 13.80 | 541.19 |

QPP Contributions – TABLE A: Continuous Employment

| 52 pay periods per year | | 52 pay periods per year | | 52 pay periods per year | | 52 pay periods per year | | 52 pay periods per year | | 52 pay periods per year | | 52 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 476.50 | 14.40 | 478.87 | 14.40 | 481.25 | 14.40 | 483.63 | 14.40 | 486.00 | 14.40 | 488.38 | 14.40 | 490.75 | 14.40 |
| 478.87 | 14.41 | 481.25 | 14.41 | 483.63 | 14.41 | 486.00 | 14.41 | 488.38 | 14.41 | 490.75 | 14.41 | 493.13 | 14.41 |
| 479.16 | 14.42 | 481.54 | 14.42 | 483.92 | 14.42 | 486.29 | 14.42 | 488.67 | 14.42 | 491.04 | 14.42 | 493.42 | 14.42 |
| 479.45 | 14.43 | 481.83 | 14.43 | 484.21 | 14.43 | 486.58 | 14.43 | 488.96 | 14.43 | 491.33 | 14.43 | 493.71 | 14.43 |
| 479.73 | 14.44 | 482.12 | 14.44 | 484.50 | 14.44 | 486.87 | 14.44 | 490.25 | 14.44 | 491.62 | 14.44 | 494.00 | 14.44 |
| 480.02 | 14.45 | 482.41 | 14.45 | 484.79 | 14.45 | 487.16 | 14.45 | 489.54 | 14.45 | 491.91 | 14.45 | 494.29 | 14.45 |
| 480.31 | 14.46 | 482.70 | 14.46 | 485.08 | 14.46 | 487.45 | 14.46 | 490.83 | 14.46 | 492.20 | 14.46 | 494.58 | 14.46 |
| 480.60 | 14.47 | 482.99 | 14.47 | 485.37 | 14.47 | 487.74 | 14.47 | 491.12 | 14.47 | 492.49 | 14.47 | 494.87 | 14.47 |
| 480.89 | 14.48 | 483.28 | 14.48 | 485.66 | 14.48 | 488.03 | 14.48 | 491.41 | 14.48 | 492.78 | 14.48 | 495.16 | 14.48 |
| 481.18 | 14.49 | 483.57 | 14.49 | 485.95 | 14.49 | 488.32 | 14.49 | 491.70 | 14.49 | 493.07 | 14.49 | 495.45 | 14.49 |
| 481.47 | 14.50 | 483.86 | 14.50 | 486.24 | 14.50 | 488.61 | 14.50 | 491.99 | 14.50 | 493.36 | 14.50 | 495.74 | 14.50 |
| 481.76 | 14.51 | 484.15 | 14.51 | 486.53 | 14.51 | 488.90 | 14.51 | 492.28 | 14.51 | 493.65 | 14.51 | 496.03 | 14.51 |
| 482.05 | 14.52 | 484.44 | 14.52 | 486.82 | 14.52 | 489.19 | 14.52 | 492.57 | 14.52 | 493.94 | 14.52 | 496.32 | 14.52 |
| 482.34 | 14.53 | 484.73 | 14.53 | 487.11 | 14.53 | 489.48 | 14.53 | 492.86 | 14.53 | 494.23 | 14.53 | 496.61 | 14.53 |
| 482.63 | 14.54 | 485.02 | 14.54 | 487.40 | 14.54 | 489.77 | 14.54 | 493.15 | 14.54 | 494.52 | 14.54 | 496.90 | 14.54 |
| 482.92 | 14.55 | 485.31 | 14.55 | 487.69 | 14.55 | 490.06 | 14.55 | 493.44 | 14.55 | 494.81 | 14.55 | 497.19 | 14.55 |
| 483.21 | 14.56 | 485.60 | 14.56 | 487.98 | 14.56 | 490.35 | 14.56 | 493.73 | 14.56 | 495.10 | 14.56 | 497.48 | 14.56 |
| 483.50 | 14.57 | 485.89 | 14.57 | 488.27 | 14.57 | 490.64 | 14.57 | 494.02 | 14.57 | 495.39 | 14.57 | 497.77 | 14.57 |
| 483.79 | 14.58 | 486.18 | 14.58 | 488.56 | 14.58 | 490.93 | 14.58 | 494.31 | 14.58 | 495.68 | 14.58 | 498.06 | 14.58 |
| 484.08 | 14.59 | 486.47 | 14.59 | 488.85 | 14.59 | 491.22 | 14.59 | 494.60 | 14.59 | 495.97 | 14.59 | 498.35 | 14.59 |
| 484.37 | 14.60 | 486.76 | 14.60 | 489.14 | 14.60 | 491.51 | 14.60 | 494.89 | 14.60 | 496.26 | 14.60 | 498.64 | 14.60 |
| 484.66 | 14.61 | 487.05 | 14.61 | 489.43 | 14.61 | 491.80 | 14.61 | 495.18 | 14.61 | 496.55 | 14.61 | 498.93 | 14.61 |
| 484.95 | 14.62 | 487.34 | 14.62 | 489.72 | 14.62 | 492.09 | 14.62 | 495.47 | 14.62 | 496.84 | 14.62 | 499.22 | 14.62 |
| 485.24 | 14.63 | 487.63 | 14.63 | 490.01 | 14.63 | 492.38 | 14.63 | 495.76 | 14.63 | 497.13 | 14.63 | 499.51 | 14.63 |
| 485.53 | 14.64 | 487.92 | 14.64 | 490.30 | 14.64 | 492.67 | 14.64 | 496.05 | 14.64 | 497.42 | 14.64 | 499.80 | 14.64 |
| 485.82 | 14.65 | 488.21 | 14.65 | 490.59 | 14.65 | 492.96 | 14.65 | 496.34 | 14.65 | 497.71 | 14.65 | 500.09 | 14.65 |
| 486.11 | 14.66 | 488.50 | 14.66 | 490.88 | 14.66 | 493.25 | 14.66 | 496.63 | 14.66 | 498.00 | 14.66 | 500.38 | 14.66 |
| 486.40 | 14.67 | 488.79 | 14.67 | 491.17 | 14.67 | 493.54 | 14.67 | 496.92 | 14.67 | 498.29 | 14.67 | 500.67 | 14.67 |
| 486.69 | 14.68 | 489.08 | 14.68 | 491.46 | 14.68 | 493.83 | 14.68 | 497.21 | 14.68 | 498.58 | 14.68 | 500.96 | 14.68 |
| 486.98 | 14.69 | 489.37 | 14.69 | 491.75 | 14.69 | 494.12 | 14.69 | 497.50 | 14.69 | 498.87 | 14.69 | 501.25 | 14.69 |
| 487.27 | 14.70 | 489.66 | 14.70 | 492.04 | 14.70 | 494.41 | 14.70 | 497.79 | 14.70 | 499.16 | 14.70 | 501.54 | 14.70 |
| 487.56 | 14.71 | 489.95 | 14.71 | 492.33 | 14.71 | 494.70 | 14.71 | 498.08 | 14.71 | 499.45 | 14.71 | 501.83 | 14.71 |
| 487.85 | 14.72 | 490.24 | 14.72 | 492.62 | 14.72 | 494.99 | 14.72 | 498.37 | 14.72 | 499.74 | 14.72 | 502.12 | 14.72 |
| 488.14 | 14.73 | 490.53 | 14.73 | 492.91 | 14.73 | 495.28 | 14.73 | 498.66 | 14.73 | 500.03 | 14.73 | 502.41 | 14.73 |
| 488.43 | 14.74 | 490.82 | 14.74 | 493.20 | 14.74 | 495.57 | 14.74 | 498.95 | 14.74 | 500.32 | 14.74 | 502.70 | 14.74 |
| 488.72 | 14.75 | 491.11 | 14.75 | 493.49 | 14.75 | 495.86 | 14.75 | 499.24 | 14.75 | 500.61 | 14.75 | 502.99 | 14.75 |
| 489.01 | 14.76 | 491.40 | 14.76 | 493.78 | 14.76 | 496.15 | 14.76 | 499.53 | 14.76 | 500.90 | 14.76 | 503.28 | 14.76 |
| 489.30 | 14.77 | 491.69 | 14.77 | 494.07 | 14.77 | 496.44 | 14.77 | 499.82 | 14.77 | 501.19 | 14.77 | 503.57 | 14.77 |
| 489.59 | 14.78 | 491.98 | 14.78 | 494.36 | 14.78 | 496.73 | 14.78 | 500.11 | 14.78 | 501.48 | 14.78 | 503.86 | 14.78 |
| 489.88 | 14.79 | 492.27 | 14.79 | 494.65 | 14.79 | 497.02 | 14.79 | 500.40 | 14.79 | 501.77 | 14.79 | 504.15 | 14.79 |
| 490.17 | 14.80 | 492.56 | 14.80 | 494.94 | 14.80 | 497.31 | 14.80 | 500.69 | 14.80 | 502.06 | 14.80 | 504.44 | 14.80 |
| 490.46 | 14.81 | 492.85 | 14.81 | 495.23 | 14.81 | 497.60 | 14.81 | 500.98 | 14.81 | 502.35 | 14.81 | 504.73 | 14.81 |
| 490.75 | 14.82 | 493.14 | 14.82 | 495.52 | 14.82 | 497.89 | 14.82 | 501.27 | 14.82 | 502.64 | 14.82 | 505.02 | 14.82 |
| 491.04 | 14.83 | 493.43 | 14.83 | 495.81 | 14.83 | 498.18 | 14.83 | 501.56 | 14.83 | 502.93 | 14.83 | 505.31 | 14.83 |
| 491.33 | 14.84 | 493.72 | 14.84 | 496.10 | 14.84 | 498.47 | 14.84 | 501.85 | 14.84 | 503.22 | 14.84 | 505.60 | 14.84 |
| 491.62 | 14.85 | 494.01 | 14.85 | 496.39 | 14.85 | 498.76 | 14.85 | 502.14 | 14.85 | 503.51 | 14.85 | 505.89 | 14.85 |
| 491.91 | 14.86 | 494.30 | 14.86 | 496.68 | 14.86 | 499.05 | 14.86 | 502.43 | 14.86 | 503.80 | 14.86 | 506.18 | 14.86 |
| 492.20 | 14.87 | 494.59 | 14.87 | 496.97 | 14.87 | 499.34 | 14.87 | 502.72 | 14.87 | 504.09 | 14.87 | 506.47 | 14.87 |
| 492.49 | 14.88 | 494.88 | 14.88 | 497.26 | 14.88 | 499.63 | 14.88 | 503.01 | 14.88 | 504.38 | 14.88 | 506.76 | 14.88 |
| 492.78 | 14.89 | 495.17 | 14.89 | 497.55 | 14.89 | 499.92 | 14.89 | 503.30 | 14.89 | 504.67 | 14.89 | 507.05 | 14.89 |
| 493.07 | 14.90 | 495.46 | 14.90 | 497.84 | 14.90 | 500.21 | 14.90 | 503.59 | 14.90 | 504.96 | 14.90 | 507.34 | 14.90 |
| 493.36 | 14.91 | 495.75 | 14.91 | 498.13 | 14.91 | 500.50 | 14.91 | 503.88 | 14.91 | 505.25 | 14.91 | 507.63 | 14.91 |
| 493.65 | 14.92 | 496.04 | 14.92 | 498.42 | 14.92 | 500.79 | 14.92 | 504.17 | 14.92 | 505.54 | 14.92 | 507.92 | 14.92 |
| 493.94 | 14.93 | 496.33 | 14.93 | 498.71 | 14.93 | 501.08 | 14.93 | 504.46 | 14.93 | 505.83 | 14.93 | 508.21 | 14.93 |
| 494.23 | 14.94 | 496.62 | 14.94 | 499.00 | 14.94 | 501.37 | 14.94 | 504.75 | 14.94 | 506.12 | 14.94 | 508.50 | 14.94 |
| 494.52 | 14.95 | 496.91 | 14.95 | 499.29 | 14.95 | 501.66 | 14.95 | 505.04 | 14.95 | 506.41 | 14.95 | 508.79 | 14.95 |
| 494.81 | 14.96 | 497.20 | 14.96 | 499.58 | 14.96 | 501.95 | 14.96 | 505.33 | 14.96 | 506.70 | 14.96 | 509.08 | 14.96 |
| 495.10 | 14.97 | 497.49 | 14.97 | 499.87 | 14.97 | 502.24 | 14.97 | 505.62 | 14.97 | 506.99 | 14.97 | 509.37 | 14.97 |
| 495.39 | 14.98 | 497.78 | 14.98 | 500.16 | 14.98 | 502.53 | 14.98 | 505.91 | 14.98 | 507.28 | 14.98 | 509.66 | 14.98 |
| 495.68 | 14.99 | 498.07 | 14.99 | 500.45 | 14.99 | 502.82 | 14.99 | 506.20 | 14.99 | 507.57 | 14.99 | 509.95 | 14.99 |
| 495.97 | 15.00 | 498.36 | 15.00 | 500.74 | 15.00 | 503.11 | 15.00 | 506.49 | 15.00 | 507.86 | 15.00 | 510.24 | 15.00 |

QPP Contributions – TABLE A: 52 periods

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|-------|-----------|--------|--------------|--------|-----------|--|
| 581.45 | 581.72 | 18.00 | 588.87 | 615.73 | 616.01 | 19.30 | 632.88 | 633.15 | 19.80 | 650.02 | 650.29 | 20.40 | 667.16 | 667.44 | |
| 581.72 | 582.00 | 18.01 | 589.38 | 616.02 | 616.30 | 19.31 | 633.16 | 633.44 | 19.81 | 650.33 | 650.61 | 20.41 | 667.45 | 667.73 | |
| 582.00 | 582.28 | 18.02 | 589.44 | 616.30 | 616.59 | 19.32 | 633.45 | 633.72 | 19.82 | 650.64 | 650.92 | 20.42 | 667.74 | 668.02 | |
| 582.28 | 582.57 | 18.03 | 589.45 | 616.59 | 616.87 | 19.33 | 633.73 | 634.01 | 19.83 | 650.95 | 651.23 | 20.43 | 668.02 | 668.30 | |
| 582.57 | 582.87 | 18.04 | 589.73 | 616.88 | 617.15 | 19.34 | 634.02 | 634.29 | 19.84 | 651.16 | 651.44 | 20.44 | 668.30 | 668.58 | |
| 582.88 | 583.15 | 18.05 | 600.02 | 617.16 | 617.44 | 19.35 | 634.30 | 634.58 | 19.85 | 651.47 | 651.75 | 20.45 | 668.59 | 668.87 | |
| 583.16 | 583.44 | 18.06 | 600.30 | 617.45 | 617.72 | 19.36 | 634.59 | 634.87 | 19.86 | 651.78 | 652.06 | 20.46 | 668.88 | 669.15 | |
| 583.44 | 583.72 | 18.07 | 600.57 | 617.73 | 618.01 | 19.37 | 634.88 | 635.16 | 19.87 | 652.09 | 652.37 | 20.47 | 669.16 | 669.44 | |
| 583.73 | 584.01 | 18.08 | 600.86 | 618.02 | 618.29 | 19.38 | 635.17 | 635.45 | 19.88 | 652.40 | 652.68 | 20.48 | 669.45 | 669.73 | |
| 584.02 | 584.29 | 18.09 | 601.14 | 618.30 | 618.58 | 19.39 | 635.46 | 635.72 | 19.89 | 652.71 | 652.99 | 20.49 | 669.73 | 670.01 | |
| 584.30 | 584.58 | 18.10 | 601.45 | 618.72 | 618.98 | 19.40 | 635.73 | 636.01 | 19.90 | 653.02 | 653.30 | 20.50 | 670.02 | 670.29 | |
| 584.59 | 584.87 | 18.11 | 601.73 | 618.88 | 619.15 | 19.41 | 636.02 | 636.29 | 19.91 | 653.33 | 653.61 | 20.51 | 670.30 | 670.58 | |
| 584.88 | 585.13 | 18.12 | 602.02 | 619.16 | 619.44 | 19.42 | 636.30 | 636.58 | 19.92 | 653.64 | 653.92 | 20.52 | 670.59 | 670.87 | |
| 585.16 | 585.44 | 18.13 | 602.30 | 619.45 | 619.72 | 19.43 | 636.59 | 636.87 | 19.93 | 653.95 | 654.23 | 20.53 | 670.88 | 671.15 | |
| 585.45 | 585.72 | 18.14 | 602.59 | 619.73 | 620.01 | 19.44 | 636.88 | 637.15 | 19.94 | 654.26 | 654.54 | 20.54 | 671.16 | 671.44 | |
| 585.73 | 586.01 | 18.15 | 602.88 | 620.02 | 620.29 | 19.45 | 637.16 | 637.44 | 19.95 | 654.57 | 654.85 | 20.55 | 671.45 | 671.72 | |
| 586.02 | 586.30 | 18.16 | 603.16 | 620.30 | 620.58 | 19.46 | 637.45 | 637.72 | 19.96 | 654.88 | 655.16 | 20.56 | 671.73 | 672.01 | |
| 586.30 | 586.58 | 18.17 | 603.45 | 620.59 | 620.87 | 19.47 | 637.73 | 638.01 | 19.97 | 655.19 | 655.47 | 20.57 | 672.02 | 672.29 | |
| 586.59 | 586.87 | 18.18 | 603.73 | 620.88 | 621.15 | 19.48 | 638.02 | 638.29 | 19.98 | 655.50 | 655.78 | 20.58 | 672.30 | 672.58 | |
| 586.88 | 587.13 | 18.19 | 604.02 | 621.16 | 621.44 | 19.49 | 638.30 | 638.58 | 19.99 | 655.81 | 656.09 | 20.59 | 672.59 | 672.87 | |
| 587.16 | 587.44 | 18.20 | 604.30 | 621.45 | 621.72 | 19.40 | 638.59 | 638.87 | 20.00 | 656.12 | 656.40 | 20.60 | 672.88 | 673.16 | |
| 587.45 | 587.72 | 18.21 | 604.59 | 621.73 | 622.01 | 19.41 | 638.88 | 639.15 | 20.01 | 656.43 | 656.71 | 20.61 | 673.16 | 673.44 | |
| 587.73 | 588.01 | 18.22 | 604.88 | 622.02 | 622.29 | 19.42 | 639.16 | 639.44 | 20.02 | 656.74 | 657.02 | 20.62 | 673.45 | 673.72 | |
| 588.02 | 588.29 | 18.23 | 605.16 | 622.30 | 622.58 | 19.43 | 639.45 | 639.72 | 20.03 | 657.05 | 657.33 | 20.63 | 673.73 | 674.01 | |
| 588.30 | 588.58 | 18.24 | 605.45 | 622.59 | 622.87 | 19.44 | 639.73 | 640.01 | 20.04 | 657.36 | 657.64 | 20.64 | 674.02 | 674.29 | |
| 588.59 | 588.87 | 18.25 | 605.73 | 622.88 | 623.15 | 19.45 | 640.02 | 640.29 | 20.05 | 657.67 | 657.95 | 20.65 | 674.30 | 674.58 | |
| 588.88 | 589.15 | 18.26 | 606.02 | 623.16 | 623.44 | 19.46 | 640.30 | 640.58 | 20.06 | 657.98 | 658.26 | 20.66 | 674.59 | 674.87 | |
| 589.16 | 589.44 | 18.27 | 606.30 | 623.45 | 623.72 | 19.47 | 640.59 | 640.87 | 20.07 | 658.29 | 658.57 | 20.67 | 674.88 | 675.15 | |
| 589.45 | 589.72 | 18.28 | 606.59 | 623.73 | 624.01 | 19.48 | 640.88 | 641.15 | 20.08 | 658.60 | 658.88 | 20.68 | 675.16 | 675.44 | |
| 589.73 | 590.01 | 18.29 | 606.88 | 624.02 | 624.29 | 19.49 | 641.16 | 641.44 | 20.09 | 658.91 | 659.19 | 20.69 | 675.45 | 675.72 | |
| 590.02 | 590.29 | 18.30 | 607.16 | 624.30 | 624.58 | 19.50 | 641.45 | 641.72 | 20.10 | 659.22 | 659.50 | 20.70 | 675.73 | 676.01 | |
| 590.30 | 590.58 | 18.31 | 607.45 | 624.59 | 624.87 | 19.51 | 641.73 | 642.01 | 20.11 | 659.53 | 659.81 | 20.71 | 676.02 | 676.29 | |
| 590.59 | 590.87 | 18.32 | 607.73 | 624.88 | 625.15 | 19.52 | 642.02 | 642.29 | 20.12 | 659.84 | 660.12 | 20.72 | 676.30 | 676.58 | |
| 590.88 | 591.15 | 18.33 | 608.02 | 625.16 | 625.44 | 19.53 | 642.30 | 642.58 | 20.13 | 660.15 | 660.43 | 20.73 | 676.59 | 676.87 | |
| 591.16 | 591.44 | 18.34 | 608.30 | 625.45 | 625.72 | 19.54 | 642.59 | 642.87 | 20.14 | 660.46 | 660.74 | 20.74 | 676.88 | 677.15 | |
| 591.45 | 591.72 | 18.35 | 608.59 | 625.73 | 626.01 | 19.55 | 642.88 | 643.15 | 20.15 | 660.77 | 661.05 | 20.75 | 677.16 | 677.44 | |
| 591.73 | 592.01 | 18.36 | 608.88 | 626.02 | 626.29 | 19.56 | 643.16 | 643.44 | 20.16 | 661.08 | 661.36 | 20.76 | 677.45 | 677.72 | |
| 592.02 | 592.29 | 18.37 | 609.16 | 626.30 | 626.58 | 19.57 | 643.45 | 643.72 | 20.17 | 661.39 | 661.67 | 20.77 | 677.73 | 678.01 | |
| 592.30 | 592.58 | 18.38 | 609.45 | 626.59 | 626.87 | 19.58 | 643.73 | 644.01 | 20.18 | 661.70 | 661.98 | 20.78 | 678.02 | 678.29 | |
| 592.59 | 592.87 | 18.39 | 609.73 | 626.88 | 627.15 | 19.59 | 644.02 | 644.29 | 20.19 | 662.01 | 662.29 | 20.79 | 678.30 | 678.58 | |
| 592.88 | 593.15 | 18.40 | 610.02 | 627.16 | 627.44 | 19.60 | 644.30 | 644.58 | 20.20 | 662.32 | 662.60 | 20.80 | 678.59 | 678.87 | |
| 593.16 | 593.44 | 18.41 | 610.30 | 627.45 | 627.72 | 19.61 | 644.59 | 644.87 | 20.21 | 662.63 | 662.91 | 20.81 | 678.88 | 679.15 | |
| 593.45 | 593.72 | 18.42 | 610.59 | 627.73 | 628.01 | 19.62 | 644.88 | 645.15 | 20.22 | 662.94 | 663.22 | 20.82 | 679.16 | 679.44 | |
| 593.73 | 594.01 | 18.43 | 610.88 | 628.02 | 628.29 | 19.63 | 645.16 | 645.44 | 20.23 | 663.25 | 663.53 | 20.83 | 679.45 | 679.72 | |
| 594.02 | 594.29 | 18.44 | 611.16 | 628.30 | 628.58 | 19.64 | 645.45 | 645.72 | 20.24 | 663.56 | 663.84 | 20.84 | 679.73 | 680.01 | |
| 594.30 | 594.58 | 18.45 | 611.45 | 628.59 | 628.87 | 19.65 | 645.73 | 646.01 | 20.25 | 663.87 | 664.15 | 20.85 | 680.02 | 680.29 | |
| 594.59 | 594.87 | 18.46 | 611.73 | 628.88 | 629.15 | 19.66 | 646.02 | 646.29 | 20.26 | 664.18 | 664.46 | 20.86 | 680.30 | 680.58 | |
| 594.88 | 595.15 | 18.47 | 612.02 | 629.16 | 629.44 | 19.67 | 646.30 | 646.58 | 20.27 | 664.49 | 664.77 | 20.87 | 680.59 | 680.87 | |
| 595.16 | 595.44 | 18.48 | 612.30 | 629.45 | 629.72 | 19.68 | 646.59 | 646.87 | 20.28 | 664.80 | 665.08 | 20.88 | 680.88 | 681.15 | |
| 595.45 | 595.72 | 18.49 | 612.59 | 629.73 | 630.01 | 19.69 | 646.88 | 647.15 | 20.29 | 665.11 | 665.39 | 20.89 | 681.16 | 681.44 | |
| 595.73 | 596.01 | 18.50 | 612.88 | 630.02 | 630.29 | 19.70 | 647.16 | 647.44 | 20.30 | 665.42 | 665.70 | 20.90 | 681.45 | 681.72 | |
| 596.02 | 596.29 | 18.51 | 613.16 | 630.30 | 630.58 | 19.71 | 647.45 | 647.72 | 20.31 | 665.73 | 666.01 | 20.91 | 681.73 | 682.01 | |
| 596.30 | 596.58 | 18.52 | 613.45 | 630.59 | 630.87 | 19.72 | 647.73 | 648.01 | 20.32 | 666.04 | 666.32 | 20.92 | 682.02 | 682.29 | |
| 596.59 | 596.87 | 18.53 | 613.73 | 630.88 | 631.15 | 19.73 | 648.02 | 648.29 | 20.33 | 666.35 | 666.63 | 20.93 | 682.30 | 682.58 | |
| 596.88 | 597.15 | 18.54 | 614.02 | 631.16 | 631.44 | 19.74 | 648.30 | 648.58 | 20.34 | 666.66 | 666.94 | 20.94 | 682.59 | 682.87 | |
| 597.16 | 597.44 | 18.55 | 614.30 | 631.45 | 631.72 | 19.75 | 648.59 | 648.87 | 20.35 | 666.97 | 667.25 | 20.95 | 682.88 | 683.15 | |
| 597.45 | 597.72 | 18.56 | 614.59 | 631.73 | 632.01 | 19.76 | 648.88 | 649.15 | 20.36 | 667.28 | 667.56 | 20.96 | 683.16 | 683.44 | |
| 597.73 | 598.01 | 18.57 | 614.88 | 632.02 | 632.29 | 19.77 | 649.16 | 649.44 | 20.37 | 667.59 | 667.87 | 20.97 | 683.45 | 683.72 | |
| 598.02 | 598.29 | 18.58 | 615.16 | 632.30 | 632.58 | 19.78 | 649.45 | 649.72 | 20.38 | 667.90 | 668.18 | 20.98 | 683.73 | 684.01 | |
| 598.30 | 598.58 | 18.59 | 615.45 | 632.59 | 632.87 | 19.79 | 649.73 | 650.01 | 20.39 | 668.21 | 668.49 | 20.99 | 684.02 | 684.29 | |

52 pay periods per year
QPP Contributions – TABLE A: Continuous Remuneration

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|
| 684.30 | 684.58 | 21.60 | 701.45 | 701.72 | 22.90 | 718.50 | 718.87 | 22.90 | 735.55 | 735.92 | 22.90 | 752.60 | 752.97 | 22.90 | 769.65 | 770.02 | 22.90 |
| 684.59 | 684.87 | 21.61 | 701.73 | 702.00 | 22.91 | 718.88 | 719.25 | 22.91 | 735.96 | 736.33 | 22.91 | 753.01 | 753.38 | 22.91 | 770.03 | 770.40 | 22.91 |
| 684.88 | 685.15 | 21.62 | 702.02 | 702.29 | 22.92 | 719.16 | 719.53 | 22.92 | 736.34 | 736.71 | 22.92 | 753.42 | 753.79 | 22.92 | 770.41 | 770.78 | 22.92 |
| 685.45 | 685.72 | 21.64 | 702.50 | 702.77 | 22.93 | 719.45 | 719.82 | 22.93 | 736.83 | 737.20 | 22.93 | 753.91 | 754.28 | 22.93 | 770.97 | 771.34 | 22.93 |
| 685.73 | 686.01 | 21.65 | 702.87 | 703.14 | 22.94 | 720.00 | 720.37 | 22.94 | 737.38 | 737.75 | 22.94 | 754.47 | 754.84 | 22.94 | 771.43 | 771.80 | 22.94 |
| 686.00 | 686.28 | 21.66 | 703.15 | 703.42 | 22.95 | 720.30 | 720.67 | 22.95 | 737.68 | 738.05 | 22.95 | 754.93 | 755.30 | 22.95 | 771.91 | 772.28 | 22.95 |
| 686.02 | 686.30 | 21.66 | 703.16 | 703.43 | 22.95 | 720.31 | 720.68 | 22.95 | 737.69 | 738.06 | 22.95 | 754.94 | 755.31 | 22.95 | 771.92 | 772.29 | 22.95 |
| 686.03 | 686.31 | 21.66 | 703.17 | 703.44 | 22.95 | 720.32 | 720.69 | 22.95 | 737.70 | 738.07 | 22.95 | 754.95 | 755.32 | 22.95 | 771.93 | 772.30 | 22.95 |
| 686.04 | 686.32 | 21.66 | 703.18 | 703.45 | 22.95 | 720.33 | 720.70 | 22.95 | 737.71 | 738.08 | 22.95 | 754.96 | 755.33 | 22.95 | 771.94 | 772.31 | 22.95 |
| 686.05 | 686.33 | 21.66 | 703.19 | 703.46 | 22.95 | 720.34 | 720.71 | 22.95 | 737.72 | 738.09 | 22.95 | 754.97 | 755.34 | 22.95 | 771.95 | 772.32 | 22.95 |
| 686.06 | 686.34 | 21.66 | 703.20 | 703.47 | 22.95 | 720.35 | 720.72 | 22.95 | 737.73 | 738.10 | 22.95 | 754.98 | 755.35 | 22.95 | 771.96 | 772.33 | 22.95 |
| 686.07 | 686.35 | 21.66 | 703.21 | 703.48 | 22.95 | 720.36 | 720.73 | 22.95 | 737.74 | 738.11 | 22.95 | 754.99 | 755.36 | 22.95 | 771.97 | 772.34 | 22.95 |
| 686.08 | 686.36 | 21.66 | 703.22 | 703.49 | 22.95 | 720.37 | 720.74 | 22.95 | 737.75 | 738.12 | 22.95 | 755.00 | 755.37 | 22.95 | 771.98 | 772.35 | 22.95 |
| 686.09 | 686.37 | 21.66 | 703.23 | 703.50 | 22.95 | 720.38 | 720.75 | 22.95 | 737.76 | 738.13 | 22.95 | 755.01 | 755.38 | 22.95 | 771.99 | 772.36 | 22.95 |
| 686.10 | 686.38 | 21.66 | 703.24 | 703.51 | 22.95 | 720.39 | 720.76 | 22.95 | 737.77 | 738.14 | 22.95 | 755.02 | 755.39 | 22.95 | 772.00 | 772.37 | 22.95 |
| 686.11 | 686.39 | 21.66 | 703.25 | 703.52 | 22.95 | 720.40 | 720.77 | 22.95 | 737.78 | 738.15 | 22.95 | 755.03 | 755.40 | 22.95 | 772.01 | 772.38 | 22.95 |
| 686.12 | 686.40 | 21.66 | 703.26 | 703.53 | 22.95 | 720.41 | 720.78 | 22.95 | 737.79 | 738.16 | 22.95 | 755.04 | 755.41 | 22.95 | 772.02 | 772.39 | 22.95 |
| 686.13 | 686.41 | 21.66 | 703.27 | 703.54 | 22.95 | 720.42 | 720.79 | 22.95 | 737.80 | 738.17 | 22.95 | 755.05 | 755.42 | 22.95 | 772.03 | 772.40 | 22.95 |
| 686.14 | 686.42 | 21.66 | 703.28 | 703.55 | 22.95 | 720.43 | 720.80 | 22.95 | 737.81 | 738.18 | 22.95 | 755.06 | 755.43 | 22.95 | 772.04 | 772.41 | 22.95 |
| 686.15 | 686.43 | 21.66 | 703.29 | 703.56 | 22.95 | 720.44 | 720.81 | 22.95 | 737.82 | 738.19 | 22.95 | 755.07 | 755.44 | 22.95 | 772.05 | 772.42 | 22.95 |
| 686.16 | 686.44 | 21.70 | 704.30 | 704.57 | 22.30 | 720.80 | 721.07 | 22.30 | 738.19 | 738.46 | 22.30 | 755.44 | 755.71 | 22.30 | 772.42 | 772.69 | 22.30 |
| 686.17 | 686.45 | 21.71 | 704.31 | 704.58 | 22.31 | 720.81 | 721.08 | 22.31 | 738.20 | 738.47 | 22.31 | 755.45 | 755.72 | 22.31 | 772.43 | 772.70 | 22.31 |
| 686.18 | 686.46 | 21.71 | 704.32 | 704.59 | 22.31 | 720.82 | 721.09 | 22.31 | 738.21 | 738.48 | 22.31 | 755.46 | 755.73 | 22.31 | 772.44 | 772.71 | 22.31 |
| 686.19 | 686.47 | 21.71 | 704.33 | 704.60 | 22.31 | 720.83 | 721.10 | 22.31 | 738.22 | 738.49 | 22.31 | 755.47 | 755.74 | 22.31 | 772.45 | 772.72 | 22.31 |
| 686.20 | 686.48 | 21.71 | 704.34 | 704.61 | 22.31 | 720.84 | 721.11 | 22.31 | 738.23 | 738.50 | 22.31 | 755.48 | 755.75 | 22.31 | 772.46 | 772.73 | 22.31 |
| 686.21 | 686.49 | 21.71 | 704.35 | 704.62 | 22.31 | 720.85 | 721.12 | 22.31 | 738.24 | 738.51 | 22.31 | 755.49 | 755.76 | 22.31 | 772.47 | 772.74 | 22.31 |
| 686.22 | 686.50 | 21.71 | 704.36 | 704.63 | 22.31 | 720.86 | 721.13 | 22.31 | 738.25 | 738.52 | 22.31 | 755.50 | 755.77 | 22.31 | 772.48 | 772.75 | 22.31 |
| 686.23 | 686.51 | 21.71 | 704.37 | 704.64 | 22.31 | 720.87 | 721.14 | 22.31 | 738.26 | 738.53 | 22.31 | 755.51 | 755.78 | 22.31 | 772.49 | 772.76 | 22.31 |
| 686.24 | 686.52 | 21.71 | 704.38 | 704.65 | 22.31 | 720.88 | 721.15 | 22.31 | 738.27 | 738.54 | 22.31 | 755.52 | 755.79 | 22.31 | 772.50 | 772.77 | 22.31 |
| 686.25 | 686.53 | 21.71 | 704.39 | 704.66 | 22.31 | 720.89 | 721.16 | 22.31 | 738.28 | 738.55 | 22.31 | 755.53 | 755.80 | 22.31 | 772.51 | 772.78 | 22.31 |
| 686.26 | 686.54 | 21.71 | 704.40 | 704.67 | 22.31 | 720.90 | 721.17 | 22.31 | 738.29 | 738.56 | 22.31 | 755.54 | 755.81 | 22.31 | 772.52 | 772.79 | 22.31 |
| 686.27 | 686.55 | 21.71 | 704.41 | 704.68 | 22.31 | 720.91 | 721.18 | 22.31 | 738.30 | 738.57 | 22.31 | 755.55 | 755.82 | 22.31 | 772.53 | 772.80 | 22.31 |
| 686.28 | 686.56 | 21.71 | 704.42 | 704.69 | 22.31 | 720.92 | 721.19 | 22.31 | 738.31 | 738.58 | 22.31 | 755.56 | 755.83 | 22.31 | 772.54 | 772.81 | 22.31 |
| 686.29 | 686.57 | 21.71 | 704.43 | 704.70 | 22.31 | 720.93 | 721.20 | 22.31 | 738.32 | 738.59 | 22.31 | 755.57 | 755.84 | 22.31 | 772.55 | 772.82 | 22.31 |
| 686.30 | 686.58 | 21.71 | 704.44 | 704.71 | 22.31 | 720.94 | 721.21 | 22.31 | 738.33 | 738.60 | 22.31 | 755.58 | 755.85 | 22.31 | 772.56 | 772.83 | 22.31 |
| 686.31 | 686.59 | 21.71 | 704.45 | 704.72 | 22.31 | 720.95 | 721.22 | 22.31 | 738.34 | 738.61 | 22.31 | 755.59 | 755.86 | 22.31 | 772.57 | 772.84 | 22.31 |
| 686.32 | 686.60 | 21.71 | 704.46 | 704.73 | 22.31 | 720.96 | 721.23 | 22.31 | 738.35 | 738.62 | 22.31 | 755.60 | 755.87 | 22.31 | 772.58 | 772.85 | 22.31 |
| 686.33 | 686.61 | 21.71 | 704.47 | 704.74 | 22.31 | 720.97 | 721.24 | 22.31 | 738.36 | 738.63 | 22.31 | 755.61 | 755.88 | 22.31 | 772.59 | 772.86 | 22.31 |
| 686.34 | 686.62 | 21.71 | 704.48 | 704.75 | 22.31 | 720.98 | 721.25 | 22.31 | 738.37 | 738.64 | 22.31 | 755.62 | 755.89 | 22.31 | 772.60 | 772.87 | 22.31 |
| 686.35 | 686.63 | 21.71 | 704.49 | 704.76 | 22.31 | 720.99 | 721.26 | 22.31 | 738.38 | 738.65 | 22.31 | 755.63 | 755.90 | 22.31 | 772.61 | 772.88 | 22.31 |
| 686.36 | 686.64 | 21.71 | 704.50 | 704.77 | 22.31 | 721.00 | 721.27 | 22.31 | 738.39 | 738.66 | 22.31 | 755.64 | 755.91 | 22.31 | 772.62 | 772.89 | 22.31 |
| 686.37 | 686.65 | 21.71 | 704.51 | 704.78 | 22.31 | 721.01 | 721.28 | 22.31 | 738.40 | 738.67 | 22.31 | 755.65 | 755.92 | 22.31 | 772.63 | 772.90 | 22.31 |
| 686.38 | 686.66 | 21.71 | 704.52 | 704.79 | 22.31 | 721.02 | 721.29 | 22.31 | 738.41 | 738.68 | 22.31 | 755.66 | 755.93 | 22.31 | 772.64 | 772.91 | 22.31 |
| 686.39 | 686.67 | 21.71 | 704.53 | 704.80 | 22.31 | 721.03 | 721.30 | 22.31 | 738.42 | 738.69 | 22.31 | 755.67 | 755.94 | 22.31 | 772.65 | 772.92 | 22.31 |
| 686.40 | 686.68 | 21.71 | 704.54 | 704.81 | 22.31 | 721.04 | 721.31 | 22.31 | 738.43 | 738.70 | 22.31 | 755.68 | 755.95 | 22.31 | 772.66 | 772.93 | 22.31 |
| 686.41 | 686.69 | 21.71 | 704.55 | 704.82 | 22.31 | 721.05 | 721.32 | 22.31 | 738.44 | 738.71 | 22.31 | 755.69 | 755.96 | 22.31 | 772.67 | 772.94 | 22.31 |
| 686.42 | 686.70 | 21.71 | 704.56 | 704.83 | 22.31 | 721.06 | 721.33 | 22.31 | 738.45 | 738.72 | 22.31 | 755.70 | 755.97 | 22.31 | 772.68 | 772.95 | 22.31 |
| 686.43 | 686.71 | 21.71 | 704.57 | 704.84 | 22.31 | 721.07 | 721.34 | 22.31 | 738.46 | 738.73 | 22.31 | 755.71 | 755.98 | 22.31 | 772.69 | 772.96 | 22.31 |
| 686.44 | 686.72 | 21.71 | 704.58 | 704.85 | 22.31 | 721.08 | 721.35 | 22.31 | 738.47 | 738.74 | 22.31 | 755.72 | 755.99 | 22.31 | 772.70 | 772.97 | 22.31 |
| 686.45 | 686.73 | 21.71 | 704.59 | 704.86 | 22.31 | 721.09 | 721.36 | 22.31 | 738.48 | 738.75 | 22.31 | 755.73 | 756.00 | 22.31 | 772.71 | 772.98 | 22.31 |
| 686.46 | 686.74 | 21.71 | 704.60 | 704.87 | 22.31 | 721.10 | 721.37 | 22.31 | 738.49 | 738.76 | 22.31 | 755.74 | 756.01 | 22.31 | 772.72 | 772.99 | 22.31 |
| 686.47 | 686.75 | 21.71 | 704.61 | 704.88 | 22.31 | 721.11 | 721.38 | 22.31 | 738.50 | 738.77 | 22.31 | 755.75 | 756.02 | 22.31 | 772.73 | 773.00 | 22.31 |
| 686.48 | 686.76 | 21.71 | 704.62 | 704.89 | 22.31 | 721.12 | 721.39 | 22.31 | 738.51 | 738.78 | 22.31 | 755.76 | 756.03 | 22.31 | 772.74 | 773.01 | 22.31 |
| 686.49 | 686.77 | 21.71 | 704.63 | 704.90 | 22.31 | 721.13 | 721.40 | 22.31 | 738.52 | 738.79 | 22.31 | 755.77 | 756.04 | 22.31 | 772.75 | 773.02 | 22.31 |
| 686.50 | 686.78 | 21.71 | 704.64 | 704.91 | 22.31 | 721.14 | 721.41 | 22.31 | 738.53 | 738.80 | 22.31 | 755.78 | 756.05 | 22.31 | 772.76 | 773.03 | 22.31 |
| 686.51 | 686.79 | 21.71 | 704.65 | 704.92 | 22.31 | 721.15 | 721.42 | 22.31 | 738.54 | 738.81 | 22.31 | 755.79 | 756.06 | 22.31 | 772.77 | 773.04 | 22.31 |
| 686.52 | 686.80 | 21.71 | 704.66 | 704.93 | 22.31 | 721.16 | 721.43 | 22.31 | 738.55 | 738.82 | 22.31 | 755.80 | 756.07 | 22.31 | 772.78 | 773.05 | 22.31 |
| 686.53 | 686.81 | 21.71 | 704.67 | 704.94 | 22.31 | 721.17 | 721.44 | 22.31 | 738.56 | 738.83 | 22.31 | 755.81 | 756.08 | 22.31 | 772.79 | 773.06 | 22.31 |
| 686.54 | 686.82 | 21.71 | 704.68 | 704.95 | 22.31 | 721.18 | 721.45 | 22.31 | 738.57 | 738.84 | 22.31 | 755.82 | 756.09 | 22.31 | 772.80 | 773.07 | 22.31 |
| 686.55 | 686.83 | 21.71 | 704.69 | 704.96 | 22.31 | 721.19 | 721.46 | 22.31 | 738.58 | 738.85 | 22.31 | 755.83 | 756.10 | 22.31 | 772.81 | 773.08 | 22.31 |
| 686.56 | 686.84 | 21.71 | 704.70 | 704.97 | 22.31 | 721.20 | 721.47 | 22.31 | 738.59 | 738.86 | 22.31 | 755.84 | 756.11 | 22.31 | 772.82 | 7 | |

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 3,080.00 | 105.62 | 3,689.99 | 126.82 | 4,280.00 | 147.62 | 4,880.00 | 188.82 | 5,480.00 | 229.82 | 6,080.00 | 270.82 |
| 3,090.00 | 105.97 | 3,699.99 | 127.17 | 4,290.00 | 147.97 | 4,890.00 | 189.17 | 5,490.00 | 230.17 | 6,090.00 | 271.17 |
| 3,100.00 | 106.32 | 3,709.99 | 127.52 | 4,300.00 | 148.32 | 4,900.00 | 189.52 | 5,500.00 | 230.52 | 6,100.00 | 271.52 |
| 3,110.00 | 106.67 | 3,719.99 | 127.87 | 4,310.00 | 148.67 | 4,910.00 | 189.87 | 5,510.00 | 230.87 | 6,110.00 | 271.87 |
| 3,120.00 | 107.02 | 3,729.99 | 128.22 | 4,320.00 | 149.02 | 4,920.00 | 190.22 | 5,520.00 | 231.22 | 6,120.00 | 272.22 |
| 3,130.00 | 107.37 | 3,739.99 | 128.57 | 4,330.00 | 149.37 | 4,930.00 | 190.57 | 5,530.00 | 231.57 | 6,130.00 | 272.57 |
| 3,140.00 | 107.72 | 3,749.99 | 128.92 | 4,340.00 | 149.72 | 4,940.00 | 190.92 | 5,540.00 | 231.92 | 6,140.00 | 272.92 |
| 3,150.00 | 108.07 | 3,759.99 | 129.27 | 4,350.00 | 150.07 | 4,950.00 | 191.27 | 5,550.00 | 232.27 | 6,150.00 | 273.27 |
| 3,160.00 | 108.42 | 3,769.99 | 129.62 | 4,360.00 | 150.42 | 4,960.00 | 191.62 | 5,560.00 | 232.62 | 6,160.00 | 273.62 |
| 3,170.00 | 108.77 | 3,779.99 | 129.97 | 4,370.00 | 150.77 | 4,970.00 | 191.97 | 5,570.00 | 232.97 | 6,170.00 | 273.97 |
| 3,180.00 | 109.12 | 3,789.99 | 130.32 | 4,380.00 | 151.12 | 4,980.00 | 192.32 | 5,580.00 | 233.32 | 6,180.00 | 274.32 |
| 3,190.00 | 109.47 | 3,799.99 | 130.67 | 4,390.00 | 151.47 | 4,990.00 | 192.67 | 5,590.00 | 233.67 | 6,190.00 | 274.67 |
| 3,200.00 | 109.82 | 3,809.99 | 131.02 | 4,400.00 | 151.82 | 5,000.00 | 193.02 | 5,600.00 | 234.02 | 6,200.00 | 275.02 |
| 3,210.00 | 110.17 | 3,819.99 | 131.37 | 4,410.00 | 152.17 | 5,010.00 | 193.37 | 5,610.00 | 234.37 | 6,210.00 | 275.37 |
| 3,220.00 | 110.52 | 3,829.99 | 131.72 | 4,420.00 | 152.52 | 5,020.00 | 193.72 | 5,620.00 | 234.72 | 6,220.00 | 275.72 |
| 3,230.00 | 110.87 | 3,839.99 | 132.07 | 4,430.00 | 152.87 | 5,030.00 | 194.07 | 5,630.00 | 235.07 | 6,230.00 | 276.07 |
| 3,240.00 | 111.22 | 3,849.99 | 132.42 | 4,440.00 | 153.22 | 5,040.00 | 194.42 | 5,640.00 | 235.42 | 6,240.00 | 276.42 |
| 3,250.00 | 111.57 | 3,859.99 | 132.77 | 4,450.00 | 153.57 | 5,050.00 | 194.77 | 5,650.00 | 235.77 | 6,250.00 | 276.77 |
| 3,260.00 | 111.92 | 3,869.99 | 133.12 | 4,460.00 | 153.92 | 5,060.00 | 195.12 | 5,660.00 | 236.12 | 6,260.00 | 277.12 |
| 3,270.00 | 112.27 | 3,879.99 | 133.47 | 4,470.00 | 154.27 | 5,070.00 | 195.47 | 5,670.00 | 236.47 | 6,270.00 | 277.47 |
| 3,280.00 | 112.62 | 3,889.99 | 133.82 | 4,480.00 | 154.62 | 5,080.00 | 195.82 | 5,680.00 | 236.82 | 6,280.00 | 277.82 |
| 3,290.00 | 112.97 | 3,899.99 | 134.17 | 4,490.00 | 154.97 | 5,090.00 | 196.17 | 5,690.00 | 237.17 | 6,290.00 | 278.17 |
| 3,300.00 | 113.32 | 3,909.99 | 134.52 | 4,500.00 | 155.32 | 5,100.00 | 196.52 | 5,700.00 | 237.52 | 6,300.00 | 278.52 |
| 3,310.00 | 113.67 | 3,919.99 | 134.87 | 4,510.00 | 155.67 | 5,110.00 | 196.87 | 5,710.00 | 237.87 | 6,310.00 | 278.87 |
| 3,320.00 | 114.02 | 3,929.99 | 135.22 | 4,520.00 | 156.02 | 5,120.00 | 197.22 | 5,720.00 | 238.22 | 6,320.00 | 279.22 |
| 3,330.00 | 114.37 | 3,939.99 | 135.57 | 4,530.00 | 156.37 | 5,130.00 | 197.57 | 5,730.00 | 238.57 | 6,330.00 | 279.57 |
| 3,340.00 | 114.72 | 3,949.99 | 135.92 | 4,540.00 | 156.72 | 5,140.00 | 197.92 | 5,740.00 | 238.92 | 6,340.00 | 279.92 |
| 3,350.00 | 115.07 | 3,959.99 | 136.27 | 4,550.00 | 157.07 | 5,150.00 | 198.27 | 5,750.00 | 239.27 | 6,350.00 | 280.27 |
| 3,360.00 | 115.42 | 3,969.99 | 136.62 | 4,560.00 | 157.42 | 5,160.00 | 198.62 | 5,760.00 | 239.62 | 6,360.00 | 280.62 |
| 3,370.00 | 115.77 | 3,979.99 | 136.97 | 4,570.00 | 157.77 | 5,170.00 | 198.97 | 5,770.00 | 239.97 | 6,370.00 | 280.97 |
| 3,380.00 | 116.12 | 3,989.99 | 137.32 | 4,580.00 | 158.12 | 5,180.00 | 199.32 | 5,780.00 | 240.32 | 6,380.00 | 281.32 |
| 3,390.00 | 116.47 | 3,999.99 | 137.67 | 4,590.00 | 158.47 | 5,190.00 | 199.67 | 5,790.00 | 240.67 | 6,390.00 | 281.67 |
| 3,400.00 | 116.82 | 4,009.99 | 138.02 | 4,600.00 | 158.82 | 5,200.00 | 200.02 | 5,800.00 | 241.02 | 6,400.00 | 282.02 |
| 3,410.00 | 117.17 | 4,019.99 | 138.37 | 4,610.00 | 159.17 | 5,210.00 | 200.37 | 5,810.00 | 241.37 | 6,410.00 | 282.37 |
| 3,420.00 | 117.52 | 4,029.99 | 138.72 | 4,620.00 | 159.52 | 5,220.00 | 200.72 | 5,820.00 | 241.72 | 6,420.00 | 282.72 |
| 3,430.00 | 117.87 | 4,039.99 | 139.07 | 4,630.00 | 159.87 | 5,230.00 | 201.07 | 5,830.00 | 242.07 | 6,430.00 | 283.07 |
| 3,440.00 | 118.22 | 4,049.99 | 139.42 | 4,640.00 | 160.22 | 5,240.00 | 201.42 | 5,840.00 | 242.42 | 6,440.00 | 283.42 |
| 3,450.00 | 118.57 | 4,059.99 | 139.77 | 4,650.00 | 160.57 | 5,250.00 | 201.77 | 5,850.00 | 242.77 | 6,450.00 | 283.77 |
| 3,460.00 | 118.92 | 4,069.99 | 140.12 | 4,660.00 | 160.92 | 5,260.00 | 202.12 | 5,860.00 | 243.12 | 6,460.00 | 284.12 |
| 3,470.00 | 119.27 | 4,079.99 | 140.47 | 4,670.00 | 161.27 | 5,270.00 | 202.47 | 5,870.00 | 243.47 | 6,470.00 | 284.47 |
| 3,480.00 | 119.62 | 4,089.99 | 140.82 | 4,680.00 | 161.62 | 5,280.00 | 202.82 | 5,880.00 | 243.82 | 6,480.00 | 284.82 |
| 3,490.00 | 119.97 | 4,099.99 | 141.17 | 4,690.00 | 161.97 | 5,290.00 | 203.17 | 5,890.00 | 244.17 | 6,490.00 | 285.17 |
| 3,500.00 | 120.32 | 4,109.99 | 141.52 | 4,700.00 | 162.32 | 5,300.00 | 203.52 | 5,900.00 | 244.52 | 6,500.00 | 285.52 |
| 3,510.00 | 120.67 | 4,119.99 | 141.87 | 4,710.00 | 162.67 | 5,310.00 | 203.87 | 5,910.00 | 244.87 | 6,510.00 | 285.87 |
| 3,520.00 | 121.02 | 4,129.99 | 142.22 | 4,720.00 | 163.02 | 5,320.00 | 204.22 | 5,920.00 | 245.22 | 6,520.00 | 286.22 |
| 3,530.00 | 121.37 | 4,139.99 | 142.57 | 4,730.00 | 163.37 | 5,330.00 | 204.57 | 5,930.00 | 245.57 | 6,530.00 | 286.57 |
| 3,540.00 | 121.72 | 4,149.99 | 142.92 | 4,740.00 | 163.72 | 5,340.00 | 204.92 | 5,940.00 | 245.92 | 6,540.00 | 286.92 |
| 3,550.00 | 122.07 | 4,159.99 | 143.27 | 4,750.00 | 164.07 | 5,350.00 | 205.27 | 5,950.00 | 246.27 | 6,550.00 | 287.27 |
| 3,560.00 | 122.42 | 4,169.99 | 143.62 | 4,760.00 | 164.42 | 5,360.00 | 205.62 | 5,960.00 | 246.62 | 6,560.00 | 287.62 |
| 3,570.00 | 122.77 | 4,179.99 | 143.97 | 4,770.00 | 164.77 | 5,370.00 | 205.97 | 5,970.00 | 246.97 | 6,570.00 | 287.97 |
| 3,580.00 | 123.12 | 4,189.99 | 144.32 | 4,780.00 | 165.12 | 5,380.00 | 206.32 | 5,980.00 | 247.32 | 6,580.00 | 288.32 |
| 3,590.00 | 123.47 | 4,199.99 | 144.67 | 4,790.00 | 165.47 | 5,390.00 | 206.67 | 5,990.00 | 247.67 | 6,590.00 | 288.67 |
| 3,600.00 | 123.82 | 4,209.99 | 145.02 | 4,800.00 | 165.82 | 5,400.00 | 207.02 | 6,000.00 | 248.02 | 6,600.00 | 289.02 |
| 3,610.00 | 124.17 | 4,219.99 | 145.37 | 4,810.00 | 166.17 | 5,410.00 | 207.37 | 6,010.00 | 248.37 | 6,610.00 | 289.37 |
| 3,620.00 | 124.52 | 4,229.99 | 145.72 | 4,820.00 | 166.52 | 5,420.00 | 207.72 | 6,020.00 | 248.72 | 6,620.00 | 289.72 |
| 3,630.00 | 124.87 | 4,239.99 | 146.07 | 4,830.00 | 166.87 | 5,430.00 | 208.07 | 6,030.00 | 249.07 | 6,630.00 | 290.07 |
| 3,640.00 | 125.22 | 4,249.99 | 146.42 | 4,840.00 | 167.22 | 5,440.00 | 208.42 | 6,040.00 | 249.42 | 6,640.00 | 290.42 |
| 3,650.00 | 125.57 | 4,259.99 | 146.77 | 4,850.00 | 167.57 | 5,450.00 | 208.77 | 6,050.00 | 249.77 | 6,650.00 | 290.77 |
| 3,660.00 | 125.92 | 4,269.99 | 147.12 | 4,860.00 | 167.92 | 5,460.00 | 209.12 | 6,060.00 | 250.12 | 6,660.00 | 291.12 |
| 3,670.00 | 126.27 | 4,279.99 | 147.47 | 4,870.00 | 168.27 | 5,470.00 | 209.47 | 6,070.00 | 250.47 | 6,670.00 | 291.47 |

For remuneration exceeding \$6,579.99, refer to section D on page 34 of the Guide for Employers (TPF-1015.G.V.) or to page 24 of the Guide for Small Business Employers (TPF-1015.GP.V.).

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

| Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration |
| 0.00 | 184.61 | 0.00 | 151.61 | 0.01 | 168.76 | 0.01 | 185.90 | 1.80 | 203.04 | 2.40 | 220.19 | 3.00 | 237.32 | 3.60 | 254.46 |
| 0.01 | 184.62 | 0.01 | 151.60 | 0.01 | 168.75 | 0.01 | 185.89 | 1.80 | 203.03 | 2.40 | 220.18 | 3.00 | 237.31 | 3.60 | 254.45 |
| 0.02 | 184.63 | 0.02 | 151.59 | 0.02 | 168.74 | 0.02 | 185.88 | 1.80 | 203.02 | 2.40 | 220.17 | 3.00 | 237.30 | 3.60 | 254.44 |
| 0.03 | 184.64 | 0.03 | 151.58 | 0.03 | 168.73 | 0.03 | 185.87 | 1.80 | 203.01 | 2.40 | 220.16 | 3.00 | 237.29 | 3.60 | 254.43 |
| 0.04 | 184.65 | 0.04 | 151.57 | 0.04 | 168.72 | 0.04 | 185.86 | 1.80 | 203.00 | 2.40 | 220.15 | 3.00 | 237.28 | 3.60 | 254.42 |
| 0.05 | 184.66 | 0.05 | 151.56 | 0.05 | 168.71 | 0.05 | 185.85 | 1.80 | 202.99 | 2.40 | 220.14 | 3.00 | 237.27 | 3.60 | 254.41 |
| 0.06 | 184.67 | 0.06 | 151.55 | 0.06 | 168.70 | 0.06 | 185.84 | 1.80 | 202.98 | 2.40 | 220.13 | 3.00 | 237.26 | 3.60 | 254.40 |
| 0.07 | 184.68 | 0.07 | 151.54 | 0.07 | 168.69 | 0.07 | 185.83 | 1.80 | 202.97 | 2.40 | 220.12 | 3.00 | 237.25 | 3.60 | 254.39 |
| 0.08 | 184.69 | 0.08 | 151.53 | 0.08 | 168.68 | 0.08 | 185.82 | 1.80 | 202.96 | 2.40 | 220.11 | 3.00 | 237.24 | 3.60 | 254.38 |
| 0.09 | 184.70 | 0.09 | 151.52 | 0.09 | 168.67 | 0.09 | 185.81 | 1.80 | 202.95 | 2.40 | 220.10 | 3.00 | 237.23 | 3.60 | 254.37 |
| 0.10 | 184.71 | 0.10 | 151.51 | 0.10 | 168.66 | 0.10 | 185.80 | 1.80 | 202.94 | 2.40 | 220.09 | 3.00 | 237.22 | 3.60 | 254.36 |
| 0.11 | 184.72 | 0.11 | 151.50 | 0.11 | 168.65 | 0.11 | 185.79 | 1.80 | 202.93 | 2.40 | 220.08 | 3.00 | 237.21 | 3.60 | 254.35 |
| 0.12 | 184.73 | 0.12 | 151.49 | 0.12 | 168.64 | 0.12 | 185.78 | 1.80 | 202.92 | 2.40 | 220.07 | 3.00 | 237.20 | 3.60 | 254.34 |
| 0.13 | 184.74 | 0.13 | 151.48 | 0.13 | 168.63 | 0.13 | 185.77 | 1.80 | 202.91 | 2.40 | 220.06 | 3.00 | 237.19 | 3.60 | 254.33 |
| 0.14 | 184.75 | 0.14 | 151.47 | 0.14 | 168.62 | 0.14 | 185.76 | 1.80 | 202.90 | 2.40 | 220.05 | 3.00 | 237.18 | 3.60 | 254.32 |
| 0.15 | 184.76 | 0.15 | 151.46 | 0.15 | 168.61 | 0.15 | 185.75 | 1.80 | 202.89 | 2.40 | 220.04 | 3.00 | 237.17 | 3.60 | 254.31 |
| 0.16 | 184.77 | 0.16 | 151.45 | 0.16 | 168.60 | 0.16 | 185.74 | 1.80 | 202.88 | 2.40 | 220.03 | 3.00 | 237.16 | 3.60 | 254.30 |
| 0.17 | 184.78 | 0.17 | 151.44 | 0.17 | 168.59 | 0.17 | 185.73 | 1.80 | 202.87 | 2.40 | 220.02 | 3.00 | 237.15 | 3.60 | 254.29 |
| 0.18 | 184.79 | 0.18 | 151.43 | 0.18 | 168.58 | 0.18 | 185.72 | 1.80 | 202.86 | 2.40 | 220.01 | 3.00 | 237.14 | 3.60 | 254.28 |
| 0.19 | 184.80 | 0.19 | 151.42 | 0.19 | 168.57 | 0.19 | 185.71 | 1.80 | 202.85 | 2.40 | 220.00 | 3.00 | 237.13 | 3.60 | 254.27 |
| 0.20 | 184.81 | 0.20 | 151.41 | 0.20 | 168.56 | 0.20 | 185.70 | 1.80 | 202.84 | 2.40 | 219.99 | 3.00 | 237.12 | 3.60 | 254.26 |
| 0.21 | 184.82 | 0.21 | 151.40 | 0.21 | 168.55 | 0.21 | 185.69 | 1.80 | 202.83 | 2.40 | 219.98 | 3.00 | 237.11 | 3.60 | 254.25 |
| 0.22 | 184.83 | 0.22 | 151.39 | 0.22 | 168.54 | 0.22 | 185.68 | 1.80 | 202.82 | 2.40 | 219.97 | 3.00 | 237.10 | 3.60 | 254.24 |
| 0.23 | 184.84 | 0.23 | 151.38 | 0.23 | 168.53 | 0.23 | 185.67 | 1.80 | 202.81 | 2.40 | 219.96 | 3.00 | 237.09 | 3.60 | 254.23 |
| 0.24 | 184.85 | 0.24 | 151.37 | 0.24 | 168.52 | 0.24 | 185.66 | 1.80 | 202.80 | 2.40 | 219.95 | 3.00 | 237.08 | 3.60 | 254.22 |
| 0.25 | 184.86 | 0.25 | 151.36 | 0.25 | 168.51 | 0.25 | 185.65 | 1.80 | 202.79 | 2.40 | 219.94 | 3.00 | 237.07 | 3.60 | 254.21 |
| 0.26 | 184.87 | 0.26 | 151.35 | 0.26 | 168.50 | 0.26 | 185.64 | 1.80 | 202.78 | 2.40 | 219.93 | 3.00 | 237.06 | 3.60 | 254.20 |
| 0.27 | 184.88 | 0.27 | 151.34 | 0.27 | 168.49 | 0.27 | 185.63 | 1.80 | 202.77 | 2.40 | 219.92 | 3.00 | 237.05 | 3.60 | 254.19 |
| 0.28 | 184.89 | 0.28 | 151.33 | 0.28 | 168.48 | 0.28 | 185.62 | 1.80 | 202.76 | 2.40 | 219.91 | 3.00 | 237.04 | 3.60 | 254.18 |
| 0.29 | 184.90 | 0.29 | 151.32 | 0.29 | 168.47 | 0.29 | 185.61 | 1.80 | 202.75 | 2.40 | 219.90 | 3.00 | 237.03 | 3.60 | 254.17 |
| 0.30 | 184.91 | 0.30 | 151.31 | 0.30 | 168.46 | 0.30 | 185.60 | 1.80 | 202.74 | 2.40 | 219.89 | 3.00 | 237.02 | 3.60 | 254.16 |
| 0.31 | 184.92 | 0.31 | 151.30 | 0.31 | 168.45 | 0.31 | 185.59 | 1.80 | 202.73 | 2.40 | 219.88 | 3.00 | 237.01 | 3.60 | 254.15 |
| 0.32 | 184.93 | 0.32 | 151.29 | 0.32 | 168.44 | 0.32 | 185.58 | 1.80 | 202.72 | 2.40 | 219.87 | 3.00 | 237.00 | 3.60 | 254.14 |
| 0.33 | 184.94 | 0.33 | 151.28 | 0.33 | 168.43 | 0.33 | 185.57 | 1.80 | 202.71 | 2.40 | 219.86 | 3.00 | 236.99 | 3.60 | 254.13 |
| 0.34 | 184.95 | 0.34 | 151.27 | 0.34 | 168.42 | 0.34 | 185.56 | 1.80 | 202.70 | 2.40 | 219.85 | 3.00 | 236.98 | 3.60 | 254.12 |
| 0.35 | 184.96 | 0.35 | 151.26 | 0.35 | 168.41 | 0.35 | 185.55 | 1.80 | 202.69 | 2.40 | 219.84 | 3.00 | 236.97 | 3.60 | 254.11 |
| 0.36 | 184.97 | 0.36 | 151.25 | 0.36 | 168.40 | 0.36 | 185.54 | 1.80 | 202.68 | 2.40 | 219.83 | 3.00 | 236.96 | 3.60 | 254.10 |
| 0.37 | 184.98 | 0.37 | 151.24 | 0.37 | 168.39 | 0.37 | 185.53 | 1.80 | 202.67 | 2.40 | 219.82 | 3.00 | 236.95 | 3.60 | 254.09 |
| 0.38 | 184.99 | 0.38 | 151.23 | 0.38 | 168.38 | 0.38 | 185.52 | 1.80 | 202.66 | 2.40 | 219.81 | 3.00 | 236.94 | 3.60 | 254.08 |
| 0.39 | 185.00 | 0.39 | 151.22 | 0.39 | 168.37 | 0.39 | 185.51 | 1.80 | 202.65 | 2.40 | 219.80 | 3.00 | 236.93 | 3.60 | 254.07 |
| 0.40 | 185.01 | 0.40 | 151.21 | 0.40 | 168.36 | 0.40 | 185.50 | 1.80 | 202.64 | 2.40 | 219.79 | 3.00 | 236.92 | 3.60 | 254.06 |
| 0.41 | 185.02 | 0.41 | 151.20 | 0.41 | 168.35 | 0.41 | 185.49 | 1.80 | 202.63 | 2.40 | 219.78 | 3.00 | 236.91 | 3.60 | 254.05 |
| 0.42 | 185.03 | 0.42 | 151.19 | 0.42 | 168.34 | 0.42 | 185.48 | 1.80 | 202.62 | 2.40 | 219.77 | 3.00 | 236.90 | 3.60 | 254.04 |
| 0.43 | 185.04 | 0.43 | 151.18 | 0.43 | 168.33 | 0.43 | 185.47 | 1.80 | 202.61 | 2.40 | 219.76 | 3.00 | 236.89 | 3.60 | 254.03 |
| 0.44 | 185.05 | 0.44 | 151.17 | 0.44 | 168.32 | 0.44 | 185.46 | 1.80 | 202.60 | 2.40 | 219.75 | 3.00 | 236.88 | 3.60 | 254.02 |
| 0.45 | 185.06 | 0.45 | 151.16 | 0.45 | 168.31 | 0.45 | 185.45 | 1.80 | 202.59 | 2.40 | 219.74 | 3.00 | 236.87 | 3.60 | 254.01 |
| 0.46 | 185.07 | 0.46 | 151.15 | 0.46 | 168.30 | 0.46 | 185.44 | 1.80 | 202.58 | 2.40 | 219.73 | 3.00 | 236.86 | 3.60 | 254.00 |
| 0.47 | 185.08 | 0.47 | 151.14 | 0.47 | 168.29 | 0.47 | 185.43 | 1.80 | 202.57 | 2.40 | 219.72 | 3.00 | 236.85 | 3.60 | 253.99 |
| 0.48 | 185.09 | 0.48 | 151.13 | 0.48 | 168.28 | 0.48 | 185.42 | 1.80 | 202.56 | 2.40 | 219.71 | 3.00 | 236.84 | 3.60 | 253.98 |
| 0.49 | 185.10 | 0.49 | 151.12 | 0.49 | 168.27 | 0.49 | 185.41 | 1.80 | 202.55 | 2.40 | 219.70 | 3.00 | 236.83 | 3.60 | 253.97 |
| 0.50 | 185.11 | 0.50 | 151.11 | 0.50 | 168.26 | 0.50 | 185.40 | 1.80 | 202.54 | 2.40 | 219.69 | 3.00 | 236.82 | 3.60 | 253.96 |
| 0.51 | 185.12 | 0.51 | 151.10 | 0.51 | 168.25 | 0.51 | 185.39 | 1.80 | 202.53 | 2.40 | 219.68 | 3.00 | 236.81 | 3.60 | 253.95 |
| 0.52 | 185.13 | 0.52 | 151.09 | 0.52 | 168.24 | 0.52 | 185.38 | 1.80 | 202.52 | 2.40 | 219.67 | 3.00 | 236.80 | 3.60 | 253.94 |
| 0.53 | 185.14 | 0.53 | 151.08 | 0.53 | 168.23 | 0.53 | 185.37 | 1.80 | 202.51 | 2.40 | 219.66 | 3.00 | 236.79 | 3.60 | 253.93 |
| 0.54 | 185.15 | 0.54 | 151.07 | 0.54 | 168.22 | 0.54 | 185.36 | 1.80 | 202.50 | 2.40 | 219.65 | 3.00 | 236.78 | 3.60 | 253.92 |
| 0.55 | 185.16 | 0.55 | 151.06 | 0.55 | 168.21 | 0.55 | 185.35 | 1.80 | 202.49 | 2.40 | 219.64 | 3.00 | 236.77 | 3.60 | 253.91 |
| 0.56 | 185.17 | 0.56 | 151.05 | 0.56 | 168.20 | 0.56 | 185.34 | 1.80 | 202.48 | 2.40 | 219.63 | 3.00 | 236.76 | 3.60 | 253.90 |
| 0.57 | 185.18 | 0.57 | 151.04 | 0.57 | 168.19 | 0.57 | 185.33 | 1.80 | 202.47 | 2.40 | 219.62 | 3.00 | 236.75 | 3.60 | 253.89 |
| 0.58 | 185.19 | 0.58 | 151.03 | 0.58 | 168.18 | 0.58 | 185.32 | 1.80 | 202.46 | 2.40 | 219.61 | 3.00 | 236.74 | 3.60 | 253.88 |
| 0.59 | 185.20 | 0.59 | 151.02 | 0.59 | 168.17 | 0.59 | 185.31 | 1.80 | 202.45 | 2.40 | 219.60 | 3.00 | 236.73 | 3.60 | 253.87 |
| 0.60 | 185.21 | 0.60 | 151.01 | 0.60 | 168.16 | 0.60 | 185.30 | 1.80 | 202.44 | 2.40 | 219.59 | 3.00 | 236.72 | 3.60 | 253.86 |

QPP Contributions – TABLE A: Continuous Employment

| 26 pay periods per year | | | | 26 pay periods per year | | | | 26 pay periods per year | | | | 26 pay periods per year | | | |
|-------------------------|-----------|--------------|-----------|-------------------------|-----------|--------------|-----------|-------------------------|-----------|--------------|-----------|-------------------------|-----------|--------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 297.33 | 3.60 | 297.60 | 3.60 | 271.61 | 4.90 | 298.76 | 5.40 | 305.90 | 6.00 | 306.18 | 6.00 | 323.04 | 6.00 | 323.32 | 6.00 |
| 297.60 | 3.61 | 297.90 | 3.61 | 272.18 | 4.91 | 299.04 | 5.41 | 306.47 | 6.01 | 306.75 | 6.01 | 323.33 | 6.01 | 323.61 | 6.01 |
| 297.90 | 3.62 | 298.18 | 3.62 | 272.75 | 4.92 | 299.33 | 5.42 | 306.76 | 6.02 | 307.04 | 6.02 | 323.33 | 6.02 | 323.61 | 6.02 |
| 298.18 | 3.63 | 298.46 | 3.63 | 273.32 | 4.93 | 299.61 | 5.43 | 307.04 | 6.03 | 307.32 | 6.03 | 323.33 | 6.03 | 323.61 | 6.03 |
| 298.46 | 3.64 | 298.75 | 3.64 | 273.89 | 4.94 | 299.90 | 5.44 | 307.04 | 6.04 | 307.60 | 6.04 | 323.33 | 6.04 | 323.61 | 6.04 |
| 298.75 | 3.65 | 299.03 | 3.65 | 274.46 | 4.95 | 300.19 | 5.45 | 307.32 | 6.05 | 307.88 | 6.05 | 323.33 | 6.05 | 323.61 | 6.05 |
| 299.03 | 3.66 | 299.32 | 3.66 | 275.03 | 4.96 | 300.47 | 5.46 | 307.60 | 6.06 | 308.16 | 6.06 | 323.33 | 6.06 | 323.61 | 6.06 |
| 299.32 | 3.67 | 299.60 | 3.67 | 275.60 | 4.97 | 300.76 | 5.47 | 307.60 | 6.07 | 308.44 | 6.07 | 323.33 | 6.07 | 323.61 | 6.07 |
| 299.60 | 3.68 | 299.89 | 3.68 | 276.17 | 4.98 | 301.04 | 5.48 | 307.60 | 6.08 | 308.72 | 6.08 | 323.33 | 6.08 | 323.61 | 6.08 |
| 299.89 | 3.69 | 300.18 | 3.69 | 276.74 | 4.99 | 301.33 | 5.49 | 307.60 | 6.09 | 309.00 | 6.09 | 323.33 | 6.09 | 323.61 | 6.09 |
| 300.18 | 3.70 | 300.46 | 3.70 | 277.31 | 5.00 | 301.61 | 5.50 | 307.60 | 6.10 | 309.28 | 6.10 | 323.33 | 6.10 | 323.61 | 6.10 |
| 300.46 | 3.71 | 300.75 | 3.71 | 277.89 | 5.01 | 301.89 | 5.51 | 307.60 | 6.11 | 309.56 | 6.11 | 323.33 | 6.11 | 323.61 | 6.11 |
| 300.75 | 3.72 | 301.03 | 3.72 | 278.46 | 5.02 | 302.17 | 5.52 | 307.60 | 6.12 | 309.84 | 6.12 | 323.33 | 6.12 | 323.61 | 6.12 |
| 301.03 | 3.73 | 301.32 | 3.73 | 279.04 | 5.03 | 302.46 | 5.53 | 307.60 | 6.13 | 310.12 | 6.13 | 323.33 | 6.13 | 323.61 | 6.13 |
| 301.32 | 3.74 | 301.60 | 3.74 | 279.61 | 5.04 | 302.75 | 5.54 | 307.60 | 6.14 | 310.40 | 6.14 | 323.33 | 6.14 | 323.61 | 6.14 |
| 301.60 | 3.75 | 301.89 | 3.75 | 280.19 | 5.05 | 303.03 | 5.55 | 307.60 | 6.15 | 310.68 | 6.15 | 323.33 | 6.15 | 323.61 | 6.15 |
| 301.89 | 3.76 | 302.18 | 3.76 | 280.76 | 5.06 | 303.32 | 5.56 | 307.60 | 6.16 | 310.96 | 6.16 | 323.33 | 6.16 | 323.61 | 6.16 |
| 302.18 | 3.77 | 302.46 | 3.77 | 281.33 | 5.07 | 303.61 | 5.57 | 307.60 | 6.17 | 311.24 | 6.17 | 323.33 | 6.17 | 323.61 | 6.17 |
| 302.46 | 3.78 | 302.75 | 3.78 | 281.90 | 5.08 | 303.90 | 5.58 | 307.60 | 6.18 | 311.52 | 6.18 | 323.33 | 6.18 | 323.61 | 6.18 |
| 302.75 | 3.79 | 303.03 | 3.79 | 282.47 | 5.09 | 304.18 | 5.59 | 307.60 | 6.19 | 311.80 | 6.19 | 323.33 | 6.19 | 323.61 | 6.19 |
| 303.03 | 3.80 | 303.32 | 3.80 | 283.04 | 5.10 | 304.46 | 5.60 | 307.60 | 6.20 | 312.08 | 6.20 | 323.33 | 6.20 | 323.61 | 6.20 |
| 303.32 | 3.81 | 303.60 | 3.81 | 283.61 | 5.11 | 304.75 | 5.61 | 307.60 | 6.21 | 312.36 | 6.21 | 323.33 | 6.21 | 323.61 | 6.21 |
| 303.60 | 3.82 | 303.89 | 3.82 | 284.18 | 5.12 | 305.03 | 5.62 | 307.60 | 6.22 | 312.64 | 6.22 | 323.33 | 6.22 | 323.61 | 6.22 |
| 303.89 | 3.83 | 304.18 | 3.83 | 284.75 | 5.13 | 305.32 | 5.63 | 307.60 | 6.23 | 312.92 | 6.23 | 323.33 | 6.23 | 323.61 | 6.23 |
| 304.18 | 3.84 | 304.46 | 3.84 | 285.32 | 5.14 | 305.61 | 5.64 | 307.60 | 6.24 | 313.20 | 6.24 | 323.33 | 6.24 | 323.61 | 6.24 |
| 304.46 | 3.85 | 304.75 | 3.85 | 285.89 | 5.15 | 305.90 | 5.65 | 307.60 | 6.25 | 313.48 | 6.25 | 323.33 | 6.25 | 323.61 | 6.25 |
| 304.75 | 3.86 | 305.03 | 3.86 | 286.46 | 5.16 | 306.19 | 5.66 | 307.60 | 6.26 | 313.76 | 6.26 | 323.33 | 6.26 | 323.61 | 6.26 |
| 305.03 | 3.87 | 305.32 | 3.87 | 287.03 | 5.17 | 306.47 | 5.67 | 307.60 | 6.27 | 314.04 | 6.27 | 323.33 | 6.27 | 323.61 | 6.27 |
| 305.32 | 3.88 | 305.60 | 3.88 | 287.60 | 5.18 | 306.76 | 5.68 | 307.60 | 6.28 | 314.32 | 6.28 | 323.33 | 6.28 | 323.61 | 6.28 |
| 305.60 | 3.89 | 305.89 | 3.89 | 288.17 | 5.19 | 307.04 | 5.69 | 307.60 | 6.29 | 314.60 | 6.29 | 323.33 | 6.29 | 323.61 | 6.29 |
| 305.89 | 3.90 | 306.18 | 3.90 | 288.74 | 5.20 | 307.32 | 5.70 | 307.60 | 6.30 | 314.88 | 6.30 | 323.33 | 6.30 | 323.61 | 6.30 |
| 306.18 | 3.91 | 306.46 | 3.91 | 289.31 | 5.21 | 307.60 | 5.71 | 307.60 | 6.31 | 315.16 | 6.31 | 323.33 | 6.31 | 323.61 | 6.31 |
| 306.46 | 3.92 | 306.75 | 3.92 | 289.88 | 5.22 | 307.88 | 5.72 | 307.60 | 6.32 | 315.44 | 6.32 | 323.33 | 6.32 | 323.61 | 6.32 |
| 306.75 | 3.93 | 307.03 | 3.93 | 290.45 | 5.23 | 308.16 | 5.73 | 307.60 | 6.33 | 315.72 | 6.33 | 323.33 | 6.33 | 323.61 | 6.33 |
| 307.03 | 3.94 | 307.32 | 3.94 | 291.02 | 5.24 | 308.44 | 5.74 | 307.60 | 6.34 | 316.00 | 6.34 | 323.33 | 6.34 | 323.61 | 6.34 |
| 307.32 | 3.95 | 307.60 | 3.95 | 291.59 | 5.25 | 308.72 | 5.75 | 307.60 | 6.35 | 316.28 | 6.35 | 323.33 | 6.35 | 323.61 | 6.35 |
| 307.60 | 3.96 | 307.88 | 3.96 | 292.16 | 5.26 | 309.00 | 5.76 | 307.60 | 6.36 | 316.56 | 6.36 | 323.33 | 6.36 | 323.61 | 6.36 |
| 307.88 | 3.97 | 308.16 | 3.97 | 292.73 | 5.27 | 309.28 | 5.77 | 307.60 | 6.37 | 316.84 | 6.37 | 323.33 | 6.37 | 323.61 | 6.37 |
| 308.16 | 3.98 | 308.44 | 3.98 | 293.30 | 5.28 | 309.56 | 5.78 | 307.60 | 6.38 | 317.12 | 6.38 | 323.33 | 6.38 | 323.61 | 6.38 |
| 308.44 | 3.99 | 308.72 | 3.99 | 293.87 | 5.29 | 309.84 | 5.79 | 307.60 | 6.39 | 317.40 | 6.39 | 323.33 | 6.39 | 323.61 | 6.39 |
| 308.72 | 4.00 | 309.00 | 4.00 | 294.44 | 5.30 | 310.11 | 5.80 | 307.60 | 6.40 | 317.68 | 6.40 | 323.33 | 6.40 | 323.61 | 6.40 |
| 309.00 | 4.01 | 309.28 | 4.01 | 295.01 | 5.31 | 310.39 | 5.81 | 307.60 | 6.41 | 317.96 | 6.41 | 323.33 | 6.41 | 323.61 | 6.41 |
| 309.28 | 4.02 | 309.56 | 4.02 | 295.58 | 5.32 | 310.67 | 5.82 | 307.60 | 6.42 | 318.24 | 6.42 | 323.33 | 6.42 | 323.61 | 6.42 |
| 309.56 | 4.03 | 309.84 | 4.03 | 296.15 | 5.33 | 310.95 | 5.83 | 307.60 | 6.43 | 318.52 | 6.43 | 323.33 | 6.43 | 323.61 | 6.43 |
| 309.84 | 4.04 | 310.12 | 4.04 | 296.72 | 5.34 | 311.23 | 5.84 | 307.60 | 6.44 | 318.80 | 6.44 | 323.33 | 6.44 | 323.61 | 6.44 |
| 310.12 | 4.05 | 310.40 | 4.05 | 297.29 | 5.35 | 311.51 | 5.85 | 307.60 | 6.45 | 319.08 | 6.45 | 323.33 | 6.45 | 323.61 | 6.45 |
| 310.40 | 4.06 | 310.68 | 4.06 | 297.86 | 5.36 | 311.79 | 5.86 | 307.60 | 6.46 | 319.36 | 6.46 | 323.33 | 6.46 | 323.61 | 6.46 |
| 310.68 | 4.07 | 310.96 | 4.07 | 298.43 | 5.37 | 312.07 | 5.87 | 307.60 | 6.47 | 319.64 | 6.47 | 323.33 | 6.47 | 323.61 | 6.47 |
| 310.96 | 4.08 | 311.24 | 4.08 | 299.00 | 5.38 | 312.35 | 5.88 | 307.60 | 6.48 | 319.92 | 6.48 | 323.33 | 6.48 | 323.61 | 6.48 |
| 311.24 | 4.09 | 311.52 | 4.09 | 299.57 | 5.39 | 312.63 | 5.89 | 307.60 | 6.49 | 320.20 | 6.49 | 323.33 | 6.49 | 323.61 | 6.49 |
| 311.52 | 4.10 | 311.80 | 4.10 | 300.14 | 5.40 | 312.91 | 5.90 | 307.60 | 6.50 | 320.48 | 6.50 | 323.33 | 6.50 | 323.61 | 6.50 |
| 311.80 | 4.11 | 312.07 | 4.11 | 300.71 | 5.41 | 313.19 | 5.91 | 307.60 | 6.51 | 320.76 | 6.51 | 323.33 | 6.51 | 323.61 | 6.51 |
| 312.07 | 4.12 | 312.35 | 4.12 | 301.28 | 5.42 | 313.47 | 5.92 | 307.60 | 6.52 | 321.04 | 6.52 | 323.33 | 6.52 | 323.61 | 6.52 |
| 312.35 | 4.13 | 312.63 | 4.13 | 301.85 | 5.43 | 313.75 | 5.93 | 307.60 | 6.53 | 321.32 | 6.53 | 323.33 | 6.53 | 323.61 | 6.53 |
| 312.63 | 4.14 | 312.91 | 4.14 | 302.42 | 5.44 | 314.03 | 5.94 | 307.60 | 6.54 | 321.60 | 6.54 | 323.33 | 6.54 | 323.61 | 6.54 |
| 312.91 | 4.15 | 313.19 | 4.15 | 302.99 | 5.45 | 314.31 | 5.95 | 307.60 | 6.55 | 321.88 | 6.55 | 323.33 | 6.55 | 323.61 | 6.55 |
| 313.19 | 4.16 | 313.47 | 4.16 | 303.56 | 5.46 | 314.59 | 5.96 | 307.60 | 6.56 | 322.16 | 6.56 | 323.33 | 6.56 | 323.61 | 6.56 |
| 313.47 | 4.17 | 313.75 | 4.17 | 304.13 | 5.47 | 314.87 | 5.97 | 307.60 | 6.57 | 322.44 | 6.57 | 323.33 | 6.57 | 323.61 | 6.57 |
| 313.75 | 4.18 | 314.03 | 4.18 | 304.70 | 5.48 | 315.15 | 5.98 | 307.60 | 6.58 | 322.72 | 6.58 | 323.33 | 6.58 | 323.61 | 6.58 |
| 314.03 | 4.19 | 314.31 | 4.19 | 305.27 | 5.49 | 315.43 | 5.99 | 307.60 | 6.59 | 323.00 | 6.59 | 323.33 | 6.59 | 323.61 | 6.59 |
| 314.31 | 4.20 | 314.59 | 4.20 | 305.84 | 5.50 | 315.71 | 6.00 | 307.60 | 6.60 | 323.28 | 6.60 | 323.33 | 6.60 | 323.61 | 6.60 |

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|-------|-----------|--|
| 340.19 | 340.46 | 7.90 | 357.60 | 374.47 | 374.75 | 8.40 | 391.89 | 408.76 | 409.03 | 9.00 | 425.90 | 426.18 | 10.20 | | |
| 340.47 | 340.75 | 7.91 | 357.91 | 374.76 | 375.03 | 8.41 | 392.16 | 408.77 | 409.04 | 9.01 | 426.19 | 426.47 | 10.21 | | |
| 340.76 | 341.03 | 7.92 | 358.18 | 375.04 | 375.32 | 8.42 | 392.47 | 408.78 | 409.05 | 9.02 | 426.20 | 426.73 | 10.22 | | |
| 341.04 | 341.32 | 7.93 | 358.46 | 375.05 | 375.60 | 8.43 | 392.76 | 408.79 | 409.06 | 9.03 | 426.21 | 427.03 | 10.23 | | |
| 341.33 | 341.60 | 7.94 | 358.75 | 375.06 | 375.89 | 8.44 | 393.06 | 408.80 | 409.07 | 9.04 | 426.22 | 427.32 | 10.24 | | |
| 341.61 | 341.89 | 7.95 | 359.03 | 375.07 | 376.18 | 8.45 | 393.35 | 408.81 | 409.08 | 9.05 | 426.23 | 427.60 | 10.25 | | |
| 341.90 | 342.18 | 7.96 | 359.32 | 375.08 | 376.46 | 8.46 | 393.64 | 408.82 | 409.09 | 9.06 | 426.24 | 427.89 | 10.26 | | |
| 342.19 | 342.47 | 7.97 | 359.61 | 375.09 | 376.75 | 8.47 | 393.93 | 408.83 | 409.10 | 9.07 | 426.25 | 428.18 | 10.27 | | |
| 342.48 | 342.75 | 7.98 | 359.90 | 375.10 | 377.03 | 8.48 | 394.22 | 408.84 | 409.11 | 9.08 | 426.26 | 428.47 | 10.28 | | |
| 342.76 | 343.03 | 7.99 | 360.18 | 375.11 | 377.32 | 8.49 | 394.51 | 408.85 | 409.12 | 9.09 | 426.27 | 428.75 | 10.29 | | |
| 343.04 | 343.32 | 7.90 | 360.46 | 375.12 | 377.60 | 8.50 | 394.79 | 408.86 | 409.13 | 9.10 | 426.28 | 429.03 | 10.30 | | |
| 343.33 | 343.60 | 7.91 | 360.75 | 375.13 | 377.89 | 8.51 | 395.08 | 408.87 | 409.14 | 9.11 | 426.29 | 429.32 | 10.31 | | |
| 343.61 | 343.89 | 7.92 | 361.03 | 375.14 | 378.18 | 8.52 | 395.37 | 408.88 | 409.15 | 9.12 | 426.30 | 429.60 | 10.32 | | |
| 343.90 | 344.18 | 7.93 | 361.32 | 375.15 | 378.46 | 8.53 | 395.65 | 408.89 | 409.16 | 9.13 | 426.31 | 429.89 | 10.33 | | |
| 344.19 | 344.46 | 7.94 | 361.61 | 375.16 | 378.75 | 8.54 | 395.94 | 408.90 | 409.17 | 9.14 | 426.32 | 430.18 | 10.34 | | |
| 344.47 | 344.75 | 7.95 | 361.89 | 375.17 | 379.03 | 8.55 | 396.23 | 408.91 | 409.18 | 9.15 | 426.33 | 430.46 | 10.35 | | |
| 344.76 | 345.03 | 7.96 | 362.18 | 375.18 | 379.32 | 8.56 | 396.51 | 408.92 | 409.19 | 9.16 | 426.34 | 430.75 | 10.36 | | |
| 345.04 | 345.32 | 7.97 | 362.46 | 375.19 | 379.60 | 8.57 | 396.79 | 408.93 | 409.20 | 9.17 | 426.35 | 431.03 | 10.37 | | |
| 345.33 | 345.60 | 7.98 | 362.75 | 375.20 | 379.89 | 8.58 | 397.08 | 408.94 | 409.21 | 9.18 | 426.36 | 431.32 | 10.38 | | |
| 345.61 | 345.89 | 7.99 | 363.03 | 375.21 | 380.18 | 8.59 | 397.36 | 408.95 | 409.22 | 9.19 | 426.37 | 431.60 | 10.39 | | |
| 345.90 | 346.18 | 8.00 | 363.32 | 380.19 | 380.46 | 8.60 | 397.65 | 408.96 | 409.23 | 9.20 | 426.38 | 431.89 | 10.40 | | |
| 346.19 | 346.46 | 8.01 | 363.60 | 380.20 | 380.75 | 8.61 | 397.93 | 408.97 | 409.24 | 9.21 | 426.39 | 432.18 | 10.41 | | |
| 346.47 | 346.75 | 8.02 | 363.89 | 380.21 | 381.03 | 8.62 | 398.22 | 408.98 | 409.25 | 9.22 | 426.40 | 432.46 | 10.42 | | |
| 346.76 | 347.03 | 8.03 | 364.18 | 380.22 | 381.32 | 8.63 | 398.50 | 408.99 | 409.26 | 9.23 | 426.41 | 432.75 | 10.43 | | |
| 347.04 | 347.32 | 8.04 | 364.46 | 380.23 | 381.60 | 8.64 | 398.79 | 409.00 | 409.27 | 9.24 | 426.42 | 433.03 | 10.44 | | |
| 347.33 | 347.60 | 8.05 | 364.75 | 380.24 | 381.89 | 8.65 | 399.07 | 409.01 | 409.28 | 9.25 | 426.43 | 433.32 | 10.45 | | |
| 347.61 | 347.89 | 8.06 | 365.03 | 380.25 | 382.18 | 8.66 | 399.36 | 409.02 | 409.29 | 9.26 | 426.44 | 433.60 | 10.46 | | |
| 347.90 | 348.18 | 8.07 | 365.32 | 380.26 | 382.46 | 8.67 | 399.64 | 409.03 | 409.30 | 9.27 | 426.45 | 433.89 | 10.47 | | |
| 348.19 | 348.46 | 8.08 | 365.60 | 380.27 | 382.75 | 8.68 | 399.93 | 409.04 | 409.31 | 9.28 | 426.46 | 434.18 | 10.48 | | |
| 348.47 | 348.75 | 8.09 | 365.89 | 380.28 | 383.03 | 8.69 | 400.21 | 409.05 | 409.32 | 9.29 | 426.47 | 434.46 | 10.49 | | |
| 348.76 | 349.03 | 8.10 | 366.18 | 380.29 | 383.32 | 8.70 | 400.50 | 409.06 | 409.33 | 9.30 | 426.48 | 434.75 | 10.50 | | |
| 349.04 | 349.32 | 8.11 | 366.46 | 380.30 | 383.60 | 8.71 | 400.78 | 409.07 | 409.34 | 9.31 | 426.49 | 435.03 | 10.51 | | |
| 349.33 | 349.60 | 8.12 | 366.75 | 380.31 | 383.89 | 8.72 | 401.07 | 409.08 | 409.35 | 9.32 | 426.50 | 435.32 | 10.52 | | |
| 349.61 | 349.89 | 8.13 | 367.03 | 380.32 | 384.18 | 8.73 | 401.35 | 409.09 | 409.36 | 9.33 | 426.51 | 435.60 | 10.53 | | |
| 349.90 | 350.18 | 8.14 | 367.32 | 380.33 | 384.46 | 8.74 | 401.64 | 409.10 | 409.37 | 9.34 | 426.52 | 435.89 | 10.54 | | |
| 350.19 | 350.46 | 8.15 | 367.60 | 380.34 | 384.75 | 8.75 | 401.92 | 409.11 | 409.38 | 9.35 | 426.53 | 436.18 | 10.55 | | |
| 350.47 | 350.75 | 8.16 | 367.89 | 380.35 | 385.03 | 8.76 | 402.21 | 409.12 | 409.39 | 9.36 | 426.54 | 436.46 | 10.56 | | |
| 350.76 | 351.03 | 8.17 | 368.18 | 380.36 | 385.32 | 8.77 | 402.49 | 409.13 | 409.40 | 9.37 | 426.55 | 436.75 | 10.57 | | |
| 351.04 | 351.32 | 8.18 | 368.46 | 380.37 | 385.60 | 8.78 | 402.78 | 409.14 | 409.41 | 9.38 | 426.56 | 437.03 | 10.58 | | |
| 351.33 | 351.60 | 8.19 | 368.75 | 380.38 | 385.89 | 8.79 | 403.06 | 409.15 | 409.42 | 9.39 | 426.57 | 437.32 | 10.59 | | |
| 351.61 | 351.89 | 8.20 | 369.03 | 380.39 | 386.18 | 8.80 | 403.35 | 409.16 | 409.43 | 9.40 | 426.58 | 437.60 | 10.60 | | |
| 351.90 | 352.18 | 8.21 | 369.32 | 380.40 | 386.46 | 8.81 | 403.63 | 409.17 | 409.44 | 9.41 | 426.59 | 437.89 | 10.61 | | |
| 352.19 | 352.46 | 8.22 | 369.60 | 380.41 | 386.75 | 8.82 | 403.92 | 409.18 | 409.45 | 9.42 | 426.60 | 438.18 | 10.62 | | |
| 352.47 | 352.75 | 8.23 | 369.89 | 380.42 | 387.03 | 8.83 | 404.20 | 409.19 | 409.46 | 9.43 | 426.61 | 438.46 | 10.63 | | |
| 352.76 | 353.03 | 8.24 | 370.18 | 380.43 | 387.32 | 8.84 | 404.49 | 409.20 | 409.47 | 9.44 | 426.62 | 438.75 | 10.64 | | |
| 353.04 | 353.32 | 8.25 | 370.46 | 380.44 | 387.60 | 8.85 | 404.77 | 409.21 | 409.48 | 9.45 | 426.63 | 439.03 | 10.65 | | |
| 353.33 | 353.60 | 8.26 | 370.75 | 380.45 | 387.89 | 8.86 | 405.06 | 409.22 | 409.49 | 9.46 | 426.64 | 439.32 | 10.66 | | |
| 353.61 | 353.89 | 8.27 | 371.03 | 380.46 | 388.18 | 8.87 | 405.34 | 409.23 | 409.50 | 9.47 | 426.65 | 439.60 | 10.67 | | |
| 353.90 | 354.18 | 8.28 | 371.32 | 380.47 | 388.46 | 8.88 | 405.63 | 409.24 | 409.51 | 9.48 | 426.66 | 439.89 | 10.68 | | |
| 354.19 | 354.46 | 8.29 | 371.60 | 380.48 | 388.75 | 8.89 | 405.91 | 409.25 | 409.52 | 9.49 | 426.67 | 440.18 | 10.69 | | |
| 354.47 | 354.75 | 8.30 | 371.89 | 380.49 | 389.03 | 8.90 | 406.20 | 409.26 | 409.53 | 9.50 | 426.68 | 440.46 | 10.70 | | |
| 354.76 | 355.03 | 8.31 | 372.18 | 380.50 | 389.32 | 8.91 | 406.48 | 409.27 | 409.54 | 9.51 | 426.69 | 440.75 | 10.71 | | |
| 355.04 | 355.32 | 8.32 | 372.46 | 380.51 | 389.60 | 8.92 | 406.77 | 409.28 | 409.55 | 9.52 | 426.70 | 441.03 | 10.72 | | |
| 355.33 | 355.60 | 8.33 | 372.75 | 380.52 | 389.89 | 8.93 | 407.05 | 409.29 | 409.56 | 9.53 | 426.71 | 441.32 | 10.73 | | |
| 355.61 | 355.89 | 8.34 | 373.03 | 380.53 | 390.18 | 8.94 | 407.34 | 409.30 | 409.57 | 9.54 | 426.72 | 441.60 | 10.74 | | |
| 355.90 | 356.18 | 8.35 | 373.32 | 380.54 | 390.46 | 8.95 | 407.62 | 409.31 | 409.58 | 9.55 | 426.73 | 441.89 | 10.75 | | |
| 356.19 | 356.46 | 8.36 | 373.60 | 380.55 | 390.75 | 8.96 | 407.91 | 409.32 | 409.59 | 9.56 | 426.74 | 442.18 | 10.76 | | |
| 356.47 | 356.75 | 8.37 | 373.89 | 380.56 | 391.03 | 8.97 | 408.19 | 409.33 | 409.60 | 9.57 | 426.75 | 442.46 | 10.77 | | |
| 356.76 | 357.03 | 8.38 | 374.18 | 380.57 | 391.32 | 8.98 | 408.48 | 409.34 | 409.61 | 9.58 | 426.76 | 442.75 | 10.78 | | |
| 357.04 | 357.32 | 8.39 | 374.46 | 380.58 | 391.60 | 8.99 | 408.76 | 409.35 | 409.62 | 9.59 | 426.77 | 443.03 | 10.79 | | |

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|
| 443.04 | 443.22 | 10.80 | 469.46 | 477.33 | 12.00 | 494.47 | 494.75 | 12.60 | 511.61 | 511.89 | 13.20 | 528.76 | 529.03 | 13.80 |
| 443.32 | 443.60 | 10.81 | 469.47 | 477.39 | 12.00 | 494.76 | 495.02 | 12.61 | 511.62 | 511.90 | 13.21 | 528.77 | 529.04 | 13.81 |
| 443.61 | 443.89 | 10.82 | 469.76 | 477.90 | 12.02 | 495.03 | 495.29 | 12.62 | 511.91 | 512.19 | 13.22 | 529.05 | 529.32 | 13.82 |
| 443.90 | 444.18 | 10.83 | 469.77 | 477.91 | 12.03 | 495.32 | 495.58 | 12.63 | 511.92 | 512.20 | 13.23 | 529.33 | 529.60 | 13.83 |
| 444.19 | 444.46 | 10.84 | 469.78 | 477.92 | 12.04 | 495.61 | 495.89 | 12.64 | 511.93 | 512.21 | 13.24 | 529.61 | 529.88 | 13.84 |
| 444.47 | 444.75 | 10.85 | 469.79 | 477.93 | 12.05 | 495.90 | 496.18 | 12.65 | 511.94 | 512.22 | 13.25 | 529.90 | 530.18 | 13.85 |
| 444.76 | 445.04 | 10.86 | 469.80 | 477.94 | 12.06 | 496.19 | 496.47 | 12.66 | 511.95 | 512.23 | 13.26 | 530.19 | 530.47 | 13.86 |
| 445.05 | 445.32 | 10.87 | 469.81 | 477.95 | 12.07 | 496.48 | 496.76 | 12.67 | 511.96 | 512.24 | 13.27 | 530.48 | 530.76 | 13.87 |
| 445.33 | 445.60 | 10.88 | 469.82 | 477.96 | 12.08 | 496.77 | 497.05 | 12.68 | 511.97 | 512.25 | 13.28 | 530.77 | 531.05 | 13.88 |
| 445.61 | 445.89 | 10.89 | 469.83 | 477.97 | 12.09 | 497.04 | 497.32 | 12.69 | 511.98 | 512.26 | 13.29 | 531.06 | 531.34 | 13.89 |
| 445.90 | 446.18 | 10.90 | 469.84 | 477.98 | 12.10 | 497.33 | 497.61 | 12.70 | 511.99 | 512.27 | 13.30 | 531.35 | 531.63 | 13.90 |
| 446.19 | 446.46 | 10.91 | 469.85 | 477.99 | 12.11 | 497.61 | 497.89 | 12.71 | 512.00 | 512.28 | 13.31 | 531.64 | 531.92 | 13.91 |
| 446.48 | 446.75 | 10.92 | 469.86 | 478.00 | 12.12 | 497.90 | 498.18 | 12.72 | 512.01 | 512.29 | 13.32 | 531.93 | 532.20 | 13.92 |
| 446.76 | 447.03 | 10.93 | 469.87 | 478.01 | 12.13 | 498.19 | 498.47 | 12.73 | 512.02 | 512.30 | 13.33 | 532.21 | 532.49 | 13.93 |
| 447.04 | 447.32 | 10.94 | 469.88 | 478.02 | 12.14 | 498.47 | 498.75 | 12.74 | 512.03 | 512.31 | 13.34 | 532.50 | 532.77 | 13.94 |
| 447.33 | 447.60 | 10.95 | 469.89 | 478.03 | 12.15 | 498.76 | 499.03 | 12.75 | 512.04 | 512.32 | 13.35 | 532.78 | 533.05 | 13.95 |
| 447.61 | 447.89 | 10.96 | 469.90 | 478.04 | 12.16 | 499.04 | 499.32 | 12.76 | 512.05 | 512.33 | 13.36 | 533.06 | 533.33 | 13.96 |
| 447.90 | 448.18 | 10.97 | 469.91 | 478.05 | 12.17 | 499.33 | 499.61 | 12.77 | 512.06 | 512.34 | 13.37 | 533.34 | 533.61 | 13.97 |
| 448.19 | 448.46 | 10.98 | 469.92 | 478.06 | 12.18 | 499.61 | 499.89 | 12.78 | 512.07 | 512.35 | 13.38 | 533.62 | 533.89 | 13.98 |
| 448.47 | 448.75 | 10.99 | 469.93 | 478.07 | 12.19 | 499.90 | 500.18 | 12.79 | 512.08 | 512.36 | 13.39 | 533.90 | 534.18 | 13.99 |
| 448.76 | 449.03 | 11.00 | 469.94 | 478.08 | 12.20 | 500.19 | 500.46 | 12.80 | 512.09 | 512.37 | 13.40 | 534.19 | 534.46 | 14.00 |
| 449.04 | 449.32 | 11.01 | 469.95 | 478.09 | 12.21 | 500.47 | 500.75 | 12.81 | 512.10 | 512.38 | 13.41 | 534.47 | 534.75 | 14.01 |
| 449.33 | 449.60 | 11.02 | 469.96 | 478.10 | 12.22 | 500.76 | 501.03 | 12.82 | 512.11 | 512.39 | 13.42 | 534.76 | 535.03 | 14.02 |
| 449.61 | 449.89 | 11.03 | 469.97 | 478.11 | 12.23 | 501.04 | 501.32 | 12.83 | 512.12 | 512.40 | 13.43 | 535.04 | 535.32 | 14.03 |
| 449.90 | 450.18 | 11.04 | 469.98 | 478.12 | 12.24 | 501.33 | 501.60 | 12.84 | 512.13 | 512.41 | 13.44 | 535.33 | 535.61 | 14.04 |
| 450.19 | 450.46 | 11.05 | 469.99 | 478.13 | 12.25 | 501.61 | 501.89 | 12.85 | 512.14 | 512.42 | 13.45 | 535.62 | 535.89 | 14.05 |
| 450.47 | 450.75 | 11.06 | 469.99 | 478.14 | 12.26 | 501.90 | 502.18 | 12.86 | 512.15 | 512.43 | 13.46 | 535.90 | 536.18 | 14.06 |
| 450.76 | 451.03 | 11.07 | 469.99 | 478.15 | 12.27 | 502.19 | 502.46 | 12.87 | 512.16 | 512.44 | 13.47 | 536.19 | 536.46 | 14.07 |
| 451.04 | 451.32 | 11.08 | 469.99 | 478.16 | 12.28 | 502.47 | 502.75 | 12.88 | 512.17 | 512.45 | 13.48 | 536.47 | 536.75 | 14.08 |
| 451.33 | 451.60 | 11.09 | 469.99 | 478.17 | 12.29 | 502.76 | 503.03 | 12.89 | 512.18 | 512.46 | 13.49 | 536.76 | 537.03 | 14.09 |
| 451.61 | 451.89 | 11.10 | 469.99 | 478.18 | 12.30 | 503.04 | 503.32 | 12.90 | 512.19 | 512.47 | 13.50 | 537.04 | 537.32 | 14.10 |
| 451.90 | 452.18 | 11.11 | 469.99 | 478.19 | 12.31 | 503.33 | 503.60 | 12.91 | 512.20 | 512.48 | 13.51 | 537.33 | 537.61 | 14.11 |
| 452.19 | 452.46 | 11.12 | 469.99 | 478.20 | 12.32 | 503.61 | 503.89 | 12.92 | 512.21 | 512.49 | 13.52 | 537.62 | 537.89 | 14.12 |
| 452.47 | 452.75 | 11.13 | 469.99 | 478.21 | 12.33 | 503.90 | 504.18 | 12.93 | 512.22 | 512.50 | 13.53 | 537.90 | 538.18 | 14.13 |
| 452.76 | 453.03 | 11.14 | 469.99 | 478.22 | 12.34 | 504.19 | 504.46 | 12.94 | 512.23 | 512.51 | 13.54 | 538.19 | 538.46 | 14.14 |
| 453.04 | 453.32 | 11.15 | 470.19 | 487.04 | 12.35 | 504.47 | 504.75 | 12.95 | 512.24 | 512.52 | 13.55 | 538.47 | 538.75 | 14.15 |
| 453.33 | 453.60 | 11.16 | 470.47 | 487.32 | 12.36 | 504.76 | 505.03 | 12.96 | 512.25 | 512.53 | 13.56 | 538.76 | 539.03 | 14.16 |
| 453.61 | 453.89 | 11.17 | 470.76 | 487.61 | 12.37 | 505.04 | 505.32 | 12.97 | 512.26 | 512.54 | 13.57 | 539.04 | 539.32 | 14.17 |
| 453.90 | 454.18 | 11.18 | 471.04 | 487.90 | 12.38 | 505.33 | 505.61 | 12.98 | 512.27 | 512.55 | 13.58 | 539.33 | 539.60 | 14.18 |
| 454.19 | 454.46 | 11.19 | 471.33 | 488.19 | 12.39 | 505.61 | 505.89 | 12.99 | 512.28 | 512.56 | 13.59 | 539.61 | 539.89 | 14.19 |
| 454.47 | 454.75 | 11.20 | 471.61 | 488.47 | 12.40 | 505.90 | 506.18 | 13.00 | 512.29 | 512.57 | 13.60 | 540.19 | 540.46 | 14.20 |
| 454.76 | 455.03 | 11.21 | 471.90 | 488.76 | 12.41 | 506.19 | 506.46 | 13.01 | 512.30 | 512.58 | 13.61 | 540.47 | 540.75 | 14.21 |
| 455.04 | 455.32 | 11.22 | 472.19 | 489.04 | 12.42 | 506.47 | 506.75 | 13.02 | 512.31 | 512.59 | 13.62 | 540.76 | 541.03 | 14.22 |
| 455.33 | 455.60 | 11.23 | 472.47 | 489.33 | 12.43 | 506.76 | 507.03 | 13.03 | 512.32 | 512.60 | 13.63 | 541.04 | 541.32 | 14.23 |
| 455.61 | 455.89 | 11.24 | 472.76 | 489.61 | 12.44 | 507.03 | 507.32 | 13.04 | 512.33 | 512.61 | 13.64 | 541.33 | 541.60 | 14.24 |
| 455.90 | 456.18 | 11.25 | 473.04 | 489.90 | 12.45 | 507.33 | 507.61 | 13.05 | 512.34 | 512.62 | 13.65 | 541.61 | 541.89 | 14.25 |
| 456.19 | 456.46 | 11.26 | 473.33 | 490.19 | 12.46 | 507.61 | 507.89 | 13.06 | 512.35 | 512.63 | 13.66 | 541.90 | 542.18 | 14.26 |
| 456.47 | 456.75 | 11.27 | 473.61 | 490.47 | 12.47 | 507.90 | 508.18 | 13.07 | 512.36 | 512.64 | 13.67 | 542.19 | 542.46 | 14.27 |
| 456.76 | 457.03 | 11.28 | 473.90 | 490.76 | 12.48 | 508.19 | 508.46 | 13.08 | 512.37 | 512.65 | 13.68 | 542.47 | 542.75 | 14.28 |
| 457.04 | 457.32 | 11.29 | 474.19 | 491.04 | 12.49 | 508.47 | 508.75 | 13.09 | 512.38 | 512.66 | 13.69 | 542.76 | 543.03 | 14.29 |
| 457.33 | 457.60 | 11.30 | 474.47 | 491.33 | 12.50 | 508.76 | 509.03 | 13.10 | 512.39 | 512.67 | 13.70 | 543.04 | 543.32 | 14.30 |
| 457.61 | 457.89 | 11.31 | 474.76 | 491.61 | 12.51 | 509.04 | 509.32 | 13.11 | 512.40 | 512.68 | 13.71 | 543.33 | 543.61 | 14.31 |
| 457.90 | 458.18 | 11.32 | 475.04 | 491.90 | 12.52 | 509.33 | 509.61 | 13.12 | 512.41 | 512.69 | 13.72 | 543.62 | 543.89 | 14.32 |
| 458.19 | 458.46 | 11.33 | 475.33 | 492.19 | 12.53 | 509.61 | 509.89 | 13.13 | 512.42 | 512.70 | 13.73 | 543.89 | 544.18 | 14.33 |
| 458.47 | 458.75 | 11.34 | 475.61 | 492.47 | 12.54 | 509.90 | 510.18 | 13.14 | 512.43 | 512.71 | 13.74 | 544.19 | 544.46 | 14.34 |
| 458.76 | 459.03 | 11.35 | 475.90 | 492.76 | 12.55 | 510.19 | 510.46 | 13.15 | 512.44 | 512.72 | 13.75 | 544.47 | 544.75 | 14.35 |
| 459.04 | 459.32 | 11.36 | 476.19 | 493.03 | 12.56 | 510.47 | 510.75 | 13.16 | 512.45 | 512.73 | 13.76 | 544.76 | 545.03 | 14.36 |
| 459.33 | 459.60 | 11.37 | 476.47 | 493.33 | 12.57 | 510.76 | 511.03 | 13.17 | 512.46 | 512.74 | 13.77 | 545.04 | 545.32 | 14.37 |
| 459.61 | 459.89 | 11.38 | 476.76 | 493.61 | 12.58 | 511.04 | 511.32 | 13.18 | 512.47 | 512.75 | 13.78 | 545.33 | 545.60 | 14.38 |
| 459.90 | 460.18 | 11.39 | 477.04 | 493.89 | 12.59 | 511.33 | 511.60 | 13.19 | 512.48 | 512.76 | 13.79 | 545.61 | 545.89 | 14.39 |

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 545.90 | 14.40 | 563.32 | 15.00 | 580.19 | 15.60 | 597.33 | 16.20 | 614.47 | 16.80 | 631.01 | 17.40 | 647.90 | 18.00 |
| 546.18 | 14.41 | 563.61 | 15.01 | 580.46 | 15.61 | 597.62 | 16.21 | 614.76 | 16.81 | 631.30 | 17.41 | 648.18 | 18.01 |
| 546.47 | 14.42 | 563.90 | 15.02 | 580.75 | 15.62 | 597.91 | 16.22 | 615.05 | 16.82 | 631.59 | 17.42 | 648.47 | 18.02 |
| 546.76 | 14.43 | 564.18 | 15.03 | 581.04 | 15.63 | 598.20 | 16.23 | 615.33 | 16.83 | 631.88 | 17.43 | 648.76 | 18.03 |
| 547.04 | 14.44 | 564.46 | 15.04 | 581.32 | 15.64 | 598.48 | 16.24 | 615.61 | 16.84 | 632.16 | 17.44 | 649.04 | 18.04 |
| 547.33 | 14.45 | 564.75 | 15.05 | 581.61 | 15.65 | 598.76 | 16.25 | 615.90 | 16.85 | 632.44 | 17.45 | 649.33 | 18.05 |
| 547.61 | 14.46 | 565.03 | 15.06 | 581.90 | 15.66 | 599.04 | 16.26 | 616.19 | 16.86 | 632.73 | 17.46 | 649.61 | 18.06 |
| 547.90 | 14.47 | 565.32 | 15.07 | 582.18 | 15.67 | 599.33 | 16.27 | 616.47 | 16.87 | 633.01 | 17.47 | 649.90 | 18.07 |
| 548.19 | 14.48 | 565.61 | 15.08 | 582.47 | 15.68 | 599.61 | 16.28 | 616.76 | 16.88 | 633.30 | 17.48 | 650.18 | 18.08 |
| 548.47 | 14.49 | 565.89 | 15.09 | 582.76 | 15.69 | 599.90 | 16.29 | 617.04 | 16.89 | 633.58 | 17.49 | 650.46 | 18.09 |
| 548.76 | 14.50 | 566.18 | 15.10 | 583.04 | 15.70 | 600.19 | 16.30 | 617.33 | 16.90 | 633.87 | 17.50 | 650.75 | 18.10 |
| 549.04 | 14.51 | 566.46 | 15.11 | 583.33 | 15.71 | 600.47 | 16.31 | 617.61 | 16.91 | 634.16 | 17.51 | 651.04 | 18.11 |
| 549.33 | 14.52 | 566.75 | 15.12 | 583.61 | 15.72 | 600.76 | 16.32 | 617.90 | 16.92 | 634.44 | 17.52 | 651.33 | 18.12 |
| 549.61 | 14.53 | 567.04 | 15.13 | 583.90 | 15.73 | 601.04 | 16.33 | 618.19 | 16.93 | 634.73 | 17.53 | 651.61 | 18.13 |
| 549.90 | 14.54 | 567.32 | 15.14 | 584.19 | 15.74 | 601.33 | 16.34 | 618.47 | 16.94 | 635.01 | 17.54 | 651.90 | 18.14 |
| 550.19 | 14.55 | 567.61 | 15.15 | 584.47 | 15.75 | 601.61 | 16.35 | 618.76 | 16.95 | 635.30 | 17.55 | 652.18 | 18.15 |
| 550.47 | 14.56 | 567.89 | 15.16 | 584.76 | 15.76 | 601.90 | 16.36 | 619.04 | 16.96 | 635.58 | 17.56 | 652.47 | 18.16 |
| 550.76 | 14.57 | 568.18 | 15.17 | 585.04 | 15.77 | 602.19 | 16.37 | 619.33 | 16.97 | 635.87 | 17.57 | 652.75 | 18.17 |
| 551.04 | 14.58 | 568.46 | 15.18 | 585.33 | 15.78 | 602.47 | 16.38 | 619.61 | 16.98 | 636.16 | 17.58 | 653.04 | 18.18 |
| 551.33 | 14.59 | 568.75 | 15.19 | 585.61 | 15.79 | 602.76 | 16.39 | 619.90 | 16.99 | 636.44 | 17.59 | 653.33 | 18.19 |
| 551.61 | 14.60 | 569.03 | 15.20 | 585.90 | 15.80 | 603.04 | 16.40 | 620.19 | 17.00 | 636.73 | 17.60 | 653.61 | 18.20 |
| 551.90 | 14.61 | 569.32 | 15.21 | 586.18 | 15.81 | 603.33 | 16.41 | 620.47 | 17.01 | 637.01 | 17.61 | 653.90 | 18.21 |
| 552.19 | 14.62 | 569.61 | 15.22 | 586.47 | 15.82 | 603.61 | 16.42 | 620.76 | 17.02 | 637.29 | 17.62 | 654.18 | 18.22 |
| 552.47 | 14.63 | 569.89 | 15.23 | 586.76 | 15.83 | 603.90 | 16.43 | 621.04 | 17.03 | 637.58 | 17.63 | 654.47 | 18.23 |
| 552.76 | 14.64 | 570.18 | 15.24 | 587.04 | 15.84 | 604.19 | 16.44 | 621.33 | 17.04 | 637.86 | 17.64 | 654.75 | 18.24 |
| 553.04 | 14.65 | 570.46 | 15.25 | 587.33 | 15.85 | 604.47 | 16.45 | 621.61 | 17.05 | 638.15 | 17.65 | 655.04 | 18.25 |
| 553.33 | 14.66 | 570.75 | 15.26 | 587.61 | 15.86 | 604.76 | 16.46 | 621.90 | 17.06 | 638.43 | 17.66 | 655.33 | 18.26 |
| 553.61 | 14.67 | 571.03 | 15.27 | 587.90 | 15.87 | 605.04 | 16.47 | 622.19 | 17.07 | 638.72 | 17.67 | 655.61 | 18.27 |
| 553.90 | 14.68 | 571.32 | 15.28 | 588.19 | 15.88 | 605.33 | 16.48 | 622.47 | 17.08 | 639.00 | 17.68 | 655.90 | 18.28 |
| 554.19 | 14.69 | 571.61 | 15.29 | 588.47 | 15.89 | 605.61 | 16.49 | 622.76 | 17.09 | 639.29 | 17.69 | 656.18 | 18.29 |
| 554.47 | 14.70 | 571.90 | 15.30 | 588.76 | 15.90 | 605.90 | 16.50 | 623.04 | 17.10 | 639.57 | 17.70 | 656.47 | 18.30 |
| 554.76 | 14.71 | 572.18 | 15.31 | 589.04 | 15.91 | 606.19 | 16.51 | 623.33 | 17.11 | 639.86 | 17.71 | 656.75 | 18.31 |
| 555.04 | 14.72 | 572.46 | 15.32 | 589.33 | 15.92 | 606.47 | 16.52 | 623.61 | 17.12 | 640.14 | 17.72 | 657.04 | 18.32 |
| 555.33 | 14.73 | 572.75 | 15.33 | 589.61 | 15.93 | 606.76 | 16.53 | 623.90 | 17.13 | 640.43 | 17.73 | 657.32 | 18.33 |
| 555.61 | 14.74 | 573.03 | 15.34 | 589.90 | 15.94 | 607.04 | 16.54 | 624.19 | 17.14 | 640.71 | 17.74 | 657.61 | 18.34 |
| 555.90 | 14.75 | 573.32 | 15.35 | 590.19 | 15.95 | 607.33 | 16.55 | 624.47 | 17.15 | 641.00 | 17.75 | 657.89 | 18.35 |
| 556.19 | 14.76 | 573.60 | 15.36 | 590.47 | 15.96 | 607.61 | 16.56 | 624.76 | 17.16 | 641.28 | 17.76 | 658.18 | 18.36 |
| 556.47 | 14.77 | 573.89 | 15.37 | 590.76 | 15.97 | 607.90 | 16.57 | 625.04 | 17.17 | 641.57 | 17.77 | 658.46 | 18.37 |
| 556.76 | 14.78 | 574.18 | 15.38 | 591.04 | 15.98 | 608.19 | 16.58 | 625.33 | 17.18 | 641.85 | 17.78 | 658.75 | 18.38 |
| 557.04 | 14.79 | 574.46 | 15.39 | 591.33 | 15.99 | 608.47 | 16.59 | 625.61 | 17.19 | 642.14 | 17.79 | 659.04 | 18.39 |
| 557.33 | 14.80 | 574.75 | 15.40 | 591.61 | 16.00 | 608.76 | 16.60 | 625.90 | 17.20 | 642.42 | 17.80 | 659.32 | 18.40 |
| 557.61 | 14.81 | 575.03 | 15.41 | 591.90 | 16.01 | 609.04 | 16.61 | 626.18 | 17.21 | 642.71 | 17.81 | 659.61 | 18.41 |
| 557.90 | 14.82 | 575.32 | 15.42 | 592.19 | 16.02 | 609.33 | 16.62 | 626.47 | 17.22 | 643.00 | 17.82 | 659.89 | 18.42 |
| 558.19 | 14.83 | 575.60 | 15.43 | 592.47 | 16.03 | 609.61 | 16.63 | 626.76 | 17.23 | 643.28 | 17.83 | 660.18 | 18.43 |
| 558.47 | 14.84 | 575.89 | 15.44 | 592.76 | 16.04 | 609.90 | 16.64 | 627.04 | 17.24 | 643.57 | 17.84 | 660.46 | 18.44 |
| 558.76 | 14.85 | 576.18 | 15.45 | 593.04 | 16.05 | 610.19 | 16.65 | 627.33 | 17.25 | 643.85 | 17.85 | 660.75 | 18.45 |
| 559.04 | 14.86 | 576.46 | 15.46 | 593.33 | 16.06 | 610.47 | 16.66 | 627.61 | 17.26 | 644.14 | 17.86 | 661.04 | 18.46 |
| 559.33 | 14.87 | 576.75 | 15.47 | 593.61 | 16.07 | 610.76 | 16.67 | 627.90 | 17.27 | 644.42 | 17.87 | 661.33 | 18.47 |
| 559.61 | 14.88 | 577.03 | 15.48 | 593.90 | 16.08 | 611.04 | 16.68 | 628.19 | 17.28 | 644.71 | 17.88 | 661.61 | 18.48 |
| 559.90 | 14.89 | 577.32 | 15.49 | 594.19 | 16.09 | 611.33 | 16.69 | 628.47 | 17.29 | 645.00 | 17.89 | 661.90 | 18.49 |
| 560.19 | 14.90 | 577.61 | 15.50 | 594.47 | 16.10 | 611.61 | 16.70 | 628.76 | 17.30 | 645.28 | 17.90 | 662.18 | 18.50 |
| 560.47 | 14.91 | 577.89 | 15.51 | 594.76 | 16.11 | 611.90 | 16.71 | 629.04 | 17.31 | 645.57 | 17.91 | 662.47 | 18.51 |
| 560.76 | 14.92 | 578.18 | 15.52 | 595.04 | 16.12 | 612.19 | 16.72 | 629.33 | 17.32 | 645.85 | 17.92 | 662.75 | 18.52 |
| 561.04 | 14.93 | 578.46 | 15.53 | 595.33 | 16.13 | 612.47 | 16.73 | 629.61 | 17.33 | 646.14 | 17.93 | 663.04 | 18.53 |
| 561.33 | 14.94 | 578.75 | 15.54 | 595.61 | 16.14 | 612.76 | 16.74 | 629.90 | 17.34 | 646.42 | 17.94 | 663.33 | 18.54 |
| 561.61 | 14.95 | 579.03 | 15.55 | 595.90 | 16.15 | 613.04 | 16.75 | 630.19 | 17.35 | 646.71 | 17.95 | 663.61 | 18.55 |
| 561.90 | 14.96 | 579.32 | 15.56 | 596.18 | 16.16 | 613.33 | 16.76 | 630.47 | 17.36 | 647.00 | 17.96 | 663.90 | 18.56 |
| 562.19 | 14.97 | 579.61 | 15.57 | 596.47 | 16.17 | 613.61 | 16.77 | 630.76 | 17.37 | 647.28 | 17.97 | 664.18 | 18.57 |
| 562.47 | 14.98 | 579.89 | 15.58 | 596.76 | 16.18 | 613.90 | 16.78 | 631.04 | 17.38 | 647.57 | 17.98 | 664.47 | 18.58 |
| 562.76 | 14.99 | 580.18 | 15.59 | 597.04 | 16.19 | 614.19 | 16.79 | 631.33 | 17.39 | 647.85 | 17.99 | 664.75 | 18.59 |

QPP Contributions – TABLE A: Continuous Employment 26 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows 1-26 showing contribution data for continuous employment.

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 751.61 | 21.60 | 768.76 | 22.90 | 785.90 | 24.20 | 803.04 | 25.50 | 819.19 | 26.10 | 837.33 | 26.70 | 853.46 | 27.30 |
| 751.90 | 21.61 | 769.03 | 22.91 | 786.18 | 24.21 | 801.33 | 24.81 | 817.48 | 25.41 | 835.61 | 26.01 | 851.74 | 26.61 |
| 752.19 | 21.62 | 769.30 | 22.92 | 786.47 | 24.22 | 801.62 | 24.82 | 817.77 | 25.42 | 835.90 | 26.02 | 852.03 | 26.62 |
| 752.48 | 21.63 | 769.57 | 22.93 | 786.76 | 24.23 | 801.91 | 24.83 | 818.06 | 25.43 | 836.19 | 26.03 | 852.32 | 26.63 |
| 752.77 | 21.64 | 769.84 | 22.94 | 787.04 | 24.24 | 802.20 | 24.84 | 818.35 | 25.44 | 836.48 | 26.04 | 852.61 | 26.64 |
| 753.04 | 21.65 | 770.19 | 22.95 | 787.33 | 24.25 | 802.49 | 24.85 | 818.64 | 25.45 | 836.77 | 26.05 | 852.90 | 26.65 |
| 753.33 | 21.66 | 770.46 | 22.96 | 787.62 | 24.26 | 802.78 | 24.86 | 818.93 | 25.46 | 837.06 | 26.06 | 853.19 | 26.66 |
| 753.62 | 21.67 | 770.75 | 22.97 | 787.91 | 24.27 | 803.07 | 24.87 | 819.22 | 25.47 | 837.35 | 26.07 | 853.48 | 26.67 |
| 753.90 | 21.68 | 771.04 | 22.98 | 788.20 | 24.28 | 803.36 | 24.88 | 819.51 | 25.48 | 837.64 | 26.08 | 853.77 | 26.68 |
| 754.19 | 21.69 | 771.33 | 22.99 | 788.47 | 24.29 | 803.65 | 24.89 | 819.80 | 25.49 | 837.93 | 26.09 | 854.06 | 26.69 |
| 754.47 | 21.70 | 771.61 | 23.00 | 788.76 | 24.30 | 803.94 | 24.90 | 820.09 | 25.50 | 838.22 | 26.10 | 854.35 | 26.70 |
| 754.76 | 21.71 | 771.90 | 23.01 | 789.04 | 24.31 | 804.23 | 24.91 | 820.38 | 25.51 | 838.51 | 26.11 | 854.64 | 26.71 |
| 755.04 | 21.72 | 772.19 | 23.02 | 789.33 | 24.32 | 804.52 | 24.92 | 820.67 | 25.52 | 838.80 | 26.12 | 854.93 | 26.72 |
| 755.33 | 21.73 | 772.48 | 23.03 | 789.62 | 24.33 | 804.81 | 24.93 | 820.96 | 25.53 | 839.09 | 26.13 | 855.22 | 26.73 |
| 755.61 | 21.74 | 772.76 | 23.04 | 789.90 | 24.34 | 805.10 | 24.94 | 821.25 | 25.54 | 839.38 | 26.14 | 855.51 | 26.74 |
| 755.90 | 21.75 | 773.04 | 23.05 | 790.19 | 24.35 | 805.39 | 24.95 | 821.54 | 25.55 | 839.67 | 26.15 | 855.80 | 26.75 |
| 756.19 | 21.76 | 773.33 | 23.06 | 790.47 | 24.36 | 805.68 | 24.96 | 821.83 | 25.56 | 839.96 | 26.16 | 856.09 | 26.76 |
| 756.47 | 21.77 | 773.61 | 23.07 | 790.76 | 24.37 | 805.97 | 24.97 | 822.12 | 25.57 | 840.25 | 26.17 | 856.38 | 26.77 |
| 756.76 | 21.78 | 773.90 | 23.08 | 791.04 | 24.38 | 806.26 | 24.98 | 822.41 | 25.58 | 840.54 | 26.18 | 856.67 | 26.78 |
| 757.04 | 21.79 | 774.19 | 23.09 | 791.33 | 24.39 | 806.55 | 24.99 | 822.70 | 25.59 | 840.83 | 26.19 | 856.96 | 26.79 |
| 757.33 | 21.80 | 774.47 | 23.10 | 791.61 | 24.40 | 806.84 | 25.00 | 822.99 | 25.60 | 841.12 | 26.20 | 857.25 | 26.80 |
| 757.61 | 21.81 | 774.76 | 23.11 | 791.90 | 24.41 | 807.13 | 25.01 | 823.28 | 25.61 | 841.41 | 26.21 | 857.54 | 26.81 |
| 757.89 | 21.82 | 775.04 | 23.12 | 792.19 | 24.42 | 807.42 | 25.02 | 823.57 | 25.62 | 841.70 | 26.22 | 857.83 | 26.82 |
| 758.19 | 21.83 | 775.33 | 23.13 | 792.47 | 24.43 | 807.71 | 25.03 | 823.86 | 25.63 | 841.99 | 26.23 | 858.12 | 26.83 |
| 758.47 | 21.84 | 775.61 | 23.14 | 792.76 | 24.44 | 808.00 | 25.04 | 824.15 | 25.64 | 842.28 | 26.24 | 858.41 | 26.84 |
| 758.76 | 21.85 | 775.90 | 23.15 | 793.04 | 24.45 | 808.29 | 25.05 | 824.44 | 25.65 | 842.57 | 26.25 | 858.70 | 26.85 |
| 759.04 | 21.86 | 776.19 | 23.16 | 793.33 | 24.46 | 808.58 | 25.06 | 824.73 | 25.66 | 842.86 | 26.26 | 858.99 | 26.86 |
| 759.33 | 21.87 | 776.47 | 23.17 | 793.61 | 24.47 | 808.87 | 25.07 | 825.02 | 25.67 | 843.15 | 26.27 | 859.28 | 26.87 |
| 759.61 | 21.88 | 776.76 | 23.18 | 793.90 | 24.48 | 809.16 | 25.08 | 825.31 | 25.68 | 843.44 | 26.28 | 859.57 | 26.88 |
| 759.90 | 21.89 | 777.04 | 23.19 | 794.19 | 24.49 | 809.45 | 25.09 | 825.60 | 25.69 | 843.73 | 26.29 | 859.86 | 26.89 |
| 760.19 | 21.90 | 777.33 | 23.20 | 794.47 | 24.50 | 809.74 | 25.10 | 825.89 | 25.70 | 844.02 | 26.30 | 860.15 | 26.90 |
| 760.47 | 21.91 | 777.61 | 23.21 | 794.76 | 24.51 | 809.99 | 25.11 | 826.18 | 25.71 | 844.31 | 26.31 | 860.44 | 26.91 |
| 760.76 | 21.92 | 777.90 | 23.22 | 795.04 | 24.52 | 810.28 | 25.12 | 826.47 | 25.72 | 844.60 | 26.32 | 860.73 | 26.92 |
| 761.04 | 21.93 | 778.19 | 23.23 | 795.33 | 24.53 | 810.57 | 25.13 | 826.76 | 25.73 | 844.89 | 26.33 | 861.02 | 26.93 |
| 761.33 | 21.94 | 778.47 | 23.24 | 795.61 | 24.54 | 810.86 | 25.14 | 827.05 | 25.74 | 845.18 | 26.34 | 861.31 | 26.94 |
| 761.61 | 21.95 | 778.76 | 23.25 | 795.90 | 24.55 | 811.15 | 25.15 | 827.34 | 25.75 | 845.47 | 26.35 | 861.60 | 26.95 |
| 761.90 | 21.96 | 779.04 | 23.26 | 796.19 | 24.56 | 811.44 | 25.16 | 827.63 | 25.76 | 845.76 | 26.36 | 861.89 | 26.96 |
| 762.19 | 21.97 | 779.33 | 23.27 | 796.47 | 24.57 | 811.73 | 25.17 | 827.92 | 25.77 | 846.05 | 26.37 | 862.18 | 26.97 |
| 762.47 | 21.98 | 779.61 | 23.28 | 796.76 | 24.58 | 812.02 | 25.18 | 828.21 | 25.78 | 846.34 | 26.38 | 862.47 | 26.98 |
| 762.76 | 21.99 | 779.90 | 23.29 | 797.04 | 24.59 | 812.31 | 25.19 | 828.50 | 25.79 | 846.63 | 26.39 | 862.76 | 26.99 |
| 763.04 | 22.00 | 780.19 | 23.30 | 797.33 | 24.60 | 812.60 | 25.20 | 828.79 | 25.80 | 846.92 | 26.40 | 863.05 | 27.00 |
| 763.33 | 22.01 | 780.47 | 23.31 | 797.61 | 24.61 | 812.89 | 25.21 | 829.08 | 25.81 | 847.21 | 26.41 | 863.34 | 27.01 |
| 763.61 | 22.02 | 780.76 | 23.32 | 797.90 | 24.62 | 813.18 | 25.22 | 829.37 | 25.82 | 847.50 | 26.42 | 863.63 | 27.02 |
| 763.90 | 22.03 | 781.04 | 23.33 | 798.19 | 24.63 | 813.47 | 25.23 | 829.66 | 25.83 | 847.79 | 26.43 | 863.92 | 27.03 |
| 764.19 | 22.04 | 781.33 | 23.34 | 798.47 | 24.64 | 813.76 | 25.24 | 829.95 | 25.84 | 848.08 | 26.44 | 864.21 | 27.04 |
| 764.47 | 22.05 | 781.61 | 23.35 | 798.76 | 24.65 | 814.05 | 25.25 | 830.24 | 25.85 | 848.37 | 26.45 | 864.50 | 27.05 |
| 764.76 | 22.06 | 781.90 | 23.36 | 799.04 | 24.66 | 814.34 | 25.26 | 830.53 | 25.86 | 848.66 | 26.46 | 864.79 | 27.06 |
| 765.04 | 22.07 | 782.19 | 23.37 | 799.33 | 24.67 | 814.63 | 25.27 | 830.82 | 25.87 | 848.95 | 26.47 | 865.08 | 27.07 |
| 765.33 | 22.08 | 782.47 | 23.38 | 799.61 | 24.68 | 814.92 | 25.28 | 831.11 | 25.88 | 849.24 | 26.48 | 865.37 | 27.08 |
| 765.61 | 22.09 | 782.76 | 23.39 | 799.90 | 24.69 | 815.21 | 25.29 | 831.40 | 25.89 | 849.53 | 26.49 | 865.66 | 27.09 |
| 765.90 | 22.10 | 783.04 | 23.40 | 800.19 | 24.70 | 815.50 | 25.30 | 831.69 | 25.90 | 849.82 | 26.50 | 865.95 | 27.10 |
| 766.19 | 22.11 | 783.33 | 23.41 | 800.47 | 24.71 | 815.79 | 25.31 | 831.98 | 25.91 | 850.11 | 26.51 | 866.24 | 27.11 |
| 766.47 | 22.12 | 783.61 | 23.42 | 800.76 | 24.72 | 816.08 | 25.32 | 832.27 | 25.92 | 850.40 | 26.52 | 866.53 | 27.12 |
| 766.76 | 22.13 | 783.90 | 23.43 | 801.04 | 24.73 | 816.37 | 25.33 | 832.56 | 25.93 | 850.69 | 26.53 | 866.82 | 27.13 |
| 767.04 | 22.14 | 784.19 | 23.44 | 801.33 | 24.74 | 816.66 | 25.34 | 832.85 | 25.94 | 850.98 | 26.54 | 867.11 | 27.14 |
| 767.33 | 22.15 | 784.47 | 23.45 | 801.61 | 24.75 | 816.95 | 25.35 | 833.14 | 25.95 | 851.27 | 26.55 | 867.40 | 27.15 |
| 767.61 | 22.16 | 784.76 | 23.46 | 801.90 | 24.76 | 817.24 | 25.36 | 833.43 | 25.96 | 851.56 | 26.56 | 867.69 | 27.16 |
| 767.90 | 22.17 | 785.04 | 23.47 | 802.19 | 24.77 | 817.53 | 25.37 | 833.72 | 25.97 | 851.85 | 26.57 | 867.98 | 27.17 |
| 768.19 | 22.18 | 785.33 | 23.48 | 802.47 | 24.78 | 817.82 | 25.38 | 834.01 | 25.98 | 852.14 | 26.58 | 868.27 | 27.18 |
| 768.47 | 22.19 | 785.61 | 23.49 | 802.76 | 24.79 | 818.11 | 25.39 | 834.30 | 25.99 | 852.43 | 26.59 | 868.56 | 27.19 |

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|-------|
| 854.47 | 854.75 | 25.20 | 871.89 | 871.61 | 878.90 | 25.40 | 896.90 | 896.90 | 906.18 | 27.00 | 923.04 | 923.32 | 940.19 | 940.46 | 28.20 |
| 854.76 | 855.03 | 25.21 | 872.18 | 871.90 | 879.27 | 25.41 | 897.29 | 897.29 | 906.47 | 27.01 | 923.33 | 923.61 | 940.47 | 940.74 | 28.21 |
| 855.04 | 855.31 | 25.22 | 872.46 | 872.17 | 879.55 | 25.42 | 897.57 | 897.57 | 906.75 | 27.02 | 923.61 | 923.89 | 940.75 | 941.02 | 28.22 |
| 855.33 | 855.60 | 25.23 | 872.75 | 872.47 | 879.83 | 25.43 | 897.85 | 897.85 | 907.03 | 27.03 | 923.90 | 924.18 | 941.04 | 941.31 | 28.23 |
| 855.61 | 855.88 | 25.24 | 873.03 | 872.76 | 880.11 | 25.44 | 898.13 | 898.13 | 907.32 | 27.04 | 924.19 | 924.46 | 941.33 | 941.60 | 28.24 |
| 855.90 | 856.18 | 25.25 | 873.32 | 873.04 | 880.39 | 25.45 | 898.41 | 898.41 | 907.60 | 27.05 | 924.47 | 924.75 | 941.61 | 941.89 | 28.25 |
| 856.19 | 856.46 | 25.26 | 873.60 | 873.33 | 880.67 | 25.46 | 898.69 | 898.69 | 907.89 | 27.06 | 924.76 | 925.03 | 941.90 | 942.18 | 28.26 |
| 856.48 | 856.76 | 25.27 | 873.89 | 873.61 | 880.95 | 25.47 | 898.97 | 898.97 | 908.18 | 27.07 | 925.05 | 925.32 | 942.19 | 942.47 | 28.27 |
| 856.77 | 857.03 | 25.28 | 874.18 | 873.90 | 881.23 | 25.48 | 899.25 | 899.25 | 908.47 | 27.08 | 925.34 | 925.61 | 942.48 | 942.76 | 28.28 |
| 857.04 | 857.32 | 25.29 | 874.46 | 874.19 | 881.51 | 25.49 | 899.53 | 899.53 | 908.75 | 27.09 | 925.62 | 925.89 | 942.77 | 943.05 | 28.29 |
| 857.33 | 857.60 | 25.30 | 874.75 | 874.47 | 881.79 | 25.50 | 899.81 | 899.81 | 909.04 | 27.10 | 925.90 | 926.18 | 942.78 | 943.06 | 28.30 |
| 857.61 | 857.89 | 25.31 | 875.03 | 874.76 | 882.07 | 25.51 | 900.09 | 900.09 | 909.32 | 27.11 | 926.19 | 926.46 | 943.09 | 943.32 | 28.31 |
| 857.90 | 858.18 | 25.32 | 875.32 | 875.04 | 882.35 | 25.52 | 900.37 | 900.37 | 909.60 | 27.12 | 926.47 | 926.75 | 943.10 | 943.39 | 28.32 |
| 858.19 | 858.46 | 25.33 | 875.60 | 875.33 | 882.63 | 25.53 | 900.65 | 900.65 | 910.03 | 27.13 | 926.76 | 927.03 | 943.11 | 944.18 | 28.33 |
| 858.47 | 858.75 | 25.34 | 875.89 | 875.61 | 882.91 | 25.54 | 900.93 | 900.93 | 910.46 | 27.14 | 927.04 | 927.32 | 944.19 | 944.46 | 28.34 |
| 858.76 | 859.03 | 25.35 | 876.18 | 875.90 | 883.19 | 25.55 | 901.21 | 901.21 | 910.89 | 27.15 | 927.33 | 927.60 | 944.47 | 944.75 | 28.35 |
| 859.04 | 859.32 | 25.36 | 876.46 | 876.19 | 883.47 | 25.56 | 901.49 | 901.49 | 911.32 | 27.16 | 927.61 | 927.89 | 944.76 | 945.03 | 28.36 |
| 859.33 | 859.60 | 25.37 | 876.75 | 876.47 | 883.75 | 25.57 | 901.77 | 901.77 | 911.75 | 27.17 | 927.90 | 928.18 | 944.77 | 945.32 | 28.37 |
| 859.61 | 859.89 | 25.38 | 877.03 | 876.76 | 884.03 | 25.58 | 902.05 | 902.05 | 912.18 | 27.18 | 928.19 | 928.46 | 945.04 | 945.32 | 28.38 |
| 859.90 | 860.18 | 25.39 | 877.32 | 877.04 | 884.31 | 25.59 | 902.33 | 902.33 | 912.61 | 27.19 | 928.47 | 928.75 | 945.05 | 945.89 | 28.39 |
| 860.19 | 860.46 | 25.40 | 877.60 | 877.33 | 884.59 | 25.60 | 902.61 | 902.61 | 913.04 | 27.20 | 928.76 | 929.03 | 945.90 | 946.18 | 28.40 |
| 860.47 | 860.75 | 25.41 | 877.89 | 877.61 | 884.87 | 25.61 | 902.89 | 902.89 | 913.47 | 27.21 | 929.04 | 929.32 | 946.19 | 946.46 | 28.41 |
| 860.76 | 861.03 | 25.42 | 878.18 | 877.90 | 885.15 | 25.62 | 903.17 | 903.17 | 913.90 | 27.22 | 929.33 | 929.60 | 946.47 | 946.75 | 28.42 |
| 861.04 | 861.32 | 25.43 | 878.46 | 878.19 | 885.43 | 25.63 | 903.45 | 903.45 | 914.33 | 27.23 | 929.61 | 929.89 | 946.76 | 947.03 | 28.43 |
| 861.33 | 861.60 | 25.44 | 878.75 | 878.47 | 885.71 | 25.64 | 903.73 | 903.73 | 914.76 | 27.24 | 929.90 | 930.18 | 947.04 | 947.32 | 28.44 |
| 861.61 | 861.89 | 25.45 | 879.03 | 878.76 | 885.99 | 25.65 | 904.01 | 904.01 | 915.19 | 27.25 | 930.19 | 930.46 | 947.33 | 947.60 | 28.45 |
| 861.90 | 862.18 | 25.46 | 879.32 | 879.04 | 886.27 | 25.66 | 904.29 | 904.29 | 915.62 | 27.26 | 930.47 | 930.75 | 947.61 | 947.89 | 28.46 |
| 862.19 | 862.46 | 25.47 | 879.60 | 879.33 | 886.55 | 25.67 | 904.57 | 904.57 | 916.05 | 27.27 | 930.76 | 931.03 | 947.90 | 948.18 | 28.47 |
| 862.47 | 862.75 | 25.48 | 879.89 | 879.61 | 886.83 | 25.68 | 904.85 | 904.85 | 916.48 | 27.28 | 931.04 | 931.32 | 948.19 | 948.46 | 28.48 |
| 862.76 | 863.03 | 25.49 | 880.18 | 880.18 | 887.11 | 25.69 | 905.13 | 905.13 | 916.91 | 27.29 | 931.32 | 931.60 | 948.47 | 948.75 | 28.49 |
| 863.04 | 863.32 | 25.50 | 880.46 | 880.19 | 887.39 | 25.70 | 905.41 | 905.41 | 917.34 | 27.30 | 931.61 | 931.89 | 948.76 | 949.03 | 28.50 |
| 863.33 | 863.60 | 25.51 | 880.75 | 880.47 | 887.67 | 25.71 | 905.69 | 905.69 | 917.77 | 27.31 | 931.90 | 932.18 | 949.04 | 949.32 | 28.51 |
| 863.61 | 863.89 | 25.52 | 881.03 | 880.76 | 887.95 | 25.72 | 905.97 | 905.97 | 918.19 | 27.32 | 932.19 | 932.46 | 949.33 | 949.60 | 28.52 |
| 863.90 | 864.18 | 25.53 | 881.32 | 881.04 | 888.23 | 25.73 | 906.25 | 906.25 | 918.62 | 27.33 | 932.47 | 932.75 | 949.61 | 949.89 | 28.53 |
| 864.19 | 864.46 | 25.54 | 881.60 | 881.33 | 888.51 | 25.74 | 906.53 | 906.53 | 919.05 | 27.34 | 932.76 | 933.03 | 949.90 | 950.18 | 28.54 |
| 864.47 | 864.75 | 25.55 | 881.89 | 881.61 | 888.79 | 25.75 | 906.81 | 906.81 | 919.48 | 27.35 | 933.04 | 933.32 | 950.19 | 950.46 | 28.55 |
| 864.76 | 865.03 | 25.56 | 882.18 | 881.90 | 889.07 | 25.76 | 907.09 | 907.09 | 919.91 | 27.36 | 933.33 | 933.60 | 950.47 | 950.75 | 28.56 |
| 865.04 | 865.32 | 25.57 | 882.46 | 882.19 | 889.35 | 25.77 | 907.37 | 907.37 | 920.34 | 27.37 | 933.61 | 933.89 | 950.76 | 951.03 | 28.57 |
| 865.33 | 865.60 | 25.58 | 882.75 | 882.47 | 889.63 | 25.78 | 907.65 | 907.65 | 920.77 | 27.38 | 933.90 | 934.18 | 951.04 | 951.32 | 28.58 |
| 865.61 | 865.89 | 25.59 | 883.03 | 882.76 | 889.91 | 25.79 | 907.93 | 907.93 | 921.20 | 27.39 | 934.19 | 934.46 | 951.33 | 951.60 | 28.59 |
| 865.90 | 866.18 | 25.60 | 883.32 | 883.04 | 890.19 | 25.80 | 908.21 | 908.21 | 921.63 | 27.40 | 934.47 | 934.75 | 951.61 | 951.89 | 28.60 |
| 866.19 | 866.46 | 25.61 | 883.60 | 883.33 | 890.47 | 25.81 | 908.49 | 908.49 | 922.06 | 27.41 | 934.76 | 935.03 | 951.90 | 952.18 | 28.61 |
| 866.47 | 866.75 | 25.62 | 883.89 | 883.61 | 890.75 | 25.82 | 908.77 | 908.77 | 922.49 | 27.42 | 935.04 | 935.32 | 952.19 | 952.46 | 28.62 |
| 866.76 | 867.03 | 25.63 | 884.18 | 883.90 | 891.03 | 25.83 | 909.05 | 909.05 | 922.92 | 27.43 | 935.33 | 935.60 | 952.47 | 952.75 | 28.63 |
| 867.04 | 867.32 | 25.64 | 884.46 | 884.19 | 891.31 | 25.84 | 909.33 | 909.33 | 923.35 | 27.44 | 935.61 | 935.89 | 952.76 | 953.03 | 28.64 |
| 867.33 | 867.60 | 25.65 | 884.75 | 884.47 | 891.59 | 25.85 | 909.61 | 909.61 | 923.78 | 27.45 | 935.90 | 936.18 | 953.04 | 953.32 | 28.65 |
| 867.61 | 867.89 | 25.66 | 885.03 | 884.76 | 891.87 | 25.86 | 909.89 | 909.89 | 924.21 | 27.46 | 936.19 | 936.46 | 953.33 | 953.60 | 28.66 |
| 867.90 | 868.18 | 25.67 | 885.32 | 885.04 | 892.15 | 25.87 | 910.17 | 910.17 | 924.64 | 27.47 | 936.47 | 936.75 | 953.61 | 953.89 | 28.67 |
| 868.19 | 868.46 | 25.68 | 885.60 | 885.33 | 892.43 | 25.88 | 910.45 | 910.45 | 925.07 | 27.48 | 936.76 | 937.03 | 953.90 | 954.18 | 28.68 |
| 868.47 | 868.75 | 25.69 | 885.89 | 885.61 | 892.71 | 25.89 | 910.73 | 910.73 | 925.50 | 27.49 | 937.04 | 937.32 | 954.19 | 954.46 | 28.69 |
| 868.76 | 869.03 | 25.70 | 886.18 | 885.90 | 892.99 | 25.90 | 911.01 | 911.01 | 925.93 | 27.50 | 937.33 | 937.60 | 954.47 | 954.75 | 28.70 |
| 869.04 | 869.32 | 25.71 | 886.46 | 886.19 | 893.27 | 25.91 | 911.29 | 911.29 | 926.36 | 27.51 | 937.61 | 937.89 | 954.76 | 955.03 | 28.71 |
| 869.33 | 869.60 | 25.72 | 886.75 | 886.47 | 893.55 | 25.92 | 911.57 | 911.57 | 926.79 | 27.52 | 937.90 | 938.18 | 955.04 | 955.32 | 28.72 |
| 869.61 | 869.89 | 25.73 | 887.03 | 886.76 | 893.83 | 25.93 | 911.85 | 911.85 | 927.22 | 27.53 | 938.19 | 938.46 | 955.33 | 955.60 | 28.73 |
| 869.90 | 870.18 | 25.74 | 887.32 | 887.04 | 894.11 | 25.94 | 912.13 | 912.13 | 927.65 | 27.54 | 938.47 | 938.75 | 955.61 | 955.89 | 28.74 |
| 870.19 | 870.46 | 25.75 | 887.60 | 887.33 | 894.39 | 25.95 | 912.41 | 912.41 | 928.08 | 27.55 | 938.76 | 939.03 | 955.89 | 956.18 | 28.75 |
| 870.47 | 870.75 | 25.76 | 887.89 | 887.61 | 894.67 | 25.96 | 912.69 | 912.69 | 928.51 | 27.56 | 939.04 | 939.32 | 956.19 | 956.46 | 28.76 |
| 870.76 | 871.03 | 25.77 | 888.18 | 887.90 | 894.95 | 25.97 | 912.97 | 912.97 | 928.94 | 27.57 | 939.33 | 939.61 | 956.47 | 956.75 | 28.77 |
| 871.04 | 871.32 | 25.78 | 888.47 | 888.19 | 895.23 | 25.98 | 913.25 | 913.25 | 929.37 | 27.58 | 939.61 | 939.89 | 956.76 | 957.03 | 28.78 |
| 871.33 | 871.60 | 25.79 | 888.75 | 888.47 | 895.51 | 25.99 | 913.53 | 913.53 | 929.80 | 27.59 | 939.90 | 940.18 | 957.04 | 957.32 | 28.79 |

QPP Contributions – TABLE A: Continuous Employment **26 pay periods per year**

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 957.33 | 28.80 | 974.47 | 29.40 | 991.61 | 30.00 | 1008.76 | 30.60 | 1025.90 | 31.20 | 1043.04 | 31.80 |
| 957.99 | 28.81 | 975.04 | 29.41 | 992.16 | 30.01 | 1009.32 | 30.61 | 1026.46 | 31.21 | 1043.60 | 31.81 |
| 958.18 | 28.82 | 975.60 | 29.42 | 992.46 | 30.02 | 1009.88 | 30.62 | 1027.02 | 31.22 | 1044.16 | 31.82 |
| 958.47 | 28.84 | 976.16 | 29.44 | 992.76 | 30.04 | 1009.90 | 30.64 | 1027.04 | 31.24 | 1044.16 | 31.84 |
| 959.03 | 28.85 | 976.72 | 29.45 | 993.04 | 30.06 | 1010.19 | 30.65 | 1027.33 | 31.25 | 1044.47 | 31.85 |
| 959.32 | 28.86 | 977.28 | 29.46 | 993.33 | 30.06 | 1010.75 | 30.66 | 1027.61 | 31.26 | 1044.76 | 31.86 |
| 959.61 | 28.88 | 977.84 | 29.48 | 993.60 | 30.08 | 1010.76 | 30.68 | 1027.61 | 31.28 | 1044.76 | 31.88 |
| 960.18 | 28.89 | 978.40 | 29.49 | 994.19 | 30.08 | 1011.33 | 30.69 | 1028.47 | 31.29 | 1045.33 | 31.89 |
| 960.46 | 28.90 | 978.96 | 29.50 | 994.47 | 30.10 | 1011.61 | 30.71 | 1028.76 | 31.30 | 1045.90 | 31.90 |
| 960.75 | 28.91 | 979.52 | 29.51 | 994.76 | 30.11 | 1011.90 | 30.72 | 1029.04 | 31.31 | 1046.46 | 31.91 |
| 961.03 | 28.92 | 979.99 | 29.52 | 995.04 | 30.12 | 1012.19 | 30.73 | 1029.33 | 31.32 | 1046.75 | 31.92 |
| 961.32 | 28.93 | 980.46 | 29.53 | 995.32 | 30.13 | 1012.47 | 30.74 | 1029.61 | 31.33 | 1047.03 | 31.93 |
| 961.60 | 28.94 | 980.93 | 29.54 | 995.61 | 30.14 | 1012.76 | 30.75 | 1029.90 | 31.34 | 1047.04 | 31.94 |
| 961.89 | 28.95 | 981.40 | 29.55 | 995.89 | 30.15 | 1013.04 | 30.76 | 1030.19 | 31.35 | 1047.33 | 31.95 |
| 962.18 | 28.96 | 981.87 | 29.56 | 996.18 | 30.16 | 1013.33 | 30.77 | 1030.47 | 31.36 | 1047.61 | 31.96 |
| 962.46 | 28.97 | 982.34 | 29.57 | 996.46 | 30.17 | 1013.61 | 30.78 | 1030.76 | 31.37 | 1047.90 | 31.97 |
| 962.75 | 28.98 | 982.81 | 29.58 | 996.75 | 30.18 | 1013.90 | 30.79 | 1031.04 | 31.38 | 1048.19 | 31.98 |
| 963.03 | 28.99 | 983.28 | 29.59 | 997.04 | 30.19 | 1014.19 | 30.79 | 1031.33 | 31.39 | 1048.47 | 31.99 |
| 963.32 | 29.00 | 983.75 | 29.60 | 997.33 | 30.20 | 1014.47 | 30.80 | 1031.61 | 31.40 | 1048.76 | 32.00 |
| 963.61 | 29.01 | 984.22 | 29.61 | 997.61 | 30.21 | 1014.76 | 30.81 | 1031.90 | 31.41 | 1049.04 | 32.01 |
| 963.90 | 29.02 | 984.69 | 29.62 | 997.89 | 30.22 | 1015.04 | 30.82 | 1032.19 | 31.42 | 1049.33 | 32.02 |
| 964.19 | 29.04 | 985.16 | 29.64 | 998.47 | 30.24 | 1015.61 | 30.84 | 1032.47 | 31.43 | 1049.61 | 32.03 |
| 964.47 | 29.05 | 985.63 | 29.65 | 998.76 | 30.25 | 1015.90 | 30.85 | 1032.76 | 31.44 | 1049.90 | 32.04 |
| 964.76 | 29.07 | 986.10 | 29.67 | 999.04 | 30.26 | 1016.19 | 30.86 | 1033.04 | 31.46 | 1050.46 | 32.06 |
| 965.04 | 29.07 | 986.57 | 29.68 | 999.33 | 30.27 | 1016.47 | 30.87 | 1033.33 | 31.47 | 1050.75 | 32.07 |
| 965.33 | 29.08 | 987.04 | 29.69 | 999.61 | 30.28 | 1016.76 | 30.88 | 1033.61 | 31.48 | 1051.04 | 32.08 |
| 965.61 | 29.09 | 987.52 | 29.70 | 999.89 | 30.29 | 1017.04 | 30.89 | 1033.90 | 31.49 | 1051.32 | 32.09 |
| 965.90 | 29.10 | 988.00 | 29.71 | 1000.19 | 30.30 | 1017.33 | 30.90 | 1034.19 | 31.50 | 1051.61 | 32.10 |
| 966.19 | 29.11 | 988.47 | 29.72 | 1000.47 | 30.31 | 1017.61 | 30.91 | 1034.47 | 31.51 | 1051.90 | 32.11 |
| 966.47 | 29.12 | 988.94 | 29.73 | 1000.76 | 30.32 | 1017.90 | 30.92 | 1034.76 | 31.52 | 1052.19 | 32.12 |
| 966.76 | 29.13 | 989.41 | 29.74 | 1001.04 | 30.33 | 1018.19 | 30.93 | 1035.04 | 31.53 | 1052.47 | 32.13 |
| 967.04 | 29.14 | 989.89 | 29.75 | 1001.33 | 30.34 | 1018.47 | 30.94 | 1035.33 | 31.54 | 1052.76 | 32.14 |
| 967.33 | 29.15 | 990.36 | 29.76 | 1001.61 | 30.35 | 1018.76 | 30.95 | 1035.61 | 31.55 | 1053.04 | 32.15 |
| 967.61 | 29.16 | 990.84 | 29.77 | 1001.90 | 30.36 | 1019.04 | 30.96 | 1035.90 | 31.56 | 1053.33 | 32.16 |
| 967.90 | 29.17 | 991.31 | 29.78 | 1002.19 | 30.37 | 1019.33 | 30.97 | 1036.19 | 31.57 | 1053.61 | 32.17 |
| 968.19 | 29.18 | 991.79 | 29.79 | 1002.47 | 30.38 | 1019.61 | 30.98 | 1036.47 | 31.58 | 1053.90 | 32.18 |
| 968.47 | 29.19 | 992.26 | 29.80 | 1002.76 | 30.39 | 1019.90 | 30.99 | 1036.76 | 31.59 | 1054.19 | 32.19 |
| 968.76 | 29.20 | 992.74 | 29.81 | 1003.04 | 30.40 | 1020.19 | 31.00 | 1037.04 | 31.60 | 1054.47 | 32.20 |
| 969.04 | 29.21 | 993.21 | 29.82 | 1003.33 | 30.41 | 1020.47 | 31.01 | 1037.33 | 31.61 | 1054.76 | 32.21 |
| 969.33 | 29.22 | 993.69 | 29.83 | 1003.61 | 30.42 | 1020.76 | 31.02 | 1037.61 | 31.62 | 1055.04 | 32.22 |
| 969.61 | 29.23 | 994.16 | 29.84 | 1003.90 | 30.43 | 1021.04 | 31.03 | 1037.90 | 31.63 | 1055.33 | 32.23 |
| 969.90 | 29.24 | 994.64 | 29.85 | 1004.19 | 30.44 | 1021.33 | 31.04 | 1038.19 | 31.64 | 1055.61 | 32.24 |
| 970.19 | 29.25 | 995.11 | 29.86 | 1004.47 | 30.45 | 1021.61 | 31.05 | 1038.47 | 31.65 | 1055.90 | 32.25 |
| 970.46 | 29.26 | 995.59 | 29.87 | 1004.76 | 30.46 | 1021.90 | 31.06 | 1038.76 | 31.66 | 1056.19 | 32.26 |
| 970.75 | 29.27 | 996.06 | 29.88 | 1005.04 | 30.47 | 1022.19 | 31.07 | 1039.04 | 31.67 | 1056.47 | 32.27 |
| 971.04 | 29.28 | 996.54 | 29.89 | 1005.32 | 30.48 | 1022.47 | 31.08 | 1039.33 | 31.68 | 1056.76 | 32.28 |
| 971.33 | 29.29 | 997.01 | 29.90 | 1005.61 | 30.49 | 1022.76 | 31.09 | 1039.61 | 31.69 | 1057.04 | 32.29 |
| 971.61 | 29.30 | 997.49 | 29.91 | 1005.90 | 30.50 | 1023.04 | 31.10 | 1040.19 | 31.70 | 1057.33 | 32.30 |
| 971.90 | 29.31 | 997.96 | 29.92 | 1006.19 | 30.51 | 1023.33 | 31.11 | 1040.47 | 31.71 | 1057.61 | 32.31 |
| 972.19 | 29.32 | 998.44 | 29.93 | 1006.47 | 30.52 | 1023.61 | 31.12 | 1040.76 | 31.72 | 1057.90 | 32.32 |
| 972.47 | 29.33 | 998.91 | 29.94 | 1006.76 | 30.53 | 1023.90 | 31.13 | 1041.04 | 31.73 | 1058.19 | 32.33 |
| 972.76 | 29.34 | 999.39 | 29.95 | 1007.04 | 30.54 | 1024.19 | 31.14 | 1041.33 | 31.74 | 1058.47 | 32.34 |
| 973.04 | 29.35 | 999.86 | 29.96 | 1007.33 | 30.55 | 1024.47 | 31.15 | 1041.61 | 31.75 | 1058.76 | 32.35 |
| 973.33 | 29.36 | 1000.34 | 29.97 | 1007.61 | 30.56 | 1024.76 | 31.16 | 1041.90 | 31.76 | 1059.04 | 32.36 |
| 973.61 | 29.37 | 1000.82 | 29.98 | 1007.90 | 30.57 | 1025.04 | 31.17 | 1042.19 | 31.77 | 1059.33 | 32.37 |
| 973.90 | 29.38 | 1001.30 | 29.99 | 1008.19 | 30.58 | 1025.33 | 31.18 | 1042.47 | 31.78 | 1059.61 | 32.38 |
| 974.19 | 29.39 | 1001.78 | 29.99 | 1008.47 | 30.59 | 1025.61 | 31.19 | 1042.76 | 31.79 | 1059.90 | 32.39 |

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It lists 26 periods of pay with corresponding values for each category.

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 1163.04 | 36.00 | 1180.19 | 36.60 | 1197.33 | 37.20 | 1214.47 | 37.80 | 1231.61 | 38.40 | 1248.76 | 39.00 |
| 1163.22 | 36.01 | 1180.47 | 36.61 | 1197.51 | 37.21 | 1214.75 | 37.81 | 1231.89 | 38.41 | 1249.03 | 39.01 |
| 1163.40 | 36.02 | 1180.75 | 36.62 | 1197.90 | 37.22 | 1215.03 | 37.82 | 1232.17 | 38.42 | 1249.30 | 39.02 |
| 1163.58 | 36.03 | 1181.03 | 36.63 | 1198.18 | 37.23 | 1215.31 | 37.83 | 1232.45 | 38.43 | 1249.58 | 39.03 |
| 1163.76 | 36.04 | 1181.31 | 36.64 | 1198.47 | 37.24 | 1215.60 | 37.84 | 1232.74 | 38.44 | 1249.86 | 39.04 |
| 1164.47 | 36.05 | 1181.61 | 36.65 | 1198.76 | 37.25 | 1215.90 | 37.85 | 1233.03 | 38.45 | 1250.16 | 39.05 |
| 1164.75 | 36.06 | 1181.89 | 36.66 | 1199.03 | 37.26 | 1216.19 | 37.86 | 1233.32 | 38.46 | 1250.46 | 39.06 |
| 1165.03 | 36.07 | 1182.18 | 36.67 | 1199.32 | 37.27 | 1216.48 | 37.87 | 1233.61 | 38.47 | 1250.76 | 39.07 |
| 1165.31 | 36.08 | 1182.47 | 36.68 | 1199.60 | 37.28 | 1216.77 | 37.88 | 1233.90 | 38.48 | 1251.05 | 39.08 |
| 1165.61 | 36.09 | 1182.76 | 36.69 | 1199.90 | 37.29 | 1217.06 | 37.89 | 1234.19 | 38.49 | 1251.35 | 39.09 |
| 1165.90 | 36.10 | 1183.05 | 36.70 | 1200.18 | 37.30 | 1217.35 | 37.90 | 1234.48 | 38.50 | 1251.65 | 39.10 |
| 1166.19 | 36.11 | 1183.34 | 36.71 | 1200.46 | 37.31 | 1217.63 | 37.91 | 1234.77 | 38.51 | 1251.95 | 39.11 |
| 1166.48 | 36.12 | 1183.63 | 36.72 | 1200.75 | 37.32 | 1217.92 | 37.92 | 1235.06 | 38.52 | 1252.25 | 39.12 |
| 1166.77 | 36.13 | 1183.91 | 36.73 | 1201.03 | 37.33 | 1218.21 | 37.93 | 1235.35 | 38.53 | 1252.55 | 39.13 |
| 1167.04 | 36.14 | 1184.19 | 36.74 | 1201.32 | 37.34 | 1218.50 | 37.94 | 1235.64 | 38.54 | 1252.85 | 39.14 |
| 1167.33 | 36.15 | 1184.47 | 36.75 | 1201.61 | 37.35 | 1218.79 | 37.95 | 1235.93 | 38.55 | 1253.15 | 39.15 |
| 1167.61 | 36.16 | 1184.76 | 36.76 | 1201.89 | 37.36 | 1219.08 | 37.96 | 1236.22 | 38.56 | 1253.45 | 39.16 |
| 1167.90 | 36.17 | 1185.05 | 36.77 | 1202.18 | 37.37 | 1219.37 | 37.97 | 1236.51 | 38.57 | 1253.75 | 39.17 |
| 1168.19 | 36.18 | 1185.33 | 36.78 | 1202.46 | 37.38 | 1219.66 | 37.98 | 1236.80 | 38.58 | 1254.05 | 39.18 |
| 1168.48 | 36.19 | 1185.62 | 36.79 | 1202.75 | 37.39 | 1219.95 | 37.99 | 1237.09 | 38.59 | 1254.35 | 39.19 |
| 1168.77 | 36.20 | 1185.90 | 36.80 | 1203.03 | 37.40 | 1220.24 | 38.00 | 1237.38 | 38.60 | 1254.65 | 39.20 |
| 1169.04 | 36.21 | 1186.19 | 36.81 | 1203.32 | 37.41 | 1220.53 | 38.01 | 1237.67 | 38.61 | 1254.95 | 39.21 |
| 1169.33 | 36.22 | 1186.48 | 36.82 | 1203.61 | 37.42 | 1220.82 | 38.02 | 1237.96 | 38.62 | 1255.25 | 39.22 |
| 1169.61 | 36.23 | 1186.77 | 36.83 | 1203.90 | 37.43 | 1221.11 | 38.03 | 1238.25 | 38.63 | 1255.55 | 39.23 |
| 1169.90 | 36.24 | 1187.04 | 36.84 | 1204.19 | 37.44 | 1221.40 | 38.04 | 1238.54 | 38.64 | 1255.85 | 39.24 |
| 1170.19 | 36.25 | 1187.33 | 36.85 | 1204.47 | 37.45 | 1221.69 | 38.05 | 1238.83 | 38.65 | 1256.15 | 39.25 |
| 1170.47 | 36.26 | 1187.61 | 36.86 | 1204.76 | 37.46 | 1221.98 | 38.06 | 1239.12 | 38.66 | 1256.45 | 39.26 |
| 1170.76 | 36.27 | 1187.90 | 36.87 | 1205.04 | 37.47 | 1222.27 | 38.07 | 1239.41 | 38.67 | 1256.75 | 39.27 |
| 1171.04 | 36.28 | 1188.19 | 36.88 | 1205.33 | 37.48 | 1222.56 | 38.08 | 1239.70 | 38.68 | 1257.05 | 39.28 |
| 1171.33 | 36.29 | 1188.48 | 36.89 | 1205.61 | 37.49 | 1222.85 | 38.09 | 1240.00 | 38.69 | 1257.35 | 39.29 |
| 1171.61 | 36.30 | 1188.76 | 36.90 | 1205.90 | 37.50 | 1223.14 | 38.10 | 1240.29 | 38.70 | 1257.65 | 39.30 |
| 1171.90 | 36.31 | 1189.04 | 36.91 | 1206.19 | 37.51 | 1223.43 | 38.11 | 1240.58 | 38.71 | 1257.95 | 39.31 |
| 1172.19 | 36.32 | 1189.33 | 36.92 | 1206.47 | 37.52 | 1223.72 | 38.12 | 1240.87 | 38.72 | 1258.25 | 39.32 |
| 1172.47 | 36.33 | 1189.61 | 36.93 | 1206.76 | 37.53 | 1224.01 | 38.13 | 1241.16 | 38.73 | 1258.55 | 39.33 |
| 1172.76 | 36.34 | 1189.90 | 36.94 | 1207.04 | 37.54 | 1224.30 | 38.14 | 1241.45 | 38.74 | 1258.85 | 39.34 |
| 1173.04 | 36.35 | 1190.19 | 36.95 | 1207.32 | 37.55 | 1224.59 | 38.15 | 1241.74 | 38.75 | 1259.15 | 39.35 |
| 1173.33 | 36.36 | 1190.47 | 36.96 | 1207.61 | 37.56 | 1224.88 | 38.16 | 1242.03 | 38.76 | 1259.45 | 39.36 |
| 1173.61 | 36.37 | 1190.76 | 36.97 | 1207.89 | 37.57 | 1225.17 | 38.17 | 1242.32 | 38.77 | 1259.75 | 39.37 |
| 1173.90 | 36.38 | 1191.04 | 36.98 | 1208.18 | 37.58 | 1225.46 | 38.18 | 1242.61 | 38.78 | 1259.89 | 39.38 |
| 1174.19 | 36.39 | 1191.33 | 36.99 | 1208.47 | 37.59 | 1225.75 | 38.19 | 1242.90 | 38.79 | 1260.18 | 39.39 |
| 1174.47 | 36.40 | 1191.61 | 37.00 | 1208.75 | 37.60 | 1226.04 | 38.20 | 1243.19 | 38.80 | 1260.48 | 39.40 |
| 1174.76 | 36.41 | 1191.90 | 37.01 | 1209.03 | 37.61 | 1226.33 | 38.21 | 1243.48 | 38.81 | 1260.78 | 39.41 |
| 1175.04 | 36.42 | 1192.19 | 37.02 | 1209.32 | 37.62 | 1226.62 | 38.22 | 1243.77 | 38.82 | 1261.08 | 39.42 |
| 1175.33 | 36.43 | 1192.47 | 37.03 | 1209.60 | 37.63 | 1226.91 | 38.23 | 1244.06 | 38.83 | 1261.38 | 39.43 |
| 1175.61 | 36.44 | 1192.76 | 37.04 | 1209.89 | 37.64 | 1227.20 | 38.24 | 1244.35 | 38.84 | 1261.68 | 39.44 |
| 1175.90 | 36.45 | 1193.04 | 37.05 | 1210.18 | 37.65 | 1227.49 | 38.25 | 1244.64 | 38.85 | 1261.98 | 39.45 |
| 1176.19 | 36.46 | 1193.33 | 37.06 | 1210.46 | 37.66 | 1227.78 | 38.26 | 1244.93 | 38.86 | 1262.28 | 39.46 |
| 1176.47 | 36.47 | 1193.61 | 37.07 | 1210.75 | 37.67 | 1228.07 | 38.27 | 1245.22 | 38.87 | 1262.58 | 39.47 |
| 1176.76 | 36.48 | 1193.90 | 37.08 | 1211.03 | 37.68 | 1228.36 | 38.28 | 1245.51 | 38.88 | 1262.88 | 39.48 |
| 1177.04 | 36.49 | 1194.19 | 37.09 | 1211.32 | 37.69 | 1228.65 | 38.29 | 1245.80 | 38.89 | 1263.18 | 39.49 |
| 1177.33 | 36.50 | 1194.47 | 37.10 | 1211.61 | 37.70 | 1228.94 | 38.30 | 1246.09 | 38.90 | 1263.48 | 39.50 |
| 1177.61 | 36.51 | 1194.76 | 37.11 | 1211.90 | 37.71 | 1229.23 | 38.31 | 1246.38 | 38.91 | 1263.78 | 39.51 |
| 1177.90 | 36.52 | 1195.04 | 37.12 | 1212.19 | 37.72 | 1229.52 | 38.32 | 1246.67 | 38.92 | 1264.08 | 39.52 |
| 1178.19 | 36.53 | 1195.33 | 37.13 | 1212.47 | 37.73 | 1229.81 | 38.33 | 1246.96 | 38.93 | 1264.38 | 39.53 |
| 1178.47 | 36.54 | 1195.61 | 37.14 | 1212.76 | 37.74 | 1230.10 | 38.34 | 1247.25 | 38.94 | 1264.68 | 39.54 |
| 1178.76 | 36.55 | 1195.90 | 37.15 | 1213.04 | 37.75 | 1230.39 | 38.35 | 1247.54 | 38.95 | 1264.98 | 39.55 |
| 1179.04 | 36.56 | 1196.19 | 37.16 | 1213.33 | 37.76 | 1230.68 | 38.36 | 1247.83 | 38.96 | 1265.28 | 39.56 |
| 1179.33 | 36.57 | 1196.47 | 37.17 | 1213.61 | 37.77 | 1230.97 | 38.37 | 1248.12 | 38.97 | 1265.58 | 39.57 |
| 1179.61 | 36.58 | 1196.76 | 37.18 | 1213.90 | 37.78 | 1231.26 | 38.38 | 1248.41 | 38.98 | 1265.88 | 39.58 |
| 1179.90 | 36.59 | 1197.04 | 37.19 | 1214.19 | 37.79 | 1231.55 | 38.39 | 1248.70 | 38.99 | 1266.18 | 39.59 |

QPP Contributions – TABLE A: 26 periods

QPP Contributions – TABLE A: Continuous Employment

| 26 pay periods per year | | 26 pay periods per year | | 26 pay periods per year | | 26 pay periods per year | | 26 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 1,265.90 | 39.60 | 1,265.90 | 40.30 | 1,317.33 | 41.40 | 1,334.47 | 42.00 | 1,351.01 | 42.60 |
| 1,266.19 | 39.61 | 1,266.19 | 40.31 | 1,317.62 | 41.41 | 1,334.76 | 42.01 | 1,351.30 | 42.61 |
| 1,266.47 | 39.62 | 1,266.47 | 40.32 | 1,317.91 | 41.42 | 1,335.04 | 42.02 | 1,351.59 | 42.62 |
| 1,266.76 | 39.63 | 1,266.76 | 40.33 | 1,318.20 | 41.43 | 1,335.33 | 42.03 | 1,351.87 | 42.63 |
| 1,267.04 | 39.64 | 1,267.04 | 40.34 | 1,318.49 | 41.44 | 1,335.61 | 42.04 | 1,352.16 | 42.64 |
| 1,267.33 | 39.65 | 1,267.33 | 40.35 | 1,318.78 | 41.45 | 1,335.90 | 42.05 | 1,352.45 | 42.65 |
| 1,267.61 | 39.66 | 1,267.61 | 40.36 | 1,319.07 | 41.46 | 1,336.18 | 42.06 | 1,352.74 | 42.66 |
| 1,267.90 | 39.67 | 1,267.90 | 40.37 | 1,319.36 | 41.47 | 1,336.47 | 42.07 | 1,353.03 | 42.67 |
| 1,268.18 | 39.68 | 1,268.18 | 40.38 | 1,319.65 | 41.48 | 1,336.75 | 42.08 | 1,353.32 | 42.68 |
| 1,268.47 | 39.69 | 1,268.47 | 40.39 | 1,319.94 | 41.49 | 1,337.04 | 42.09 | 1,353.61 | 42.69 |
| 1,268.76 | 39.70 | 1,268.76 | 40.40 | 1,320.23 | 41.50 | 1,337.33 | 42.10 | 1,353.90 | 42.70 |
| 1,269.04 | 39.71 | 1,269.04 | 40.41 | 1,320.52 | 41.51 | 1,337.62 | 42.11 | 1,354.19 | 42.71 |
| 1,269.33 | 39.72 | 1,269.33 | 40.42 | 1,320.81 | 41.52 | 1,337.91 | 42.12 | 1,354.48 | 42.72 |
| 1,269.61 | 39.73 | 1,269.61 | 40.43 | 1,321.10 | 41.53 | 1,338.20 | 42.13 | 1,354.77 | 42.73 |
| 1,269.90 | 39.74 | 1,269.90 | 40.44 | 1,321.39 | 41.54 | 1,338.49 | 42.14 | 1,355.06 | 42.74 |
| 1,270.19 | 39.75 | 1,270.19 | 40.45 | 1,321.68 | 41.55 | 1,338.78 | 42.15 | 1,355.35 | 42.75 |
| 1,270.47 | 39.76 | 1,270.47 | 40.46 | 1,321.97 | 41.56 | 1,339.07 | 42.16 | 1,355.64 | 42.76 |
| 1,270.76 | 39.77 | 1,270.76 | 40.47 | 1,322.26 | 41.57 | 1,339.36 | 42.17 | 1,355.93 | 42.77 |
| 1,271.04 | 39.78 | 1,271.04 | 40.48 | 1,322.55 | 41.58 | 1,339.65 | 42.18 | 1,356.22 | 42.78 |
| 1,271.33 | 39.79 | 1,271.33 | 40.49 | 1,322.84 | 41.59 | 1,339.94 | 42.19 | 1,356.51 | 42.79 |
| 1,271.61 | 39.80 | 1,271.61 | 40.50 | 1,323.13 | 41.60 | 1,340.23 | 42.20 | 1,356.80 | 42.80 |
| 1,271.90 | 39.81 | 1,271.90 | 40.51 | 1,323.42 | 41.61 | 1,340.52 | 42.21 | 1,357.09 | 42.81 |
| 1,272.19 | 39.82 | 1,272.19 | 40.52 | 1,323.71 | 41.62 | 1,340.81 | 42.22 | 1,357.38 | 42.82 |
| 1,272.47 | 39.83 | 1,272.47 | 40.53 | 1,324.00 | 41.63 | 1,341.10 | 42.23 | 1,357.67 | 42.83 |
| 1,272.76 | 39.84 | 1,272.76 | 40.54 | 1,324.29 | 41.64 | 1,341.39 | 42.24 | 1,357.96 | 42.84 |
| 1,273.04 | 39.85 | 1,273.04 | 40.55 | 1,324.58 | 41.65 | 1,341.68 | 42.25 | 1,358.25 | 42.85 |
| 1,273.33 | 39.86 | 1,273.33 | 40.56 | 1,324.87 | 41.66 | 1,341.97 | 42.26 | 1,358.54 | 42.86 |
| 1,273.61 | 39.87 | 1,273.61 | 40.57 | 1,325.16 | 41.67 | 1,342.26 | 42.27 | 1,358.83 | 42.87 |
| 1,273.90 | 39.88 | 1,273.90 | 40.58 | 1,325.45 | 41.68 | 1,342.55 | 42.28 | 1,359.12 | 42.88 |
| 1,274.19 | 39.89 | 1,274.19 | 40.59 | 1,325.74 | 41.69 | 1,342.84 | 42.29 | 1,359.41 | 42.89 |
| 1,274.47 | 39.90 | 1,274.47 | 40.60 | 1,326.03 | 41.70 | 1,343.13 | 42.30 | 1,359.70 | 42.90 |
| 1,274.76 | 39.91 | 1,274.76 | 40.61 | 1,326.32 | 41.71 | 1,343.42 | 42.31 | 1,360.00 | 42.91 |
| 1,275.04 | 39.92 | 1,275.04 | 40.62 | 1,326.61 | 41.72 | 1,343.71 | 42.32 | 1,360.29 | 42.92 |
| 1,275.33 | 39.93 | 1,275.33 | 40.63 | 1,326.90 | 41.73 | 1,344.00 | 42.33 | 1,360.58 | 42.93 |
| 1,275.61 | 39.94 | 1,275.61 | 40.64 | 1,327.19 | 41.74 | 1,344.29 | 42.34 | 1,360.87 | 42.94 |
| 1,275.90 | 39.95 | 1,275.90 | 40.65 | 1,327.48 | 41.75 | 1,344.58 | 42.35 | 1,361.16 | 42.95 |
| 1,276.19 | 39.96 | 1,276.19 | 40.66 | 1,327.77 | 41.76 | 1,344.87 | 42.36 | 1,361.45 | 42.96 |
| 1,276.47 | 39.97 | 1,276.47 | 40.67 | 1,328.06 | 41.77 | 1,345.16 | 42.37 | 1,361.74 | 42.97 |
| 1,276.76 | 39.98 | 1,276.76 | 40.68 | 1,328.35 | 41.78 | 1,345.45 | 42.38 | 1,362.03 | 42.98 |
| 1,277.04 | 39.99 | 1,277.04 | 40.69 | 1,328.64 | 41.79 | 1,345.74 | 42.39 | 1,362.32 | 42.99 |
| 1,277.33 | 40.00 | 1,277.33 | 40.70 | 1,328.93 | 41.80 | 1,346.03 | 42.40 | 1,362.61 | 43.00 |
| 1,277.61 | 40.01 | 1,277.61 | 40.71 | 1,329.22 | 41.81 | 1,346.32 | 42.41 | 1,362.90 | 43.01 |
| 1,277.90 | 40.02 | 1,277.90 | 40.72 | 1,329.51 | 41.82 | 1,346.61 | 42.42 | 1,363.19 | 43.02 |
| 1,278.19 | 40.03 | 1,278.19 | 40.73 | 1,329.80 | 41.83 | 1,346.90 | 42.43 | 1,363.48 | 43.03 |
| 1,278.47 | 40.04 | 1,278.47 | 40.74 | 1,330.09 | 41.84 | 1,347.19 | 42.44 | 1,363.77 | 43.04 |
| 1,278.76 | 40.05 | 1,278.76 | 40.75 | 1,330.38 | 41.85 | 1,347.48 | 42.45 | 1,364.06 | 43.05 |
| 1,279.04 | 40.06 | 1,279.04 | 40.76 | 1,330.67 | 41.86 | 1,347.77 | 42.46 | 1,364.35 | 43.06 |
| 1,279.33 | 40.07 | 1,279.33 | 40.77 | 1,330.96 | 41.87 | 1,348.06 | 42.47 | 1,364.64 | 43.07 |
| 1,279.61 | 40.08 | 1,279.61 | 40.78 | 1,331.25 | 41.88 | 1,348.35 | 42.48 | 1,364.93 | 43.08 |
| 1,279.90 | 40.09 | 1,279.90 | 40.79 | 1,331.54 | 41.89 | 1,348.64 | 42.49 | 1,365.22 | 43.09 |
| 1,280.19 | 40.10 | 1,280.19 | 40.80 | 1,331.83 | 41.90 | 1,348.93 | 42.50 | 1,365.51 | 43.10 |
| 1,280.47 | 40.11 | 1,280.47 | 40.81 | 1,332.12 | 41.91 | 1,349.22 | 42.51 | 1,365.80 | 43.11 |
| 1,280.76 | 40.12 | 1,280.76 | 40.82 | 1,332.41 | 41.92 | 1,349.51 | 42.52 | 1,366.09 | 43.12 |
| 1,281.04 | 40.13 | 1,281.04 | 40.83 | 1,332.70 | 41.93 | 1,349.80 | 42.53 | 1,366.38 | 43.13 |
| 1,281.33 | 40.14 | 1,281.33 | 40.84 | 1,332.99 | 41.94 | 1,350.09 | 42.54 | 1,366.67 | 43.14 |
| 1,281.61 | 40.15 | 1,281.61 | 40.85 | 1,333.28 | 41.95 | 1,350.38 | 42.55 | 1,366.96 | 43.15 |
| 1,281.90 | 40.16 | 1,281.90 | 40.86 | 1,333.57 | 41.96 | 1,350.67 | 42.56 | 1,367.25 | 43.16 |
| 1,282.19 | 40.17 | 1,282.19 | 40.87 | 1,333.86 | 41.97 | 1,350.96 | 42.57 | 1,367.54 | 43.17 |
| 1,282.47 | 40.18 | 1,282.47 | 40.88 | 1,334.15 | 41.98 | 1,351.25 | 42.58 | 1,367.83 | 43.18 |
| 1,282.76 | 40.19 | 1,282.76 | 40.89 | 1,334.44 | 41.99 | 1,351.54 | 42.59 | 1,368.12 | 43.19 |

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | 26 pay periods per year | | |
|--------------|----------|-----------|----------|--------------|----------|-----------|----------|--------------|----------|-----------|----------|--------------|----------|-----------|----------|-------------------------|----------|--------|
| 2,580.00 | 2,580.99 | 85.76 | 3,189.99 | 3,180.00 | 3,189.99 | 106.76 | 3,789.99 | 4,380.00 | 4,389.99 | 148.76 | 4,989.99 | 4,980.00 | 4,989.99 | 168.76 | 5,589.99 | 6,150.00 | 6,169.99 | 210.89 |
| 2,590.00 | 2,590.99 | 86.11 | 3,199.99 | 3,190.00 | 3,199.99 | 107.11 | 3,799.99 | 4,390.00 | 4,399.99 | 149.11 | 4,999.99 | 4,990.00 | 4,999.99 | 169.11 | 5,599.99 | 6,160.00 | 6,179.99 | 211.89 |
| 2,600.00 | 2,600.99 | 86.46 | 3,209.99 | 3,200.00 | 3,209.99 | 107.46 | 3,809.99 | 4,400.00 | 4,409.99 | 149.46 | 5,009.99 | 5,000.00 | 5,009.99 | 170.46 | 5,609.99 | 6,170.00 | 6,189.99 | 212.89 |
| 2,610.00 | 2,610.99 | 86.81 | 3,219.99 | 3,210.00 | 3,219.99 | 107.81 | 3,819.99 | 4,410.00 | 4,419.99 | 149.81 | 5,019.99 | 5,010.00 | 5,019.99 | 170.81 | 5,619.99 | 6,180.00 | 6,199.99 | 213.89 |
| 2,620.00 | 2,620.99 | 87.16 | 3,229.99 | 3,220.00 | 3,229.99 | 108.16 | 3,829.99 | 4,420.00 | 4,429.99 | 150.16 | 5,029.99 | 5,020.00 | 5,029.99 | 171.16 | 5,629.99 | 6,190.00 | 6,209.99 | 214.89 |
| 2,630.00 | 2,630.99 | 87.51 | 3,239.99 | 3,230.00 | 3,239.99 | 108.51 | 3,839.99 | 4,430.00 | 4,439.99 | 150.51 | 5,039.99 | 5,030.00 | 5,039.99 | 171.51 | 5,639.99 | 6,200.00 | 6,219.99 | 215.89 |
| 2,640.00 | 2,640.99 | 87.86 | 3,249.99 | 3,240.00 | 3,249.99 | 108.86 | 3,849.99 | 4,440.00 | 4,449.99 | 150.86 | 5,049.99 | 5,040.00 | 5,049.99 | 171.86 | 5,649.99 | 6,210.00 | 6,229.99 | 216.89 |
| 2,650.00 | 2,650.99 | 88.21 | 3,259.99 | 3,250.00 | 3,259.99 | 109.21 | 3,859.99 | 4,450.00 | 4,459.99 | 151.21 | 5,059.99 | 5,050.00 | 5,059.99 | 172.21 | 5,659.99 | 6,220.00 | 6,239.99 | 217.89 |
| 2,660.00 | 2,660.99 | 88.56 | 3,269.99 | 3,260.00 | 3,269.99 | 109.56 | 3,869.99 | 4,460.00 | 4,469.99 | 151.56 | 5,069.99 | 5,060.00 | 5,069.99 | 172.56 | 5,669.99 | 6,230.00 | 6,249.99 | 218.89 |
| 2,670.00 | 2,670.99 | 88.91 | 3,279.99 | 3,270.00 | 3,279.99 | 109.91 | 3,879.99 | 4,470.00 | 4,479.99 | 151.91 | 5,079.99 | 5,070.00 | 5,079.99 | 172.91 | 5,679.99 | 6,240.00 | 6,259.99 | 219.89 |
| 2,680.00 | 2,680.99 | 89.26 | 3,289.99 | 3,280.00 | 3,289.99 | 110.26 | 3,889.99 | 4,480.00 | 4,489.99 | 152.26 | 5,089.99 | 5,080.00 | 5,089.99 | 173.26 | 5,689.99 | 6,250.00 | 6,269.99 | 220.89 |
| 2,690.00 | 2,690.99 | 89.61 | 3,299.99 | 3,290.00 | 3,299.99 | 110.61 | 3,899.99 | 4,490.00 | 4,499.99 | 152.61 | 5,099.99 | 5,090.00 | 5,099.99 | 173.61 | 5,699.99 | 6,260.00 | 6,279.99 | 221.89 |
| 2,700.00 | 2,700.99 | 89.96 | 3,309.99 | 3,300.00 | 3,309.99 | 110.96 | 3,909.99 | 4,500.00 | 4,509.99 | 152.96 | 5,109.99 | 5,100.00 | 5,109.99 | 173.96 | 5,709.99 | 6,270.00 | 6,289.99 | 222.89 |
| 2,710.00 | 2,710.99 | 90.31 | 3,319.99 | 3,310.00 | 3,319.99 | 111.31 | 3,919.99 | 4,510.00 | 4,519.99 | 153.31 | 5,119.99 | 5,110.00 | 5,119.99 | 174.31 | 5,719.99 | 6,280.00 | 6,299.99 | 223.89 |
| 2,720.00 | 2,720.99 | 90.66 | 3,329.99 | 3,320.00 | 3,329.99 | 111.66 | 3,929.99 | 4,520.00 | 4,529.99 | 153.66 | 5,129.99 | 5,120.00 | 5,129.99 | 174.66 | 5,729.99 | 6,290.00 | 6,309.99 | 224.89 |
| 2,730.00 | 2,730.99 | 91.01 | 3,339.99 | 3,330.00 | 3,339.99 | 112.01 | 3,939.99 | 4,530.00 | 4,539.99 | 154.01 | 5,139.99 | 5,130.00 | 5,139.99 | 175.01 | 5,739.99 | 6,300.00 | 6,319.99 | 225.89 |
| 2,740.00 | 2,740.99 | 91.36 | 3,349.99 | 3,340.00 | 3,349.99 | 112.36 | 3,949.99 | 4,540.00 | 4,549.99 | 154.36 | 5,149.99 | 5,140.00 | 5,149.99 | 175.36 | 5,749.99 | 6,310.00 | 6,329.99 | 226.89 |
| 2,750.00 | 2,750.99 | 91.71 | 3,359.99 | 3,350.00 | 3,359.99 | 112.71 | 3,959.99 | 4,550.00 | 4,559.99 | 154.71 | 5,159.99 | 5,150.00 | 5,159.99 | 175.71 | 5,759.99 | 6,320.00 | 6,339.99 | 227.89 |
| 2,760.00 | 2,760.99 | 92.06 | 3,369.99 | 3,360.00 | 3,369.99 | 113.06 | 3,969.99 | 4,560.00 | 4,569.99 | 155.06 | 5,169.99 | 5,160.00 | 5,169.99 | 176.06 | 5,769.99 | 6,330.00 | 6,349.99 | 228.89 |
| 2,770.00 | 2,770.99 | 92.41 | 3,379.99 | 3,370.00 | 3,379.99 | 113.41 | 3,979.99 | 4,570.00 | 4,579.99 | 155.41 | 5,179.99 | 5,170.00 | 5,179.99 | 176.41 | 5,779.99 | 6,340.00 | 6,359.99 | 229.89 |
| 2,780.00 | 2,780.99 | 92.76 | 3,389.99 | 3,380.00 | 3,389.99 | 113.76 | 3,989.99 | 4,580.00 | 4,589.99 | 155.76 | 5,189.99 | 5,180.00 | 5,189.99 | 176.76 | 5,789.99 | 6,350.00 | 6,369.99 | 230.89 |
| 2,790.00 | 2,790.99 | 93.11 | 3,399.99 | 3,390.00 | 3,399.99 | 114.11 | 3,999.99 | 4,590.00 | 4,599.99 | 156.11 | 5,199.99 | 5,190.00 | 5,199.99 | 177.11 | 5,799.99 | 6,360.00 | 6,379.99 | 231.89 |
| 2,800.00 | 2,800.99 | 93.46 | 3,409.99 | 3,400.00 | 3,409.99 | 114.46 | 4,009.99 | 4,600.00 | 4,609.99 | 156.46 | 5,209.99 | 5,200.00 | 5,209.99 | 177.46 | 5,809.99 | 6,370.00 | 6,389.99 | 232.89 |
| 2,810.00 | 2,810.99 | 93.81 | 3,419.99 | 3,410.00 | 3,419.99 | 114.81 | 4,019.99 | 4,610.00 | 4,619.99 | 156.81 | 5,219.99 | 5,210.00 | 5,219.99 | 177.81 | 5,819.99 | 6,380.00 | 6,399.99 | 233.89 |
| 2,820.00 | 2,820.99 | 94.16 | 3,429.99 | 3,420.00 | 3,429.99 | 115.16 | 4,029.99 | 4,620.00 | 4,629.99 | 157.16 | 5,229.99 | 5,220.00 | 5,229.99 | 178.16 | 5,829.99 | 6,390.00 | 6,409.99 | 234.89 |
| 2,830.00 | 2,830.99 | 94.51 | 3,439.99 | 3,430.00 | 3,439.99 | 115.51 | 4,039.99 | 4,630.00 | 4,639.99 | 157.51 | 5,239.99 | 5,230.00 | 5,239.99 | 178.51 | 5,839.99 | 6,400.00 | 6,419.99 | 235.89 |
| 2,840.00 | 2,840.99 | 94.86 | 3,449.99 | 3,440.00 | 3,449.99 | 115.86 | 4,049.99 | 4,640.00 | 4,649.99 | 157.86 | 5,249.99 | 5,240.00 | 5,249.99 | 178.86 | 5,849.99 | 6,410.00 | 6,429.99 | 236.89 |
| 2,850.00 | 2,850.99 | 95.21 | 3,459.99 | 3,450.00 | 3,459.99 | 116.21 | 4,059.99 | 4,650.00 | 4,659.99 | 158.21 | 5,259.99 | 5,250.00 | 5,259.99 | 179.21 | 5,859.99 | 6,420.00 | 6,439.99 | 237.89 |
| 2,860.00 | 2,860.99 | 95.56 | 3,469.99 | 3,460.00 | 3,469.99 | 116.56 | 4,069.99 | 4,660.00 | 4,669.99 | 158.56 | 5,269.99 | 5,260.00 | 5,269.99 | 179.56 | 5,869.99 | 6,430.00 | 6,449.99 | 238.89 |
| 2,870.00 | 2,870.99 | 95.91 | 3,479.99 | 3,470.00 | 3,479.99 | 116.91 | 4,079.99 | 4,670.00 | 4,679.99 | 158.91 | 5,279.99 | 5,270.00 | 5,279.99 | 179.91 | 5,879.99 | 6,440.00 | 6,459.99 | 239.89 |
| 2,880.00 | 2,880.99 | 96.26 | 3,489.99 | 3,480.00 | 3,489.99 | 117.26 | 4,089.99 | 4,680.00 | 4,689.99 | 159.26 | 5,289.99 | 5,280.00 | 5,289.99 | 180.26 | 5,889.99 | 6,450.00 | 6,469.99 | 240.89 |
| 2,890.00 | 2,890.99 | 96.61 | 3,499.99 | 3,490.00 | 3,499.99 | 117.61 | 4,099.99 | 4,690.00 | 4,699.99 | 159.61 | 5,299.99 | 5,290.00 | 5,299.99 | 180.61 | 5,899.99 | 6,460.00 | 6,479.99 | 241.89 |
| 2,900.00 | 2,900.99 | 96.96 | 3,509.99 | 3,500.00 | 3,509.99 | 117.96 | 4,109.99 | 4,700.00 | 4,709.99 | 159.96 | 5,309.99 | 5,300.00 | 5,309.99 | 180.96 | 5,909.99 | 6,470.00 | 6,489.99 | 242.89 |
| 2,910.00 | 2,910.99 | 97.31 | 3,519.99 | 3,510.00 | 3,519.99 | 118.31 | 4,119.99 | 4,710.00 | 4,719.99 | 160.31 | 5,319.99 | 5,310.00 | 5,319.99 | 181.31 | 5,919.99 | 6,480.00 | 6,499.99 | 243.89 |
| 2,920.00 | 2,920.99 | 97.66 | 3,529.99 | 3,520.00 | 3,529.99 | 118.66 | 4,129.99 | 4,720.00 | 4,729.99 | 160.66 | 5,329.99 | 5,320.00 | 5,329.99 | 181.66 | 5,929.99 | 6,490.00 | 6,509.99 | 244.89 |
| 2,930.00 | 2,930.99 | 98.01 | 3,539.99 | 3,530.00 | 3,539.99 | 119.01 | 4,139.99 | 4,730.00 | 4,739.99 | 161.01 | 5,339.99 | 5,330.00 | 5,339.99 | 182.01 | 5,939.99 | 6,500.00 | 6,519.99 | 245.89 |
| 2,940.00 | 2,940.99 | 98.36 | 3,549.99 | 3,540.00 | 3,549.99 | 119.36 | 4,149.99 | 4,740.00 | 4,749.99 | 161.36 | 5,349.99 | 5,340.00 | 5,349.99 | 182.36 | 5,949.99 | 6,510.00 | 6,529.99 | 246.89 |
| 2,950.00 | 2,950.99 | 98.71 | 3,559.99 | 3,550.00 | 3,559.99 | 119.71 | 4,159.99 | 4,750.00 | 4,759.99 | 161.71 | 5,359.99 | 5,350.00 | 5,359.99 | 182.71 | 5,959.99 | 6,520.00 | 6,539.99 | 247.89 |
| 2,960.00 | 2,960.99 | 99.06 | 3,569.99 | 3,560.00 | 3,569.99 | 120.06 | 4,169.99 | 4,760.00 | 4,769.99 | 162.06 | 5,369.99 | 5,360.00 | 5,369.99 | 183.06 | 5,969.99 | 6,530.00 | 6,549.99 | 248.89 |
| 2,970.00 | 2,970.99 | 99.41 | 3,579.99 | 3,570.00 | 3,579.99 | 120.41 | 4,179.99 | 4,770.00 | 4,779.99 | 162.41 | 5,379.99 | 5,370.00 | 5,379.99 | 183.41 | 5,979.99 | 6,540.00 | 6,559.99 | 249.89 |
| 2,980.00 | 2,980.99 | 99.76 | 3,589.99 | 3,580.00 | 3,589.99 | 120.76 | 4,189.99 | 4,780.00 | 4,789.99 | 162.76 | 5,389.99 | 5,380.00 | 5,389.99 | 183.76 | 5,989.99 | 6,550.00 | 6,569.99 | 250.89 |
| 2,990.00 | 2,990.99 | 100.11 | 3,599.99 | 3,590.00 | 3,599.99 | 121.11 | 4,199.99 | 4,790.00 | 4,799.99 | 163.11 | 5,399.99 | 5,390.00 | 5,399.99 | 184.11 | 5,999.99 | 6,560.00 | 6,579.99 | 251.89 |
| 3,000.00 | 3,000.99 | 100.46 | 3,609.99 | 3,600.00 | 3,609.99 | 121.46 | 4,209.99 | 4,800.00 | 4,809.99 | 163.46 | 5,409.99 | 5,400.00 | 5,409.99 | 184.46 | 6,009.99 | 6,570.00 | 6,589.99 | 252.89 |
| 3,010.00 | 3,010.99 | 100.81 | 3,619.99 | 3,610.00 | 3,619.99 | 121.81 | 4,219.99 | 4,810.00 | 4,819.99 | 163.81 | 5,419.99 | 5,410.00 | 5,419.99 | 184.81 | 6,019.99 | 6,580.00 | 6,599.99 | 253.89 |
| 3,020.00 | 3,020.99 | 101.16 | 3,629.99 | 3,620.00 | 3,629.99 | 122.16 | 4,229.99 | 4,820.00 | 4,829.99 | 164.16 | 5,429.99 | 5,420.00 | 5,429.99 | 185.16 | 6,029.99 | 6,590.00 | 6,609.99 | 254.89 |
| 3,030.00 | 3,030.99 | 101.51 | 3,639.99 | 3,630.00 | 3,639.99 | 122.51 | 4,239.99 | 4,830.00 | 4,839.99 | 164.51 | 5,439.99 | 5,430.00 | 5,439.99 | 185.51 | 6,039.99 | 6,600.00 | 6,619.99 | 255.89 |
| 3,040.00 | 3,040.99 | 101.86 | 3,649.99 | 3,640.00 | 3,649.99 | 122.86 | 4,249.99 | 4,840.00 | 4,849.99 | 164.86 | 5,449.99 | 5,440.00 | 5,449.99 | 185.86 | 6,049.99 | 6,610.00 | 6,629.99 | 256.89 |
| 3,050.00 | 3,050.99 | 102.21 | 3,659.99 | 3,650.00 | 3,659.99 | 123.21 | 4,25 | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 7,350.00 | 252.98 | 8,550.00 | 294.89 | 9,750.00 | 336.80 | 10,950.00 | 378.69 | 12,150.00 | 420.58 | 13,350.00 | 463.39 |
| 7,360.00 | 253.23 | 8,560.00 | 295.14 | 9,760.00 | 337.05 | 10,960.00 | 379.00 | 12,160.00 | 420.89 | 13,360.00 | 463.64 |
| 7,370.00 | 253.48 | 8,570.00 | 295.39 | 9,770.00 | 337.30 | 10,970.00 | 379.31 | 12,170.00 | 421.20 | 13,370.00 | 463.89 |
| 7,380.00 | 253.73 | 8,580.00 | 295.64 | 9,780.00 | 337.55 | 10,980.00 | 379.62 | 12,180.00 | 421.51 | 13,380.00 | 464.14 |
| 7,390.00 | 253.98 | 8,590.00 | 295.89 | 9,790.00 | 337.80 | 10,990.00 | 379.93 | 12,190.00 | 421.82 | 13,390.00 | 464.39 |
| 7,400.00 | 254.23 | 8,600.00 | 296.14 | 9,800.00 | 338.05 | 11,000.00 | 380.24 | 12,200.00 | 422.13 | 13,400.00 | 464.64 |
| 7,410.00 | 254.48 | 8,610.00 | 296.39 | 9,810.00 | 338.30 | 11,010.00 | 380.55 | 12,210.00 | 422.44 | 13,410.00 | 464.89 |
| 7,420.00 | 254.73 | 8,620.00 | 296.64 | 9,820.00 | 338.55 | 11,020.00 | 380.86 | 12,220.00 | 422.75 | 13,420.00 | 465.14 |
| 7,430.00 | 254.98 | 8,630.00 | 296.89 | 9,830.00 | 338.80 | 11,030.00 | 381.17 | 12,230.00 | 423.06 | 13,430.00 | 465.39 |
| 7,440.00 | 255.23 | 8,640.00 | 297.14 | 9,840.00 | 339.05 | 11,040.00 | 381.48 | 12,240.00 | 423.37 | 13,440.00 | 465.64 |
| 7,450.00 | 255.48 | 8,650.00 | 297.39 | 9,850.00 | 339.30 | 11,050.00 | 381.79 | 12,250.00 | 423.68 | 13,450.00 | 465.89 |
| 7,460.00 | 255.73 | 8,660.00 | 297.64 | 9,860.00 | 339.55 | 11,060.00 | 382.10 | 12,260.00 | 423.99 | 13,460.00 | 466.14 |
| 7,470.00 | 255.98 | 8,670.00 | 297.89 | 9,870.00 | 339.80 | 11,070.00 | 382.41 | 12,270.00 | 424.30 | 13,470.00 | 466.39 |
| 7,480.00 | 256.23 | 8,680.00 | 298.14 | 9,880.00 | 340.05 | 11,080.00 | 382.72 | 12,280.00 | 424.61 | 13,480.00 | 466.64 |
| 7,490.00 | 256.48 | 8,690.00 | 298.39 | 9,890.00 | 340.30 | 11,090.00 | 383.03 | 12,290.00 | 424.92 | 13,490.00 | 466.89 |
| 7,500.00 | 256.73 | 8,700.00 | 298.64 | 9,900.00 | 340.55 | 11,100.00 | 383.34 | 12,300.00 | 425.23 | 13,500.00 | 467.14 |
| 7,510.00 | 256.98 | 8,710.00 | 298.89 | 9,910.00 | 340.80 | 11,110.00 | 383.65 | 12,310.00 | 425.54 | 13,510.00 | 467.39 |
| 7,520.00 | 257.23 | 8,720.00 | 299.14 | 9,920.00 | 341.05 | 11,120.00 | 383.96 | 12,320.00 | 425.85 | 13,520.00 | 467.64 |
| 7,530.00 | 257.48 | 8,730.00 | 299.39 | 9,930.00 | 341.30 | 11,130.00 | 384.27 | 12,330.00 | 426.16 | 13,530.00 | 467.89 |
| 7,540.00 | 257.73 | 8,740.00 | 299.64 | 9,940.00 | 341.55 | 11,140.00 | 384.58 | 12,340.00 | 426.47 | 13,540.00 | 468.14 |
| 7,550.00 | 257.98 | 8,750.00 | 299.89 | 9,950.00 | 341.80 | 11,150.00 | 384.89 | 12,350.00 | 426.78 | 13,550.00 | 468.39 |
| 7,560.00 | 258.23 | 8,760.00 | 300.14 | 9,960.00 | 342.05 | 11,160.00 | 385.20 | 12,360.00 | 427.09 | 13,560.00 | 468.64 |
| 7,570.00 | 258.48 | 8,770.00 | 300.39 | 9,970.00 | 342.30 | 11,170.00 | 385.51 | 12,370.00 | 427.40 | 13,570.00 | 468.89 |
| 7,580.00 | 258.73 | 8,780.00 | 300.64 | 9,980.00 | 342.55 | 11,180.00 | 385.82 | 12,380.00 | 427.71 | 13,580.00 | 469.14 |
| 7,590.00 | 258.98 | 8,790.00 | 300.89 | 9,990.00 | 342.80 | 11,190.00 | 386.13 | 12,390.00 | 428.02 | 13,590.00 | 469.39 |
| 7,600.00 | 259.23 | 8,800.00 | 301.14 | 10,000.00 | 343.05 | 11,200.00 | 386.44 | 12,400.00 | 428.33 | 13,600.00 | 469.64 |
| 7,610.00 | 259.48 | 8,810.00 | 301.39 | 10,010.00 | 343.30 | 11,210.00 | 386.75 | 12,410.00 | 428.64 | 13,610.00 | 469.89 |
| 7,620.00 | 259.73 | 8,820.00 | 301.64 | 10,020.00 | 343.55 | 11,220.00 | 387.06 | 12,420.00 | 428.95 | 13,620.00 | 470.14 |
| 7,630.00 | 259.98 | 8,830.00 | 301.89 | 10,030.00 | 343.80 | 11,230.00 | 387.37 | 12,430.00 | 429.26 | 13,630.00 | 470.39 |
| 7,640.00 | 260.23 | 8,840.00 | 302.14 | 10,040.00 | 344.05 | 11,240.00 | 387.68 | 12,440.00 | 429.57 | 13,640.00 | 470.64 |
| 7,650.00 | 260.48 | 8,850.00 | 302.39 | 10,050.00 | 344.30 | 11,250.00 | 387.99 | 12,450.00 | 429.88 | 13,650.00 | 470.89 |
| 7,660.00 | 260.73 | 8,860.00 | 302.64 | 10,060.00 | 344.55 | 11,260.00 | 388.30 | 12,460.00 | 430.19 | 13,660.00 | 471.14 |
| 7,670.00 | 260.98 | 8,870.00 | 302.89 | 10,070.00 | 344.80 | 11,270.00 | 388.61 | 12,470.00 | 430.50 | 13,670.00 | 471.39 |
| 7,680.00 | 261.23 | 8,880.00 | 303.14 | 10,080.00 | 345.05 | 11,280.00 | 388.92 | 12,480.00 | 430.81 | 13,680.00 | 471.64 |
| 7,690.00 | 261.48 | 8,890.00 | 303.39 | 10,090.00 | 345.30 | 11,290.00 | 389.23 | 12,490.00 | 431.12 | 13,690.00 | 471.89 |
| 7,700.00 | 261.73 | 8,900.00 | 303.64 | 10,100.00 | 345.55 | 11,300.00 | 389.54 | 12,500.00 | 431.43 | 13,700.00 | 472.14 |
| 7,710.00 | 261.98 | 8,910.00 | 303.89 | 10,110.00 | 345.80 | 11,310.00 | 389.85 | 12,510.00 | 431.74 | 13,710.00 | 472.39 |
| 7,720.00 | 262.23 | 8,920.00 | 304.14 | 10,120.00 | 346.05 | 11,320.00 | 390.16 | 12,520.00 | 432.05 | 13,720.00 | 472.64 |
| 7,730.00 | 262.48 | 8,930.00 | 304.39 | 10,130.00 | 346.30 | 11,330.00 | 390.47 | 12,530.00 | 432.36 | 13,730.00 | 472.89 |
| 7,740.00 | 262.73 | 8,940.00 | 304.64 | 10,140.00 | 346.55 | 11,340.00 | 390.78 | 12,540.00 | 432.67 | 13,740.00 | 473.14 |
| 7,750.00 | 262.98 | 8,950.00 | 304.89 | 10,150.00 | 346.80 | 11,350.00 | 391.09 | 12,550.00 | 432.98 | 13,750.00 | 473.39 |
| 7,760.00 | 263.23 | 8,960.00 | 305.14 | 10,160.00 | 347.05 | 11,360.00 | 391.40 | 12,560.00 | 433.29 | 13,760.00 | 473.64 |
| 7,770.00 | 263.48 | 8,970.00 | 305.39 | 10,170.00 | 347.30 | 11,370.00 | 391.71 | 12,570.00 | 433.60 | 13,770.00 | 473.89 |
| 7,780.00 | 263.73 | 8,980.00 | 305.64 | 10,180.00 | 347.55 | 11,380.00 | 392.02 | 12,580.00 | 433.91 | 13,780.00 | 474.14 |
| 7,790.00 | 263.98 | 8,990.00 | 305.89 | 10,190.00 | 347.80 | 11,390.00 | 392.33 | 12,590.00 | 434.22 | 13,790.00 | 474.39 |
| 7,800.00 | 264.23 | 8,000.00 | 306.14 | 10,200.00 | 348.05 | 11,400.00 | 392.64 | 12,600.00 | 434.53 | 13,800.00 | 474.64 |
| 7,810.00 | 264.48 | 8,010.00 | 306.39 | 10,210.00 | 348.30 | 11,410.00 | 392.95 | 12,610.00 | 434.84 | 13,810.00 | 474.89 |
| 7,820.00 | 264.73 | 8,020.00 | 306.64 | 10,220.00 | 348.55 | 11,420.00 | 393.26 | 12,620.00 | 435.15 | 13,820.00 | 475.14 |
| 7,830.00 | 264.98 | 8,030.00 | 306.89 | 10,230.00 | 348.80 | 11,430.00 | 393.57 | 12,630.00 | 435.46 | 13,830.00 | 475.39 |
| 7,840.00 | 265.23 | 8,040.00 | 307.14 | 10,240.00 | 349.05 | 11,440.00 | 393.88 | 12,640.00 | 435.77 | 13,840.00 | 475.64 |
| 7,850.00 | 265.48 | 8,050.00 | 307.39 | 10,250.00 | 349.30 | 11,450.00 | 394.19 | 12,650.00 | 436.08 | 13,850.00 | 475.89 |
| 7,860.00 | 265.73 | 8,060.00 | 307.64 | 10,260.00 | 349.55 | 11,460.00 | 394.50 | 12,660.00 | 436.39 | 13,860.00 | 476.14 |
| 7,870.00 | 265.98 | 8,070.00 | 307.89 | 10,270.00 | 349.80 | 11,470.00 | 394.81 | 12,670.00 | 436.70 | 13,870.00 | 476.39 |
| 7,880.00 | 266.23 | 8,080.00 | 308.14 | 10,280.00 | 350.05 | 11,480.00 | 395.12 | 12,680.00 | 437.01 | 13,880.00 | 476.64 |
| 7,890.00 | 266.48 | 8,090.00 | 308.39 | 10,290.00 | 350.30 | 11,490.00 | 395.43 | 12,690.00 | 437.32 | 13,890.00 | 476.89 |
| 7,900.00 | 266.73 | 8,100.00 | 308.64 | 10,300.00 | 350.55 | 11,500.00 | 395.74 | 12,700.00 | 437.63 | 13,900.00 | 477.14 |
| 7,910.00 | 266.98 | 8,110.00 | 308.89 | 10,310.00 | 350.80 | 11,510.00 | 396.05 | 12,710.00 | 437.94 | 13,910.00 | 477.39 |
| 7,920.00 | 267.23 | 8,120.00 | 309.14 | 10,320.00 | 351.05 | 11,520.00 | 396.36 | 12,720.00 | 438.25 | 13,920.00 | 477.64 |
| 7,930.00 | 267.48 | 8,130.00 | 309.39 | 10,330.00 | 351.30 | 11,530.00 | 396.67 | 12,730.00 | 438.56 | 13,930.00 | 477.89 |
| 7,940.00 | 267.73 | 8,140.00 | 309.64 | 10,340.00 | 351.55 | 11,540.00 | 396.98 | 12,740.00 | 438.87 | 13,940.00 | 478.14 |
| 7,950.00 | 267.98 | 8,150.00 | 309.89 | 10,350.00 | 351.80 | 11,550.00 | 397.29 | 12,750.00 | 439.18 | 13,950.00 | 478.39 |
| 7,960.00 | 268.23 | 8,160.00 | 310.14 | 10,360.00 | 352.05 | 11,560.00 | 397.60 | 12,760.00 | 439.49 | 13,960.00 | 478.64 |
| 7,970.00 | 268.48 | 8,170.00 | 310.39 | 10,370.00 | 352.30 | 11,570.00 | 397.91 | 12,770.00 | 439.80 | 13,970.00 | 478.89 |
| 7,980.00 | 268.73 | 8,180.00 | 310.64 | 10,380.00 | 352.55 | 11,580.00 | 398.22 | 12,780.00 | 440.11 | 13,980.00 | 479.14 |
| 7,990.00 | 268.98 | 8,190.00 | 310.89 | 10,390.00 | 352.80 | 11,590.00 | 398.53 | 12,790.00 | 440.42 | 13,990.00 | 479.39 |
| 8,000.00 | 269.23 | 8,200.00 | 311.14 | 10,400.00 | 353.05 | 11,600.00 | 398.84 | 12,800.00 | 440.73 | 14,000.00 | 479.64 |
| 8,010.00 | 269.48 | 8,210.00 | 311.39 | 10,410.00 | 353.30 | 11,610.00 | 399.15 | 12,810.00 | 441.04 | 14,010.00 | 479.89 |
| 8,020.00 | 269.73 | 8,220.00 | 311.64 | 10,420.00 | 353.55 | 11,620.00 | 399.46 | 12,820.00 | 441.35 | 14,020.00 | 480.14 |
| 8,030.00 | 269.98 | 8,230.00 | 311.89 | 10,430.00 | 353.80 | 11,630.00 | 399.77 | 12,830.00 | 441.66 | 14,030.00 | 480.39 |
| 8,040.00 | 270.23 | 8,240.00 | 312.14 | 10,440.00 | 354.05 | 11,640.00 | 400.08 | 12,840.00 | 441.97 | 14,040.00 | 480.64 |
| 8,050.00 | 270.48 | 8,250.00 | 312.39 | 10,450.00 | 354.30 | 11,650.00 | 400.39 | 12,850.00 | 442.28 | 14,050.00 | 480.89 |
| 8,060.00 | 270.73 | 8,260.00 | 312.64 | 10,460.00 | 354.55 | 11,660.00 | 400.70 | 12,860.00 | 442.59 | 14,060.00 | 481.14 |
| 8,070.00 | 270.98 | 8,270.00 | 312.89 | 10,470.00 | 354.80 | 11,670.00 | 401.01 | 12,870.00 | 442.90 | 14,070.00 | 481.39 |
| 8,080.00 | 271.23 | 8,280.00 | 313.14 | 10,480.00 | 355.05 | 11,680.00 | 401.32 | 12,880.00 | 443.21 | 14,080.00 | 481.64 |
| 8,090.00 | 271.48 | 8,290.00 | 313.39 | 10,490.00 | 355.30 | 11,690.00 | 401.63 | 12,890.00 | 443.52 | 14,090.00 | 481.89 |
| 8,100.00 | 271.73 | 8,300.00 | 313.64 | 10,500.00 | 355.55 | 11,700.00 | 401.94 | 12,900.00 | 443.83 | 14,100.00 | 482.14 |
| 8,110.00 | 271.98 | 8,310.00 | 313.89 | 10,510.00 | 355.80 | 11,710.00 | 402.25 | 12,910.00 | 444.14 | 14,110.00 | 482.39 |
| 8,120.00 | 272.23 | 8,320.00 | 314.14 | 10,520.00 | 356.05 | 11,720.00 | 402.56 | 12,920.00 | 444.45 | 14,120.00 | 482.64 |
| 8,130.00 | 272.48 | 8,330.00 | 314.39 | 10,530.00 | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|-----------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--|
| 0.00 – 145.83 | 162.83 | 0.00 | 163.11 | 0.60 | 179.98 | 1.80 | 197.12 | 2.40 | 231.61 | 2.40 | 231.68 | 3.00 | 231.61 | 2.40 | |
| 145.84 – 146.25 | 163.12 | 0.01 | 163.40 | 0.61 | 180.26 | 1.81 | 197.41 | 2.41 | 231.69 | 2.41 | 231.76 | 3.01 | 231.69 | 2.41 | |
| 146.26 – 146.54 | 163.41 | 0.02 | 163.68 | 0.62 | 180.55 | 1.82 | 197.69 | 2.42 | 231.78 | 2.42 | 231.85 | 3.02 | 231.78 | 2.42 | |
| 146.55 – 146.82 | 163.69 | 0.03 | 163.97 | 0.63 | 180.83 | 1.83 | 197.98 | 2.43 | 231.80 | 2.43 | 231.87 | 3.03 | 231.80 | 2.43 | |
| 146.83 – 147.11 | 163.98 | 0.04 | 164.25 | 0.64 | 181.12 | 1.84 | 198.26 | 2.44 | 231.82 | 2.44 | 231.89 | 3.04 | 231.82 | 2.44 | |
| 147.12 – 147.40 | 164.26 | 0.05 | 164.54 | 0.65 | 181.41 | 1.85 | 198.55 | 2.45 | 231.85 | 2.45 | 231.91 | 3.05 | 231.85 | 2.45 | |
| 147.41 – 147.68 | 164.55 | 0.06 | 164.82 | 0.66 | 181.69 | 1.86 | 198.83 | 2.46 | 231.87 | 2.46 | 231.93 | 3.06 | 231.87 | 2.46 | |
| 147.69 – 147.97 | 164.83 | 0.07 | 165.11 | 0.67 | 181.98 | 1.87 | 199.12 | 2.47 | 231.90 | 2.47 | 231.95 | 3.07 | 231.90 | 2.47 | |
| 147.98 – 148.25 | 165.12 | 0.08 | 165.40 | 0.68 | 182.26 | 1.88 | 199.40 | 2.48 | 231.92 | 2.48 | 231.97 | 3.08 | 231.92 | 2.48 | |
| 148.26 – 148.54 | 165.41 | 0.08 | 165.68 | 0.69 | 182.55 | 1.89 | 199.69 | 2.49 | 231.94 | 2.49 | 231.99 | 3.09 | 231.94 | 2.49 | |
| 148.55 – 148.82 | 165.69 | 0.10 | 165.97 | 0.70 | 182.83 | 1.90 | 199.98 | 2.50 | 231.96 | 2.50 | 232.01 | 3.10 | 231.96 | 2.50 | |
| 148.83 – 149.11 | 165.98 | 0.11 | 166.25 | 0.71 | 183.12 | 1.91 | 200.26 | 2.51 | 231.98 | 2.51 | 232.03 | 3.11 | 231.98 | 2.51 | |
| 149.12 – 149.40 | 166.26 | 0.12 | 166.54 | 0.72 | 183.41 | 1.92 | 200.54 | 2.52 | 232.00 | 2.52 | 232.05 | 3.12 | 232.00 | 2.52 | |
| 149.41 – 149.68 | 166.55 | 0.13 | 166.82 | 0.73 | 183.69 | 1.93 | 200.83 | 2.53 | 232.02 | 2.53 | 232.07 | 3.13 | 232.02 | 2.53 | |
| 149.69 – 149.97 | 166.83 | 0.14 | 167.11 | 0.74 | 183.98 | 1.94 | 201.12 | 2.54 | 232.04 | 2.54 | 232.09 | 3.14 | 232.04 | 2.54 | |
| 149.98 – 150.25 | 167.12 | 0.15 | 167.40 | 0.75 | 184.26 | 1.95 | 201.41 | 2.55 | 232.06 | 2.55 | 232.11 | 3.15 | 232.06 | 2.55 | |
| 150.26 – 150.54 | 167.41 | 0.16 | 167.68 | 0.76 | 184.55 | 1.96 | 201.69 | 2.56 | 232.08 | 2.56 | 232.13 | 3.16 | 232.08 | 2.56 | |
| 150.55 – 150.82 | 167.69 | 0.17 | 167.97 | 0.77 | 184.83 | 1.97 | 201.98 | 2.57 | 232.10 | 2.57 | 232.15 | 3.17 | 232.10 | 2.57 | |
| 150.83 – 151.11 | 167.98 | 0.18 | 168.25 | 0.78 | 185.12 | 1.98 | 202.26 | 2.58 | 232.12 | 2.58 | 232.17 | 3.18 | 232.12 | 2.58 | |
| 151.12 – 151.40 | 168.26 | 0.19 | 168.54 | 0.79 | 185.41 | 1.99 | 202.55 | 2.59 | 232.14 | 2.59 | 232.19 | 3.19 | 232.14 | 2.59 | |
| 151.41 – 151.68 | 168.55 | 0.20 | 168.82 | 0.80 | 185.69 | 2.00 | 202.83 | 2.60 | 232.16 | 2.60 | 232.21 | 3.20 | 232.16 | 2.60 | |
| 151.69 – 151.97 | 168.83 | 0.21 | 169.11 | 0.81 | 185.98 | 2.01 | 203.12 | 2.61 | 232.18 | 2.61 | 232.23 | 3.21 | 232.18 | 2.61 | |
| 151.98 – 152.25 | 169.12 | 0.22 | 169.40 | 0.82 | 186.26 | 2.02 | 203.41 | 2.62 | 232.20 | 2.62 | 232.25 | 3.22 | 232.20 | 2.62 | |
| 152.26 – 152.54 | 169.41 | 0.23 | 169.68 | 0.83 | 186.55 | 2.03 | 203.69 | 2.63 | 232.22 | 2.63 | 232.27 | 3.23 | 232.22 | 2.63 | |
| 152.55 – 152.82 | 169.69 | 0.24 | 169.97 | 0.84 | 186.83 | 2.04 | 203.98 | 2.64 | 232.24 | 2.64 | 232.29 | 3.24 | 232.24 | 2.64 | |
| 152.83 – 153.11 | 169.98 | 0.25 | 170.25 | 0.85 | 187.12 | 2.05 | 204.26 | 2.65 | 232.26 | 2.65 | 232.31 | 3.25 | 232.26 | 2.65 | |
| 153.12 – 153.40 | 170.26 | 0.26 | 170.54 | 0.86 | 187.41 | 2.06 | 204.55 | 2.66 | 232.28 | 2.66 | 232.33 | 3.26 | 232.28 | 2.66 | |
| 153.41 – 153.68 | 170.55 | 0.27 | 170.82 | 0.87 | 187.69 | 2.07 | 204.83 | 2.67 | 232.30 | 2.67 | 232.35 | 3.27 | 232.30 | 2.67 | |
| 153.69 – 153.97 | 170.83 | 0.28 | 171.11 | 0.88 | 187.98 | 2.08 | 205.12 | 2.68 | 232.32 | 2.68 | 232.37 | 3.28 | 232.32 | 2.68 | |
| 153.98 – 154.25 | 171.12 | 0.29 | 171.40 | 0.89 | 188.26 | 2.09 | 205.41 | 2.69 | 232.34 | 2.69 | 232.39 | 3.29 | 232.34 | 2.69 | |
| 154.26 – 154.54 | 171.41 | 0.30 | 171.68 | 0.90 | 188.55 | 2.10 | 205.69 | 2.70 | 232.36 | 2.70 | 232.41 | 3.30 | 232.36 | 2.70 | |
| 154.55 – 154.82 | 171.69 | 0.31 | 171.97 | 0.91 | 188.83 | 2.11 | 205.98 | 2.71 | 232.38 | 2.71 | 232.43 | 3.31 | 232.38 | 2.71 | |
| 154.83 – 155.11 | 171.98 | 0.32 | 172.25 | 0.92 | 189.12 | 2.12 | 206.26 | 2.72 | 232.40 | 2.72 | 232.45 | 3.32 | 232.40 | 2.72 | |
| 155.12 – 155.40 | 172.26 | 0.33 | 172.54 | 0.93 | 189.41 | 2.13 | 206.55 | 2.73 | 232.42 | 2.73 | 232.47 | 3.33 | 232.42 | 2.73 | |
| 155.41 – 155.68 | 172.55 | 0.34 | 172.82 | 0.94 | 189.69 | 2.14 | 206.83 | 2.74 | 232.44 | 2.74 | 232.49 | 3.34 | 232.44 | 2.74 | |
| 155.69 – 155.97 | 172.83 | 0.35 | 173.11 | 0.95 | 189.98 | 2.15 | 207.12 | 2.75 | 232.46 | 2.75 | 232.51 | 3.35 | 232.46 | 2.75 | |
| 155.98 – 156.25 | 173.12 | 0.36 | 173.40 | 0.96 | 190.26 | 2.16 | 207.41 | 2.76 | 232.48 | 2.76 | 232.53 | 3.36 | 232.48 | 2.76 | |
| 156.26 – 156.54 | 173.41 | 0.37 | 173.68 | 0.97 | 190.55 | 2.17 | 207.69 | 2.77 | 232.50 | 2.77 | 232.55 | 3.37 | 232.50 | 2.77 | |
| 156.55 – 156.82 | 173.69 | 0.38 | 173.97 | 0.98 | 190.83 | 2.18 | 207.98 | 2.78 | 232.52 | 2.78 | 232.57 | 3.38 | 232.52 | 2.78 | |
| 156.83 – 157.11 | 173.98 | 0.39 | 174.25 | 0.99 | 191.12 | 2.19 | 208.26 | 2.79 | 232.54 | 2.79 | 232.59 | 3.39 | 232.54 | 2.79 | |
| 157.12 – 157.40 | 174.26 | 0.40 | 174.54 | 1.00 | 191.41 | 2.20 | 208.55 | 2.80 | 232.56 | 2.80 | 232.61 | 3.40 | 232.56 | 2.80 | |
| 157.41 – 157.68 | 174.55 | 0.41 | 174.83 | 1.01 | 191.69 | 2.21 | 208.83 | 2.81 | 232.58 | 2.81 | 232.63 | 3.41 | 232.58 | 2.81 | |
| 157.69 – 157.97 | 174.83 | 0.42 | 175.11 | 1.02 | 191.98 | 2.22 | 209.12 | 2.82 | 232.60 | 2.82 | 232.65 | 3.42 | 232.60 | 2.82 | |
| 157.98 – 158.25 | 175.12 | 0.43 | 175.40 | 1.03 | 192.26 | 2.23 | 209.41 | 2.83 | 232.62 | 2.83 | 232.67 | 3.43 | 232.62 | 2.83 | |
| 158.26 – 158.54 | 175.41 | 0.44 | 175.68 | 1.04 | 192.55 | 2.24 | 209.69 | 2.84 | 232.64 | 2.84 | 232.69 | 3.44 | 232.64 | 2.84 | |
| 158.55 – 158.82 | 175.69 | 0.45 | 175.97 | 1.05 | 192.83 | 2.25 | 209.98 | 2.85 | 232.66 | 2.85 | 232.71 | 3.45 | 232.66 | 2.85 | |
| 158.83 – 159.11 | 175.98 | 0.46 | 176.25 | 1.06 | 193.12 | 2.26 | 210.26 | 2.86 | 232.68 | 2.86 | 232.73 | 3.46 | 232.68 | 2.86 | |
| 159.12 – 159.40 | 176.26 | 0.47 | 176.54 | 1.07 | 193.41 | 2.27 | 210.54 | 2.87 | 232.70 | 2.87 | 232.75 | 3.47 | 232.70 | 2.87 | |
| 159.41 – 159.68 | 176.55 | 0.48 | 176.82 | 1.08 | 193.69 | 2.28 | 210.83 | 2.88 | 232.72 | 2.88 | 232.77 | 3.48 | 232.72 | 2.88 | |
| 159.69 – 159.97 | 176.83 | 0.49 | 177.11 | 1.09 | 193.98 | 2.29 | 211.12 | 2.89 | 232.74 | 2.89 | 232.79 | 3.49 | 232.74 | 2.89 | |
| 159.98 – 160.25 | 177.12 | 0.50 | 177.40 | 1.10 | 194.26 | 2.30 | 211.41 | 2.90 | 232.76 | 2.90 | 232.81 | 3.50 | 232.76 | 2.90 | |
| 160.26 – 160.54 | 177.41 | 0.51 | 177.68 | 1.11 | 194.55 | 2.31 | 211.69 | 2.91 | 232.78 | 2.91 | 232.83 | 3.51 | 232.78 | 2.91 | |
| 160.55 – 160.82 | 177.69 | 0.52 | 177.97 | 1.12 | 194.83 | 2.32 | 211.98 | 2.92 | 232.80 | 2.92 | 232.85 | 3.52 | 232.80 | 2.92 | |
| 160.83 – 161.11 | 177.98 | 0.53 | 178.25 | 1.13 | 195.12 | 2.33 | 212.26 | 2.93 | 232.82 | 2.93 | 232.87 | 3.53 | 232.82 | 2.93 | |
| 161.12 – 161.40 | 178.26 | 0.54 | 178.54 | 1.14 | 195.41 | 2.34 | 212.55 | 2.94 | 232.84 | 2.94 | 232.89 | 3.54 | 232.84 | 2.94 | |
| 161.41 – 161.68 | 178.55 | 0.55 | 178.82 | 1.15 | 195.69 | 2.35 | 212.83 | 2.95 | 232.86 | 2.95 | 232.91 | 3.55 | 232.86 | 2.95 | |
| 161.69 – 161.97 | 178.83 | 0.56 | 179.11 | 1.16 | 195.98 | 2.36 | 213.12 | 2.96 | 232.88 | 2.96 | 232.93 | 3.56 | 232.88 | 2.96 | |
| 161.98 – 162.25 | 179.12 | 0.57 | 179.39 | 1.17 | 196.26 | 2.37 | 213.41 | 2.97 | 232.90 | 2.97 | 232.95 | 3.57 | 232.90 | 2.97 | |
| 162.26 – 162.54 | 179.41 | 0.58 | 179.68 | 1.18 | 196.55 | 2.38 | 213.69 | 2.98 | 232.92 | 2.98 | 232.97 | 3.58 | 232.92 | 2.98 | |
| 162.55 – 162.82 | 179.69 | 0.59 | 179.97 | 1.19 | 196.83 | 2.39 | 213.98 | 2.99 | 232.94 | 2.99 | 232.99 | 3.59 | 232.94 | 2.99 | |

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

| Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | | Remuneration | |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration |
| 248.55 | 248.82 | 3.60 | 265.69 | 282.83 | 283.11 | 4.80 | 298.98 | 300.25 | 317.12 | 6.00 | 334.26 | 334.54 | 6.60 | | |
| 248.83 | 249.11 | 3.61 | 265.98 | 283.12 | 283.40 | 4.81 | 300.26 | 300.54 | 317.41 | 6.01 | 334.55 | 334.82 | 6.61 | | |
| 249.12 | 249.40 | 3.62 | 266.26 | 283.13 | 283.41 | 4.82 | 300.55 | 300.82 | 317.69 | 6.02 | 334.83 | 335.11 | 6.62 | | |
| 249.41 | 249.68 | 3.63 | 266.54 | 283.14 | 283.42 | 4.83 | 300.83 | 301.11 | 317.98 | 6.03 | 335.12 | 335.40 | 6.63 | | |
| 249.69 | 249.97 | 3.64 | 266.83 | 283.15 | 283.43 | 4.84 | 301.12 | 301.40 | 318.26 | 6.04 | 335.41 | 335.68 | 6.64 | | |
| 249.98 | 250.25 | 3.65 | 267.12 | 283.16 | 283.44 | 4.85 | 301.41 | 301.68 | 318.55 | 6.05 | 335.69 | 335.97 | 6.65 | | |
| 250.26 | 250.54 | 3.66 | 267.41 | 283.17 | 283.45 | 4.86 | 301.69 | 301.97 | 318.83 | 6.06 | 335.98 | 336.25 | 6.66 | | |
| 250.55 | 250.82 | 3.67 | 267.69 | 283.18 | 283.46 | 4.87 | 301.98 | 302.25 | 319.12 | 6.07 | 336.26 | 336.54 | 6.67 | | |
| 250.83 | 251.11 | 3.68 | 267.98 | 283.19 | 283.47 | 4.88 | 302.26 | 302.54 | 319.41 | 6.08 | 336.55 | 336.82 | 6.68 | | |
| 251.12 | 251.40 | 3.69 | 268.26 | 283.20 | 283.48 | 4.89 | 302.55 | 302.82 | 319.69 | 6.09 | 336.83 | 337.11 | 6.69 | | |
| 251.41 | 251.68 | 3.70 | 268.55 | 283.21 | 283.49 | 4.90 | 302.83 | 303.11 | 319.98 | 6.10 | 337.12 | 337.40 | 6.70 | | |
| 251.69 | 251.97 | 3.71 | 268.83 | 283.22 | 283.50 | 4.91 | 303.12 | 303.40 | 320.26 | 6.11 | 337.41 | 337.68 | 6.71 | | |
| 251.98 | 252.25 | 3.72 | 269.12 | 283.23 | 283.51 | 4.92 | 303.41 | 303.68 | 320.54 | 6.12 | 337.69 | 337.97 | 6.72 | | |
| 252.26 | 252.54 | 3.73 | 269.41 | 283.24 | 283.52 | 4.93 | 303.69 | 303.97 | 320.83 | 6.13 | 337.98 | 338.25 | 6.73 | | |
| 252.55 | 252.82 | 3.74 | 269.69 | 283.25 | 283.53 | 4.94 | 303.98 | 304.25 | 321.12 | 6.14 | 338.26 | 338.54 | 6.74 | | |
| 252.83 | 253.11 | 3.75 | 269.98 | 283.26 | 283.54 | 4.95 | 304.26 | 304.54 | 321.41 | 6.15 | 338.55 | 338.82 | 6.75 | | |
| 253.12 | 253.40 | 3.76 | 270.26 | 283.27 | 283.55 | 4.96 | 304.55 | 304.82 | 321.69 | 6.16 | 338.83 | 339.11 | 6.76 | | |
| 253.41 | 253.68 | 3.77 | 270.54 | 283.28 | 283.56 | 4.97 | 304.83 | 305.11 | 321.98 | 6.17 | 339.12 | 339.40 | 6.77 | | |
| 253.69 | 253.97 | 3.78 | 270.83 | 283.29 | 283.57 | 4.98 | 305.12 | 305.40 | 322.26 | 6.18 | 339.41 | 339.68 | 6.78 | | |
| 253.98 | 254.25 | 3.79 | 271.12 | 283.30 | 283.58 | 4.99 | 305.41 | 305.68 | 322.55 | 6.19 | 339.69 | 339.97 | 6.79 | | |
| 254.26 | 254.54 | 3.80 | 271.41 | 283.31 | 283.59 | 5.00 | 305.69 | 305.97 | 322.83 | 6.20 | 339.98 | 340.25 | 6.80 | | |
| 254.55 | 254.82 | 3.81 | 271.69 | 283.32 | 283.60 | 5.01 | 305.98 | 306.25 | 323.12 | 6.21 | 340.26 | 340.54 | 6.81 | | |
| 254.83 | 255.11 | 3.82 | 271.98 | 283.33 | 283.61 | 5.02 | 306.26 | 306.54 | 323.41 | 6.22 | 340.55 | 340.82 | 6.82 | | |
| 255.12 | 255.40 | 3.83 | 272.26 | 283.34 | 283.62 | 5.03 | 306.55 | 306.82 | 323.69 | 6.23 | 340.83 | 341.11 | 6.83 | | |
| 255.41 | 255.68 | 3.84 | 272.55 | 283.35 | 283.63 | 5.04 | 306.83 | 307.11 | 323.98 | 6.24 | 341.12 | 341.40 | 6.84 | | |
| 255.69 | 255.97 | 3.85 | 272.83 | 283.36 | 283.64 | 5.05 | 307.12 | 307.40 | 324.26 | 6.25 | 341.41 | 341.68 | 6.85 | | |
| 255.98 | 256.25 | 3.86 | 273.12 | 283.37 | 283.65 | 5.06 | 307.41 | 307.69 | 324.55 | 6.26 | 341.69 | 341.97 | 6.86 | | |
| 256.26 | 256.54 | 3.87 | 273.41 | 283.38 | 283.66 | 5.07 | 307.69 | 307.97 | 324.82 | 6.27 | 341.98 | 342.25 | 6.87 | | |
| 256.55 | 256.82 | 3.88 | 273.69 | 283.39 | 283.67 | 5.08 | 307.98 | 308.25 | 325.11 | 6.28 | 342.26 | 342.54 | 6.88 | | |
| 256.83 | 257.11 | 3.89 | 273.98 | 283.40 | 283.68 | 5.09 | 308.26 | 308.54 | 325.39 | 6.29 | 342.55 | 342.82 | 6.89 | | |
| 257.12 | 257.40 | 3.90 | 274.26 | 283.41 | 283.69 | 5.10 | 308.55 | 308.82 | 325.68 | 6.30 | 342.83 | 343.11 | 6.90 | | |
| 257.41 | 257.68 | 3.91 | 274.55 | 283.42 | 283.70 | 5.11 | 308.83 | 309.11 | 325.96 | 6.31 | 343.12 | 343.40 | 6.91 | | |
| 257.69 | 257.97 | 3.92 | 274.83 | 283.43 | 283.71 | 5.12 | 309.12 | 309.40 | 326.25 | 6.32 | 343.41 | 343.68 | 6.92 | | |
| 257.98 | 258.25 | 3.93 | 275.12 | 283.44 | 283.72 | 5.13 | 309.41 | 309.68 | 326.53 | 6.33 | 343.69 | 343.97 | 6.93 | | |
| 258.26 | 258.54 | 3.94 | 275.41 | 283.45 | 283.73 | 5.14 | 309.69 | 309.97 | 326.82 | 6.34 | 343.98 | 344.25 | 6.94 | | |
| 258.55 | 258.82 | 3.95 | 275.69 | 283.46 | 283.74 | 5.15 | 309.98 | 310.25 | 327.11 | 6.35 | 344.26 | 344.54 | 6.95 | | |
| 258.83 | 259.11 | 3.96 | 275.98 | 283.47 | 283.75 | 5.16 | 310.26 | 310.54 | 327.40 | 6.36 | 344.55 | 344.82 | 6.96 | | |
| 259.12 | 259.40 | 3.97 | 276.26 | 283.48 | 283.76 | 5.17 | 310.55 | 310.82 | 327.69 | 6.37 | 344.83 | 345.11 | 6.97 | | |
| 259.41 | 259.68 | 3.98 | 276.55 | 283.49 | 283.77 | 5.18 | 310.83 | 311.11 | 327.98 | 6.38 | 345.12 | 345.40 | 6.98 | | |
| 259.69 | 259.97 | 3.99 | 276.83 | 283.50 | 283.78 | 5.19 | 311.12 | 311.40 | 328.26 | 6.39 | 345.41 | 345.68 | 6.99 | | |
| 259.98 | 260.25 | 4.00 | 277.12 | 283.51 | 283.79 | 5.20 | 311.41 | 311.68 | 328.55 | 6.40 | 345.69 | 345.97 | 7.00 | | |
| 260.26 | 260.54 | 4.01 | 277.41 | 283.52 | 283.80 | 5.21 | 311.69 | 311.97 | 328.83 | 6.41 | 345.98 | 346.25 | 7.01 | | |
| 260.55 | 260.82 | 4.02 | 277.69 | 283.53 | 283.81 | 5.22 | 311.98 | 312.25 | 329.12 | 6.42 | 346.26 | 346.54 | 7.02 | | |
| 260.83 | 261.11 | 4.03 | 277.98 | 283.54 | 283.82 | 5.23 | 312.26 | 312.54 | 329.41 | 6.43 | 346.55 | 346.82 | 7.03 | | |
| 261.12 | 261.40 | 4.04 | 278.26 | 283.55 | 283.83 | 5.24 | 312.55 | 312.82 | 329.69 | 6.44 | 346.83 | 347.11 | 7.04 | | |
| 261.41 | 261.68 | 4.05 | 278.55 | 283.56 | 283.84 | 5.25 | 312.83 | 313.11 | 329.98 | 6.45 | 347.12 | 347.40 | 7.05 | | |
| 261.69 | 261.97 | 4.06 | 278.83 | 283.57 | 283.85 | 5.26 | 313.12 | 313.40 | 330.26 | 6.46 | 347.41 | 347.68 | 7.06 | | |
| 261.98 | 262.25 | 4.07 | 279.12 | 283.58 | 283.86 | 5.27 | 313.41 | 313.68 | 330.55 | 6.47 | 347.69 | 347.97 | 7.07 | | |
| 262.26 | 262.54 | 4.08 | 279.41 | 283.59 | 283.87 | 5.28 | 313.69 | 313.97 | 330.82 | 6.48 | 347.98 | 348.25 | 7.08 | | |
| 262.55 | 262.82 | 4.09 | 279.69 | 283.60 | 283.88 | 5.29 | 313.98 | 314.25 | 331.11 | 6.49 | 348.26 | 348.54 | 7.09 | | |
| 262.83 | 263.11 | 4.10 | 279.98 | 283.61 | 283.89 | 5.30 | 314.26 | 314.54 | 331.40 | 6.50 | 348.55 | 348.82 | 7.10 | | |
| 263.12 | 263.40 | 4.11 | 280.26 | 283.62 | 283.90 | 5.31 | 314.55 | 314.82 | 331.69 | 6.51 | 348.83 | 349.11 | 7.11 | | |
| 263.41 | 263.68 | 4.12 | 280.54 | 283.63 | 283.91 | 5.32 | 314.83 | 315.11 | 331.98 | 6.52 | 349.12 | 349.39 | 7.12 | | |
| 263.69 | 263.97 | 4.13 | 280.83 | 283.64 | 283.92 | 5.33 | 315.12 | 315.40 | 332.26 | 6.53 | 349.13 | 349.40 | 7.13 | | |
| 263.98 | 264.25 | 4.14 | 281.12 | 283.65 | 283.93 | 5.34 | 315.41 | 315.68 | 332.55 | 6.54 | 349.41 | 349.68 | 7.14 | | |
| 264.26 | 264.54 | 4.15 | 281.41 | 283.66 | 283.94 | 5.35 | 315.69 | 315.97 | 332.83 | 6.55 | 349.69 | 349.97 | 7.15 | | |
| 264.55 | 264.82 | 4.16 | 281.69 | 283.67 | 283.95 | 5.36 | 315.98 | 316.25 | 333.11 | 6.56 | 349.98 | 350.25 | 7.16 | | |
| 264.83 | 265.11 | 4.17 | 281.98 | 283.68 | 283.96 | 5.37 | 316.26 | 316.54 | 333.40 | 6.57 | 350.26 | 350.54 | 7.17 | | |
| 265.12 | 265.40 | 4.18 | 282.26 | 283.69 | 283.97 | 5.38 | 316.55 | 316.82 | 333.69 | 6.58 | 350.55 | 350.82 | 7.18 | | |
| 265.41 | 265.68 | 4.19 | 282.55 | 283.70 | 283.98 | 5.39 | 316.83 | 317.11 | 333.98 | 6.59 | 351.12 | 351.40 | 7.19 | | |

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|
| 351.41 | 351.68 | 7.20 | 7.80 | 386.55 | 385.69 | 8.40 | 402.83 | 403.11 | 419.98 | 9.00 | 420.25 | 437.12 | 437.40 | 9.60 | 454.72 |
| 351.69 | 351.97 | 7.21 | 7.81 | 386.83 | 385.97 | 8.41 | 403.12 | 403.40 | 420.26 | 9.01 | 420.26 | 437.41 | 437.69 | 9.61 | 454.73 |
| 351.98 | 352.25 | 7.22 | 7.82 | 387.12 | 386.26 | 8.42 | 403.41 | 403.68 | 420.83 | 9.02 | 420.83 | 437.69 | 437.97 | 9.62 | 454.74 |
| 352.26 | 352.54 | 7.23 | 7.83 | 387.40 | 386.54 | 8.43 | 403.69 | 403.97 | 421.11 | 9.03 | 421.11 | 437.98 | 438.25 | 9.63 | 454.75 |
| 352.55 | 352.82 | 7.24 | 7.84 | 387.69 | 386.83 | 8.44 | 403.96 | 404.25 | 421.40 | 9.04 | 421.40 | 438.26 | 438.54 | 9.64 | 454.76 |
| 352.83 | 353.11 | 7.25 | 7.85 | 387.98 | 387.12 | 8.45 | 404.26 | 404.54 | 421.69 | 9.05 | 421.69 | 438.55 | 438.82 | 9.65 | 454.77 |
| 353.12 | 353.40 | 7.26 | 7.86 | 388.26 | 387.41 | 8.46 | 404.55 | 404.83 | 421.98 | 9.06 | 421.98 | 438.83 | 439.11 | 9.66 | 454.78 |
| 353.41 | 353.68 | 7.27 | 7.87 | 388.54 | 387.69 | 8.47 | 404.84 | 405.12 | 422.26 | 9.07 | 422.26 | 439.12 | 439.40 | 9.67 | 454.79 |
| 353.69 | 353.97 | 7.28 | 7.88 | 388.83 | 387.98 | 8.48 | 405.12 | 405.40 | 422.55 | 9.08 | 422.55 | 439.41 | 439.68 | 9.68 | 454.80 |
| 353.98 | 354.25 | 7.29 | 7.89 | 389.12 | 388.26 | 8.49 | 405.41 | 405.69 | 422.83 | 9.09 | 422.83 | 439.69 | 439.97 | 9.69 | 454.81 |
| 354.26 | 354.54 | 7.30 | 7.90 | 389.41 | 388.54 | 8.50 | 405.69 | 405.97 | 423.12 | 9.10 | 423.12 | 439.98 | 440.25 | 9.70 | 454.82 |
| 354.55 | 354.82 | 7.31 | 7.91 | 389.69 | 388.83 | 8.51 | 405.98 | 406.25 | 423.41 | 9.11 | 423.41 | 440.26 | 440.54 | 9.71 | 454.83 |
| 354.83 | 355.11 | 7.32 | 7.92 | 389.98 | 389.12 | 8.52 | 406.26 | 406.54 | 423.69 | 9.12 | 423.69 | 440.55 | 440.82 | 9.72 | 454.84 |
| 355.12 | 355.40 | 7.33 | 7.93 | 390.26 | 389.41 | 8.53 | 406.54 | 406.82 | 423.98 | 9.13 | 423.98 | 440.83 | 441.11 | 9.73 | 454.85 |
| 355.41 | 355.68 | 7.34 | 7.94 | 390.54 | 389.69 | 8.54 | 406.83 | 407.11 | 424.26 | 9.14 | 424.26 | 441.12 | 441.40 | 9.74 | 454.86 |
| 355.69 | 355.97 | 7.35 | 7.95 | 390.83 | 390.25 | 8.55 | 407.12 | 407.40 | 424.55 | 9.15 | 424.55 | 441.41 | 441.68 | 9.75 | 454.87 |
| 355.98 | 356.25 | 7.36 | 7.96 | 391.12 | 390.54 | 8.56 | 407.41 | 407.68 | 424.83 | 9.16 | 424.83 | 441.69 | 441.97 | 9.76 | 454.88 |
| 356.26 | 356.54 | 7.37 | 7.97 | 391.41 | 390.82 | 8.57 | 407.69 | 407.97 | 425.11 | 9.17 | 425.11 | 441.98 | 442.25 | 9.77 | 454.89 |
| 356.55 | 356.82 | 7.38 | 7.98 | 391.69 | 391.11 | 8.58 | 407.98 | 408.25 | 425.40 | 9.18 | 425.40 | 442.26 | 442.54 | 9.78 | 454.90 |
| 356.83 | 357.11 | 7.39 | 7.99 | 391.98 | 391.40 | 8.59 | 408.26 | 408.54 | 425.69 | 9.19 | 425.69 | 442.55 | 442.82 | 9.79 | 454.91 |
| 357.12 | 357.40 | 7.40 | 8.00 | 392.26 | 391.68 | 8.60 | 408.55 | 408.83 | 425.97 | 9.20 | 425.97 | 442.83 | 443.11 | 9.80 | 454.92 |
| 357.41 | 357.68 | 7.41 | 8.01 | 392.54 | 391.97 | 8.61 | 408.83 | 409.12 | 426.26 | 9.21 | 426.26 | 443.12 | 443.40 | 9.81 | 454.93 |
| 357.69 | 357.97 | 7.42 | 8.02 | 392.83 | 392.25 | 8.62 | 409.12 | 409.40 | 426.54 | 9.22 | 426.54 | 443.41 | 443.68 | 9.82 | 454.94 |
| 357.98 | 358.25 | 7.43 | 8.03 | 393.12 | 392.54 | 8.63 | 409.41 | 409.68 | 426.83 | 9.23 | 426.83 | 443.69 | 443.97 | 9.83 | 454.95 |
| 358.26 | 358.54 | 7.44 | 8.04 | 393.41 | 392.82 | 8.64 | 409.69 | 409.97 | 427.11 | 9.24 | 427.11 | 443.98 | 444.25 | 9.84 | 454.96 |
| 358.55 | 358.82 | 7.45 | 8.05 | 393.69 | 393.11 | 8.65 | 409.98 | 410.25 | 427.40 | 9.25 | 427.40 | 444.26 | 444.54 | 9.85 | 454.97 |
| 358.83 | 359.11 | 7.46 | 8.06 | 393.98 | 393.40 | 8.66 | 410.26 | 410.54 | 427.68 | 9.26 | 427.68 | 444.55 | 444.82 | 9.86 | 454.98 |
| 359.12 | 359.40 | 7.47 | 8.07 | 394.26 | 393.68 | 8.67 | 410.55 | 410.82 | 427.97 | 9.27 | 427.97 | 444.83 | 445.11 | 9.87 | 454.99 |
| 359.41 | 359.68 | 7.48 | 8.08 | 394.54 | 393.97 | 8.68 | 410.83 | 411.11 | 428.26 | 9.28 | 428.26 | 445.12 | 445.40 | 9.88 | 455.00 |
| 359.69 | 359.97 | 7.49 | 8.09 | 394.83 | 394.25 | 8.69 | 411.12 | 411.40 | 428.54 | 9.29 | 428.54 | 445.41 | 445.68 | 9.89 | 455.01 |
| 359.98 | 360.25 | 7.50 | 8.10 | 395.12 | 394.54 | 8.70 | 411.41 | 411.68 | 428.83 | 9.30 | 428.83 | 445.69 | 445.97 | 9.90 | 455.02 |
| 360.26 | 360.54 | 7.51 | 8.11 | 395.41 | 394.82 | 8.71 | 411.69 | 411.97 | 429.11 | 9.31 | 429.11 | 445.98 | 446.25 | 9.91 | 455.03 |
| 360.55 | 360.82 | 7.52 | 8.12 | 395.69 | 395.11 | 8.72 | 411.98 | 412.25 | 429.40 | 9.32 | 429.40 | 446.26 | 446.54 | 9.92 | 455.04 |
| 360.83 | 361.11 | 7.53 | 8.13 | 395.98 | 395.40 | 8.73 | 412.26 | 412.54 | 429.68 | 9.33 | 429.68 | 446.55 | 446.82 | 9.93 | 455.05 |
| 361.12 | 361.40 | 7.54 | 8.14 | 396.26 | 395.68 | 8.74 | 412.55 | 412.82 | 429.97 | 9.34 | 429.97 | 446.83 | 447.11 | 9.94 | 455.06 |
| 361.41 | 361.68 | 7.55 | 8.15 | 396.54 | 395.97 | 8.75 | 412.83 | 413.11 | 430.26 | 9.35 | 430.26 | 447.12 | 447.40 | 9.95 | 455.07 |
| 361.69 | 361.97 | 7.56 | 8.16 | 396.83 | 396.25 | 8.76 | 413.12 | 413.40 | 430.54 | 9.36 | 430.54 | 447.41 | 447.68 | 9.96 | 455.08 |
| 361.98 | 362.25 | 7.57 | 8.17 | 397.12 | 396.54 | 8.77 | 413.41 | 413.68 | 430.83 | 9.37 | 430.83 | 447.69 | 447.97 | 9.97 | 455.09 |
| 362.26 | 362.54 | 7.58 | 8.18 | 397.41 | 396.82 | 8.78 | 413.69 | 413.97 | 431.11 | 9.38 | 431.11 | 447.98 | 448.25 | 9.98 | 455.10 |
| 362.55 | 362.82 | 7.59 | 8.19 | 397.69 | 397.11 | 8.79 | 413.98 | 414.25 | 431.40 | 9.39 | 431.40 | 448.26 | 448.54 | 9.99 | 455.11 |
| 362.83 | 363.11 | 7.60 | 8.20 | 397.98 | 397.40 | 8.80 | 414.26 | 414.54 | 431.68 | 9.40 | 431.68 | 448.55 | 448.82 | 10.00 | 455.12 |
| 363.12 | 363.40 | 7.61 | 8.21 | 398.26 | 397.68 | 8.81 | 414.55 | 414.82 | 431.97 | 9.41 | 431.97 | 448.83 | 449.11 | 10.01 | 455.13 |
| 363.41 | 363.68 | 7.62 | 8.22 | 398.54 | 397.97 | 8.82 | 414.83 | 415.11 | 432.26 | 9.42 | 432.26 | 449.12 | 449.40 | 10.02 | 455.14 |
| 363.69 | 363.97 | 7.63 | 8.23 | 398.83 | 398.25 | 8.83 | 415.12 | 415.40 | 432.54 | 9.43 | 432.54 | 449.41 | 449.68 | 10.03 | 455.15 |
| 363.98 | 364.25 | 7.64 | 8.24 | 399.12 | 398.54 | 8.84 | 415.41 | 415.68 | 432.83 | 9.44 | 432.83 | 449.69 | 449.97 | 10.04 | 455.16 |
| 364.26 | 364.54 | 7.65 | 8.25 | 399.41 | 398.82 | 8.85 | 415.69 | 415.97 | 433.11 | 9.45 | 433.11 | 449.98 | 450.25 | 10.05 | 455.17 |
| 364.55 | 364.82 | 7.66 | 8.26 | 399.69 | 399.11 | 8.86 | 415.98 | 416.25 | 433.40 | 9.46 | 433.40 | 450.26 | 450.54 | 10.06 | 455.18 |
| 364.83 | 365.11 | 7.67 | 8.27 | 399.98 | 399.40 | 8.87 | 416.26 | 416.54 | 433.68 | 9.47 | 433.68 | 450.55 | 450.82 | 10.07 | 455.19 |
| 365.12 | 365.40 | 7.68 | 8.28 | 400.26 | 399.68 | 8.88 | 416.55 | 416.82 | 433.97 | 9.48 | 433.97 | 450.83 | 451.11 | 10.08 | 455.20 |
| 365.41 | 365.68 | 7.69 | 8.29 | 400.54 | 399.97 | 8.89 | 416.83 | 417.11 | 434.26 | 9.49 | 434.26 | 451.12 | 451.40 | 10.09 | 455.21 |
| 365.69 | 365.97 | 7.70 | 8.30 | 400.83 | 400.25 | 8.90 | 417.12 | 417.40 | 434.54 | 9.50 | 434.54 | 451.41 | 451.68 | 10.10 | 455.22 |
| 365.98 | 366.25 | 7.71 | 8.31 | 401.12 | 400.54 | 8.91 | 417.41 | 417.68 | 434.83 | 9.51 | 434.83 | 451.69 | 451.97 | 10.11 | 455.23 |
| 366.26 | 366.54 | 7.72 | 8.32 | 401.41 | 400.82 | 8.92 | 417.69 | 417.97 | 435.11 | 9.52 | 435.11 | 451.98 | 452.25 | 10.12 | 455.24 |
| 366.55 | 366.82 | 7.73 | 8.33 | 401.69 | 401.11 | 8.93 | 417.98 | 418.25 | 435.40 | 9.53 | 435.40 | 452.26 | 452.54 | 10.13 | 455.25 |
| 366.83 | 367.11 | 7.74 | 8.34 | 401.98 | 401.40 | 8.94 | 418.26 | 418.54 | 435.68 | 9.54 | 435.68 | 452.55 | 452.82 | 10.14 | 455.26 |
| 367.12 | 367.40 | 7.75 | 8.35 | 402.26 | 401.68 | 8.95 | 418.55 | 418.82 | 435.97 | 9.55 | 435.97 | 452.83 | 453.11 | 10.15 | 455.27 |
| 367.41 | 367.68 | 7.76 | 8.36 | 402.54 | 401.97 | 8.96 | 418.83 | 419.11 | 436.26 | 9.56 | 436.26 | 453.12 | 453.40 | 10.16 | 455.28 |
| 367.69 | 367.97 | 7.77 | 8.37 | 402.83 | 402.25 | 8.97 | 419.12 | 419.40 | 436.54 | 9.57 | 436.54 | 453.41 | 453.68 | 10.17 | 455.29 |
| 367.98 | 368.25 | 7.78 | 8.38 | 403.12 | 402.54 | 8.98 | 419.41 | 419.68 | 436.83 | 9.58 | 436.83 | 453.69 | 453.97 | 10.18 | 455.30 |
| 368.26 | 368.54 | 7.79 | 8.39 | 403.41 | 402.82 | 8.99 | 419.69 | 419.97 | 437.11 | 9.59 | 437.11 | 453.98 | 454.25 | 10.19 | 455.31 |

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|
| 454.26 | 454.54 | 10.80 | 471.41 | 471.68 | 11.40 | 488.55 | 488.82 | 12.00 | 505.69 | 505.97 | 12.60 | 522.83 | 523.11 | 13.20 |
| 454.35 | 454.82 | 10.81 | 471.69 | 471.97 | 11.41 | 488.83 | 489.11 | 12.01 | 505.98 | 506.25 | 12.61 | 523.12 | 523.40 | 13.21 |
| 454.83 | 455.11 | 10.82 | 471.98 | 472.25 | 11.42 | 489.12 | 489.39 | 12.02 | 506.26 | 506.54 | 12.62 | 523.41 | 523.68 | 13.22 |
| 455.42 | 455.40 | 10.83 | 472.34 | 472.54 | 11.43 | 489.41 | 489.68 | 12.03 | 506.55 | 506.82 | 12.63 | 523.69 | 523.97 | 13.23 |
| 455.41 | 455.66 | 10.84 | 472.55 | 472.82 | 11.44 | 489.69 | 489.97 | 12.04 | 506.83 | 507.11 | 12.64 | 523.98 | 524.25 | 13.24 |
| 455.69 | 455.98 | 10.85 | 472.83 | 473.11 | 11.45 | 489.98 | 490.25 | 12.05 | 507.12 | 507.40 | 12.65 | 524.26 | 524.54 | 13.25 |
| 455.98 | 456.25 | 10.86 | 473.12 | 473.40 | 11.46 | 490.26 | 490.54 | 12.06 | 507.41 | 507.68 | 12.66 | 524.55 | 524.83 | 13.26 |
| 456.26 | 456.54 | 10.87 | 473.41 | 473.68 | 11.47 | 490.55 | 490.82 | 12.07 | 507.69 | 507.97 | 12.67 | 524.83 | 525.11 | 13.27 |
| 456.55 | 456.82 | 10.88 | 473.69 | 473.97 | 11.48 | 490.83 | 491.11 | 12.08 | 507.98 | 508.25 | 12.68 | 525.12 | 525.40 | 13.28 |
| 456.83 | 457.11 | 10.89 | 473.98 | 474.25 | 11.49 | 491.12 | 491.40 | 12.09 | 508.26 | 508.54 | 12.69 | 525.41 | 525.68 | 13.29 |
| 457.12 | 457.40 | 10.90 | 474.26 | 474.54 | 11.50 | 491.41 | 491.68 | 12.10 | 508.55 | 508.83 | 12.70 | 525.69 | 525.97 | 13.30 |
| 457.41 | 457.68 | 10.91 | 474.55 | 474.82 | 11.51 | 491.69 | 491.97 | 12.11 | 508.83 | 509.11 | 12.71 | 525.98 | 526.25 | 13.31 |
| 457.69 | 457.97 | 10.92 | 474.83 | 475.11 | 11.52 | 491.98 | 492.25 | 12.12 | 509.12 | 509.40 | 12.72 | 526.26 | 526.54 | 13.32 |
| 457.98 | 458.25 | 10.93 | 475.12 | 475.40 | 11.53 | 492.26 | 492.54 | 12.13 | 509.41 | 509.68 | 12.73 | 526.55 | 526.83 | 13.33 |
| 458.26 | 458.54 | 10.94 | 475.41 | 475.68 | 11.54 | 492.55 | 492.82 | 12.14 | 509.69 | 509.97 | 12.74 | 526.83 | 527.11 | 13.34 |
| 458.55 | 458.82 | 10.95 | 475.69 | 475.97 | 11.55 | 492.83 | 493.11 | 12.15 | 509.98 | 510.25 | 12.75 | 527.12 | 527.40 | 13.35 |
| 458.83 | 459.11 | 10.96 | 475.98 | 476.25 | 11.56 | 493.12 | 493.40 | 12.16 | 510.26 | 510.54 | 12.76 | 527.41 | 527.68 | 13.36 |
| 459.12 | 459.40 | 10.97 | 476.26 | 476.54 | 11.57 | 493.41 | 493.68 | 12.17 | 510.55 | 510.83 | 12.77 | 527.69 | 527.97 | 13.37 |
| 459.41 | 459.68 | 10.98 | 476.55 | 476.82 | 11.58 | 493.69 | 493.97 | 12.18 | 510.83 | 511.11 | 12.78 | 527.98 | 528.25 | 13.38 |
| 459.69 | 459.97 | 10.99 | 476.83 | 477.11 | 11.59 | 493.98 | 494.25 | 12.19 | 511.12 | 511.40 | 12.79 | 528.26 | 528.54 | 13.39 |
| 459.98 | 460.25 | 11.00 | 477.12 | 477.40 | 11.60 | 494.26 | 494.54 | 12.20 | 511.41 | 511.68 | 12.80 | 528.55 | 528.82 | 13.40 |
| 460.26 | 460.54 | 11.01 | 477.41 | 477.68 | 11.61 | 494.55 | 494.82 | 12.21 | 511.69 | 511.97 | 12.81 | 528.83 | 529.11 | 13.41 |
| 460.55 | 460.82 | 11.02 | 477.69 | 477.97 | 11.62 | 494.83 | 495.11 | 12.22 | 511.98 | 512.25 | 12.82 | 529.12 | 529.40 | 13.42 |
| 460.83 | 461.11 | 11.03 | 477.98 | 478.25 | 11.63 | 495.12 | 495.40 | 12.23 | 512.26 | 512.54 | 12.83 | 529.41 | 529.68 | 13.43 |
| 461.12 | 461.40 | 11.04 | 478.26 | 478.54 | 11.64 | 495.41 | 495.68 | 12.24 | 512.55 | 512.82 | 12.84 | 529.69 | 529.97 | 13.44 |
| 461.41 | 461.68 | 11.05 | 478.55 | 478.82 | 11.65 | 495.69 | 495.97 | 12.25 | 512.83 | 513.11 | 12.85 | 529.98 | 530.25 | 13.45 |
| 461.69 | 461.97 | 11.06 | 478.83 | 479.11 | 11.66 | 495.98 | 496.25 | 12.26 | 513.12 | 513.40 | 12.86 | 530.26 | 530.54 | 13.46 |
| 461.98 | 462.25 | 11.07 | 479.12 | 479.40 | 11.67 | 496.26 | 496.54 | 12.27 | 513.41 | 513.68 | 12.87 | 530.55 | 530.82 | 13.47 |
| 462.26 | 462.54 | 11.08 | 479.41 | 479.68 | 11.68 | 496.55 | 496.82 | 12.28 | 513.69 | 513.97 | 12.88 | 530.83 | 531.11 | 13.48 |
| 462.55 | 462.82 | 11.09 | 479.69 | 479.97 | 11.69 | 496.83 | 497.11 | 12.29 | 513.98 | 514.25 | 12.89 | 531.12 | 531.40 | 13.49 |
| 462.83 | 463.11 | 11.10 | 479.98 | 480.25 | 11.70 | 497.12 | 497.40 | 12.30 | 514.26 | 514.54 | 12.90 | 531.41 | 531.68 | 13.50 |
| 463.12 | 463.40 | 11.11 | 480.26 | 480.54 | 11.71 | 497.41 | 497.68 | 12.31 | 514.55 | 514.82 | 12.91 | 531.69 | 531.97 | 13.51 |
| 463.41 | 463.68 | 11.12 | 480.55 | 480.82 | 11.72 | 497.69 | 497.97 | 12.32 | 514.83 | 515.11 | 12.92 | 531.98 | 532.25 | 13.52 |
| 463.69 | 463.97 | 11.13 | 480.83 | 481.11 | 11.73 | 497.98 | 498.25 | 12.33 | 515.12 | 515.40 | 12.93 | 532.26 | 532.54 | 13.53 |
| 463.98 | 464.25 | 11.14 | 481.12 | 481.40 | 11.74 | 498.26 | 498.54 | 12.34 | 515.41 | 515.68 | 12.94 | 532.55 | 532.82 | 13.54 |
| 464.26 | 464.54 | 11.15 | 481.41 | 481.68 | 11.75 | 498.55 | 498.82 | 12.35 | 515.69 | 515.97 | 12.95 | 532.83 | 533.11 | 13.55 |
| 464.55 | 464.82 | 11.16 | 481.69 | 481.97 | 11.76 | 498.83 | 499.11 | 12.36 | 515.98 | 516.25 | 12.96 | 533.12 | 533.40 | 13.56 |
| 464.83 | 465.11 | 11.17 | 481.98 | 482.25 | 11.77 | 499.12 | 499.40 | 12.37 | 516.26 | 516.54 | 12.97 | 533.41 | 533.68 | 13.57 |
| 465.12 | 465.40 | 11.18 | 482.26 | 482.54 | 11.78 | 499.41 | 499.68 | 12.38 | 516.55 | 516.82 | 12.98 | 533.69 | 533.97 | 13.58 |
| 465.41 | 465.68 | 11.19 | 482.55 | 482.82 | 11.79 | 499.69 | 499.97 | 12.39 | 516.83 | 517.11 | 12.99 | 533.98 | 534.25 | 13.59 |
| 465.69 | 465.97 | 11.20 | 482.83 | 483.11 | 11.80 | 499.98 | 500.25 | 12.40 | 517.12 | 517.40 | 13.00 | 534.26 | 534.54 | 13.60 |
| 465.98 | 466.25 | 11.21 | 483.12 | 483.40 | 11.81 | 500.26 | 500.54 | 12.41 | 517.41 | 517.68 | 13.01 | 534.55 | 534.82 | 13.61 |
| 466.26 | 466.54 | 11.22 | 483.41 | 483.68 | 11.82 | 500.55 | 500.82 | 12.42 | 517.69 | 517.97 | 13.02 | 534.83 | 535.11 | 13.62 |
| 466.55 | 466.82 | 11.23 | 483.69 | 483.97 | 11.83 | 500.83 | 501.11 | 12.43 | 517.98 | 518.25 | 13.03 | 535.12 | 535.40 | 13.63 |
| 466.83 | 467.11 | 11.24 | 483.98 | 484.25 | 11.84 | 501.12 | 501.40 | 12.44 | 518.26 | 518.54 | 13.04 | 535.41 | 535.68 | 13.64 |
| 467.12 | 467.40 | 11.25 | 484.26 | 484.54 | 11.85 | 501.41 | 501.68 | 12.45 | 518.55 | 518.82 | 13.05 | 535.69 | 535.97 | 13.65 |
| 467.41 | 467.68 | 11.26 | 484.55 | 484.82 | 11.86 | 501.69 | 501.97 | 12.46 | 518.83 | 519.11 | 13.06 | 535.98 | 536.25 | 13.66 |
| 467.69 | 467.97 | 11.27 | 484.83 | 485.11 | 11.87 | 501.98 | 502.25 | 12.47 | 519.12 | 519.40 | 13.07 | 536.26 | 536.54 | 13.67 |
| 467.98 | 468.25 | 11.28 | 485.12 | 485.40 | 11.88 | 502.26 | 502.54 | 12.48 | 519.41 | 519.68 | 13.08 | 536.55 | 536.82 | 13.68 |
| 468.26 | 468.54 | 11.29 | 485.41 | 485.68 | 11.89 | 502.55 | 502.82 | 12.49 | 519.69 | 519.97 | 13.09 | 536.83 | 537.11 | 13.69 |
| 468.55 | 468.82 | 11.30 | 485.69 | 485.97 | 11.90 | 502.83 | 503.11 | 12.50 | 519.98 | 520.25 | 13.10 | 537.12 | 537.40 | 13.70 |
| 468.83 | 469.11 | 11.31 | 485.98 | 486.25 | 11.91 | 503.12 | 503.39 | 12.51 | 520.26 | 520.54 | 13.11 | 537.41 | 537.68 | 13.71 |
| 469.12 | 469.40 | 11.32 | 486.26 | 486.54 | 11.92 | 503.39 | 503.68 | 12.52 | 520.55 | 520.83 | 13.12 | 537.69 | 537.97 | 13.72 |
| 469.41 | 469.68 | 11.33 | 486.55 | 486.82 | 11.93 | 503.69 | 503.97 | 12.53 | 520.83 | 521.11 | 13.13 | 537.98 | 538.25 | 13.73 |
| 469.69 | 469.97 | 11.34 | 486.83 | 487.11 | 11.94 | 503.98 | 504.25 | 12.54 | 521.12 | 521.40 | 13.14 | 538.26 | 538.54 | 13.74 |
| 469.98 | 470.25 | 11.35 | 487.12 | 487.40 | 11.95 | 504.26 | 504.54 | 12.55 | 521.41 | 521.68 | 13.15 | 538.55 | 538.82 | 13.75 |
| 470.26 | 470.54 | 11.36 | 487.41 | 487.68 | 11.96 | 504.55 | 504.82 | 12.56 | 521.69 | 521.97 | 13.16 | 538.83 | 539.11 | 13.76 |
| 470.55 | 470.82 | 11.37 | 487.69 | 487.97 | 11.97 | 504.83 | 505.11 | 12.57 | 521.98 | 522.25 | 13.17 | 539.12 | 539.40 | 13.77 |
| 470.83 | 471.11 | 11.38 | 487.98 | 488.25 | 11.98 | 505.12 | 505.39 | 12.58 | 522.26 | 522.54 | 13.18 | 539.41 | 539.68 | 13.78 |
| 471.12 | 471.40 | 11.39 | 488.26 | 488.54 | 11.99 | 505.41 | 505.68 | 12.59 | 522.55 | 522.82 | 13.19 | 539.69 | 539.97 | 13.79 |
| 539.98 | 540.25 | 13.20 | 522.83 | 523.11 | 13.20 | 539.98 | 540.25 | 13.20 | 551.12 | 551.40 | 13.20 | 571.11 | 571.39 | 14.38 |
| 540.26 | 540.54 | 13.21 | 523.12 | 523.40 | 13.21 | 540.26 | 540.54 | 13.21 | 551.41 | 551.68 | 13.21 | 571.40 | 571.68 | 14.39 |
| 540.55 | 540.82 | 13.22 | 523.41 | 523.68 | 13.22 | 540.55 | 540.82 | 13.22 | 551.69 | 551.97 | 13.22 | 571.69 | 571.97 | 14.40 |
| 540.83 | 541.11 | 13.23 | 523.69 | 523.97 | 13.23 | 540.83 | 541.11 | 13.23 | 551.98 | 552.25 | 13.23 | 571.98 | 572.25 | 14.41 |
| 541.12 | 541.40 | 13.24 | 523.98 | 524.25 | 13.24 | 541.12 | 541.40 | 13.24 | 552.26 | 552.54 | 13.24 | 572.26 | 572.54 | 14.42 |
| 541.41 | 541.68 | 13.25 | 524.26 | 524.54 | 13.25 | 541.41 | 541.68 | 13.25 | 552.55 | 552.82 | 13.25 | 572.55 | 572.82 | 14.43 |
| 541.69 | 541.97 | 13.26 | 524.55 | 524.83 | 13.26 | 541.69 | 541.97 | 13.26 | 552.83 | 553.11 | 13.26 | 572.83 | 573.11 | 14.44 |
| 541.98 | 542.25 | 13.27 | 524.83 | 525.11 | 13.27 | 541.98 | 542.25 | 13.27 | 553.12 | 553.40 | 13.27 | 573.12 | 573.40 | 14.45 |
| 542.26 | 542.54 | 13.28 | 525.12 | 525.40 | 13.28 | 542.26 | 542.54 | 13.28 | 553.41 | 553.68 | 13.28 | 573.41 | 573.68 | 14.46 |
| 542.55 | 542.82 | 13.29 | 525.41 | 525.68 | 13.29 | 542.55 | 542.82 | 13.29 | 553.69 | 553.97 | 13.29 | 573.69 | 573.97 | 14.47 |
| 542.83 | 543.11 | 13.30 | 525.69 | 525.97 | 13.30 | 542.83 | 543.11 | 13.30 | 553.98 | 554.25 | 13.30 | 573.98 | 574.25 | 14.48 |
| 543.12 | 543.40 | 13.31 | 525.98 | 526.25 | 13.31 | 543.12 | 543.40 | 13.31 | 554.26 | 554.54 | 13.31 | 574.26 | 574.54 | 14.49 |
| 543.41 | 543.68 | 13.32 | 526.26 | 526.54 | 13.32 | 543.41 | 543.68 | 13.32 | 554.55 | 554.82 | 13.3 | | | |

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|-------|--------------|--------|-----------|--------|--------------|--------|-----------|-------|
| 557.12 | 357.40 | 14.40 | 574.26 | 574.26 | 574.54 | 15.00 | 591.41 | 591.41 | 608.35 | 608.82 | 16.20 | 625.69 | 625.69 | 642.83 | 643.11 | 17.40 | 642.83 | 643.11 | 17.40 |
| 557.41 | 357.68 | 14.41 | 574.54 | 574.54 | 574.82 | 15.01 | 591.69 | 591.69 | 608.83 | 609.11 | 16.21 | 625.98 | 625.98 | 643.12 | 643.40 | 17.41 | 643.12 | 643.40 | 17.41 |
| 557.69 | 357.97 | 14.42 | 574.83 | 574.83 | 575.11 | 15.02 | 591.98 | 592.25 | 609.12 | 609.40 | 16.22 | 626.26 | 626.26 | 643.41 | 643.68 | 17.42 | 643.41 | 643.68 | 17.42 |
| 557.98 | 358.25 | 14.43 | 575.12 | 575.12 | 575.40 | 15.03 | 592.26 | 592.53 | 609.41 | 609.69 | 16.23 | 626.55 | 626.55 | 643.69 | 643.97 | 17.43 | 643.69 | 643.97 | 17.43 |
| 558.26 | 358.54 | 14.44 | 575.41 | 575.41 | 575.68 | 15.04 | 592.55 | 592.82 | 609.69 | 609.97 | 16.24 | 626.83 | 626.83 | 643.98 | 644.25 | 17.44 | 643.98 | 644.25 | 17.44 |
| 558.54 | 358.82 | 14.45 | 575.69 | 575.69 | 575.97 | 15.05 | 592.83 | 593.11 | 609.98 | 610.25 | 16.25 | 627.12 | 627.12 | 644.26 | 644.54 | 17.45 | 644.26 | 644.54 | 17.45 |
| 558.83 | 359.10 | 14.46 | 575.98 | 575.98 | 576.25 | 15.06 | 593.12 | 593.40 | 610.26 | 610.54 | 16.26 | 627.41 | 627.41 | 644.55 | 644.83 | 17.46 | 644.55 | 644.83 | 17.46 |
| 559.12 | 359.39 | 14.47 | 576.26 | 576.26 | 576.54 | 15.07 | 593.41 | 593.68 | 610.55 | 610.82 | 16.27 | 627.69 | 627.69 | 644.84 | 645.11 | 17.47 | 644.84 | 645.11 | 17.47 |
| 559.41 | 359.68 | 14.48 | 576.55 | 576.55 | 576.82 | 15.08 | 593.69 | 593.97 | 610.83 | 611.11 | 16.28 | 627.98 | 627.98 | 645.12 | 645.40 | 17.48 | 645.12 | 645.40 | 17.48 |
| 559.69 | 359.97 | 14.49 | 576.83 | 577.11 | 577.11 | 15.09 | 593.98 | 594.25 | 611.12 | 611.40 | 16.29 | 628.26 | 628.26 | 645.41 | 645.68 | 17.49 | 645.41 | 645.68 | 17.49 |
| 559.98 | 360.25 | 14.50 | 577.12 | 577.40 | 577.40 | 15.10 | 594.26 | 594.54 | 611.41 | 611.68 | 16.30 | 628.55 | 628.55 | 645.69 | 645.97 | 17.50 | 645.69 | 645.97 | 17.50 |
| 560.26 | 360.54 | 14.51 | 577.41 | 577.68 | 577.68 | 15.11 | 594.54 | 594.82 | 611.69 | 611.97 | 16.31 | 628.83 | 628.83 | 645.98 | 646.25 | 17.51 | 645.98 | 646.25 | 17.51 |
| 560.55 | 360.82 | 14.52 | 577.69 | 577.97 | 577.97 | 15.12 | 594.83 | 595.11 | 611.98 | 612.25 | 16.32 | 629.12 | 629.12 | 646.26 | 646.54 | 17.52 | 646.26 | 646.54 | 17.52 |
| 560.83 | 361.11 | 14.53 | 577.98 | 578.25 | 578.25 | 15.13 | 595.12 | 595.40 | 612.26 | 612.54 | 16.33 | 629.41 | 629.41 | 646.55 | 646.82 | 17.53 | 646.55 | 646.82 | 17.53 |
| 561.12 | 361.40 | 14.54 | 578.26 | 578.54 | 578.54 | 15.14 | 595.41 | 595.68 | 612.55 | 612.82 | 16.34 | 629.69 | 629.69 | 646.83 | 647.11 | 17.54 | 646.83 | 647.11 | 17.54 |
| 561.41 | 361.68 | 14.55 | 578.55 | 578.82 | 578.82 | 15.15 | 595.69 | 595.97 | 612.83 | 613.11 | 16.35 | 629.98 | 629.98 | 647.12 | 647.40 | 17.55 | 647.12 | 647.40 | 17.55 |
| 561.69 | 361.97 | 14.56 | 578.83 | 579.11 | 579.11 | 15.16 | 595.98 | 596.25 | 613.12 | 613.40 | 16.36 | 630.26 | 630.26 | 647.41 | 647.68 | 17.56 | 647.41 | 647.68 | 17.56 |
| 561.98 | 362.25 | 14.57 | 579.12 | 579.40 | 579.40 | 15.17 | 596.26 | 596.54 | 613.41 | 613.68 | 16.37 | 630.55 | 630.55 | 647.69 | 647.97 | 17.57 | 647.69 | 647.97 | 17.57 |
| 562.26 | 362.54 | 14.58 | 579.41 | 579.68 | 579.68 | 15.18 | 596.55 | 596.82 | 613.69 | 613.97 | 16.38 | 630.83 | 630.83 | 647.98 | 648.25 | 17.58 | 647.98 | 648.25 | 17.58 |
| 562.55 | 362.82 | 14.59 | 579.69 | 579.97 | 579.97 | 15.19 | 596.83 | 597.11 | 613.98 | 614.25 | 16.39 | 631.12 | 631.12 | 648.26 | 648.54 | 17.59 | 648.26 | 648.54 | 17.59 |
| 562.83 | 363.11 | 14.60 | 579.98 | 580.25 | 580.25 | 15.20 | 597.12 | 597.40 | 614.26 | 614.54 | 16.40 | 631.41 | 631.41 | 648.55 | 648.82 | 17.60 | 648.55 | 648.82 | 17.60 |
| 563.12 | 363.40 | 14.61 | 580.26 | 580.54 | 580.54 | 15.21 | 597.41 | 597.68 | 614.55 | 614.82 | 16.41 | 631.69 | 631.69 | 648.83 | 649.11 | 17.61 | 648.83 | 649.11 | 17.61 |
| 563.41 | 363.68 | 14.62 | 580.55 | 580.82 | 580.82 | 15.22 | 597.69 | 597.97 | 614.83 | 615.11 | 16.42 | 631.98 | 631.98 | 649.12 | 649.40 | 17.62 | 649.12 | 649.40 | 17.62 |
| 563.69 | 363.97 | 14.63 | 580.83 | 581.11 | 581.11 | 15.23 | 597.98 | 598.25 | 615.12 | 615.40 | 16.43 | 632.26 | 632.26 | 649.41 | 649.68 | 17.63 | 649.41 | 649.68 | 17.63 |
| 563.98 | 364.25 | 14.64 | 581.12 | 581.40 | 581.40 | 15.24 | 598.26 | 598.54 | 615.41 | 615.68 | 16.44 | 632.55 | 632.55 | 649.69 | 649.97 | 17.64 | 649.69 | 649.97 | 17.64 |
| 564.26 | 364.54 | 14.65 | 581.41 | 581.68 | 581.68 | 15.25 | 598.55 | 598.82 | 615.69 | 615.97 | 16.45 | 632.83 | 632.83 | 649.98 | 650.25 | 17.65 | 649.98 | 650.25 | 17.65 |
| 564.55 | 364.82 | 14.66 | 581.69 | 581.97 | 581.97 | 15.26 | 598.83 | 599.11 | 615.98 | 616.25 | 16.46 | 633.12 | 633.12 | 650.26 | 650.54 | 17.66 | 650.26 | 650.54 | 17.66 |
| 564.83 | 365.11 | 14.67 | 581.98 | 582.25 | 582.25 | 15.27 | 599.12 | 599.40 | 616.26 | 616.54 | 16.47 | 633.41 | 633.41 | 650.55 | 650.82 | 17.67 | 650.55 | 650.82 | 17.67 |
| 565.12 | 365.40 | 14.68 | 582.26 | 582.54 | 582.54 | 15.28 | 599.41 | 599.68 | 616.55 | 616.82 | 16.48 | 633.69 | 633.69 | 650.83 | 651.11 | 17.68 | 650.83 | 651.11 | 17.68 |
| 565.41 | 365.68 | 14.69 | 582.55 | 582.82 | 582.82 | 15.29 | 599.69 | 599.97 | 616.83 | 617.11 | 16.49 | 633.98 | 633.98 | 651.12 | 651.40 | 17.69 | 651.12 | 651.40 | 17.69 |
| 565.69 | 365.97 | 14.70 | 582.83 | 583.11 | 583.11 | 15.30 | 599.98 | 600.25 | 617.12 | 617.40 | 16.50 | 634.26 | 634.26 | 651.41 | 651.68 | 17.70 | 651.41 | 651.68 | 17.70 |
| 565.98 | 366.25 | 14.71 | 583.12 | 583.40 | 583.40 | 15.31 | 600.26 | 600.54 | 617.41 | 617.68 | 16.51 | 634.55 | 634.55 | 651.69 | 651.97 | 17.71 | 651.69 | 651.97 | 17.71 |
| 566.26 | 366.54 | 14.72 | 583.41 | 583.68 | 583.68 | 15.32 | 600.55 | 600.82 | 617.69 | 617.97 | 16.52 | 634.83 | 634.83 | 651.98 | 652.25 | 17.72 | 651.98 | 652.25 | 17.72 |
| 566.55 | 366.82 | 14.73 | 583.69 | 583.97 | 583.97 | 15.33 | 600.83 | 601.11 | 617.98 | 618.25 | 16.53 | 635.12 | 635.12 | 652.26 | 652.54 | 17.73 | 652.26 | 652.54 | 17.73 |
| 566.83 | 367.11 | 14.74 | 583.98 | 584.25 | 584.25 | 15.34 | 601.12 | 601.40 | 618.26 | 618.54 | 16.54 | 635.41 | 635.41 | 652.55 | 652.82 | 17.74 | 652.55 | 652.82 | 17.74 |
| 567.12 | 367.40 | 14.75 | 584.26 | 584.54 | 584.54 | 15.35 | 601.41 | 601.68 | 618.55 | 618.82 | 16.55 | 635.69 | 635.69 | 652.83 | 653.11 | 17.75 | 652.83 | 653.11 | 17.75 |
| 567.41 | 367.68 | 14.76 | 584.55 | 584.82 | 584.82 | 15.36 | 601.69 | 601.97 | 618.83 | 619.11 | 16.56 | 635.98 | 635.98 | 653.12 | 653.40 | 17.76 | 653.12 | 653.40 | 17.76 |
| 567.69 | 367.97 | 14.77 | 584.83 | 585.11 | 585.11 | 15.37 | 601.98 | 602.25 | 619.12 | 619.40 | 16.57 | 636.26 | 636.26 | 653.41 | 653.68 | 17.77 | 653.41 | 653.68 | 17.77 |
| 567.98 | 368.25 | 14.78 | 585.12 | 585.40 | 585.40 | 15.38 | 602.26 | 602.54 | 619.41 | 619.68 | 16.58 | 636.55 | 636.55 | 653.69 | 653.97 | 17.78 | 653.69 | 653.97 | 17.78 |
| 568.26 | 368.54 | 14.79 | 585.41 | 585.68 | 585.68 | 15.39 | 602.55 | 602.82 | 619.69 | 619.97 | 16.59 | 636.83 | 636.83 | 653.98 | 654.25 | 17.79 | 653.98 | 654.25 | 17.79 |
| 568.55 | 368.82 | 14.80 | 585.69 | 585.97 | 585.97 | 15.40 | 602.83 | 603.11 | 619.98 | 620.25 | 16.60 | 637.12 | 637.12 | 654.26 | 654.54 | 17.80 | 654.26 | 654.54 | 17.80 |
| 568.83 | 369.11 | 14.81 | 585.98 | 586.25 | 586.25 | 15.41 | 603.12 | 603.40 | 620.26 | 620.54 | 16.61 | 637.41 | 637.41 | 654.55 | 654.82 | 17.81 | 654.55 | 654.82 | 17.81 |
| 569.12 | 369.40 | 14.82 | 586.26 | 586.54 | 586.54 | 15.42 | 603.41 | 603.68 | 620.55 | 620.82 | 16.62 | 637.69 | 637.69 | 654.83 | 655.11 | 17.82 | 654.83 | 655.11 | 17.82 |
| 569.41 | 369.68 | 14.83 | 586.55 | 586.82 | 586.82 | 15.43 | 603.69 | 603.97 | 620.83 | 621.11 | 16.63 | 637.98 | 637.98 | 655.12 | 655.40 | 17.83 | 655.12 | 655.40 | 17.83 |
| 569.69 | 369.97 | 14.84 | 586.83 | 587.11 | 587.11 | 15.44 | 603.98 | 604.25 | 621.12 | 621.40 | 16.64 | 638.26 | 638.26 | 655.41 | 655.68 | 17.84 | 655.41 | 655.68 | 17.84 |
| 569.98 | 370.25 | 14.85 | 587.12 | 587.40 | 587.40 | 15.45 | 604.26 | 604.54 | 621.41 | 621.68 | 16.65 | 638.55 | 638.55 | 655.69 | 655.96 | 17.85 | 655.69 | 655.96 | 17.85 |
| 570.26 | 370.54 | 14.86 | 587.41 | 587.68 | 587.68 | 15.46 | 604.55 | 604.82 | 621.69 | 621.97 | 16.66 | 638.83 | 638.83 | 655.97 | 656.25 | 17.86 | 655.97 | 656.25 | 17.86 |
| 570.55 | 370.82 | 14.87 | 587.69 | 587.97 | 587.97 | 15.47 | 604.83 | 605.11 | 621.98 | 622.25 | 16.67 | 639.12 | 639.12 | 656.26 | 656.54 | 17.87 | 656.26 | 656.54 | 17.87 |
| 570.83 | 371.11 | 14.88 | 587.98 | 588.25 | 588.25 | 15.48 | 605.12 | 605.40 | 622.26 | 622.54 | 16.68 | 639.41 | 639.41 | 656.55 | 656.82 | 17.88 | 656.55 | 656.82 | 17.88 |
| 571.12 | 371.40 | 14.89 | 588.26 | 588.54 | 588.54 | 15.49 | 605.41 | 605.68 | 622.55 | 622.82 | 16.69 | 639.69 | 639.69 | 656.83 | 657.11 | 17.89 | 656.83 | 657.11 | 17.89 |
| 571.41 | 371.68 | 14.90 | 588.55 | 588.82 | 588.82 | 15.50 | 605.69 | 605.97 | 622.83 | 623.11 | 16.70 | 639.98 | 639.98 | 657.12 | 657.40 | 17.90 | 657.12 | 657.40 | 17.90 |
| 571.69 | 371.97 | 14.91 | 588.83 | 589.11 | 589.11 | 15.51 | 605.98 | 606.25 | 623.12 | 623.40 | 16.71 | 640.26 | 640.26 | 657.41 | 657.68 | 17.91 | 657.41 | 657.68 | 17.91 |
| 571.98 | 372.25 | 14.92 | 589.12 | 589.40 | 589.40 | 15.52 | 606.26 | 606.54 | 623.41 | 623.68 | 16.72 | 640.55 | 640.55 | 657.69 | 657.96 | 17.92 | 657.69 | 657.96 | 17.92 |
| 572.26 | 372.54 | 14.93 | 589.41 | 589.68 | 589.68 | 15.53 | 606.55 | 606.82 | 623.69 | 623.97 | 16.73 | 640.83 | 640.83 | 657.97 | 658.25 | 17.93 | 657.97 | 658.25 | 17.93 |
| 572.55 | 372.82 | 14.94 | 589.69 | 589.97 | 589.97 | 15.54 | 606.83 | 607.11 | 623.98 | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|
| 653.98 | 680.25 | 18.00 | 677.12 | 677.12 | 677.12 | 18.60 | 694.26 | 694.26 | 694.26 | 19.20 | 711.41 | 711.41 | 711.68 | 19.80 | 728.55 |
| 680.26 | 680.54 | 18.01 | 677.41 | 677.41 | 677.68 | 18.61 | 694.35 | 694.35 | 694.82 | 19.21 | 711.69 | 711.69 | 711.97 | 19.81 | 728.83 |
| 680.82 | 680.82 | 18.02 | 677.69 | 677.69 | 677.97 | 18.62 | 694.83 | 694.83 | 695.11 | 19.22 | 711.98 | 711.98 | 712.25 | 19.82 | 729.11 |
| 680.83 | 681.11 | 18.03 | 677.98 | 678.25 | 678.25 | 18.63 | 695.12 | 695.12 | 695.40 | 19.23 | 712.26 | 712.26 | 712.54 | 19.83 | 729.39 |
| 681.12 | 681.40 | 18.04 | 678.26 | 678.34 | 678.34 | 18.64 | 695.41 | 695.41 | 695.66 | 19.24 | 712.55 | 712.55 | 712.82 | 19.84 | 729.67 |
| 681.41 | 681.68 | 18.05 | 678.55 | 678.82 | 678.82 | 18.65 | 695.69 | 695.69 | 695.97 | 19.25 | 712.83 | 712.83 | 713.11 | 19.85 | 729.95 |
| 681.69 | 681.97 | 18.06 | 678.83 | 679.10 | 679.10 | 18.66 | 695.98 | 696.25 | 696.25 | 19.26 | 713.12 | 713.12 | 713.40 | 19.86 | 730.23 |
| 681.98 | 682.25 | 18.07 | 679.12 | 679.40 | 679.40 | 18.67 | 696.26 | 696.54 | 696.54 | 19.27 | 713.41 | 713.41 | 713.68 | 19.87 | 730.51 |
| 682.25 | 682.54 | 18.08 | 679.41 | 679.68 | 679.68 | 18.68 | 696.53 | 696.82 | 696.82 | 19.28 | 713.69 | 713.69 | 713.97 | 19.88 | 730.79 |
| 682.54 | 682.82 | 18.09 | 679.69 | 679.97 | 679.97 | 18.69 | 696.83 | 697.11 | 697.11 | 19.29 | 713.98 | 713.98 | 714.25 | 19.89 | 731.07 |
| 682.83 | 683.11 | 18.10 | 680.26 | 680.25 | 680.25 | 18.70 | 697.40 | 697.40 | 697.40 | 19.30 | 714.26 | 714.26 | 714.54 | 19.90 | 731.35 |
| 683.11 | 683.40 | 18.11 | 680.26 | 680.54 | 680.54 | 18.71 | 697.41 | 697.68 | 697.68 | 19.31 | 714.55 | 714.55 | 714.82 | 19.91 | 731.63 |
| 683.40 | 683.68 | 18.12 | 680.53 | 680.82 | 680.82 | 18.72 | 697.69 | 697.97 | 697.97 | 19.32 | 714.83 | 714.83 | 715.11 | 19.92 | 731.91 |
| 683.69 | 683.97 | 18.13 | 680.83 | 681.11 | 681.11 | 18.73 | 697.98 | 698.25 | 698.25 | 19.33 | 715.12 | 715.12 | 715.40 | 19.93 | 732.19 |
| 683.98 | 684.25 | 18.14 | 681.12 | 681.40 | 681.40 | 18.74 | 698.26 | 698.54 | 698.54 | 19.34 | 715.41 | 715.41 | 715.68 | 19.94 | 732.47 |
| 684.26 | 684.54 | 18.15 | 681.41 | 681.68 | 681.68 | 18.75 | 698.55 | 698.82 | 698.82 | 19.35 | 715.69 | 715.69 | 715.97 | 19.95 | 732.75 |
| 684.55 | 684.82 | 18.16 | 681.69 | 681.97 | 681.97 | 18.76 | 698.83 | 699.11 | 699.11 | 19.36 | 715.98 | 715.98 | 716.25 | 19.96 | 733.03 |
| 684.83 | 685.11 | 18.17 | 681.98 | 682.25 | 682.25 | 18.77 | 699.12 | 699.40 | 699.40 | 19.37 | 716.26 | 716.26 | 716.54 | 19.97 | 733.31 |
| 685.12 | 685.40 | 18.18 | 682.26 | 682.54 | 682.54 | 18.78 | 699.41 | 699.68 | 699.68 | 19.38 | 716.55 | 716.55 | 716.82 | 19.98 | 733.59 |
| 685.41 | 685.68 | 18.19 | 682.55 | 682.82 | 682.82 | 18.79 | 699.69 | 699.97 | 699.97 | 19.39 | 716.83 | 716.83 | 717.11 | 19.99 | 733.87 |
| 685.69 | 685.97 | 18.20 | 682.83 | 683.11 | 683.11 | 18.80 | 699.98 | 700.25 | 700.25 | 19.40 | 717.12 | 717.12 | 717.40 | 20.00 | 734.15 |
| 685.98 | 686.25 | 18.21 | 683.12 | 683.40 | 683.40 | 18.81 | 700.26 | 700.54 | 700.54 | 19.41 | 717.41 | 717.41 | 717.68 | 20.01 | 734.43 |
| 686.26 | 686.54 | 18.22 | 683.41 | 683.68 | 683.68 | 18.82 | 700.55 | 700.82 | 700.82 | 19.42 | 717.69 | 717.69 | 717.97 | 20.02 | 734.71 |
| 686.55 | 686.82 | 18.23 | 683.69 | 683.97 | 683.97 | 18.83 | 700.83 | 701.11 | 701.11 | 19.43 | 717.98 | 717.98 | 718.25 | 20.03 | 735.00 |
| 686.83 | 687.11 | 18.24 | 683.98 | 684.25 | 684.25 | 18.84 | 701.12 | 701.40 | 701.40 | 19.44 | 718.26 | 718.26 | 718.54 | 20.04 | 735.28 |
| 687.12 | 687.40 | 18.25 | 684.26 | 684.54 | 684.54 | 18.85 | 701.41 | 701.68 | 701.68 | 19.45 | 718.55 | 718.55 | 718.82 | 20.05 | 735.56 |
| 687.41 | 687.68 | 18.26 | 684.55 | 684.82 | 684.82 | 18.86 | 701.69 | 701.97 | 701.97 | 19.46 | 718.83 | 718.83 | 719.11 | 20.06 | 735.84 |
| 687.69 | 687.97 | 18.27 | 684.83 | 685.11 | 685.11 | 18.87 | 701.98 | 702.25 | 702.25 | 19.47 | 719.12 | 719.12 | 719.40 | 20.07 | 736.12 |
| 687.98 | 688.25 | 18.28 | 685.12 | 685.40 | 685.40 | 18.88 | 702.26 | 702.54 | 702.54 | 19.48 | 719.41 | 719.41 | 719.68 | 20.08 | 736.40 |
| 688.26 | 688.54 | 18.29 | 685.41 | 685.68 | 685.68 | 18.89 | 702.55 | 702.82 | 702.82 | 19.49 | 719.69 | 719.69 | 719.97 | 20.09 | 736.68 |
| 688.55 | 688.82 | 18.30 | 685.69 | 685.97 | 685.97 | 18.90 | 702.83 | 703.11 | 703.11 | 19.50 | 719.98 | 719.98 | 720.25 | 20.10 | 736.96 |
| 688.83 | 689.11 | 18.31 | 685.98 | 686.25 | 686.25 | 18.91 | 703.12 | 703.40 | 703.40 | 19.51 | 720.26 | 720.26 | 720.54 | 20.11 | 737.24 |
| 689.12 | 689.40 | 18.32 | 686.26 | 686.54 | 686.54 | 18.92 | 703.41 | 703.68 | 703.68 | 19.52 | 720.55 | 720.55 | 720.82 | 20.12 | 737.52 |
| 689.41 | 689.68 | 18.33 | 686.55 | 686.82 | 686.82 | 18.93 | 703.69 | 703.97 | 703.97 | 19.53 | 720.83 | 720.83 | 721.11 | 20.13 | 737.80 |
| 689.69 | 689.97 | 18.34 | 686.83 | 687.11 | 687.11 | 18.94 | 703.98 | 704.25 | 704.25 | 19.54 | 721.12 | 721.12 | 721.40 | 20.14 | 738.08 |
| 689.98 | 690.25 | 18.35 | 687.12 | 687.40 | 687.40 | 18.95 | 704.26 | 704.54 | 704.54 | 19.55 | 721.41 | 721.41 | 721.68 | 20.15 | 738.36 |
| 690.26 | 690.54 | 18.36 | 687.41 | 687.68 | 687.68 | 18.96 | 704.55 | 704.82 | 704.82 | 19.56 | 721.69 | 721.69 | 721.97 | 20.16 | 738.64 |
| 690.55 | 690.82 | 18.37 | 687.69 | 687.97 | 687.97 | 18.97 | 704.83 | 705.11 | 705.11 | 19.57 | 721.98 | 721.98 | 722.25 | 20.17 | 738.92 |
| 690.83 | 691.11 | 18.38 | 687.98 | 688.25 | 688.25 | 18.98 | 705.12 | 705.40 | 705.40 | 19.58 | 722.26 | 722.26 | 722.54 | 20.18 | 739.20 |
| 691.12 | 691.40 | 18.39 | 688.26 | 688.54 | 688.54 | 18.99 | 705.41 | 705.68 | 705.68 | 19.59 | 722.55 | 722.55 | 722.82 | 20.19 | 739.48 |
| 691.41 | 691.68 | 18.40 | 688.55 | 688.82 | 688.82 | 19.00 | 705.69 | 705.97 | 705.97 | 19.60 | 722.83 | 722.83 | 723.11 | 20.20 | 739.76 |
| 691.69 | 691.97 | 18.41 | 688.83 | 689.11 | 689.11 | 19.01 | 705.98 | 706.25 | 706.25 | 19.61 | 723.12 | 723.12 | 723.40 | 20.21 | 740.04 |
| 691.98 | 692.25 | 18.42 | 689.12 | 689.40 | 689.40 | 19.02 | 706.26 | 706.54 | 706.54 | 19.62 | 723.41 | 723.41 | 723.68 | 20.22 | 740.32 |
| 692.26 | 692.54 | 18.43 | 689.41 | 689.68 | 689.68 | 19.03 | 706.55 | 706.82 | 706.82 | 19.63 | 723.69 | 723.69 | 723.97 | 20.23 | 740.60 |
| 692.54 | 692.82 | 18.44 | 689.69 | 689.97 | 689.97 | 19.04 | 706.83 | 707.11 | 707.11 | 19.64 | 723.98 | 723.98 | 724.25 | 20.24 | 740.88 |
| 692.83 | 693.11 | 18.45 | 689.98 | 690.25 | 690.25 | 19.05 | 707.12 | 707.40 | 707.40 | 19.65 | 724.26 | 724.26 | 724.54 | 20.25 | 741.16 |
| 693.12 | 693.40 | 18.46 | 690.26 | 690.54 | 690.54 | 19.06 | 707.41 | 707.68 | 707.68 | 19.66 | 724.55 | 724.55 | 724.82 | 20.26 | 741.44 |
| 693.41 | 693.68 | 18.47 | 690.55 | 690.82 | 690.82 | 19.07 | 707.69 | 707.97 | 707.97 | 19.67 | 724.83 | 724.83 | 725.11 | 20.27 | 741.72 |
| 693.69 | 693.97 | 18.48 | 690.83 | 691.11 | 691.11 | 19.08 | 707.98 | 708.25 | 708.25 | 19.68 | 725.12 | 725.12 | 725.40 | 20.28 | 742.00 |
| 693.98 | 694.25 | 18.49 | 691.12 | 691.40 | 691.40 | 19.09 | 708.26 | 708.54 | 708.54 | 19.69 | 725.41 | 725.41 | 725.68 | 20.29 | 742.28 |
| 694.26 | 694.54 | 18.50 | 691.41 | 691.68 | 691.68 | 19.10 | 708.55 | 708.82 | 708.82 | 19.70 | 725.69 | 725.69 | 725.97 | 20.30 | 742.56 |
| 694.55 | 694.82 | 18.51 | 691.69 | 691.97 | 691.97 | 19.11 | 708.83 | 709.11 | 709.11 | 19.71 | 725.98 | 725.98 | 726.25 | 20.31 | 742.84 |
| 694.83 | 695.11 | 18.52 | 691.98 | 692.25 | 692.25 | 19.12 | 709.12 | 709.40 | 709.40 | 19.72 | 726.26 | 726.26 | 726.54 | 20.32 | 743.12 |
| 695.12 | 695.40 | 18.53 | 692.26 | 692.54 | 692.54 | 19.13 | 709.41 | 709.68 | 709.68 | 19.73 | 726.55 | 726.55 | 726.82 | 20.33 | 743.40 |
| 695.41 | 695.68 | 18.54 | 692.55 | 692.82 | 692.82 | 19.14 | 709.69 | 709.97 | 709.97 | 19.74 | 726.83 | 726.83 | 727.11 | 20.34 | 743.68 |
| 695.69 | 695.97 | 18.55 | 692.83 | 693.11 | 693.11 | 19.15 | 709.98 | 710.25 | 710.25 | 19.75 | 727.12 | 727.12 | 727.40 | 20.35 | 743.96 |
| 695.98 | 696.25 | 18.56 | 693.12 | 693.40 | 693.40 | 19.16 | 710.26 | 710.54 | 710.54 | 19.76 | 727.41 | 727.41 | 727.68 | 20.36 | 744.24 |
| 696.26 | 696.54 | 18.57 | 693.41 | 693.68 | 693.68 | 19.17 | 710.55 | 710.82 | 710.82 | 19.77 | 727.69 | 727.69 | 727.97 | 20.37 | 744.52 |
| 696.55 | 696.82 | 18.58 | 693.69 | 693.97 | 693.97 | 19.18 | 710.83 | 711.11 | 711.11 | 19.78 | 727.98 | 727.98 | 728.25 | 20.38 | 744.80 |
| 696.83 | 697.11 | 18.59 | 693.98 | 694.25 | 694.25 | 19.19 | 711.12 | 711.40 | 711.40 | 19.79 | 728.26 | 728.26 | 728.54 | 20.39 | 745.08 |

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|-------|-----------|--------------|-------|-----------|--------------|-------|-----------|
| 782.83 | 783.11 | 21.60 | 778.98 | 780.25 | 22.20 | 797.12 | 797.40 | 814.26 | 814.54 | 23.40 | 831.68 | 831.97 | 24.00 | 848.55 | 848.82 | 24.60 | |
| 783.12 | 783.40 | 21.61 | 780.26 | 780.54 | 22.21 | 797.41 | 797.68 | 814.55 | 814.82 | 23.41 | 831.97 | 832.25 | 24.01 | 848.83 | 849.11 | 24.61 | |
| 783.41 | 783.68 | 21.62 | 780.55 | 780.82 | 22.22 | 797.69 | 797.97 | 814.83 | 815.11 | 23.42 | 832.25 | 832.54 | 24.02 | 849.12 | 849.40 | 24.62 | |
| 783.69 | 783.97 | 21.63 | 781.11 | 781.38 | 22.23 | 798.26 | 798.54 | 815.12 | 815.40 | 23.43 | 832.54 | 832.82 | 24.03 | 849.39 | 849.67 | 24.63 | |
| 783.98 | 784.25 | 21.64 | 781.40 | 781.68 | 22.24 | 798.55 | 798.82 | 815.41 | 815.69 | 23.44 | 832.83 | 833.11 | 24.04 | 849.68 | 850.25 | 24.64 | |
| 784.26 | 784.54 | 21.65 | 781.68 | 781.97 | 22.25 | 798.83 | 799.11 | 815.97 | 816.25 | 23.46 | 833.11 | 833.40 | 24.06 | 850.26 | 850.54 | 24.66 | |
| 784.55 | 784.82 | 21.66 | 781.96 | 782.25 | 22.26 | 799.12 | 799.40 | 816.26 | 816.54 | 23.47 | 833.40 | 833.68 | 24.07 | 850.55 | 850.82 | 24.67 | |
| 784.83 | 785.11 | 21.67 | 782.24 | 782.53 | 22.27 | 799.41 | 799.68 | 816.55 | 816.82 | 23.48 | 833.69 | 833.97 | 24.08 | 850.83 | 851.11 | 24.68 | |
| 785.12 | 785.40 | 21.68 | 782.52 | 782.82 | 22.28 | 799.69 | 799.97 | 816.83 | 817.11 | 23.49 | 833.98 | 834.25 | 24.09 | 851.12 | 851.40 | 24.69 | |
| 785.41 | 785.68 | 21.69 | 782.80 | 783.11 | 22.30 | 799.98 | 800.25 | 817.12 | 817.40 | 23.50 | 834.26 | 834.54 | 24.10 | 851.41 | 851.68 | 24.70 | |
| 785.69 | 786.25 | 21.70 | 783.12 | 783.40 | 22.31 | 800.26 | 800.54 | 817.41 | 817.68 | 23.51 | 834.55 | 834.82 | 24.11 | 851.69 | 851.97 | 24.71 | |
| 785.98 | 786.54 | 21.71 | 783.41 | 783.68 | 22.32 | 800.55 | 800.82 | 817.69 | 817.97 | 23.52 | 834.83 | 835.11 | 24.12 | 851.98 | 852.25 | 24.72 | |
| 786.25 | 786.82 | 21.72 | 783.69 | 783.97 | 22.33 | 800.83 | 801.11 | 817.98 | 818.25 | 23.53 | 835.12 | 835.40 | 24.13 | 852.26 | 852.54 | 24.73 | |
| 786.53 | 786.81 | 21.73 | 783.98 | 784.25 | 22.34 | 801.12 | 801.40 | 818.26 | 818.54 | 23.54 | 835.41 | 835.68 | 24.14 | 852.55 | 852.82 | 24.74 | |
| 786.83 | 787.10 | 21.74 | 784.26 | 784.54 | 22.35 | 801.41 | 801.68 | 818.55 | 818.82 | 23.55 | 835.69 | 835.97 | 24.15 | 852.83 | 853.11 | 24.75 | |
| 787.12 | 787.40 | 21.75 | 784.54 | 784.82 | 22.36 | 801.69 | 801.97 | 818.83 | 819.11 | 23.56 | 835.98 | 836.25 | 24.16 | 853.12 | 853.40 | 24.76 | |
| 787.41 | 787.68 | 21.76 | 784.82 | 784.82 | 22.36 | 801.98 | 802.25 | 819.12 | 819.40 | 23.57 | 836.26 | 836.54 | 24.17 | 853.41 | 853.68 | 24.77 | |
| 787.69 | 787.97 | 21.77 | 784.83 | 785.11 | 22.37 | 801.98 | 802.25 | 819.41 | 819.68 | 23.58 | 836.55 | 836.83 | 24.18 | 853.69 | 853.97 | 24.78 | |
| 787.98 | 788.25 | 21.78 | 785.12 | 785.40 | 22.38 | 802.26 | 802.54 | 819.69 | 819.97 | 23.59 | 836.84 | 837.11 | 24.19 | 853.98 | 854.25 | 24.79 | |
| 788.26 | 788.54 | 21.79 | 785.41 | 785.68 | 22.39 | 802.55 | 802.82 | 820.00 | 820.28 | 23.60 | 837.12 | 837.40 | 24.20 | 854.26 | 854.54 | 24.80 | |
| 788.55 | 788.82 | 21.80 | 785.69 | 785.97 | 22.40 | 802.83 | 803.11 | 820.01 | 820.28 | 23.61 | 837.41 | 837.68 | 24.21 | 854.55 | 854.82 | 24.81 | |
| 788.83 | 789.11 | 21.81 | 785.98 | 786.25 | 22.41 | 803.41 | 803.68 | 820.53 | 820.82 | 23.62 | 837.69 | 837.97 | 24.22 | 854.83 | 855.11 | 24.82 | |
| 789.12 | 789.40 | 21.82 | 786.26 | 786.54 | 22.42 | 803.41 | 803.68 | 820.53 | 820.82 | 23.63 | 837.69 | 837.97 | 24.23 | 855.12 | 855.40 | 24.83 | |
| 789.41 | 789.68 | 21.83 | 786.55 | 786.82 | 22.43 | 803.69 | 803.97 | 820.83 | 821.11 | 23.63 | 837.98 | 838.25 | 24.24 | 855.41 | 855.68 | 24.84 | |
| 789.69 | 789.97 | 21.84 | 786.83 | 787.11 | 22.44 | 803.98 | 804.25 | 821.12 | 821.40 | 23.64 | 838.26 | 838.54 | 24.25 | 855.69 | 855.97 | 24.85 | |
| 789.98 | 790.25 | 21.85 | 787.12 | 787.40 | 22.45 | 804.26 | 804.54 | 821.41 | 821.68 | 23.65 | 838.55 | 838.82 | 24.26 | 855.98 | 856.25 | 24.86 | |
| 790.26 | 790.54 | 21.86 | 787.41 | 787.68 | 22.46 | 804.55 | 804.82 | 821.69 | 821.97 | 23.66 | 838.83 | 839.11 | 24.27 | 856.26 | 856.54 | 24.87 | |
| 790.55 | 790.82 | 21.87 | 787.69 | 787.97 | 22.47 | 804.83 | 805.11 | 821.98 | 822.25 | 23.67 | 839.12 | 839.40 | 24.28 | 856.55 | 856.82 | 24.88 | |
| 790.83 | 791.11 | 21.88 | 787.98 | 788.25 | 22.48 | 805.41 | 805.68 | 822.26 | 822.54 | 23.68 | 839.41 | 839.68 | 24.28 | 856.83 | 857.11 | 24.89 | |
| 791.12 | 791.40 | 21.89 | 788.26 | 788.54 | 22.49 | 805.41 | 805.68 | 822.55 | 822.82 | 23.69 | 839.69 | 839.97 | 24.29 | 857.12 | 857.40 | 24.90 | |
| 791.41 | 791.68 | 21.90 | 788.55 | 788.82 | 22.50 | 805.69 | 805.97 | 822.83 | 823.11 | 23.70 | 839.98 | 840.25 | 24.30 | 857.41 | 857.68 | 24.91 | |
| 791.69 | 791.97 | 21.91 | 788.83 | 789.11 | 22.51 | 805.98 | 806.25 | 823.12 | 823.40 | 23.71 | 840.26 | 840.54 | 24.31 | 857.69 | 857.97 | 24.92 | |
| 791.98 | 792.25 | 21.92 | 789.12 | 789.40 | 22.52 | 806.26 | 806.54 | 823.41 | 823.68 | 23.72 | 840.55 | 840.82 | 24.32 | 857.98 | 858.25 | 24.93 | |
| 792.26 | 792.54 | 21.93 | 789.41 | 789.68 | 22.53 | 806.55 | 806.82 | 823.69 | 823.97 | 23.73 | 840.83 | 841.11 | 24.33 | 858.26 | 858.54 | 24.94 | |
| 792.55 | 792.82 | 21.94 | 789.69 | 789.97 | 22.54 | 806.83 | 807.11 | 823.98 | 824.25 | 23.74 | 841.12 | 841.40 | 24.34 | 858.55 | 858.82 | 24.95 | |
| 792.83 | 793.11 | 21.95 | 789.98 | 790.25 | 22.55 | 807.12 | 807.40 | 824.26 | 824.54 | 23.75 | 841.41 | 841.68 | 24.35 | 858.83 | 859.11 | 24.96 | |
| 793.12 | 793.40 | 21.96 | 790.26 | 790.54 | 22.56 | 807.41 | 807.68 | 824.55 | 824.82 | 23.76 | 841.69 | 841.97 | 24.36 | 859.12 | 859.40 | 24.97 | |
| 793.41 | 793.68 | 21.97 | 790.55 | 790.82 | 22.57 | 807.69 | 807.97 | 824.83 | 825.11 | 23.77 | 841.98 | 842.25 | 24.37 | 859.41 | 859.68 | 24.98 | |
| 793.69 | 793.97 | 21.98 | 790.83 | 791.11 | 22.58 | 807.98 | 808.25 | 825.12 | 825.40 | 23.78 | 842.26 | 842.54 | 24.38 | 859.69 | 859.97 | 24.99 | |
| 793.98 | 794.25 | 21.99 | 791.12 | 791.40 | 22.59 | 808.26 | 808.54 | 825.41 | 825.68 | 23.79 | 842.55 | 842.82 | 24.39 | 859.98 | 860.25 | 25.00 | |
| 794.26 | 794.54 | 22.00 | 791.41 | 791.68 | 22.60 | 808.55 | 808.82 | 825.69 | 825.97 | 23.80 | 842.83 | 843.11 | 24.40 | 860.26 | 860.54 | 25.01 | |
| 794.55 | 794.82 | 22.01 | 791.69 | 791.97 | 22.61 | 808.83 | 809.11 | 825.98 | 826.25 | 23.81 | 843.12 | 843.40 | 24.41 | 860.55 | 860.82 | 25.02 | |
| 794.83 | 795.11 | 22.02 | 791.98 | 792.25 | 22.62 | 809.12 | 809.40 | 826.26 | 826.54 | 23.82 | 843.41 | 843.68 | 24.42 | 860.83 | 861.11 | 25.03 | |
| 795.12 | 795.40 | 22.03 | 792.26 | 792.54 | 22.63 | 809.41 | 809.68 | 826.55 | 826.82 | 23.83 | 843.69 | 843.97 | 24.43 | 861.12 | 861.40 | 25.04 | |
| 795.41 | 795.68 | 22.04 | 792.55 | 792.82 | 22.64 | 809.69 | 809.97 | 826.83 | 827.11 | 23.84 | 843.98 | 844.25 | 24.44 | 861.41 | 861.68 | 25.05 | |
| 795.69 | 795.97 | 22.05 | 792.83 | 793.11 | 22.65 | 809.98 | 810.25 | 827.12 | 827.40 | 23.85 | 844.26 | 844.54 | 24.45 | 861.69 | 861.97 | 25.06 | |
| 795.98 | 796.25 | 22.06 | 793.12 | 793.40 | 22.66 | 810.26 | 810.54 | 827.41 | 827.68 | 23.86 | 844.55 | 844.82 | 24.46 | 861.98 | 862.25 | 25.07 | |
| 796.26 | 796.54 | 22.07 | 793.41 | 793.68 | 22.67 | 810.55 | 810.82 | 827.69 | 827.97 | 23.87 | 844.83 | 845.11 | 24.47 | 862.26 | 862.54 | 25.08 | |
| 796.55 | 796.82 | 22.08 | 793.69 | 793.97 | 22.68 | 810.83 | 811.11 | 827.98 | 828.25 | 23.88 | 845.12 | 845.40 | 24.48 | 862.55 | 862.82 | 25.09 | |
| 796.83 | 797.11 | 22.09 | 793.98 | 794.25 | 22.69 | 811.12 | 811.40 | 828.26 | 828.54 | 23.89 | 845.41 | 845.68 | 24.49 | 862.83 | 863.11 | 25.10 | |
| 797.12 | 797.40 | 22.10 | 794.26 | 794.54 | 22.70 | 811.41 | 811.68 | 828.55 | 828.82 | 23.90 | 845.69 | 845.97 | 24.50 | 863.12 | 863.40 | 25.11 | |
| 797.41 | 797.68 | 22.11 | 794.55 | 794.82 | 22.71 | 811.69 | 811.97 | 828.83 | 829.11 | 23.91 | 845.98 | 846.25 | 24.51 | 863.41 | 863.68 | 25.12 | |
| 797.69 | 797.97 | 22.12 | 794.83 | 795.11 | 22.72 | 811.98 | 812.25 | 829.12 | 829.40 | 23.92 | 846.26 | 846.54 | 24.52 | 863.69 | 863.97 | 25.13 | |
| 797.98 | 798.25 | 22.13 | 795.12 | 795.40 | 22.73 | 812.26 | 812.54 | 829.41 | 829.68 | 23.93 | 846.55 | 846.82 | 24.53 | 863.98 | 864.25 | 25.14 | |
| 798.26 | 798.54 | 22.14 | 795.41 | 795.68 | 22.74 | 812.55 | 812.82 | 829.69 | 829.97 | 23.94 | 846.83 | 847.11 | 24.54 | 864.26 | 864.54 | 25.15 | |
| 798.55 | 798.82 | 22.15 | 795.69 | 795.97 | 22.75 | 812.83 | 813.11 | 829.98 | 830.25 | 23.95 | 847.12 | 847.40 | 24.55 | 864.55 | 864.82 | 25.16 | |
| 798.83 | 799.11 | 22.16 | 795.98 | 796.25 | 22.76 | 813.12 | 813.40 | 830.26 | 830.54 | 23.96 | 847.41 | 847.68 | 24.56 | 864.83 | 865.11 | 25.17 | |
| 799.12 | 799.40 | 22.17 | 796.26 | 796.54 | 22.77 | 813.41 | 813.68 | 830.55 | 830.82 | 23.97 | 847.69 | 847.97 | 24.57 | 865.12 | 865.40 | 25.18 | |
| 799.41 | 799.68 | 22.18 | 796.55 | 796.82 | 22.78 | 813.69 | 813.97 | 830.83 | 831.11 | 23.98 | 847.98 | 848.25 | 24.58 | 865.41 | 865.68 | 25.19 | |
| 799.69 | 799.97 | 22.19 | 796.83 | 797.11 | 22.79 | 813.98 | 814.25 | 831.12 | 831.40 | 23.99 | 848.26 | 848.54 | 24.59 | 865.69 | 865.97 | 25.20 | |

QPP Contributions – TABLE A: Continuous Employment

| 24 pay periods per year | | | 24 pay periods per year | | | 24 pay periods per year | | | 24 pay periods per year | | |
|-------------------------|-----------|--------------|-------------------------|--------------|-----------|-------------------------|-----------|--------------|-------------------------|--------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 865.69 | 865.97 | 25.20 | 882.83 | 883.11 | 25.80 | 899.98 | 900.25 | 917.12 | 917.40 | 934.26 | 934.54 |
| 865.98 | 866.25 | 25.21 | 883.12 | 883.40 | 25.81 | 900.26 | 900.54 | 917.41 | 917.68 | 934.55 | 934.82 |
| 866.26 | 866.54 | 25.22 | 883.41 | 883.68 | 25.82 | 900.55 | 900.82 | 917.69 | 917.97 | 934.83 | 935.11 |
| 866.55 | 866.82 | 25.23 | 883.69 | 883.97 | 25.83 | 900.83 | 901.11 | 917.98 | 918.25 | 935.12 | 935.40 |
| 866.83 | 867.11 | 25.24 | 883.98 | 884.25 | 25.84 | 901.12 | 901.40 | 918.26 | 918.54 | 935.41 | 935.68 |
| 867.12 | 867.40 | 25.25 | 884.26 | 884.54 | 25.85 | 901.41 | 901.68 | 918.55 | 918.82 | 935.69 | 935.97 |
| 867.41 | 867.68 | 25.26 | 884.55 | 884.83 | 25.86 | 901.69 | 901.97 | 918.83 | 919.11 | 935.98 | 936.26 |
| 867.69 | 867.97 | 25.27 | 884.84 | 885.11 | 25.87 | 901.98 | 902.25 | 919.12 | 919.40 | 936.27 | 936.54 |
| 867.98 | 868.25 | 25.28 | 885.12 | 885.40 | 25.88 | 902.26 | 902.54 | 919.41 | 919.68 | 936.55 | 936.82 |
| 868.26 | 868.54 | 25.29 | 885.41 | 885.68 | 25.89 | 902.55 | 902.82 | 919.69 | 919.97 | 936.83 | 937.11 |
| 868.55 | 868.82 | 25.30 | 885.69 | 885.97 | 25.90 | 902.83 | 903.11 | 919.98 | 920.25 | 937.12 | 937.40 |
| 868.83 | 869.11 | 25.31 | 885.98 | 886.25 | 25.91 | 903.12 | 903.40 | 920.26 | 920.54 | 937.41 | 937.68 |
| 869.12 | 869.40 | 25.32 | 886.26 | 886.54 | 25.92 | 903.41 | 903.68 | 920.55 | 920.82 | 937.69 | 937.97 |
| 869.41 | 869.68 | 25.33 | 886.55 | 886.82 | 25.93 | 903.69 | 903.97 | 920.83 | 921.11 | 937.98 | 938.26 |
| 869.69 | 869.97 | 25.34 | 886.83 | 887.11 | 25.94 | 903.98 | 904.25 | 921.12 | 921.40 | 938.27 | 938.54 |
| 869.98 | 870.25 | 25.35 | 887.12 | 887.40 | 25.95 | 904.26 | 904.54 | 921.41 | 921.68 | 938.55 | 938.82 |
| 870.26 | 870.54 | 25.36 | 887.41 | 887.68 | 25.96 | 904.55 | 904.82 | 921.69 | 921.97 | 938.83 | 939.11 |
| 870.55 | 870.82 | 25.37 | 887.69 | 887.97 | 25.97 | 904.83 | 905.11 | 921.98 | 922.25 | 939.12 | 939.40 |
| 870.83 | 871.11 | 25.38 | 887.98 | 888.25 | 25.98 | 905.12 | 905.40 | 922.26 | 922.54 | 939.41 | 939.68 |
| 871.12 | 871.40 | 25.39 | 888.26 | 888.54 | 25.99 | 905.41 | 905.68 | 922.55 | 922.82 | 939.69 | 939.97 |
| 871.41 | 871.68 | 25.40 | 888.55 | 888.82 | 26.00 | 905.69 | 905.97 | 922.83 | 923.11 | 939.98 | 940.25 |
| 871.69 | 871.97 | 25.41 | 888.83 | 889.11 | 26.01 | 905.98 | 906.25 | 923.12 | 923.40 | 940.26 | 940.54 |
| 871.98 | 872.25 | 25.42 | 889.12 | 889.40 | 26.02 | 906.26 | 906.54 | 923.41 | 923.68 | 940.55 | 940.82 |
| 872.26 | 872.54 | 25.43 | 889.41 | 889.68 | 26.03 | 906.55 | 906.82 | 923.69 | 923.97 | 940.83 | 941.11 |
| 872.55 | 872.82 | 25.44 | 889.69 | 889.97 | 26.04 | 906.83 | 907.11 | 923.98 | 924.25 | 941.12 | 941.40 |
| 872.83 | 873.11 | 25.45 | 889.98 | 890.25 | 26.05 | 907.12 | 907.40 | 924.26 | 924.54 | 941.41 | 941.68 |
| 873.12 | 873.40 | 25.46 | 890.26 | 890.54 | 26.06 | 907.41 | 907.68 | 924.55 | 924.82 | 941.69 | 941.97 |
| 873.41 | 873.68 | 25.47 | 890.55 | 890.82 | 26.07 | 907.69 | 907.97 | 924.83 | 925.11 | 941.98 | 942.25 |
| 873.69 | 873.97 | 25.48 | 890.83 | 891.11 | 26.08 | 907.98 | 908.25 | 925.12 | 925.40 | 942.26 | 942.54 |
| 873.98 | 874.25 | 25.49 | 891.12 | 891.40 | 26.09 | 908.26 | 908.54 | 925.41 | 925.68 | 942.55 | 942.82 |
| 874.26 | 874.54 | 25.50 | 891.41 | 891.68 | 26.10 | 908.55 | 908.82 | 925.69 | 925.97 | 942.83 | 943.11 |
| 874.55 | 874.82 | 25.51 | 891.69 | 891.97 | 26.11 | 908.83 | 909.11 | 925.98 | 926.25 | 943.12 | 943.40 |
| 874.83 | 875.11 | 25.52 | 891.98 | 892.25 | 26.12 | 909.12 | 909.40 | 926.26 | 926.54 | 943.41 | 943.68 |
| 875.12 | 875.40 | 25.53 | 892.26 | 892.54 | 26.13 | 909.41 | 909.68 | 926.55 | 926.82 | 943.69 | 943.97 |
| 875.41 | 875.68 | 25.54 | 892.55 | 892.82 | 26.14 | 909.69 | 909.97 | 926.83 | 927.11 | 943.98 | 944.25 |
| 875.69 | 875.97 | 25.55 | 892.83 | 893.11 | 26.15 | 909.98 | 910.25 | 927.12 | 927.40 | 944.26 | 944.54 |
| 875.98 | 876.25 | 25.56 | 893.12 | 893.40 | 26.16 | 910.26 | 910.54 | 927.41 | 927.68 | 944.55 | 944.82 |
| 876.26 | 876.54 | 25.57 | 893.41 | 893.68 | 26.17 | 910.55 | 910.82 | 927.69 | 927.97 | 944.83 | 945.11 |
| 876.55 | 876.82 | 25.58 | 893.69 | 893.97 | 26.18 | 910.83 | 911.11 | 927.98 | 928.25 | 945.12 | 945.40 |
| 876.83 | 877.11 | 25.59 | 893.98 | 894.25 | 26.19 | 911.12 | 911.40 | 928.26 | 928.54 | 945.41 | 945.68 |
| 877.12 | 877.40 | 25.60 | 894.26 | 894.54 | 26.20 | 911.41 | 911.68 | 928.55 | 928.82 | 945.69 | 945.97 |
| 877.41 | 877.68 | 25.61 | 894.55 | 894.82 | 26.21 | 911.69 | 911.97 | 928.83 | 929.11 | 945.98 | 946.26 |
| 877.69 | 877.97 | 25.62 | 894.83 | 895.11 | 26.22 | 911.98 | 912.25 | 929.12 | 929.40 | 946.27 | 946.54 |
| 877.98 | 878.25 | 25.63 | 895.12 | 895.40 | 26.23 | 912.26 | 912.54 | 929.41 | 929.68 | 946.55 | 946.82 |
| 878.26 | 878.54 | 25.64 | 895.41 | 895.68 | 26.24 | 912.55 | 912.82 | 929.69 | 929.97 | 946.83 | 947.11 |
| 878.55 | 878.82 | 25.65 | 895.69 | 895.97 | 26.25 | 912.83 | 913.11 | 929.98 | 930.25 | 947.12 | 947.40 |
| 878.83 | 879.11 | 25.66 | 895.98 | 896.25 | 26.26 | 913.12 | 913.40 | 930.26 | 930.54 | 947.41 | 947.68 |
| 879.12 | 879.40 | 25.67 | 896.26 | 896.54 | 26.27 | 913.41 | 913.68 | 930.55 | 930.82 | 947.69 | 947.97 |
| 879.41 | 879.68 | 25.68 | 896.55 | 896.82 | 26.28 | 913.69 | 913.97 | 930.83 | 931.11 | 947.98 | 948.26 |
| 879.69 | 879.97 | 25.69 | 896.83 | 897.11 | 26.29 | 913.98 | 914.25 | 931.12 | 931.40 | 948.27 | 948.54 |
| 879.98 | 880.25 | 25.70 | 897.12 | 897.40 | 26.30 | 914.26 | 914.54 | 931.41 | 931.68 | 948.55 | 948.82 |
| 880.26 | 880.54 | 25.71 | 897.41 | 897.68 | 26.31 | 914.55 | 914.82 | 931.69 | 931.97 | 948.83 | 949.11 |
| 880.55 | 880.82 | 25.72 | 897.69 | 897.97 | 26.32 | 914.83 | 915.11 | 931.98 | 932.25 | 949.12 | 949.40 |
| 880.83 | 881.11 | 25.73 | 897.98 | 898.25 | 26.33 | 915.12 | 915.40 | 932.26 | 932.54 | 949.41 | 949.68 |
| 881.12 | 881.40 | 25.74 | 898.26 | 898.54 | 26.34 | 915.41 | 915.68 | 932.55 | 932.82 | 949.69 | 949.97 |
| 881.41 | 881.68 | 25.75 | 898.55 | 898.82 | 26.35 | 915.69 | 915.97 | 932.83 | 933.11 | 949.98 | 950.25 |
| 881.69 | 881.97 | 25.76 | 898.83 | 899.11 | 26.36 | 915.98 | 916.25 | 933.12 | 933.40 | 950.26 | 950.54 |
| 881.98 | 882.25 | 25.77 | 899.12 | 899.40 | 26.37 | 916.26 | 916.54 | 933.41 | 933.68 | 950.55 | 950.82 |
| 882.26 | 882.54 | 25.78 | 899.41 | 899.68 | 26.38 | 916.55 | 916.82 | 933.69 | 933.97 | 950.83 | 951.11 |
| 882.55 | 882.82 | 25.79 | 899.69 | 899.97 | 26.39 | 916.83 | 917.11 | 933.98 | 934.25 | 951.12 | 951.40 |
| 882.83 | 883.11 | 25.80 | 899.98 | 900.25 | 26.40 | 917.12 | 917.40 | 934.26 | 934.54 | 951.41 | 951.68 |
| 883.12 | 883.40 | 26.41 | 900.26 | 900.54 | 26.41 | 917.41 | 917.68 | 934.55 | 934.82 | 951.69 | 951.97 |
| 883.41 | 883.68 | 26.42 | 900.55 | 900.82 | 26.42 | 917.69 | 917.97 | 934.83 | 935.11 | 951.98 | 952.25 |
| 883.69 | 883.97 | 26.43 | 900.83 | 901.11 | 26.43 | 917.98 | 918.25 | 935.12 | 935.40 | 952.26 | 952.54 |
| 883.98 | 884.25 | 26.44 | 901.12 | 901.40 | 26.44 | 918.26 | 918.54 | 935.41 | 935.68 | 952.55 | 952.82 |
| 884.26 | 884.54 | 26.45 | 901.41 | 901.68 | 26.45 | 918.55 | 918.82 | 935.69 | 935.97 | 952.83 | 953.11 |
| 884.55 | 884.82 | 26.46 | 901.69 | 901.97 | 26.46 | 918.83 | 919.11 | 935.98 | 936.26 | 953.12 | 953.40 |
| 884.83 | 885.11 | 26.47 | 901.98 | 902.25 | 26.47 | 919.12 | 919.40 | 936.27 | 936.54 | 953.41 | 953.68 |
| 885.12 | 885.40 | 26.48 | 902.26 | 902.54 | 26.48 | 919.41 | 919.68 | 936.55 | 936.82 | 953.69 | 953.97 |
| 885.41 | 885.68 | 26.49 | 902.55 | 902.82 | 26.49 | 919.69 | 919.97 | 936.83 | 937.11 | 953.98 | 954.25 |
| 885.69 | 885.97 | 26.50 | 902.83 | 903.11 | 26.50 | 919.98 | 920.25 | 937.12 | 937.40 | 954.26 | 954.54 |
| 885.98 | 886.25 | 26.51 | 903.12 | 903.40 | 26.51 | 920.26 | 920.54 | 937.41 | 937.68 | 954.55 | 954.82 |
| 886.26 | 886.54 | 26.52 | 903.41 | 903.68 | 26.52 | 920.55 | 920.82 | 937.69 | 937.97 | 954.83 | 955.11 |
| 886.55 | 886.82 | 26.53 | 903.69 | 903.97 | 26.53 | 920.83 | 921.11 | 937.98 | 938.25 | 955.12 | 955.40 |
| 886.83 | 887.11 | 26.54 | 903.98 | 904.25 | 26.54 | 921.12 | 921.40 | 938.26 | 938.54 | 955.41 | 955.68 |
| 887.12 | 887.40 | 26.55 | 904.26 | 904.54 | 26.55 | 921.41 | 921.68 | 938.55 | 938.82 | 955.69 | 955.97 |
| 887.41 | 887.68 | 26.56 | 904.55 | 904.82 | 26.56 | 921.69 | 921.97 | 938.83 | 939.11 | 955.98 | 956.26 |
| 887.69 | 887.97 | 26.57 | 904.83 | 905.11 | 26.57 | 921.98 | 922.25 | 939.12 | 939.40 | 956.27 | 956.54 |
| 887.98 | 888.25 | 26.58 | 905.12 | 905.40 | 26.58 | 922.26 | 922.54 | 939.41 | 939.68 | 956.55 | 956.82 |
| 888.26 | 888.54 | 26.59 | 905.41 | 905.68 | 26.59 | 922.55 | 922.82 | 939.69 | 939.97 | 956.83 | 957.11 |
| 888.55 | 888.82 | 26.60 | 905.69 | 905.97 | 26.60 | 922.83 | 923.11 | 939.98 | 940.25 | 957.12 | 957.40 |
| 888.83 | 889.11 | 26.61 | 905.98 | 906.25 | 26.61 | 923.12 | 923.40 | 940.26 | 940.54 | 957.41 | 957.68 |
| 889.12 | 889.40 | 26.62 | 906.26 | 906.54 | 26.62 | 923.41 | 923.68 | 940.55 | 940.82 | 957.69 | 957.97 |
| 889.41 | 889.68 | 26.63 | 906.55 | 906.82 | 26.63 | 923.69 | 923.97 | 940.83 | 941.11 | 957.98 | 958.25 |
| 889.69 | 889.97 | 26.64 | 906.83 | 907.11 | 26.64 | 923.98 | 924.25 | 941.12 | 941.40 | 958.26 | 958.54 |
| 889.98 | 890.25 | 26.65 | 907.12 | 907.40 | 26.65 | 924.26 | 924.54 | 941.41 | 941.68 | 958.55 | 958.82 |
| 890.26 | 890.54 | 26.66 | 907.41 | 907.68 | 26.66 | 924.55 | 924.82 | 941.69 | 941.97 | 958.83 | 959.11 |
| 890.55 | 890.82 | 26.67 | 907.69 | 907.97 | 26.67 | 924.83 | 925.11 | 941.98 | 942.25 | 959.12 | 959.40 |
| 890.83 | 891.11 | 26.68 | 907.98 | 908.25 | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

| 24 pay periods per year | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|---------------------|------------------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 968.55 | 968.82 | 28.80 | 985.69 | 985.97 | 29.40 | 1.002.83 | 1.003.11 | 30.00 | 1.019.98 | 1.020.25 | 30.60 | 1.037.12 | 1.037.40 |
| 968.83 | 969.11 | 28.81 | 985.98 | 986.25 | 29.41 | 1.003.12 | 1.003.40 | 30.01 | 1.020.26 | 1.020.54 | 30.61 | 1.037.41 | 1.037.69 |
| 969.12 | 969.40 | 28.82 | 986.26 | 986.54 | 29.42 | 1.003.41 | 1.003.69 | 30.02 | 1.020.55 | 1.020.82 | 30.62 | 1.037.69 | 1.037.97 |
| 969.41 | 969.68 | 28.83 | 986.53 | 986.82 | 29.43 | 1.003.69 | 1.003.97 | 30.03 | 1.020.83 | 1.021.11 | 30.63 | 1.037.98 | 1.038.26 |
| 969.69 | 969.97 | 28.84 | 986.83 | 987.11 | 29.44 | 1.003.98 | 1.004.25 | 30.04 | 1.021.12 | 1.021.40 | 30.64 | 1.038.26 | 1.038.54 |
| 969.98 | 970.25 | 28.85 | 987.12 | 987.40 | 29.45 | 1.004.26 | 1.004.54 | 30.05 | 1.021.41 | 1.021.69 | 30.65 | 1.038.55 | 1.038.82 |
| 970.26 | 970.54 | 28.86 | 987.41 | 987.68 | 29.46 | 1.004.53 | 1.004.82 | 30.06 | 1.021.69 | 1.021.97 | 30.66 | 1.038.83 | 1.039.11 |
| 970.55 | 970.82 | 28.87 | 987.69 | 987.97 | 29.47 | 1.004.83 | 1.005.11 | 30.07 | 1.021.98 | 1.022.25 | 30.67 | 1.039.12 | 1.039.39 |
| 970.83 | 971.11 | 28.88 | 987.98 | 988.25 | 29.48 | 1.005.12 | 1.005.40 | 30.08 | 1.022.26 | 1.022.54 | 30.68 | 1.039.41 | 1.039.68 |
| 971.12 | 971.40 | 28.89 | 988.26 | 988.54 | 29.49 | 1.005.41 | 1.005.68 | 30.09 | 1.022.55 | 1.022.82 | 30.69 | 1.039.69 | 1.039.97 |
| 971.41 | 971.68 | 28.90 | 988.55 | 988.82 | 29.50 | 1.005.69 | 1.005.97 | 30.10 | 1.022.83 | 1.023.11 | 30.70 | 1.039.98 | 1.040.25 |
| 971.69 | 971.97 | 28.91 | 988.83 | 989.11 | 29.51 | 1.005.98 | 1.006.25 | 30.11 | 1.023.12 | 1.023.40 | 30.71 | 1.040.26 | 1.040.54 |
| 971.98 | 972.25 | 28.92 | 989.12 | 989.40 | 29.52 | 1.006.25 | 1.006.54 | 30.12 | 1.023.41 | 1.023.69 | 30.72 | 1.040.55 | 1.040.82 |
| 972.26 | 972.54 | 28.93 | 989.41 | 989.68 | 29.53 | 1.006.55 | 1.006.82 | 30.13 | 1.023.69 | 1.023.97 | 30.73 | 1.040.83 | 1.041.11 |
| 972.55 | 972.82 | 28.94 | 989.69 | 989.97 | 29.54 | 1.006.83 | 1.007.11 | 30.14 | 1.023.98 | 1.024.25 | 30.74 | 1.041.12 | 1.041.40 |
| 972.83 | 973.11 | 28.95 | 989.98 | 990.25 | 29.55 | 1.007.12 | 1.007.40 | 30.15 | 1.024.26 | 1.024.54 | 30.75 | 1.041.41 | 1.041.68 |
| 973.12 | 973.40 | 28.96 | 990.26 | 990.54 | 29.56 | 1.007.41 | 1.007.68 | 30.16 | 1.024.55 | 1.024.82 | 30.76 | 1.041.69 | 1.041.97 |
| 973.41 | 973.68 | 28.97 | 990.55 | 990.82 | 29.57 | 1.007.69 | 1.007.97 | 30.17 | 1.024.83 | 1.025.11 | 30.77 | 1.041.98 | 1.042.25 |
| 973.69 | 973.97 | 28.98 | 990.83 | 991.11 | 29.58 | 1.007.98 | 1.008.25 | 30.18 | 1.025.12 | 1.025.40 | 30.78 | 1.042.26 | 1.042.54 |
| 973.98 | 974.25 | 28.99 | 991.12 | 991.40 | 29.59 | 1.008.26 | 1.008.54 | 30.19 | 1.025.41 | 1.025.68 | 30.79 | 1.042.55 | 1.042.82 |
| 974.26 | 974.54 | 29.00 | 991.41 | 991.68 | 29.60 | 1.008.55 | 1.008.82 | 30.20 | 1.025.69 | 1.025.97 | 30.80 | 1.042.83 | 1.043.11 |
| 974.55 | 974.82 | 29.01 | 991.69 | 991.97 | 29.61 | 1.008.83 | 1.009.11 | 30.21 | 1.025.98 | 1.026.25 | 30.81 | 1.043.12 | 1.043.40 |
| 974.83 | 975.11 | 29.02 | 991.98 | 992.25 | 29.62 | 1.009.12 | 1.009.40 | 30.22 | 1.026.26 | 1.026.54 | 30.82 | 1.043.41 | 1.043.68 |
| 975.12 | 975.40 | 29.03 | 992.26 | 992.54 | 29.63 | 1.009.41 | 1.009.68 | 30.23 | 1.026.55 | 1.026.82 | 30.83 | 1.043.69 | 1.043.97 |
| 975.41 | 975.68 | 29.04 | 992.55 | 992.82 | 29.64 | 1.009.69 | 1.009.97 | 30.24 | 1.026.83 | 1.027.11 | 30.84 | 1.043.98 | 1.044.25 |
| 975.69 | 975.97 | 29.05 | 992.83 | 993.11 | 29.65 | 1.009.98 | 1.010.25 | 30.25 | 1.027.12 | 1.027.40 | 30.85 | 1.044.26 | 1.044.54 |
| 975.98 | 976.25 | 29.06 | 993.12 | 993.40 | 29.66 | 1.010.26 | 1.010.54 | 30.26 | 1.027.41 | 1.027.68 | 30.86 | 1.044.55 | 1.044.82 |
| 976.26 | 976.54 | 29.07 | 993.41 | 993.68 | 29.67 | 1.010.55 | 1.010.82 | 30.27 | 1.027.69 | 1.027.97 | 30.87 | 1.044.83 | 1.045.11 |
| 976.55 | 976.82 | 29.08 | 993.69 | 993.97 | 29.68 | 1.010.83 | 1.011.11 | 30.28 | 1.027.98 | 1.028.25 | 30.88 | 1.045.12 | 1.045.40 |
| 976.83 | 977.11 | 29.09 | 993.98 | 994.25 | 29.69 | 1.011.12 | 1.011.40 | 30.29 | 1.028.26 | 1.028.54 | 30.89 | 1.045.41 | 1.045.68 |
| 977.12 | 977.40 | 29.10 | 994.26 | 994.54 | 29.70 | 1.011.41 | 1.011.68 | 30.30 | 1.028.55 | 1.028.82 | 30.90 | 1.045.69 | 1.045.97 |
| 977.41 | 977.68 | 29.11 | 994.55 | 994.82 | 29.71 | 1.011.69 | 1.011.97 | 30.31 | 1.028.83 | 1.029.11 | 30.91 | 1.045.98 | 1.046.25 |
| 977.69 | 977.97 | 29.12 | 994.83 | 995.11 | 29.72 | 1.011.98 | 1.012.25 | 30.32 | 1.029.12 | 1.029.40 | 30.92 | 1.046.26 | 1.046.54 |
| 977.98 | 978.25 | 29.13 | 995.12 | 995.40 | 29.73 | 1.012.26 | 1.012.54 | 30.33 | 1.029.41 | 1.029.68 | 30.93 | 1.046.55 | 1.046.82 |
| 978.26 | 978.54 | 29.14 | 995.41 | 995.68 | 29.74 | 1.012.55 | 1.012.82 | 30.34 | 1.029.69 | 1.029.97 | 30.94 | 1.046.83 | 1.047.11 |
| 978.55 | 978.82 | 29.15 | 995.69 | 995.97 | 29.75 | 1.012.83 | 1.013.11 | 30.35 | 1.029.98 | 1.030.25 | 30.95 | 1.047.12 | 1.047.40 |
| 978.83 | 979.11 | 29.16 | 995.98 | 996.25 | 29.76 | 1.013.12 | 1.013.40 | 30.36 | 1.030.26 | 1.030.54 | 30.96 | 1.047.41 | 1.047.68 |
| 979.12 | 979.40 | 29.17 | 996.26 | 996.54 | 29.77 | 1.013.41 | 1.013.68 | 30.37 | 1.030.55 | 1.030.82 | 30.97 | 1.047.69 | 1.047.97 |
| 979.41 | 979.68 | 29.18 | 996.55 | 996.82 | 29.78 | 1.013.69 | 1.013.97 | 30.38 | 1.030.83 | 1.031.11 | 30.98 | 1.047.98 | 1.048.25 |
| 979.69 | 979.97 | 29.19 | 996.83 | 997.11 | 29.79 | 1.013.98 | 1.014.25 | 30.39 | 1.031.12 | 1.031.40 | 30.99 | 1.048.26 | 1.048.54 |
| 979.98 | 980.25 | 29.20 | 997.12 | 997.40 | 29.80 | 1.014.26 | 1.014.54 | 30.40 | 1.031.41 | 1.031.68 | 31.00 | 1.048.55 | 1.048.82 |
| 980.26 | 980.54 | 29.21 | 997.41 | 997.68 | 29.81 | 1.014.55 | 1.014.82 | 30.41 | 1.031.69 | 1.031.97 | 31.01 | 1.048.83 | 1.049.11 |
| 980.55 | 980.82 | 29.22 | 997.69 | 997.97 | 29.82 | 1.014.83 | 1.015.11 | 30.42 | 1.031.98 | 1.032.25 | 31.02 | 1.049.12 | 1.049.39 |
| 980.83 | 981.11 | 29.23 | 997.98 | 998.25 | 29.83 | 1.015.12 | 1.015.40 | 30.43 | 1.032.26 | 1.032.54 | 31.03 | 1.049.41 | 1.049.68 |
| 981.12 | 981.40 | 29.24 | 998.26 | 998.54 | 29.84 | 1.015.41 | 1.015.68 | 30.44 | 1.032.55 | 1.032.82 | 31.04 | 1.049.69 | 1.049.97 |
| 981.41 | 981.68 | 29.25 | 998.55 | 998.82 | 29.85 | 1.015.69 | 1.015.97 | 30.45 | 1.032.83 | 1.033.11 | 31.05 | 1.049.98 | 1.050.25 |
| 981.69 | 981.97 | 29.26 | 998.83 | 999.11 | 29.86 | 1.015.98 | 1.016.25 | 30.46 | 1.033.12 | 1.033.40 | 31.06 | 1.050.26 | 1.050.54 |
| 981.98 | 982.25 | 29.27 | 999.12 | 999.40 | 29.87 | 1.016.26 | 1.016.54 | 30.47 | 1.033.41 | 1.033.68 | 31.07 | 1.050.55 | 1.050.82 |
| 982.26 | 982.54 | 29.28 | 999.41 | 999.68 | 29.88 | 1.016.55 | 1.016.82 | 30.48 | 1.033.69 | 1.033.97 | 31.08 | 1.050.83 | 1.051.11 |
| 982.55 | 982.82 | 29.29 | 999.69 | 999.97 | 29.89 | 1.016.83 | 1.017.11 | 30.49 | 1.033.98 | 1.034.25 | 31.09 | 1.051.12 | 1.051.40 |
| 982.83 | 983.11 | 29.30 | 999.98 | 1.000.25 | 29.90 | 1.017.12 | 1.017.40 | 30.50 | 1.034.26 | 1.034.54 | 31.10 | 1.051.41 | 1.051.68 |
| 983.12 | 983.40 | 29.31 | 1.000.26 | 1.000.54 | 29.91 | 1.017.41 | 1.017.68 | 30.51 | 1.034.55 | 1.034.82 | 31.11 | 1.051.69 | 1.051.97 |
| 983.41 | 983.68 | 29.32 | 1.000.55 | 1.000.82 | 29.92 | 1.017.69 | 1.017.97 | 30.52 | 1.034.83 | 1.035.11 | 31.12 | 1.051.98 | 1.052.25 |
| 983.69 | 983.97 | 29.33 | 1.000.83 | 1.001.11 | 29.93 | 1.017.98 | 1.018.25 | 30.53 | 1.035.12 | 1.035.40 | 31.13 | 1.052.26 | 1.052.54 |
| 983.98 | 984.25 | 29.34 | 1.001.12 | 1.001.40 | 29.94 | 1.018.26 | 1.018.54 | 30.54 | 1.035.41 | 1.035.68 | 31.14 | 1.052.55 | 1.052.82 |
| 984.26 | 984.54 | 29.35 | 1.001.41 | 1.001.68 | 29.95 | 1.018.55 | 1.018.82 | 30.55 | 1.035.69 | 1.035.97 | 31.15 | 1.052.83 | 1.053.11 |
| 984.55 | 984.82 | 29.36 | 1.001.69 | 1.001.97 | 29.96 | 1.018.83 | 1.019.11 | 30.56 | 1.035.98 | 1.036.25 | 31.16 | 1.053.12 | 1.053.40 |
| 984.83 | 985.11 | 29.37 | 1.001.98 | 1.002.25 | 29.97 | 1.019.12 | 1.019.39 | 30.57 | 1.036.26 | 1.036.54 | 31.17 | 1.053.41 | 1.053.68 |
| 985.12 | 985.40 | 29.38 | 1.002.26 | 1.002.54 | 29.98 | 1.019.41 | 1.019.68 | 30.58 | 1.036.55 | 1.036.82 | 31.18 | 1.053.69 | 1.053.97 |
| 985.41 | 985.68 | 29.39 | 1.002.55 | 1.002.82 | 29.99 | 1.019.69 | 1.019.97 | 30.59 | 1.036.83 | 1.037.11 | 31.19 | 1.053.98 | 1.054.25 |

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment **24 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|
| 1.071.41 | 1.071.68 | 32.40 | 1.068.55 | 1.068.82 | 33.00 | 1.105.69 | 1.105.97 | 33.60 | 1.122.83 | 1.123.11 | 34.20 | 1.139.98 | 1.140.25 | 34.80 | 1.157.12 | 1.157.40 | 35.40 |
| 1.071.69 | 1.071.97 | 32.41 | 1.068.83 | 1.069.10 | 33.01 | 1.105.98 | 1.106.25 | 33.61 | 1.123.12 | 1.123.40 | 34.21 | 1.140.26 | 1.140.54 | 34.81 | 1.157.41 | 1.157.68 | 35.41 |
| 1.071.98 | 1.072.25 | 32.42 | 1.069.11 | 1.069.38 | 33.02 | 1.106.26 | 1.106.54 | 33.62 | 1.123.41 | 1.123.69 | 34.22 | 1.140.55 | 1.140.82 | 34.82 | 1.157.69 | 1.157.97 | 35.42 |
| 1.072.26 | 1.072.53 | 32.43 | 1.069.39 | 1.069.66 | 33.03 | 1.106.55 | 1.106.82 | 33.63 | 1.123.69 | 1.123.97 | 34.23 | 1.140.83 | 1.141.11 | 34.83 | 1.157.98 | 1.158.25 | 35.43 |
| 1.072.54 | 1.072.82 | 32.44 | 1.069.67 | 1.069.94 | 33.04 | 1.106.83 | 1.107.11 | 33.64 | 1.123.98 | 1.124.25 | 34.24 | 1.141.12 | 1.141.40 | 34.84 | 1.158.26 | 1.158.54 | 35.44 |
| 1.072.83 | 1.073.11 | 32.45 | 1.069.95 | 1.070.22 | 33.05 | 1.107.12 | 1.107.40 | 33.65 | 1.124.26 | 1.124.54 | 34.25 | 1.141.41 | 1.141.68 | 34.85 | 1.158.55 | 1.158.82 | 35.45 |
| 1.073.12 | 1.073.40 | 32.46 | 1.070.23 | 1.070.50 | 33.06 | 1.107.41 | 1.107.69 | 33.66 | 1.124.55 | 1.124.82 | 34.26 | 1.141.69 | 1.141.97 | 34.86 | 1.158.83 | 1.159.11 | 35.46 |
| 1.073.41 | 1.073.68 | 32.47 | 1.070.51 | 1.070.78 | 33.07 | 1.107.69 | 1.107.97 | 33.67 | 1.124.83 | 1.125.11 | 34.27 | 1.141.98 | 1.142.25 | 34.87 | 1.159.12 | 1.159.40 | 35.47 |
| 1.073.69 | 1.073.97 | 32.48 | 1.070.79 | 1.071.06 | 33.08 | 1.107.98 | 1.108.26 | 33.68 | 1.125.12 | 1.125.40 | 34.28 | 1.142.26 | 1.142.54 | 34.88 | 1.159.41 | 1.159.68 | 35.48 |
| 1.073.98 | 1.074.25 | 32.49 | 1.071.07 | 1.071.34 | 33.09 | 1.108.26 | 1.108.54 | 33.69 | 1.125.41 | 1.125.69 | 34.29 | 1.142.55 | 1.142.82 | 34.89 | 1.159.69 | 1.159.97 | 35.49 |
| 1.074.26 | 1.074.54 | 32.50 | 1.071.35 | 1.071.62 | 33.10 | 1.108.55 | 1.108.82 | 33.70 | 1.125.69 | 1.125.97 | 34.30 | 1.142.83 | 1.143.11 | 34.90 | 1.159.98 | 1.160.25 | 35.50 |
| 1.074.55 | 1.074.82 | 32.51 | 1.071.63 | 1.071.90 | 33.11 | 1.108.83 | 1.109.11 | 33.71 | 1.125.97 | 1.126.25 | 34.31 | 1.143.12 | 1.143.40 | 34.91 | 1.160.26 | 1.160.54 | 35.51 |
| 1.074.83 | 1.075.11 | 32.52 | 1.071.91 | 1.072.18 | 33.12 | 1.109.11 | 1.109.39 | 33.72 | 1.126.26 | 1.126.54 | 34.32 | 1.143.41 | 1.143.68 | 34.92 | 1.160.55 | 1.160.82 | 35.52 |
| 1.075.12 | 1.075.40 | 32.53 | 1.072.19 | 1.072.46 | 33.13 | 1.109.39 | 1.109.67 | 33.73 | 1.126.54 | 1.126.82 | 34.33 | 1.143.69 | 1.143.97 | 34.93 | 1.160.83 | 1.161.11 | 35.53 |
| 1.075.41 | 1.075.68 | 32.54 | 1.072.47 | 1.072.74 | 33.14 | 1.109.67 | 1.109.95 | 33.74 | 1.126.82 | 1.127.11 | 34.34 | 1.143.98 | 1.144.25 | 34.94 | 1.161.12 | 1.161.40 | 35.54 |
| 1.075.69 | 1.075.97 | 32.55 | 1.072.75 | 1.073.02 | 33.15 | 1.109.95 | 1.110.23 | 33.75 | 1.127.11 | 1.127.40 | 34.35 | 1.144.26 | 1.144.54 | 34.95 | 1.161.41 | 1.161.68 | 35.55 |
| 1.076.26 | 1.076.54 | 32.56 | 1.073.03 | 1.073.30 | 33.16 | 1.110.23 | 1.110.51 | 33.76 | 1.127.40 | 1.127.69 | 34.36 | 1.144.55 | 1.144.82 | 34.96 | 1.161.69 | 1.161.97 | 35.56 |
| 1.076.55 | 1.076.82 | 32.57 | 1.073.31 | 1.073.58 | 33.17 | 1.110.51 | 1.110.79 | 33.77 | 1.127.69 | 1.127.98 | 34.37 | 1.144.83 | 1.145.11 | 34.97 | 1.161.98 | 1.162.25 | 35.57 |
| 1.076.83 | 1.077.11 | 32.58 | 1.073.59 | 1.073.86 | 33.18 | 1.110.79 | 1.111.07 | 33.78 | 1.127.98 | 1.128.26 | 34.38 | 1.145.12 | 1.145.40 | 34.98 | 1.162.26 | 1.162.54 | 35.58 |
| 1.077.12 | 1.077.40 | 32.59 | 1.073.87 | 1.074.14 | 33.19 | 1.111.07 | 1.111.35 | 33.79 | 1.128.26 | 1.128.54 | 34.39 | 1.145.41 | 1.145.68 | 34.99 | 1.162.55 | 1.162.82 | 35.59 |
| 1.077.41 | 1.077.68 | 32.60 | 1.074.15 | 1.074.42 | 33.20 | 1.111.35 | 1.111.63 | 33.80 | 1.128.54 | 1.128.82 | 34.40 | 1.145.69 | 1.145.97 | 35.00 | 1.162.83 | 1.163.11 | 35.60 |
| 1.077.69 | 1.077.97 | 32.61 | 1.074.43 | 1.074.70 | 33.21 | 1.111.63 | 1.111.91 | 33.81 | 1.128.82 | 1.129.11 | 34.41 | 1.145.98 | 1.146.25 | 35.01 | 1.163.12 | 1.163.40 | 35.61 |
| 1.078.26 | 1.078.54 | 32.62 | 1.074.71 | 1.074.98 | 33.22 | 1.111.91 | 1.112.19 | 33.82 | 1.129.11 | 1.129.40 | 34.42 | 1.146.26 | 1.146.54 | 35.02 | 1.163.41 | 1.163.68 | 35.62 |
| 1.078.55 | 1.078.82 | 32.63 | 1.074.99 | 1.075.26 | 33.23 | 1.112.19 | 1.112.47 | 33.83 | 1.129.40 | 1.129.68 | 34.43 | 1.146.55 | 1.146.82 | 35.03 | 1.163.69 | 1.163.97 | 35.63 |
| 1.079.11 | 1.079.38 | 32.64 | 1.075.27 | 1.075.54 | 33.24 | 1.112.47 | 1.112.75 | 33.84 | 1.129.68 | 1.129.97 | 34.44 | 1.146.83 | 1.147.11 | 35.04 | 1.163.98 | 1.164.25 | 35.64 |
| 1.079.39 | 1.079.66 | 32.65 | 1.075.55 | 1.075.82 | 33.25 | 1.112.75 | 1.113.03 | 33.85 | 1.129.97 | 1.130.25 | 34.45 | 1.147.12 | 1.147.40 | 35.05 | 1.164.26 | 1.164.54 | 35.65 |
| 1.079.68 | 1.079.95 | 32.66 | 1.075.83 | 1.076.10 | 33.26 | 1.113.03 | 1.113.31 | 33.86 | 1.130.25 | 1.130.54 | 34.46 | 1.147.41 | 1.147.68 | 35.06 | 1.164.55 | 1.164.82 | 35.66 |
| 1.080.26 | 1.080.54 | 32.67 | 1.076.11 | 1.076.38 | 33.27 | 1.113.31 | 1.113.59 | 33.87 | 1.130.54 | 1.130.82 | 34.47 | 1.147.69 | 1.147.97 | 35.07 | 1.164.83 | 1.165.11 | 35.67 |
| 1.080.55 | 1.080.82 | 32.68 | 1.076.39 | 1.076.66 | 33.28 | 1.113.59 | 1.113.87 | 33.88 | 1.130.82 | 1.131.11 | 34.48 | 1.147.98 | 1.148.25 | 35.08 | 1.165.12 | 1.165.40 | 35.68 |
| 1.081.12 | 1.081.40 | 32.69 | 1.076.67 | 1.076.94 | 33.29 | 1.113.87 | 1.114.15 | 33.89 | 1.131.11 | 1.131.40 | 34.49 | 1.148.26 | 1.148.54 | 35.09 | 1.165.41 | 1.165.68 | 35.69 |
| 1.081.41 | 1.081.68 | 32.70 | 1.076.95 | 1.077.22 | 33.30 | 1.114.15 | 1.114.43 | 33.90 | 1.131.40 | 1.131.68 | 34.50 | 1.148.55 | 1.148.82 | 35.10 | 1.165.69 | 1.165.97 | 35.70 |
| 1.081.69 | 1.081.97 | 32.71 | 1.077.23 | 1.077.50 | 33.31 | 1.114.43 | 1.114.71 | 33.91 | 1.131.68 | 1.131.97 | 34.51 | 1.148.83 | 1.149.11 | 35.11 | 1.165.98 | 1.166.25 | 35.71 |
| 1.082.26 | 1.082.54 | 32.72 | 1.077.51 | 1.077.78 | 33.32 | 1.114.71 | 1.115.00 | 33.92 | 1.131.97 | 1.132.25 | 34.52 | 1.149.12 | 1.149.40 | 35.12 | 1.166.26 | 1.166.54 | 35.72 |
| 1.082.55 | 1.082.82 | 32.73 | 1.077.79 | 1.078.06 | 33.33 | 1.115.00 | 1.115.29 | 33.93 | 1.132.25 | 1.132.54 | 34.53 | 1.149.41 | 1.149.68 | 35.13 | 1.166.55 | 1.166.82 | 35.73 |
| 1.083.12 | 1.083.40 | 32.74 | 1.078.07 | 1.078.34 | 33.34 | 1.115.29 | 1.115.58 | 33.94 | 1.132.54 | 1.132.82 | 34.54 | 1.149.69 | 1.149.97 | 35.14 | 1.166.83 | 1.167.11 | 35.74 |
| 1.083.41 | 1.083.68 | 32.75 | 1.078.35 | 1.078.62 | 33.35 | 1.115.57 | 1.115.86 | 33.95 | 1.132.82 | 1.133.11 | 34.55 | 1.149.98 | 1.150.25 | 35.15 | 1.167.12 | 1.167.40 | 35.75 |
| 1.083.69 | 1.083.97 | 32.76 | 1.078.63 | 1.078.90 | 33.36 | 1.115.86 | 1.116.15 | 33.96 | 1.133.11 | 1.133.40 | 34.56 | 1.150.26 | 1.150.54 | 35.16 | 1.167.41 | 1.167.68 | 35.76 |
| 1.084.26 | 1.084.54 | 32.77 | 1.078.91 | 1.079.18 | 33.37 | 1.116.14 | 1.116.42 | 33.97 | 1.133.40 | 1.133.68 | 34.57 | 1.150.55 | 1.150.82 | 35.17 | 1.167.69 | 1.167.97 | 35.77 |
| 1.084.55 | 1.084.82 | 32.78 | 1.079.19 | 1.079.46 | 33.38 | 1.116.42 | 1.116.71 | 33.98 | 1.133.68 | 1.133.97 | 34.58 | 1.150.83 | 1.151.11 | 35.18 | 1.167.98 | 1.168.25 | 35.78 |
| 1.085.12 | 1.085.40 | 32.79 | 1.079.47 | 1.079.74 | 33.39 | 1.116.70 | 1.116.99 | 33.99 | 1.133.97 | 1.134.25 | 34.59 | 1.151.12 | 1.151.40 | 35.19 | 1.168.26 | 1.168.54 | 35.79 |
| 1.085.41 | 1.085.68 | 32.80 | 1.079.75 | 1.080.02 | 33.40 | 1.116.99 | 1.117.27 | 34.00 | 1.134.25 | 1.134.54 | 34.60 | 1.151.41 | 1.151.68 | 35.20 | 1.168.55 | 1.168.82 | 35.80 |
| 1.085.69 | 1.085.97 | 32.81 | 1.079.99 | 1.080.26 | 33.41 | 1.117.27 | 1.117.55 | 34.01 | 1.134.54 | 1.134.82 | 34.61 | 1.151.69 | 1.151.97 | 35.21 | 1.168.83 | 1.169.11 | 35.81 |
| 1.086.26 | 1.086.54 | 32.82 | 1.080.27 | 1.080.54 | 33.42 | 1.117.55 | 1.117.83 | 34.02 | 1.134.82 | 1.135.11 | 34.62 | 1.151.98 | 1.152.25 | 35.22 | 1.169.12 | 1.169.40 | 35.82 |
| 1.086.55 | 1.086.82 | 32.83 | 1.080.55 | 1.080.82 | 33.43 | 1.117.83 | 1.118.11 | 34.03 | 1.135.11 | 1.135.40 | 34.63 | 1.152.26 | 1.152.54 | 35.23 | 1.169.41 | 1.169.68 | 35.83 |
| 1.087.11 | 1.087.38 | 32.84 | 1.080.83 | 1.081.10 | 33.44 | 1.118.11 | 1.118.39 | 34.04 | 1.135.40 | 1.135.68 | 34.64 | 1.152.55 | 1.152.82 | 35.24 | 1.169.69 | 1.169.97 | 35.84 |
| 1.087.40 | 1.087.68 | 32.85 | 1.081.11 | 1.081.38 | 33.45 | 1.118.39 | 1.118.67 | 34.05 | 1.135.68 | 1.135.97 | 34.65 | 1.152.83 | 1.153.11 | 35.25 | 1.169.98 | 1.170.25 | 35.85 |
| 1.087.69 | 1.087.97 | 32.86 | 1.081.39 | 1.081.66 | 33.46 | 1.118.67 | 1.118.95 | 34.06 | 1.135.97 | 1.136.25 | 34.66 | 1.153.12 | 1.153.40 | 35.26 | 1.170.26 | 1.170.54 | 35.86 |
| 1.088.26 | 1.088.54 | 32.87 | 1.081.67 | 1.081.94 | 33.47 | 1.118.95 | 1.119.23 | 34.07 | 1.136.25 | 1.136.54 | 34.67 | 1.153.41 | 1.153.68 | 35.27 | 1.170.55 | 1.170.82 | 35.87 |
| 1.088.55 | 1.088.82 | 32.88 | 1.081.95 | 1.082.22 | 33.48 | 1.119.23 | 1.119.51 | 34.08 | 1.136.54 | 1.136.82 | 34.68 | 1.153.69 | 1.153.97 | 35.28 | 1.170.83 | 1.171.11 | 35.88 |
| 1.089.11 | 1.089.38 | 32.89 | 1.082.23 | 1.082.50 | 33.49 | 1.119.51 | 1.119.79 | 34.09 | 1.136.82 | 1.137.11 | 34.69 | 1.153.98 | 1.154.25 | 35.29 | 1.171.12 | 1.171.40 | 35.89 |
| 1.089.39 | 1.089.66 | 32.90 | 1.082.51 | 1.082.78 | 33.50 | 1.119.79 | 1.120.07 | 34.10 | 1.137.11 | 1.137.40 | 34.70 | 1.154.26 | 1.154.54 | 35.30 | 1.171.41 | 1.171.68 | 35.90 |
| 1.089.68 | 1.089.95 | 32.91 | 1.082.79 | 1.083.06 | 33.51 | 1.120.07 | 1.120.34 | 34.11 | 1.137.40 | 1.137.69 | 34.71 | 1.154.55 | 1.154.82 | 35.31 | 1.171.69 | 1.171.97 | 35.91 |
| 1.090.26 | 1.090.54 | 32.92 | 1.083.07 | 1.083.34 | 33.52 | | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 1.174.26 | 36.00 | 1.191.41 | 36.60 | 1.208.55 | 37.20 | 1.225.69 | 37.80 | 1.242.83 | 38.40 | 1.259.98 | 39.00 |
| 1.174.53 | 36.01 | 1.191.69 | 36.61 | 1.208.83 | 37.21 | 1.225.98 | 37.81 | 1.243.12 | 38.41 | 1.260.26 | 39.01 |
| 1.174.81 | 36.02 | 1.191.98 | 36.62 | 1.209.12 | 37.22 | 1.226.26 | 37.82 | 1.243.41 | 38.42 | 1.260.55 | 39.02 |
| 1.175.08 | 36.03 | 1.192.26 | 36.63 | 1.209.36 | 37.23 | 1.226.55 | 37.83 | 1.243.69 | 38.43 | 1.260.83 | 39.03 |
| 1.175.41 | 36.04 | 1.192.55 | 36.64 | 1.209.60 | 37.24 | 1.226.83 | 37.84 | 1.243.98 | 38.44 | 1.261.12 | 39.04 |
| 1.175.69 | 36.05 | 1.192.83 | 36.65 | 1.209.88 | 37.25 | 1.227.12 | 37.85 | 1.244.26 | 38.45 | 1.261.41 | 39.05 |
| 1.175.97 | 36.06 | 1.193.12 | 36.66 | 1.210.25 | 37.26 | 1.227.41 | 37.86 | 1.244.55 | 38.46 | 1.261.69 | 39.06 |
| 1.176.26 | 36.07 | 1.193.41 | 36.67 | 1.210.54 | 37.27 | 1.227.69 | 37.87 | 1.244.83 | 38.47 | 1.261.98 | 39.07 |
| 1.176.54 | 36.08 | 1.193.69 | 36.68 | 1.210.82 | 37.28 | 1.227.98 | 37.88 | 1.245.12 | 38.48 | 1.262.26 | 39.08 |
| 1.176.82 | 36.09 | 1.193.98 | 36.69 | 1.211.11 | 37.29 | 1.228.26 | 37.89 | 1.245.41 | 38.49 | 1.262.55 | 39.09 |
| 1.177.11 | 36.10 | 1.194.26 | 36.70 | 1.211.40 | 37.30 | 1.228.55 | 37.90 | 1.245.69 | 38.50 | 1.262.83 | 39.10 |
| 1.177.41 | 36.11 | 1.194.55 | 36.71 | 1.211.68 | 37.31 | 1.228.83 | 37.91 | 1.245.98 | 38.51 | 1.263.12 | 39.11 |
| 1.177.68 | 36.12 | 1.194.83 | 36.72 | 1.211.97 | 37.32 | 1.229.12 | 37.92 | 1.246.26 | 38.52 | 1.263.41 | 39.12 |
| 1.177.97 | 36.13 | 1.195.12 | 36.73 | 1.212.25 | 37.33 | 1.229.41 | 37.93 | 1.246.55 | 38.53 | 1.263.69 | 39.13 |
| 1.178.25 | 36.14 | 1.195.41 | 36.74 | 1.212.54 | 37.34 | 1.229.69 | 37.94 | 1.246.83 | 38.54 | 1.263.98 | 39.14 |
| 1.178.54 | 36.15 | 1.195.69 | 36.75 | 1.212.83 | 37.35 | 1.229.98 | 37.95 | 1.247.12 | 38.55 | 1.264.26 | 39.15 |
| 1.178.83 | 36.16 | 1.195.98 | 36.76 | 1.213.12 | 37.36 | 1.230.26 | 37.96 | 1.247.41 | 38.56 | 1.264.55 | 39.16 |
| 1.179.12 | 36.17 | 1.196.26 | 36.77 | 1.213.41 | 37.37 | 1.230.55 | 37.97 | 1.247.69 | 38.57 | 1.264.83 | 39.17 |
| 1.179.41 | 36.18 | 1.196.55 | 36.78 | 1.213.69 | 37.38 | 1.230.83 | 37.98 | 1.247.98 | 38.58 | 1.265.12 | 39.18 |
| 1.179.68 | 36.19 | 1.196.83 | 36.79 | 1.213.98 | 37.39 | 1.231.12 | 37.99 | 1.248.26 | 38.59 | 1.265.41 | 39.19 |
| 1.180.01 | 36.20 | 1.197.12 | 36.80 | 1.214.26 | 37.40 | 1.231.41 | 38.00 | 1.248.55 | 38.60 | 1.265.69 | 39.20 |
| 1.180.25 | 36.21 | 1.197.41 | 36.81 | 1.214.55 | 37.41 | 1.231.69 | 38.01 | 1.248.83 | 38.61 | 1.265.98 | 39.21 |
| 1.180.54 | 36.22 | 1.197.69 | 36.82 | 1.214.83 | 37.42 | 1.231.98 | 38.02 | 1.249.12 | 38.62 | 1.266.26 | 39.22 |
| 1.180.83 | 36.23 | 1.197.98 | 36.83 | 1.215.12 | 37.43 | 1.232.25 | 38.03 | 1.249.41 | 38.63 | 1.266.55 | 39.23 |
| 1.181.12 | 36.24 | 1.198.26 | 36.84 | 1.215.41 | 37.44 | 1.232.55 | 38.04 | 1.249.69 | 38.64 | 1.266.83 | 39.24 |
| 1.181.41 | 36.25 | 1.198.55 | 36.85 | 1.215.69 | 37.45 | 1.232.83 | 38.05 | 1.249.98 | 38.65 | 1.267.12 | 39.25 |
| 1.181.68 | 36.26 | 1.198.83 | 36.86 | 1.215.98 | 37.46 | 1.233.12 | 38.06 | 1.250.26 | 38.66 | 1.267.41 | 39.26 |
| 1.181.97 | 36.27 | 1.199.12 | 36.87 | 1.216.26 | 37.47 | 1.233.41 | 38.07 | 1.250.55 | 38.67 | 1.267.69 | 39.27 |
| 1.182.25 | 36.28 | 1.199.41 | 36.88 | 1.216.54 | 37.48 | 1.233.69 | 38.08 | 1.250.83 | 38.68 | 1.267.98 | 39.28 |
| 1.182.54 | 36.29 | 1.199.69 | 36.89 | 1.216.83 | 37.49 | 1.233.98 | 38.09 | 1.251.12 | 38.69 | 1.268.26 | 39.29 |
| 1.182.83 | 36.30 | 1.199.98 | 36.90 | 1.217.12 | 37.50 | 1.234.26 | 38.10 | 1.251.41 | 38.70 | 1.268.55 | 39.30 |
| 1.183.12 | 36.31 | 1.200.26 | 36.91 | 1.217.41 | 37.51 | 1.234.55 | 38.11 | 1.251.69 | 38.71 | 1.268.83 | 39.31 |
| 1.183.41 | 36.32 | 1.200.55 | 36.92 | 1.217.69 | 37.52 | 1.234.83 | 38.12 | 1.251.98 | 38.72 | 1.269.12 | 39.32 |
| 1.183.68 | 36.33 | 1.200.83 | 36.93 | 1.217.98 | 37.53 | 1.235.12 | 38.13 | 1.252.26 | 38.73 | 1.269.41 | 39.33 |
| 1.183.97 | 36.34 | 1.201.12 | 36.94 | 1.218.26 | 37.54 | 1.235.41 | 38.14 | 1.252.55 | 38.74 | 1.269.69 | 39.34 |
| 1.184.26 | 36.35 | 1.201.41 | 36.95 | 1.218.55 | 37.55 | 1.235.69 | 38.15 | 1.252.83 | 38.75 | 1.269.98 | 39.35 |
| 1.184.55 | 36.36 | 1.201.69 | 36.96 | 1.218.83 | 37.56 | 1.235.98 | 38.16 | 1.253.12 | 38.76 | 1.270.26 | 39.36 |
| 1.184.83 | 36.37 | 1.201.98 | 36.97 | 1.219.12 | 37.57 | 1.236.26 | 38.17 | 1.253.41 | 38.77 | 1.270.55 | 39.37 |
| 1.185.12 | 36.38 | 1.202.26 | 36.98 | 1.219.41 | 37.58 | 1.236.55 | 38.18 | 1.253.69 | 38.78 | 1.270.83 | 39.38 |
| 1.185.41 | 36.39 | 1.202.55 | 36.99 | 1.219.69 | 37.59 | 1.236.83 | 38.19 | 1.253.98 | 38.79 | 1.271.12 | 39.39 |
| 1.185.68 | 36.40 | 1.202.83 | 37.00 | 1.219.98 | 37.60 | 1.237.12 | 38.20 | 1.254.26 | 38.80 | 1.271.41 | 39.40 |
| 1.185.97 | 36.41 | 1.203.12 | 37.01 | 1.220.26 | 37.61 | 1.237.41 | 38.21 | 1.254.55 | 38.81 | 1.271.69 | 39.41 |
| 1.186.26 | 36.42 | 1.203.41 | 37.02 | 1.220.54 | 37.62 | 1.237.69 | 38.22 | 1.254.83 | 38.82 | 1.271.98 | 39.42 |
| 1.186.55 | 36.43 | 1.203.69 | 37.03 | 1.220.83 | 37.63 | 1.237.98 | 38.23 | 1.255.12 | 38.83 | 1.272.26 | 39.43 |
| 1.186.83 | 36.44 | 1.203.98 | 37.04 | 1.221.12 | 37.64 | 1.238.26 | 38.24 | 1.255.41 | 38.84 | 1.272.55 | 39.44 |
| 1.187.12 | 36.45 | 1.204.26 | 37.05 | 1.221.41 | 37.65 | 1.238.55 | 38.25 | 1.255.69 | 38.85 | 1.272.83 | 39.45 |
| 1.187.41 | 36.46 | 1.204.55 | 37.06 | 1.221.69 | 37.66 | 1.238.83 | 38.26 | 1.255.98 | 38.86 | 1.273.12 | 39.46 |
| 1.187.68 | 36.47 | 1.204.83 | 37.07 | 1.221.98 | 37.67 | 1.239.12 | 38.27 | 1.256.26 | 38.87 | 1.273.41 | 39.47 |
| 1.187.97 | 36.48 | 1.205.12 | 37.08 | 1.222.26 | 37.68 | 1.239.41 | 38.28 | 1.256.55 | 38.88 | 1.273.69 | 39.48 |
| 1.188.26 | 36.49 | 1.205.41 | 37.09 | 1.222.55 | 37.69 | 1.239.69 | 38.29 | 1.256.83 | 38.89 | 1.273.98 | 39.49 |
| 1.188.55 | 36.50 | 1.205.69 | 37.10 | 1.222.83 | 37.70 | 1.239.98 | 38.30 | 1.257.12 | 38.90 | 1.274.26 | 39.50 |
| 1.188.83 | 36.51 | 1.205.98 | 37.11 | 1.223.12 | 37.71 | 1.240.26 | 38.31 | 1.257.41 | 38.91 | 1.274.55 | 39.51 |
| 1.189.12 | 36.52 | 1.206.26 | 37.12 | 1.223.41 | 37.72 | 1.240.55 | 38.32 | 1.257.69 | 38.92 | 1.274.83 | 39.52 |
| 1.189.41 | 36.53 | 1.206.55 | 37.13 | 1.223.69 | 37.73 | 1.240.83 | 38.33 | 1.257.98 | 38.93 | 1.275.12 | 39.53 |
| 1.189.68 | 36.54 | 1.206.83 | 37.14 | 1.223.98 | 37.74 | 1.241.12 | 38.34 | 1.258.26 | 38.94 | 1.275.41 | 39.54 |
| 1.189.97 | 36.55 | 1.207.12 | 37.15 | 1.224.26 | 37.75 | 1.241.41 | 38.35 | 1.258.55 | 38.95 | 1.275.69 | 39.55 |
| 1.190.26 | 36.56 | 1.207.41 | 37.16 | 1.224.55 | 37.76 | 1.241.69 | 38.36 | 1.258.83 | 38.96 | 1.275.98 | 39.56 |
| 1.190.54 | 36.57 | 1.207.69 | 37.17 | 1.224.83 | 37.77 | 1.241.98 | 38.37 | 1.259.12 | 38.97 | 1.276.26 | 39.57 |
| 1.190.83 | 36.58 | 1.207.98 | 37.18 | 1.225.12 | 37.78 | 1.242.26 | 38.38 | 1.259.41 | 38.98 | 1.276.55 | 39.58 |
| 1.191.12 | 36.59 | 1.208.26 | 37.19 | 1.225.41 | 37.79 | 1.242.55 | 38.39 | 1.259.69 | 38.99 | 1.276.83 | 39.59 |

QPP Contributions - TABLE A: Continuous Employment

Table with 10 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table lists 24 pay periods with corresponding values for each column.

QPP Contributions - TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment

| 24 pay periods per year | | 24 pay periods per year | | 24 pay periods per year | | 24 pay periods per year | | 24 pay periods per year | | 24 pay periods per year | | 24 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 1.379.98 | 1.380.25 | 1.397.12 | 1.397.40 | 1.414.26 | 1.414.54 | 1.431.41 | 1.431.68 | 1.448.55 | 1.448.82 | 1.465.69 | 1.465.97 | 1.482.82 | 1.482.82 |
| 1.380.26 | 1.380.54 | 1.397.41 | 1.397.68 | 1.414.55 | 1.414.82 | 1.431.69 | 1.431.97 | 1.448.83 | 1.449.11 | 1.466.26 | 1.466.54 | 1.483.39 | 1.483.39 |
| 1.380.55 | 1.380.82 | 1.397.69 | 1.397.97 | 1.414.83 | 1.415.11 | 1.431.98 | 1.432.26 | 1.449.12 | 1.449.40 | 1.466.55 | 1.466.83 | 1.483.60 | 1.483.60 |
| 1.380.83 | 1.381.11 | 1.397.98 | 1.398.25 | 1.415.12 | 1.415.40 | 1.432.27 | 1.432.54 | 1.449.41 | 1.449.69 | 1.466.84 | 1.467.12 | 1.483.91 | 1.483.91 |
| 1.381.12 | 1.381.40 | 1.398.26 | 1.398.54 | 1.415.41 | 1.415.68 | 1.432.55 | 1.432.82 | 1.449.70 | 1.449.98 | 1.467.13 | 1.467.41 | 1.484.22 | 1.484.22 |
| 1.381.41 | 1.381.68 | 1.398.55 | 1.398.82 | 1.415.69 | 1.415.97 | 1.432.83 | 1.433.11 | 1.449.99 | 1.450.27 | 1.467.42 | 1.467.70 | 1.484.53 | 1.484.53 |
| 1.381.69 | 1.381.97 | 1.398.84 | 1.399.11 | 1.415.98 | 1.416.25 | 1.433.12 | 1.433.40 | 1.450.28 | 1.450.56 | 1.467.71 | 1.467.99 | 1.484.84 | 1.484.84 |
| 1.381.98 | 1.382.25 | 1.399.12 | 1.399.40 | 1.416.26 | 1.416.54 | 1.433.41 | 1.433.69 | 1.450.57 | 1.450.85 | 1.467.98 | 1.468.26 | 1.485.15 | 1.485.15 |
| 1.382.26 | 1.382.54 | 1.399.41 | 1.399.68 | 1.416.55 | 1.416.82 | 1.433.69 | 1.433.97 | 1.450.86 | 1.451.14 | 1.468.27 | 1.468.55 | 1.485.46 | 1.485.46 |
| 1.382.55 | 1.382.82 | 1.399.69 | 1.399.97 | 1.416.83 | 1.417.11 | 1.433.98 | 1.434.26 | 1.451.15 | 1.451.43 | 1.468.56 | 1.468.84 | 1.485.77 | 1.485.77 |
| 1.382.83 | 1.383.11 | 1.399.98 | 1.400.25 | 1.417.12 | 1.417.40 | 1.434.27 | 1.434.55 | 1.451.44 | 1.451.72 | 1.468.85 | 1.469.13 | 1.486.08 | 1.486.08 |
| 1.383.12 | 1.383.40 | 1.400.26 | 1.400.54 | 1.417.41 | 1.417.68 | 1.434.55 | 1.434.82 | 1.451.73 | 1.452.01 | 1.469.14 | 1.469.42 | 1.486.39 | 1.486.39 |
| 1.383.41 | 1.383.68 | 1.400.55 | 1.400.82 | 1.417.69 | 1.417.97 | 1.434.83 | 1.435.11 | 1.452.02 | 1.452.30 | 1.469.43 | 1.469.71 | 1.486.70 | 1.486.70 |
| 1.383.69 | 1.383.97 | 1.400.83 | 1.401.11 | 1.417.98 | 1.418.25 | 1.435.12 | 1.435.40 | 1.452.31 | 1.452.59 | 1.469.72 | 1.469.99 | 1.487.01 | 1.487.01 |
| 1.383.98 | 1.384.25 | 1.401.12 | 1.401.40 | 1.418.26 | 1.418.54 | 1.435.41 | 1.435.69 | 1.452.60 | 1.452.88 | 1.470.01 | 1.470.29 | 1.487.32 | 1.487.32 |
| 1.384.26 | 1.384.54 | 1.401.41 | 1.401.68 | 1.418.55 | 1.418.82 | 1.435.69 | 1.435.97 | 1.452.89 | 1.453.17 | 1.470.30 | 1.470.58 | 1.487.63 | 1.487.63 |
| 1.384.55 | 1.384.82 | 1.401.69 | 1.401.97 | 1.418.83 | 1.419.11 | 1.435.98 | 1.436.26 | 1.453.18 | 1.453.46 | 1.470.59 | 1.470.87 | 1.487.94 | 1.487.94 |
| 1.384.83 | 1.385.11 | 1.401.98 | 1.402.25 | 1.419.12 | 1.419.40 | 1.436.27 | 1.436.55 | 1.453.47 | 1.453.75 | 1.470.88 | 1.471.16 | 1.488.25 | 1.488.25 |
| 1.385.12 | 1.385.40 | 1.402.26 | 1.402.54 | 1.419.41 | 1.419.68 | 1.436.55 | 1.436.83 | 1.453.76 | 1.454.04 | 1.471.17 | 1.471.45 | 1.488.56 | 1.488.56 |
| 1.385.41 | 1.385.68 | 1.402.55 | 1.402.82 | 1.419.69 | 1.419.97 | 1.436.83 | 1.437.11 | 1.454.05 | 1.454.33 | 1.471.46 | 1.471.74 | 1.488.87 | 1.488.87 |
| 1.385.69 | 1.385.97 | 1.402.83 | 1.403.11 | 1.419.98 | 1.420.25 | 1.437.12 | 1.437.40 | 1.454.34 | 1.454.62 | 1.471.75 | 1.472.03 | 1.489.18 | 1.489.18 |
| 1.385.98 | 1.386.25 | 1.403.12 | 1.403.40 | 1.420.26 | 1.420.54 | 1.437.41 | 1.437.69 | 1.454.63 | 1.454.91 | 1.472.04 | 1.472.32 | 1.489.49 | 1.489.49 |
| 1.386.26 | 1.386.54 | 1.403.41 | 1.403.68 | 1.420.55 | 1.420.82 | 1.437.69 | 1.437.97 | 1.454.92 | 1.455.20 | 1.472.33 | 1.472.61 | 1.489.80 | 1.489.80 |
| 1.386.55 | 1.386.82 | 1.403.69 | 1.403.97 | 1.420.83 | 1.421.11 | 1.437.98 | 1.438.26 | 1.455.21 | 1.455.49 | 1.472.62 | 1.472.90 | 1.490.11 | 1.490.11 |
| 1.386.83 | 1.387.11 | 1.403.98 | 1.404.25 | 1.421.12 | 1.421.40 | 1.438.27 | 1.438.55 | 1.455.50 | 1.455.78 | 1.472.91 | 1.473.19 | 1.490.42 | 1.490.42 |
| 1.387.12 | 1.387.40 | 1.404.26 | 1.404.54 | 1.421.41 | 1.421.68 | 1.438.55 | 1.438.83 | 1.455.79 | 1.456.07 | 1.473.20 | 1.473.48 | 1.490.73 | 1.490.73 |
| 1.387.41 | 1.387.68 | 1.404.55 | 1.404.82 | 1.421.69 | 1.421.97 | 1.438.83 | 1.439.11 | 1.456.08 | 1.456.36 | 1.473.49 | 1.473.77 | 1.491.04 | 1.491.04 |
| 1.387.69 | 1.387.97 | 1.404.83 | 1.405.11 | 1.421.98 | 1.422.25 | 1.439.12 | 1.439.40 | 1.456.37 | 1.456.65 | 1.473.78 | 1.474.06 | 1.491.35 | 1.491.35 |
| 1.387.98 | 1.388.25 | 1.405.12 | 1.405.40 | 1.422.26 | 1.422.54 | 1.439.41 | 1.439.69 | 1.456.66 | 1.456.94 | 1.474.07 | 1.474.35 | 1.491.66 | 1.491.66 |
| 1.388.26 | 1.388.54 | 1.405.41 | 1.405.68 | 1.422.55 | 1.422.82 | 1.439.69 | 1.439.97 | 1.456.95 | 1.457.23 | 1.474.36 | 1.474.64 | 1.491.97 | 1.491.97 |
| 1.388.55 | 1.388.82 | 1.405.69 | 1.405.97 | 1.422.83 | 1.423.11 | 1.439.98 | 1.440.26 | 1.457.24 | 1.457.52 | 1.474.65 | 1.474.93 | 1.492.28 | 1.492.28 |
| 1.388.83 | 1.389.11 | 1.405.98 | 1.406.25 | 1.423.12 | 1.423.40 | 1.440.27 | 1.440.55 | 1.457.53 | 1.457.81 | 1.474.94 | 1.475.22 | 1.492.59 | 1.492.59 |
| 1.389.12 | 1.389.40 | 1.406.26 | 1.406.54 | 1.423.41 | 1.423.68 | 1.440.55 | 1.440.83 | 1.457.82 | 1.458.10 | 1.475.23 | 1.475.51 | 1.492.90 | 1.492.90 |
| 1.389.41 | 1.389.68 | 1.406.55 | 1.406.82 | 1.423.69 | 1.423.97 | 1.440.83 | 1.441.11 | 1.458.11 | 1.458.39 | 1.475.52 | 1.475.80 | 1.493.21 | 1.493.21 |
| 1.389.69 | 1.389.97 | 1.406.83 | 1.407.11 | 1.423.98 | 1.424.25 | 1.441.12 | 1.441.40 | 1.458.40 | 1.458.68 | 1.475.81 | 1.476.09 | 1.493.52 | 1.493.52 |
| 1.389.98 | 1.390.25 | 1.407.12 | 1.407.40 | 1.424.26 | 1.424.54 | 1.441.41 | 1.441.69 | 1.458.69 | 1.458.97 | 1.476.10 | 1.476.38 | 1.493.83 | 1.493.83 |
| 1.390.26 | 1.390.54 | 1.407.41 | 1.407.68 | 1.424.55 | 1.424.82 | 1.441.69 | 1.441.97 | 1.458.98 | 1.459.26 | 1.476.39 | 1.476.67 | 1.494.14 | 1.494.14 |
| 1.390.55 | 1.390.82 | 1.407.69 | 1.407.97 | 1.424.83 | 1.425.11 | 1.441.98 | 1.442.26 | 1.459.27 | 1.459.55 | 1.476.68 | 1.476.96 | 1.494.45 | 1.494.45 |
| 1.390.83 | 1.391.11 | 1.407.98 | 1.408.25 | 1.425.12 | 1.425.40 | 1.442.27 | 1.442.55 | 1.459.56 | 1.459.84 | 1.476.97 | 1.477.25 | 1.494.76 | 1.494.76 |
| 1.391.12 | 1.391.40 | 1.408.26 | 1.408.54 | 1.425.41 | 1.425.68 | 1.442.55 | 1.442.82 | 1.459.85 | 1.459.85 | 1.477.24 | 1.477.52 | 1.495.07 | 1.495.07 |
| 1.391.41 | 1.391.68 | 1.408.55 | 1.408.82 | 1.425.69 | 1.425.97 | 1.442.83 | 1.443.11 | 1.459.86 | 1.459.86 | 1.477.53 | 1.477.81 | 1.495.38 | 1.495.38 |
| 1.391.69 | 1.391.97 | 1.408.83 | 1.409.11 | 1.425.98 | 1.426.25 | 1.443.12 | 1.443.40 | 1.459.87 | 1.459.87 | 1.477.82 | 1.478.10 | 1.495.69 | 1.495.69 |
| 1.391.98 | 1.392.25 | 1.409.12 | 1.409.40 | 1.426.26 | 1.426.54 | 1.443.41 | 1.443.69 | 1.459.88 | 1.459.88 | 1.478.11 | 1.478.39 | 1.496.00 | 1.496.00 |
| 1.392.26 | 1.392.54 | 1.409.41 | 1.409.68 | 1.426.55 | 1.426.82 | 1.443.69 | 1.443.97 | 1.459.89 | 1.459.89 | 1.478.40 | 1.478.68 | 1.496.31 | 1.496.31 |
| 1.392.55 | 1.392.82 | 1.409.69 | 1.409.97 | 1.426.83 | 1.427.11 | 1.443.98 | 1.444.26 | 1.459.90 | 1.459.90 | 1.478.69 | 1.478.97 | 1.496.62 | 1.496.62 |
| 1.392.83 | 1.393.11 | 1.409.98 | 1.410.25 | 1.427.12 | 1.427.40 | 1.444.26 | 1.444.54 | 1.460.21 | 1.460.21 | 1.478.98 | 1.479.26 | 1.496.93 | 1.496.93 |
| 1.393.12 | 1.393.40 | 1.410.26 | 1.410.54 | 1.427.41 | 1.427.68 | 1.444.55 | 1.444.83 | 1.460.22 | 1.460.22 | 1.479.27 | 1.479.55 | 1.497.24 | 1.497.24 |
| 1.393.41 | 1.393.68 | 1.410.55 | 1.410.82 | 1.427.69 | 1.427.97 | 1.444.83 | 1.445.11 | 1.460.23 | 1.460.23 | 1.479.56 | 1.479.84 | 1.497.55 | 1.497.55 |
| 1.393.69 | 1.393.97 | 1.410.83 | 1.411.11 | 1.427.98 | 1.428.25 | 1.445.12 | 1.445.40 | 1.460.24 | 1.460.24 | 1.479.85 | 1.479.85 | 1.497.86 | 1.497.86 |
| 1.393.98 | 1.394.25 | 1.411.12 | 1.411.40 | 1.428.26 | 1.428.54 | 1.445.41 | 1.445.69 | 1.460.25 | 1.460.25 | 1.480.14 | 1.480.14 | 1.498.17 | 1.498.17 |
| 1.394.26 | 1.394.54 | 1.411.41 | 1.411.68 | 1.428.55 | 1.428.82 | 1.445.69 | 1.445.97 | 1.460.26 | 1.460.26 | 1.480.43 | 1.480.43 | 1.498.48 | 1.498.48 |
| 1.394.55 | 1.394.82 | 1.411.69 | 1.411.97 | 1.428.83 | 1.429.11 | 1.445.98 | 1.446.26 | 1.460.27 | 1.460.27 | 1.480.72 | 1.480.72 | 1.498.79 | 1.498.79 |
| 1.394.83 | 1.395.11 | 1.411.98 | 1.412.25 | 1.429.12 | 1.429.40 | 1.446.27 | 1.446.55 | 1.460.28 | 1.460.28 | 1.481.01 | 1.481.01 | 1.499.10 | 1.499.10 |
| 1.395.12 | 1.395.40 | 1.412.26 | 1.412.54 | 1.429.41 | 1.429.68 | 1.446.55 | 1.446.83 | 1.460.29 | 1.460.29 | 1.481.30 | 1.481.30 | 1.499.41 | 1.499.41 |
| 1.395.41 | 1.395.68 | 1.412.55 | 1.412.82 | 1.429.69 | 1.429.97 | 1.446.83 | 1.447.11 | 1.460.30 | 1.460.30 | 1.481.59 | 1.481.59 | 1.499.72 | 1.499.72 |
| 1.395.69 | 1.395.97 | 1.412.83 | 1.413.11 | 1.429.98 | 1.430.25 | 1.447.12 | 1.447.40 | 1.460.31 | 1.460.31 | 1.481.88 | 1.481.88 | 1.499.82 | 1.499.82 |
| 1.395.98 | 1.396.25 | 1.413.12 | 1.413.40 | 1.430.26 | 1.430.54 | 1.447.41 | 1.447.69 | 1.460.32 | 1.460.32 | 1.482.17 | 1.482.17 | 1.500.13 | 1.500.13 |
| 1.396.26 | 1.396.54 | 1.413.41 | 1.413.68 | 1.430.55 | 1.430.82 | 1.447.69 | 1.447.97 | 1.460.33 | 1.460.33 | 1.482.46 | 1.482.46 | 1.500.44 | 1.500.44 |
| 1.396.55 | 1.396.82 | 1.413.69 | 1.413.97 | 1.430.83 | 1.431.11 | 1.447.98 | 1.448.26 | 1.460.34 | 1.460.34 | 1.482.75 | 1.482.75 | 1.500.75 | 1.500.75 |
| 1.396.83 | 1.397.11 | 1.413.98 | 1.414.25 | 1.431.12 | 1.431.40 | 1.448.26 | 1.448.54 | 1.460.35 | 1.460.35 | 1.483.04 | 1.483.04 | 1.501.06 | 1.501.06 |

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|-----------|
| 1.482.83 – 1.483.11 | 46.80 | 1.498.98 – 1.500.25 | 47.40 | 1.517.12 – 1.517.40 | 48.00 | 1.534.26 – 1.534.54 | 48.60 | 1.551.41 – 1.551.68 | 49.20 | 2.250.00 – 2.268.99 | 74.00 |
| 1.483.12 – 1.483.40 | 46.81 | 1.500.26 – 1.500.54 | 47.41 | 1.517.41 – 1.517.68 | 48.01 | 1.534.55 – 1.534.82 | 48.61 | 1.551.69 – 1.551.97 | 49.21 | 2.270.00 – 2.288.99 | 74.00 |
| 1.483.41 – 1.483.68 | 46.82 | 1.500.55 – 1.500.82 | 47.42 | 1.517.69 – 1.517.97 | 48.02 | 1.534.83 – 1.535.11 | 48.62 | 1.551.98 – 1.552.25 | 49.22 | 2.290.00 – 2.308.99 | 74.00 |
| 1.483.69 – 1.483.97 | 46.83 | 1.500.83 – 1.501.11 | 47.43 | 1.517.98 – 1.518.25 | 48.03 | 1.535.12 – 1.535.40 | 48.63 | 1.552.26 – 1.552.54 | 49.23 | 2.310.00 – 2.328.99 | 76.00 |
| 1.483.98 – 1.484.25 | 46.84 | 1.501.12 – 1.501.40 | 47.44 | 1.518.26 – 1.518.54 | 48.04 | 1.535.41 – 1.535.68 | 48.64 | 1.552.55 – 1.552.82 | 49.24 | 2.330.00 – 2.348.99 | 76.00 |
| 1.484.26 – 1.484.54 | 46.85 | 1.501.41 – 1.501.68 | 47.45 | 1.518.55 – 1.518.82 | 48.05 | 1.535.69 – 1.535.97 | 48.65 | 1.552.83 – 1.553.11 | 49.25 | 2.350.00 – 2.368.99 | 78.00 |
| 1.484.55 – 1.484.82 | 46.86 | 1.501.69 – 1.501.97 | 47.46 | 1.518.83 – 1.519.11 | 48.06 | 1.535.98 – 1.536.25 | 48.66 | 1.553.12 – 1.553.40 | 49.26 | 2.370.00 – 2.388.99 | 78.00 |
| 1.484.83 – 1.485.11 | 46.87 | 1.501.98 – 1.502.25 | 47.47 | 1.519.12 – 1.519.40 | 48.07 | 1.536.26 – 1.536.54 | 48.67 | 1.553.41 – 1.553.68 | 49.27 | 2.390.00 – 2.408.99 | 78.00 |
| 1.485.12 – 1.485.40 | 46.88 | 1.502.26 – 1.502.54 | 47.48 | 1.519.41 – 1.519.68 | 48.08 | 1.536.55 – 1.536.82 | 48.68 | 1.553.69 – 1.553.97 | 49.28 | 2.410.00 – 2.428.99 | 79.00 |
| 1.485.41 – 1.485.68 | 46.89 | 1.502.55 – 1.502.82 | 47.49 | 1.519.69 – 1.519.97 | 48.09 | 1.536.83 – 1.537.11 | 48.69 | 1.553.98 – 1.554.25 | 49.29 | 2.430.00 – 2.448.99 | 80.00 |
| 1.485.69 – 1.485.97 | 46.90 | 1.502.83 – 1.503.11 | 47.50 | 1.519.98 – 1.520.25 | 48.10 | 1.537.12 – 1.537.40 | 48.70 | 1.554.26 – 1.554.54 | 49.30 | 2.450.00 – 2.468.99 | 81.00 |
| 1.485.98 – 1.486.25 | 46.91 | 1.503.12 – 1.503.40 | 47.51 | 1.520.26 – 1.520.54 | 48.11 | 1.537.41 – 1.537.68 | 48.71 | 1.554.55 – 1.554.82 | 49.31 | 2.470.00 – 2.488.99 | 81.00 |
| 1.486.26 – 1.486.54 | 46.92 | 1.503.41 – 1.503.68 | 47.52 | 1.520.55 – 1.520.82 | 48.12 | 1.537.69 – 1.537.97 | 48.72 | 1.554.83 – 1.555.11 | 49.32 | 2.490.00 – 2.508.99 | 82.00 |
| 1.486.55 – 1.486.82 | 46.93 | 1.503.69 – 1.503.97 | 47.53 | 1.520.83 – 1.521.11 | 48.13 | 1.537.98 – 1.538.25 | 48.73 | 1.555.12 – 1.555.40 | 49.33 | 2.510.00 – 2.528.99 | 83.00 |
| 1.486.83 – 1.487.11 | 46.94 | 1.503.98 – 1.504.25 | 47.54 | 1.521.12 – 1.521.40 | 48.14 | 1.538.26 – 1.538.54 | 48.74 | 1.555.41 – 1.555.68 | 49.34 | 2.530.00 – 2.548.99 | 83.00 |
| 1.487.12 – 1.487.40 | 46.95 | 1.504.26 – 1.504.54 | 47.55 | 1.521.41 – 1.521.68 | 48.15 | 1.538.55 – 1.538.82 | 48.75 | 1.555.69 – 1.555.97 | 49.35 | 2.550.00 – 2.568.99 | 84.00 |
| 1.487.41 – 1.487.68 | 46.96 | 1.504.55 – 1.504.82 | 47.56 | 1.521.69 – 1.521.97 | 48.16 | 1.538.83 – 1.539.11 | 48.76 | 1.555.98 – 1.556.25 | 49.36 | 2.570.00 – 2.588.99 | 85.00 |
| 1.487.69 – 1.487.97 | 46.97 | 1.504.83 – 1.505.11 | 47.57 | 1.521.98 – 1.522.25 | 48.17 | 1.539.12 – 1.539.40 | 48.77 | 1.556.26 – 1.556.54 | 49.37 | 2.590.00 – 2.608.99 | 85.00 |
| 1.487.98 – 1.488.25 | 46.98 | 1.505.12 – 1.505.40 | 47.58 | 1.522.26 – 1.522.54 | 48.18 | 1.539.41 – 1.539.68 | 48.78 | 1.556.55 – 1.556.82 | 49.38 | 2.610.00 – 2.628.99 | 86.00 |
| 1.488.26 – 1.488.54 | 46.99 | 1.505.41 – 1.505.68 | 47.59 | 1.522.55 – 1.522.82 | 48.19 | 1.539.69 – 1.539.97 | 48.79 | 1.556.83 – 1.557.11 | 49.39 | 2.630.00 – 2.648.99 | 87.00 |
| 1.488.55 – 1.488.82 | 47.00 | 1.505.69 – 1.505.97 | 47.60 | 1.522.83 – 1.523.11 | 48.20 | 1.539.98 – 1.540.25 | 48.80 | 1.557.12 – 1.557.40 | 49.40 | 2.650.00 – 2.668.99 | 88.00 |
| 1.488.83 – 1.489.11 | 47.01 | 1.505.98 – 1.506.25 | 47.61 | 1.523.12 – 1.523.40 | 48.21 | 1.540.26 – 1.540.54 | 48.81 | 1.557.41 – 1.557.68 | 49.41 | 2.670.00 – 2.688.99 | 88.00 |
| 1.489.12 – 1.489.40 | 47.02 | 1.506.26 – 1.506.54 | 47.62 | 1.523.41 – 1.523.68 | 48.22 | 1.540.55 – 1.540.82 | 48.82 | 1.557.69 – 1.557.97 | 49.42 | 2.690.00 – 2.708.99 | 89.00 |
| 1.489.41 – 1.489.68 | 47.03 | 1.506.55 – 1.506.82 | 47.63 | 1.523.69 – 1.523.97 | 48.23 | 1.540.83 – 1.541.11 | 48.83 | 1.557.98 – 1.558.25 | 49.43 | 2.710.00 – 2.728.99 | 90.00 |
| 1.489.69 – 1.489.97 | 47.04 | 1.506.83 – 1.507.11 | 47.64 | 1.523.98 – 1.524.25 | 48.24 | 1.541.12 – 1.541.40 | 48.84 | 1.558.26 – 1.558.54 | 49.44 | 2.730.00 – 2.748.99 | 90.00 |
| 1.489.98 – 1.490.25 | 47.05 | 1.507.12 – 1.507.40 | 47.65 | 1.524.26 – 1.524.54 | 48.25 | 1.541.41 – 1.541.68 | 48.85 | 1.558.55 – 1.558.82 | 49.45 | 2.750.00 – 2.768.99 | 91.00 |
| 1.490.26 – 1.490.54 | 47.06 | 1.507.41 – 1.507.68 | 47.66 | 1.524.55 – 1.524.82 | 48.26 | 1.541.69 – 1.541.97 | 48.86 | 1.558.83 – 1.559.11 | 49.46 | 2.770.00 – 2.788.99 | 92.00 |
| 1.490.55 – 1.490.82 | 47.07 | 1.507.69 – 1.507.97 | 47.67 | 1.524.83 – 1.525.11 | 48.27 | 1.541.98 – 1.542.25 | 48.87 | 1.559.12 – 1.559.40 | 49.47 | 2.790.00 – 2.808.99 | 92.00 |
| 1.490.83 – 1.491.11 | 47.08 | 1.507.98 – 1.508.25 | 47.68 | 1.525.12 – 1.525.40 | 48.28 | 1.542.26 – 1.542.54 | 48.88 | 1.559.41 – 1.559.68 | 49.48 | 2.810.00 – 2.828.99 | 93.00 |
| 1.491.12 – 1.491.40 | 47.09 | 1.508.26 – 1.508.54 | 47.69 | 1.525.41 – 1.525.68 | 48.29 | 1.542.55 – 1.542.82 | 48.89 | 1.559.69 – 1.559.97 | 49.49 | 2.830.00 – 2.848.99 | 94.00 |
| 1.491.41 – 1.491.68 | 47.10 | 1.508.55 – 1.508.82 | 47.70 | 1.525.69 – 1.525.97 | 48.30 | 1.542.83 – 1.543.11 | 48.90 | 1.559.98 – 1.560.25 | 49.50 | 2.850.00 – 2.868.99 | 95.00 |
| 1.491.69 – 1.491.97 | 47.11 | 1.508.83 – 1.509.11 | 47.71 | 1.525.98 – 1.526.25 | 48.31 | 1.543.12 – 1.543.40 | 48.91 | 1.560.00 – 1.560.25 | 49.51 | 2.870.00 – 2.888.99 | 95.00 |
| 1.491.98 – 1.492.25 | 47.12 | 1.509.12 – 1.509.40 | 47.72 | 1.526.26 – 1.526.54 | 48.32 | 1.543.41 – 1.543.68 | 48.92 | 1.560.26 – 1.560.54 | 49.52 | 2.890.00 – 2.908.99 | 96.00 |
| 1.492.26 – 1.492.54 | 47.13 | 1.509.41 – 1.509.68 | 47.73 | 1.526.55 – 1.526.82 | 48.33 | 1.543.69 – 1.543.97 | 48.93 | 1.560.55 – 1.560.82 | 49.53 | 2.910.00 – 2.928.99 | 97.00 |
| 1.492.55 – 1.492.82 | 47.14 | 1.509.69 – 1.509.97 | 47.74 | 1.526.83 – 1.527.11 | 48.34 | 1.543.98 – 1.544.25 | 48.94 | 1.560.83 – 1.561.11 | 49.54 | 2.930.00 – 2.948.99 | 97.00 |
| 1.492.83 – 1.493.11 | 47.15 | 1.509.98 – 1.510.25 | 47.75 | 1.527.12 – 1.527.40 | 48.35 | 1.544.26 – 1.544.54 | 48.95 | 1.561.12 – 1.561.40 | 49.55 | 2.950.00 – 2.968.99 | 98.00 |
| 1.493.12 – 1.493.40 | 47.16 | 1.510.26 – 1.510.54 | 47.76 | 1.527.41 – 1.527.68 | 48.36 | 1.544.55 – 1.544.82 | 48.96 | 1.561.41 – 1.561.68 | 49.56 | 2.970.00 – 2.988.99 | 99.00 |
| 1.493.41 – 1.493.68 | 47.17 | 1.510.55 – 1.510.82 | 47.77 | 1.527.69 – 1.527.97 | 48.37 | 1.544.83 – 1.545.11 | 48.97 | 1.561.69 – 1.561.97 | 49.57 | 2.990.00 – 3.008.99 | 99.00 |
| 1.493.69 – 1.493.97 | 47.18 | 1.510.83 – 1.511.11 | 47.78 | 1.527.98 – 1.528.25 | 48.38 | 1.545.12 – 1.545.40 | 48.98 | 1.561.98 – 1.562.25 | 49.58 | 3.010.00 – 3.028.99 | 100.00 |
| 1.493.98 – 1.494.25 | 47.19 | 1.511.12 – 1.511.40 | 47.79 | 1.528.26 – 1.528.54 | 48.39 | 1.545.41 – 1.545.68 | 48.99 | 1.562.26 – 1.562.54 | 49.59 | 3.030.00 – 3.048.99 | 101.00 |
| 1.494.26 – 1.494.54 | 47.20 | 1.511.41 – 1.511.68 | 47.80 | 1.528.55 – 1.528.82 | 48.40 | 1.545.69 – 1.545.97 | 49.00 | 1.562.55 – 1.562.82 | 49.60 | 3.050.00 – 3.068.99 | 102.00 |
| 1.494.55 – 1.494.82 | 47.21 | 1.511.69 – 1.511.97 | 47.81 | 1.528.83 – 1.529.11 | 48.41 | 1.545.98 – 1.546.25 | 49.01 | 1.562.83 – 1.563.11 | 49.61 | 3.070.00 – 3.088.99 | 102.00 |
| 1.494.83 – 1.495.11 | 47.22 | 1.511.98 – 1.512.25 | 47.82 | 1.529.12 – 1.529.40 | 48.42 | 1.546.26 – 1.546.54 | 49.02 | 1.563.12 – 1.563.40 | 49.62 | 3.090.00 – 3.108.99 | 103.00 |
| 1.495.12 – 1.495.40 | 47.23 | 1.512.26 – 1.512.54 | 47.83 | 1.529.41 – 1.529.68 | 48.43 | 1.546.55 – 1.546.82 | 49.03 | 1.563.41 – 1.563.68 | 49.63 | 3.110.00 – 3.128.99 | 104.00 |
| 1.495.41 – 1.495.68 | 47.24 | 1.512.55 – 1.512.82 | 47.84 | 1.529.69 – 1.529.97 | 48.44 | 1.546.83 – 1.547.11 | 49.04 | 1.563.69 – 1.563.97 | 49.64 | 3.130.00 – 3.148.99 | 104.00 |
| 1.495.69 – 1.495.97 | 47.25 | 1.512.83 – 1.513.11 | 47.85 | 1.529.98 – 1.530.25 | 48.45 | 1.547.12 – 1.547.40 | 49.05 | 1.563.98 – 1.564.25 | 49.65 | 3.150.00 – 3.168.99 | 105.00 |
| 1.495.98 – 1.496.25 | 47.26 | 1.513.12 – 1.513.40 | 47.86 | 1.530.26 – 1.530.54 | 48.46 | 1.547.41 – 1.547.68 | 49.06 | 1.564.26 – 1.564.54 | 49.66 | 3.170.00 – 3.188.99 | 105.00 |
| 1.496.26 – 1.496.54 | 47.27 | 1.513.41 – 1.513.68 | 47.87 | 1.530.55 – 1.530.82 | 48.47 | 1.547.69 – 1.547.97 | 49.07 | 1.564.55 – 1.564.82 | 49.67 | 3.190.00 – 3.208.99 | 106.00 |
| 1.496.55 – 1.496.82 | 47.28 | 1.513.69 – 1.513.97 | 47.88 | 1.530.83 – 1.531.11 | 48.48 | 1.547.98 – 1.548.25 | 49.08 | 1.564.83 – 1.565.11 | 49.68 | 3.210.00 – 3.228.99 | 107.00 |
| 1.496.83 – 1.497.11 | 47.29 | 1.513.98 – 1.514.25 | 47.89 | 1.531.12 – 1.531.40 | 48.49 | 1.548.26 – 1.548.54 | 49.09 | 1.565.12 – 1.565.40 | 49.69 | 3.230.00 – 3.248.99 | 108.00 |
| 1.497.12 – 1.497.40 | 47.30 | 1.514.26 – 1.514.54 | 47.90 | 1.531.41 – 1.531.68 | 48.50 | 1.548.55 – 1.548.82 | 49.10 | 1.565.41 – 1.565.68 | 49.70 | 3.250.00 – 3.268.99 | 109.00 |
| 1.497.41 – 1.497.68 | 47.31 | 1.514.55 – 1.514.82 | 47.91 | 1.531.69 – 1.531.97 | 48.51 | 1.548.83 – 1.549.11 | 49.11 | 1.565.69 – 1.565.97 | 49.71 | 3.270.00 – 3.288.99 | 109.00 |
| 1.497.69 – 1.497.97 | 47.32 | 1.514.83 – 1.515.11 | 47.92 | 1.531.98 – 1.532.25 | 48.52 | 1.549.12 – 1.549.40 | 49.12 | 1.565.98 – 1.566.25 | 49.72 | 3.290.00 – 3.308.99 | 110.00 |
| 1.497.98 – 1.498.25 | 47.33 | 1.515.12 – 1.515.40 | 47.93 | 1.532.26 – 1.532.54 | 48.53 | 1.549.41 – 1.549.68 | 49.13 | 1.566.26 – 1.566.54 | 49.73 | 3.310.00 – 3.328.99 | 111.00 |
| 1.498.26 – 1.498.54 | 47.34 | 1.515.41 – 1.515.68 | 47.94 | 1.532.55 – 1.532.82 | 48.54 | 1.549.69 – 1.549.97 | 49.14 | 1.566.55 – 1.566.82 | 49.74 | 3.330.00 – 3.348.99 | 111.00 |
| 1.498.55 – 1.498.82 | 47.35 | 1.515.69 – 1.515.97 | 47.95 | 1.532.83 – 1.533.11 | 48.55 | 1.549.98 – 1.550.25 | 49.15 | 1.566.83 – 1.567.11 | 49.75 | 3.350.00 – 3.368.99 | 112.00 |
| 1.498.83 – 1.499.11 | 47.36 | 1.515.98 – 1.516.25 | 47.96 | 1.533.12 – 1.533.40 | 48.56 | 1.550.26 – 1.550.54 | 49.16 | 1.567.12 – 1.567.40 | 49.76 | 3.370.00 – 3.388.99 | 112.00 |
| 1.499.12 – 1.499.40 | 47.37 | 1.516.26 – 1.516.54 | 47.97 | 1.533.41 – 1.533.68 | 48.57 | 1.550.55 – 1.550.82 | 49.17 | 1.567.41 – 1.567.68 | 49.77 | 3.390.00 – 3.408.99 | 113.00 |
| 1.499.41 – 1.499.68 | 47.38 | 1.516.55 – 1.516.82 | 47.98 | 1.533.69 – 1.533.97 | 48.58 | 1.550.83 – 1.551.11 | 49.18 | 1.567.69 – 1.567.97 | 49.78 | 3.410.00 – 3.428. | |

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 3,450.00 | 3,469.99 | 116.00 | 4,650.00 | 4,668.99 | 158.00 | 5,850.00 | 5,869.99 | 200.00 | 7,050.00 | 7,068.99 | 242.00 |
| 3,470.00 | 3,489.99 | 116.70 | 4,670.00 | 4,688.99 | 158.70 | 5,870.00 | 5,889.99 | 200.70 | 7,070.00 | 7,088.99 | 242.70 |
| 3,490.00 | 3,509.99 | 117.40 | 4,690.00 | 4,708.99 | 159.40 | 5,890.00 | 5,909.99 | 201.40 | 7,090.00 | 7,108.99 | 243.40 |
| 3,510.00 | 3,529.99 | 118.10 | 4,710.00 | 4,728.99 | 160.10 | 5,910.00 | 5,929.99 | 202.10 | 7,110.00 | 7,128.99 | 244.10 |
| 3,530.00 | 3,549.99 | 118.80 | 4,730.00 | 4,748.99 | 160.80 | 5,930.00 | 5,949.99 | 202.80 | 7,130.00 | 7,148.99 | 244.80 |
| 3,550.00 | 3,569.99 | 119.50 | 4,750.00 | 4,768.99 | 161.50 | 5,950.00 | 5,969.99 | 203.50 | 7,150.00 | 7,168.99 | 245.50 |
| 3,570.00 | 3,589.99 | 120.20 | 4,770.00 | 4,788.99 | 162.20 | 5,970.00 | 5,989.99 | 204.20 | 7,170.00 | 7,188.99 | 246.20 |
| 3,590.00 | 3,609.99 | 120.90 | 4,790.00 | 4,808.99 | 162.90 | 5,990.00 | 6,009.99 | 204.90 | 7,190.00 | 7,208.99 | 246.90 |
| 3,610.00 | 3,629.99 | 121.60 | 4,810.00 | 4,828.99 | 163.60 | 6,010.00 | 6,029.99 | 205.60 | 7,210.00 | 7,228.99 | 247.60 |
| 3,630.00 | 3,649.99 | 122.30 | 4,830.00 | 4,848.99 | 164.30 | 6,030.00 | 6,049.99 | 206.30 | 7,230.00 | 7,248.99 | 248.30 |
| 3,650.00 | 3,669.99 | 123.00 | 4,850.00 | 4,868.99 | 165.00 | 6,050.00 | 6,069.99 | 207.00 | 7,250.00 | 7,268.99 | 249.00 |
| 3,670.00 | 3,689.99 | 123.70 | 4,870.00 | 4,888.99 | 165.70 | 6,070.00 | 6,089.99 | 207.70 | 7,270.00 | 7,288.99 | 249.70 |
| 3,690.00 | 3,709.99 | 124.40 | 4,890.00 | 4,908.99 | 166.40 | 6,090.00 | 6,109.99 | 208.40 | 7,290.00 | 7,308.99 | 250.40 |
| 3,710.00 | 3,729.99 | 125.10 | 4,910.00 | 4,928.99 | 167.10 | 6,110.00 | 6,129.99 | 209.10 | 7,310.00 | 7,328.99 | 251.10 |
| 3,730.00 | 3,749.99 | 125.80 | 4,930.00 | 4,948.99 | 167.80 | 6,130.00 | 6,149.99 | 209.80 | 7,330.00 | 7,348.99 | 251.80 |
| 3,750.00 | 3,769.99 | 126.50 | 4,950.00 | 4,968.99 | 168.50 | 6,150.00 | 6,169.99 | 210.50 | 7,350.00 | 7,368.99 | 252.50 |
| 3,770.00 | 3,789.99 | 127.20 | 4,970.00 | 4,988.99 | 169.20 | 6,170.00 | 6,189.99 | 211.20 | 7,370.00 | 7,388.99 | 253.20 |
| 3,790.00 | 3,809.99 | 127.90 | 4,990.00 | 5,008.99 | 169.90 | 6,190.00 | 6,209.99 | 211.90 | 7,390.00 | 7,408.99 | 253.90 |
| 3,810.00 | 3,829.99 | 128.60 | 5,010.00 | 5,028.99 | 170.60 | 6,210.00 | 6,229.99 | 212.60 | 7,410.00 | 7,428.99 | 254.60 |
| 3,830.00 | 3,849.99 | 129.30 | 5,030.00 | 5,048.99 | 171.30 | 6,230.00 | 6,249.99 | 213.30 | 7,430.00 | 7,448.99 | 255.30 |
| 3,850.00 | 3,869.99 | 130.00 | 5,050.00 | 5,068.99 | 172.00 | 6,250.00 | 6,269.99 | 214.00 | 7,450.00 | 7,468.99 | 256.00 |
| 3,870.00 | 3,889.99 | 130.70 | 5,070.00 | 5,088.99 | 172.70 | 6,270.00 | 6,289.99 | 214.70 | 7,470.00 | 7,488.99 | 256.70 |
| 3,890.00 | 3,909.99 | 131.40 | 5,090.00 | 5,108.99 | 173.40 | 6,290.00 | 6,309.99 | 215.40 | 7,490.00 | 7,508.99 | 257.40 |
| 3,910.00 | 3,929.99 | 132.10 | 5,110.00 | 5,128.99 | 174.10 | 6,310.00 | 6,329.99 | 216.10 | 7,510.00 | 7,528.99 | 258.10 |
| 3,930.00 | 3,949.99 | 132.80 | 5,130.00 | 5,148.99 | 174.80 | 6,330.00 | 6,349.99 | 216.80 | 7,530.00 | 7,548.99 | 258.80 |
| 3,950.00 | 3,969.99 | 133.50 | 5,150.00 | 5,168.99 | 175.50 | 6,350.00 | 6,369.99 | 217.50 | 7,550.00 | 7,568.99 | 259.50 |
| 3,970.00 | 3,989.99 | 134.20 | 5,170.00 | 5,188.99 | 176.20 | 6,370.00 | 6,389.99 | 218.20 | 7,570.00 | 7,588.99 | 260.20 |
| 3,990.00 | 4,009.99 | 134.90 | 5,190.00 | 5,208.99 | 176.90 | 6,390.00 | 6,409.99 | 218.90 | 7,590.00 | 7,608.99 | 260.90 |
| 4,010.00 | 4,029.99 | 135.60 | 5,210.00 | 5,228.99 | 177.60 | 6,410.00 | 6,429.99 | 219.60 | 7,610.00 | 7,628.99 | 261.60 |
| 4,030.00 | 4,049.99 | 136.30 | 5,230.00 | 5,248.99 | 178.30 | 6,430.00 | 6,449.99 | 220.30 | 7,630.00 | 7,648.99 | 262.30 |
| 4,050.00 | 4,069.99 | 137.00 | 5,250.00 | 5,268.99 | 179.00 | 6,450.00 | 6,469.99 | 221.00 | 7,650.00 | 7,668.99 | 263.00 |
| 4,070.00 | 4,089.99 | 137.70 | 5,270.00 | 5,288.99 | 179.70 | 6,470.00 | 6,489.99 | 221.70 | 7,670.00 | 7,688.99 | 263.70 |
| 4,090.00 | 4,109.99 | 138.40 | 5,290.00 | 5,308.99 | 180.40 | 6,490.00 | 6,509.99 | 222.40 | 7,690.00 | 7,708.99 | 264.40 |
| 4,110.00 | 4,129.99 | 139.10 | 5,310.00 | 5,328.99 | 181.10 | 6,510.00 | 6,529.99 | 223.10 | 7,710.00 | 7,728.99 | 265.10 |
| 4,130.00 | 4,149.99 | 139.80 | 5,330.00 | 5,348.99 | 181.80 | 6,530.00 | 6,549.99 | 223.80 | 7,730.00 | 7,748.99 | 265.80 |
| 4,150.00 | 4,169.99 | 140.50 | 5,350.00 | 5,368.99 | 182.50 | 6,550.00 | 6,569.99 | 224.50 | 7,750.00 | 7,768.99 | 266.50 |
| 4,170.00 | 4,189.99 | 141.20 | 5,370.00 | 5,388.99 | 183.20 | 6,570.00 | 6,589.99 | 225.20 | 7,770.00 | 7,788.99 | 267.20 |
| 4,190.00 | 4,209.99 | 141.90 | 5,390.00 | 5,408.99 | 183.90 | 6,590.00 | 6,609.99 | 225.90 | 7,790.00 | 7,808.99 | 267.90 |
| 4,210.00 | 4,229.99 | 142.60 | 5,410.00 | 5,428.99 | 184.60 | 6,610.00 | 6,629.99 | 226.60 | 7,810.00 | 7,828.99 | 268.60 |
| 4,230.00 | 4,249.99 | 143.30 | 5,430.00 | 5,448.99 | 185.30 | 6,630.00 | 6,649.99 | 227.30 | 7,830.00 | 7,848.99 | 269.30 |
| 4,250.00 | 4,269.99 | 144.00 | 5,450.00 | 5,468.99 | 186.00 | 6,650.00 | 6,669.99 | 228.00 | 7,850.00 | 7,868.99 | 270.00 |
| 4,270.00 | 4,289.99 | 144.70 | 5,470.00 | 5,488.99 | 186.70 | 6,670.00 | 6,689.99 | 228.70 | 7,870.00 | 7,888.99 | 270.70 |
| 4,290.00 | 4,309.99 | 145.40 | 5,490.00 | 5,508.99 | 187.40 | 6,690.00 | 6,709.99 | 229.40 | 7,890.00 | 7,908.99 | 271.40 |
| 4,310.00 | 4,329.99 | 146.10 | 5,510.00 | 5,528.99 | 188.10 | 6,710.00 | 6,729.99 | 230.10 | 7,910.00 | 7,928.99 | 272.10 |
| 4,330.00 | 4,349.99 | 146.80 | 5,530.00 | 5,548.99 | 188.80 | 6,730.00 | 6,749.99 | 230.80 | 7,930.00 | 7,948.99 | 272.80 |
| 4,350.00 | 4,369.99 | 147.50 | 5,550.00 | 5,568.99 | 189.50 | 6,750.00 | 6,769.99 | 231.50 | 7,950.00 | 7,968.99 | 273.50 |
| 4,370.00 | 4,389.99 | 148.20 | 5,570.00 | 5,588.99 | 190.20 | 6,770.00 | 6,789.99 | 232.20 | 7,970.00 | 7,988.99 | 274.20 |
| 4,390.00 | 4,409.99 | 148.90 | 5,590.00 | 5,608.99 | 190.90 | 6,790.00 | 6,809.99 | 232.90 | 7,990.00 | 8,008.99 | 274.90 |
| 4,410.00 | 4,429.99 | 149.60 | 5,610.00 | 5,628.99 | 191.60 | 6,810.00 | 6,829.99 | 233.60 | 8,010.00 | 8,028.99 | 275.60 |
| 4,430.00 | 4,449.99 | 150.30 | 5,630.00 | 5,648.99 | 192.30 | 6,830.00 | 6,849.99 | 234.30 | 8,030.00 | 8,048.99 | 276.30 |
| 4,450.00 | 4,469.99 | 151.00 | 5,650.00 | 5,668.99 | 193.00 | 6,850.00 | 6,869.99 | 235.00 | 8,050.00 | 8,068.99 | 277.00 |
| 4,470.00 | 4,489.99 | 151.70 | 5,670.00 | 5,688.99 | 193.70 | 6,870.00 | 6,889.99 | 235.70 | 8,070.00 | 8,088.99 | 277.70 |
| 4,490.00 | 4,509.99 | 152.40 | 5,690.00 | 5,708.99 | 194.40 | 6,890.00 | 6,909.99 | 236.40 | 8,090.00 | 8,108.99 | 278.40 |
| 4,510.00 | 4,529.99 | 153.10 | 5,710.00 | 5,728.99 | 195.10 | 6,910.00 | 6,929.99 | 237.10 | 8,110.00 | 8,128.99 | 279.10 |
| 4,530.00 | 4,549.99 | 153.80 | 5,730.00 | 5,748.99 | 195.80 | 6,930.00 | 6,949.99 | 237.80 | 8,130.00 | 8,148.99 | 279.80 |
| 4,550.00 | 4,569.99 | 154.50 | 5,750.00 | 5,768.99 | 196.50 | 6,950.00 | 6,969.99 | 238.50 | 8,150.00 | 8,168.99 | 280.50 |
| 4,570.00 | 4,589.99 | 155.20 | 5,770.00 | 5,788.99 | 197.20 | 6,970.00 | 6,989.99 | 239.20 | 8,170.00 | 8,188.99 | 281.20 |
| 4,590.00 | 4,609.99 | 155.90 | 5,790.00 | 5,808.99 | 197.90 | 6,990.00 | 6,999.99 | 239.90 | 8,190.00 | 8,208.99 | 281.90 |
| 4,610.00 | 4,629.99 | 156.60 | 5,810.00 | 5,828.99 | 198.60 | 7,010.00 | 7,029.99 | 240.60 | 8,210.00 | 8,228.99 | 282.60 |
| 4,630.00 | 4,649.99 | 157.30 | 5,830.00 | 5,848.99 | 199.30 | 7,030.00 | 7,049.99 | 241.30 | 8,230.00 | 8,248.99 | 283.30 |

QPP Contributions – TABLE A: 24 periods

QPP Contributions - TABLE A: Continuous Employment

Table with 10 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It lists 24 pay periods per year with corresponding values for each category.

For remuneration exceeding \$17,649.99, refer to section D on page 34 of the Guide for Employers (TP-1015-G-V), or to page 24 of the Guide for Small Business Employers (TPF-1015-GP-V).

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|------|-----------|--------|--------------|--------|-----------|------|
| 0.00 | 291.66 | 0.00 | 308.66 | 325.81 | 326.08 | 1.20 | 342.95 | 343.23 | 1.80 | 360.09 | 360.37 | 2.40 | 377.24 | 377.51 | 3.00 |
| 291.67 | 292.08 | 0.01 | 308.95 | 326.09 | 326.37 | 1.21 | 343.24 | 343.51 | 1.81 | 360.38 | 360.65 | 2.41 | 377.52 | 377.80 | 3.01 |
| 292.09 | 292.50 | 0.02 | 309.24 | 326.10 | 326.65 | 1.22 | 343.53 | 343.80 | 1.82 | 360.66 | 360.94 | 2.42 | 377.81 | 378.08 | 3.02 |
| 292.51 | 292.92 | 0.03 | 309.52 | 326.11 | 326.94 | 1.23 | 343.81 | 344.08 | 1.83 | 360.95 | 361.23 | 2.43 | 378.09 | 378.37 | 3.03 |
| 292.93 | 293.34 | 0.04 | 309.81 | 326.12 | 327.23 | 1.24 | 344.09 | 344.37 | 1.84 | 361.24 | 361.51 | 2.44 | 378.38 | 378.65 | 3.04 |
| 293.35 | 293.76 | 0.05 | 310.09 | 327.24 | 327.51 | 1.25 | 344.38 | 344.65 | 1.85 | 361.52 | 361.80 | 2.45 | 378.66 | 378.94 | 3.05 |
| 293.77 | 294.18 | 0.06 | 310.38 | 327.52 | 327.80 | 1.26 | 344.66 | 344.94 | 1.86 | 361.81 | 362.08 | 2.46 | 378.95 | 379.23 | 3.06 |
| 294.19 | 294.60 | 0.07 | 310.66 | 327.81 | 328.08 | 1.27 | 344.95 | 345.23 | 1.87 | 362.09 | 362.37 | 2.47 | 379.24 | 379.51 | 3.07 |
| 294.61 | 295.02 | 0.08 | 310.95 | 328.09 | 328.37 | 1.28 | 345.24 | 345.51 | 1.88 | 362.38 | 362.65 | 2.48 | 379.52 | 379.80 | 3.08 |
| 295.03 | 295.44 | 0.08 | 311.24 | 328.38 | 328.65 | 1.29 | 345.52 | 345.80 | 1.89 | 362.66 | 362.94 | 2.49 | 379.81 | 380.08 | 3.09 |
| 295.45 | 295.86 | 0.10 | 311.52 | 328.66 | 328.94 | 1.30 | 345.81 | 346.08 | 1.90 | 362.95 | 363.23 | 2.50 | 380.09 | 380.37 | 3.10 |
| 295.87 | 296.28 | 0.11 | 311.81 | 328.95 | 329.23 | 1.31 | 346.10 | 346.37 | 1.91 | 363.24 | 363.51 | 2.51 | 380.38 | 380.65 | 3.11 |
| 296.29 | 296.70 | 0.12 | 312.09 | 329.24 | 329.51 | 1.32 | 346.38 | 346.65 | 1.92 | 363.52 | 363.80 | 2.52 | 380.66 | 380.94 | 3.12 |
| 296.71 | 297.12 | 0.13 | 312.38 | 329.52 | 329.80 | 1.33 | 346.66 | 346.94 | 1.93 | 363.81 | 364.08 | 2.53 | 380.95 | 381.23 | 3.13 |
| 297.13 | 297.54 | 0.14 | 312.66 | 329.81 | 330.08 | 1.34 | 346.95 | 347.23 | 1.94 | 364.09 | 364.37 | 2.54 | 381.24 | 381.51 | 3.14 |
| 297.55 | 297.96 | 0.15 | 312.95 | 330.09 | 330.37 | 1.35 | 347.24 | 347.51 | 1.95 | 364.38 | 364.65 | 2.55 | 381.52 | 381.80 | 3.15 |
| 297.97 | 298.38 | 0.16 | 313.24 | 330.38 | 330.65 | 1.36 | 347.52 | 347.80 | 1.96 | 364.66 | 364.94 | 2.56 | 381.81 | 382.08 | 3.16 |
| 298.39 | 298.80 | 0.17 | 313.52 | 330.66 | 330.94 | 1.37 | 347.81 | 348.08 | 1.97 | 364.95 | 365.23 | 2.57 | 382.09 | 382.37 | 3.17 |
| 298.81 | 299.22 | 0.18 | 313.81 | 330.95 | 331.23 | 1.38 | 348.09 | 348.37 | 1.98 | 365.24 | 365.51 | 2.58 | 382.38 | 382.65 | 3.18 |
| 299.23 | 299.64 | 0.19 | 314.09 | 331.24 | 331.51 | 1.39 | 348.38 | 348.65 | 1.99 | 365.52 | 365.80 | 2.59 | 382.66 | 382.94 | 3.19 |
| 299.65 | 299.99 | 0.20 | 314.38 | 331.52 | 331.80 | 1.40 | 348.66 | 348.94 | 2.00 | 365.81 | 366.08 | 2.60 | 382.95 | 383.23 | 3.20 |
| 299.99 | 300.39 | 0.21 | 314.66 | 331.81 | 332.08 | 1.41 | 348.95 | 349.23 | 2.01 | 366.09 | 366.37 | 2.61 | 383.24 | 383.51 | 3.21 |
| 300.41 | 300.81 | 0.22 | 314.95 | 332.09 | 332.37 | 1.42 | 349.24 | 349.51 | 2.02 | 366.38 | 366.65 | 2.62 | 383.52 | 383.80 | 3.22 |
| 300.83 | 301.23 | 0.23 | 315.24 | 332.38 | 332.65 | 1.43 | 349.52 | 349.80 | 2.03 | 366.66 | 366.94 | 2.63 | 383.81 | 384.08 | 3.23 |
| 301.25 | 301.61 | 0.24 | 315.52 | 332.66 | 332.94 | 1.44 | 349.81 | 350.08 | 2.04 | 366.95 | 367.23 | 2.64 | 384.09 | 384.37 | 3.24 |
| 301.63 | 301.99 | 0.25 | 315.81 | 332.95 | 333.23 | 1.45 | 350.09 | 350.37 | 2.05 | 367.24 | 367.51 | 2.65 | 384.38 | 384.65 | 3.25 |
| 302.01 | 302.37 | 0.26 | 316.09 | 333.24 | 333.51 | 1.46 | 350.38 | 350.65 | 2.06 | 367.52 | 367.80 | 2.66 | 384.66 | 384.94 | 3.26 |
| 302.39 | 302.75 | 0.27 | 316.38 | 333.52 | 333.80 | 1.47 | 350.66 | 350.94 | 2.07 | 367.81 | 368.08 | 2.67 | 384.95 | 385.23 | 3.27 |
| 302.77 | 303.13 | 0.28 | 316.66 | 333.81 | 334.08 | 1.48 | 350.95 | 351.23 | 2.08 | 368.09 | 368.37 | 2.68 | 385.24 | 385.51 | 3.28 |
| 303.15 | 303.51 | 0.29 | 316.95 | 334.09 | 334.37 | 1.49 | 351.24 | 351.51 | 2.09 | 368.38 | 368.65 | 2.69 | 385.52 | 385.80 | 3.29 |
| 303.53 | 303.89 | 0.30 | 317.24 | 334.38 | 334.65 | 1.50 | 351.52 | 351.80 | 2.10 | 368.66 | 368.94 | 2.70 | 385.81 | 386.08 | 3.30 |
| 303.91 | 304.27 | 0.31 | 317.52 | 334.66 | 334.94 | 1.51 | 351.81 | 352.08 | 2.11 | 368.95 | 369.23 | 2.71 | 386.09 | 386.37 | 3.31 |
| 304.29 | 304.65 | 0.32 | 317.81 | 334.95 | 335.23 | 1.52 | 352.09 | 352.37 | 2.12 | 369.24 | 369.51 | 2.72 | 386.38 | 386.65 | 3.32 |
| 304.67 | 305.03 | 0.33 | 318.09 | 335.24 | 335.51 | 1.53 | 352.38 | 352.65 | 2.13 | 369.52 | 369.80 | 2.73 | 386.66 | 386.94 | 3.33 |
| 305.05 | 305.41 | 0.34 | 318.38 | 335.52 | 335.80 | 1.54 | 352.66 | 352.94 | 2.14 | 369.81 | 370.08 | 2.74 | 386.95 | 387.23 | 3.34 |
| 305.43 | 305.79 | 0.35 | 318.66 | 335.81 | 336.08 | 1.55 | 352.95 | 353.23 | 2.15 | 370.09 | 370.37 | 2.75 | 387.24 | 387.51 | 3.35 |
| 305.81 | 306.17 | 0.36 | 318.95 | 336.09 | 336.37 | 1.56 | 353.24 | 353.51 | 2.16 | 370.38 | 370.65 | 2.76 | 387.52 | 387.80 | 3.36 |
| 306.19 | 306.55 | 0.37 | 319.24 | 336.38 | 336.65 | 1.57 | 353.52 | 353.80 | 2.17 | 370.66 | 370.94 | 2.77 | 387.81 | 388.08 | 3.37 |
| 306.57 | 306.93 | 0.38 | 319.52 | 336.66 | 336.94 | 1.58 | 353.81 | 354.08 | 2.18 | 370.95 | 371.23 | 2.78 | 388.09 | 388.37 | 3.38 |
| 306.95 | 307.31 | 0.39 | 319.81 | 336.95 | 337.23 | 1.59 | 354.09 | 354.37 | 2.19 | 371.24 | 371.51 | 2.79 | 388.38 | 388.65 | 3.39 |
| 307.33 | 307.69 | 0.40 | 320.09 | 337.24 | 337.51 | 1.60 | 354.38 | 354.65 | 2.20 | 371.52 | 371.80 | 2.80 | 388.66 | 388.94 | 3.40 |
| 307.71 | 308.07 | 0.41 | 320.38 | 337.52 | 337.80 | 1.61 | 354.66 | 354.94 | 2.21 | 371.81 | 372.08 | 2.81 | 388.95 | 389.23 | 3.41 |
| 308.09 | 308.45 | 0.42 | 320.66 | 337.81 | 338.08 | 1.62 | 354.95 | 355.23 | 2.22 | 372.09 | 372.37 | 2.82 | 389.24 | 389.51 | 3.42 |
| 308.47 | 308.83 | 0.43 | 320.95 | 338.09 | 338.37 | 1.63 | 355.24 | 355.51 | 2.23 | 372.38 | 372.65 | 2.83 | 389.52 | 389.80 | 3.43 |
| 308.85 | 309.21 | 0.44 | 321.24 | 338.38 | 338.65 | 1.64 | 355.52 | 355.80 | 2.24 | 372.66 | 372.94 | 2.84 | 389.81 | 390.08 | 3.44 |
| 309.23 | 309.59 | 0.45 | 321.52 | 338.66 | 338.94 | 1.65 | 355.81 | 356.08 | 2.25 | 372.95 | 373.23 | 2.85 | 390.09 | 390.37 | 3.45 |
| 309.61 | 310.00 | 0.46 | 321.81 | 338.95 | 339.23 | 1.66 | 356.09 | 356.37 | 2.26 | 373.24 | 373.51 | 2.86 | 390.38 | 390.65 | 3.46 |
| 310.00 | 310.36 | 0.47 | 322.09 | 339.24 | 339.51 | 1.67 | 356.38 | 356.65 | 2.27 | 373.52 | 373.80 | 2.87 | 390.66 | 390.94 | 3.47 |
| 310.38 | 310.74 | 0.48 | 322.38 | 339.52 | 339.80 | 1.68 | 356.66 | 356.94 | 2.28 | 373.81 | 374.08 | 2.88 | 390.95 | 391.23 | 3.48 |
| 310.76 | 311.12 | 0.49 | 322.66 | 339.81 | 340.08 | 1.69 | 356.95 | 357.23 | 2.29 | 374.09 | 374.37 | 2.89 | 391.24 | 391.51 | 3.49 |
| 311.14 | 311.50 | 0.50 | 322.95 | 340.09 | 340.37 | 1.70 | 357.24 | 357.51 | 2.30 | 374.38 | 374.65 | 2.90 | 391.52 | 391.80 | 3.50 |
| 311.52 | 311.88 | 0.51 | 323.24 | 340.38 | 340.65 | 1.71 | 357.52 | 357.80 | 2.31 | 374.66 | 374.94 | 2.91 | 391.81 | 392.08 | 3.51 |
| 311.90 | 312.24 | 0.52 | 323.52 | 340.67 | 340.94 | 1.72 | 357.81 | 358.08 | 2.32 | 374.95 | 375.23 | 2.92 | 392.09 | 392.37 | 3.52 |
| 312.28 | 312.64 | 0.53 | 323.81 | 340.95 | 341.23 | 1.73 | 358.09 | 358.37 | 2.33 | 375.24 | 375.51 | 2.93 | 392.38 | 392.65 | 3.53 |
| 312.66 | 313.02 | 0.54 | 324.09 | 341.24 | 341.51 | 1.74 | 358.38 | 358.65 | 2.34 | 375.52 | 375.80 | 2.94 | 392.66 | 392.94 | 3.54 |
| 313.04 | 313.40 | 0.55 | 324.38 | 341.52 | 341.80 | 1.75 | 358.66 | 358.94 | 2.35 | 375.81 | 376.08 | 2.95 | 392.95 | 393.23 | 3.55 |
| 313.42 | 313.78 | 0.56 | 324.66 | 341.81 | 342.08 | 1.76 | 358.95 | 359.23 | 2.36 | 376.09 | 376.37 | 2.96 | 393.24 | 393.51 | 3.56 |
| 313.80 | 314.14 | 0.57 | 324.95 | 342.09 | 342.37 | 1.77 | 359.24 | 359.51 | 2.37 | 376.38 | 376.65 | 2.97 | 393.52 | 393.80 | 3.57 |
| 314.18 | 314.50 | 0.58 | 325.24 | 342.38 | 342.65 | 1.78 | 359.52 | 359.80 | 2.38 | 376.66 | 376.94 | 2.98 | 393.81 | 394.08 | 3.58 |
| 314.56 | 314.92 | 0.59 | 325.52 | 342.66 | 342.94 | 1.79 | 359.81 | 360.08 | 2.39 | 376.95 | 377.23 | 2.99 | 394.09 | 394.37 | 3.59 |

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|--------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 384.38 | 384.65 | 3.60 | 411.52 | 41.80 | 428.66 | 428.94 | 445.81 | 446.08 | 462.95 | 463.23 | 480.09 | 480.37 |
| 384.66 | 384.94 | 3.61 | 411.81 | 41.208 | 428.95 | 429.23 | 446.09 | 446.37 | 463.24 | 463.51 | 480.38 | 480.65 |
| 384.95 | 385.23 | 3.62 | 412.09 | 41.237 | 429.24 | 429.51 | 446.38 | 446.65 | 463.52 | 463.80 | 480.66 | 480.94 |
| 385.24 | 385.51 | 3.63 | 412.38 | 41.265 | 429.52 | 429.80 | 446.66 | 446.94 | 463.81 | 464.08 | 480.95 | 481.23 |
| 385.53 | 385.81 | 3.64 | 412.66 | 41.294 | 429.81 | 430.08 | 446.95 | 447.23 | 464.09 | 464.37 | 481.24 | 481.51 |
| 385.81 | 386.08 | 3.65 | 412.95 | 41.323 | 430.09 | 430.37 | 447.24 | 447.51 | 464.38 | 464.65 | 481.52 | 481.80 |
| 386.09 | 386.37 | 3.66 | 413.24 | 41.351 | 430.38 | 430.65 | 447.52 | 447.80 | 464.66 | 464.94 | 481.81 | 482.08 |
| 386.38 | 386.65 | 3.67 | 413.52 | 41.380 | 430.66 | 430.94 | 447.81 | 448.08 | 464.95 | 465.23 | 482.09 | 482.37 |
| 386.66 | 386.94 | 3.68 | 413.81 | 41.408 | 430.95 | 431.23 | 448.09 | 448.37 | 465.24 | 465.51 | 482.38 | 482.65 |
| 386.95 | 387.23 | 3.69 | 414.09 | 41.437 | 431.24 | 431.51 | 448.38 | 448.65 | 465.52 | 465.80 | 482.66 | 482.94 |
| 387.24 | 387.51 | 3.70 | 414.38 | 41.465 | 431.52 | 431.80 | 448.66 | 448.94 | 465.81 | 466.08 | 482.95 | 483.23 |
| 387.52 | 387.80 | 3.71 | 414.66 | 41.494 | 431.81 | 432.08 | 448.95 | 449.23 | 466.09 | 466.37 | 483.24 | 483.51 |
| 387.81 | 388.08 | 3.72 | 414.95 | 41.523 | 432.09 | 432.37 | 449.24 | 449.51 | 466.38 | 466.65 | 483.52 | 483.80 |
| 388.09 | 388.37 | 3.73 | 415.24 | 41.551 | 432.38 | 432.65 | 449.52 | 449.80 | 466.66 | 466.94 | 483.81 | 484.08 |
| 388.38 | 388.65 | 3.74 | 415.52 | 41.580 | 432.66 | 432.94 | 449.81 | 450.08 | 466.95 | 467.23 | 484.09 | 484.37 |
| 388.66 | 388.94 | 3.75 | 415.81 | 41.608 | 432.95 | 433.23 | 449.82 | 450.37 | 467.24 | 467.51 | 484.38 | 484.65 |
| 388.95 | 389.23 | 3.76 | 416.09 | 41.637 | 433.24 | 433.51 | 450.38 | 450.65 | 467.52 | 467.80 | 484.66 | 484.94 |
| 389.24 | 389.51 | 3.77 | 416.38 | 41.665 | 433.52 | 433.80 | 450.66 | 450.94 | 467.81 | 468.08 | 484.95 | 485.23 |
| 389.52 | 389.80 | 3.78 | 416.66 | 41.694 | 433.81 | 434.08 | 450.95 | 451.23 | 468.09 | 468.37 | 485.24 | 485.51 |
| 389.81 | 390.08 | 3.79 | 416.95 | 41.723 | 434.09 | 434.37 | 451.24 | 451.51 | 468.38 | 468.65 | 485.52 | 485.80 |
| 400.09 | 400.37 | 3.80 | 417.24 | 41.751 | 434.38 | 434.65 | 451.52 | 451.80 | 468.66 | 468.94 | 485.81 | 486.08 |
| 400.38 | 400.65 | 3.81 | 417.52 | 41.780 | 434.66 | 434.94 | 451.81 | 452.08 | 468.95 | 469.23 | 486.09 | 486.37 |
| 400.66 | 400.94 | 3.82 | 417.81 | 41.808 | 434.95 | 435.23 | 452.09 | 452.37 | 469.24 | 469.51 | 486.38 | 486.65 |
| 400.95 | 401.23 | 3.83 | 418.09 | 41.837 | 435.24 | 435.51 | 452.38 | 452.65 | 469.52 | 469.80 | 486.66 | 486.94 |
| 401.24 | 401.51 | 3.84 | 418.38 | 41.865 | 435.52 | 435.80 | 452.66 | 452.94 | 469.81 | 470.08 | 486.95 | 487.23 |
| 401.52 | 401.80 | 3.85 | 418.66 | 41.894 | 435.81 | 436.08 | 452.95 | 453.23 | 470.09 | 470.37 | 487.24 | 487.51 |
| 401.81 | 402.08 | 3.86 | 418.95 | 41.923 | 436.09 | 436.37 | 453.24 | 453.51 | 470.38 | 470.65 | 487.52 | 487.80 |
| 402.09 | 402.37 | 3.87 | 419.24 | 41.951 | 436.38 | 436.65 | 453.52 | 453.80 | 470.66 | 470.94 | 487.81 | 488.08 |
| 402.38 | 402.65 | 3.88 | 419.52 | 41.980 | 436.66 | 436.94 | 453.81 | 454.08 | 470.95 | 471.23 | 488.09 | 488.37 |
| 402.66 | 402.94 | 3.89 | 419.81 | 42.008 | 436.95 | 437.23 | 454.09 | 454.37 | 471.24 | 471.51 | 488.38 | 488.65 |
| 402.95 | 403.23 | 3.90 | 420.09 | 42.037 | 437.24 | 437.51 | 454.38 | 454.65 | 471.52 | 471.80 | 488.66 | 488.94 |
| 403.24 | 403.51 | 3.91 | 420.38 | 42.065 | 437.52 | 437.80 | 454.66 | 454.94 | 471.81 | 472.08 | 488.95 | 489.23 |
| 403.52 | 403.80 | 3.92 | 420.66 | 42.094 | 437.81 | 438.08 | 454.95 | 455.23 | 472.09 | 472.37 | 489.24 | 489.51 |
| 403.81 | 404.08 | 3.93 | 420.95 | 42.123 | 438.09 | 438.37 | 455.24 | 455.51 | 472.38 | 472.65 | 489.52 | 489.80 |
| 404.09 | 404.37 | 3.94 | 421.24 | 42.151 | 438.38 | 438.65 | 455.52 | 455.80 | 472.66 | 472.94 | 489.81 | 490.08 |
| 404.38 | 404.65 | 3.95 | 421.52 | 42.180 | 438.66 | 438.94 | 455.81 | 456.08 | 472.95 | 473.23 | 490.09 | 490.37 |
| 404.66 | 404.94 | 3.96 | 421.81 | 42.208 | 438.95 | 439.23 | 456.09 | 456.37 | 473.24 | 473.51 | 490.38 | 490.65 |
| 404.95 | 405.23 | 3.97 | 422.09 | 42.237 | 439.24 | 439.51 | 456.38 | 456.65 | 473.52 | 473.80 | 490.66 | 490.94 |
| 405.24 | 405.51 | 3.98 | 422.38 | 42.265 | 439.52 | 439.80 | 456.66 | 456.94 | 473.81 | 474.08 | 490.95 | 491.23 |
| 405.52 | 405.80 | 3.99 | 422.66 | 42.294 | 439.81 | 440.08 | 456.95 | 457.23 | 474.09 | 474.37 | 491.24 | 491.51 |
| 405.81 | 406.08 | 4.00 | 422.95 | 42.323 | 440.09 | 440.37 | 457.24 | 457.51 | 474.38 | 474.65 | 491.52 | 491.80 |
| 406.09 | 406.37 | 4.01 | 423.24 | 42.351 | 440.38 | 440.65 | 457.52 | 457.80 | 474.66 | 474.94 | 491.81 | 492.08 |
| 406.38 | 406.65 | 4.02 | 423.52 | 42.380 | 440.66 | 440.94 | 457.81 | 458.08 | 474.95 | 475.23 | 492.09 | 492.37 |
| 406.66 | 406.94 | 4.03 | 423.81 | 42.408 | 440.95 | 441.23 | 458.09 | 458.37 | 475.24 | 475.51 | 492.38 | 492.65 |
| 406.95 | 407.23 | 4.04 | 424.09 | 42.437 | 441.24 | 441.51 | 458.38 | 458.65 | 475.52 | 475.80 | 492.66 | 492.94 |
| 407.24 | 407.51 | 4.05 | 424.38 | 42.465 | 441.52 | 441.80 | 458.66 | 458.94 | 475.81 | 476.08 | 492.95 | 493.23 |
| 407.52 | 407.80 | 4.06 | 424.66 | 42.494 | 441.81 | 442.08 | 458.95 | 459.23 | 476.09 | 476.37 | 493.24 | 493.51 |
| 407.81 | 408.08 | 4.07 | 424.95 | 42.523 | 442.09 | 442.37 | 459.24 | 459.51 | 476.38 | 476.65 | 493.52 | 493.80 |
| 408.09 | 408.37 | 4.08 | 425.24 | 42.551 | 442.38 | 442.65 | 459.52 | 459.80 | 476.66 | 476.94 | 493.81 | 494.08 |
| 408.38 | 408.65 | 4.09 | 425.52 | 42.580 | 442.66 | 442.94 | 459.81 | 460.08 | 476.95 | 477.23 | 494.09 | 494.37 |
| 408.66 | 408.94 | 4.10 | 425.81 | 42.608 | 442.95 | 443.23 | 460.09 | 460.37 | 477.24 | 477.51 | 494.38 | 494.65 |
| 408.95 | 409.23 | 4.11 | 426.09 | 42.637 | 443.24 | 443.51 | 460.38 | 460.65 | 477.52 | 477.80 | 494.66 | 494.94 |
| 409.24 | 409.51 | 4.12 | 426.38 | 42.665 | 443.52 | 443.80 | 460.66 | 460.94 | 477.81 | 478.08 | 494.95 | 495.23 |
| 409.52 | 409.80 | 4.13 | 426.66 | 42.694 | 443.81 | 444.08 | 460.95 | 461.23 | 478.09 | 478.37 | 495.24 | 495.51 |
| 409.81 | 410.08 | 4.14 | 426.95 | 42.723 | 444.09 | 444.37 | 461.24 | 461.51 | 478.38 | 478.65 | 495.52 | 495.80 |
| 410.09 | 410.37 | 4.15 | 427.24 | 42.751 | 444.38 | 444.65 | 461.52 | 461.80 | 478.66 | 478.94 | 495.81 | 496.08 |
| 410.38 | 410.65 | 4.16 | 427.52 | 42.780 | 444.66 | 444.94 | 461.81 | 462.08 | 478.95 | 479.23 | 496.09 | 496.37 |
| 410.66 | 410.94 | 4.17 | 427.81 | 42.808 | 444.95 | 445.23 | 462.09 | 462.37 | 479.24 | 479.51 | 496.38 | 496.65 |
| 410.95 | 411.23 | 4.18 | 428.09 | 42.837 | 445.24 | 445.51 | 462.38 | 462.65 | 479.52 | 479.80 | 496.66 | 496.94 |
| 411.24 | 411.51 | 4.19 | 428.38 | 42.865 | 445.52 | 445.80 | 462.66 | 462.94 | 479.81 | 480.08 | 496.95 | 497.23 |

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows list numerical values for each category across 12 periods.

QPP Contributions – TABLE A: 12 periods

12 pay periods per year

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 600.09 | 600.37 | 10.80 | 617.24 | 617.51 | 11.40 | 634.38 | 634.65 | 12.00 | 651.32 | 651.80 | 13.20 |
| 600.38 | 600.65 | 10.81 | 617.52 | 617.80 | 11.41 | 634.66 | 634.94 | 12.01 | 651.81 | 652.08 | 13.21 |
| 600.66 | 600.94 | 10.82 | 617.81 | 618.08 | 11.42 | 634.95 | 635.23 | 12.02 | 652.09 | 652.37 | 13.22 |
| 600.95 | 601.23 | 10.83 | 618.09 | 618.37 | 11.43 | 635.24 | 635.51 | 12.03 | 652.38 | 652.65 | 13.23 |
| 601.24 | 601.51 | 10.84 | 618.38 | 618.65 | 11.44 | 635.52 | 635.80 | 12.04 | 652.66 | 652.94 | 13.24 |
| 601.52 | 601.80 | 10.85 | 618.66 | 618.94 | 11.45 | 635.81 | 636.08 | 12.05 | 652.95 | 653.23 | 13.25 |
| 601.81 | 602.08 | 10.86 | 618.95 | 619.23 | 11.46 | 636.09 | 636.37 | 12.06 | 653.24 | 653.51 | 13.26 |
| 602.09 | 602.37 | 10.87 | 619.24 | 619.51 | 11.47 | 636.38 | 636.65 | 12.07 | 653.52 | 653.80 | 13.27 |
| 602.38 | 602.65 | 10.88 | 619.52 | 619.80 | 11.48 | 636.66 | 636.94 | 12.08 | 653.81 | 654.08 | 13.28 |
| 602.66 | 602.94 | 10.89 | 619.81 | 620.08 | 11.49 | 636.95 | 637.23 | 12.09 | 654.09 | 654.37 | 13.29 |
| 602.95 | 603.23 | 10.90 | 620.09 | 620.37 | 11.50 | 637.24 | 637.51 | 12.10 | 654.38 | 654.65 | 13.30 |
| 603.24 | 603.51 | 10.91 | 620.38 | 620.65 | 11.51 | 637.52 | 637.80 | 12.11 | 654.66 | 654.94 | 13.31 |
| 603.52 | 603.80 | 10.92 | 620.66 | 620.94 | 11.52 | 637.81 | 638.08 | 12.12 | 654.95 | 655.23 | 13.32 |
| 603.81 | 604.08 | 10.93 | 620.95 | 621.23 | 11.53 | 638.09 | 638.37 | 12.13 | 655.24 | 655.51 | 13.33 |
| 604.09 | 604.37 | 10.94 | 621.24 | 621.51 | 11.54 | 638.38 | 638.65 | 12.14 | 655.52 | 655.80 | 13.34 |
| 604.38 | 604.65 | 10.95 | 621.52 | 621.80 | 11.55 | 638.66 | 638.94 | 12.15 | 655.81 | 656.08 | 13.35 |
| 604.66 | 604.94 | 10.96 | 621.81 | 622.08 | 11.56 | 638.95 | 639.23 | 12.16 | 656.09 | 656.37 | 13.36 |
| 604.95 | 605.23 | 10.97 | 622.09 | 622.37 | 11.57 | 639.24 | 639.51 | 12.17 | 656.38 | 656.65 | 13.37 |
| 605.24 | 605.51 | 10.98 | 622.38 | 622.65 | 11.58 | 639.52 | 639.80 | 12.18 | 656.66 | 656.94 | 13.38 |
| 605.52 | 605.80 | 10.99 | 622.66 | 622.94 | 11.59 | 639.81 | 640.08 | 12.19 | 656.95 | 657.23 | 13.39 |
| 605.81 | 606.08 | 11.00 | 622.95 | 623.23 | 11.60 | 640.09 | 640.37 | 12.20 | 657.24 | 657.51 | 13.40 |
| 606.09 | 606.37 | 11.01 | 623.24 | 623.51 | 11.61 | 640.38 | 640.65 | 12.21 | 657.52 | 657.80 | 13.41 |
| 606.38 | 606.65 | 11.02 | 623.52 | 623.80 | 11.62 | 640.66 | 640.94 | 12.22 | 657.81 | 658.08 | 13.42 |
| 606.66 | 606.94 | 11.03 | 623.81 | 624.08 | 11.63 | 640.95 | 641.23 | 12.23 | 658.09 | 658.37 | 13.43 |
| 606.95 | 607.23 | 11.04 | 624.09 | 624.37 | 11.64 | 641.24 | 641.51 | 12.24 | 658.38 | 658.65 | 13.44 |
| 607.24 | 607.51 | 11.05 | 624.38 | 624.65 | 11.65 | 641.52 | 641.80 | 12.25 | 658.66 | 658.94 | 13.45 |
| 607.52 | 607.80 | 11.06 | 624.66 | 624.94 | 11.66 | 641.81 | 642.08 | 12.26 | 658.95 | 659.23 | 13.46 |
| 607.81 | 608.08 | 11.07 | 624.95 | 625.23 | 11.67 | 642.09 | 642.37 | 12.27 | 659.24 | 659.51 | 13.47 |
| 608.09 | 608.37 | 11.08 | 625.24 | 625.51 | 11.68 | 642.38 | 642.65 | 12.28 | 659.52 | 659.80 | 13.48 |
| 608.38 | 608.65 | 11.09 | 625.52 | 625.80 | 11.69 | 642.66 | 642.94 | 12.29 | 659.81 | 660.08 | 13.49 |
| 608.66 | 608.94 | 11.10 | 625.81 | 626.08 | 11.70 | 642.95 | 643.23 | 12.30 | 660.09 | 660.37 | 13.50 |
| 608.95 | 609.23 | 11.11 | 626.09 | 626.37 | 11.71 | 643.24 | 643.51 | 12.31 | 660.38 | 660.65 | 13.51 |
| 609.24 | 609.51 | 11.12 | 626.38 | 626.65 | 11.72 | 643.52 | 643.80 | 12.32 | 660.66 | 660.94 | 13.52 |
| 609.52 | 609.80 | 11.13 | 626.66 | 626.94 | 11.73 | 643.81 | 644.08 | 12.33 | 660.95 | 661.23 | 13.53 |
| 609.81 | 610.08 | 11.14 | 626.95 | 627.23 | 11.74 | 644.09 | 644.37 | 12.34 | 661.24 | 661.51 | 13.54 |
| 610.09 | 610.37 | 11.15 | 627.24 | 627.51 | 11.75 | 644.38 | 644.65 | 12.35 | 661.52 | 661.80 | 13.55 |
| 610.38 | 610.65 | 11.16 | 627.52 | 627.80 | 11.76 | 644.66 | 644.94 | 12.36 | 661.81 | 662.08 | 13.56 |
| 610.66 | 610.94 | 11.17 | 627.81 | 628.08 | 11.77 | 644.95 | 645.23 | 12.37 | 662.09 | 662.37 | 13.57 |
| 610.95 | 611.23 | 11.18 | 628.09 | 628.37 | 11.78 | 645.24 | 645.51 | 12.38 | 662.38 | 662.65 | 13.58 |
| 611.24 | 611.51 | 11.19 | 628.38 | 628.65 | 11.79 | 645.52 | 645.80 | 12.39 | 662.66 | 662.94 | 13.59 |
| 611.52 | 611.80 | 11.20 | 628.66 | 628.94 | 11.80 | 645.81 | 646.08 | 12.40 | 662.95 | 663.23 | 13.60 |
| 611.81 | 612.08 | 11.21 | 628.95 | 629.23 | 11.81 | 646.09 | 646.37 | 12.41 | 663.24 | 663.51 | 13.61 |
| 612.09 | 612.37 | 11.22 | 629.24 | 629.51 | 11.82 | 646.38 | 646.65 | 12.42 | 663.52 | 663.80 | 13.62 |
| 612.38 | 612.65 | 11.23 | 629.52 | 629.80 | 11.83 | 646.66 | 646.94 | 12.43 | 663.81 | 664.08 | 13.63 |
| 612.66 | 612.94 | 11.24 | 629.81 | 630.08 | 11.84 | 646.95 | 647.23 | 12.44 | 664.09 | 664.37 | 13.64 |
| 612.95 | 613.23 | 11.25 | 630.09 | 630.37 | 11.85 | 647.24 | 647.51 | 12.45 | 664.38 | 664.65 | 13.65 |
| 613.24 | 613.51 | 11.26 | 630.38 | 630.65 | 11.86 | 647.52 | 647.80 | 12.46 | 664.66 | 664.94 | 13.66 |
| 613.52 | 613.80 | 11.27 | 630.66 | 630.94 | 11.87 | 647.81 | 648.08 | 12.47 | 664.95 | 665.23 | 13.67 |
| 613.81 | 614.08 | 11.28 | 630.95 | 631.23 | 11.88 | 648.09 | 648.37 | 12.48 | 665.24 | 665.51 | 13.68 |
| 614.09 | 614.37 | 11.29 | 631.24 | 631.51 | 11.89 | 648.38 | 648.65 | 12.49 | 665.52 | 665.80 | 13.69 |
| 614.38 | 614.65 | 11.30 | 631.52 | 631.80 | 11.90 | 648.66 | 648.94 | 12.50 | 665.81 | 666.08 | 13.70 |
| 614.66 | 614.94 | 11.31 | 631.81 | 632.08 | 11.91 | 648.95 | 649.23 | 12.51 | 666.09 | 666.37 | 13.71 |
| 614.95 | 615.23 | 11.32 | 632.09 | 632.37 | 11.92 | 649.24 | 649.51 | 12.52 | 666.38 | 666.65 | 13.72 |
| 615.24 | 615.51 | 11.33 | 632.38 | 632.65 | 11.93 | 649.52 | 649.80 | 12.53 | 666.66 | 666.94 | 13.73 |
| 615.52 | 615.80 | 11.34 | 632.66 | 632.94 | 11.94 | 649.81 | 650.08 | 12.54 | 666.95 | 667.23 | 13.74 |
| 615.81 | 616.08 | 11.35 | 632.95 | 633.23 | 11.95 | 650.09 | 650.37 | 12.55 | 667.24 | 667.51 | 13.75 |
| 616.09 | 616.37 | 11.36 | 633.24 | 633.51 | 11.96 | 650.38 | 650.65 | 12.56 | 667.52 | 667.80 | 13.76 |
| 616.38 | 616.65 | 11.37 | 633.52 | 633.80 | 11.97 | 650.66 | 650.94 | 12.57 | 667.81 | 668.08 | 13.77 |
| 616.66 | 616.94 | 11.38 | 633.81 | 634.08 | 11.98 | 650.95 | 651.23 | 12.58 | 668.09 | 668.37 | 13.78 |
| 616.95 | 617.23 | 11.39 | 634.09 | 634.37 | 11.99 | 651.24 | 651.51 | 12.59 | 668.38 | 668.65 | 13.79 |
| 617.24 | 617.51 | 11.40 | 634.38 | 634.65 | 12.00 | 651.52 | 651.80 | 12.60 | 668.66 | 668.94 | 13.80 |
| 617.52 | 617.80 | 11.41 | 634.66 | 634.94 | 12.01 | 651.81 | 652.08 | 12.61 | 668.95 | 669.23 | 13.81 |
| 617.81 | 618.08 | 11.42 | 634.95 | 635.23 | 12.02 | 652.09 | 652.37 | 12.62 | 669.24 | 669.51 | 13.82 |
| 618.09 | 618.37 | 12.03 | 635.24 | 635.51 | 12.03 | 652.38 | 652.65 | 12.63 | 669.52 | 669.80 | 13.83 |
| 618.38 | 618.65 | 12.04 | 635.52 | 635.80 | 12.04 | 652.66 | 636.08 | 12.64 | 669.81 | 670.08 | 13.84 |
| 618.66 | 618.94 | 12.05 | 635.81 | 636.08 | 12.05 | 652.95 | 636.37 | 12.65 | 670.09 | 670.37 | 13.85 |
| 618.95 | 619.23 | 12.06 | 636.09 | 636.37 | 12.06 | 653.24 | 636.65 | 12.66 | 670.38 | 670.65 | 13.86 |
| 619.24 | 619.51 | 12.07 | 636.38 | 636.65 | 12.07 | 653.52 | 636.94 | 12.67 | 670.66 | 670.94 | 13.87 |
| 619.52 | 619.80 | 12.08 | 636.66 | 636.94 | 12.08 | 653.81 | 637.23 | 12.68 | 670.95 | 671.23 | 13.88 |
| 619.81 | 620.08 | 12.09 | 636.95 | 637.23 | 12.09 | 654.09 | 637.51 | 12.69 | 671.24 | 671.51 | 13.89 |
| 620.09 | 620.37 | 12.10 | 637.24 | 637.51 | 12.10 | 654.38 | 637.80 | 12.70 | 671.52 | 671.80 | 13.90 |
| 620.38 | 620.65 | 12.11 | 637.52 | 637.80 | 12.11 | 654.66 | 638.08 | 12.71 | 671.81 | 672.08 | 13.91 |
| 620.66 | 620.94 | 12.12 | 637.81 | 638.08 | 12.12 | 654.95 | 638.37 | 12.72 | 672.09 | 672.37 | 13.92 |
| 620.95 | 621.23 | 12.13 | 638.09 | 638.37 | 12.13 | 655.24 | 638.65 | 12.73 | 672.38 | 672.65 | 13.93 |
| 621.24 | 621.51 | 12.14 | 638.38 | 638.65 | 12.14 | 655.52 | 638.94 | 12.74 | 672.66 | 672.94 | 13.94 |
| 621.52 | 621.80 | 12.15 | 638.66 | 638.94 | 12.15 | 655.81 | 639.23 | 12.75 | 672.95 | 673.23 | 13.95 |
| 621.81 | 622.08 | 12.16 | 638.95 | 639.23 | 12.16 | 656.09 | 639.51 | 12.76 | 673.24 | 673.51 | 13.96 |
| 622.09 | 622.37 | 12.17 | 639.24 | 639.51 | 12.17 | 656.38 | 639.80 | 12.77 | 673.52 | 673.80 | 13.97 |
| 622.38 | 622.65 | 12.18 | 639.52 | 639.80 | 12.18 | 656.66 | 639.80 | 12.78 | 673.81 | 674.08 | 13.98 |
| 622.66 | 622.94 | 12.19 | 639.81 | 640.08 | 12.19 | 656.95 | 639.80 | 12.79 | 674.09 | 674.37 | 13.99 |
| 622.95 | 623.23 | 12.20 | 640.09 | 640.37 | 12.20 | 657.24 | 639.80 | 12.80 | 674.38 | 674.65 | 14.00 |
| 623.24 | 623.51 | 12.21 | 640.38 | 640.65 | 12.21 | 657.52 | 639.80 | 12.81 | 674.66 | 674.94 | 14.01 |
| 623.52 | 623.80 | 12.22 | 640.66 | 640.94 | 12.22 | 657.81 | 639.80 | 12.82 | 674.95 | 675.23 | 14.02 |
| 623.81 | 624.08 | 12.23 | 640.95 | 641.23 | 12.23 | 658.09 | 639.80 | 12.83 | 675.24 | 675.51 | 14.03 |
| 624.09 | 624.37 | 12.24 | 641.24 | 641.51 | 12.24 | 658.38 | 639.80 | 12.84 | 675.52 | 675.80 | 14.04 |
| 624.38 | 624.65 | 12.25 | 641.52 | 641.80 | 12.25 | 658.66 | 639.80 | 12.85 | 675.81 | 676.08 | 14.05 |
| 624.66 | 624.94 | 12.26 | 641.81 | 642.08 | 12.26 | 658.95 | 639.80 | 12.86 | 676.09 | 676.37 | 14.06 |
| 624.95 | 625.23 | 12.27 | 642.09 | 642.37 | 12.27 | 659.24 | 639.80 | 12.87 | 676.38 | 676.65 | 14.07 |
| 625.24 | 625.51 | 12.28 | 642.38 | 642.65 | 12.28 | 659.52 | 639.80 | 12.88 | 676.66 | 676.94 | 14.08 |
| 625.52 | 625.80 | 12.29 | 642.66 | 642.94 | 12.29 | 659.81 | 639.80 | 12.89 | 676.95 | | |

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|
| 702.95 | 703.23 | 14.40 | 720.09 | 720.37 | 15.00 | 737.24 | 737.51 | 15.60 | 754.38 | 754.65 | 16.20 | 771.52 | 771.81 | 16.80 |
| 703.24 | 703.51 | 14.41 | 720.38 | 720.65 | 15.01 | 737.52 | 737.80 | 15.61 | 754.66 | 754.94 | 16.21 | 771.81 | 772.08 | 16.81 |
| 703.52 | 703.80 | 14.42 | 720.66 | 720.94 | 15.02 | 737.81 | 738.08 | 15.62 | 754.95 | 755.23 | 16.22 | 772.09 | 772.37 | 16.82 |
| 703.81 | 704.08 | 14.43 | 720.95 | 721.23 | 15.03 | 738.09 | 738.37 | 15.63 | 755.24 | 755.52 | 16.23 | 772.38 | 772.66 | 16.83 |
| 704.09 | 704.37 | 14.44 | 721.24 | 721.51 | 15.04 | 738.38 | 738.65 | 15.64 | 755.53 | 755.81 | 16.24 | 772.67 | 772.94 | 16.84 |
| 704.38 | 704.65 | 14.45 | 721.52 | 721.80 | 15.05 | 738.66 | 738.94 | 15.65 | 755.82 | 756.10 | 16.25 | 772.95 | 773.23 | 16.85 |
| 704.66 | 704.94 | 14.46 | 721.81 | 722.08 | 15.06 | 738.95 | 739.23 | 15.66 | 756.09 | 756.37 | 16.26 | 773.24 | 773.52 | 16.86 |
| 704.95 | 705.23 | 14.47 | 722.09 | 722.37 | 15.07 | 739.24 | 739.52 | 15.67 | 756.38 | 756.66 | 16.27 | 773.53 | 773.81 | 16.87 |
| 705.24 | 705.51 | 14.48 | 722.38 | 722.65 | 15.08 | 739.52 | 739.80 | 15.68 | 756.66 | 756.94 | 16.28 | 773.81 | 774.08 | 16.88 |
| 705.52 | 705.80 | 14.49 | 722.66 | 722.94 | 15.09 | 739.81 | 740.08 | 15.69 | 756.95 | 757.23 | 16.29 | 774.09 | 774.37 | 16.89 |
| 705.81 | 706.08 | 14.50 | 722.95 | 723.23 | 15.10 | 740.09 | 740.37 | 15.70 | 757.24 | 757.52 | 16.30 | 774.38 | 774.65 | 16.90 |
| 706.09 | 706.37 | 14.51 | 723.24 | 723.51 | 15.11 | 740.38 | 740.65 | 15.71 | 757.52 | 757.80 | 16.31 | 774.66 | 774.94 | 16.91 |
| 706.38 | 706.65 | 14.52 | 723.52 | 723.80 | 15.12 | 740.66 | 740.94 | 15.72 | 757.81 | 758.08 | 16.32 | 774.95 | 775.23 | 16.92 |
| 706.66 | 706.94 | 14.53 | 723.81 | 724.08 | 15.13 | 740.95 | 741.23 | 15.73 | 758.09 | 758.37 | 16.33 | 775.24 | 775.52 | 16.93 |
| 706.95 | 707.23 | 14.54 | 724.09 | 724.37 | 15.14 | 741.24 | 741.51 | 15.74 | 758.38 | 758.65 | 16.34 | 775.53 | 775.81 | 16.94 |
| 707.24 | 707.51 | 14.55 | 724.38 | 724.65 | 15.15 | 741.52 | 741.80 | 15.75 | 758.66 | 758.94 | 16.35 | 775.82 | 776.10 | 16.95 |
| 707.52 | 707.80 | 14.56 | 724.66 | 724.94 | 15.16 | 741.81 | 742.08 | 15.76 | 758.95 | 759.23 | 16.36 | 776.09 | 776.37 | 16.96 |
| 707.81 | 708.08 | 14.57 | 724.95 | 725.23 | 15.17 | 742.09 | 742.37 | 15.77 | 759.24 | 759.52 | 16.37 | 776.38 | 776.66 | 16.97 |
| 708.09 | 708.37 | 14.58 | 725.24 | 725.51 | 15.18 | 742.38 | 742.65 | 15.78 | 759.53 | 759.81 | 16.38 | 776.67 | 776.94 | 16.98 |
| 708.38 | 708.65 | 14.59 | 725.52 | 725.80 | 15.19 | 742.66 | 742.94 | 15.79 | 759.81 | 760.09 | 16.39 | 776.95 | 777.23 | 16.99 |
| 708.66 | 708.94 | 14.60 | 725.81 | 726.08 | 15.20 | 742.95 | 743.23 | 15.80 | 760.09 | 760.37 | 16.40 | 777.24 | 777.51 | 17.00 |
| 708.95 | 709.23 | 14.61 | 726.09 | 726.37 | 15.21 | 743.24 | 743.51 | 15.81 | 760.38 | 760.65 | 16.41 | 777.52 | 777.80 | 17.01 |
| 709.24 | 709.51 | 14.62 | 726.38 | 726.65 | 15.22 | 743.52 | 743.80 | 15.82 | 760.66 | 760.94 | 16.42 | 777.81 | 778.08 | 17.02 |
| 709.52 | 709.80 | 14.63 | 726.66 | 726.94 | 15.23 | 743.81 | 744.08 | 15.83 | 760.95 | 761.23 | 16.43 | 778.09 | 778.37 | 17.03 |
| 709.81 | 710.08 | 14.64 | 726.95 | 727.23 | 15.24 | 744.09 | 744.37 | 15.84 | 761.24 | 761.51 | 16.44 | 778.38 | 778.65 | 17.04 |
| 710.09 | 710.37 | 14.65 | 727.24 | 727.51 | 15.25 | 744.38 | 744.65 | 15.85 | 761.52 | 761.80 | 16.45 | 778.66 | 778.94 | 17.05 |
| 710.38 | 710.65 | 14.66 | 727.52 | 727.80 | 15.26 | 744.66 | 744.94 | 15.86 | 761.81 | 762.08 | 16.46 | 778.95 | 779.23 | 17.06 |
| 710.66 | 710.94 | 14.67 | 727.81 | 728.08 | 15.27 | 744.95 | 745.23 | 15.87 | 762.09 | 762.37 | 16.47 | 779.24 | 779.52 | 17.07 |
| 710.95 | 711.23 | 14.68 | 728.09 | 728.37 | 15.28 | 745.24 | 745.51 | 15.88 | 762.38 | 762.65 | 16.48 | 779.53 | 779.81 | 17.08 |
| 711.24 | 711.51 | 14.69 | 728.38 | 728.65 | 15.29 | 745.52 | 745.80 | 15.89 | 762.66 | 762.94 | 16.49 | 779.82 | 779.81 | 17.09 |
| 711.52 | 711.80 | 14.70 | 728.66 | 728.94 | 15.30 | 745.81 | 746.08 | 15.90 | 762.95 | 763.23 | 16.50 | 780.09 | 780.37 | 17.10 |
| 711.81 | 712.08 | 14.71 | 728.95 | 729.23 | 15.31 | 746.09 | 746.37 | 15.91 | 763.24 | 763.51 | 16.51 | 780.38 | 780.65 | 17.11 |
| 712.09 | 712.37 | 14.72 | 729.24 | 729.51 | 15.32 | 746.38 | 746.65 | 15.92 | 763.52 | 763.80 | 16.52 | 780.66 | 780.94 | 17.12 |
| 712.38 | 712.65 | 14.73 | 729.52 | 729.80 | 15.33 | 746.66 | 746.94 | 15.93 | 763.81 | 764.08 | 16.53 | 780.95 | 781.23 | 17.13 |
| 712.66 | 712.94 | 14.74 | 729.81 | 730.08 | 15.34 | 746.95 | 747.23 | 15.94 | 764.09 | 764.37 | 16.54 | 781.24 | 781.51 | 17.14 |
| 712.95 | 713.23 | 14.75 | 730.09 | 730.37 | 15.35 | 747.24 | 747.51 | 15.95 | 764.38 | 764.65 | 16.55 | 781.52 | 781.80 | 17.15 |
| 713.24 | 713.51 | 14.76 | 730.38 | 730.65 | 15.36 | 747.52 | 747.80 | 15.96 | 764.66 | 764.94 | 16.56 | 781.81 | 782.08 | 17.16 |
| 713.52 | 713.80 | 14.77 | 730.66 | 730.94 | 15.37 | 747.81 | 748.08 | 15.97 | 764.95 | 765.23 | 16.57 | 782.09 | 782.37 | 17.17 |
| 713.81 | 714.08 | 14.78 | 730.95 | 731.23 | 15.38 | 748.09 | 748.37 | 15.98 | 765.24 | 765.51 | 16.58 | 782.38 | 782.65 | 17.18 |
| 714.09 | 714.37 | 14.79 | 731.24 | 731.51 | 15.39 | 748.38 | 748.65 | 15.99 | 765.52 | 765.80 | 16.59 | 782.66 | 782.94 | 17.19 |
| 714.38 | 714.65 | 14.80 | 731.52 | 731.80 | 15.40 | 748.66 | 748.94 | 16.00 | 765.81 | 766.08 | 16.60 | 782.95 | 783.23 | 17.20 |
| 714.66 | 714.94 | 14.81 | 731.81 | 732.08 | 15.41 | 748.95 | 749.23 | 16.01 | 766.09 | 766.37 | 16.61 | 783.24 | 783.52 | 17.21 |
| 714.95 | 715.23 | 14.82 | 732.09 | 732.37 | 15.42 | 749.24 | 749.51 | 16.02 | 766.38 | 766.65 | 16.62 | 783.52 | 783.80 | 17.22 |
| 715.24 | 715.51 | 14.83 | 732.38 | 732.65 | 15.43 | 749.52 | 749.80 | 16.03 | 766.66 | 766.94 | 16.63 | 783.81 | 784.08 | 17.23 |
| 715.52 | 715.80 | 14.84 | 732.66 | 732.94 | 15.44 | 749.81 | 750.08 | 16.04 | 766.95 | 767.23 | 16.64 | 784.09 | 784.37 | 17.24 |
| 715.81 | 716.08 | 14.85 | 732.95 | 733.23 | 15.45 | 750.09 | 750.37 | 16.05 | 767.24 | 767.51 | 16.65 | 784.38 | 784.65 | 17.25 |
| 716.09 | 716.37 | 14.86 | 733.24 | 733.51 | 15.46 | 750.38 | 750.66 | 16.06 | 767.52 | 767.80 | 16.66 | 784.66 | 784.94 | 17.26 |
| 716.38 | 716.65 | 14.87 | 733.52 | 733.80 | 15.47 | 750.66 | 750.94 | 16.07 | 767.81 | 768.08 | 16.67 | 784.95 | 785.23 | 17.27 |
| 716.66 | 716.94 | 14.88 | 733.81 | 734.08 | 15.48 | 750.95 | 751.23 | 16.08 | 768.09 | 768.37 | 16.68 | 785.24 | 785.52 | 17.28 |
| 716.95 | 717.23 | 14.89 | 734.09 | 734.37 | 15.49 | 751.24 | 751.51 | 16.09 | 768.38 | 768.65 | 16.69 | 785.53 | 785.81 | 17.29 |
| 717.24 | 717.51 | 14.90 | 734.38 | 734.65 | 15.50 | 751.52 | 751.80 | 16.10 | 768.66 | 768.94 | 16.70 | 785.81 | 786.08 | 17.30 |
| 717.52 | 717.80 | 14.91 | 734.66 | 734.94 | 15.51 | 751.81 | 752.08 | 16.11 | 768.95 | 769.23 | 16.71 | 786.09 | 786.37 | 17.31 |
| 717.81 | 718.08 | 14.92 | 734.95 | 735.23 | 15.52 | 752.09 | 752.37 | 16.12 | 769.24 | 769.51 | 16.72 | 786.38 | 786.65 | 17.32 |
| 718.09 | 718.37 | 14.93 | 735.24 | 735.51 | 15.53 | 752.38 | 752.65 | 16.13 | 769.52 | 769.80 | 16.73 | 786.66 | 786.94 | 17.33 |
| 718.38 | 718.65 | 14.94 | 735.52 | 735.80 | 15.54 | 752.66 | 752.94 | 16.14 | 769.81 | 770.08 | 16.74 | 786.95 | 787.23 | 17.34 |
| 718.66 | 718.94 | 14.95 | 735.81 | 736.08 | 15.55 | 752.95 | 753.23 | 16.15 | 770.09 | 770.37 | 16.75 | 787.24 | 787.51 | 17.35 |
| 718.95 | 719.23 | 14.96 | 736.09 | 736.37 | 15.56 | 753.24 | 753.51 | 16.16 | 770.38 | 770.65 | 16.76 | 787.52 | 787.80 | 17.36 |
| 719.24 | 719.51 | 14.97 | 736.38 | 736.65 | 15.57 | 753.52 | 753.80 | 16.17 | 770.66 | 770.94 | 16.77 | 787.81 | 788.08 | 17.37 |
| 719.52 | 719.80 | 14.98 | 736.66 | 736.94 | 15.58 | 753.81 | 754.08 | 16.18 | 770.95 | 771.23 | 16.78 | 788.09 | 788.37 | 17.38 |
| 719.81 | 720.08 | 14.99 | 736.95 | 737.23 | 15.59 | 754.09 | 754.37 | 16.19 | 771.24 | 771.51 | 16.79 | 788.38 | 788.65 | 17.39 |

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|--------------|--------|-----------|
| 805.81 | 806.08 | 18.00 | 822.95 | 823.23 | 18.60 | 840.09 | 840.37 | 19.20 | 857.24 | 857.51 | 19.80 | 874.38 | 874.65 | 20.40 |
| 806.09 | 806.37 | 18.01 | 823.24 | 823.51 | 18.61 | 840.38 | 840.65 | 19.21 | 857.52 | 857.80 | 19.81 | 874.66 | 874.94 | 20.41 |
| 806.65 | 806.93 | 18.02 | 823.80 | 824.08 | 18.62 | 840.66 | 840.94 | 19.22 | 858.09 | 858.37 | 19.82 | 874.95 | 875.23 | 20.42 |
| 806.66 | 806.94 | 18.03 | 824.81 | 825.09 | 18.63 | 840.95 | 841.23 | 19.23 | 858.66 | 858.94 | 19.83 | 875.32 | 875.60 | 20.43 |
| 806.35 | 807.23 | 18.04 | 824.09 | 824.37 | 18.64 | 841.24 | 841.52 | 19.24 | 858.38 | 858.66 | 19.84 | 875.32 | 875.60 | 20.44 |
| 807.24 | 807.51 | 18.05 | 824.38 | 824.65 | 18.65 | 841.52 | 841.80 | 19.25 | 858.94 | 859.22 | 19.85 | 876.08 | 876.36 | 20.45 |
| 807.52 | 807.80 | 18.06 | 824.66 | 824.94 | 18.66 | 841.81 | 842.09 | 19.26 | 859.25 | 859.53 | 19.86 | 876.37 | 876.65 | 20.46 |
| 808.09 | 808.37 | 18.07 | 824.95 | 825.23 | 18.67 | 842.09 | 842.37 | 19.27 | 859.54 | 859.82 | 19.87 | 876.66 | 876.94 | 20.47 |
| 808.35 | 808.63 | 18.08 | 825.24 | 825.51 | 18.68 | 842.38 | 842.65 | 19.28 | 859.82 | 860.10 | 19.88 | 876.95 | 877.23 | 20.48 |
| 808.36 | 808.64 | 18.09 | 825.52 | 825.80 | 18.69 | 842.66 | 842.94 | 19.29 | 859.81 | 860.09 | 19.89 | 877.23 | 877.51 | 20.49 |
| 808.68 | 808.94 | 18.10 | 825.81 | 826.08 | 18.70 | 842.95 | 843.23 | 19.30 | 860.09 | 860.37 | 19.90 | 877.52 | 877.80 | 20.50 |
| 808.95 | 809.23 | 18.11 | 826.09 | 826.37 | 18.71 | 843.24 | 843.52 | 19.31 | 860.38 | 860.66 | 19.91 | 877.81 | 878.09 | 20.51 |
| 809.24 | 809.51 | 18.12 | 826.38 | 826.66 | 18.72 | 843.52 | 843.80 | 19.32 | 860.66 | 860.94 | 19.92 | 878.10 | 878.38 | 20.52 |
| 809.52 | 809.80 | 18.13 | 826.66 | 826.94 | 18.73 | 843.81 | 844.09 | 19.33 | 860.95 | 861.23 | 19.93 | 878.39 | 878.67 | 20.53 |
| 809.81 | 810.08 | 18.14 | 826.95 | 827.23 | 18.74 | 844.09 | 844.37 | 19.34 | 861.24 | 861.52 | 19.94 | 878.68 | 878.96 | 20.54 |
| 810.09 | 810.37 | 18.15 | 827.24 | 827.51 | 18.75 | 844.38 | 844.65 | 19.35 | 861.53 | 861.81 | 19.95 | 878.97 | 879.25 | 20.55 |
| 810.38 | 810.65 | 18.16 | 827.52 | 827.80 | 18.76 | 844.66 | 844.94 | 19.36 | 861.82 | 862.10 | 19.96 | 879.26 | 879.54 | 20.56 |
| 810.66 | 810.94 | 18.17 | 827.81 | 828.08 | 18.77 | 844.95 | 845.23 | 19.37 | 862.11 | 862.39 | 19.97 | 879.55 | 879.83 | 20.57 |
| 810.95 | 811.23 | 18.18 | 828.09 | 828.37 | 18.78 | 845.24 | 845.51 | 19.38 | 862.40 | 862.68 | 19.98 | 879.84 | 880.12 | 20.58 |
| 811.24 | 811.51 | 18.19 | 828.38 | 828.65 | 18.79 | 845.52 | 845.80 | 19.39 | 862.69 | 862.97 | 19.99 | 879.84 | 880.12 | 20.59 |
| 811.52 | 811.80 | 18.20 | 828.66 | 828.94 | 18.80 | 845.81 | 846.08 | 19.40 | 863.23 | 863.51 | 20.00 | 880.09 | 880.37 | 20.60 |
| 811.81 | 812.08 | 18.21 | 828.95 | 829.23 | 18.81 | 846.09 | 846.37 | 19.41 | 863.52 | 863.80 | 20.01 | 880.38 | 880.66 | 20.61 |
| 812.09 | 812.37 | 18.22 | 829.24 | 829.51 | 18.82 | 846.38 | 846.65 | 19.42 | 863.81 | 864.09 | 20.02 | 880.67 | 880.95 | 20.62 |
| 812.38 | 812.65 | 18.23 | 829.52 | 829.80 | 18.83 | 846.66 | 846.94 | 19.43 | 864.10 | 864.38 | 20.03 | 880.96 | 881.24 | 20.63 |
| 812.66 | 812.94 | 18.24 | 829.81 | 830.08 | 18.84 | 846.95 | 847.23 | 19.44 | 864.39 | 864.67 | 20.04 | 881.25 | 881.53 | 20.64 |
| 812.95 | 813.23 | 18.25 | 830.09 | 830.37 | 18.85 | 847.24 | 847.51 | 19.45 | 864.68 | 864.96 | 20.05 | 881.54 | 881.82 | 20.65 |
| 813.24 | 813.52 | 18.26 | 830.38 | 830.65 | 18.86 | 847.52 | 847.80 | 19.46 | 864.97 | 865.25 | 20.06 | 881.83 | 882.11 | 20.66 |
| 813.52 | 813.80 | 18.27 | 830.66 | 830.94 | 18.87 | 847.81 | 848.08 | 19.47 | 865.26 | 865.54 | 20.07 | 882.12 | 882.40 | 20.67 |
| 813.81 | 814.08 | 18.28 | 830.95 | 831.23 | 18.88 | 848.09 | 848.37 | 19.48 | 865.55 | 865.83 | 20.08 | 882.41 | 882.69 | 20.68 |
| 814.09 | 814.37 | 18.29 | 831.24 | 831.51 | 18.89 | 848.38 | 848.65 | 19.49 | 865.84 | 866.12 | 20.09 | 882.70 | 882.98 | 20.69 |
| 814.38 | 814.65 | 18.30 | 831.52 | 831.80 | 18.90 | 848.66 | 848.94 | 19.50 | 866.13 | 866.41 | 20.10 | 883.00 | 883.28 | 20.70 |
| 814.66 | 814.94 | 18.31 | 831.81 | 832.08 | 18.91 | 848.95 | 849.23 | 19.51 | 866.42 | 866.70 | 20.11 | 883.29 | 883.57 | 20.71 |
| 814.95 | 815.23 | 18.32 | 832.09 | 832.37 | 18.92 | 849.24 | 849.51 | 19.52 | 866.71 | 866.99 | 20.12 | 883.58 | 883.86 | 20.72 |
| 815.24 | 815.51 | 18.33 | 832.38 | 832.65 | 18.93 | 849.52 | 849.80 | 19.53 | 867.00 | 867.28 | 20.13 | 883.87 | 884.15 | 20.73 |
| 815.52 | 815.80 | 18.34 | 832.66 | 832.94 | 18.94 | 849.81 | 850.08 | 19.54 | 867.29 | 867.57 | 20.14 | 884.16 | 884.44 | 20.74 |
| 815.81 | 816.08 | 18.35 | 832.95 | 833.23 | 18.95 | 850.09 | 850.37 | 19.55 | 867.58 | 867.86 | 20.15 | 884.45 | 884.73 | 20.75 |
| 816.09 | 816.37 | 18.36 | 833.24 | 833.51 | 18.96 | 850.38 | 850.65 | 19.56 | 867.87 | 868.15 | 20.16 | 884.74 | 885.02 | 20.76 |
| 816.38 | 816.65 | 18.37 | 833.52 | 833.80 | 18.97 | 850.66 | 850.94 | 19.57 | 868.16 | 868.44 | 20.17 | 885.03 | 885.31 | 20.77 |
| 816.66 | 816.94 | 18.38 | 833.81 | 834.08 | 18.98 | 850.95 | 851.23 | 19.58 | 868.45 | 868.73 | 20.18 | 885.32 | 885.60 | 20.78 |
| 816.95 | 817.23 | 18.39 | 834.09 | 834.37 | 18.99 | 851.24 | 851.51 | 19.59 | 868.74 | 869.02 | 20.19 | 885.61 | 885.89 | 20.79 |
| 817.24 | 817.51 | 18.40 | 834.38 | 834.65 | 19.00 | 851.52 | 851.80 | 19.60 | 869.03 | 869.31 | 20.20 | 885.90 | 886.18 | 20.80 |
| 817.52 | 817.80 | 18.41 | 834.66 | 834.94 | 19.01 | 851.81 | 852.09 | 19.61 | 869.32 | 869.60 | 20.21 | 886.19 | 886.47 | 20.81 |
| 817.81 | 818.08 | 18.42 | 834.95 | 835.23 | 19.02 | 852.09 | 852.37 | 19.62 | 869.61 | 869.89 | 20.22 | 886.48 | 886.76 | 20.82 |
| 818.09 | 818.37 | 18.43 | 835.24 | 835.51 | 19.03 | 852.38 | 852.65 | 19.63 | 869.90 | 870.18 | 20.23 | 886.77 | 887.05 | 20.83 |
| 818.38 | 818.65 | 18.44 | 835.52 | 835.80 | 19.04 | 852.66 | 852.94 | 19.64 | 870.19 | 870.47 | 20.24 | 887.06 | 887.34 | 20.84 |
| 818.66 | 818.94 | 18.45 | 835.81 | 836.08 | 19.05 | 852.95 | 853.23 | 19.65 | 870.48 | 870.76 | 20.25 | 887.35 | 887.63 | 20.85 |
| 818.95 | 819.23 | 18.46 | 836.10 | 836.37 | 19.06 | 853.24 | 853.51 | 19.66 | 870.77 | 871.05 | 20.26 | 887.64 | 887.92 | 20.86 |
| 819.24 | 819.51 | 18.47 | 836.39 | 836.65 | 19.07 | 853.52 | 853.80 | 19.67 | 871.06 | 871.34 | 20.27 | 887.93 | 888.21 | 20.87 |
| 819.52 | 819.80 | 18.48 | 836.68 | 836.94 | 19.08 | 853.81 | 854.08 | 19.68 | 871.35 | 871.63 | 20.28 | 888.22 | 888.50 | 20.88 |
| 819.81 | 819.81 | 18.49 | 836.97 | 837.23 | 19.09 | 854.09 | 854.35 | 19.69 | 871.64 | 871.91 | 20.29 | 888.51 | 888.79 | 20.89 |
| 820.09 | 820.09 | 18.50 | 837.24 | 837.51 | 19.10 | 854.38 | 854.65 | 19.70 | 871.92 | 872.19 | 20.30 | 888.80 | 889.08 | 20.90 |
| 820.37 | 820.37 | 18.51 | 837.52 | 837.79 | 19.11 | 854.67 | 854.94 | 19.71 | 872.21 | 872.48 | 20.31 | 889.09 | 889.37 | 20.91 |
| 820.66 | 820.66 | 18.52 | 837.81 | 838.08 | 19.12 | 854.95 | 855.23 | 19.72 | 872.50 | 872.77 | 20.32 | 889.38 | 889.66 | 20.92 |
| 820.95 | 820.95 | 18.53 | 838.09 | 838.37 | 19.13 | 855.24 | 855.51 | 19.73 | 872.79 | 873.06 | 20.33 | 889.67 | 889.95 | 20.93 |
| 821.24 | 821.24 | 18.54 | 838.38 | 838.65 | 19.14 | 855.52 | 855.80 | 19.74 | 873.08 | 873.35 | 20.34 | 889.96 | 890.24 | 20.94 |
| 821.52 | 821.52 | 18.55 | 838.66 | 838.94 | 19.15 | 855.81 | 856.08 | 19.75 | 873.37 | 873.64 | 20.35 | 890.25 | 890.53 | 20.95 |
| 821.81 | 821.81 | 18.56 | 838.95 | 839.23 | 19.16 | 856.09 | 856.37 | 19.76 | 873.66 | 873.93 | 20.36 | 890.54 | 890.82 | 20.96 |
| 822.09 | 822.09 | 18.57 | 839.24 | 839.51 | 19.17 | 856.38 | 856.65 | 19.77 | 873.95 | 874.22 | 20.37 | 890.83 | 891.11 | 20.97 |
| 822.38 | 822.38 | 18.58 | 839.52 | 839.80 | 19.18 | 856.67 | 856.95 | 19.78 | 874.24 | 874.51 | 20.38 | 891.12 | 891.40 | 20.98 |
| 822.66 | 822.66 | 18.59 | 839.81 | 840.08 | 19.19 | 856.95 | 857.23 | 19.79 | 874.53 | 874.81 | 20.39 | 891.41 | 891.69 | 20.99 |

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|--------------|--------|-----------|--------|
| 908.66 | 908.94 | 21.60 | 926.08 | 925.81 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 | 926.08 | 926.37 |
| 908.95 | 909.23 | 21.61 | 926.37 | 926.09 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 | 926.37 | 926.65 |
| 909.24 | 909.51 | 21.62 | 926.65 | 926.38 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 | 926.65 | 926.91 |
| 909.52 | 909.80 | 21.63 | 926.91 | 926.66 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 | 926.91 | 927.18 |
| 909.81 | 910.06 | 21.64 | 927.18 | 926.95 | 927.43 | 927.18 | 927.43 | 926.95 | 927.43 | 926.95 | 927.43 | 926.95 | 927.43 | 926.95 | 927.43 | 926.95 | 927.43 | 926.95 | 927.43 |
| 910.09 | 910.37 | 21.65 | 927.43 | 927.24 | 927.51 | 927.43 | 927.51 | 927.24 | 927.51 | 927.24 | 927.51 | 927.24 | 927.51 | 927.24 | 927.51 | 927.24 | 927.51 | 927.24 | 927.51 |
| 910.38 | 910.65 | 21.66 | 927.51 | 927.52 | 927.80 | 927.51 | 927.80 | 927.52 | 927.80 | 927.52 | 927.80 | 927.52 | 927.80 | 927.52 | 927.80 | 927.52 | 927.80 | 927.52 | 927.80 |
| 910.66 | 910.94 | 21.67 | 927.80 | 927.81 | 928.08 | 927.80 | 928.08 | 927.81 | 928.08 | 927.81 | 928.08 | 927.81 | 928.08 | 927.81 | 928.08 | 927.81 | 928.08 | 927.81 | 928.08 |
| 910.95 | 911.23 | 21.68 | 928.08 | 928.09 | 928.37 | 928.08 | 928.37 | 928.09 | 928.37 | 928.09 | 928.37 | 928.09 | 928.37 | 928.09 | 928.37 | 928.09 | 928.37 | 928.09 | 928.37 |
| 911.24 | 911.51 | 21.69 | 928.37 | 928.38 | 928.65 | 928.37 | 928.65 | 928.38 | 928.65 | 928.38 | 928.65 | 928.38 | 928.65 | 928.38 | 928.65 | 928.38 | 928.65 | 928.38 | 928.65 |
| 911.52 | 911.80 | 21.70 | 928.65 | 928.66 | 928.94 | 928.65 | 928.94 | 928.66 | 928.94 | 928.66 | 928.94 | 928.66 | 928.94 | 928.66 | 928.94 | 928.66 | 928.94 | 928.66 | 928.94 |
| 911.81 | 912.08 | 21.71 | 928.94 | 928.95 | 929.23 | 928.94 | 929.23 | 928.95 | 929.23 | 928.95 | 929.23 | 928.95 | 929.23 | 928.95 | 929.23 | 928.95 | 929.23 | 928.95 | 929.23 |
| 912.09 | 912.37 | 21.72 | 929.23 | 929.24 | 929.51 | 929.23 | 929.51 | 929.24 | 929.51 | 929.24 | 929.51 | 929.24 | 929.51 | 929.24 | 929.51 | 929.24 | 929.51 | 929.24 | 929.51 |
| 912.38 | 912.65 | 21.73 | 929.51 | 929.52 | 929.80 | 929.51 | 929.80 | 929.52 | 929.80 | 929.52 | 929.80 | 929.52 | 929.80 | 929.52 | 929.80 | 929.52 | 929.80 | 929.52 | 929.80 |
| 912.66 | 912.94 | 21.74 | 929.80 | 929.81 | 930.08 | 929.80 | 930.08 | 929.81 | 930.08 | 929.81 | 930.08 | 929.81 | 930.08 | 929.81 | 930.08 | 929.81 | 930.08 | 929.81 | 930.08 |
| 912.95 | 913.23 | 21.75 | 930.08 | 930.09 | 930.37 | 930.08 | 930.37 | 930.09 | 930.37 | 930.09 | 930.37 | 930.09 | 930.37 | 930.09 | 930.37 | 930.09 | 930.37 | 930.09 | 930.37 |
| 913.24 | 913.51 | 21.76 | 930.37 | 930.38 | 930.65 | 930.37 | 930.65 | 930.38 | 930.65 | 930.38 | 930.65 | 930.38 | 930.65 | 930.38 | 930.65 | 930.38 | 930.65 | 930.38 | 930.65 |
| 913.52 | 913.80 | 21.77 | 930.65 | 930.66 | 930.94 | 930.65 | 930.94 | 930.66 | 930.94 | 930.66 | 930.94 | 930.66 | 930.94 | 930.66 | 930.94 | 930.66 | 930.94 | 930.66 | 930.94 |
| 913.81 | 914.08 | 21.78 | 930.94 | 930.95 | 931.21 | 930.94 | 931.21 | 930.95 | 931.21 | 930.95 | 931.21 | 930.95 | 931.21 | 930.95 | 931.21 | 930.95 | 931.21 | 930.95 | 931.21 |
| 914.09 | 914.37 | 21.79 | 931.21 | 931.22 | 931.48 | 931.21 | 931.48 | 931.22 | 931.48 | 931.22 | 931.48 | 931.22 | 931.48 | 931.22 | 931.48 | 931.22 | 931.48 | 931.22 | 931.48 |
| 914.38 | 914.65 | 21.80 | 931.48 | 931.49 | 931.74 | 931.48 | 931.74 | 931.49 | 931.74 | 931.49 | 931.74 | 931.49 | 931.74 | 931.49 | 931.74 | 931.49 | 931.74 | 931.49 | 931.74 |
| 914.66 | 914.94 | 21.81 | 931.74 | 931.75 | 932.00 | 931.74 | 932.00 | 931.75 | 932.00 | 931.75 | 932.00 | 931.75 | 932.00 | 931.75 | 932.00 | 931.75 | 932.00 | 931.75 | 932.00 |
| 914.95 | 915.23 | 21.82 | 932.00 | 932.01 | 932.27 | 932.00 | 932.27 | 932.01 | 932.27 | 932.01 | 932.27 | 932.01 | 932.27 | 932.01 | 932.27 | 932.01 | 932.27 | 932.01 | 932.27 |
| 915.24 | 915.51 | 21.83 | 932.27 | 932.28 | 932.53 | 932.27 | 932.53 | 932.28 | 932.53 | 932.28 | 932.53 | 932.28 | 932.53 | 932.28 | 932.53 | 932.28 | 932.53 | 932.28 | 932.53 |
| 915.52 | 915.80 | 21.84 | 932.53 | 932.54 | 932.79 | 932.53 | 932.79 | 932.54 | 932.79 | 932.54 | 932.79 | 932.54 | 932.79 | 932.54 | 932.79 | 932.54 | 932.79 | 932.54 | 932.79 |
| 915.81 | 916.08 | 21.85 | 932.79 | 932.80 | 933.05 | 932.79 | 933.05 | 932.80 | 933.05 | 932.80 | 933.05 | 932.80 | 933.05 | 932.80 | 933.05 | 932.80 | 933.05 | 932.80 | 933.05 |
| 916.09 | 916.37 | 21.86 | 933.05 | 933.06 | 933.30 | 933.05 | 933.30 | 933.06 | 933.30 | 933.06 | 933.30 | 933.06 | 933.30 | 933.06 | 933.30 | 933.06 | 933.30 | 933.06 | 933.30 |
| 916.38 | 916.65 | 21.87 | 933.30 | 933.31 | 933.54 | 933.30 | 933.54 | 933.31 | 933.54 | 933.31 | 933.54 | 933.31 | 933.54 | 933.31 | 933.54 | 933.31 | 933.54 | 933.31 | 933.54 |
| 916.66 | 916.94 | 21.88 | 933.54 | 933.55 | 933.78 | 933.54 | 933.78 | 933.55 | 933.78 | 933.55 | 933.78 | 933.55 | 933.78 | 933.55 | 933.78 | 933.55 | 933.78 | 933.55 | 933.78 |
| 916.95 | 917.23 | 21.89 | 933.78 | 933.79 | 934.01 | 933.78 | 934.01 | 933.79 | 934.01 | 933.79 | 934.01 | 933.79 | 934.01 | 933.79 | 934.01 | 933.79 | 934.01 | 933.79 | 934.01 |
| 917.24 | 917.51 | 21.90 | 934.01 | 934.02 | 934.24 | 934.01 | 934.24 | 934.02 | 934.24 | 934.02 | 934.24 | 934.02 | 934.24 | 934.02 | 934.24 | 934.02 | 934.24 | 934.02 | 934.24 |
| 917.52 | 917.80 | 21.91 | 934.24 | 934.25 | 934.46 | 934.24 | 934.46 | 934.25 | 934.46 | 934.25 | 934.46 | 934.25 | 934.46 | 934.25 | 934.46 | 934.25 | 934.46 | 934.25 | 934.46 |
| 918.09 | 918.37 | 21.92 | 934.46 | 934.47 | 934.67 | 934.46 | 934.67 | 934.47 | 934.67 | 934.47 | 934.67 | 934.47 | 934.67 | 934.47 | 934.67 | 934.47 | 934.67 | 934.47 | 934.67 |
| 918.38 | 918.65 | 21.93 | 934.67 | 934.68 | 934.87 | 934.67 | 934.87 | 934.68 | 934.87 | 934.68 | 934.87 | 934.68 | 934.87 | 934.68 | 934.87 | 934.68 | 934.87 | 934.68 | 934.87 |
| 918.66 | 918.94 | 21.94 | 934.87 | 934.88 | 935.06 | 934.87 | 935.06 | 934.88 | 935.06 | 934.88 | 935.06 | 934.88 | 935.06 | 934.88 | 935.06 | 934.88 | 935.06 | 934.88 | 935.06 |
| 918.95 | 919.23 | 21.95 | 935.06 | 935.07 | 935.25 | 935.06 | 935.25 | 935.07 | 935.25 | 935.07 | 935.25 | 935.07 | 935.25 | 935.07 | 935.25 | 935.07 | 935.25 | 935.07 | 935.25 |
| 919.24 | 919.51 | 21.96 | 935.25 | 935.26 | 935.43 | 935.25 | 935.43 | 935.26 | 935.43 | 935.26 | 935.43 | 935.26 | 935.43 | 935.26 | 935.43 | 935.26 | 935.43 | 935.26 | 935.43 |
| 919.52 | 919.80 | 21.97 | 935.43 | 935.44 | 935.61 | 935.43 | 935.61 | 935.44 | 935.61 | 935.44 | 935.61 | 935.44 | 935.61 | 935.44 | 935.61 | 935.44 | 935.61 | 935.44 | 935.61 |
| 919.81 | 920.08 | 21.98 | 935.61 | 935.62 | 935.78 | 935.61 | 935.78 | 935.62 | 935.78 | 935.62 | 935.78 | 935.62 | 935.78 | 935.62 | 935.78 | 935.62 | 935.78 | 935.62 | 935.78 |
| 920.09 | 920.37 | 22.00 | 935.78 | 935.79 | 935.94 | 935.78 | 935.94 | 935.79 | 935.94 | 935.79 | 935.94 | 935.79 | 935.94 | 935.79 | 935.94 | 935.79 | 935.94 | 935.79 | 935.94 |
| 920.38 | 920.65 | 22.01 | 935.94 | 935.95 | 936.09 | 935.94 | 936.09 | 935.95 | 936.09 | 935.95 | 936.09 | 935.95 | 936.09 | 935.95 | 936.09 | 935.95 | 936.09 | 935.95 | 936.09 |
| 920.66 | 920.94 | 22.02 | 936.09 | 936.10 | 936.23 | 936.09 | 936.23 | 936.10 | 936.23 | 936.10 | 936.23 | 936.10 | 936.23 | 936.10 | 936.23 | 936.10 | 936.23 | 936.10 | 936.23 |
| 920.95 | 921.23 | 22.03 | 936.23 | 936.24 | 936.36 | 936.23 | 936.36 | 936.24 | 936.36 | 936.24 | 936.36 | 936.24 | 936.36 | 936.24 | 936.36 | 936.24 | 936.36 | 936.24 | 936.36 |
| 921.24 | 921.51 | 22.04 | 936.36 | 936.37 | 936.48 | 936.36 | 936.48 | 936.37 | 936.48 | 936.37 | 936.48 | 936.37 | 936.48 | 936.37 | 936.48 | 936.37 | 936.48 | 936.37 | 936.48 |
| 921.52 | 921.80 | 22.05 | 936.48 | 936.49 | 936.59 | 936.48 | 936.59 | 936.49 | 936.59 | 936.49 | 936.59 | 936.49 | 936.59 | 936.49 | 936.59 | 936.49 | 936.59 | 936.49 | 936.59 |
| 921.81 | 922.08 | 22.07 | 936.59 | 936.60 | 936.69 | 936.59 | 936.69 | 936.60 | 936.69 | 936.60 | 936.69 | 936.60 | 936.69 | 936.60 | 936.69 | 936.60 | 936.69 | 936.60 | 936.69 |
| 922.09 | 922.37 | 22.08 | 936.69 | 936.70 | 936.78 | 936.69 | 936.78 | 936.70 | 936.78 | 936.70 | 936.78 | 936.70 | 936.78 | 936.70 | 936.78 | 936.70 | 936.78 | 936.70 | 936.78 |
| 922.38 | 922.65 | 22.09 | 936.78 | 936.79 | 936.86 | 936.78 | 936.86 | 936.79 | 936.86 | 936.79 | 936.86 | 936.79 | 936.86 | 936.79 | 936.86 | 936.79 | 936.86 | 936.79 | 936.86 |
| 922.66 | 922.94 | 22.10 | 936.86 | 936.87 | 936.94 | 936.86 | 936.94 | 936.87 | 936.94 | 936.87 | 936.94 | 936.87 | 936.94 | 936.87 | 936.94 | 936.87 | 936.94 | 936.87 | 936.94 |
| 922.95 | 923.23 | 22.11 | 936.94 | 936.95 | 937.01 | 936.94 | 937.01 | 936.95 | 937.01 | 936.95 | 937.01 | 936.95 | 937.01 | 936.95 | 937.01 | 936.95 | 937.01 | 936.95 | 937.01 |
| 923.24 | 923.51 | 22.12 | 937.01 | 937.02 | 937.07 | 937.01 | 937.07 | 937.02 | 937.07 | 937.02 | 937.07 | 937.02 | 937.07 | 937.02 | 937.07 | 937.02 | 937.07 | 937.02 | 937.07 |
| 923.52 | 923.80 | 22.13 | 937.07 | 937.08 | 937.12 | 937.07 | 937.12 | 937.08 | 937.12 | 937.08 | 937.12 | 937.08 | 937.12 | 937.08 | 937.12 | 937.08 | 937.12 | 937.08 | 937.12 |
| 923.81 | 924.08 | 22.14 | 937.12 | 937.13 | 937.16 | 937.12 | 937.16 | 937.13 | 937.16 | 937.13 | 937.16 | 937.13 | 937.16 | 937.13 | 937.16 | 937.13 | 937.16 | 937.13 | 937.16 |
| 924.09 | 924.37 | 22.14 | 937.16 | 937.17 | 937.19 | 937.16 | 937.19 | 937.17 | 937.19 | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment **12 pay periods per year**

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|--------------|----------|-----------|
| 1.011.52 | 1.011.80 | 25.20 | 1.028.66 | 1.028.94 | 25.80 | 1.045.81 | 1.046.08 | 26.40 | 1.062.95 | 1.063.23 | 27.00 | 1.080.09 | 1.080.37 | 27.60 | 1.097.24 | 1.097.51 | 28.20 |
| 1.011.81 | 1.012.08 | 25.21 | 1.028.95 | 1.029.23 | 25.81 | 1.046.09 | 1.046.37 | 26.41 | 1.063.24 | 1.063.51 | 27.01 | 1.080.38 | 1.080.65 | 27.61 | 1.097.52 | 1.097.80 | 28.21 |
| 1.012.09 | 1.012.37 | 25.22 | 1.029.24 | 1.029.51 | 25.82 | 1.046.38 | 1.046.66 | 26.42 | 1.063.52 | 1.063.80 | 27.02 | 1.080.66 | 1.080.94 | 27.62 | 1.097.81 | 1.098.08 | 28.22 |
| 1.012.38 | 1.012.65 | 25.23 | 1.029.52 | 1.029.80 | 25.83 | 1.046.67 | 1.046.94 | 26.43 | 1.063.81 | 1.064.09 | 27.03 | 1.080.95 | 1.081.23 | 27.63 | 1.098.09 | 1.098.37 | 28.23 |
| 1.012.66 | 1.012.94 | 25.24 | 1.029.81 | 1.030.08 | 25.84 | 1.046.95 | 1.047.23 | 26.44 | 1.064.09 | 1.064.37 | 27.04 | 1.081.24 | 1.081.51 | 27.64 | 1.098.38 | 1.098.65 | 28.24 |
| 1.012.95 | 1.013.23 | 25.25 | 1.030.09 | 1.030.37 | 25.85 | 1.047.24 | 1.047.51 | 26.45 | 1.064.38 | 1.064.65 | 27.05 | 1.081.52 | 1.081.80 | 27.65 | 1.098.66 | 1.098.94 | 28.25 |
| 1.013.24 | 1.013.51 | 25.26 | 1.030.38 | 1.030.65 | 25.86 | 1.047.52 | 1.047.80 | 26.46 | 1.064.66 | 1.064.94 | 27.06 | 1.081.81 | 1.082.08 | 27.66 | 1.098.95 | 1.099.23 | 28.26 |
| 1.013.52 | 1.013.80 | 25.27 | 1.030.66 | 1.030.94 | 25.87 | 1.047.81 | 1.048.08 | 26.47 | 1.064.95 | 1.065.23 | 27.07 | 1.082.09 | 1.082.37 | 27.67 | 1.099.24 | 1.099.52 | 28.27 |
| 1.013.81 | 1.014.08 | 25.28 | 1.030.95 | 1.031.23 | 25.88 | 1.048.09 | 1.048.37 | 26.48 | 1.065.24 | 1.065.51 | 27.08 | 1.082.38 | 1.082.66 | 27.68 | 1.099.53 | 1.099.81 | 28.28 |
| 1.014.09 | 1.014.37 | 25.29 | 1.031.24 | 1.031.51 | 25.89 | 1.048.38 | 1.048.65 | 26.49 | 1.065.52 | 1.065.80 | 27.09 | 1.082.67 | 1.082.95 | 27.69 | 1.099.82 | 1.100.08 | 28.29 |
| 1.014.38 | 1.014.65 | 25.30 | 1.031.52 | 1.031.80 | 25.90 | 1.048.66 | 1.048.94 | 26.50 | 1.065.81 | 1.066.08 | 27.10 | 1.082.95 | 1.083.23 | 27.70 | 1.100.09 | 1.100.37 | 28.30 |
| 1.014.66 | 1.014.94 | 25.31 | 1.031.81 | 1.032.08 | 25.91 | 1.048.95 | 1.049.23 | 26.51 | 1.066.09 | 1.066.37 | 27.11 | 1.083.24 | 1.083.51 | 27.71 | 1.100.38 | 1.100.65 | 28.31 |
| 1.014.95 | 1.015.23 | 25.32 | 1.032.09 | 1.032.37 | 25.92 | 1.049.24 | 1.049.51 | 26.52 | 1.066.38 | 1.066.66 | 27.12 | 1.083.52 | 1.083.80 | 27.72 | 1.100.66 | 1.100.94 | 28.32 |
| 1.015.24 | 1.015.51 | 25.33 | 1.032.38 | 1.032.65 | 25.93 | 1.049.52 | 1.049.80 | 26.53 | 1.066.66 | 1.066.94 | 27.13 | 1.083.81 | 1.084.08 | 27.73 | 1.100.95 | 1.101.23 | 28.33 |
| 1.015.52 | 1.015.80 | 25.34 | 1.032.66 | 1.032.94 | 25.94 | 1.049.81 | 1.050.08 | 26.54 | 1.066.95 | 1.067.23 | 27.14 | 1.084.09 | 1.084.37 | 27.74 | 1.101.24 | 1.101.51 | 28.34 |
| 1.015.81 | 1.016.08 | 25.35 | 1.032.95 | 1.033.23 | 25.95 | 1.050.09 | 1.050.37 | 26.55 | 1.067.24 | 1.067.51 | 27.15 | 1.084.38 | 1.084.65 | 27.75 | 1.101.52 | 1.101.80 | 28.35 |
| 1.016.09 | 1.016.37 | 25.36 | 1.033.24 | 1.033.51 | 25.96 | 1.050.38 | 1.050.65 | 26.56 | 1.067.52 | 1.067.80 | 27.16 | 1.084.66 | 1.084.94 | 27.76 | 1.101.81 | 1.102.08 | 28.36 |
| 1.016.38 | 1.016.65 | 25.37 | 1.033.52 | 1.033.80 | 25.97 | 1.050.66 | 1.050.94 | 26.57 | 1.067.81 | 1.068.08 | 27.17 | 1.084.95 | 1.085.23 | 27.77 | 1.102.09 | 1.102.37 | 28.37 |
| 1.016.66 | 1.016.94 | 25.38 | 1.033.81 | 1.034.08 | 25.98 | 1.050.95 | 1.051.23 | 26.58 | 1.068.09 | 1.068.37 | 27.18 | 1.085.24 | 1.085.51 | 27.78 | 1.102.38 | 1.102.65 | 28.38 |
| 1.016.95 | 1.017.23 | 25.39 | 1.034.09 | 1.034.37 | 25.99 | 1.051.24 | 1.051.51 | 26.59 | 1.068.38 | 1.068.65 | 27.19 | 1.085.52 | 1.085.80 | 27.79 | 1.102.66 | 1.102.94 | 28.39 |
| 1.017.24 | 1.017.51 | 25.40 | 1.034.38 | 1.034.65 | 26.00 | 1.051.52 | 1.051.80 | 26.60 | 1.068.66 | 1.068.94 | 27.20 | 1.085.81 | 1.086.08 | 27.80 | 1.102.95 | 1.103.23 | 28.40 |
| 1.017.52 | 1.017.80 | 25.41 | 1.034.66 | 1.034.94 | 26.01 | 1.051.81 | 1.052.08 | 26.61 | 1.068.95 | 1.069.23 | 27.21 | 1.086.09 | 1.086.37 | 27.81 | 1.103.24 | 1.103.51 | 28.41 |
| 1.017.81 | 1.018.08 | 25.42 | 1.034.95 | 1.035.23 | 26.02 | 1.052.09 | 1.052.37 | 26.62 | 1.069.24 | 1.069.51 | 27.22 | 1.086.38 | 1.086.65 | 27.82 | 1.103.52 | 1.103.80 | 28.42 |
| 1.018.09 | 1.018.37 | 25.43 | 1.035.24 | 1.035.51 | 26.03 | 1.052.38 | 1.052.65 | 26.63 | 1.069.52 | 1.069.80 | 27.23 | 1.086.66 | 1.086.94 | 27.83 | 1.103.81 | 1.104.08 | 28.43 |
| 1.018.38 | 1.018.65 | 25.44 | 1.035.52 | 1.035.80 | 26.04 | 1.052.66 | 1.052.94 | 26.64 | 1.069.81 | 1.070.08 | 27.24 | 1.086.95 | 1.087.23 | 27.84 | 1.104.09 | 1.104.37 | 28.44 |
| 1.018.66 | 1.018.94 | 25.45 | 1.035.81 | 1.036.08 | 26.05 | 1.052.95 | 1.053.23 | 26.65 | 1.070.09 | 1.070.37 | 27.25 | 1.087.24 | 1.087.51 | 27.85 | 1.104.38 | 1.104.65 | 28.45 |
| 1.018.95 | 1.019.23 | 25.46 | 1.036.09 | 1.036.37 | 26.06 | 1.053.24 | 1.053.51 | 26.66 | 1.070.38 | 1.070.65 | 27.26 | 1.087.52 | 1.087.80 | 27.86 | 1.104.66 | 1.104.94 | 28.46 |
| 1.019.24 | 1.019.51 | 25.47 | 1.036.38 | 1.036.65 | 26.07 | 1.053.52 | 1.053.80 | 26.67 | 1.070.66 | 1.070.94 | 27.27 | 1.087.81 | 1.088.08 | 27.87 | 1.104.95 | 1.105.23 | 28.47 |
| 1.019.52 | 1.019.80 | 25.48 | 1.036.66 | 1.036.94 | 26.08 | 1.053.81 | 1.054.08 | 26.68 | 1.070.95 | 1.071.23 | 27.28 | 1.088.09 | 1.088.37 | 27.88 | 1.105.24 | 1.105.51 | 28.48 |
| 1.019.81 | 1.020.08 | 25.49 | 1.036.95 | 1.037.23 | 26.09 | 1.054.09 | 1.054.37 | 26.69 | 1.071.24 | 1.071.51 | 27.29 | 1.088.38 | 1.088.65 | 27.89 | 1.105.52 | 1.105.80 | 28.49 |
| 1.020.09 | 1.020.37 | 25.50 | 1.037.24 | 1.037.51 | 26.10 | 1.054.38 | 1.054.65 | 26.70 | 1.071.52 | 1.071.80 | 27.30 | 1.088.66 | 1.088.94 | 27.90 | 1.105.81 | 1.106.08 | 28.50 |
| 1.020.38 | 1.020.65 | 25.51 | 1.037.52 | 1.037.80 | 26.11 | 1.054.66 | 1.054.94 | 26.71 | 1.071.81 | 1.072.08 | 27.31 | 1.088.95 | 1.089.23 | 27.91 | 1.106.09 | 1.106.37 | 28.51 |
| 1.020.66 | 1.020.94 | 25.52 | 1.037.81 | 1.038.08 | 26.12 | 1.054.95 | 1.055.23 | 26.72 | 1.072.09 | 1.072.37 | 27.32 | 1.089.24 | 1.089.51 | 27.92 | 1.106.38 | 1.106.65 | 28.52 |
| 1.020.95 | 1.021.23 | 25.53 | 1.038.09 | 1.038.37 | 26.13 | 1.055.24 | 1.055.51 | 26.73 | 1.072.38 | 1.072.65 | 27.33 | 1.089.52 | 1.089.80 | 27.93 | 1.106.66 | 1.106.94 | 28.53 |
| 1.021.24 | 1.021.51 | 25.54 | 1.038.38 | 1.038.65 | 26.14 | 1.055.52 | 1.055.80 | 26.74 | 1.072.66 | 1.072.94 | 27.34 | 1.089.81 | 1.090.08 | 27.94 | 1.106.95 | 1.107.23 | 28.54 |
| 1.021.52 | 1.021.80 | 25.55 | 1.038.66 | 1.038.94 | 26.15 | 1.055.81 | 1.056.08 | 26.75 | 1.072.95 | 1.073.23 | 27.35 | 1.089.99 | 1.090.27 | 27.95 | 1.107.24 | 1.107.51 | 28.55 |
| 1.021.81 | 1.022.08 | 25.56 | 1.038.95 | 1.039.23 | 26.16 | 1.056.09 | 1.056.37 | 26.76 | 1.073.24 | 1.073.51 | 27.36 | 1.090.38 | 1.090.65 | 27.96 | 1.107.52 | 1.107.80 | 28.56 |
| 1.022.09 | 1.022.37 | 25.57 | 1.039.24 | 1.039.51 | 26.17 | 1.056.38 | 1.056.65 | 26.77 | 1.073.52 | 1.073.80 | 27.37 | 1.090.66 | 1.090.94 | 27.97 | 1.107.81 | 1.108.08 | 28.57 |
| 1.022.38 | 1.022.65 | 25.58 | 1.039.52 | 1.039.80 | 26.18 | 1.056.66 | 1.056.94 | 26.78 | 1.073.81 | 1.074.08 | 27.38 | 1.090.95 | 1.091.23 | 27.98 | 1.108.09 | 1.108.37 | 28.58 |
| 1.022.66 | 1.022.94 | 25.59 | 1.039.81 | 1.040.08 | 26.19 | 1.056.95 | 1.057.23 | 26.79 | 1.074.09 | 1.074.37 | 27.39 | 1.091.24 | 1.091.51 | 27.99 | 1.108.38 | 1.108.65 | 28.59 |
| 1.022.95 | 1.023.23 | 25.60 | 1.040.09 | 1.040.37 | 26.20 | 1.057.24 | 1.057.51 | 26.80 | 1.074.38 | 1.074.65 | 27.40 | 1.091.52 | 1.091.80 | 28.00 | 1.108.66 | 1.108.94 | 28.60 |
| 1.023.24 | 1.023.51 | 25.61 | 1.040.38 | 1.040.65 | 26.21 | 1.057.52 | 1.057.80 | 26.81 | 1.074.66 | 1.074.94 | 27.41 | 1.091.81 | 1.092.08 | 28.01 | 1.108.95 | 1.109.23 | 28.61 |
| 1.023.52 | 1.023.80 | 25.62 | 1.040.66 | 1.040.94 | 26.22 | 1.057.81 | 1.058.08 | 26.82 | 1.074.95 | 1.075.23 | 27.42 | 1.092.09 | 1.092.37 | 28.02 | 1.109.24 | 1.109.51 | 28.62 |
| 1.023.81 | 1.024.08 | 25.63 | 1.040.95 | 1.041.23 | 26.23 | 1.058.09 | 1.058.37 | 26.83 | 1.075.24 | 1.075.51 | 27.43 | 1.092.38 | 1.092.65 | 28.03 | 1.109.52 | 1.109.80 | 28.63 |
| 1.024.09 | 1.024.37 | 25.64 | 1.041.24 | 1.041.51 | 26.24 | 1.058.38 | 1.058.65 | 26.84 | 1.075.52 | 1.075.80 | 27.44 | 1.092.66 | 1.092.94 | 28.04 | 1.109.81 | 1.110.08 | 28.64 |
| 1.024.38 | 1.024.65 | 25.65 | 1.041.52 | 1.041.80 | 26.25 | 1.058.66 | 1.058.94 | 26.85 | 1.075.81 | 1.076.08 | 27.45 | 1.092.95 | 1.093.23 | 28.05 | 1.110.09 | 1.110.37 | 28.65 |
| 1.024.66 | 1.024.94 | 25.66 | 1.041.81 | 1.042.08 | 26.26 | 1.058.95 | 1.059.23 | 26.86 | 1.076.09 | 1.076.37 | 27.46 | 1.093.24 | 1.093.51 | 28.06 | 1.110.38 | 1.110.65 | 28.66 |
| 1.024.95 | 1.025.23 | 25.67 | 1.042.09 | 1.042.37 | 26.27 | 1.059.24 | 1.059.51 | 26.87 | 1.076.38 | 1.076.65 | 27.47 | 1.093.52 | 1.093.80 | 28.07 | 1.110.66 | 1.110.94 | 28.67 |
| 1.025.24 | 1.025.51 | 25.68 | 1.042.38 | 1.042.65 | 26.28 | 1.059.52 | 1.059.80 | 26.88 | 1.076.66 | 1.076.94 | 27.48 | 1.093.81 | 1.094.08 | 28.08 | 1.110.95 | 1.111.23 | 28.68 |
| 1.025.52 | 1.025.80 | 25.69 | 1.042.66 | 1.042.94 | 26.29 | 1.059.81 | 1.060.08 | 26.89 | 1.076.95 | 1.077.23 | 27.49 | 1.094.09 | 1.094.37 | 28.09 | 1.111.24 | 1.111.51 | 28.69 |
| 1.025.81 | 1.026.08 | 25.70 | 1.042.95 | 1.043.23 | 26.30 | 1.060.09 | 1.060.37 | 26.90 | 1.077.24 | 1.077.51 | 27.50 | 1.094.38 | 1.094.65 | 28.10 | 1.111.52 | 1.111.80 | 28.70 |
| 1.026.09 | 1.026.37 | 25.71 | 1.043.24 | 1.043.51 | 26.31 | 1.060.38 | 1.060.65 | 26.91 | 1.077.52 | 1.077.80 | 27.51 | 1.094.66 | 1.094.94 | 28.11 | 1.111.81 | 1.112.08 | 28.71 |
| 1.026.38 | 1.026.65 | 25.72 | 1.043.52 | 1.043.80 | 26.32 | 1.060.66 | 1.060.94 | 26.92 | 1.077.81 | 1.078.08 | 27.52 | 1.094.95 | 1.095.23 | 28.12 | 1.112.09 | 1.112.37 | 28.72 |
| 1.026.66 | 1.026.94 | 25.73 | 1.043.81 | 1.044.08 | 26.33 | 1.060.95 | 1.061.23 | 26.93 | 1.078.09 | 1.078.37 | 27.53 | 1.095.24 | 1.095.51 | 28.13 | 1.112.38 | 1.112.65 | 28.73 |
| 1.026.95 | 1.027.23 | 25.74 | 1.044.09 | | | | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|---------|-----------|---------|--------------|---------|-----------|---------|--------------|---------|-----------|---------|--------------|-------|-----------|---------|
| 1114.38 | 1114.65 | 28.80 | 1131.52 | 1131.52 | 1131.80 | 29.40 | 1148.66 | 1148.66 | 1148.94 | 30.00 | 1166.01 | 1166.01 | 30.60 | 1182.95 | 1182.95 |
| 1114.66 | 1114.94 | 28.81 | 1131.81 | 1131.81 | 1132.08 | 29.41 | 1148.95 | 1148.95 | 1149.23 | 30.01 | 1166.30 | 1166.30 | 30.61 | 1183.24 | 1183.24 |
| 1114.95 | 1115.23 | 28.82 | 1132.09 | 1132.09 | 1132.37 | 29.42 | 1149.24 | 1149.24 | 1149.51 | 30.02 | 1166.59 | 1166.59 | 30.62 | 1183.52 | 1183.52 |
| 1115.24 | 1115.51 | 28.83 | 1132.38 | 1132.38 | 1132.65 | 29.43 | 1149.52 | 1149.52 | 1149.80 | 30.03 | 1166.88 | 1166.88 | 30.63 | 1183.81 | 1183.81 |
| 1115.52 | 1115.80 | 28.84 | 1132.66 | 1132.66 | 1132.94 | 29.44 | 1149.81 | 1149.81 | 1150.08 | 30.04 | 1167.17 | 1167.17 | 30.64 | 1184.09 | 1184.09 |
| 1115.81 | 1116.08 | 28.85 | 1132.95 | 1132.95 | 1133.23 | 29.45 | 1150.09 | 1150.09 | 1150.37 | 30.05 | 1167.46 | 1167.46 | 30.65 | 1184.38 | 1184.38 |
| 1116.09 | 1116.36 | 28.86 | 1133.24 | 1133.24 | 1133.51 | 29.46 | 1150.38 | 1150.38 | 1150.65 | 30.06 | 1167.75 | 1167.75 | 30.66 | 1184.67 | 1184.67 |
| 1116.37 | 1116.65 | 28.87 | 1133.52 | 1133.52 | 1133.80 | 29.47 | 1150.67 | 1150.67 | 1150.94 | 30.07 | 1168.04 | 1168.04 | 30.67 | 1184.95 | 1184.95 |
| 1116.66 | 1116.94 | 28.88 | 1133.81 | 1133.81 | 1134.08 | 29.48 | 1150.95 | 1150.95 | 1151.23 | 30.08 | 1168.33 | 1168.33 | 30.68 | 1185.24 | 1185.24 |
| 1116.95 | 1117.23 | 28.89 | 1134.09 | 1134.09 | 1134.37 | 29.49 | 1151.24 | 1151.24 | 1151.51 | 30.09 | 1168.62 | 1168.62 | 30.69 | 1185.52 | 1185.52 |
| 1117.24 | 1117.52 | 28.90 | 1134.38 | 1134.38 | 1134.65 | 29.50 | 1151.53 | 1151.53 | 1151.80 | 30.10 | 1168.91 | 1168.91 | 30.70 | 1185.81 | 1185.81 |
| 1117.53 | 1117.80 | 28.91 | 1134.66 | 1134.66 | 1134.94 | 29.51 | 1151.82 | 1151.82 | 1152.09 | 30.11 | 1169.20 | 1169.20 | 30.71 | 1186.10 | 1186.10 |
| 1117.81 | 1118.08 | 28.92 | 1134.95 | 1134.95 | 1135.23 | 29.52 | 1152.09 | 1152.09 | 1152.37 | 30.12 | 1169.49 | 1169.49 | 30.72 | 1186.39 | 1186.39 |
| 1118.09 | 1118.37 | 28.93 | 1135.24 | 1135.24 | 1135.51 | 29.53 | 1152.38 | 1152.38 | 1152.65 | 30.13 | 1169.78 | 1169.78 | 30.73 | 1186.68 | 1186.68 |
| 1118.38 | 1118.65 | 28.94 | 1135.52 | 1135.52 | 1135.80 | 29.54 | 1152.66 | 1152.66 | 1152.94 | 30.14 | 1170.07 | 1170.07 | 30.74 | 1186.97 | 1186.97 |
| 1118.66 | 1118.94 | 28.95 | 1135.81 | 1135.81 | 1136.08 | 29.55 | 1152.95 | 1152.95 | 1153.23 | 30.15 | 1170.36 | 1170.36 | 30.75 | 1187.26 | 1187.26 |
| 1118.95 | 1119.23 | 28.96 | 1136.09 | 1136.09 | 1136.37 | 29.56 | 1153.24 | 1153.24 | 1153.51 | 30.16 | 1170.65 | 1170.65 | 30.76 | 1187.55 | 1187.55 |
| 1119.24 | 1119.51 | 28.97 | 1136.38 | 1136.38 | 1136.65 | 29.57 | 1153.53 | 1153.53 | 1153.80 | 30.17 | 1170.94 | 1170.94 | 30.77 | 1187.84 | 1187.84 |
| 1119.52 | 1119.80 | 28.98 | 1136.66 | 1136.66 | 1136.94 | 29.58 | 1153.81 | 1153.81 | 1154.08 | 30.18 | 1171.23 | 1171.23 | 30.78 | 1188.13 | 1188.13 |
| 1119.81 | 1120.08 | 28.99 | 1136.95 | 1136.95 | 1137.23 | 29.59 | 1154.09 | 1154.09 | 1154.37 | 30.19 | 1171.52 | 1171.52 | 30.79 | 1188.42 | 1188.42 |
| 1120.09 | 1120.37 | 29.00 | 1137.24 | 1137.24 | 1137.51 | 29.60 | 1154.38 | 1154.38 | 1154.65 | 30.20 | 1171.81 | 1171.81 | 30.80 | 1188.71 | 1188.71 |
| 1120.38 | 1120.65 | 29.01 | 1137.52 | 1137.52 | 1137.80 | 29.61 | 1154.66 | 1154.66 | 1154.94 | 30.21 | 1172.10 | 1172.10 | 30.81 | 1189.00 | 1189.00 |
| 1120.66 | 1120.94 | 29.02 | 1137.81 | 1137.81 | 1138.08 | 29.62 | 1154.95 | 1154.95 | 1155.23 | 30.22 | 1172.39 | 1172.39 | 30.82 | 1189.29 | 1189.29 |
| 1120.95 | 1121.23 | 29.03 | 1138.09 | 1138.09 | 1138.37 | 29.63 | 1155.24 | 1155.24 | 1155.51 | 30.23 | 1172.68 | 1172.68 | 30.83 | 1189.58 | 1189.58 |
| 1121.24 | 1121.51 | 29.04 | 1138.38 | 1138.38 | 1138.65 | 29.64 | 1155.52 | 1155.52 | 1155.80 | 30.24 | 1172.97 | 1172.97 | 30.84 | 1189.87 | 1189.87 |
| 1121.52 | 1121.80 | 29.05 | 1138.66 | 1138.66 | 1138.94 | 29.65 | 1155.81 | 1155.81 | 1156.08 | 30.25 | 1173.26 | 1173.26 | 30.85 | 1190.16 | 1190.16 |
| 1121.81 | 1122.08 | 29.06 | 1138.95 | 1138.95 | 1139.23 | 29.66 | 1156.09 | 1156.09 | 1156.37 | 30.26 | 1173.55 | 1173.55 | 30.86 | 1190.45 | 1190.45 |
| 1122.09 | 1122.37 | 29.07 | 1139.24 | 1139.24 | 1139.51 | 29.67 | 1156.38 | 1156.38 | 1156.65 | 30.27 | 1173.84 | 1173.84 | 30.87 | 1190.74 | 1190.74 |
| 1122.38 | 1122.65 | 29.08 | 1139.52 | 1139.52 | 1139.80 | 29.68 | 1156.67 | 1156.67 | 1156.94 | 30.28 | 1174.13 | 1174.13 | 30.88 | 1191.03 | 1191.03 |
| 1122.66 | 1122.94 | 29.09 | 1139.81 | 1139.81 | 1140.08 | 29.69 | 1156.95 | 1156.95 | 1157.23 | 30.29 | 1174.42 | 1174.42 | 30.89 | 1191.32 | 1191.32 |
| 1122.95 | 1123.23 | 29.10 | 1140.09 | 1140.09 | 1140.37 | 29.70 | 1157.24 | 1157.24 | 1157.51 | 30.30 | 1174.71 | 1174.71 | 30.90 | 1191.61 | 1191.61 |
| 1123.24 | 1123.51 | 29.11 | 1140.38 | 1140.38 | 1140.65 | 29.71 | 1157.52 | 1157.52 | 1157.80 | 30.31 | 1175.00 | 1175.00 | 30.91 | 1191.90 | 1191.90 |
| 1123.52 | 1123.80 | 29.12 | 1140.66 | 1140.66 | 1140.94 | 29.72 | 1157.81 | 1157.81 | 1158.08 | 30.32 | 1175.29 | 1175.29 | 30.92 | 1192.19 | 1192.19 |
| 1123.81 | 1124.08 | 29.13 | 1140.95 | 1140.95 | 1141.23 | 29.73 | 1158.09 | 1158.09 | 1158.37 | 30.33 | 1175.58 | 1175.58 | 30.93 | 1192.48 | 1192.48 |
| 1124.09 | 1124.37 | 29.14 | 1141.24 | 1141.24 | 1141.51 | 29.74 | 1158.38 | 1158.38 | 1158.65 | 30.34 | 1175.87 | 1175.87 | 30.94 | 1192.77 | 1192.77 |
| 1124.38 | 1124.65 | 29.15 | 1141.52 | 1141.52 | 1141.80 | 29.75 | 1158.66 | 1158.66 | 1158.94 | 30.35 | 1176.16 | 1176.16 | 30.95 | 1193.06 | 1193.06 |
| 1124.66 | 1124.94 | 29.16 | 1141.81 | 1141.81 | 1142.08 | 29.76 | 1158.95 | 1158.95 | 1159.23 | 30.36 | 1176.45 | 1176.45 | 30.96 | 1193.35 | 1193.35 |
| 1124.95 | 1125.23 | 29.17 | 1142.09 | 1142.09 | 1142.37 | 29.77 | 1159.24 | 1159.24 | 1159.51 | 30.37 | 1176.74 | 1176.74 | 30.97 | 1193.64 | 1193.64 |
| 1125.24 | 1125.51 | 29.18 | 1142.38 | 1142.38 | 1142.65 | 29.78 | 1159.52 | 1159.52 | 1159.80 | 30.38 | 1177.03 | 1177.03 | 30.98 | 1193.93 | 1193.93 |
| 1125.52 | 1125.80 | 29.19 | 1142.66 | 1142.66 | 1142.94 | 29.79 | 1159.81 | 1159.81 | 1160.08 | 30.39 | 1177.32 | 1177.32 | 30.99 | 1194.22 | 1194.22 |
| 1125.81 | 1126.08 | 29.20 | 1142.95 | 1142.95 | 1143.23 | 29.80 | 1160.09 | 1160.09 | 1160.37 | 30.40 | 1177.61 | 1177.61 | 31.00 | 1194.51 | 1194.51 |
| 1126.09 | 1126.37 | 29.21 | 1143.24 | 1143.24 | 1143.51 | 29.81 | 1160.38 | 1160.38 | 1160.65 | 30.41 | 1177.90 | 1177.90 | 31.01 | 1194.80 | 1194.80 |
| 1126.38 | 1126.65 | 29.22 | 1143.52 | 1143.52 | 1143.80 | 29.82 | 1160.67 | 1160.67 | 1160.94 | 30.42 | 1178.19 | 1178.19 | 31.02 | 1195.09 | 1195.09 |
| 1126.66 | 1126.94 | 29.23 | 1143.81 | 1143.81 | 1144.08 | 29.83 | 1160.95 | 1160.95 | 1161.23 | 30.43 | 1178.48 | 1178.48 | 31.03 | 1195.38 | 1195.38 |
| 1126.95 | 1127.23 | 29.24 | 1144.09 | 1144.09 | 1144.37 | 29.84 | 1161.24 | 1161.24 | 1161.51 | 30.44 | 1178.77 | 1178.77 | 31.04 | 1195.67 | 1195.67 |
| 1127.24 | 1127.51 | 29.25 | 1144.38 | 1144.38 | 1144.65 | 29.85 | 1161.53 | 1161.53 | 1161.80 | 30.45 | 1179.06 | 1179.06 | 31.05 | 1195.96 | 1195.96 |
| 1127.52 | 1127.80 | 29.26 | 1144.66 | 1144.66 | 1144.94 | 29.86 | 1161.81 | 1161.81 | 1162.08 | 30.46 | 1179.35 | 1179.35 | 31.06 | 1196.25 | 1196.25 |
| 1127.81 | 1128.08 | 29.27 | 1144.95 | 1144.95 | 1145.23 | 29.87 | 1162.09 | 1162.09 | 1162.37 | 30.47 | 1179.64 | 1179.64 | 31.07 | 1196.54 | 1196.54 |
| 1128.09 | 1128.37 | 29.28 | 1145.24 | 1145.24 | 1145.51 | 29.88 | 1162.38 | 1162.38 | 1162.65 | 30.48 | 1179.93 | 1179.93 | 31.08 | 1196.83 | 1196.83 |
| 1128.38 | 1128.65 | 29.29 | 1145.52 | 1145.52 | 1145.80 | 29.89 | 1162.67 | 1162.67 | 1162.94 | 30.49 | 1180.22 | 1180.22 | 31.09 | 1197.12 | 1197.12 |
| 1128.66 | 1128.94 | 29.30 | 1145.81 | 1145.81 | 1146.08 | 29.90 | 1162.95 | 1162.95 | 1163.23 | 30.50 | 1180.51 | 1180.51 | 31.10 | 1197.41 | 1197.41 |
| 1128.95 | 1129.23 | 29.31 | 1146.09 | 1146.09 | 1146.37 | 29.91 | 1163.24 | 1163.24 | 1163.51 | 30.51 | 1180.80 | 1180.80 | 31.11 | 1197.70 | 1197.70 |
| 1129.24 | 1129.51 | 29.32 | 1146.38 | 1146.38 | 1146.65 | 29.92 | 1163.53 | 1163.53 | 1163.80 | 30.52 | 1181.09 | 1181.09 | 31.12 | 1197.99 | 1197.99 |
| 1129.52 | 1129.80 | 29.33 | 1146.66 | 1146.66 | 1146.94 | 29.93 | 1163.81 | 1163.81 | 1164.08 | 30.53 | 1181.38 | 1181.38 | 31.13 | 1198.28 | 1198.28 |
| 1129.81 | 1130.08 | 29.34 | 1146.95 | 1146.95 | 1147.23 | 29.94 | 1164.09 | 1164.09 | 1164.37 | 30.54 | 1181.67 | 1181.67 | 31.14 | 1198.57 | 1198.57 |
| 1130.09 | 1130.37 | 29.35 | 1147.24 | 1147.24 | 1147.51 | 29.95 | 1164.38 | 1164.38 | 1164.65 | 30.55 | 1181.96 | 1181.96 | 31.15 | 1198.86 | 1198.86 |
| 1130.38 | 1130.65 | 29.36 | 1147.52 | 1147.52 | 1147.80 | 29.96 | 1164.67 | 1164.67 | 1164.94 | 30.56 | 1182.25 | 1182.25 | 31.16 | 1199.15 | 1199.15 |
| 1130.66 | 1130.94 | 29.37 | 1147.81 | 1147.81 | 1148.08 | 29.97 | 1164.95 | 1164.95 | 1165.23 | 30.57 | 1182.54 | 1182.54 | 31.17 | 1199.44 | 1199.44 |
| 1130.95 | 1131.23 | 29.38 | 1148.09 | 1148.09 | 1148.37 | 29.98 | 1165.24 | 1165.24 | 1165.51 | 30.58 | 1182.83 | 1182.83 | 31.18 | 1199.73 | 1199.73 |
| 1131.24 | 1131.51 | 29.39 | 1148.38 | 1148.38 | 1148.65 | 29.99 | 1165.52 | 1165.52 | 1165.80 | 30.59 | 1183.12 | 1183.12 | 31.19 | 1200.02 | 1200.02 |

QPP Contributions – TABLE A: Continuous Employment
12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year, with values for Remuneration and Deduction columns.

QPP Contributions – TABLE A: 12 periods

12 pay periods per year

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|----------|-----------|----------|--------------|----------|-----------|----------|--------------|----------|-----------|-------|--------------|----------|-----------|----------|
| 1,320.09 | 1,320.37 | 36.00 | 1,337.51 | 1,337.24 | 1,337.51 | 36.00 | 1,354.38 | 1,354.65 | 1,371.52 | 1,371.80 | 37.80 | 1,388.66 | 1,388.94 | 1,405.81 | 1,406.08 |
| 1,320.38 | 1,320.65 | 36.01 | 1,337.80 | 1,337.52 | 1,337.80 | 36.01 | 1,354.66 | 1,354.94 | 1,371.81 | 1,372.08 | 37.81 | 1,388.95 | 1,389.23 | 1,406.09 | 1,406.37 |
| 1,320.66 | 1,320.94 | 36.02 | 1,338.08 | 1,337.80 | 1,338.08 | 36.02 | 1,354.95 | 1,355.23 | 1,372.09 | 1,372.37 | 37.82 | 1,389.24 | 1,389.52 | 1,406.38 | 1,406.65 |
| 1,320.95 | 1,321.23 | 36.03 | 1,338.37 | 1,338.09 | 1,338.37 | 36.03 | 1,355.24 | 1,355.51 | 1,372.38 | 1,372.65 | 37.83 | 1,389.53 | 1,389.80 | 1,406.66 | 1,406.94 |
| 1,321.24 | 1,321.51 | 36.04 | 1,338.66 | 1,338.38 | 1,338.66 | 36.04 | 1,355.52 | 1,355.80 | 1,372.66 | 1,372.94 | 37.84 | 1,389.81 | 1,390.08 | 1,406.95 | 1,407.23 |
| 1,321.52 | 1,321.80 | 36.05 | 1,338.95 | 1,338.67 | 1,338.95 | 36.05 | 1,355.81 | 1,356.09 | 1,372.95 | 1,373.23 | 37.85 | 1,390.10 | 1,390.37 | 1,407.24 | 1,407.51 |
| 1,321.81 | 1,322.09 | 36.06 | 1,339.24 | 1,338.96 | 1,339.24 | 36.06 | 1,356.10 | 1,356.38 | 1,373.24 | 1,373.52 | 37.86 | 1,390.39 | 1,390.66 | 1,407.52 | 1,407.80 |
| 1,322.09 | 1,322.37 | 36.07 | 1,339.53 | 1,339.25 | 1,339.53 | 36.07 | 1,356.39 | 1,356.67 | 1,373.53 | 1,373.81 | 37.87 | 1,390.68 | 1,390.95 | 1,407.81 | 1,408.08 |
| 1,322.38 | 1,322.66 | 36.08 | 1,339.82 | 1,339.54 | 1,339.82 | 36.08 | 1,356.68 | 1,356.96 | 1,373.82 | 1,374.10 | 37.88 | 1,390.97 | 1,391.25 | 1,408.09 | 1,408.37 |
| 1,322.66 | 1,322.94 | 36.09 | 1,340.08 | 1,340.08 | 1,340.08 | 36.09 | 1,356.97 | 1,357.25 | 1,374.09 | 1,374.37 | 37.89 | 1,391.26 | 1,391.54 | 1,408.38 | 1,408.65 |
| 1,322.95 | 1,323.23 | 36.10 | 1,340.37 | 1,340.37 | 1,340.37 | 36.10 | 1,357.26 | 1,357.54 | 1,374.38 | 1,374.66 | 37.90 | 1,391.55 | 1,391.83 | 1,408.66 | 1,408.94 |
| 1,323.24 | 1,323.52 | 36.11 | 1,340.66 | 1,340.65 | 1,340.66 | 36.11 | 1,357.55 | 1,357.83 | 1,374.67 | 1,374.95 | 37.91 | 1,391.84 | 1,392.12 | 1,408.95 | 1,409.23 |
| 1,323.53 | 1,323.80 | 36.12 | 1,340.95 | 1,340.94 | 1,340.95 | 36.12 | 1,357.84 | 1,358.12 | 1,374.96 | 1,375.24 | 37.92 | 1,392.13 | 1,392.41 | 1,409.24 | 1,409.52 |
| 1,323.82 | 1,324.09 | 36.13 | 1,341.24 | 1,341.23 | 1,341.24 | 36.13 | 1,358.13 | 1,358.41 | 1,375.25 | 1,375.53 | 37.93 | 1,392.42 | 1,392.70 | 1,409.53 | 1,409.81 |
| 1,324.09 | 1,324.37 | 36.14 | 1,341.53 | 1,341.52 | 1,341.53 | 36.14 | 1,358.42 | 1,358.70 | 1,375.54 | 1,375.82 | 37.94 | 1,392.71 | 1,392.99 | 1,409.84 | 1,410.12 |
| 1,324.38 | 1,324.65 | 36.15 | 1,341.82 | 1,341.81 | 1,341.82 | 36.15 | 1,358.71 | 1,359.00 | 1,375.83 | 1,376.11 | 37.95 | 1,392.99 | 1,393.28 | 1,410.13 | 1,410.37 |
| 1,324.66 | 1,324.94 | 36.16 | 1,342.08 | 1,342.07 | 1,342.08 | 36.16 | 1,359.00 | 1,359.29 | 1,376.12 | 1,376.40 | 37.96 | 1,393.28 | 1,393.56 | 1,410.38 | 1,410.65 |
| 1,324.95 | 1,325.23 | 36.17 | 1,342.37 | 1,342.36 | 1,342.37 | 36.17 | 1,359.29 | 1,359.58 | 1,376.41 | 1,376.69 | 37.97 | 1,393.57 | 1,393.85 | 1,410.66 | 1,410.94 |
| 1,325.24 | 1,325.51 | 36.18 | 1,342.66 | 1,342.65 | 1,342.66 | 36.18 | 1,359.58 | 1,359.87 | 1,376.70 | 1,376.98 | 37.98 | 1,393.86 | 1,394.14 | 1,410.95 | 1,411.23 |
| 1,325.52 | 1,325.80 | 36.19 | 1,342.95 | 1,342.94 | 1,342.95 | 36.19 | 1,359.87 | 1,360.16 | 1,376.99 | 1,377.27 | 37.99 | 1,394.15 | 1,394.43 | 1,411.24 | 1,411.51 |
| 1,325.81 | 1,326.08 | 36.20 | 1,343.24 | 1,343.23 | 1,343.24 | 36.20 | 1,360.16 | 1,360.45 | 1,377.28 | 1,377.56 | 38.00 | 1,394.44 | 1,394.72 | 1,411.52 | 1,411.80 |
| 1,326.09 | 1,326.37 | 36.21 | 1,343.53 | 1,343.52 | 1,343.53 | 36.21 | 1,360.45 | 1,360.74 | 1,377.57 | 1,377.85 | 38.01 | 1,394.73 | 1,395.01 | 1,411.81 | 1,412.08 |
| 1,326.38 | 1,326.65 | 36.22 | 1,343.82 | 1,343.81 | 1,343.82 | 36.22 | 1,360.74 | 1,361.03 | 1,377.86 | 1,378.14 | 38.02 | 1,395.02 | 1,395.30 | 1,412.09 | 1,412.37 |
| 1,326.66 | 1,326.94 | 36.23 | 1,344.08 | 1,344.07 | 1,344.08 | 36.23 | 1,361.03 | 1,361.32 | 1,378.15 | 1,378.43 | 38.03 | 1,395.31 | 1,395.59 | 1,412.38 | 1,412.65 |
| 1,326.95 | 1,327.23 | 36.24 | 1,344.37 | 1,344.36 | 1,344.37 | 36.24 | 1,361.32 | 1,361.61 | 1,378.44 | 1,378.72 | 38.04 | 1,395.60 | 1,395.88 | 1,412.66 | 1,412.94 |
| 1,327.24 | 1,327.51 | 36.25 | 1,344.66 | 1,344.65 | 1,344.66 | 36.25 | 1,361.61 | 1,361.90 | 1,378.73 | 1,379.01 | 38.05 | 1,395.89 | 1,396.17 | 1,412.95 | 1,413.23 |
| 1,327.52 | 1,327.80 | 36.26 | 1,344.95 | 1,344.94 | 1,344.95 | 36.26 | 1,361.90 | 1,362.19 | 1,379.02 | 1,379.30 | 38.06 | 1,396.18 | 1,396.46 | 1,413.24 | 1,413.51 |
| 1,327.81 | 1,328.08 | 36.27 | 1,345.24 | 1,345.23 | 1,345.24 | 36.27 | 1,362.19 | 1,362.48 | 1,379.31 | 1,379.59 | 38.07 | 1,396.47 | 1,396.75 | 1,413.52 | 1,413.80 |
| 1,328.09 | 1,328.37 | 36.28 | 1,345.51 | 1,345.50 | 1,345.51 | 36.28 | 1,362.48 | 1,362.77 | 1,379.60 | 1,379.88 | 38.08 | 1,396.76 | 1,397.04 | 1,413.81 | 1,414.08 |
| 1,328.38 | 1,328.65 | 36.29 | 1,345.79 | 1,345.78 | 1,345.79 | 36.29 | 1,362.77 | 1,363.06 | 1,379.89 | 1,380.17 | 38.09 | 1,397.05 | 1,397.33 | 1,414.09 | 1,414.37 |
| 1,328.66 | 1,328.94 | 36.30 | 1,346.08 | 1,346.07 | 1,346.08 | 36.30 | 1,363.06 | 1,363.35 | 1,380.18 | 1,380.46 | 38.10 | 1,397.34 | 1,397.62 | 1,414.38 | 1,414.65 |
| 1,328.95 | 1,329.23 | 36.31 | 1,346.37 | 1,346.36 | 1,346.37 | 36.31 | 1,363.35 | 1,363.64 | 1,380.47 | 1,380.75 | 38.11 | 1,397.63 | 1,397.91 | 1,414.66 | 1,414.94 |
| 1,329.24 | 1,329.51 | 36.32 | 1,346.66 | 1,346.65 | 1,346.66 | 36.32 | 1,363.64 | 1,363.93 | 1,380.76 | 1,381.04 | 38.12 | 1,397.92 | 1,398.20 | 1,414.95 | 1,415.23 |
| 1,329.52 | 1,329.80 | 36.33 | 1,346.95 | 1,346.94 | 1,346.95 | 36.33 | 1,363.93 | 1,364.22 | 1,381.05 | 1,381.33 | 38.13 | 1,398.21 | 1,398.49 | 1,415.24 | 1,415.51 |
| 1,329.81 | 1,330.08 | 36.34 | 1,347.24 | 1,347.23 | 1,347.24 | 36.34 | 1,364.22 | 1,364.51 | 1,381.34 | 1,381.62 | 38.14 | 1,398.50 | 1,398.78 | 1,415.52 | 1,415.80 |
| 1,330.09 | 1,330.37 | 36.35 | 1,347.51 | 1,347.50 | 1,347.51 | 36.35 | 1,364.51 | 1,364.80 | 1,381.63 | 1,381.91 | 38.15 | 1,398.79 | 1,399.07 | 1,415.81 | 1,416.08 |
| 1,330.38 | 1,330.65 | 36.36 | 1,347.80 | 1,347.79 | 1,347.80 | 36.36 | 1,364.80 | 1,365.09 | 1,381.92 | 1,382.20 | 38.16 | 1,399.08 | 1,399.36 | 1,416.09 | 1,416.37 |
| 1,330.66 | 1,330.94 | 36.37 | 1,348.08 | 1,348.07 | 1,348.08 | 36.37 | 1,365.09 | 1,365.38 | 1,382.21 | 1,382.49 | 38.17 | 1,399.37 | 1,399.65 | 1,416.38 | 1,416.65 |
| 1,330.95 | 1,331.23 | 36.38 | 1,348.37 | 1,348.36 | 1,348.37 | 36.38 | 1,365.38 | 1,365.67 | 1,382.50 | 1,382.78 | 38.18 | 1,399.66 | 1,399.94 | 1,416.66 | 1,416.94 |
| 1,331.24 | 1,331.51 | 36.39 | 1,348.66 | 1,348.65 | 1,348.66 | 36.39 | 1,365.67 | 1,365.96 | 1,382.79 | 1,383.07 | 38.19 | 1,399.95 | 1,400.23 | 1,416.95 | 1,417.23 |
| 1,331.52 | 1,331.80 | 36.40 | 1,348.95 | 1,348.94 | 1,348.95 | 36.40 | 1,365.96 | 1,366.25 | 1,383.08 | 1,383.36 | 38.20 | 1,400.24 | 1,400.52 | 1,417.24 | 1,417.51 |
| 1,331.81 | 1,332.08 | 36.41 | 1,349.24 | 1,349.23 | 1,349.24 | 36.41 | 1,366.25 | 1,366.54 | 1,383.37 | 1,383.65 | 38.21 | 1,400.53 | 1,400.81 | 1,417.52 | 1,417.80 |
| 1,332.09 | 1,332.37 | 36.42 | 1,349.51 | 1,349.50 | 1,349.51 | 36.42 | 1,366.54 | 1,366.83 | 1,383.66 | 1,383.94 | 38.22 | 1,400.82 | 1,401.10 | 1,417.81 | 1,418.08 |
| 1,332.38 | 1,332.65 | 36.43 | 1,349.79 | 1,349.78 | 1,349.79 | 36.43 | 1,366.83 | 1,367.12 | 1,383.95 | 1,384.23 | 38.23 | 1,401.11 | 1,401.39 | 1,418.09 | 1,418.37 |
| 1,332.66 | 1,332.94 | 36.44 | 1,349.81 | 1,349.80 | 1,349.81 | 36.44 | 1,367.12 | 1,367.40 | 1,384.24 | 1,384.52 | 38.24 | 1,401.40 | 1,401.68 | 1,418.38 | 1,418.65 |
| 1,332.95 | 1,333.23 | 36.45 | 1,350.09 | 1,350.08 | 1,350.09 | 36.45 | 1,367.41 | 1,367.69 | 1,384.53 | 1,384.81 | 38.25 | 1,401.69 | 1,401.97 | 1,418.66 | 1,418.94 |
| 1,333.24 | 1,333.51 | 36.46 | 1,350.38 | 1,350.37 | 1,350.38 | 36.46 | 1,367.70 | 1,367.98 | 1,384.82 | 1,385.10 | 38.26 | 1,401.98 | 1,402.26 | 1,418.95 | 1,419.23 |
| 1,333.52 | 1,333.80 | 36.47 | 1,350.66 | 1,350.65 | 1,350.66 | 36.47 | 1,367.99 | 1,368.27 | 1,385.11 | 1,385.39 | 38.27 | 1,402.27 | 1,402.55 | 1,419.24 | 1,419.51 |
| 1,333.81 | 1,334.08 | 36.48 | 1,350.95 | 1,350.94 | 1,350.95 | 36.48 | 1,368.28 | 1,368.56 | 1,385.40 | 1,385.68 | 38.28 | 1,402.56 | 1,402.84 | 1,419.52 | 1,419.80 |
| 1,334.09 | 1,334.37 | 36.49 | 1,351.24 | 1,351.23 | 1,351.24 | 36.49 | 1,368.57 | 1,368.85 | 1,385.69 | 1,385.97 | 38.29 | 1,402.85 | 1,403.13 | 1,419.81 | 1,419.94 |
| 1,334.38 | 1,334.65 | 36.50 | 1,351.52 | 1,351.51 | 1,351.52 | 36.50 | 1,368.86 | 1,369.14 | 1,385.98 | 1,386.26 | 38.30 | 1,403.14 | 1,403.42 | 1,420.09 | 1,420.37 |
| 1,334.66 | 1,334.94 | 36.51 | 1,351.81 | 1,351.80 | 1,351.81 | 36.51 | 1,369.15 | 1,369.43 | 1,386.27 | 1,386.55 | 38.31 | 1,403.43 | 1,403.71 | 1,420.38 | 1,420.65 |
| 1,334.95 | 1,335.23 | 36.52 | 1,352.09 | 1,352.08 | 1,352.09 | 36.52 | 1,369.44 | 1,369.72 | 1,386.56 | 1,386.84 | 38.32 | 1,403.72 | 1,404.00 | 1,420.66 | 1,420.94 |
| 1,335.24 | 1,335.51 | 36.53 | 1,352.38 | 1,352.37 | 1,352.38 | 36.53 | 1,369.73 | 1,370.01 | 1,386.85 | 1,387.13 | 38.33 | 1,404.01 | 1,404.29 | 1,420.95 | 1,421.23 |
| 1,335.52 | 1,335.80 | 36.54 | 1,352.66 | 1,352.65 | 1,352.66 | 36.54 | 1,369.81 | 1,370.09 | 1,387.14 | 1,387.42 | 38.34 | 1,404.30 | 1,404.58 | 1,421.24 | 1,421.51 |
| 1,335.81 | 1,336.08 | 36.55 | 1,352.95 | 1,352.94 | 1,352.95 | 36.55 | 1,370.09 | 1,370.37 | 1,387.43 | 1,387.71 | 38.35 | 1,404.59 | 1,404.87 | 1,421.52 | 1,421.80 |
| 1,336.09 | 1,336.37 | 36.56 | 1,353.24 | 1,353.23 | 1,353.24 | 36.56 | 1,370.38 | 1,370.66 | 1,387.72 | 1,388.00 | 38.36 | 1,404.88 | 1,405.16 | 1,421.81 | 1,422.08 |
| 1,336.38 | 1,336.65 | 36.57 | 1,353.52 | 1,353.51 | 1,353.52 | 36.57 | 1,370.67 | 1,370.95 | 1,388.01 | 1,388.29 | 38.37 | 1,405.17 | 1,405.45 | 1,422.09 | 1,422.37 |
| 1,336.66 | 1,336.94 | 36.58 | 1,353.81 | 1,353.80 | 1,353.81 | 36.58 | 1,370.96 | 1,371.24 | 1,388.30 | 1,388.58 | 38.38 | 1,405.46 | 1,405.7 | | |

QPP Contributions - TABLE A: Continuous Employment

12 pay periods per year

Table with columns: Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration. Rows range from 1422.95 to 1493.81.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 1525.81 | 43.20 | 1542.95 | 43.80 | 1560.09 | 44.40 | 1577.24 | 45.00 | 1594.38 | 45.60 | 1611.52 | 46.20 |
| 1526.09 | 43.21 | 1543.24 | 43.81 | 1560.38 | 44.41 | 1577.52 | 45.01 | 1594.66 | 45.61 | 1611.81 | 46.21 |
| 1526.36 | 43.22 | 1543.52 | 43.82 | 1560.66 | 44.42 | 1577.81 | 45.02 | 1594.95 | 45.62 | 1612.09 | 46.22 |
| 1526.64 | 43.23 | 1543.81 | 43.83 | 1560.95 | 44.43 | 1578.09 | 45.03 | 1595.24 | 45.63 | 1612.38 | 46.23 |
| 1526.92 | 43.24 | 1544.09 | 43.84 | 1561.24 | 44.44 | 1578.38 | 45.04 | 1595.52 | 45.64 | 1612.67 | 46.24 |
| 1527.21 | 43.25 | 1544.38 | 43.85 | 1561.52 | 44.45 | 1578.66 | 45.05 | 1595.81 | 45.65 | 1612.95 | 46.25 |
| 1527.50 | 43.26 | 1544.66 | 43.86 | 1561.81 | 44.46 | 1578.95 | 45.06 | 1596.10 | 45.66 | 1613.24 | 46.26 |
| 1527.78 | 43.27 | 1544.95 | 43.87 | 1562.09 | 44.47 | 1579.24 | 45.07 | 1596.39 | 45.67 | 1613.52 | 46.27 |
| 1528.07 | 43.28 | 1545.24 | 43.88 | 1562.38 | 44.48 | 1579.52 | 45.08 | 1596.68 | 45.68 | 1613.81 | 46.28 |
| 1528.35 | 43.29 | 1545.52 | 43.89 | 1562.67 | 44.49 | 1579.81 | 45.09 | 1596.97 | 45.69 | 1614.09 | 46.29 |
| 1528.64 | 43.30 | 1545.81 | 43.90 | 1562.95 | 44.50 | 1580.09 | 45.10 | 1597.24 | 45.70 | 1614.38 | 46.30 |
| 1528.92 | 43.31 | 1546.09 | 43.91 | 1563.24 | 44.51 | 1580.38 | 45.11 | 1597.52 | 45.71 | 1614.66 | 46.31 |
| 1529.21 | 43.32 | 1546.38 | 43.92 | 1563.52 | 44.52 | 1580.66 | 45.12 | 1597.81 | 45.72 | 1614.95 | 46.32 |
| 1529.49 | 43.33 | 1546.66 | 43.93 | 1563.81 | 44.53 | 1580.95 | 45.13 | 1598.10 | 45.73 | 1615.24 | 46.33 |
| 1529.78 | 43.34 | 1546.95 | 43.94 | 1564.09 | 44.54 | 1581.24 | 45.14 | 1598.38 | 45.74 | 1615.52 | 46.34 |
| 1530.07 | 43.35 | 1547.24 | 43.95 | 1564.38 | 44.55 | 1581.52 | 45.15 | 1598.66 | 45.75 | 1615.81 | 46.35 |
| 1530.35 | 43.36 | 1547.52 | 43.96 | 1564.66 | 44.56 | 1581.81 | 45.16 | 1598.95 | 45.76 | 1616.09 | 46.36 |
| 1530.64 | 43.37 | 1547.81 | 43.97 | 1564.95 | 44.57 | 1582.09 | 45.17 | 1599.24 | 45.77 | 1616.38 | 46.37 |
| 1530.92 | 43.38 | 1548.09 | 43.98 | 1565.24 | 44.58 | 1582.38 | 45.18 | 1599.52 | 45.78 | 1616.66 | 46.38 |
| 1531.21 | 43.39 | 1548.38 | 43.99 | 1565.52 | 44.59 | 1582.66 | 45.19 | 1599.81 | 45.79 | 1616.95 | 46.39 |
| 1531.50 | 43.40 | 1548.66 | 44.00 | 1565.81 | 44.60 | 1582.95 | 45.20 | 1600.09 | 45.80 | 1617.24 | 46.40 |
| 1531.78 | 43.41 | 1548.95 | 44.01 | 1566.09 | 44.61 | 1583.24 | 45.21 | 1600.38 | 45.81 | 1617.52 | 46.41 |
| 1532.07 | 43.42 | 1549.24 | 44.02 | 1566.38 | 44.62 | 1583.52 | 45.22 | 1600.66 | 45.82 | 1617.81 | 46.42 |
| 1532.35 | 43.43 | 1549.52 | 44.03 | 1566.66 | 44.63 | 1583.81 | 45.23 | 1600.95 | 45.83 | 1618.09 | 46.43 |
| 1532.64 | 43.44 | 1549.81 | 44.04 | 1566.95 | 44.64 | 1584.09 | 45.24 | 1601.24 | 45.84 | 1618.38 | 46.44 |
| 1532.92 | 43.45 | 1550.09 | 44.05 | 1567.24 | 44.65 | 1584.38 | 45.25 | 1601.52 | 45.85 | 1618.66 | 46.45 |
| 1533.21 | 43.46 | 1550.38 | 44.06 | 1567.52 | 44.66 | 1584.66 | 45.26 | 1601.81 | 45.86 | 1618.95 | 46.46 |
| 1533.50 | 43.47 | 1550.66 | 44.07 | 1567.81 | 44.67 | 1584.95 | 45.27 | 1602.09 | 45.87 | 1619.24 | 46.47 |
| 1533.78 | 43.48 | 1550.95 | 44.08 | 1568.09 | 44.68 | 1585.24 | 45.28 | 1602.38 | 45.88 | 1619.52 | 46.48 |
| 1534.07 | 43.49 | 1551.24 | 44.09 | 1568.38 | 44.69 | 1585.52 | 45.29 | 1602.66 | 45.89 | 1619.81 | 46.49 |
| 1534.35 | 43.50 | 1551.52 | 44.10 | 1568.66 | 44.70 | 1585.81 | 45.30 | 1602.95 | 45.90 | 1620.09 | 46.50 |
| 1534.64 | 43.51 | 1551.81 | 44.11 | 1568.95 | 44.71 | 1586.09 | 45.31 | 1603.24 | 45.91 | 1620.38 | 46.51 |
| 1534.92 | 43.52 | 1552.09 | 44.12 | 1569.24 | 44.72 | 1586.38 | 45.32 | 1603.52 | 45.92 | 1620.66 | 46.52 |
| 1535.21 | 43.53 | 1552.38 | 44.13 | 1569.52 | 44.73 | 1586.66 | 45.33 | 1603.81 | 45.93 | 1620.95 | 46.53 |
| 1535.50 | 43.54 | 1552.66 | 44.14 | 1569.81 | 44.74 | 1586.95 | 45.34 | 1604.09 | 45.94 | 1621.24 | 46.54 |
| 1535.78 | 43.55 | 1552.95 | 44.15 | 1570.09 | 44.75 | 1587.24 | 45.35 | 1604.38 | 45.95 | 1621.52 | 46.55 |
| 1536.07 | 43.56 | 1553.24 | 44.16 | 1570.38 | 44.76 | 1587.52 | 45.36 | 1604.66 | 45.96 | 1621.81 | 46.56 |
| 1536.35 | 43.57 | 1553.52 | 44.17 | 1570.66 | 44.77 | 1587.81 | 45.37 | 1604.95 | 45.97 | 1622.09 | 46.57 |
| 1536.64 | 43.58 | 1553.81 | 44.18 | 1570.95 | 44.78 | 1588.09 | 45.38 | 1605.24 | 45.98 | 1622.38 | 46.58 |
| 1536.92 | 43.59 | 1554.09 | 44.19 | 1571.24 | 44.79 | 1588.38 | 45.39 | 1605.52 | 45.99 | 1622.66 | 46.59 |
| 1537.21 | 43.60 | 1554.38 | 44.20 | 1571.52 | 44.80 | 1588.66 | 45.40 | 1605.81 | 46.00 | 1622.95 | 46.60 |
| 1537.50 | 43.61 | 1554.66 | 44.21 | 1571.81 | 44.81 | 1588.95 | 45.41 | 1606.09 | 46.01 | 1623.24 | 46.61 |
| 1537.78 | 43.62 | 1554.95 | 44.22 | 1572.09 | 44.82 | 1589.24 | 45.42 | 1606.38 | 46.02 | 1623.52 | 46.62 |
| 1538.07 | 43.63 | 1555.24 | 44.23 | 1572.38 | 44.83 | 1589.52 | 45.43 | 1606.66 | 46.03 | 1623.81 | 46.63 |
| 1538.35 | 43.64 | 1555.52 | 44.24 | 1572.66 | 44.84 | 1589.81 | 45.44 | 1606.95 | 46.04 | 1624.09 | 46.64 |
| 1538.64 | 43.65 | 1555.81 | 44.25 | 1572.95 | 44.85 | 1590.09 | 45.45 | 1607.24 | 46.05 | 1624.38 | 46.65 |
| 1538.92 | 43.66 | 1556.09 | 44.26 | 1573.24 | 44.86 | 1590.38 | 45.46 | 1607.52 | 46.06 | 1624.66 | 46.66 |
| 1539.21 | 43.67 | 1556.38 | 44.27 | 1573.52 | 44.87 | 1590.66 | 45.47 | 1607.81 | 46.07 | 1624.95 | 46.67 |
| 1539.50 | 43.68 | 1556.66 | 44.28 | 1573.81 | 44.88 | 1590.95 | 45.48 | 1608.09 | 46.08 | 1625.24 | 46.68 |
| 1539.78 | 43.69 | 1556.95 | 44.29 | 1574.09 | 44.89 | 1591.24 | 45.49 | 1608.38 | 46.09 | 1625.52 | 46.69 |
| 1540.07 | 43.70 | 1557.24 | 44.30 | 1574.38 | 44.90 | 1591.52 | 45.50 | 1608.66 | 46.10 | 1625.81 | 46.70 |
| 1540.35 | 43.71 | 1557.52 | 44.31 | 1574.66 | 44.91 | 1591.81 | 45.51 | 1608.95 | 46.11 | 1626.09 | 46.71 |
| 1540.64 | 43.72 | 1557.81 | 44.32 | 1574.95 | 44.92 | 1592.09 | 45.52 | 1609.24 | 46.12 | 1626.38 | 46.72 |
| 1540.92 | 43.73 | 1558.09 | 44.33 | 1575.24 | 44.93 | 1592.38 | 45.53 | 1609.52 | 46.13 | 1626.66 | 46.73 |
| 1541.21 | 43.74 | 1558.38 | 44.34 | 1575.52 | 44.94 | 1592.66 | 45.54 | 1609.81 | 46.14 | 1626.95 | 46.74 |
| 1541.50 | 43.75 | 1558.66 | 44.35 | 1575.81 | 44.95 | 1592.95 | 45.55 | 1610.09 | 46.15 | 1627.24 | 46.75 |
| 1541.78 | 43.76 | 1558.95 | 44.36 | 1576.09 | 44.96 | 1593.24 | 45.56 | 1610.38 | 46.16 | 1627.52 | 46.76 |
| 1542.07 | 43.77 | 1559.24 | 44.37 | 1576.38 | 44.97 | 1593.52 | 45.57 | 1610.66 | 46.17 | 1627.81 | 46.77 |
| 1542.35 | 43.78 | 1559.52 | 44.38 | 1576.66 | 44.98 | 1593.81 | 45.58 | 1610.95 | 46.18 | 1628.09 | 46.78 |
| 1542.64 | 43.79 | 1559.81 | 44.39 | 1576.95 | 44.99 | 1594.09 | 45.59 | 1611.24 | 46.19 | 1628.38 | 46.79 |
| 1542.92 | 43.80 | 1560.09 | 44.40 | 1577.24 | 45.00 | 1594.38 | 45.60 | 1611.52 | 46.20 | 1628.66 | 46.80 |

QPP Contributions – TABLE A: Continuous Employment

| 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 1.628 66 | 46 80 | 1.645 81 | 47 40 | 1.662 95 | 48 00 | 1.680 09 | 48 60 | 1.697 24 | 49 20 | 1.714 38 | 49 80 |
| 1.628 95 | 46 81 | 1.646 09 | 47 41 | 1.663 23 | 48 01 | 1.680 38 | 48 61 | 1.697 52 | 49 21 | 1.714 66 | 49 81 |
| 1.629 24 | 46 82 | 1.646 38 | 47 42 | 1.663 51 | 48 02 | 1.680 66 | 48 62 | 1.697 80 | 49 22 | 1.714 95 | 49 82 |
| 1.629 52 | 46 83 | 1.646 66 | 47 43 | 1.663 79 | 48 03 | 1.680 95 | 48 63 | 1.698 09 | 49 23 | 1.715 24 | 49 83 |
| 1.629 81 | 46 84 | 1.646 95 | 47 44 | 1.664 07 | 48 04 | 1.681 24 | 48 64 | 1.698 38 | 49 24 | 1.715 52 | 49 84 |
| 1.630 09 | 46 85 | 1.647 24 | 47 45 | 1.664 35 | 48 05 | 1.681 52 | 48 65 | 1.698 66 | 49 25 | 1.715 81 | 49 85 |
| 1.630 38 | 46 86 | 1.647 52 | 47 46 | 1.664 64 | 48 06 | 1.681 81 | 48 66 | 1.698 95 | 49 26 | 1.716 09 | 49 86 |
| 1.630 66 | 46 87 | 1.647 81 | 47 47 | 1.664 93 | 48 07 | 1.682 09 | 48 67 | 1.699 24 | 49 27 | 1.716 38 | 49 87 |
| 1.630 95 | 46 88 | 1.648 09 | 47 48 | 1.665 21 | 48 08 | 1.682 38 | 48 68 | 1.699 52 | 49 28 | 1.716 66 | 49 88 |
| 1.631 24 | 46 89 | 1.648 38 | 47 49 | 1.665 50 | 48 09 | 1.682 66 | 48 69 | 1.699 81 | 49 29 | 1.716 95 | 49 89 |
| 1.631 52 | 46 90 | 1.648 66 | 47 50 | 1.665 78 | 48 10 | 1.682 95 | 48 70 | 1.700 09 | 49 30 | 1.717 24 | 49 90 |
| 1.631 81 | 46 91 | 1.648 95 | 47 51 | 1.666 06 | 48 11 | 1.683 24 | 48 71 | 1.700 38 | 49 31 | 1.717 52 | 49 91 |
| 1.632 09 | 46 92 | 1.649 24 | 47 52 | 1.666 35 | 48 12 | 1.683 52 | 48 72 | 1.700 66 | 49 32 | 1.717 81 | 49 92 |
| 1.632 38 | 46 93 | 1.649 52 | 47 53 | 1.666 64 | 48 13 | 1.683 81 | 48 73 | 1.700 95 | 49 33 | 1.718 09 | 49 93 |
| 1.632 66 | 46 94 | 1.649 81 | 47 54 | 1.666 93 | 48 14 | 1.684 09 | 48 74 | 1.701 24 | 49 34 | 1.718 38 | 49 94 |
| 1.632 95 | 46 95 | 1.650 09 | 47 55 | 1.667 21 | 48 15 | 1.684 38 | 48 75 | 1.701 52 | 49 35 | 1.718 66 | 49 95 |
| 1.633 24 | 46 96 | 1.650 38 | 47 56 | 1.667 50 | 48 16 | 1.684 66 | 48 76 | 1.701 81 | 49 36 | 1.718 95 | 49 96 |
| 1.633 52 | 46 97 | 1.650 66 | 47 57 | 1.667 78 | 48 17 | 1.684 95 | 48 77 | 1.702 09 | 49 37 | 1.719 24 | 49 97 |
| 1.633 81 | 46 98 | 1.650 95 | 47 58 | 1.668 06 | 48 18 | 1.685 24 | 48 78 | 1.702 38 | 49 38 | 1.719 52 | 49 98 |
| 1.634 09 | 46 99 | 1.651 24 | 47 59 | 1.668 35 | 48 19 | 1.685 52 | 48 79 | 1.702 66 | 49 39 | 1.719 81 | 49 99 |
| 1.634 38 | 47 00 | 1.651 52 | 47 60 | 1.668 64 | 48 20 | 1.685 81 | 48 80 | 1.702 95 | 49 40 | 1.720 09 | 50 00 |
| 1.634 66 | 47 01 | 1.651 81 | 47 61 | 1.668 93 | 48 21 | 1.686 09 | 48 81 | 1.703 24 | 49 41 | 1.720 38 | 50 01 |
| 1.634 95 | 47 02 | 1.652 09 | 47 62 | 1.669 21 | 48 22 | 1.686 38 | 48 82 | 1.703 52 | 49 42 | 1.720 66 | 50 02 |
| 1.635 24 | 47 03 | 1.652 38 | 47 63 | 1.669 50 | 48 23 | 1.686 66 | 48 83 | 1.703 81 | 49 43 | 1.720 95 | 50 03 |
| 1.635 52 | 47 04 | 1.652 66 | 47 64 | 1.669 78 | 48 24 | 1.686 95 | 48 84 | 1.704 09 | 49 44 | 1.721 24 | 50 04 |
| 1.635 81 | 47 05 | 1.652 95 | 47 65 | 1.670 06 | 48 25 | 1.687 24 | 48 85 | 1.704 38 | 49 45 | 1.721 52 | 50 05 |
| 1.636 09 | 47 06 | 1.653 24 | 47 66 | 1.670 35 | 48 26 | 1.687 52 | 48 86 | 1.704 66 | 49 46 | 1.721 81 | 50 06 |
| 1.636 38 | 47 07 | 1.653 52 | 47 67 | 1.670 64 | 48 27 | 1.687 81 | 48 87 | 1.704 95 | 49 47 | 1.722 09 | 50 07 |
| 1.636 66 | 47 08 | 1.653 81 | 47 68 | 1.670 93 | 48 28 | 1.688 09 | 48 88 | 1.705 24 | 49 48 | 1.722 38 | 50 08 |
| 1.636 95 | 47 09 | 1.654 09 | 47 69 | 1.671 21 | 48 29 | 1.688 38 | 48 89 | 1.705 52 | 49 49 | 1.722 66 | 50 09 |
| 1.637 24 | 47 10 | 1.654 38 | 47 70 | 1.671 50 | 48 30 | 1.688 66 | 48 90 | 1.705 81 | 49 50 | 1.722 95 | 50 10 |
| 1.637 52 | 47 11 | 1.654 66 | 47 71 | 1.671 78 | 48 31 | 1.688 95 | 48 91 | 1.706 09 | 49 51 | 1.723 24 | 50 11 |
| 1.637 81 | 47 12 | 1.654 95 | 47 72 | 1.672 06 | 48 32 | 1.689 24 | 48 92 | 1.706 38 | 49 52 | 1.723 52 | 50 12 |
| 1.638 09 | 47 13 | 1.655 24 | 47 73 | 1.672 35 | 48 33 | 1.689 52 | 48 93 | 1.706 66 | 49 53 | 1.723 81 | 50 13 |
| 1.638 38 | 47 14 | 1.655 52 | 47 74 | 1.672 64 | 48 34 | 1.689 81 | 48 94 | 1.706 95 | 49 54 | 1.724 09 | 50 14 |
| 1.638 66 | 47 15 | 1.655 81 | 47 75 | 1.672 93 | 48 35 | 1.690 09 | 48 95 | 1.707 24 | 49 55 | 1.724 38 | 50 15 |
| 1.638 95 | 47 16 | 1.656 09 | 47 76 | 1.673 21 | 48 36 | 1.690 38 | 48 96 | 1.707 52 | 49 56 | 1.724 66 | 50 16 |
| 1.639 24 | 47 17 | 1.656 38 | 47 77 | 1.673 50 | 48 37 | 1.690 66 | 48 97 | 1.707 81 | 49 57 | 1.724 95 | 50 17 |
| 1.639 52 | 47 18 | 1.656 66 | 47 78 | 1.673 79 | 48 38 | 1.690 95 | 48 98 | 1.708 09 | 49 58 | 1.725 24 | 50 18 |
| 1.639 81 | 47 19 | 1.656 95 | 47 79 | 1.674 07 | 48 39 | 1.691 24 | 48 99 | 1.708 38 | 49 59 | 1.725 52 | 50 19 |
| 1.640 09 | 47 20 | 1.657 24 | 47 80 | 1.674 36 | 48 40 | 1.691 52 | 49 00 | 1.708 66 | 49 60 | 1.725 81 | 50 20 |
| 1.640 38 | 47 21 | 1.657 52 | 47 81 | 1.674 64 | 48 41 | 1.691 81 | 49 01 | 1.708 95 | 49 61 | 1.726 09 | 50 21 |
| 1.640 66 | 47 22 | 1.657 81 | 47 82 | 1.674 93 | 48 42 | 1.692 09 | 49 02 | 1.709 24 | 49 62 | 1.726 38 | 50 22 |
| 1.640 95 | 47 23 | 1.658 09 | 47 83 | 1.675 21 | 48 43 | 1.692 38 | 49 03 | 1.709 52 | 49 63 | 1.726 66 | 50 23 |
| 1.641 24 | 47 24 | 1.658 38 | 47 84 | 1.675 50 | 48 44 | 1.692 66 | 49 04 | 1.709 81 | 49 64 | 1.726 95 | 50 24 |
| 1.641 52 | 47 25 | 1.658 66 | 47 85 | 1.675 78 | 48 45 | 1.692 95 | 49 05 | 1.710 09 | 49 65 | 1.727 24 | 50 25 |
| 1.641 81 | 47 26 | 1.658 95 | 47 86 | 1.676 06 | 48 46 | 1.693 24 | 49 06 | 1.710 38 | 49 66 | 1.727 52 | 50 26 |
| 1.642 09 | 47 27 | 1.659 24 | 47 87 | 1.676 35 | 48 47 | 1.693 52 | 49 07 | 1.710 66 | 49 67 | 1.727 81 | 50 27 |
| 1.642 38 | 47 28 | 1.659 52 | 47 88 | 1.676 64 | 48 48 | 1.693 81 | 49 08 | 1.710 95 | 49 68 | 1.728 09 | 50 28 |
| 1.642 66 | 47 29 | 1.659 81 | 47 89 | 1.676 93 | 48 49 | 1.694 09 | 49 09 | 1.711 24 | 49 69 | 1.728 38 | 50 29 |
| 1.642 95 | 47 30 | 1.660 09 | 47 90 | 1.677 21 | 48 50 | 1.694 38 | 49 10 | 1.711 52 | 49 70 | 1.728 66 | 50 30 |
| 1.643 24 | 47 31 | 1.660 38 | 47 91 | 1.677 50 | 48 51 | 1.694 66 | 49 11 | 1.711 81 | 49 71 | 1.728 95 | 50 31 |
| 1.643 52 | 47 32 | 1.660 66 | 47 92 | 1.677 78 | 48 52 | 1.694 95 | 49 12 | 1.712 09 | 49 72 | 1.729 24 | 50 32 |
| 1.643 81 | 47 33 | 1.660 95 | 47 93 | 1.678 06 | 48 53 | 1.695 24 | 49 13 | 1.712 38 | 49 73 | 1.729 52 | 50 33 |
| 1.644 09 | 47 34 | 1.661 24 | 47 94 | 1.678 35 | 48 54 | 1.695 52 | 49 14 | 1.712 66 | 49 74 | 1.729 81 | 50 34 |
| 1.644 38 | 47 35 | 1.661 52 | 47 95 | 1.678 64 | 48 55 | 1.695 81 | 49 15 | 1.712 95 | 49 75 | 1.730 09 | 50 35 |
| 1.644 66 | 47 36 | 1.661 81 | 47 96 | 1.678 93 | 48 56 | 1.696 09 | 49 16 | 1.713 24 | 49 76 | 1.730 38 | 50 36 |
| 1.644 95 | 47 37 | 1.662 09 | 47 97 | 1.679 21 | 48 57 | 1.696 38 | 49 17 | 1.713 52 | 49 77 | 1.730 66 | 50 37 |
| 1.645 24 | 47 38 | 1.662 38 | 47 98 | 1.679 50 | 48 58 | 1.696 66 | 49 18 | 1.713 81 | 49 78 | 1.730 95 | 50 38 |
| 1.645 52 | 47 39 | 1.662 66 | 47 99 | 1.679 78 | 48 59 | 1.696 95 | 49 19 | 1.714 09 | 49 79 | 1.731 24 | 50 39 |

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | | 12 pay periods per year | | Remuneration | | Deduction | |
|--------------|---------|-----------|---------|-------------------------|-----------|--------------|-----------|-----------|---------|
| | | | | Remuneration | Deduction | Remuneration | Deduction | | |
| 1731.52 | 1731.80 | 50.40 | 1748.66 | 1748.66 | 1748.94 | 51.00 | 1765.81 | 1765.81 | 1765.81 |
| 1732.09 | 1732.08 | 50.41 | 1748.95 | 1748.95 | 1749.23 | 51.01 | 1766.09 | 1766.09 | 1766.09 |
| 1732.37 | 1732.37 | 50.42 | 1749.24 | 1749.24 | 1749.51 | 51.02 | 1766.38 | 1766.38 | 1766.38 |
| 1732.65 | 1732.65 | 50.43 | 1749.52 | 1749.52 | 1749.80 | 51.03 | 1766.66 | 1766.66 | 1766.66 |
| 1732.96 | 1732.94 | 50.44 | 1749.81 | 1749.81 | 1750.08 | 51.04 | 1766.95 | 1766.95 | 1766.95 |
| 1732.95 | 1733.23 | 50.45 | 1750.09 | 1750.09 | 1750.37 | 51.05 | 1767.24 | 1767.24 | 1767.24 |
| 1733.52 | 1733.51 | 50.46 | 1750.38 | 1750.38 | 1750.65 | 51.06 | 1767.52 | 1767.52 | 1767.52 |
| 1733.80 | 1733.80 | 50.47 | 1750.66 | 1750.66 | 1750.94 | 51.07 | 1767.81 | 1767.81 | 1767.81 |
| 1734.08 | 1734.08 | 50.48 | 1750.95 | 1750.95 | 1751.23 | 51.08 | 1768.10 | 1768.10 | 1768.10 |
| 1734.09 | 1734.37 | 50.49 | 1751.24 | 1751.24 | 1751.51 | 51.09 | 1768.38 | 1768.38 | 1768.38 |
| 1734.38 | 1734.65 | 50.50 | 1751.53 | 1751.53 | 1751.80 | 51.10 | 1768.67 | 1768.67 | 1768.67 |
| 1734.66 | 1734.66 | 50.51 | 1751.81 | 1751.81 | 1752.08 | 51.11 | 1768.95 | 1768.95 | 1768.95 |
| 1734.95 | 1735.23 | 50.52 | 1752.09 | 1752.09 | 1752.37 | 51.12 | 1769.24 | 1769.24 | 1769.24 |
| 1735.21 | 1735.21 | 50.53 | 1752.38 | 1752.38 | 1752.65 | 51.13 | 1769.52 | 1769.52 | 1769.52 |
| 1735.52 | 1735.80 | 50.54 | 1752.66 | 1752.66 | 1752.94 | 51.14 | 1769.81 | 1769.81 | 1769.81 |
| 1735.81 | 1736.08 | 50.55 | 1752.95 | 1752.95 | 1753.23 | 51.15 | 1770.09 | 1770.09 | 1770.09 |
| 1736.09 | 1736.37 | 50.56 | 1753.24 | 1753.24 | 1753.51 | 51.16 | 1770.38 | 1770.38 | 1770.38 |
| 1736.38 | 1736.65 | 50.57 | 1753.52 | 1753.52 | 1753.80 | 51.17 | 1770.66 | 1770.66 | 1770.66 |
| 1736.66 | 1736.94 | 50.58 | 1753.81 | 1753.81 | 1754.08 | 51.18 | 1770.95 | 1770.95 | 1770.95 |
| 1736.95 | 1737.23 | 50.59 | 1754.09 | 1754.09 | 1754.37 | 51.19 | 1771.24 | 1771.24 | 1771.24 |
| 1737.24 | 1737.51 | 50.60 | 1754.38 | 1754.38 | 1754.65 | 51.20 | 1771.52 | 1771.52 | 1771.52 |
| 1737.52 | 1737.80 | 50.61 | 1754.66 | 1754.66 | 1754.94 | 51.21 | 1771.81 | 1771.81 | 1771.81 |
| 1737.81 | 1738.08 | 50.62 | 1754.95 | 1754.95 | 1755.23 | 51.22 | 1772.09 | 1772.09 | 1772.09 |
| 1738.09 | 1738.37 | 50.63 | 1755.24 | 1755.24 | 1755.51 | 51.23 | 1772.38 | 1772.38 | 1772.38 |
| 1738.38 | 1738.65 | 50.64 | 1755.52 | 1755.52 | 1755.80 | 51.24 | 1772.66 | 1772.66 | 1772.66 |
| 1738.66 | 1738.94 | 50.65 | 1755.81 | 1755.81 | 1756.08 | 51.25 | 1772.95 | 1772.95 | 1772.95 |
| 1738.95 | 1739.23 | 50.66 | 1756.09 | 1756.09 | 1756.37 | 51.26 | 1773.24 | 1773.24 | 1773.24 |
| 1739.24 | 1739.51 | 50.67 | 1756.38 | 1756.38 | 1756.65 | 51.27 | 1773.52 | 1773.52 | 1773.52 |
| 1739.52 | 1739.80 | 50.68 | 1756.66 | 1756.66 | 1756.94 | 51.28 | 1773.81 | 1773.81 | 1773.81 |
| 1739.81 | 1740.08 | 50.69 | 1756.95 | 1756.95 | 1757.23 | 51.29 | 1774.09 | 1774.09 | 1774.09 |
| 1740.09 | 1740.37 | 50.70 | 1757.24 | 1757.24 | 1757.51 | 51.30 | 1774.38 | 1774.38 | 1774.38 |
| 1740.38 | 1740.65 | 50.71 | 1757.52 | 1757.52 | 1757.80 | 51.31 | 1774.66 | 1774.66 | 1774.66 |
| 1740.66 | 1740.94 | 50.72 | 1757.81 | 1757.81 | 1758.08 | 51.32 | 1774.95 | 1774.95 | 1774.95 |
| 1740.95 | 1741.23 | 50.73 | 1758.09 | 1758.09 | 1758.37 | 51.33 | 1775.24 | 1775.24 | 1775.24 |
| 1741.24 | 1741.51 | 50.74 | 1758.38 | 1758.38 | 1758.65 | 51.34 | 1775.52 | 1775.52 | 1775.52 |
| 1741.52 | 1741.80 | 50.75 | 1758.66 | 1758.66 | 1758.94 | 51.35 | 1775.81 | 1775.81 | 1775.81 |
| 1741.81 | 1742.08 | 50.76 | 1758.95 | 1758.95 | 1759.23 | 51.36 | 1776.09 | 1776.09 | 1776.09 |
| 1742.09 | 1742.37 | 50.77 | 1759.24 | 1759.24 | 1759.51 | 51.37 | 1776.38 | 1776.38 | 1776.38 |
| 1742.38 | 1742.65 | 50.78 | 1759.52 | 1759.52 | 1759.80 | 51.38 | 1776.66 | 1776.66 | 1776.66 |
| 1742.66 | 1742.94 | 50.79 | 1759.81 | 1759.81 | 1760.08 | 51.39 | 1776.95 | 1776.95 | 1776.95 |
| 1742.95 | 1743.23 | 50.80 | 1760.09 | 1760.09 | 1760.37 | 51.40 | 1777.24 | 1777.24 | 1777.24 |
| 1743.24 | 1743.51 | 50.81 | 1760.38 | 1760.38 | 1760.65 | 51.41 | 1777.52 | 1777.52 | 1777.52 |
| 1743.52 | 1743.80 | 50.82 | 1760.66 | 1760.66 | 1760.94 | 51.42 | 1777.81 | 1777.81 | 1777.81 |
| 1743.81 | 1744.08 | 50.83 | 1760.95 | 1760.95 | 1761.23 | 51.43 | 1778.09 | 1778.09 | 1778.09 |
| 1744.09 | 1744.37 | 50.84 | 1761.24 | 1761.24 | 1761.51 | 51.44 | 1778.38 | 1778.38 | 1778.38 |
| 1744.38 | 1744.65 | 50.85 | 1761.52 | 1761.52 | 1761.80 | 51.45 | 1778.66 | 1778.66 | 1778.66 |
| 1744.66 | 1744.94 | 50.86 | 1761.81 | 1761.81 | 1762.08 | 51.46 | 1778.95 | 1778.95 | 1778.95 |
| 1744.95 | 1745.23 | 50.87 | 1762.09 | 1762.09 | 1762.37 | 51.47 | 1779.24 | 1779.24 | 1779.24 |
| 1745.24 | 1745.51 | 50.88 | 1762.38 | 1762.38 | 1762.65 | 51.48 | 1779.52 | 1779.52 | 1779.52 |
| 1745.52 | 1745.80 | 50.89 | 1762.66 | 1762.66 | 1762.94 | 51.49 | 1779.81 | 1779.81 | 1779.81 |
| 1745.81 | 1746.08 | 50.90 | 1762.95 | 1762.95 | 1763.23 | 51.50 | 1780.09 | 1780.09 | 1780.09 |
| 1746.09 | 1746.37 | 50.91 | 1763.24 | 1763.24 | 1763.51 | 51.51 | 1780.38 | 1780.38 | 1780.38 |
| 1746.38 | 1746.65 | 50.92 | 1763.52 | 1763.52 | 1763.80 | 51.52 | 1780.66 | 1780.66 | 1780.66 |
| 1746.66 | 1746.94 | 50.93 | 1763.81 | 1763.81 | 1764.08 | 51.53 | 1780.95 | 1780.95 | 1780.95 |
| 1746.95 | 1747.23 | 50.94 | 1764.09 | 1764.09 | 1764.37 | 51.54 | 1781.24 | 1781.24 | 1781.24 |
| 1747.24 | 1747.51 | 50.95 | 1764.38 | 1764.38 | 1764.65 | 51.55 | 1781.52 | 1781.52 | 1781.52 |
| 1747.52 | 1747.80 | 50.96 | 1764.66 | 1764.66 | 1764.94 | 51.56 | 1781.81 | 1781.81 | 1781.81 |
| 1747.81 | 1748.08 | 50.97 | 1764.95 | 1764.95 | 1765.23 | 51.57 | 1782.09 | 1782.09 | 1782.09 |
| 1748.09 | 1748.37 | 50.98 | 1765.24 | 1765.24 | 1765.51 | 51.58 | 1782.38 | 1782.38 | 1782.38 |
| 1748.38 | 1748.65 | 50.99 | 1765.52 | 1765.52 | 1765.80 | 51.59 | 1782.66 | 1782.66 | 1782.66 |

QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|----------|-----------|----------|--------------|----------|-----------|-------|--------------|----------|-----------|----------|--------------|-------|-----------|----------|
| | | | | | | | | | | | | | | | |
| 1834.38 | 1.834.65 | 54.00 | 1.851.52 | 1.851.52 | 1.868.66 | 1.868.94 | 55.20 | 1.885.81 | 1.886.08 | 55.80 | 1.902.95 | 1.903.23 | 56.40 | 1.920.09 | 1.920.37 |
| 1834.66 | 1.834.94 | 54.00 | 1.851.81 | 1.851.81 | 1.868.95 | 1.869.23 | 55.21 | 1.886.09 | 1.886.37 | 55.81 | 1.903.24 | 1.903.51 | 56.41 | 1.920.38 | 1.920.65 |
| 1834.95 | 1.835.23 | 54.02 | 1.852.09 | 1.852.09 | 1.869.24 | 1.869.51 | 55.22 | 1.886.38 | 1.886.65 | 55.82 | 1.903.52 | 1.903.80 | 56.42 | 1.920.66 | 1.920.94 |
| 1835.24 | 1.835.51 | 54.03 | 1.852.38 | 1.852.38 | 1.869.52 | 1.869.80 | 55.23 | 1.886.66 | 1.886.94 | 55.83 | 1.903.81 | 1.904.08 | 56.43 | 1.920.95 | 1.921.23 |
| 1835.52 | 1.835.80 | 54.04 | 1.852.66 | 1.852.66 | 1.869.81 | 1.870.08 | 55.24 | 1.886.95 | 1.887.23 | 55.84 | 1.904.09 | 1.904.37 | 56.44 | 1.921.24 | 1.921.51 |
| 1835.81 | 1.836.08 | 54.05 | 1.852.95 | 1.852.95 | 1.870.09 | 1.870.37 | 55.25 | 1.887.24 | 1.887.52 | 55.85 | 1.904.38 | 1.904.65 | 56.45 | 1.921.52 | 1.921.80 |
| 1836.09 | 1.836.36 | 54.06 | 1.853.24 | 1.853.24 | 1.870.40 | 1.870.68 | 55.26 | 1.887.52 | 1.887.80 | 55.86 | 1.904.66 | 1.904.94 | 56.46 | 1.921.81 | 1.922.08 |
| 1836.38 | 1.836.65 | 54.07 | 1.853.52 | 1.853.52 | 1.870.69 | 1.871.05 | 55.27 | 1.887.81 | 1.888.08 | 55.87 | 1.904.95 | 1.905.23 | 56.47 | 1.922.09 | 1.922.37 |
| 1836.66 | 1.836.94 | 54.08 | 1.853.81 | 1.853.81 | 1.871.06 | 1.871.42 | 55.28 | 1.888.09 | 1.888.37 | 55.88 | 1.905.24 | 1.905.51 | 56.48 | 1.922.38 | 1.922.65 |
| 1836.95 | 1.837.23 | 54.09 | 1.854.09 | 1.854.09 | 1.871.23 | 1.871.59 | 55.29 | 1.888.38 | 1.888.65 | 55.89 | 1.905.52 | 1.905.80 | 56.49 | 1.922.66 | 1.922.94 |
| 1837.24 | 1.837.51 | 54.10 | 1.854.38 | 1.854.38 | 1.871.52 | 1.871.88 | 55.30 | 1.888.66 | 1.888.94 | 55.90 | 1.905.81 | 1.906.08 | 56.50 | 1.922.95 | 1.923.23 |
| 1837.52 | 1.837.80 | 54.11 | 1.854.66 | 1.854.66 | 1.871.80 | 1.872.16 | 55.31 | 1.888.95 | 1.889.23 | 55.91 | 1.906.09 | 1.906.37 | 56.51 | 1.923.24 | 1.923.51 |
| 1837.81 | 1.838.08 | 54.12 | 1.854.95 | 1.854.95 | 1.872.08 | 1.872.44 | 55.32 | 1.889.24 | 1.889.52 | 55.92 | 1.906.38 | 1.906.66 | 56.52 | 1.923.52 | 1.923.80 |
| 1838.09 | 1.838.37 | 54.13 | 1.855.24 | 1.855.24 | 1.872.37 | 1.872.73 | 55.33 | 1.889.52 | 1.889.80 | 55.93 | 1.906.67 | 1.906.95 | 56.53 | 1.923.81 | 1.924.08 |
| 1838.38 | 1.838.65 | 54.14 | 1.855.52 | 1.855.52 | 1.872.66 | 1.873.02 | 55.34 | 1.889.81 | 1.890.08 | 55.94 | 1.906.95 | 1.907.23 | 56.54 | 1.924.09 | 1.924.37 |
| 1838.66 | 1.838.94 | 54.15 | 1.855.81 | 1.855.81 | 1.873.03 | 1.873.39 | 55.35 | 1.890.09 | 1.890.37 | 55.95 | 1.907.24 | 1.907.51 | 56.55 | 1.924.38 | 1.924.65 |
| 1838.95 | 1.839.23 | 54.16 | 1.856.09 | 1.856.09 | 1.873.24 | 1.873.60 | 55.36 | 1.890.38 | 1.890.65 | 55.96 | 1.907.52 | 1.907.80 | 56.56 | 1.924.66 | 1.924.94 |
| 1839.24 | 1.839.51 | 54.17 | 1.856.38 | 1.856.38 | 1.873.52 | 1.873.88 | 55.37 | 1.890.66 | 1.890.94 | 55.97 | 1.907.81 | 1.908.08 | 56.57 | 1.924.95 | 1.925.23 |
| 1839.52 | 1.839.80 | 54.18 | 1.856.66 | 1.856.66 | 1.873.81 | 1.874.17 | 55.38 | 1.890.95 | 1.891.23 | 55.98 | 1.908.09 | 1.908.37 | 56.58 | 1.925.24 | 1.925.51 |
| 1839.81 | 1.840.08 | 54.19 | 1.856.95 | 1.856.95 | 1.874.09 | 1.874.45 | 55.39 | 1.891.24 | 1.891.51 | 55.99 | 1.908.38 | 1.908.65 | 56.59 | 1.925.52 | 1.925.80 |
| 1840.09 | 1.840.37 | 54.20 | 1.857.24 | 1.857.24 | 1.874.45 | 1.874.81 | 55.40 | 1.891.52 | 1.891.80 | 56.00 | 1.908.66 | 1.908.94 | 56.60 | 1.925.81 | 1.926.08 |
| 1840.38 | 1.840.65 | 54.21 | 1.857.52 | 1.857.52 | 1.874.66 | 1.875.02 | 55.41 | 1.891.81 | 1.892.08 | 56.01 | 1.908.95 | 1.909.23 | 56.61 | 1.926.09 | 1.926.37 |
| 1840.66 | 1.840.94 | 54.22 | 1.857.81 | 1.857.81 | 1.874.95 | 1.875.31 | 55.42 | 1.892.09 | 1.892.37 | 56.02 | 1.909.24 | 1.909.51 | 56.62 | 1.926.38 | 1.926.66 |
| 1840.95 | 1.841.23 | 54.23 | 1.858.09 | 1.858.09 | 1.875.24 | 1.875.51 | 55.43 | 1.892.38 | 1.892.65 | 56.03 | 1.909.52 | 1.909.80 | 56.63 | 1.926.66 | 1.926.94 |
| 1841.24 | 1.841.51 | 54.24 | 1.858.38 | 1.858.38 | 1.875.52 | 1.875.80 | 55.44 | 1.892.66 | 1.892.94 | 56.04 | 1.909.81 | 1.910.08 | 56.64 | 1.926.95 | 1.927.23 |
| 1841.52 | 1.841.80 | 54.25 | 1.858.66 | 1.858.66 | 1.875.81 | 1.876.08 | 55.45 | 1.892.95 | 1.893.23 | 56.05 | 1.910.09 | 1.910.37 | 56.65 | 1.927.24 | 1.927.51 |
| 1841.81 | 1.842.08 | 54.26 | 1.858.95 | 1.858.95 | 1.876.09 | 1.876.37 | 55.46 | 1.893.24 | 1.893.52 | 56.06 | 1.910.38 | 1.910.65 | 56.66 | 1.927.52 | 1.927.80 |
| 1842.09 | 1.842.37 | 54.27 | 1.859.24 | 1.859.24 | 1.876.38 | 1.876.65 | 55.47 | 1.893.52 | 1.893.80 | 56.07 | 1.910.66 | 1.910.94 | 56.67 | 1.927.81 | 1.928.08 |
| 1842.38 | 1.842.65 | 54.28 | 1.859.52 | 1.859.52 | 1.876.66 | 1.876.94 | 55.48 | 1.893.81 | 1.894.08 | 56.08 | 1.910.95 | 1.911.23 | 56.68 | 1.928.09 | 1.928.37 |
| 1842.66 | 1.842.94 | 54.29 | 1.859.81 | 1.859.81 | 1.876.95 | 1.877.23 | 55.49 | 1.894.09 | 1.894.37 | 56.09 | 1.911.24 | 1.911.51 | 56.69 | 1.928.38 | 1.928.65 |
| 1842.95 | 1.843.23 | 54.30 | 1.860.09 | 1.860.09 | 1.877.24 | 1.877.51 | 55.50 | 1.894.38 | 1.894.65 | 56.10 | 1.911.52 | 1.911.80 | 56.70 | 1.928.66 | 1.928.94 |
| 1843.24 | 1.843.51 | 54.31 | 1.860.38 | 1.860.38 | 1.877.52 | 1.877.80 | 55.51 | 1.894.66 | 1.894.94 | 56.11 | 1.911.81 | 1.912.08 | 56.71 | 1.928.95 | 1.929.23 |
| 1843.52 | 1.843.80 | 54.32 | 1.860.66 | 1.860.66 | 1.877.81 | 1.878.08 | 55.52 | 1.894.95 | 1.895.23 | 56.12 | 1.912.09 | 1.912.37 | 56.72 | 1.929.24 | 1.929.51 |
| 1843.81 | 1.844.08 | 54.33 | 1.860.95 | 1.860.95 | 1.878.09 | 1.878.37 | 55.53 | 1.895.24 | 1.895.51 | 56.13 | 1.912.38 | 1.912.65 | 56.73 | 1.929.52 | 1.929.80 |
| 1844.09 | 1.844.37 | 54.34 | 1.861.24 | 1.861.24 | 1.878.38 | 1.878.65 | 55.54 | 1.895.52 | 1.895.80 | 56.14 | 1.912.66 | 1.912.94 | 56.74 | 1.929.81 | 1.930.08 |
| 1844.38 | 1.844.65 | 54.35 | 1.861.52 | 1.861.52 | 1.878.66 | 1.878.94 | 55.55 | 1.895.81 | 1.896.08 | 56.15 | 1.912.95 | 1.913.23 | 56.75 | 1.930.09 | 1.930.37 |
| 1844.66 | 1.844.94 | 54.36 | 1.861.81 | 1.861.81 | 1.878.95 | 1.879.23 | 55.56 | 1.896.09 | 1.896.37 | 56.16 | 1.913.24 | 1.913.51 | 56.76 | 1.930.38 | 1.930.65 |
| 1844.95 | 1.845.23 | 54.37 | 1.862.09 | 1.862.09 | 1.879.24 | 1.879.51 | 55.57 | 1.896.38 | 1.896.65 | 56.17 | 1.913.52 | 1.913.80 | 56.77 | 1.930.66 | 1.930.94 |
| 1845.24 | 1.845.51 | 54.38 | 1.862.38 | 1.862.38 | 1.879.52 | 1.879.80 | 55.58 | 1.896.66 | 1.896.94 | 56.18 | 1.913.81 | 1.914.08 | 56.78 | 1.930.95 | 1.931.23 |
| 1845.52 | 1.845.80 | 54.39 | 1.862.66 | 1.862.66 | 1.879.81 | 1.880.08 | 55.59 | 1.896.95 | 1.897.23 | 56.19 | 1.914.09 | 1.914.37 | 56.79 | 1.931.24 | 1.931.51 |
| 1845.81 | 1.846.08 | 54.40 | 1.862.95 | 1.862.95 | 1.880.09 | 1.880.37 | 55.60 | 1.897.24 | 1.897.51 | 56.20 | 1.914.38 | 1.914.65 | 56.80 | 1.931.52 | 1.931.80 |
| 1846.09 | 1.846.37 | 54.41 | 1.863.24 | 1.863.24 | 1.880.38 | 1.880.65 | 55.61 | 1.897.52 | 1.897.80 | 56.21 | 1.914.66 | 1.914.94 | 56.81 | 1.931.81 | 1.932.08 |
| 1846.38 | 1.846.65 | 54.42 | 1.863.52 | 1.863.52 | 1.880.66 | 1.880.94 | 55.62 | 1.897.81 | 1.898.08 | 56.22 | 1.914.95 | 1.915.23 | 56.82 | 1.932.09 | 1.932.37 |
| 1846.66 | 1.846.94 | 54.43 | 1.863.81 | 1.863.81 | 1.880.95 | 1.881.23 | 55.63 | 1.898.09 | 1.898.37 | 56.23 | 1.915.24 | 1.915.51 | 56.83 | 1.932.38 | 1.932.65 |
| 1846.95 | 1.847.23 | 54.44 | 1.864.09 | 1.864.09 | 1.881.24 | 1.881.51 | 55.64 | 1.898.38 | 1.898.65 | 56.24 | 1.915.52 | 1.915.80 | 56.84 | 1.932.66 | 1.932.94 |
| 1847.24 | 1.847.51 | 54.45 | 1.864.38 | 1.864.38 | 1.881.52 | 1.881.80 | 55.65 | 1.898.66 | 1.898.94 | 56.25 | 1.915.81 | 1.916.08 | 56.85 | 1.932.95 | 1.933.23 |
| 1847.52 | 1.847.80 | 54.46 | 1.864.66 | 1.864.66 | 1.881.81 | 1.882.08 | 55.66 | 1.898.95 | 1.899.23 | 56.26 | 1.916.09 | 1.916.37 | 56.86 | 1.933.24 | 1.933.51 |
| 1847.81 | 1.848.08 | 54.47 | 1.864.95 | 1.864.95 | 1.882.09 | 1.882.37 | 55.67 | 1.899.24 | 1.899.51 | 56.27 | 1.916.38 | 1.916.65 | 56.87 | 1.933.52 | 1.933.80 |
| 1848.09 | 1.848.37 | 54.48 | 1.865.24 | 1.865.24 | 1.882.38 | 1.882.65 | 55.68 | 1.899.52 | 1.899.80 | 56.28 | 1.916.66 | 1.916.94 | 56.88 | 1.933.81 | 1.934.08 |
| 1848.38 | 1.848.65 | 54.49 | 1.865.52 | 1.865.52 | 1.882.66 | 1.882.94 | 55.69 | 1.899.81 | 1.900.08 | 56.29 | 1.916.95 | 1.917.23 | 56.89 | 1.934.09 | 1.934.37 |
| 1848.66 | 1.848.94 | 54.50 | 1.865.81 | 1.865.81 | 1.882.95 | 1.883.23 | 55.70 | 1.900.09 | 1.900.37 | 56.30 | 1.917.24 | 1.917.51 | 56.90 | 1.934.38 | 1.934.65 |
| 1848.95 | 1.849.23 | 54.51 | 1.866.09 | 1.866.09 | 1.883.24 | 1.883.51 | 55.71 | 1.900.38 | 1.900.65 | 56.31 | 1.917.52 | 1.917.80 | 56.91 | 1.934.66 | 1.934.94 |
| 1849.24 | 1.849.51 | 54.52 | 1.866.38 | 1.866.38 | 1.883.52 | 1.883.80 | 55.72 | 1.900.66 | 1.900.94 | 56.32 | 1.917.81 | 1.918.08 | 56.92 | 1.934.95 | 1.935.23 |
| 1849.52 | 1.849.80 | 54.53 | 1.866.66 | 1.866.66 | 1.883.81 | 1.884.08 | 55.73 | 1.900.95 | 1.901.23 | 56.33 | 1.918.09 | 1.918.37 | 56.93 | 1.935.24 | 1.935.51 |
| 1849.81 | 1.850.08 | 54.54 | 1.866.95 | 1.866.95 | 1.884.09 | 1.884.37 | 55.74 | 1.901.24 | 1.901.51 | 56.34 | 1.918.38 | 1.918.65 | 56.94 | 1.935.52 | 1.935.80 |
| 1850.09 | 1.850.37 | 54.55 | 1.867.24 | 1.867.24 | 1.884.38 | 1.884.65 | 55.75 | 1.901.52 | 1.901.80 | 56.35 | 1.918.66 | 1.918.94 | 56.95 | 1.935.81 | 1.936.08 |
| 1850.38 | 1.850.65 | 54.56 | 1.867.52 | 1.867.52 | 1.884.66 | 1.884.94 | 55.76 | 1.901.81 | 1.902.08 | 56.36 | 1.918.95 | 1.919.23 | 56.96 | 1.936.09 | 1.936.37 |
| 1850.66 | 1.850.94 | 54.57 | 1.867.81 | 1.867.81 | 1.884.95 | 1.885.23 | 55.77 | 1.902.09 | 1.902.37 | 56.37 | 1.919.24 | 1.919.51 | 56.97 | 1.936.38 | 1.936.65 |
| 1850.95 | 1.851.23 | 54.58 | 1.868.09 | 1.868.09 | 1.885.24 | 1.885.51 | 55.78 | 1.902.38 | 1.902.65 | 56.38 | 1.919.52 | 1.919.80 | 56.98 | 1.936.66 | 1.936.94 |
| 1851.24 | 1.851.51 | 54.59 | 1.868.38 | 1.868.38 | 1.885.52 | 1.885.80 | 55.79 | 1.90 | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment Remuneration – 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 consecutive pay periods.

QPP Contributions – TABLE A: Continuous Employment

| 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 2,040.09 | 2,040.37 | 2,057.24 | 2,057.51 | 2,074.38 | 2,074.65 | 2,091.52 | 2,091.80 | 2,108.66 | 2,108.94 | 2,125.81 | 2,126.08 |
| 2,040.38 | 2,040.65 | 2,057.52 | 2,057.80 | 2,074.66 | 2,074.94 | 2,091.81 | 2,092.09 | 2,108.95 | 2,109.23 | 2,126.10 | 2,126.37 |
| 2,040.66 | 2,040.94 | 2,057.80 | 2,058.08 | 2,074.94 | 2,075.23 | 2,092.09 | 2,092.37 | 2,109.23 | 2,109.51 | 2,126.38 | 2,126.65 |
| 2,040.95 | 2,041.23 | 2,058.08 | 2,058.37 | 2,075.23 | 2,075.51 | 2,092.37 | 2,092.65 | 2,109.51 | 2,109.79 | 2,126.66 | 2,126.94 |
| 2,041.24 | 2,041.51 | 2,058.36 | 2,058.65 | 2,075.52 | 2,075.80 | 2,092.65 | 2,092.94 | 2,109.80 | 2,110.08 | 2,126.95 | 2,127.23 |
| 2,041.51 | 2,041.80 | 2,058.66 | 2,058.94 | 2,075.80 | 2,076.08 | 2,092.94 | 2,093.22 | 2,110.09 | 2,110.37 | 2,127.24 | 2,127.51 |
| 2,041.81 | 2,042.10 | 2,058.95 | 2,059.23 | 2,076.08 | 2,076.37 | 2,093.22 | 2,093.50 | 2,110.38 | 2,110.66 | 2,127.52 | 2,127.80 |
| 2,042.09 | 2,042.38 | 2,059.24 | 2,059.52 | 2,076.37 | 2,076.65 | 2,093.51 | 2,093.79 | 2,110.66 | 2,110.94 | 2,127.81 | 2,128.09 |
| 2,042.38 | 2,042.66 | 2,059.52 | 2,059.80 | 2,076.65 | 2,076.94 | 2,093.80 | 2,094.08 | 2,110.95 | 2,111.23 | 2,128.09 | 2,128.37 |
| 2,042.66 | 2,042.94 | 2,059.81 | 2,060.08 | 2,076.94 | 2,077.23 | 2,094.09 | 2,094.37 | 2,111.24 | 2,111.52 | 2,128.38 | 2,128.65 |
| 2,042.95 | 2,043.23 | 2,060.09 | 2,060.37 | 2,077.24 | 2,077.51 | 2,094.38 | 2,094.66 | 2,111.52 | 2,111.80 | 2,128.66 | 2,128.94 |
| 2,043.24 | 2,043.51 | 2,060.38 | 2,060.65 | 2,077.52 | 2,077.80 | 2,094.66 | 2,094.94 | 2,111.81 | 2,112.09 | 2,128.95 | 2,129.23 |
| 2,043.52 | 2,043.80 | 2,060.66 | 2,060.94 | 2,077.81 | 2,078.08 | 2,094.95 | 2,095.23 | 2,112.09 | 2,112.37 | 2,129.24 | 2,129.51 |
| 2,043.81 | 2,044.09 | 2,060.95 | 2,061.23 | 2,078.09 | 2,078.37 | 2,095.24 | 2,095.52 | 2,112.38 | 2,112.66 | 2,129.52 | 2,129.80 |
| 2,044.09 | 2,044.37 | 2,061.24 | 2,061.51 | 2,078.38 | 2,078.65 | 2,095.52 | 2,095.80 | 2,112.66 | 2,112.94 | 2,129.81 | 2,129.80 |
| 2,044.38 | 2,044.65 | 2,061.52 | 2,061.80 | 2,078.66 | 2,078.94 | 2,095.81 | 2,096.08 | 2,112.95 | 2,113.23 | 2,129.81 | 2,129.80 |
| 2,044.66 | 2,044.94 | 2,061.81 | 2,062.08 | 2,078.95 | 2,079.23 | 2,096.09 | 2,096.37 | 2,113.24 | 2,113.52 | 2,129.82 | 2,129.80 |
| 2,044.95 | 2,045.23 | 2,062.09 | 2,062.37 | 2,079.24 | 2,079.51 | 2,096.38 | 2,096.66 | 2,113.52 | 2,113.80 | 2,129.83 | 2,129.80 |
| 2,045.24 | 2,045.51 | 2,062.38 | 2,062.65 | 2,079.52 | 2,079.80 | 2,096.66 | 2,096.94 | 2,113.81 | 2,114.09 | 2,129.84 | 2,129.80 |
| 2,045.52 | 2,045.80 | 2,062.66 | 2,062.94 | 2,079.81 | 2,080.08 | 2,096.95 | 2,097.23 | 2,114.09 | 2,114.37 | 2,129.85 | 2,129.80 |
| 2,045.81 | 2,046.08 | 2,062.95 | 2,063.23 | 2,080.09 | 2,080.37 | 2,097.24 | 2,097.52 | 2,114.38 | 2,114.66 | 2,129.86 | 2,129.80 |
| 2,046.09 | 2,046.37 | 2,063.24 | 2,063.51 | 2,080.38 | 2,080.65 | 2,097.53 | 2,097.81 | 2,114.66 | 2,114.94 | 2,129.87 | 2,129.80 |
| 2,046.38 | 2,046.65 | 2,063.52 | 2,063.80 | 2,080.66 | 2,080.94 | 2,097.82 | 2,098.10 | 2,114.95 | 2,115.23 | 2,129.88 | 2,129.80 |
| 2,046.66 | 2,046.94 | 2,063.81 | 2,064.08 | 2,080.95 | 2,081.23 | 2,098.09 | 2,098.37 | 2,115.24 | 2,115.52 | 2,129.89 | 2,129.80 |
| 2,046.95 | 2,047.23 | 2,064.09 | 2,064.37 | 2,081.24 | 2,081.51 | 2,098.38 | 2,098.66 | 2,115.52 | 2,115.80 | 2,129.90 | 2,129.80 |
| 2,047.24 | 2,047.51 | 2,064.38 | 2,064.65 | 2,081.52 | 2,081.80 | 2,098.66 | 2,098.94 | 2,115.81 | 2,116.08 | 2,129.91 | 2,129.80 |
| 2,047.52 | 2,047.80 | 2,064.66 | 2,064.94 | 2,081.81 | 2,082.08 | 2,098.95 | 2,099.23 | 2,116.09 | 2,116.37 | 2,129.92 | 2,129.80 |
| 2,047.81 | 2,048.08 | 2,064.95 | 2,065.23 | 2,082.09 | 2,082.37 | 2,099.24 | 2,099.52 | 2,116.38 | 2,116.66 | 2,129.93 | 2,129.80 |
| 2,048.09 | 2,048.37 | 2,065.24 | 2,065.51 | 2,082.38 | 2,082.65 | 2,099.52 | 2,099.80 | 2,116.66 | 2,116.94 | 2,129.94 | 2,129.80 |
| 2,048.38 | 2,048.65 | 2,065.52 | 2,065.80 | 2,082.66 | 2,082.94 | 2,099.81 | 2,100.08 | 2,116.95 | 2,117.23 | 2,129.95 | 2,129.80 |
| 2,048.66 | 2,048.94 | 2,065.81 | 2,066.08 | 2,082.95 | 2,083.23 | 2,100.09 | 2,100.37 | 2,117.24 | 2,117.52 | 2,129.96 | 2,129.80 |
| 2,048.95 | 2,049.23 | 2,066.09 | 2,066.37 | 2,083.24 | 2,083.51 | 2,100.38 | 2,100.66 | 2,117.52 | 2,117.80 | 2,129.97 | 2,129.80 |
| 2,049.24 | 2,049.51 | 2,066.38 | 2,066.65 | 2,083.52 | 2,083.80 | 2,100.66 | 2,100.94 | 2,117.81 | 2,118.08 | 2,129.98 | 2,129.80 |
| 2,049.52 | 2,049.80 | 2,066.66 | 2,066.94 | 2,083.81 | 2,084.08 | 2,100.95 | 2,101.23 | 2,118.09 | 2,118.37 | 2,129.99 | 2,129.80 |
| 2,049.81 | 2,050.08 | 2,066.95 | 2,067.23 | 2,084.09 | 2,084.37 | 2,101.24 | 2,101.51 | 2,118.38 | 2,118.65 | 2,130.00 | 2,129.80 |
| 2,050.09 | 2,050.37 | 2,067.24 | 2,067.51 | 2,084.38 | 2,084.65 | 2,101.52 | 2,101.80 | 2,118.66 | 2,118.94 | 2,130.01 | 2,129.80 |
| 2,050.38 | 2,050.65 | 2,067.52 | 2,067.80 | 2,084.66 | 2,084.94 | 2,101.81 | 2,102.08 | 2,118.95 | 2,119.23 | 2,130.02 | 2,129.80 |
| 2,050.66 | 2,050.94 | 2,067.81 | 2,068.08 | 2,084.95 | 2,085.23 | 2,102.09 | 2,102.37 | 2,119.24 | 2,119.52 | 2,130.03 | 2,129.80 |
| 2,050.95 | 2,051.23 | 2,068.09 | 2,068.37 | 2,085.24 | 2,085.51 | 2,102.38 | 2,102.66 | 2,119.52 | 2,119.80 | 2,130.04 | 2,129.80 |
| 2,051.24 | 2,051.51 | 2,068.38 | 2,068.65 | 2,085.52 | 2,085.80 | 2,102.66 | 2,102.94 | 2,119.81 | 2,120.08 | 2,130.05 | 2,129.80 |
| 2,051.52 | 2,051.80 | 2,068.66 | 2,068.94 | 2,085.81 | 2,086.08 | 2,102.95 | 2,103.23 | 2,120.09 | 2,120.37 | 2,130.06 | 2,129.80 |
| 2,051.81 | 2,052.08 | 2,068.95 | 2,069.23 | 2,086.09 | 2,086.37 | 2,103.24 | 2,103.52 | 2,120.38 | 2,120.66 | 2,130.07 | 2,129.80 |
| 2,052.09 | 2,052.37 | 2,069.24 | 2,069.51 | 2,086.38 | 2,086.65 | 2,103.52 | 2,103.80 | 2,120.66 | 2,120.94 | 2,130.08 | 2,129.80 |
| 2,052.38 | 2,052.65 | 2,069.52 | 2,069.80 | 2,086.66 | 2,086.94 | 2,103.81 | 2,104.08 | 2,120.95 | 2,121.23 | 2,130.09 | 2,129.80 |
| 2,052.66 | 2,052.94 | 2,069.81 | 2,070.08 | 2,086.95 | 2,087.23 | 2,104.09 | 2,104.37 | 2,121.24 | 2,121.51 | 2,130.10 | 2,129.80 |
| 2,052.95 | 2,053.23 | 2,070.09 | 2,070.37 | 2,087.24 | 2,087.51 | 2,104.38 | 2,104.66 | 2,121.52 | 2,121.80 | 2,130.11 | 2,129.80 |
| 2,053.24 | 2,053.51 | 2,070.38 | 2,070.65 | 2,087.52 | 2,087.80 | 2,104.66 | 2,104.94 | 2,121.81 | 2,122.09 | 2,130.12 | 2,129.80 |
| 2,053.52 | 2,053.80 | 2,070.66 | 2,070.94 | 2,087.81 | 2,088.08 | 2,104.95 | 2,105.23 | 2,122.09 | 2,122.37 | 2,130.13 | 2,129.80 |
| 2,053.81 | 2,054.08 | 2,070.95 | 2,071.23 | 2,088.09 | 2,088.37 | 2,105.24 | 2,105.51 | 2,122.38 | 2,122.66 | 2,130.14 | 2,129.80 |
| 2,054.09 | 2,054.37 | 2,071.24 | 2,071.51 | 2,088.38 | 2,088.65 | 2,105.52 | 2,105.80 | 2,122.66 | 2,122.94 | 2,130.15 | 2,129.80 |
| 2,054.38 | 2,054.65 | 2,071.52 | 2,071.80 | 2,088.66 | 2,088.94 | 2,105.81 | 2,106.08 | 2,122.95 | 2,123.23 | 2,130.16 | 2,129.80 |
| 2,054.66 | 2,054.94 | 2,071.81 | 2,072.08 | 2,088.95 | 2,089.23 | 2,106.09 | 2,106.37 | 2,123.24 | 2,123.52 | 2,130.17 | 2,129.80 |
| 2,054.95 | 2,055.23 | 2,072.09 | 2,072.37 | 2,089.24 | 2,089.51 | 2,106.38 | 2,106.66 | 2,123.52 | 2,123.80 | 2,130.18 | 2,129.80 |
| 2,055.24 | 2,055.51 | 2,072.38 | 2,072.65 | 2,089.52 | 2,089.80 | 2,106.66 | 2,106.94 | 2,123.81 | 2,124.09 | 2,130.19 | 2,129.80 |
| 2,055.52 | 2,055.80 | 2,072.66 | 2,072.94 | 2,089.81 | 2,090.08 | 2,106.95 | 2,107.23 | 2,124.09 | 2,124.37 | 2,130.20 | 2,129.80 |
| 2,055.81 | 2,056.08 | 2,072.95 | 2,073.23 | 2,090.09 | 2,090.37 | 2,107.24 | 2,107.52 | 2,124.38 | 2,124.66 | 2,130.21 | 2,129.80 |
| 2,056.09 | 2,056.37 | 2,073.24 | 2,073.51 | 2,090.38 | 2,090.65 | 2,107.52 | 2,107.80 | 2,124.66 | 2,124.94 | 2,130.22 | 2,129.80 |
| 2,056.38 | 2,056.65 | 2,073.52 | 2,073.80 | 2,090.66 | 2,090.94 | 2,107.81 | 2,108.08 | 2,124.95 | 2,125.23 | 2,130.23 | 2,129.80 |
| 2,056.66 | 2,056.94 | 2,073.81 | 2,074.08 | 2,090.95 | 2,091.23 | 2,108.09 | 2,108.37 | 2,125.24 | 2,125.52 | 2,130.24 | 2,129.80 |
| 2,056.95 | 2,057.23 | 2,074.09 | 2,074.37 | 2,091.24 | 2,091.51 | 2,108.38 | 2,108.66 | 2,125.52 | 2,125.80 | 2,130.25 | 2,129.80 |
| 2,057.24 | 2,057.51 | 2,074.38 | 2,074.65 | 2,091.52 | 2,091.80 | 2,108.66 | 2,108.94 | 2,125.81 | 2,126.08 | 2,130.26 | 2,129.80 |
| 2,057.52 | 2,057.80 | 2,074.66 | 2,074.94 | 2,091.81 | 2,092.09 | 2,108.95 | 2,109.23 | 2,126.10 | 2,126.37 | 2,130.27 | 2,129.80 |
| 2,057.81 | 2,058.08 | 2,074.95 | 2,075.23 | 2,092.09 | 2,092.37 | 2,109.24 | 2,109.52 | 2,126.38 | 2,126.65 | 2,130.28 | 2,129.80 |
| 2,058.09 | 2,058.37 | 2,075.24 | 2,075.51 | 2,092.37 | 2,092.65 | 2,109.52 | 2,109.80 | 2,126.66 | 2,126.94 | 2,130.29 | 2,129.80 |
| 2,058.38 | 2,058.65 | 2,075.52 | 2,075.80 | 2,092.65 | 2,092.94 | 2,109.80 | 2,109.80 | 2,126.95 | 2,127.23 | 2,130.30 | 2,129.80 |
| 2,058.66 | 2,058.94 | 2,075.80 | 2,076.08 | 2,092.94 | 2,093.22 | 2,109.81 | 2,109.81 | 2,127.24 | 2,127.52 | 2,130.31 | 2,129.80 |
| 2,058.95 | 2,059.23 | 2,076.09 | 2,076.37 | 2,093.22 | 2,093.50 | 2,109.82 | 2,109.82 | 2,127.52 | 2,127.80 | 2,130.32 | 2,129.80 |
| 2,059.24 | 2,059.51 | 2,076.38 | 2,076.65 | 2,093.51 | 2,093.79 | 2,109.83 | 2,109.83 | 2,127.81 | 2,128.09 | 2,130.33 | 2,129.80 |
| 2,059.52 | 2,059.80 | 2,076.65 | 2,076.94 | 2,093.80 | 2,094.08 | 2,109.84 | 2,109.84 | 2,128.09 | 2,128.37 | 2,130.34 | 2,129.80 |
| 2,059.81 | 2,059.80 | 2,076.94 | 2,077.23 | 2,094.09 | 2,094.37 | 2,109.85 | 2,109.85 | 2,128.38 | 2,128.66 | 2,130.35 | 2,129.80 |
| 2,060.09 | 2,060.08 | 2,077.24 | 2,077.51 | 2,094.38 | 2,094.66 | 2,109.86 | 2,109.86 | 2,128.66 | 2,128.94 | 2,130.36 | 2,129.80 |
| 2,060.38 | 2,060.37 | 2,077.52 | 2,077.80 | 2,094.66 | 2,094.94 | 2,109.87 | 2,109.87 | 2,128.95 | 2,129.23 | 2,130.37 | 2,129.80 |
| 2,060.66 | 2,060.65 | 2,077.81 | 2,078.08 | 2,094.95 | 2,095.23 | 2,109.88 | 2,109.88 | 2,129.24 | 2,129.52 | 2,130.38 | 2,129.80 |
| 2,060.95 | 2,061.23 | 2,078.09 | 2,078.37 | 2,095.24 | 2,095.52 | 2,109.89 | 2,109.89 | 2,129.52 | 2,129.80 | 2,130.39 | 2,129.80 |
| 2,061.24 | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment
12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods from 1980 to 2008.

12 pay periods per year
QPP Contributions – TABLE A: Continuous Employment

| Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction | Remuneration | | Deduction |
|--------------|---------|-----------|--------------|---------|-----------|--------------|---------|-----------|--------------|---------|-----------|--------------|-------|-----------|
| 2245.81 | 2246.08 | 68.40 | 2262.95 | 2263.23 | 69.00 | 2280.09 | 2280.37 | 69.60 | 2297.24 | 2297.52 | 2297.51 | 2314.38 | 70.20 | |
| 2246.09 | 2246.37 | 68.41 | 2263.24 | 2263.52 | 69.01 | 2280.38 | 2280.65 | 69.61 | 2297.53 | 2297.80 | 2297.80 | 2314.66 | 70.21 | |
| 2246.38 | 2246.65 | 68.42 | 2263.53 | 2263.81 | 69.02 | 2280.66 | 2280.93 | 69.62 | 2297.81 | 2298.08 | 2298.08 | 2314.94 | 70.22 | |
| 2246.66 | 2246.94 | 68.43 | 2263.82 | 2264.10 | 69.03 | 2280.94 | 2281.21 | 69.63 | 2298.09 | 2298.36 | 2298.36 | 2315.23 | 70.23 | |
| 2246.95 | 2247.23 | 68.44 | 2264.11 | 2264.39 | 69.04 | 2281.22 | 2281.50 | 69.64 | 2298.37 | 2298.65 | 2298.65 | 2315.52 | 70.24 | |
| 2247.24 | 2247.51 | 68.45 | 2264.40 | 2264.68 | 69.05 | 2281.51 | 2281.79 | 69.65 | 2298.66 | 2298.94 | 2298.94 | 2315.80 | 70.25 | |
| 2247.52 | 2247.80 | 68.46 | 2264.69 | 2264.97 | 69.06 | 2281.80 | 2282.08 | 69.66 | 2298.95 | 2299.23 | 2299.23 | 2316.09 | 70.26 | |
| 2247.81 | 2248.08 | 68.47 | 2264.98 | 2265.26 | 69.07 | 2282.09 | 2282.37 | 69.67 | 2299.24 | 2299.52 | 2299.52 | 2316.38 | 70.27 | |
| 2248.09 | 2248.37 | 68.48 | 2265.27 | 2265.55 | 69.08 | 2282.38 | 2282.66 | 69.68 | 2299.53 | 2299.81 | 2299.81 | 2316.66 | 70.28 | |
| 2248.38 | 2248.65 | 68.49 | 2265.56 | 2265.84 | 69.09 | 2282.67 | 2282.95 | 69.69 | 2299.82 | 2300.10 | 2300.10 | 2316.95 | 70.29 | |
| 2248.66 | 2248.94 | 68.50 | 2265.85 | 2266.13 | 69.10 | 2282.96 | 2283.24 | 69.70 | 2300.09 | 2300.37 | 2300.37 | 2317.24 | 70.30 | |
| 2248.95 | 2249.23 | 68.51 | 2266.14 | 2266.42 | 69.11 | 2283.25 | 2283.53 | 69.71 | 2300.38 | 2300.66 | 2300.66 | 2317.52 | 70.31 | |
| 2249.24 | 2249.51 | 68.52 | 2266.43 | 2266.71 | 69.12 | 2283.54 | 2283.82 | 69.72 | 2300.67 | 2300.95 | 2300.95 | 2317.80 | 70.32 | |
| 2249.52 | 2249.80 | 68.53 | 2266.72 | 2267.00 | 69.13 | 2283.83 | 2284.11 | 69.73 | 2300.96 | 2301.24 | 2301.24 | 2318.09 | 70.33 | |
| 2249.81 | 2250.08 | 68.54 | 2267.01 | 2267.29 | 69.14 | 2284.12 | 2284.40 | 69.74 | 2301.25 | 2301.53 | 2301.53 | 2318.38 | 70.34 | |
| 2250.09 | 2250.37 | 68.55 | 2267.30 | 2267.58 | 69.15 | 2284.41 | 2284.69 | 69.75 | 2301.54 | 2301.82 | 2301.82 | 2318.66 | 70.35 | |
| 2250.38 | 2250.65 | 68.56 | 2267.59 | 2267.87 | 69.16 | 2284.70 | 2284.98 | 69.76 | 2301.83 | 2302.11 | 2302.11 | 2318.95 | 70.36 | |
| 2250.66 | 2250.94 | 68.57 | 2267.88 | 2268.16 | 69.17 | 2284.99 | 2285.27 | 69.77 | 2302.12 | 2302.40 | 2302.40 | 2319.24 | 70.37 | |
| 2250.95 | 2251.23 | 68.58 | 2268.17 | 2268.45 | 69.18 | 2285.28 | 2285.56 | 69.78 | 2302.41 | 2302.69 | 2302.69 | 2319.52 | 70.38 | |
| 2251.24 | 2251.51 | 68.59 | 2268.46 | 2268.74 | 69.19 | 2285.57 | 2285.85 | 69.79 | 2302.70 | 2302.98 | 2302.98 | 2319.81 | 70.39 | |
| 2251.52 | 2251.80 | 68.60 | 2268.75 | 2269.03 | 69.20 | 2285.86 | 2286.14 | 69.80 | 2302.99 | 2303.27 | 2303.27 | 2320.10 | 71.00 | |
| 2251.81 | 2252.08 | 68.61 | 2269.04 | 2269.32 | 69.21 | 2286.15 | 2286.43 | 69.81 | 2303.28 | 2303.56 | 2303.56 | 2320.39 | 71.01 | |
| 2252.09 | 2252.37 | 68.62 | 2269.33 | 2269.61 | 69.22 | 2286.44 | 2286.72 | 69.82 | 2303.57 | 2303.85 | 2303.85 | 2320.68 | 71.02 | |
| 2252.38 | 2252.65 | 68.63 | 2269.62 | 2269.90 | 69.23 | 2286.73 | 2287.01 | 69.83 | 2303.86 | 2304.14 | 2304.14 | 2320.97 | 71.03 | |
| 2252.67 | 2252.94 | 68.64 | 2269.91 | 2270.19 | 69.24 | 2287.02 | 2287.30 | 69.84 | 2304.15 | 2304.43 | 2304.43 | 2321.26 | 71.04 | |
| 2252.95 | 2253.23 | 68.65 | 2270.20 | 2270.48 | 69.25 | 2287.31 | 2287.59 | 69.85 | 2304.44 | 2304.72 | 2304.72 | 2321.55 | 71.05 | |
| 2253.24 | 2253.51 | 68.66 | 2270.49 | 2270.77 | 69.26 | 2287.60 | 2287.88 | 69.86 | 2304.73 | 2305.01 | 2305.01 | 2321.84 | 71.06 | |
| 2253.52 | 2253.80 | 68.67 | 2270.78 | 2271.06 | 69.27 | 2287.89 | 2288.17 | 69.87 | 2305.02 | 2305.30 | 2305.30 | 2322.13 | 71.07 | |
| 2253.81 | 2254.08 | 68.68 | 2271.07 | 2271.35 | 69.28 | 2288.18 | 2288.46 | 69.88 | 2305.31 | 2305.59 | 2305.59 | 2322.42 | 71.08 | |
| 2254.09 | 2254.37 | 68.69 | 2271.36 | 2271.64 | 69.29 | 2288.47 | 2288.75 | 69.89 | 2305.60 | 2305.88 | 2305.88 | 2322.71 | 71.09 | |
| 2254.38 | 2254.65 | 68.70 | 2271.65 | 2271.93 | 69.30 | 2288.76 | 2289.04 | 69.90 | 2305.89 | 2306.17 | 2306.17 | 2323.00 | 71.10 | |
| 2254.66 | 2254.94 | 68.71 | 2271.94 | 2272.22 | 69.31 | 2289.05 | 2289.33 | 69.91 | 2306.18 | 2306.46 | 2306.46 | 2323.29 | 71.11 | |
| 2254.95 | 2255.23 | 68.72 | 2272.23 | 2272.51 | 69.32 | 2289.34 | 2289.62 | 69.92 | 2306.47 | 2306.75 | 2306.75 | 2323.58 | 71.12 | |
| 2255.24 | 2255.51 | 68.73 | 2272.52 | 2272.80 | 69.33 | 2289.63 | 2289.91 | 69.93 | 2306.76 | 2307.04 | 2307.04 | 2323.87 | 71.13 | |
| 2255.52 | 2255.80 | 68.74 | 2272.81 | 2273.09 | 69.34 | 2289.92 | 2290.20 | 69.94 | 2307.05 | 2307.33 | 2307.33 | 2324.16 | 71.14 | |
| 2255.81 | 2256.08 | 68.75 | 2273.10 | 2273.38 | 69.35 | 2290.21 | 2290.49 | 69.95 | 2307.34 | 2307.62 | 2307.62 | 2324.45 | 71.15 | |
| 2256.09 | 2256.37 | 68.76 | 2273.39 | 2273.67 | 69.36 | 2290.50 | 2290.78 | 69.96 | 2307.63 | 2307.91 | 2307.91 | 2324.74 | 71.16 | |
| 2256.38 | 2256.65 | 68.77 | 2273.68 | 2273.96 | 69.37 | 2290.79 | 2291.07 | 69.97 | 2307.92 | 2308.20 | 2308.20 | 2325.03 | 71.17 | |
| 2256.66 | 2256.94 | 68.78 | 2273.97 | 2274.25 | 69.38 | 2291.08 | 2291.36 | 69.98 | 2308.21 | 2308.49 | 2308.49 | 2325.32 | 71.18 | |
| 2256.95 | 2257.23 | 68.79 | 2274.26 | 2274.54 | 69.39 | 2291.37 | 2291.65 | 69.99 | 2308.50 | 2308.78 | 2308.78 | 2325.61 | 71.19 | |
| 2257.24 | 2257.51 | 68.80 | 2274.55 | 2274.83 | 69.40 | 2291.66 | 2291.94 | 70.00 | 2308.79 | 2309.07 | 2309.07 | 2325.90 | 71.20 | |
| 2257.52 | 2257.80 | 68.81 | 2274.84 | 2275.12 | 69.41 | 2291.95 | 2292.23 | 70.01 | 2309.08 | 2309.36 | 2309.36 | 2326.19 | 71.21 | |
| 2257.81 | 2258.08 | 68.82 | 2275.13 | 2275.41 | 69.42 | 2292.24 | 2292.52 | 70.02 | 2309.37 | 2309.65 | 2309.65 | 2326.48 | 71.22 | |
| 2258.09 | 2258.37 | 68.83 | 2275.42 | 2275.70 | 69.43 | 2292.53 | 2292.81 | 70.03 | 2309.66 | 2309.94 | 2309.94 | 2326.77 | 71.23 | |
| 2258.38 | 2258.65 | 68.84 | 2275.71 | 2275.99 | 69.44 | 2292.82 | 2293.10 | 70.04 | 2309.95 | 2310.23 | 2310.23 | 2327.06 | 71.24 | |
| 2258.66 | 2258.94 | 68.85 | 2276.00 | 2276.28 | 69.45 | 2293.11 | 2293.39 | 70.05 | 2310.24 | 2310.52 | 2310.52 | 2327.35 | 71.25 | |
| 2258.95 | 2259.23 | 68.86 | 2276.29 | 2276.57 | 69.46 | 2293.40 | 2293.68 | 70.06 | 2310.53 | 2310.81 | 2310.81 | 2327.64 | 71.26 | |
| 2259.24 | 2259.51 | 68.87 | 2276.58 | 2276.86 | 69.47 | 2293.69 | 2293.97 | 70.07 | 2310.82 | 2311.10 | 2311.10 | 2327.93 | 71.27 | |
| 2259.52 | 2259.80 | 68.88 | 2276.87 | 2277.15 | 69.48 | 2293.98 | 2294.26 | 70.08 | 2311.11 | 2311.39 | 2311.39 | 2328.22 | 71.28 | |
| 2259.81 | 2260.08 | 68.89 | 2277.16 | 2277.44 | 69.49 | 2294.27 | 2294.55 | 70.09 | 2311.40 | 2311.68 | 2311.68 | 2328.51 | 71.29 | |
| 2260.09 | 2260.37 | 68.90 | 2277.45 | 2277.73 | 69.50 | 2294.56 | 2294.84 | 70.10 | 2311.69 | 2311.97 | 2311.97 | 2328.80 | 71.30 | |
| 2260.38 | 2260.65 | 68.91 | 2277.74 | 2278.02 | 69.51 | 2294.85 | 2295.13 | 70.11 | 2311.98 | 2312.26 | 2312.26 | 2329.09 | 71.31 | |
| 2260.66 | 2260.94 | 68.92 | 2278.03 | 2278.31 | 69.52 | 2295.14 | 2295.42 | 70.12 | 2312.27 | 2312.55 | 2312.55 | 2329.38 | 71.32 | |
| 2260.95 | 2261.23 | 68.93 | 2278.32 | 2278.60 | 69.53 | 2295.43 | 2295.71 | 70.13 | 2312.56 | 2312.84 | 2312.84 | 2329.67 | 71.33 | |
| 2261.24 | 2261.51 | 68.94 | 2278.61 | 2278.89 | 69.54 | 2295.72 | 2296.00 | 70.14 | 2312.85 | 2313.13 | 2313.13 | 2329.96 | 71.34 | |
| 2261.52 | 2261.80 | 68.95 | 2278.90 | 2279.18 | 69.55 | 2296.01 | 2296.29 | 70.15 | 2313.14 | 2313.42 | 2313.42 | 2330.25 | 71.35 | |
| 2261.81 | 2262.08 | 68.96 | 2279.19 | 2279.47 | 69.56 | 2296.30 | 2296.58 | 70.16 | 2313.43 | 2313.71 | 2313.71 | 2330.54 | 71.36 | |
| 2262.10 | 2262.37 | 68.97 | 2279.48 | 2279.76 | 69.57 | 2296.59 | 2296.87 | 70.17 | 2313.72 | 2314.00 | 2314.00 | 2330.83 | 71.37 | |
| 2262.38 | 2262.66 | 68.98 | 2279.77 | 2280.05 | 69.58 | 2296.88 | 2297.16 | 70.18 | 2314.01 | 2314.29 | 2314.29 | 2331.12 | 71.38 | |
| 2262.66 | 2262.94 | 68.99 | 2280.06 | 2280.34 | 69.59 | 2297.17 | 2297.45 | 70.19 | 2314.30 | 2314.58 | 2314.58 | 2331.41 | 71.39 | |

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | | Remuneration | | Deduction | |
|--------------|----------|-----------|----------|--------------|----------|-----------|----------|--------------|----------|-----------|----------|--------------|-------|-----------|--|
| 2,348.66 | 2,448.94 | 72.00 | 2,386.08 | 2,365.81 | 2,386.08 | 72.60 | 2,382.95 | 2,400.09 | 2,400.37 | 73.80 | 2,417.24 | 2,417.51 | 74.40 | 2,434.38 | |
| 2,348.95 | 2,449.23 | 72.01 | 2,386.37 | 2,366.10 | 2,386.37 | 72.61 | 2,383.51 | 2,400.36 | 2,400.65 | 73.81 | 2,417.53 | 2,417.80 | 74.41 | 2,434.66 | |
| 2,349.24 | 2,449.52 | 72.02 | 2,386.65 | 2,366.39 | 2,386.65 | 72.62 | 2,383.80 | 2,400.65 | 2,400.94 | 73.82 | 2,417.82 | 2,418.08 | 74.42 | 2,434.95 | |
| 2,349.53 | 2,449.80 | 72.03 | 2,386.94 | 2,366.68 | 2,386.94 | 72.63 | 2,384.08 | 2,400.94 | 2,401.23 | 73.83 | 2,418.09 | 2,418.35 | 74.43 | 2,435.24 | |
| 2,349.81 | 2,450.08 | 72.04 | 2,387.23 | 2,367.01 | 2,387.23 | 72.64 | 2,384.37 | 2,401.23 | 2,401.52 | 73.84 | 2,418.38 | 2,418.65 | 74.44 | 2,435.52 | |
| 2,350.09 | 2,450.36 | 72.05 | 2,387.51 | 2,367.34 | 2,387.51 | 72.65 | 2,384.66 | 2,401.52 | 2,401.81 | 73.85 | 2,418.66 | 2,418.94 | 74.45 | 2,435.81 | |
| 2,350.38 | 2,450.65 | 72.06 | 2,387.80 | 2,367.67 | 2,387.80 | 72.66 | 2,384.95 | 2,401.81 | 2,402.10 | 73.86 | 2,418.95 | 2,419.23 | 74.46 | 2,436.09 | |
| 2,350.66 | 2,450.93 | 72.07 | 2,388.08 | 2,368.00 | 2,388.08 | 72.67 | 2,385.24 | 2,402.10 | 2,402.39 | 73.87 | 2,419.24 | 2,419.52 | 74.47 | 2,436.38 | |
| 2,350.95 | 2,451.21 | 72.08 | 2,388.37 | 2,368.33 | 2,388.37 | 72.68 | 2,385.53 | 2,402.39 | 2,402.68 | 73.88 | 2,419.53 | 2,419.81 | 74.48 | 2,436.66 | |
| 2,351.24 | 2,451.50 | 72.09 | 2,388.65 | 2,368.66 | 2,388.65 | 72.69 | 2,385.82 | 2,402.68 | 2,402.97 | 73.89 | 2,419.82 | 2,420.08 | 74.49 | 2,436.95 | |
| 2,351.52 | 2,451.78 | 72.10 | 2,388.94 | 2,368.99 | 2,388.94 | 72.70 | 2,386.11 | 2,402.97 | 2,403.26 | 73.90 | 2,420.09 | 2,420.37 | 74.50 | 2,437.24 | |
| 2,351.81 | 2,452.06 | 72.11 | 2,389.23 | 2,369.32 | 2,389.23 | 72.71 | 2,386.40 | 2,403.26 | 2,403.55 | 73.91 | 2,420.38 | 2,420.65 | 74.51 | 2,437.52 | |
| 2,352.09 | 2,452.34 | 72.12 | 2,389.51 | 2,369.65 | 2,389.51 | 72.72 | 2,386.69 | 2,403.55 | 2,403.84 | 73.92 | 2,420.67 | 2,420.95 | 74.52 | 2,437.81 | |
| 2,352.38 | 2,452.62 | 72.13 | 2,389.80 | 2,369.98 | 2,389.80 | 72.73 | 2,386.98 | 2,403.84 | 2,404.13 | 73.93 | 2,420.96 | 2,421.23 | 74.53 | 2,438.09 | |
| 2,352.66 | 2,452.90 | 72.14 | 2,390.08 | 2,370.31 | 2,390.08 | 72.74 | 2,387.27 | 2,404.13 | 2,404.42 | 73.94 | 2,421.24 | 2,421.51 | 74.54 | 2,438.38 | |
| 2,352.95 | 2,453.18 | 72.15 | 2,390.37 | 2,370.64 | 2,390.37 | 72.75 | 2,387.56 | 2,404.42 | 2,404.71 | 73.95 | 2,421.53 | 2,421.81 | 74.55 | 2,438.66 | |
| 2,353.24 | 2,453.46 | 72.16 | 2,390.65 | 2,370.97 | 2,390.65 | 72.76 | 2,387.85 | 2,404.71 | 2,405.00 | 73.96 | 2,421.82 | 2,422.08 | 74.56 | 2,438.95 | |
| 2,353.52 | 2,453.74 | 72.17 | 2,390.94 | 2,371.30 | 2,390.94 | 72.77 | 2,388.14 | 2,405.00 | 2,405.29 | 73.97 | 2,422.11 | 2,422.37 | 74.57 | 2,439.23 | |
| 2,353.81 | 2,454.02 | 72.18 | 2,391.22 | 2,371.63 | 2,391.22 | 72.78 | 2,388.43 | 2,405.29 | 2,405.58 | 73.98 | 2,422.40 | 2,422.66 | 74.58 | 2,439.52 | |
| 2,354.09 | 2,454.30 | 72.19 | 2,391.51 | 2,371.96 | 2,391.51 | 72.79 | 2,388.72 | 2,405.58 | 2,405.87 | 73.99 | 2,422.69 | 2,422.95 | 74.59 | 2,439.80 | |
| 2,354.38 | 2,454.58 | 72.20 | 2,391.79 | 2,372.29 | 2,391.79 | 72.80 | 2,389.01 | 2,405.87 | 2,406.16 | 74.00 | 2,422.98 | 2,423.24 | 74.60 | 2,440.09 | |
| 2,354.66 | 2,454.86 | 72.21 | 2,392.08 | 2,372.62 | 2,392.08 | 72.81 | 2,389.30 | 2,406.16 | 2,406.45 | 74.01 | 2,423.27 | 2,423.53 | 74.61 | 2,440.37 | |
| 2,354.95 | 2,455.14 | 72.22 | 2,392.36 | 2,372.95 | 2,392.36 | 72.82 | 2,389.59 | 2,406.45 | 2,406.74 | 74.02 | 2,423.56 | 2,423.82 | 74.62 | 2,440.65 | |
| 2,355.24 | 2,455.42 | 72.23 | 2,392.65 | 2,373.28 | 2,392.65 | 72.83 | 2,389.88 | 2,406.74 | 2,407.03 | 74.03 | 2,423.85 | 2,424.11 | 74.63 | 2,440.94 | |
| 2,355.52 | 2,455.70 | 72.24 | 2,392.93 | 2,373.61 | 2,392.93 | 72.84 | 2,390.17 | 2,407.03 | 2,407.32 | 74.04 | 2,424.14 | 2,424.40 | 74.64 | 2,441.22 | |
| 2,355.81 | 2,455.98 | 72.25 | 2,393.22 | 2,373.94 | 2,393.22 | 72.85 | 2,390.46 | 2,407.32 | 2,407.61 | 74.05 | 2,424.43 | 2,424.69 | 74.65 | 2,441.51 | |
| 2,356.09 | 2,456.26 | 72.26 | 2,393.50 | 2,374.27 | 2,393.50 | 72.86 | 2,390.75 | 2,407.61 | 2,407.90 | 74.06 | 2,424.72 | 2,424.98 | 74.66 | 2,441.79 | |
| 2,356.38 | 2,456.54 | 72.27 | 2,393.79 | 2,374.60 | 2,393.79 | 72.87 | 2,391.04 | 2,407.90 | 2,408.19 | 74.07 | 2,425.01 | 2,425.27 | 74.67 | 2,442.08 | |
| 2,356.66 | 2,456.82 | 72.28 | 2,394.07 | 2,374.93 | 2,394.07 | 72.88 | 2,391.33 | 2,408.19 | 2,408.48 | 74.08 | 2,425.30 | 2,425.56 | 74.68 | 2,442.36 | |
| 2,356.95 | 2,457.10 | 72.29 | 2,394.36 | 2,375.26 | 2,394.36 | 72.89 | 2,391.62 | 2,408.48 | 2,408.77 | 74.09 | 2,425.59 | 2,425.85 | 74.69 | 2,442.65 | |
| 2,357.24 | 2,457.38 | 72.30 | 2,394.64 | 2,375.59 | 2,394.64 | 72.90 | 2,391.91 | 2,408.77 | 2,409.06 | 74.10 | 2,425.88 | 2,426.14 | 74.70 | 2,442.93 | |
| 2,357.52 | 2,457.66 | 72.31 | 2,394.93 | 2,375.92 | 2,394.93 | 72.91 | 2,392.20 | 2,409.06 | 2,409.35 | 74.11 | 2,426.17 | 2,426.43 | 74.71 | 2,443.22 | |
| 2,357.81 | 2,457.94 | 72.32 | 2,395.21 | 2,376.25 | 2,395.21 | 72.92 | 2,392.49 | 2,409.35 | 2,409.64 | 74.12 | 2,426.46 | 2,426.72 | 74.72 | 2,443.50 | |
| 2,358.09 | 2,458.22 | 72.33 | 2,395.50 | 2,376.58 | 2,395.50 | 72.93 | 2,392.78 | 2,409.64 | 2,409.93 | 74.13 | 2,426.75 | 2,427.01 | 74.73 | 2,443.79 | |
| 2,358.38 | 2,458.50 | 72.34 | 2,395.78 | 2,376.91 | 2,395.78 | 72.94 | 2,393.07 | 2,409.93 | 2,410.22 | 74.14 | 2,427.04 | 2,427.30 | 74.74 | 2,444.07 | |
| 2,358.66 | 2,458.78 | 72.35 | 2,396.07 | 2,377.24 | 2,396.07 | 72.95 | 2,393.36 | 2,410.22 | 2,410.51 | 74.15 | 2,427.33 | 2,427.59 | 74.75 | 2,444.36 | |
| 2,358.95 | 2,459.06 | 72.36 | 2,396.35 | 2,377.57 | 2,396.35 | 72.96 | 2,393.65 | 2,410.51 | 2,410.80 | 74.16 | 2,427.62 | 2,427.88 | 74.76 | 2,444.64 | |
| 2,359.24 | 2,459.34 | 72.37 | 2,396.64 | 2,377.90 | 2,396.64 | 72.97 | 2,393.94 | 2,410.80 | 2,411.09 | 74.17 | 2,427.91 | 2,428.17 | 74.77 | 2,444.93 | |
| 2,359.52 | 2,459.62 | 72.38 | 2,396.92 | 2,378.23 | 2,396.92 | 72.98 | 2,394.23 | 2,411.09 | 2,411.38 | 74.18 | 2,428.20 | 2,428.46 | 74.78 | 2,445.21 | |
| 2,359.81 | 2,459.90 | 72.39 | 2,397.21 | 2,378.56 | 2,397.21 | 72.99 | 2,394.52 | 2,411.38 | 2,411.67 | 74.19 | 2,428.49 | 2,428.75 | 74.79 | 2,445.50 | |
| 2,360.09 | 2,460.18 | 72.40 | 2,397.49 | 2,378.89 | 2,397.49 | 73.00 | 2,394.81 | 2,411.67 | 2,411.96 | 74.20 | 2,428.78 | 2,429.04 | 74.80 | 2,445.78 | |
| 2,360.38 | 2,460.46 | 72.41 | 2,397.78 | 2,379.22 | 2,397.78 | 73.01 | 2,395.10 | 2,411.96 | 2,412.25 | 74.21 | 2,429.07 | 2,429.33 | 74.81 | 2,446.07 | |
| 2,360.66 | 2,460.74 | 72.42 | 2,398.06 | 2,379.55 | 2,398.06 | 73.02 | 2,395.39 | 2,412.25 | 2,412.54 | 74.22 | 2,429.36 | 2,429.62 | 74.82 | 2,446.35 | |
| 2,360.95 | 2,461.02 | 72.43 | 2,398.35 | 2,379.88 | 2,398.35 | 73.03 | 2,395.68 | 2,412.54 | 2,412.83 | 74.23 | 2,429.65 | 2,429.91 | 74.83 | 2,446.64 | |
| 2,361.24 | 2,461.30 | 72.44 | 2,398.63 | 2,380.21 | 2,398.63 | 73.04 | 2,395.97 | 2,412.83 | 2,413.12 | 74.24 | 2,429.94 | 2,430.20 | 74.84 | 2,446.92 | |
| 2,361.52 | 2,461.58 | 72.45 | 2,398.92 | 2,380.54 | 2,398.92 | 73.05 | 2,396.26 | 2,413.12 | 2,413.41 | 74.25 | 2,430.23 | 2,430.49 | 74.85 | 2,447.21 | |
| 2,361.81 | 2,461.86 | 72.46 | 2,399.20 | 2,380.87 | 2,399.20 | 73.06 | 2,396.55 | 2,413.41 | 2,413.70 | 74.26 | 2,430.52 | 2,430.78 | 74.86 | 2,447.50 | |
| 2,362.09 | 2,462.14 | 72.47 | 2,399.49 | 2,381.20 | 2,399.49 | 73.07 | 2,396.84 | 2,413.70 | 2,413.99 | 74.27 | 2,430.81 | 2,431.07 | 74.87 | 2,447.78 | |
| 2,362.38 | 2,462.42 | 72.48 | 2,399.77 | 2,381.53 | 2,399.77 | 73.08 | 2,397.13 | 2,414.00 | 2,414.29 | 74.28 | 2,431.10 | 2,431.36 | 74.88 | 2,448.07 | |
| 2,362.66 | 2,462.70 | 72.49 | 2,399.99 | 2,381.81 | 2,399.99 | 73.09 | 2,397.37 | 2,414.29 | 2,414.57 | 74.29 | 2,431.39 | 2,431.65 | 74.89 | 2,448.35 | |
| 2,362.95 | 2,462.98 | 72.50 | 2,399.99 | 2,381.81 | 2,399.99 | 73.10 | 2,397.24 | 2,414.58 | 2,414.86 | 74.30 | 2,431.52 | 2,431.78 | 74.90 | 2,448.64 | |
| 2,363.24 | 2,463.26 | 72.51 | 2,400.00 | 2,381.81 | 2,400.00 | 73.11 | 2,397.11 | 2,414.87 | 2,415.15 | 74.31 | 2,431.65 | 2,431.91 | 74.91 | 2,448.92 | |
| 2,363.52 | 2,463.54 | 72.52 | 2,400.00 | 2,381.81 | 2,400.00 | 73.12 | 2,397.00 | 2,415.16 | 2,415.44 | 74.32 | 2,431.78 | 2,432.04 | 74.92 | 2,449.21 | |
| 2,363.81 | 2,463.82 | 72.53 | 2,400.00 | 2,381.81 | 2,400.00 | 73.13 | 2,396.89 | 2,415.45 | 2,415.73 | 74.33 | 2,431.91 | 2,432.17 | 74.93 | 2,449.50 | |
| 2,364.09 | 2,464.10 | 72.54 | 2,400.00 | 2,381.81 | 2,400.00 | 73.14 | 2,396.78 | 2,415.74 | 2,416.02 | 74.34 | 2,432.04 | 2,432.30 | 74.94 | 2,449.78 | |
| 2,364.38 | 2,464.38 | 72.55 | 2,400.00 | 2,381.81 | 2,400.00 | 73.15 | 2,396.67 | 2,416.03 | 2,416.31 | 74.35 | 2,432.17 | 2,432.43 | 74.95 | 2,450.07 | |
| 2,364.66 | 2,464.66 | 72.56 | 2,400.00 | 2,381.81 | 2,400.00 | 73.16 | 2,396.56 | 2,416.32 | 2,416.60 | 74.36 | 2,432.30 | 2,432.56 | 74.96 | 2,450.35 | |
| 2,364.95 | 2,464.94 | 72.57 | 2,400.00 | 2,381.81 | 2,400.00 | 73.17 | 2,396.45 | 2,416.61 | 2,416.89 | 74.37 | 2,432.43 | 2,432.69 | 74.97 | 2,450.64 | |
| 2,365.24 | 2,465.22 | 72.58 | 2,400.00 | 2,381.81 | 2,400.00 | 73.18 | 2,396.34 | 2,416.90 | 2,417.18 | 74.38 | 2,432.56 | 2,432.82 | 74.98 | 2,450.92 | |
| 2,365.52 | 2,465.50 | 72.59 | 2,400.00 | 2,381.81 | 2,400.00 | 73.19 | 2,396.23 | 2,417.19 | 2,417.47 | 74.39 | 2,432.69 | 2,432.95 | 74.99 | 2,451.21 | |

QPP Contributions – TABLE A: Continuous Employment

| 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 2,451.32 | 75.60 | 2,468.66 | 76.20 | 2,485.81 | 76.80 | 2,502.95 | 77.40 | 2,520.09 | 78.00 | 2,537.24 | 78.60 |
| 2,451.81 | 75.61 | 2,468.95 | 76.21 | 2,486.37 | 76.81 | 2,503.24 | 77.41 | 2,520.38 | 78.01 | 2,537.53 | 78.61 |
| 2,452.30 | 75.62 | 2,469.29 | 76.22 | 2,486.65 | 76.82 | 2,503.52 | 77.42 | 2,520.66 | 78.02 | 2,537.80 | 78.62 |
| 2,452.63 | 75.63 | 2,469.60 | 76.23 | 2,486.98 | 76.83 | 2,503.80 | 77.43 | 2,520.95 | 78.03 | 2,538.09 | 78.63 |
| 2,452.96 | 75.64 | 2,469.92 | 76.24 | 2,487.31 | 76.84 | 2,504.09 | 77.44 | 2,521.24 | 78.04 | 2,538.37 | 78.64 |
| 2,453.29 | 75.65 | 2,470.09 | 76.25 | 2,487.51 | 76.85 | 2,504.38 | 77.45 | 2,521.51 | 78.05 | 2,538.65 | 78.65 |
| 2,453.24 | 75.66 | 2,470.05 | 76.26 | 2,487.52 | 76.86 | 2,504.36 | 77.46 | 2,522.08 | 78.06 | 2,538.95 | 78.66 |
| 2,453.52 | 75.67 | 2,470.36 | 76.27 | 2,488.08 | 76.87 | 2,504.66 | 77.47 | 2,522.37 | 78.07 | 2,539.21 | 78.67 |
| 2,453.81 | 75.68 | 2,470.95 | 76.29 | 2,488.69 | 76.89 | 2,505.24 | 77.48 | 2,522.65 | 78.08 | 2,539.52 | 78.68 |
| 2,454.09 | 75.69 | 2,471.23 | 76.29 | 2,489.35 | 76.89 | 2,505.52 | 77.49 | 2,522.66 | 78.08 | 2,539.80 | 78.69 |
| 2,454.38 | 75.70 | 2,471.80 | 76.30 | 2,489.66 | 76.90 | 2,505.81 | 77.50 | 2,522.95 | 78.10 | 2,540.09 | 78.70 |
| 2,454.66 | 75.71 | 2,472.08 | 76.31 | 2,489.94 | 76.91 | 2,506.09 | 77.51 | 2,523.51 | 78.11 | 2,540.37 | 78.71 |
| 2,454.95 | 75.72 | 2,472.35 | 76.32 | 2,489.51 | 76.92 | 2,506.36 | 77.52 | 2,523.52 | 78.12 | 2,540.66 | 78.72 |
| 2,455.21 | 75.73 | 2,472.38 | 76.33 | 2,489.82 | 76.93 | 2,506.66 | 77.53 | 2,524.08 | 78.13 | 2,540.95 | 78.73 |
| 2,455.52 | 75.74 | 2,472.66 | 76.34 | 2,490.08 | 76.94 | 2,506.95 | 77.54 | 2,524.37 | 78.14 | 2,541.24 | 78.74 |
| 2,455.81 | 75.75 | 2,472.95 | 76.35 | 2,490.37 | 76.95 | 2,507.24 | 77.55 | 2,524.65 | 78.15 | 2,541.52 | 78.75 |
| 2,456.09 | 75.76 | 2,473.23 | 76.36 | 2,490.65 | 76.96 | 2,507.52 | 77.56 | 2,524.94 | 78.16 | 2,541.81 | 78.76 |
| 2,456.38 | 75.77 | 2,473.51 | 76.37 | 2,490.94 | 76.97 | 2,507.81 | 77.57 | 2,524.95 | 78.17 | 2,542.09 | 78.77 |
| 2,456.66 | 75.78 | 2,473.81 | 76.38 | 2,491.23 | 76.98 | 2,508.08 | 77.58 | 2,525.24 | 78.18 | 2,542.38 | 78.78 |
| 2,456.95 | 75.79 | 2,474.08 | 76.39 | 2,491.51 | 76.99 | 2,508.37 | 77.59 | 2,525.24 | 78.19 | 2,542.66 | 78.79 |
| 2,457.24 | 75.80 | 2,474.37 | 76.40 | 2,491.79 | 77.00 | 2,508.66 | 77.60 | 2,525.95 | 78.20 | 2,542.95 | 78.80 |
| 2,457.52 | 75.81 | 2,474.66 | 76.41 | 2,492.08 | 77.01 | 2,508.95 | 77.61 | 2,526.09 | 78.21 | 2,543.24 | 78.81 |
| 2,457.81 | 75.82 | 2,474.95 | 76.42 | 2,492.37 | 77.02 | 2,509.24 | 77.62 | 2,526.38 | 78.22 | 2,543.52 | 78.82 |
| 2,458.09 | 75.83 | 2,475.24 | 76.43 | 2,492.65 | 77.03 | 2,509.52 | 77.63 | 2,526.66 | 78.23 | 2,543.81 | 78.83 |
| 2,458.38 | 75.84 | 2,475.52 | 76.44 | 2,492.94 | 77.04 | 2,509.81 | 77.64 | 2,526.95 | 78.24 | 2,544.09 | 78.84 |
| 2,458.66 | 75.85 | 2,476.08 | 76.45 | 2,493.23 | 77.05 | 2,510.09 | 77.65 | 2,527.51 | 78.25 | 2,544.38 | 78.85 |
| 2,458.95 | 75.86 | 2,476.37 | 76.46 | 2,493.51 | 77.06 | 2,510.38 | 77.66 | 2,527.80 | 78.26 | 2,544.66 | 78.86 |
| 2,459.24 | 75.87 | 2,476.66 | 76.47 | 2,493.80 | 77.07 | 2,510.66 | 77.67 | 2,528.08 | 78.27 | 2,544.95 | 78.87 |
| 2,459.52 | 75.88 | 2,476.94 | 76.48 | 2,494.08 | 77.08 | 2,510.95 | 77.68 | 2,528.37 | 78.28 | 2,545.24 | 78.88 |
| 2,459.81 | 75.89 | 2,477.23 | 76.49 | 2,494.37 | 77.09 | 2,511.24 | 77.69 | 2,528.65 | 78.29 | 2,545.52 | 78.89 |
| 2,460.09 | 75.90 | 2,477.52 | 76.50 | 2,494.65 | 77.10 | 2,511.52 | 77.70 | 2,529.38 | 78.30 | 2,545.81 | 78.90 |
| 2,460.38 | 75.91 | 2,477.80 | 76.51 | 2,494.94 | 77.11 | 2,511.81 | 77.71 | 2,529.66 | 78.31 | 2,546.09 | 78.91 |
| 2,460.66 | 75.92 | 2,478.08 | 76.52 | 2,495.23 | 77.12 | 2,512.09 | 77.72 | 2,529.94 | 78.32 | 2,546.38 | 78.92 |
| 2,460.95 | 75.93 | 2,478.37 | 76.53 | 2,495.51 | 77.13 | 2,512.38 | 77.73 | 2,529.95 | 78.33 | 2,546.66 | 78.93 |
| 2,461.24 | 75.94 | 2,478.65 | 76.54 | 2,495.80 | 77.14 | 2,512.66 | 77.74 | 2,529.81 | 78.34 | 2,546.95 | 78.94 |
| 2,461.52 | 75.95 | 2,478.94 | 76.55 | 2,496.08 | 77.15 | 2,512.95 | 77.75 | 2,530.09 | 78.35 | 2,547.24 | 78.95 |
| 2,461.81 | 75.96 | 2,479.23 | 76.56 | 2,496.37 | 77.16 | 2,513.24 | 77.76 | 2,530.38 | 78.36 | 2,547.52 | 78.96 |
| 2,462.09 | 75.97 | 2,479.51 | 76.57 | 2,496.65 | 77.17 | 2,513.52 | 77.77 | 2,530.66 | 78.37 | 2,547.81 | 78.97 |
| 2,462.38 | 75.98 | 2,479.79 | 76.58 | 2,496.94 | 77.18 | 2,513.81 | 77.78 | 2,530.95 | 78.38 | 2,548.09 | 78.98 |
| 2,462.66 | 75.99 | 2,479.81 | 76.59 | 2,497.23 | 77.19 | 2,514.09 | 77.79 | 2,531.24 | 78.39 | 2,548.37 | 78.99 |
| 2,462.95 | 76.00 | 2,480.37 | 76.60 | 2,497.51 | 77.20 | 2,514.38 | 77.80 | 2,531.52 | 78.40 | 2,548.66 | 79.00 |
| 2,463.24 | 76.01 | 2,480.66 | 76.61 | 2,497.80 | 77.21 | 2,514.66 | 77.81 | 2,531.81 | 78.41 | 2,548.95 | 79.01 |
| 2,463.52 | 76.02 | 2,480.94 | 76.62 | 2,498.08 | 77.22 | 2,514.95 | 77.82 | 2,532.10 | 78.42 | 2,549.24 | 79.02 |
| 2,463.81 | 76.03 | 2,481.23 | 76.63 | 2,498.37 | 77.23 | 2,515.24 | 77.83 | 2,532.38 | 78.43 | 2,549.52 | 79.03 |
| 2,464.09 | 76.04 | 2,481.51 | 76.64 | 2,498.65 | 77.24 | 2,515.52 | 77.84 | 2,532.66 | 78.44 | 2,549.81 | 79.04 |
| 2,464.38 | 76.05 | 2,481.80 | 76.65 | 2,498.94 | 77.25 | 2,515.81 | 77.85 | 2,532.95 | 78.45 | 2,550.09 | 79.05 |
| 2,464.66 | 76.06 | 2,482.08 | 76.66 | 2,499.23 | 77.26 | 2,516.09 | 77.86 | 2,533.24 | 78.46 | 2,550.38 | 79.06 |
| 2,464.95 | 76.07 | 2,482.37 | 76.67 | 2,499.51 | 77.27 | 2,516.38 | 77.87 | 2,533.52 | 78.47 | 2,550.66 | 79.07 |
| 2,465.24 | 76.08 | 2,482.65 | 76.68 | 2,499.80 | 77.28 | 2,516.66 | 77.88 | 2,533.81 | 78.48 | 2,550.95 | 79.08 |
| 2,465.52 | 76.09 | 2,482.94 | 76.69 | 2,499.81 | 77.29 | 2,516.95 | 77.89 | 2,534.09 | 78.49 | 2,551.24 | 79.09 |
| 2,465.81 | 76.10 | 2,483.23 | 76.70 | 2,500.09 | 77.30 | 2,517.24 | 77.90 | 2,534.38 | 78.50 | 2,551.52 | 79.10 |
| 2,466.09 | 76.11 | 2,483.52 | 76.71 | 2,500.37 | 77.31 | 2,517.52 | 77.91 | 2,534.66 | 78.51 | 2,551.81 | 79.11 |
| 2,466.38 | 76.12 | 2,483.80 | 76.72 | 2,500.66 | 77.32 | 2,517.81 | 77.92 | 2,534.95 | 78.52 | 2,552.10 | 79.12 |
| 2,466.66 | 76.13 | 2,484.08 | 76.73 | 2,500.95 | 77.33 | 2,518.09 | 77.93 | 2,535.24 | 78.53 | 2,552.38 | 79.13 |
| 2,466.95 | 76.14 | 2,484.37 | 76.74 | 2,501.51 | 77.34 | 2,518.38 | 77.94 | 2,535.52 | 78.54 | 2,552.66 | 79.14 |
| 2,467.24 | 76.15 | 2,484.65 | 76.75 | 2,501.80 | 77.35 | 2,518.66 | 77.95 | 2,536.08 | 78.55 | 2,552.95 | 79.15 |
| 2,467.52 | 76.16 | 2,484.94 | 76.76 | 2,502.08 | 77.36 | 2,518.95 | 77.96 | 2,536.37 | 78.56 | 2,553.24 | 79.16 |
| 2,467.81 | 76.17 | 2,485.23 | 76.77 | 2,502.37 | 77.37 | 2,519.24 | 77.97 | 2,536.66 | 78.57 | 2,553.52 | 79.17 |
| 2,468.09 | 76.18 | 2,485.52 | 76.78 | 2,502.65 | 77.38 | 2,519.52 | 77.98 | 2,536.95 | 78.58 | 2,553.81 | 79.18 |
| 2,468.38 | 76.19 | 2,485.81 | 76.79 | 2,502.94 | 77.39 | 2,519.81 | 77.99 | 2,537.24 | 78.59 | 2,554.09 | 79.19 |

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table lists values for each of these categories across 12 pay periods, showing a steady increase over time.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table contains numerical data for 12 periods per year.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | | | | |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|-------|---------|---------|-------|
| 2760.09 | 2760.37 | 86.40 | 2777.24 | 2777.51 | 87.00 | 2794.38 | 2794.65 | 87.60 | 2811.52 | 2811.80 | 88.20 | 2828.66 | 2828.94 | 88.80 | 2845.81 | 2846.08 | 89.40 |
| 2760.38 | 2760.65 | 86.41 | 2777.52 | 2777.79 | 87.01 | 2794.66 | 2794.93 | 87.61 | 2811.81 | 2812.08 | 88.21 | 2828.95 | 2829.22 | 88.81 | 2846.09 | 2846.36 | 89.41 |
| 2760.69 | 2760.96 | 86.42 | 2777.80 | 2778.07 | 87.02 | 2794.95 | 2795.22 | 87.62 | 2812.09 | 2812.36 | 88.22 | 2829.23 | 2829.50 | 88.82 | 2846.37 | 2846.64 | 89.42 |
| 2760.95 | 2761.23 | 86.43 | 2778.09 | 2778.36 | 87.03 | 2795.24 | 2795.51 | 87.63 | 2812.37 | 2812.64 | 88.23 | 2829.52 | 2829.79 | 88.83 | 2846.65 | 2846.92 | 89.43 |
| 2761.24 | 2761.51 | 86.44 | 2778.38 | 2778.65 | 87.04 | 2795.53 | 2795.80 | 87.64 | 2812.65 | 2812.92 | 88.24 | 2829.81 | 2830.08 | 88.84 | 2846.93 | 2847.20 | 89.44 |
| 2761.51 | 2761.78 | 86.45 | 2778.66 | 2778.93 | 87.05 | 2795.81 | 2796.08 | 87.65 | 2812.93 | 2813.20 | 88.25 | 2830.09 | 2830.36 | 88.85 | 2847.21 | 2847.48 | 89.45 |
| 2761.81 | 2762.08 | 86.46 | 2778.95 | 2779.22 | 87.06 | 2796.09 | 2796.36 | 87.66 | 2813.24 | 2813.51 | 88.26 | 2830.37 | 2830.64 | 88.86 | 2847.51 | 2847.78 | 89.46 |
| 2762.09 | 2762.37 | 86.47 | 2779.24 | 2779.51 | 87.07 | 2796.38 | 2796.65 | 87.67 | 2813.52 | 2813.79 | 88.27 | 2830.65 | 2830.92 | 88.87 | 2847.80 | 2848.07 | 89.47 |
| 2762.38 | 2762.65 | 86.48 | 2779.53 | 2779.80 | 87.08 | 2796.67 | 2796.94 | 87.68 | 2813.81 | 2814.08 | 88.28 | 2830.93 | 2831.20 | 88.88 | 2848.09 | 2848.36 | 89.48 |
| 2762.66 | 2762.94 | 86.49 | 2779.82 | 2780.09 | 87.09 | 2796.95 | 2797.22 | 87.69 | 2814.09 | 2814.36 | 88.29 | 2831.21 | 2831.48 | 88.89 | 2848.37 | 2848.64 | 89.49 |
| 2762.95 | 2763.23 | 86.50 | 2780.09 | 2780.37 | 87.10 | 2797.24 | 2797.51 | 87.70 | 2814.38 | 2814.65 | 88.30 | 2831.51 | 2831.78 | 88.90 | 2848.65 | 2848.92 | 89.50 |
| 2763.24 | 2763.51 | 86.51 | 2780.38 | 2780.65 | 87.11 | 2797.52 | 2797.79 | 87.71 | 2814.66 | 2814.94 | 88.31 | 2831.81 | 2832.08 | 88.91 | 2848.93 | 2849.20 | 89.51 |
| 2763.52 | 2763.80 | 86.52 | 2780.66 | 2780.94 | 87.12 | 2797.81 | 2798.08 | 87.72 | 2814.95 | 2815.23 | 88.32 | 2832.09 | 2832.36 | 88.92 | 2849.21 | 2849.48 | 89.52 |
| 2763.81 | 2764.08 | 86.53 | 2780.95 | 2781.23 | 87.13 | 2798.09 | 2798.37 | 87.73 | 2815.24 | 2815.52 | 88.33 | 2832.37 | 2832.64 | 88.93 | 2849.49 | 2849.76 | 89.53 |
| 2764.09 | 2764.37 | 86.54 | 2781.24 | 2781.51 | 87.14 | 2798.38 | 2798.65 | 87.74 | 2815.52 | 2815.80 | 88.34 | 2832.65 | 2832.92 | 88.94 | 2849.77 | 2850.04 | 89.54 |
| 2764.38 | 2764.65 | 86.55 | 2781.52 | 2781.80 | 87.15 | 2798.66 | 2798.94 | 87.75 | 2815.81 | 2816.08 | 88.35 | 2832.93 | 2833.20 | 88.95 | 2850.05 | 2850.32 | 89.55 |
| 2764.66 | 2764.94 | 86.56 | 2781.81 | 2782.08 | 87.16 | 2798.95 | 2799.23 | 87.76 | 2816.09 | 2816.37 | 88.36 | 2833.21 | 2833.48 | 88.96 | 2850.33 | 2850.60 | 89.56 |
| 2764.95 | 2765.23 | 86.57 | 2782.09 | 2782.37 | 87.17 | 2799.24 | 2799.51 | 87.77 | 2816.38 | 2816.65 | 88.37 | 2833.52 | 2833.79 | 88.97 | 2850.61 | 2850.88 | 89.57 |
| 2765.24 | 2765.51 | 86.58 | 2782.38 | 2782.65 | 87.18 | 2799.53 | 2799.80 | 87.78 | 2816.66 | 2816.94 | 88.38 | 2833.81 | 2834.08 | 88.98 | 2850.90 | 2851.17 | 89.58 |
| 2765.52 | 2765.80 | 86.59 | 2782.66 | 2782.94 | 87.19 | 2799.81 | 2800.08 | 87.79 | 2816.95 | 2817.23 | 88.39 | 2834.09 | 2834.37 | 88.99 | 2851.18 | 2851.45 | 89.59 |
| 2765.81 | 2766.08 | 86.60 | 2782.95 | 2783.23 | 87.20 | 2800.09 | 2800.37 | 87.80 | 2817.24 | 2817.51 | 88.40 | 2834.38 | 2834.65 | 89.00 | 2851.46 | 2851.73 | 89.60 |
| 2766.09 | 2766.37 | 86.61 | 2783.24 | 2783.51 | 87.21 | 2800.38 | 2800.65 | 87.81 | 2817.52 | 2817.80 | 88.41 | 2834.66 | 2834.94 | 89.01 | 2851.74 | 2852.01 | 89.61 |
| 2766.38 | 2766.65 | 86.62 | 2783.53 | 2783.80 | 87.22 | 2800.66 | 2800.94 | 87.82 | 2817.81 | 2818.08 | 88.42 | 2834.95 | 2835.22 | 89.02 | 2852.02 | 2852.29 | 89.62 |
| 2766.66 | 2766.94 | 86.63 | 2783.81 | 2784.08 | 87.23 | 2800.95 | 2801.23 | 87.83 | 2818.09 | 2818.36 | 88.43 | 2835.23 | 2835.51 | 89.03 | 2852.30 | 2852.57 | 89.63 |
| 2766.95 | 2767.23 | 86.64 | 2784.09 | 2784.37 | 87.24 | 2801.24 | 2801.51 | 87.84 | 2818.38 | 2818.65 | 88.44 | 2835.52 | 2835.80 | 89.04 | 2852.58 | 2852.85 | 89.64 |
| 2767.24 | 2767.51 | 86.65 | 2784.38 | 2784.65 | 87.25 | 2801.52 | 2801.80 | 87.85 | 2818.66 | 2818.94 | 88.45 | 2835.81 | 2836.08 | 89.05 | 2852.86 | 2853.13 | 89.65 |
| 2767.52 | 2767.80 | 86.66 | 2784.66 | 2784.94 | 87.26 | 2801.81 | 2802.08 | 87.86 | 2818.95 | 2819.23 | 88.46 | 2836.09 | 2836.37 | 89.06 | 2853.14 | 2853.41 | 89.66 |
| 2767.81 | 2768.08 | 86.67 | 2784.95 | 2785.23 | 87.27 | 2802.09 | 2802.37 | 87.87 | 2819.24 | 2819.51 | 88.47 | 2836.38 | 2836.65 | 89.07 | 2853.42 | 2853.69 | 89.67 |
| 2768.09 | 2768.37 | 86.68 | 2785.24 | 2785.51 | 87.28 | 2802.38 | 2802.65 | 87.88 | 2819.52 | 2819.80 | 88.48 | 2836.66 | 2836.94 | 89.08 | 2853.71 | 2853.98 | 89.68 |
| 2768.38 | 2768.65 | 86.69 | 2785.52 | 2785.80 | 87.29 | 2802.66 | 2802.94 | 87.89 | 2819.81 | 2820.08 | 88.49 | 2836.95 | 2837.23 | 89.09 | 2854.00 | 2854.27 | 89.69 |
| 2768.66 | 2768.94 | 86.70 | 2785.81 | 2786.08 | 87.30 | 2802.95 | 2803.23 | 87.90 | 2820.09 | 2820.37 | 88.50 | 2837.24 | 2837.51 | 89.10 | 2854.28 | 2854.55 | 89.70 |
| 2768.95 | 2769.23 | 86.71 | 2786.09 | 2786.37 | 87.31 | 2803.24 | 2803.51 | 87.91 | 2820.38 | 2820.65 | 88.51 | 2837.52 | 2837.80 | 89.11 | 2854.56 | 2854.83 | 89.71 |
| 2769.24 | 2769.51 | 86.72 | 2786.38 | 2786.65 | 87.32 | 2803.52 | 2803.80 | 87.92 | 2820.66 | 2820.94 | 88.52 | 2837.81 | 2838.08 | 89.12 | 2854.84 | 2855.11 | 89.72 |
| 2769.52 | 2769.80 | 86.73 | 2786.66 | 2786.94 | 87.33 | 2803.81 | 2804.08 | 87.93 | 2820.95 | 2821.23 | 88.53 | 2838.09 | 2838.37 | 89.13 | 2855.12 | 2855.39 | 89.73 |
| 2769.81 | 2770.08 | 86.74 | 2786.95 | 2787.23 | 87.34 | 2804.09 | 2804.37 | 87.94 | 2821.24 | 2821.51 | 88.54 | 2838.38 | 2838.65 | 89.14 | 2855.40 | 2855.67 | 89.74 |
| 2770.09 | 2770.37 | 86.75 | 2787.24 | 2787.51 | 87.35 | 2804.38 | 2804.65 | 87.95 | 2821.52 | 2821.80 | 88.55 | 2838.66 | 2838.94 | 89.15 | 2855.68 | 2855.95 | 89.75 |
| 2770.38 | 2770.65 | 86.76 | 2787.52 | 2787.80 | 87.36 | 2804.66 | 2804.94 | 87.96 | 2821.81 | 2822.08 | 88.56 | 2838.95 | 2839.23 | 89.16 | 2855.96 | 2856.23 | 89.76 |
| 2770.66 | 2770.94 | 86.77 | 2787.81 | 2788.08 | 87.37 | 2804.95 | 2805.23 | 87.97 | 2822.09 | 2822.37 | 88.57 | 2839.24 | 2839.51 | 89.17 | 2856.24 | 2856.51 | 89.77 |
| 2770.95 | 2771.23 | 86.78 | 2788.09 | 2788.37 | 87.38 | 2805.24 | 2805.51 | 87.98 | 2822.38 | 2822.65 | 88.58 | 2839.52 | 2839.80 | 89.18 | 2856.52 | 2856.79 | 89.78 |
| 2771.24 | 2771.51 | 86.79 | 2788.38 | 2788.65 | 87.39 | 2805.52 | 2805.80 | 87.99 | 2822.66 | 2822.94 | 88.59 | 2839.81 | 2840.08 | 89.19 | 2856.80 | 2857.07 | 89.79 |
| 2771.52 | 2771.80 | 86.80 | 2788.66 | 2788.94 | 87.40 | 2805.81 | 2806.08 | 88.00 | 2822.95 | 2823.23 | 88.60 | 2840.09 | 2840.37 | 89.20 | 2857.08 | 2857.35 | 89.80 |
| 2771.81 | 2772.08 | 86.81 | 2788.95 | 2789.23 | 87.41 | 2806.09 | 2806.37 | 88.01 | 2823.24 | 2823.51 | 88.61 | 2840.38 | 2840.65 | 89.21 | 2857.36 | 2857.63 | 89.81 |
| 2772.09 | 2772.37 | 86.82 | 2789.24 | 2789.51 | 87.42 | 2806.38 | 2806.65 | 88.02 | 2823.52 | 2823.80 | 88.62 | 2840.66 | 2840.94 | 89.22 | 2857.64 | 2857.91 | 89.82 |
| 2772.38 | 2772.65 | 86.83 | 2789.52 | 2789.80 | 87.43 | 2806.66 | 2806.94 | 88.03 | 2823.81 | 2824.08 | 88.63 | 2840.95 | 2841.23 | 89.23 | 2857.92 | 2858.19 | 89.83 |
| 2772.66 | 2772.94 | 86.84 | 2789.81 | 2790.08 | 87.44 | 2806.95 | 2807.23 | 88.04 | 2824.09 | 2824.37 | 88.64 | 2841.24 | 2841.51 | 89.24 | 2858.20 | 2858.47 | 89.84 |
| 2772.95 | 2773.23 | 86.85 | 2790.09 | 2790.37 | 87.45 | 2807.24 | 2807.51 | 88.05 | 2824.38 | 2824.65 | 88.65 | 2841.52 | 2841.80 | 89.25 | 2858.48 | 2858.75 | 89.85 |
| 2773.24 | 2773.51 | 86.86 | 2790.38 | 2790.65 | 87.46 | 2807.52 | 2807.80 | 88.06 | 2824.66 | 2824.94 | 88.66 | 2841.81 | 2842.08 | 89.26 | 2858.76 | 2859.03 | 89.86 |
| 2773.52 | 2773.80 | 86.87 | 2790.66 | 2790.94 | 87.47 | 2807.81 | 2808.08 | 88.07 | 2824.95 | 2825.23 | 88.67 | 2842.09 | 2842.37 | 89.27 | 2859.04 | 2859.31 | 89.87 |
| 2773.81 | 2774.08 | 86.88 | 2790.95 | 2791.23 | 87.48 | 2808.09 | 2808.37 | 88.08 | 2825.24 | 2825.51 | 88.68 | 2842.38 | 2842.65 | 89.28 | 2859.32 | 2859.59 | 89.88 |
| 2774.09 | 2774.37 | 86.89 | 2791.24 | 2791.51 | 87.49 | 2808.38 | 2808.65 | 88.09 | 2825.52 | 2825.80 | 88.69 | 2842.66 | 2842.94 | 89.29 | 2859.60 | 2859.87 | 89.89 |
| 2774.38 | 2774.65 | 86.90 | 2791.52 | 2791.80 | 87.50 | 2808.66 | 2808.94 | 88.10 | 2825.81 | 2826.08 | 88.70 | 2842.95 | 2843.23 | 89.30 | 2859.88 | 2860.15 | 89.90 |
| 2774.66 | 2774.94 | 86.91 | 2791.81 | 2792.08 | 87.51 | 2808.95 | 2809.23 | 88.11 | 2826.09 | 2826.37 | 88.71 | 2843.24 | 2843.51 | 89.31 | 2860.16 | 2860.43 | 89.91 |
| 2774.95 | 2775.23 | 86.92 | 2792.09 | 2792.37 | 87.52 | 2809.24 | 2809.51 | 88.12 | 2826.38 | 2826.65 | 88.72 | 2843.52 | 2843.80 | 89.32 | 2860.44 | 2860.71 | 89.92 |
| 2775.24 | 2775.51 | 86.93 | 2792.38 | 2792.65 | 87.53 | 2809.52 | 2809.80 | 88.13 | 2826.66 | 2826.94 | 88.73 | 2843.81 | 2844.08 | 89.33 | 2860.72 | 2860.99 | 89.93 |
| 2775.52 | 2775.80 | 86.94 | 2792.66 | 2792.94 | 87.54 | 2809.81 | 2810.08 | 88.14 | 2826.95 | 2827.23 | 88.74 | 2844.09 | 2844.37 | 89.34 | 2861.00 | 2861.27 | 89.94 |
| 2775.81 | 2776.08 | 86.95 | 2792.95 | 2793.23 | 87.55 | 2810.09 | 2810.37 | 88.15 | 2827.24 | 2827.51 | 88.75 | 2844.38 | 2844.65 | 89.35 | 2861.28 | 2861.55 | 89.95 |
| 2776.09 | 2776.37 | 86.96 | 2793.24 | 2793.51 | 87.56 | 2810.38 | 2810.65 | 88.16 | 2827.52 | 2827.80 | 88.76 | 2844.66 | 2844.94 | 89.36 | 2861.56 | 2861.83 | 89.96 |
| 2776.38 | 2776.65 | 86. | | | | | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 pay periods per year.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

| 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | | 12 pay periods per year | |
|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|-------------------------|-----------|
| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
| 2,985.81 | 2,966.08 | 3,000.09 | 3,000.37 | 3,017.24 | 3,017.51 | 3,034.38 | 3,034.65 | 3,051.52 | 3,051.80 | 3,068.66 | 3,069.00 |
| 2,986.09 | 2,966.37 | 3,000.38 | 3,000.66 | 3,017.52 | 3,017.80 | 3,034.66 | 3,034.94 | 3,051.81 | 3,052.10 | 3,068.95 | 3,069.30 |
| 2,986.35 | 2,966.65 | 3,000.66 | 3,000.94 | 3,017.81 | 3,018.09 | 3,034.94 | 3,035.22 | 3,052.10 | 3,052.40 | 3,069.24 | 3,069.60 |
| 2,986.60 | 2,966.94 | 3,000.95 | 3,001.23 | 3,018.09 | 3,018.37 | 3,035.22 | 3,035.51 | 3,052.40 | 3,052.70 | 3,069.53 | 3,069.90 |
| 2,986.85 | 2,967.23 | 3,001.24 | 3,001.52 | 3,018.38 | 3,018.66 | 3,035.51 | 3,035.80 | 3,052.70 | 3,053.00 | 3,069.82 | 3,070.20 |
| 2,987.11 | 2,967.51 | 3,001.52 | 3,001.80 | 3,018.66 | 3,018.95 | 3,035.80 | 3,036.08 | 3,053.00 | 3,053.30 | 3,070.11 | 3,070.50 |
| 2,987.37 | 2,967.80 | 3,001.81 | 3,002.09 | 3,018.95 | 3,019.23 | 3,036.08 | 3,036.37 | 3,053.30 | 3,053.60 | 3,070.40 | 3,070.80 |
| 2,987.62 | 2,968.08 | 3,002.10 | 3,002.38 | 3,019.23 | 3,019.52 | 3,036.37 | 3,036.66 | 3,053.60 | 3,053.90 | 3,070.69 | 3,071.10 |
| 2,987.88 | 2,968.37 | 3,002.38 | 3,002.66 | 3,019.52 | 3,019.81 | 3,036.66 | 3,036.95 | 3,053.90 | 3,054.20 | 3,070.98 | 3,071.40 |
| 2,988.14 | 2,968.65 | 3,002.67 | 3,002.95 | 3,019.81 | 3,020.10 | 3,036.95 | 3,037.24 | 3,054.20 | 3,054.50 | 3,071.27 | 3,071.70 |
| 2,988.40 | 2,968.94 | 3,002.95 | 3,003.23 | 3,020.10 | 3,020.39 | 3,037.24 | 3,037.53 | 3,054.50 | 3,054.80 | 3,071.56 | 3,072.00 |
| 2,988.66 | 2,969.23 | 3,003.24 | 3,003.52 | 3,020.39 | 3,020.68 | 3,037.53 | 3,037.82 | 3,054.80 | 3,055.10 | 3,071.85 | 3,072.30 |
| 2,988.92 | 2,969.51 | 3,003.53 | 3,003.81 | 3,020.68 | 3,020.97 | 3,037.82 | 3,038.11 | 3,055.10 | 3,055.40 | 3,072.14 | 3,072.60 |
| 2,989.18 | 2,969.80 | 3,003.82 | 3,004.10 | 3,020.97 | 3,021.26 | 3,038.11 | 3,038.40 | 3,055.40 | 3,055.70 | 3,072.43 | 3,072.90 |
| 2,989.44 | 2,970.08 | 3,004.10 | 3,004.38 | 3,021.26 | 3,021.55 | 3,038.40 | 3,038.69 | 3,055.70 | 3,056.00 | 3,072.72 | 3,073.20 |
| 2,989.70 | 2,970.37 | 3,004.39 | 3,004.67 | 3,021.55 | 3,021.84 | 3,038.69 | 3,038.98 | 3,056.00 | 3,056.30 | 3,073.01 | 3,073.50 |
| 2,990.00 | 2,970.65 | 3,004.67 | 3,004.95 | 3,021.84 | 3,022.13 | 3,038.98 | 3,039.27 | 3,056.30 | 3,056.60 | 3,073.30 | 3,073.80 |
| 2,990.26 | 2,970.94 | 3,004.96 | 3,005.24 | 3,022.13 | 3,022.42 | 3,039.27 | 3,039.56 | 3,056.60 | 3,056.90 | 3,073.59 | 3,074.10 |
| 2,990.52 | 2,971.23 | 3,005.24 | 3,005.52 | 3,022.42 | 3,022.71 | 3,039.56 | 3,039.85 | 3,056.90 | 3,057.20 | 3,073.88 | 3,074.40 |
| 2,990.78 | 2,971.51 | 3,005.53 | 3,005.81 | 3,022.71 | 3,023.00 | 3,039.85 | 3,039.85 | 3,057.20 | 3,057.50 | 3,074.17 | 3,074.70 |
| 2,991.04 | 2,971.80 | 3,005.82 | 3,006.10 | 3,023.00 | 3,023.29 | 3,040.14 | 3,040.14 | 3,057.50 | 3,057.80 | 3,074.46 | 3,075.00 |
| 2,991.30 | 2,972.08 | 3,006.11 | 3,006.39 | 3,023.29 | 3,023.58 | 3,040.43 | 3,040.43 | 3,058.00 | 3,058.30 | 3,074.75 | 3,075.30 |
| 2,991.56 | 2,972.37 | 3,006.40 | 3,006.68 | 3,023.58 | 3,023.87 | 3,040.72 | 3,040.72 | 3,058.30 | 3,058.60 | 3,075.04 | 3,075.60 |
| 2,991.82 | 2,972.65 | 3,006.69 | 3,006.97 | 3,023.87 | 3,024.16 | 3,041.01 | 3,041.01 | 3,059.00 | 3,059.30 | 3,075.33 | 3,075.90 |
| 2,992.08 | 2,972.94 | 3,006.98 | 3,007.26 | 3,024.16 | 3,024.45 | 3,041.30 | 3,041.30 | 3,059.30 | 3,059.60 | 3,075.62 | 3,076.20 |
| 2,992.34 | 2,973.23 | 3,007.27 | 3,007.55 | 3,024.45 | 3,024.74 | 3,041.59 | 3,041.59 | 3,059.60 | 3,060.00 | 3,075.91 | 3,076.50 |
| 2,992.60 | 2,973.51 | 3,007.56 | 3,007.84 | 3,024.74 | 3,025.03 | 3,041.88 | 3,041.88 | 3,060.00 | 3,060.30 | 3,076.20 | 3,076.80 |
| 2,992.86 | 2,973.80 | 3,007.85 | 3,008.13 | 3,025.03 | 3,025.32 | 3,042.17 | 3,042.17 | 3,060.30 | 3,060.60 | 3,076.49 | 3,077.10 |
| 2,993.12 | 2,974.08 | 3,008.14 | 3,008.42 | 3,025.32 | 3,025.61 | 3,042.46 | 3,042.46 | 3,060.60 | 3,060.90 | 3,076.78 | 3,077.40 |
| 2,993.38 | 2,974.37 | 3,008.43 | 3,008.71 | 3,025.61 | 3,025.90 | 3,042.75 | 3,042.75 | 3,061.00 | 3,061.30 | 3,077.07 | 3,077.70 |
| 2,993.64 | 2,974.65 | 3,008.72 | 3,009.00 | 3,025.90 | 3,026.19 | 3,043.04 | 3,043.04 | 3,061.30 | 3,061.60 | 3,077.36 | 3,078.00 |
| 2,993.90 | 2,974.94 | 3,009.01 | 3,009.29 | 3,026.19 | 3,026.48 | 3,043.33 | 3,043.33 | 3,061.60 | 3,061.90 | 3,077.65 | 3,078.30 |
| 2,994.16 | 2,975.23 | 3,009.30 | 3,009.58 | 3,026.48 | 3,026.77 | 3,043.62 | 3,043.62 | 3,061.90 | 3,062.20 | 3,077.94 | 3,078.60 |
| 2,994.42 | 2,975.51 | 3,009.59 | 3,009.87 | 3,026.77 | 3,027.06 | 3,043.91 | 3,043.91 | 3,062.20 | 3,062.50 | 3,078.23 | 3,078.90 |
| 2,994.68 | 2,975.80 | 3,009.88 | 3,010.16 | 3,027.06 | 3,027.35 | 3,044.20 | 3,044.20 | 3,062.50 | 3,062.80 | 3,078.52 | 3,079.20 |
| 2,994.94 | 2,976.08 | 3,010.17 | 3,010.45 | 3,027.35 | 3,027.64 | 3,044.49 | 3,044.49 | 3,062.80 | 3,063.10 | 3,078.81 | 3,079.50 |
| 2,995.20 | 2,976.37 | 3,010.46 | 3,010.74 | 3,027.64 | 3,027.93 | 3,044.78 | 3,044.78 | 3,063.10 | 3,063.40 | 3,079.10 | 3,079.80 |
| 2,995.46 | 2,976.65 | 3,010.75 | 3,011.03 | 3,027.93 | 3,028.22 | 3,045.07 | 3,045.07 | 3,063.40 | 3,063.70 | 3,079.39 | 3,080.10 |
| 2,995.72 | 2,976.94 | 3,011.04 | 3,011.32 | 3,028.22 | 3,028.51 | 3,045.36 | 3,045.36 | 3,063.70 | 3,064.00 | 3,079.68 | 3,080.40 |
| 2,995.98 | 2,977.23 | 3,011.33 | 3,011.61 | 3,028.51 | 3,028.80 | 3,045.65 | 3,045.65 | 3,064.00 | 3,064.30 | 3,079.97 | 3,081.00 |
| 2,996.24 | 2,977.51 | 3,011.62 | 3,011.90 | 3,028.80 | 3,029.09 | 3,045.94 | 3,045.94 | 3,064.30 | 3,064.60 | 3,080.26 | 3,081.00 |
| 2,996.50 | 2,977.80 | 3,011.91 | 3,012.19 | 3,029.09 | 3,029.38 | 3,046.23 | 3,046.23 | 3,064.60 | 3,064.90 | 3,080.55 | 3,081.30 |
| 2,996.76 | 2,978.08 | 3,012.20 | 3,012.48 | 3,029.38 | 3,029.67 | 3,046.52 | 3,046.52 | 3,064.90 | 3,065.20 | 3,080.84 | 3,081.60 |
| 2,997.02 | 2,978.37 | 3,012.49 | 3,012.77 | 3,029.67 | 3,029.96 | 3,046.81 | 3,046.81 | 3,065.20 | 3,065.50 | 3,081.13 | 3,081.90 |
| 2,997.28 | 2,978.65 | 3,012.78 | 3,013.06 | 3,029.96 | 3,030.25 | 3,047.10 | 3,047.10 | 3,065.50 | 3,065.80 | 3,081.42 | 3,082.20 |
| 2,997.54 | 2,978.94 | 3,013.07 | 3,013.35 | 3,030.25 | 3,030.54 | 3,047.39 | 3,047.39 | 3,065.80 | 3,066.10 | 3,081.71 | 3,082.50 |
| 2,997.80 | 2,979.23 | 3,013.36 | 3,013.64 | 3,030.54 | 3,030.83 | 3,047.68 | 3,047.68 | 3,066.10 | 3,066.40 | 3,082.00 | 3,082.80 |
| 2,998.06 | 2,979.51 | 3,013.65 | 3,013.93 | 3,030.83 | 3,031.12 | 3,047.97 | 3,047.97 | 3,066.40 | 3,066.70 | 3,082.29 | 3,083.10 |
| 2,998.32 | 2,979.80 | 3,013.94 | 3,014.22 | 3,031.12 | 3,031.41 | 3,048.26 | 3,048.26 | 3,066.70 | 3,067.00 | 3,082.58 | 3,083.40 |
| 2,998.58 | 2,980.08 | 3,014.23 | 3,014.51 | 3,031.41 | 3,031.70 | 3,048.55 | 3,048.55 | 3,067.00 | 3,067.30 | 3,082.87 | 3,083.70 |
| 2,998.84 | 2,980.37 | 3,014.52 | 3,014.80 | 3,031.70 | 3,031.99 | 3,048.84 | 3,048.84 | 3,067.30 | 3,067.60 | 3,083.16 | 3,084.00 |
| 2,999.10 | 2,980.65 | 3,014.81 | 3,015.09 | 3,031.99 | 3,032.28 | 3,049.13 | 3,049.13 | 3,067.60 | 3,067.90 | 3,083.45 | 3,084.30 |
| 2,999.36 | 2,980.94 | 3,015.10 | 3,015.38 | 3,032.28 | 3,032.57 | 3,049.42 | 3,049.42 | 3,067.90 | 3,068.20 | 3,083.74 | 3,084.60 |
| 2,999.62 | 2,981.23 | 3,015.39 | 3,015.67 | 3,032.57 | 3,032.86 | 3,049.71 | 3,049.71 | 3,068.20 | 3,068.50 | 3,084.03 | 3,084.90 |
| 2,999.88 | 2,981.51 | 3,015.68 | 3,015.96 | 3,032.86 | 3,033.15 | 3,049.81 | 3,049.81 | 3,068.50 | 3,068.80 | 3,084.32 | 3,085.20 |
| 2,999.95 | 2,981.58 | 3,015.75 | 3,016.03 | 3,033.15 | 3,033.44 | 3,049.91 | 3,049.91 | 3,068.80 | 3,069.10 | 3,084.61 | 3,085.50 |
| 3,000.00 | 2,981.65 | 3,016.04 | 3,016.32 | 3,033.44 | 3,033.73 | 3,050.00 | 3,050.00 | 3,069.10 | 3,069.40 | 3,084.90 | 3,085.80 |
| 3,000.00 | 2,981.72 | 3,016.35 | 3,016.63 | 3,033.73 | 3,034.02 | 3,050.09 | 3,050.09 | 3,069.40 | 3,069.70 | 3,085.19 | 3,086.10 |
| 3,000.00 | 2,981.79 | 3,016.66 | 3,016.94 | 3,034.02 | 3,034.31 | 3,050.18 | 3,050.18 | 3,069.70 | 3,070.00 | 3,085.48 | 3,086.40 |
| 3,000.00 | 2,981.86 | 3,016.97 | 3,017.25 | 3,034.31 | 3,034.60 | 3,050.27 | 3,050.27 | 3,070.00 | 3,070.30 | 3,085.77 | 3,086.70 |
| 3,000.00 | 2,981.93 | 3,017.28 | 3,017.56 | 3,034.60 | 3,034.89 | 3,050.36 | 3,050.36 | 3,070.30 | 3,070.60 | 3,086.06 | 3,087.00 |
| 3,000.00 | 2,982.00 | 3,017.59 | 3,017.87 | 3,034.89 | 3,035.18 | 3,050.45 | 3,050.45 | 3,070.60 | 3,070.90 | 3,086.35 | 3,087.30 |
| 3,000.00 | 2,982.07 | 3,017.90 | 3,018.18 | 3,035.18 | 3,035.47 | 3,050.54 | 3,050.54 | 3,070.90 | 3,071.20 | 3,086.64 | 3,087.60 |
| 3,000.00 | 2,982.14 | 3,018.21 | 3,018.49 | 3,035.47 | 3,035.76 | 3,050.63 | 3,050.63 | 3,071.20 | 3,071.50 | 3,086.93 | 3,087.90 |
| 3,000.00 | 2,982.21 | 3,018.52 | 3,018.80 | 3,035.76 | 3,036.05 | 3,050.72 | 3,050.72 | 3,071.50 | 3,071.80 | 3,087.19 | 3,088.20 |
| 3,000.00 | 2,982.28 | 3,018.83 | 3,019.11 | 3,036.05 | 3,036.34 | 3,050.81 | 3,050.81 | 3,071.80 | 3,072.10 | 3,087.48 | 3,088.50 |
| 3,000.00 | 2,982.35 | 3,019.14 | 3,019.42 | 3,036.34 | 3,036.63 | 3,050.90 | 3,050.90 | 3,072.10 | 3,072.40 | 3,087.77 | 3,088.80 |
| 3,000.00 | 2,982.42 | 3,019.45 | 3,019.73 | 3,036.63 | 3,036.92 | 3,051.00 | 3,051.00 | 3,072.40 | 3,072.70 | 3,088.06 | 3,089.10 |
| 3,000.00 | 2,982.49 | 3,019.76 | 3,020.04 | 3,036.92 | 3,037.21 | 3,051.09 | 3,051.09 | 3,072.70 | 3,073.00 | 3,088.35 | 3,089.40 |
| 3,000.00 | 2,982.56 | 3,020.07 | 3,020.35 | 3,037.21 | 3,037.50 | 3,051.18 | 3,051.18 | 3,073.00 | 3,073.30 | 3,088.64 | 3,089.70 |
| 3,000.00 | 2,982.63 | 3,020.38 | 3,020.66 | 3,037.50 | 3,037.79 | 3,051.27 | | | | | |

QPP Contributions – TABLE A: Continuous Employment
12 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 3.068 66 | 3.068 94 | 97.20 | 3.085 81 | 3.086 06 | 97.80 | 3.102 95 | 3.103 23 | 98.40 | 3.550 00 | 3.588 99 | 114.74 |
| 3.068 95 | 3.069 23 | 97.21 | 3.086 09 | 3.086 37 | 97.81 | 3.103 24 | 3.103 51 | 98.41 | 3.590 00 | 3.629 99 | 116.14 |
| 3.069 24 | 3.069 51 | 97.22 | 3.086 38 | 3.086 65 | 97.82 | 3.103 52 | 3.103 80 | 98.42 | 3.630 00 | 3.660 99 | 117.54 |
| 3.069 52 | 3.069 80 | 97.23 | 3.086 66 | 3.086 94 | 97.83 | 3.103 81 | 3.104 08 | 98.43 | 3.670 00 | 3.701 99 | 118.94 |
| 3.069 81 | 3.070 08 | 97.24 | 3.086 95 | 3.087 23 | 97.84 | 3.104 09 | 3.104 37 | 98.44 | 3.710 00 | 3.743 99 | 120.34 |
| 3.070 09 | 3.070 37 | 97.25 | 3.087 24 | 3.087 51 | 97.85 | 3.104 38 | 3.104 65 | 98.45 | 3.750 00 | 3.785 99 | 121.74 |
| 3.070 38 | 3.070 65 | 97.26 | 3.087 52 | 3.087 80 | 97.86 | 3.104 66 | 3.104 94 | 98.46 | 3.790 00 | 3.826 99 | 123.14 |
| 3.070 66 | 3.070 94 | 97.27 | 3.087 81 | 3.088 08 | 97.87 | 3.104 95 | 3.105 23 | 98.47 | 3.830 00 | 3.867 99 | 124.54 |
| 3.070 95 | 3.071 23 | 97.28 | 3.088 09 | 3.088 37 | 97.88 | 3.105 24 | 3.105 51 | 98.48 | 3.870 00 | 3.908 99 | 125.94 |
| 3.071 24 | 3.071 51 | 97.29 | 3.088 38 | 3.088 65 | 97.89 | 3.105 52 | 3.105 80 | 98.49 | 3.910 00 | 3.949 99 | 127.34 |
| 3.071 51 | 3.071 80 | 97.30 | 3.088 66 | 3.088 94 | 97.90 | 3.105 81 | 3.106 08 | 98.50 | 3.950 00 | 3.989 99 | 128.74 |
| 3.071 81 | 3.072 08 | 97.31 | 3.088 95 | 3.089 23 | 97.91 | 3.106 09 | 3.106 37 | 98.51 | 3.990 00 | 4.029 99 | 130.14 |
| 3.072 09 | 3.072 37 | 97.32 | 3.089 24 | 3.089 51 | 97.92 | 3.106 38 | 3.106 65 | 98.52 | 4.030 00 | 4.069 99 | 131.54 |
| 3.072 38 | 3.072 65 | 97.33 | 3.089 52 | 3.089 80 | 97.93 | 3.106 66 | 3.106 94 | 98.53 | 4.070 00 | 4.109 99 | 132.94 |
| 3.072 66 | 3.072 94 | 97.34 | 3.089 81 | 3.090 08 | 97.94 | 3.106 95 | 3.107 23 | 98.54 | 4.110 00 | 4.149 99 | 134.34 |
| 3.072 95 | 3.073 23 | 97.35 | 3.090 09 | 3.090 37 | 97.95 | 3.107 24 | 3.107 51 | 98.55 | 4.150 00 | 4.189 99 | 135.74 |
| 3.073 24 | 3.073 51 | 97.36 | 3.090 38 | 3.090 65 | 97.96 | 3.107 52 | 3.107 80 | 98.56 | 4.190 00 | 4.229 99 | 137.14 |
| 3.073 52 | 3.073 80 | 97.37 | 3.090 66 | 3.090 94 | 97.97 | 3.107 81 | 3.108 08 | 98.57 | 4.230 00 | 4.269 99 | 138.54 |
| 3.073 81 | 3.074 08 | 97.38 | 3.090 95 | 3.091 23 | 97.98 | 3.108 09 | 3.108 37 | 98.58 | 4.270 00 | 4.309 99 | 139.94 |
| 3.074 09 | 3.074 37 | 97.39 | 3.091 24 | 3.091 51 | 97.99 | 3.108 38 | 3.108 65 | 98.59 | 4.310 00 | 4.349 99 | 141.34 |
| 3.074 38 | 3.074 65 | 97.40 | 3.091 52 | 3.091 80 | 98.00 | 3.108 66 | 3.108 94 | 98.60 | 4.350 00 | 4.389 99 | 142.74 |
| 3.074 66 | 3.074 94 | 97.41 | 3.091 81 | 3.092 08 | 98.01 | 3.108 95 | 3.109 23 | 98.61 | 4.390 00 | 4.429 99 | 144.14 |
| 3.075 23 | 3.075 51 | 97.42 | 3.092 09 | 3.092 37 | 98.02 | 3.109 24 | 3.109 51 | 98.62 | 4.430 00 | 4.469 99 | 145.54 |
| 3.075 51 | 3.075 80 | 97.43 | 3.092 38 | 3.092 65 | 98.03 | 3.109 52 | 3.109 80 | 98.63 | 4.470 00 | 4.509 99 | 146.94 |
| 3.075 80 | 3.076 08 | 97.44 | 3.092 66 | 3.092 94 | 98.04 | 3.109 81 | 3.110 08 | 98.64 | 4.510 00 | 4.549 99 | 148.34 |
| 3.076 09 | 3.076 37 | 97.45 | 3.092 95 | 3.093 23 | 98.05 | 3.110 09 | 3.110 37 | 98.65 | 4.550 00 | 4.589 99 | 149.74 |
| 3.076 38 | 3.076 65 | 97.46 | 3.093 24 | 3.093 51 | 98.06 | 3.110 38 | 3.110 65 | 98.66 | 4.590 00 | 4.629 99 | 151.14 |
| 3.076 66 | 3.076 94 | 97.47 | 3.093 52 | 3.093 80 | 98.07 | 3.110 66 | 3.110 94 | 98.67 | 4.630 00 | 4.669 99 | 152.54 |
| 3.076 95 | 3.077 23 | 97.48 | 3.093 81 | 3.094 08 | 98.08 | 3.110 95 | 3.111 23 | 98.68 | 4.670 00 | 4.709 99 | 153.94 |
| 3.077 24 | 3.077 51 | 97.49 | 3.094 09 | 3.094 37 | 98.09 | 3.111 24 | 3.111 51 | 98.69 | 4.710 00 | 4.749 99 | 155.34 |
| 3.077 51 | 3.077 80 | 97.50 | 3.094 38 | 3.094 65 | 98.10 | 3.111 52 | 3.111 80 | 98.70 | 4.750 00 | 4.789 99 | 156.74 |
| 3.077 80 | 3.078 08 | 97.51 | 3.094 66 | 3.094 94 | 98.11 | 3.111 81 | 3.112 08 | 98.71 | 4.790 00 | 4.829 99 | 158.14 |
| 3.078 09 | 3.078 37 | 97.52 | 3.094 95 | 3.095 23 | 98.12 | 3.112 09 | 3.112 37 | 98.72 | 4.830 00 | 4.869 99 | 159.54 |
| 3.078 38 | 3.078 65 | 97.53 | 3.095 24 | 3.095 51 | 98.13 | 3.112 38 | 3.112 65 | 98.73 | 4.870 00 | 4.909 99 | 160.94 |
| 3.078 65 | 3.078 94 | 97.54 | 3.095 52 | 3.095 80 | 98.14 | 3.112 66 | 3.112 94 | 98.74 | 4.910 00 | 4.949 99 | 162.34 |
| 3.078 94 | 3.079 23 | 97.55 | 3.095 81 | 3.096 08 | 98.15 | 3.112 95 | 3.113 23 | 98.75 | 4.950 00 | 4.989 99 | 163.74 |
| 3.079 23 | 3.079 51 | 97.56 | 3.096 09 | 3.096 37 | 98.16 | 3.113 24 | 3.113 51 | 98.76 | 4.990 00 | 5.029 99 | 165.14 |
| 3.079 52 | 3.079 80 | 97.57 | 3.096 38 | 3.096 65 | 98.17 | 3.113 52 | 3.113 80 | 98.77 | 5.030 00 | 5.069 99 | 166.54 |
| 3.079 81 | 3.080 08 | 97.58 | 3.096 66 | 3.096 94 | 98.18 | 3.113 81 | 3.114 08 | 98.78 | 5.070 00 | 5.109 99 | 167.94 |
| 3.080 09 | 3.080 37 | 97.59 | 3.096 95 | 3.097 23 | 98.19 | 3.114 09 | 3.114 37 | 98.79 | 5.110 00 | 5.149 99 | 169.34 |
| 3.080 38 | 3.080 65 | 97.60 | 3.097 24 | 3.097 51 | 98.20 | 3.114 38 | 3.114 65 | 98.80 | 5.150 00 | 5.189 99 | 170.74 |
| 3.080 66 | 3.080 94 | 97.61 | 3.097 52 | 3.097 80 | 98.21 | 3.114 66 | 3.114 94 | 98.81 | 5.190 00 | 5.229 99 | 172.14 |
| 3.080 95 | 3.081 23 | 97.62 | 3.097 81 | 3.098 08 | 98.22 | 3.114 95 | 3.115 23 | 98.82 | 5.230 00 | 5.269 99 | 173.54 |
| 3.081 24 | 3.081 51 | 97.63 | 3.098 09 | 3.098 37 | 98.23 | 3.115 24 | 3.115 51 | 98.83 | 5.270 00 | 5.309 99 | 174.94 |
| 3.081 51 | 3.081 79 | 97.64 | 3.098 38 | 3.098 65 | 98.24 | 3.115 52 | 3.115 80 | 98.84 | 5.310 00 | 5.349 99 | 176.34 |
| 3.081 80 | 3.082 08 | 97.65 | 3.098 66 | 3.098 94 | 98.25 | 3.115 81 | 3.116 08 | 98.85 | 5.350 00 | 5.389 99 | 177.74 |
| 3.082 09 | 3.082 37 | 97.66 | 3.098 95 | 3.099 23 | 98.26 | 3.116 09 | 3.116 37 | 98.86 | 5.390 00 | 5.429 99 | 179.14 |
| 3.082 38 | 3.082 65 | 97.67 | 3.099 24 | 3.099 51 | 98.27 | 3.116 38 | 3.116 65 | 98.87 | 5.430 00 | 5.469 99 | 180.54 |
| 3.082 66 | 3.082 94 | 97.68 | 3.099 52 | 3.099 80 | 98.28 | 3.116 66 | 3.116 94 | 98.88 | 5.470 00 | 5.509 99 | 181.94 |
| 3.082 95 | 3.083 23 | 97.69 | 3.099 81 | 3.100 08 | 98.29 | 3.116 95 | 3.117 23 | 98.89 | 5.510 00 | 5.549 99 | 183.34 |
| 3.083 24 | 3.083 51 | 97.70 | 3.100 09 | 3.100 37 | 98.30 | 3.117 24 | 3.117 51 | 98.90 | 5.550 00 | 5.589 99 | 184.74 |
| 3.083 52 | 3.083 80 | 97.71 | 3.100 38 | 3.100 65 | 98.31 | 3.117 52 | 3.117 80 | 98.91 | 5.590 00 | 5.629 99 | 186.14 |
| 3.083 81 | 3.084 08 | 97.72 | 3.100 66 | 3.100 94 | 98.32 | 3.117 81 | 3.118 08 | 98.92 | 5.630 00 | 5.669 99 | 187.54 |
| 3.084 09 | 3.084 37 | 97.73 | 3.100 95 | 3.101 23 | 98.33 | 3.118 09 | 3.118 37 | 98.93 | 5.670 00 | 5.709 99 | 188.94 |
| 3.084 38 | 3.084 65 | 97.74 | 3.101 24 | 3.101 51 | 98.34 | 3.118 38 | 3.118 65 | 98.94 | 5.710 00 | 5.749 99 | 190.34 |
| 3.084 66 | 3.084 94 | 97.75 | 3.101 52 | 3.101 80 | 98.35 | 3.118 66 | 3.118 94 | 98.95 | 5.750 00 | 5.789 99 | 191.74 |
| 3.084 95 | 3.085 23 | 97.76 | 3.101 81 | 3.102 08 | 98.36 | 3.118 95 | 3.119 23 | 98.96 | 5.790 00 | 5.829 99 | 193.14 |
| 3.085 24 | 3.085 51 | 97.77 | 3.102 09 | 3.102 37 | 98.37 | 3.119 24 | 3.119 51 | 98.97 | 5.830 00 | 5.869 99 | 194.54 |
| 3.085 52 | 3.085 80 | 97.78 | 3.102 38 | 3.102 65 | 98.38 | 3.119 52 | 3.119 80 | 98.98 | 5.870 00 | 5.909 99 | 195.94 |
| 3.085 81 | 3.086 08 | 97.79 | 3.102 66 | 3.102 94 | 98.39 | 3.119 81 | 3.119 99 | 98.99 | 5.910 00 | 5.949 99 | 197.34 |
| 3.086 09 | 3.086 37 | 97.80 | 3.102 95 | 3.103 23 | 98.40 | 3.120 00 | 3.120 28 | 99.00 | 5.950 00 | 5.989 99 | 198.74 |
| 3.086 38 | 3.086 65 | 97.81 | 3.103 24 | 3.103 51 | 98.41 | 3.120 29 | 3.120 57 | 99.01 | 5.990 00 | 6.029 99 | 200.14 |
| 3.086 66 | 3.086 94 | 97.82 | 3.103 52 | 3.103 80 | 98.42 | 3.120 58 | 3.120 86 | 99.02 | 6.030 00 | 6.069 99 | 201.54 |
| 3.086 95 | 3.087 23 | 97.83 | 3.103 81 | 3.104 08 | 98.43 | 3.120 89 | 3.121 17 | 99.03 | 6.070 00 | 6.109 99 | 202.94 |
| 3.087 24 | 3.087 51 | 97.84 | 3.104 09 | 3.104 37 | 98.44 | 3.121 18 | 3.121 46 | 99.04 | 6.110 00 | 6.149 99 | 204.34 |
| 3.087 52 | 3.087 80 | 97.85 | 3.104 38 | 3.104 65 | 98.45 | 3.121 49 | 3.121 77 | 99.05 | 6.150 00 | 6.189 99 | 205.74 |
| 3.087 81 | 3.088 08 | 97.86 | 3.104 66 | 3.104 94 | 98.46 | 3.121 78 | 3.122 06 | 99.06 | 6.190 00 | 6.229 99 | 207.14 |
| 3.088 09 | 3.088 37 | 97.87 | 3.104 95 | 3.105 23 | 98.47 | 3.122 07 | 3.122 35 | 99.07 | 6.230 00 | 6.269 99 | 208.54 |
| 3.088 38 | 3.088 65 | 97.88 | 3.105 24 | 3.105 51 | 98.48 | 3.122 36 | 3.122 64 | 99.08 | 6.270 00 | 6.309 99 | 209.94 |
| 3.088 66 | 3.088 94 | 97.89 | 3.105 52 | 3.105 80 | 98.49 | 3.122 65 | 3.122 93 | 99.09 | 6.310 00 | 6.349 99 | 211.34 |
| 3.088 95 | 3.089 23 | 97.90 | 3.105 81 | 3.106 08 | 98.50 | 3.122 94 | 3.123 22 | 99.10 | 6.350 00 | 6.389 99 | 212.74 |
| 3.089 24 | 3.089 51 | 97.91 | 3.106 09 | 3.106 37 | 98.51 | 3.123 23 | 3.123 51 | 99.11 | 6.390 00 | 6.429 99 | 214.14 |
| 3.089 52 | 3.089 80 | 97.92 | 3.106 38 | 3.106 65 | 98.52 | 3.123 52 | 3.123 80 | 99.12 | 6.430 00 | 6.469 99 | 215.54 |
| 3.089 81 | 3.090 08 | 97.93 | 3.106 66 | 3.106 94 | 98.53 | 3.123 81 | 3.124 08 | 99.13 | 6.470 00 | 6.509 99 | 216.94 |
| 3.090 09 | 3.090 37 | 97.94 | 3.106 95 | 3.107 23 | 98.54 | 3.124 09 | 3.124 37 | 99.14 | 6.510 00 | 6.549 99 | 218.34 |
| 3.090 38 | 3.090 65 | 97.95 | 3.107 24 | 3.107 51 | 98.55 | 3.124 38 | 3.124 65 | 99.15 | 6.550 00 | 6.589 99 | 219.74 |
| 3.090 66 | 3.090 94 | 97.96 | 3.107 52 | 3.107 80 | 98.56 | 3.124 66 | 3.124 94 | 99.16 | 6.590 00 | 6.629 99 | 221.14 |
| 3.090 95 | 3.091 23 | 97.97 | 3.107 81 | 3.108 08 | 98.57 | 3.124 95 | 3.125 22 | 99.17 | 6.630 00 | 6.669 99 | 222.54 |
| 3.091 24 | 3.091 51 | 97.98 | 3.108 09 | 3.108 37 | 98.58 | 3.125 23 | 3.125 51 | 99.18 | 6.670 00 | 6.709 99 | 223.94 |
| 3.091 52 | 3.091 80 | 97.99 | 3.108 38 | 3.108 65 | 98.59 | 3.125 52 | 3.125 80 | 99.19 | 6.710 00 | 6.749 99 | 225.34 |
| 3.091 81 | | | | | | | | | | | |

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

| Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction | Remuneration | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 10,750.00 | 10,780.99 | 986.74 | 13,150.00 | 13,189.99 | 450.74 | 15,550.00 | 15,589.99 | 17,950.00 | 17,989.99 | 618.74 | 20,350.00 | 20,389.99 | 709.74 |
| 10,760.00 | 10,790.99 | 987.14 | 13,160.00 | 13,200.99 | 451.14 | 15,560.00 | 15,599.99 | 17,960.00 | 17,999.99 | 619.14 | 20,360.00 | 20,399.99 | 710.14 |
| 10,770.00 | 10,800.99 | 987.54 | 13,170.00 | 13,210.99 | 451.54 | 15,570.00 | 15,609.99 | 17,970.00 | 18,009.99 | 619.54 | 20,370.00 | 20,409.99 | 710.54 |
| 10,780.00 | 10,810.99 | 987.94 | 13,180.00 | 13,220.99 | 451.94 | 15,580.00 | 15,619.99 | 17,980.00 | 18,019.99 | 619.94 | 20,380.00 | 20,419.99 | 710.94 |
| 10,790.00 | 10,820.99 | 988.34 | 13,190.00 | 13,230.99 | 452.34 | 15,590.00 | 15,629.99 | 17,990.00 | 18,029.99 | 620.34 | 20,390.00 | 20,429.99 | 711.34 |
| 10,800.00 | 10,830.99 | 988.74 | 13,200.00 | 13,240.99 | 452.74 | 15,600.00 | 15,639.99 | 18,000.00 | 18,039.99 | 620.74 | 20,400.00 | 20,439.99 | 711.74 |
| 10,810.00 | 10,840.99 | 989.14 | 13,210.00 | 13,250.99 | 453.14 | 15,610.00 | 15,649.99 | 18,010.00 | 18,049.99 | 621.14 | 20,410.00 | 20,449.99 | 712.14 |
| 10,820.00 | 10,850.99 | 989.54 | 13,220.00 | 13,260.99 | 453.54 | 15,620.00 | 15,659.99 | 18,020.00 | 18,059.99 | 621.54 | 20,420.00 | 20,459.99 | 712.54 |
| 10,830.00 | 10,860.99 | 989.94 | 13,230.00 | 13,270.99 | 453.94 | 15,630.00 | 15,669.99 | 18,030.00 | 18,069.99 | 621.94 | 20,430.00 | 20,469.99 | 712.94 |
| 10,840.00 | 10,870.99 | 990.34 | 13,240.00 | 13,280.99 | 454.34 | 15,640.00 | 15,679.99 | 18,040.00 | 18,079.99 | 622.34 | 20,440.00 | 20,479.99 | 713.34 |
| 10,850.00 | 10,880.99 | 990.74 | 13,250.00 | 13,290.99 | 454.74 | 15,650.00 | 15,689.99 | 18,050.00 | 18,089.99 | 622.74 | 20,450.00 | 20,489.99 | 713.74 |
| 10,860.00 | 10,890.99 | 991.14 | 13,260.00 | 13,300.99 | 455.14 | 15,660.00 | 15,699.99 | 18,060.00 | 18,099.99 | 623.14 | 20,460.00 | 20,499.99 | 714.14 |
| 10,870.00 | 10,900.99 | 991.54 | 13,270.00 | 13,310.99 | 455.54 | 15,670.00 | 15,709.99 | 18,070.00 | 18,109.99 | 623.54 | 20,470.00 | 20,509.99 | 714.54 |
| 10,880.00 | 10,910.99 | 991.94 | 13,280.00 | 13,320.99 | 455.94 | 15,680.00 | 15,719.99 | 18,080.00 | 18,119.99 | 623.94 | 20,480.00 | 20,519.99 | 714.94 |
| 10,890.00 | 10,920.99 | 992.34 | 13,290.00 | 13,330.99 | 456.34 | 15,690.00 | 15,729.99 | 18,090.00 | 18,129.99 | 624.34 | 20,490.00 | 20,529.99 | 715.34 |
| 10,900.00 | 10,930.99 | 992.74 | 13,300.00 | 13,340.99 | 456.74 | 15,700.00 | 15,739.99 | 18,100.00 | 18,139.99 | 624.74 | 20,500.00 | 20,539.99 | 715.74 |
| 10,910.00 | 10,940.99 | 993.14 | 13,310.00 | 13,350.99 | 457.14 | 15,710.00 | 15,749.99 | 18,110.00 | 18,149.99 | 625.14 | 20,510.00 | 20,549.99 | 716.14 |
| 10,920.00 | 10,950.99 | 993.54 | 13,320.00 | 13,360.99 | 457.54 | 15,720.00 | 15,759.99 | 18,120.00 | 18,159.99 | 625.54 | 20,520.00 | 20,559.99 | 716.54 |
| 10,930.00 | 10,960.99 | 993.94 | 13,330.00 | 13,370.99 | 457.94 | 15,730.00 | 15,769.99 | 18,130.00 | 18,169.99 | 625.94 | 20,530.00 | 20,569.99 | 716.94 |
| 10,940.00 | 10,970.99 | 994.34 | 13,340.00 | 13,380.99 | 458.34 | 15,740.00 | 15,779.99 | 18,140.00 | 18,179.99 | 626.34 | 20,540.00 | 20,579.99 | 717.34 |
| 10,950.00 | 10,980.99 | 994.74 | 13,350.00 | 13,390.99 | 458.74 | 15,750.00 | 15,789.99 | 18,150.00 | 18,189.99 | 626.74 | 20,550.00 | 20,589.99 | 717.74 |
| 10,960.00 | 10,990.99 | 995.14 | 13,360.00 | 13,400.99 | 459.14 | 15,760.00 | 15,799.99 | 18,160.00 | 18,199.99 | 627.14 | 20,560.00 | 20,599.99 | 718.14 |
| 10,970.00 | 10,100.99 | 995.54 | 13,370.00 | 13,410.99 | 459.54 | 15,770.00 | 15,809.99 | 18,170.00 | 18,209.99 | 627.54 | 20,570.00 | 20,609.99 | 718.54 |
| 10,980.00 | 11,010.99 | 995.94 | 13,380.00 | 13,420.99 | 459.94 | 15,780.00 | 15,819.99 | 18,180.00 | 18,219.99 | 627.94 | 20,580.00 | 20,619.99 | 718.94 |
| 10,990.00 | 11,020.99 | 996.34 | 13,390.00 | 13,430.99 | 460.34 | 15,790.00 | 15,829.99 | 18,190.00 | 18,229.99 | 628.34 | 20,590.00 | 20,629.99 | 719.34 |
| 11,000.00 | 11,030.99 | 996.74 | 13,400.00 | 13,440.99 | 460.74 | 15,800.00 | 15,839.99 | 18,200.00 | 18,239.99 | 628.74 | 20,600.00 | 20,639.99 | 719.74 |
| 11,010.00 | 11,040.99 | 997.14 | 13,410.00 | 13,450.99 | 461.14 | 15,810.00 | 15,849.99 | 18,210.00 | 18,249.99 | 629.14 | 20,610.00 | 20,649.99 | 720.14 |
| 11,020.00 | 11,050.99 | 997.54 | 13,420.00 | 13,460.99 | 461.54 | 15,820.00 | 15,859.99 | 18,220.00 | 18,259.99 | 629.54 | 20,620.00 | 20,659.99 | 720.54 |
| 11,030.00 | 11,060.99 | 997.94 | 13,430.00 | 13,470.99 | 461.94 | 15,830.00 | 15,869.99 | 18,230.00 | 18,269.99 | 629.94 | 20,630.00 | 20,669.99 | 720.94 |
| 11,040.00 | 11,070.99 | 998.34 | 13,440.00 | 13,480.99 | 462.34 | 15,840.00 | 15,879.99 | 18,240.00 | 18,279.99 | 630.34 | 20,640.00 | 20,679.99 | 721.34 |
| 11,050.00 | 11,080.99 | 998.74 | 13,450.00 | 13,490.99 | 462.74 | 15,850.00 | 15,889.99 | 18,250.00 | 18,289.99 | 630.74 | 20,650.00 | 20,689.99 | 721.74 |
| 11,060.00 | 11,090.99 | 999.14 | 13,460.00 | 13,500.99 | 463.14 | 15,860.00 | 15,899.99 | 18,260.00 | 18,299.99 | 631.14 | 20,660.00 | 20,699.99 | 722.14 |
| 11,070.00 | 11,100.99 | 999.54 | 13,470.00 | 13,510.99 | 463.54 | 15,870.00 | 15,909.99 | 18,270.00 | 18,309.99 | 631.54 | 20,670.00 | 20,709.99 | 722.54 |
| 11,080.00 | 11,110.99 | 999.94 | 13,480.00 | 13,520.99 | 463.94 | 15,880.00 | 15,919.99 | 18,280.00 | 18,319.99 | 631.94 | 20,680.00 | 20,719.99 | 722.94 |
| 11,090.00 | 11,120.99 | 1000.34 | 13,490.00 | 13,530.99 | 464.34 | 15,890.00 | 15,929.99 | 18,290.00 | 18,329.99 | 632.34 | 20,690.00 | 20,729.99 | 723.34 |
| 11,100.00 | 11,130.99 | 1000.74 | 13,500.00 | 13,540.99 | 464.74 | 15,900.00 | 15,939.99 | 18,300.00 | 18,339.99 | 632.74 | 20,700.00 | 20,739.99 | 723.74 |
| 11,110.00 | 11,140.99 | 1001.14 | 13,510.00 | 13,550.99 | 465.14 | 15,910.00 | 15,949.99 | 18,310.00 | 18,349.99 | 633.14 | 20,710.00 | 20,749.99 | 724.14 |
| 11,120.00 | 11,150.99 | 1001.54 | 13,520.00 | 13,560.99 | 465.54 | 15,920.00 | 15,959.99 | 18,320.00 | 18,359.99 | 633.54 | 20,720.00 | 20,759.99 | 724.54 |
| 11,130.00 | 11,160.99 | 1001.94 | 13,530.00 | 13,570.99 | 465.94 | 15,930.00 | 15,969.99 | 18,330.00 | 18,369.99 | 633.94 | 20,730.00 | 20,769.99 | 724.94 |
| 11,140.00 | 11,170.99 | 1002.34 | 13,540.00 | 13,580.99 | 466.34 | 15,940.00 | 15,979.99 | 18,340.00 | 18,379.99 | 634.34 | 20,740.00 | 20,779.99 | 725.34 |
| 11,150.00 | 11,180.99 | 1002.74 | 13,550.00 | 13,590.99 | 466.74 | 15,950.00 | 15,989.99 | 18,350.00 | 18,389.99 | 634.74 | 20,750.00 | 20,789.99 | 725.74 |
| 11,160.00 | 11,190.99 | 1003.14 | 13,560.00 | 13,600.99 | 467.14 | 15,960.00 | 15,999.99 | 18,360.00 | 18,399.99 | 635.14 | 20,760.00 | 20,799.99 | 726.14 |
| 11,170.00 | 11,200.99 | 1003.54 | 13,570.00 | 13,610.99 | 467.54 | 15,970.00 | 16,009.99 | 18,370.00 | 18,409.99 | 635.54 | 20,770.00 | 20,809.99 | 726.54 |
| 11,180.00 | 11,210.99 | 1003.94 | 13,580.00 | 13,620.99 | 467.94 | 15,980.00 | 16,019.99 | 18,380.00 | 18,419.99 | 635.94 | 20,780.00 | 20,819.99 | 726.94 |
| 11,190.00 | 11,220.99 | 1004.34 | 13,590.00 | 13,630.99 | 468.34 | 15,990.00 | 16,029.99 | 18,390.00 | 18,429.99 | 636.34 | 20,790.00 | 20,829.99 | 727.34 |
| 11,200.00 | 11,230.99 | 1004.74 | 13,600.00 | 13,640.99 | 468.74 | 16,000.00 | 16,039.99 | 18,400.00 | 18,439.99 | 636.74 | 20,800.00 | 20,839.99 | 727.74 |
| 11,210.00 | 11,240.99 | 1005.14 | 13,610.00 | 13,650.99 | 469.14 | 16,010.00 | 16,049.99 | 18,410.00 | 18,449.99 | 637.14 | 20,810.00 | 20,849.99 | 728.14 |
| 11,220.00 | 11,250.99 | 1005.54 | 13,620.00 | 13,660.99 | 469.54 | 16,020.00 | 16,059.99 | 18,420.00 | 18,459.99 | 637.54 | 20,820.00 | 20,859.99 | 728.54 |
| 11,230.00 | 11,260.99 | 1005.94 | 13,630.00 | 13,670.99 | 469.94 | 16,030.00 | 16,069.99 | 18,430.00 | 18,469.99 | 637.94 | 20,830.00 | 20,869.99 | 728.94 |
| 11,240.00 | 11,270.99 | 1006.34 | 13,640.00 | 13,680.99 | 470.34 | 16,040.00 | 16,079.99 | 18,440.00 | 18,479.99 | 638.34 | 20,840.00 | 20,879.99 | 729.34 |
| 11,250.00 | 11,280.99 | 1006.74 | 13,650.00 | 13,690.99 | 470.74 | 16,050.00 | 16,089.99 | 18,450.00 | 18,489.99 | 638.74 | 20,850.00 | 20,889.99 | 729.74 |
| 11,260.00 | 11,290.99 | 1007.14 | 13,660.00 | 13,700.99 | 471.14 | 16,060.00 | 16,099.99 | 18,460.00 | 18,499.99 | 639.14 | 20,860.00 | 20,899.99 | 730.14 |
| 11,270.00 | 11,300.99 | 1007.54 | 13,670.00 | 13,710.99 | 471.54 | 16,070.00 | 16,109.99 | 18,470.00 | 18,509.99 | 639.54 | 20,870.00 | 20,909.99 | 730.54 |
| 11,280.00 | 11,310.99 | 1007.94 | 13,680.00 | 13,720.99 | 471.94 | 16,080.00 | 16,119.99 | 18,480.00 | 18,519.99 | 639.94 | 20,880.00 | 20,919.99 | 730.94 |
| 11,290.00 | 11,320.99 | 1008.34 | 13,690.00 | 13,730.99 | 472.34 | 16,090.00 | 16,129.99 | 18,490.00 | 18,529.99 | 640.34 | 20,890.00 | 20,929.99 | 731.34 |
| 11,300.00 | 11,330.99 | 1008.74 | 13,700.00 | 13,740.99 | 472.74 | 16,100.00 | 16,139.99 | 18,500.00 | 18,539.99 | 640.74 | 20,900.00 | 20,939.99 | 731.74 |
| 11,310.00 | 11,340.99 | 1009.14 | 13,710.00 | 13,750.99 | 473.14 | 16,110.00 | 16,149.99 | 18,510.00 | 18,549.99 | 641.14 | 20,910.00 | 20,949.99 | 732.14 |
| 11,320.00 | 11,350.99 | 1009.54 | 13,720.00 | 13,760.99 | 473.54 | 16,120.00 | 16,159.99 | 18,520.00 | 18,559.99 | 641.54 | 20,920.00 | 20,959.99 | 732.54 |
| 11,330.00 | 11,360.99 | 1009.94 | 13,730.00 | 13,770.99 | 473.94 | 16,130.00 | 16,169.99 | 18,530.00 | 18,569.99 | 641.94 | 20,930.00 | 20,969.99 | 732.94 |
| 11,340.00 | 11,370.99 | 1010.34 | 13,740.00 | 13,780.99 | 474.34 | 16,140.00 | 16,179.99 | 18,540.00 | 18,579.99 | 642.34 | 20,940.00 | 20,979.99 | 733.34 |
| 11,350.00 | 11,380.99 | 1010.74 | 13,750.00 | 13,790.99 | 474.74 | 16,150.00 | 16,189.99 | 18,550.00 | 18,589.99 | 642.74 | 20,950.00 | 20,989.99 | 733.74 |
| 11,360.00 | 11,390.99 | 1011.14 | 13,760.00 | 13,800.99 | 475.14 | 16,160.00 | 16,199.99 | 18,560.00 | 18,599.99 | 643.14 | 20,960.00 | 20,999.99 | 734.14 |
| 11,370.00 | 11,400.99 | 1011.54 | 13,770.00 | 13,810.99 | 475.54 | 16,170.00 | 16,209.99 | 18,570.00 | 18,609.99 | 643.54 | 20,970.00 | 21,009.99 | 734.54 |
| 11,380.00 | 11,410.99 | 1011.94 | | | | | | | | | | | |

Rate per day

QPP Contributions – TABLE B: Non-Continuous Employment

For rates exceeding \$100.15, consult page 33 of the Guide for Employers (TP-1015,G-V), or page 23 of the Guide for Small Business Employers (TPF-1015,GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per day by the number of days for which remuneration is paid.

| Rate per day | Deduction | Rate per day | Deduction | Rate per day | Deduction | Rate per day | Deduction | Rate per day | Deduction | Rate per day | Deduction |
|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|--------------|-----------|
| 0.00 | 14.58 | 28.73 | 29.00 | 43.01 | 43.29 | 57.30 | 57.57 | 71.58 | 71.86 | 85.87 | 86.15 |
| 14.59 | 15.00 | 29.01 | 29.27 | 43.30 | 43.57 | 57.58 | 57.86 | 71.87 | 72.15 | 86.16 | 86.43 |
| 15.01 | 15.29 | 29.02 | 29.57 | 43.38 | 43.86 | 57.87 | 58.15 | 72.16 | 72.43 | 86.44 | 86.72 |
| 15.30 | 15.57 | 29.06 | 29.86 | 43.87 | 44.15 | 58.16 | 58.43 | 72.44 | 72.72 | 86.73 | 87.00 |
| 15.58 | 15.86 | 29.87 | 30.15 | 44.16 | 44.43 | 58.44 | 58.72 | 72.73 | 73.00 | 87.01 | 87.29 |
| 15.87 | 16.15 | 30.43 | 30.43 | 44.44 | 44.72 | 58.73 | 59.00 | 73.01 | 73.29 | 87.30 | 87.57 |
| 16.16 | 16.43 | 30.44 | 30.72 | 44.73 | 45.00 | 59.01 | 59.29 | 73.30 | 73.57 | 87.58 | 87.86 |
| 16.44 | 16.72 | 30.73 | 31.00 | 45.01 | 45.29 | 59.30 | 59.58 | 73.58 | 73.86 | 87.87 | 88.15 |
| 16.73 | 17.00 | 31.01 | 31.29 | 45.30 | 45.57 | 59.59 | 59.86 | 73.87 | 74.15 | 88.16 | 88.43 |
| 17.01 | 17.29 | 31.30 | 31.57 | 45.58 | 45.86 | 59.87 | 60.15 | 74.16 | 74.43 | 88.44 | 88.72 |
| 17.30 | 17.57 | 31.58 | 31.86 | 45.87 | 46.15 | 60.16 | 60.43 | 74.44 | 74.72 | 88.73 | 89.00 |
| 17.58 | 17.86 | 31.87 | 32.15 | 46.16 | 46.43 | 60.44 | 60.72 | 74.73 | 75.00 | 89.01 | 89.29 |
| 17.87 | 18.15 | 32.16 | 32.43 | 46.44 | 46.72 | 60.73 | 61.00 | 75.01 | 75.29 | 89.30 | 89.57 |
| 18.16 | 18.43 | 32.44 | 32.72 | 46.73 | 47.00 | 61.01 | 61.29 | 75.30 | 75.57 | 89.58 | 89.86 |
| 18.44 | 18.72 | 32.73 | 33.00 | 47.01 | 47.29 | 61.30 | 61.57 | 75.58 | 75.86 | 89.87 | 90.15 |
| 18.73 | 19.00 | 33.01 | 33.29 | 47.30 | 47.57 | 61.58 | 61.86 | 75.87 | 76.15 | 90.16 | 90.43 |
| 19.01 | 19.29 | 33.30 | 33.57 | 47.58 | 47.86 | 61.87 | 62.15 | 76.16 | 76.43 | 90.44 | 90.72 |
| 19.30 | 19.57 | 33.58 | 33.86 | 47.87 | 48.15 | 62.16 | 62.43 | 76.44 | 76.72 | 90.73 | 91.00 |
| 19.58 | 19.86 | 33.87 | 34.15 | 48.16 | 48.43 | 62.44 | 62.72 | 76.73 | 77.00 | 91.01 | 91.29 |
| 19.87 | 20.15 | 34.16 | 34.43 | 48.44 | 48.72 | 62.73 | 63.00 | 77.01 | 77.29 | 91.30 | 91.57 |
| 20.16 | 20.43 | 34.44 | 34.72 | 48.73 | 49.00 | 63.01 | 63.29 | 77.30 | 77.57 | 91.58 | 91.86 |
| 20.44 | 20.72 | 34.73 | 35.00 | 49.01 | 49.29 | 63.30 | 63.58 | 77.58 | 77.86 | 91.87 | 92.15 |
| 20.73 | 21.00 | 35.01 | 35.29 | 49.30 | 49.57 | 63.59 | 63.86 | 77.87 | 78.15 | 92.16 | 92.43 |
| 21.01 | 21.29 | 35.30 | 35.57 | 49.58 | 49.86 | 63.87 | 64.15 | 78.16 | 78.43 | 92.44 | 92.72 |
| 21.30 | 21.57 | 35.58 | 35.86 | 49.87 | 50.15 | 64.16 | 64.43 | 78.44 | 78.72 | 92.73 | 93.00 |
| 21.58 | 21.86 | 35.87 | 36.15 | 50.16 | 50.43 | 64.44 | 64.72 | 78.73 | 79.00 | 93.01 | 93.29 |
| 21.87 | 22.15 | 36.16 | 36.43 | 50.44 | 50.72 | 64.73 | 65.00 | 79.01 | 79.29 | 93.30 | 93.57 |
| 22.16 | 22.43 | 36.44 | 36.72 | 50.73 | 51.00 | 65.01 | 65.29 | 79.30 | 79.57 | 93.58 | 93.86 |
| 22.44 | 22.72 | 36.73 | 37.00 | 51.01 | 51.29 | 65.30 | 65.57 | 79.58 | 79.86 | 93.87 | 94.15 |
| 22.73 | 23.00 | 37.01 | 37.29 | 51.30 | 51.57 | 65.58 | 65.86 | 79.87 | 80.15 | 94.16 | 94.43 |
| 23.01 | 23.29 | 37.30 | 37.57 | 51.58 | 51.86 | 65.87 | 66.15 | 80.16 | 80.43 | 94.44 | 94.72 |
| 23.30 | 23.57 | 37.58 | 37.86 | 51.87 | 52.15 | 66.16 | 66.43 | 80.44 | 80.72 | 94.73 | 95.00 |
| 23.58 | 23.86 | 37.87 | 38.15 | 52.16 | 52.43 | 66.44 | 66.72 | 80.73 | 81.00 | 95.01 | 95.29 |
| 23.87 | 24.15 | 38.16 | 38.43 | 52.44 | 52.72 | 66.73 | 67.00 | 81.01 | 81.29 | 95.30 | 95.57 |
| 24.16 | 24.43 | 38.44 | 38.72 | 52.73 | 53.00 | 67.01 | 67.29 | 81.30 | 81.57 | 95.58 | 95.86 |
| 24.44 | 24.72 | 38.73 | 39.00 | 53.01 | 53.29 | 67.30 | 67.57 | 81.58 | 81.86 | 95.87 | 96.15 |
| 24.73 | 25.00 | 39.01 | 39.29 | 53.30 | 53.57 | 67.58 | 67.86 | 81.87 | 82.15 | 96.16 | 96.43 |
| 25.01 | 25.29 | 39.30 | 39.57 | 53.58 | 53.86 | 67.87 | 68.15 | 82.16 | 82.43 | 96.44 | 96.72 |
| 25.30 | 25.57 | 39.58 | 39.86 | 53.87 | 54.15 | 68.16 | 68.43 | 82.44 | 82.72 | 96.73 | 97.00 |
| 25.58 | 25.86 | 39.87 | 40.15 | 54.16 | 54.43 | 68.44 | 68.72 | 82.73 | 83.00 | 97.01 | 97.29 |
| 25.87 | 26.15 | 40.16 | 40.43 | 54.44 | 54.72 | 68.73 | 69.00 | 83.01 | 83.29 | 97.30 | 97.57 |
| 26.16 | 26.43 | 40.44 | 40.72 | 54.73 | 55.00 | 69.01 | 69.29 | 83.30 | 83.57 | 97.58 | 97.86 |
| 26.44 | 26.72 | 40.73 | 41.00 | 55.01 | 55.29 | 69.30 | 69.58 | 83.58 | 83.86 | 97.87 | 98.15 |
| 26.73 | 27.00 | 41.01 | 41.29 | 55.30 | 55.57 | 69.59 | 69.86 | 83.87 | 84.15 | 98.16 | 98.43 |
| 27.01 | 27.29 | 41.30 | 41.57 | 55.58 | 55.86 | 69.87 | 70.15 | 84.16 | 84.43 | 98.44 | 98.72 |
| 27.30 | 27.57 | 41.58 | 41.86 | 55.87 | 56.15 | 70.16 | 70.43 | 84.44 | 84.72 | 98.73 | 99.00 |
| 27.58 | 27.86 | 41.87 | 42.15 | 56.16 | 56.43 | 70.44 | 70.72 | 84.73 | 85.00 | 99.01 | 99.29 |
| 27.87 | 28.15 | 42.16 | 42.43 | 56.44 | 56.72 | 70.73 | 71.00 | 85.01 | 85.29 | 99.30 | 99.57 |
| 28.16 | 28.43 | 42.44 | 42.72 | 56.73 | 57.00 | 71.01 | 71.29 | 85.30 | 85.57 | 99.58 | 99.86 |
| 28.44 | 28.72 | 42.73 | 43.00 | 57.01 | 57.29 | 71.30 | 71.57 | 85.58 | 85.86 | 99.87 | 100.15 |

Rate per day

QPP Contributions – TABLE B: Non-Continuous Employment

Rate per hour

For rates exceeding \$87.32, consult page 33 of the Guide for Employers (TP-1015.G-V), or page 23 of the Guide for Small Business Employers (TPF-1015.GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per hour by the number of hours for which remuneration is paid.

| Rate per hour | Deduction | Rate per hour | Deduction | Rate per hour | Deduction | Rate per hour | Deduction | Rate per hour | Deduction | Rate per hour | Deduction | Rate per hour | Deduction |
|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|---------------|-----------|
| 0.00 | 1.75 | 0.00 | 16.17 | 15.90 | 16.17 | 0.50 | 30.46 | 30.18 | 30.46 | 1.00 | 44.74 | 58.75 | 59.03 |
| 1.76 | 2.17 | 16.18 | 16.46 | 16.18 | 16.46 | 0.51 | 30.47 | 30.47 | 30.74 | 1.01 | 45.03 | 59.04 | 59.32 |
| 2.18 | 2.46 | 16.47 | 16.74 | 16.47 | 16.74 | 0.52 | 31.03 | 30.75 | 31.03 | 1.02 | 45.32 | 59.60 | 59.88 |
| 2.47 | 2.74 | 16.75 | 17.03 | 16.75 | 17.03 | 0.53 | 31.04 | 31.04 | 31.32 | 1.03 | 45.61 | 59.61 | 59.89 |
| 2.75 | 3.03 | 17.04 | 17.32 | 17.04 | 17.32 | 0.54 | 31.33 | 31.33 | 31.60 | 1.04 | 45.90 | 59.90 | 60.17 |
| 3.04 | 3.32 | 17.33 | 17.60 | 17.33 | 17.60 | 0.55 | 31.61 | 31.61 | 31.89 | 1.05 | 46.19 | 60.46 | 60.74 |
| 3.33 | 3.60 | 17.61 | 17.89 | 17.61 | 17.89 | 0.56 | 31.90 | 31.90 | 32.17 | 1.06 | 46.48 | 60.74 | 61.02 |
| 3.61 | 3.89 | 17.90 | 18.17 | 17.90 | 18.17 | 0.57 | 32.18 | 32.18 | 32.46 | 1.07 | 46.77 | 61.03 | 61.30 |
| 3.90 | 4.17 | 18.18 | 18.46 | 18.18 | 18.46 | 0.58 | 32.47 | 32.47 | 32.74 | 1.08 | 47.06 | 61.31 | 61.58 |
| 4.18 | 4.46 | 18.47 | 18.74 | 18.47 | 18.74 | 0.59 | 32.75 | 32.75 | 33.03 | 1.09 | 47.35 | 61.60 | 61.88 |
| 4.47 | 4.74 | 18.75 | 19.03 | 18.75 | 19.03 | 0.60 | 33.04 | 33.04 | 33.32 | 1.10 | 47.64 | 61.89 | 62.16 |
| 4.75 | 5.03 | 19.04 | 19.32 | 19.04 | 19.32 | 0.61 | 33.33 | 33.33 | 33.60 | 1.11 | 47.93 | 62.18 | 62.46 |
| 5.04 | 5.32 | 19.33 | 19.60 | 19.33 | 19.60 | 0.62 | 33.61 | 33.61 | 33.89 | 1.12 | 48.22 | 62.47 | 62.74 |
| 5.33 | 5.60 | 19.61 | 19.89 | 19.61 | 19.89 | 0.63 | 33.90 | 33.90 | 34.17 | 1.13 | 48.51 | 62.75 | 63.03 |
| 5.61 | 5.89 | 19.90 | 20.17 | 19.90 | 20.17 | 0.64 | 34.18 | 34.18 | 34.46 | 1.14 | 48.80 | 63.04 | 63.32 |
| 5.90 | 6.17 | 20.18 | 20.46 | 20.18 | 20.46 | 0.65 | 34.47 | 34.47 | 34.74 | 1.15 | 49.09 | 63.32 | 63.61 |
| 6.18 | 6.46 | 20.47 | 20.74 | 20.47 | 20.74 | 0.66 | 34.75 | 34.75 | 35.03 | 1.16 | 49.38 | 63.63 | 63.90 |
| 6.47 | 6.74 | 20.75 | 21.03 | 20.75 | 21.03 | 0.67 | 35.04 | 35.04 | 35.32 | 1.17 | 49.67 | 63.91 | 64.19 |
| 6.75 | 7.03 | 21.04 | 21.32 | 21.04 | 21.32 | 0.68 | 35.33 | 35.33 | 35.60 | 1.18 | 49.96 | 64.17 | 64.46 |
| 7.04 | 7.32 | 21.33 | 21.60 | 21.33 | 21.60 | 0.69 | 35.61 | 35.61 | 35.89 | 1.19 | 50.25 | 64.46 | 64.74 |
| 7.33 | 7.60 | 21.61 | 21.89 | 21.61 | 21.89 | 0.70 | 35.90 | 35.90 | 36.17 | 1.20 | 50.54 | 64.74 | 65.03 |
| 7.61 | 7.89 | 21.90 | 22.17 | 21.90 | 22.17 | 0.71 | 36.18 | 36.18 | 36.46 | 1.21 | 50.83 | 65.03 | 65.32 |
| 7.90 | 8.17 | 22.18 | 22.46 | 22.18 | 22.46 | 0.72 | 36.47 | 36.47 | 36.74 | 1.22 | 51.12 | 65.32 | 65.60 |
| 8.18 | 8.46 | 22.47 | 22.74 | 22.47 | 22.74 | 0.73 | 36.75 | 36.75 | 37.03 | 1.23 | 51.41 | 65.61 | 65.89 |
| 8.47 | 8.74 | 22.75 | 23.03 | 22.75 | 23.03 | 0.74 | 37.04 | 37.04 | 37.32 | 1.24 | 51.70 | 65.90 | 66.18 |
| 8.75 | 9.03 | 23.04 | 23.32 | 23.04 | 23.32 | 0.75 | 37.33 | 37.33 | 37.60 | 1.25 | 51.99 | 66.17 | 66.46 |
| 9.04 | 9.32 | 23.33 | 23.60 | 23.33 | 23.60 | 0.76 | 37.61 | 37.61 | 37.89 | 1.26 | 52.28 | 66.46 | 66.74 |
| 9.33 | 9.60 | 23.61 | 23.89 | 23.61 | 23.89 | 0.77 | 37.90 | 37.90 | 38.17 | 1.27 | 52.57 | 66.74 | 67.03 |
| 9.61 | 9.89 | 23.90 | 24.17 | 23.90 | 24.17 | 0.78 | 38.18 | 38.18 | 38.46 | 1.28 | 52.86 | 67.03 | 67.32 |
| 9.90 | 10.17 | 24.18 | 24.46 | 24.18 | 24.46 | 0.79 | 38.47 | 38.47 | 38.74 | 1.29 | 53.15 | 67.32 | 67.60 |
| 10.18 | 10.46 | 24.47 | 24.74 | 24.47 | 24.74 | 0.80 | 38.75 | 38.75 | 39.03 | 1.30 | 53.44 | 67.61 | 67.89 |
| 10.47 | 10.74 | 24.75 | 25.03 | 24.75 | 25.03 | 0.81 | 39.04 | 39.04 | 39.32 | 1.31 | 53.73 | 67.89 | 68.17 |
| 10.75 | 11.03 | 25.04 | 25.32 | 25.04 | 25.32 | 0.82 | 39.33 | 39.33 | 39.60 | 1.32 | 54.02 | 68.17 | 68.46 |
| 11.04 | 11.32 | 25.33 | 25.60 | 25.33 | 25.60 | 0.83 | 39.61 | 39.61 | 39.89 | 1.33 | 54.31 | 68.46 | 68.74 |
| 11.33 | 11.60 | 25.61 | 25.89 | 25.61 | 25.89 | 0.84 | 39.90 | 39.90 | 40.17 | 1.34 | 54.60 | 68.74 | 69.03 |
| 11.61 | 11.89 | 25.90 | 26.17 | 25.90 | 26.17 | 0.85 | 40.18 | 40.18 | 40.46 | 1.35 | 54.89 | 69.03 | 69.32 |
| 11.90 | 12.17 | 26.18 | 26.46 | 26.18 | 26.46 | 0.86 | 40.47 | 40.47 | 40.74 | 1.36 | 55.18 | 69.32 | 69.60 |
| 12.18 | 12.46 | 26.47 | 26.74 | 26.47 | 26.74 | 0.87 | 40.75 | 40.75 | 41.03 | 1.37 | 55.47 | 69.60 | 69.89 |
| 12.47 | 12.74 | 26.75 | 27.03 | 26.75 | 27.03 | 0.88 | 41.04 | 41.04 | 41.32 | 1.38 | 55.76 | 69.89 | 70.17 |
| 12.75 | 13.03 | 27.04 | 27.32 | 27.04 | 27.32 | 0.89 | 41.33 | 41.33 | 41.60 | 1.39 | 56.05 | 70.17 | 70.46 |
| 13.04 | 13.32 | 27.33 | 27.60 | 27.33 | 27.60 | 0.90 | 41.61 | 41.61 | 41.89 | 1.40 | 56.34 | 70.46 | 70.74 |
| 13.33 | 13.60 | 27.61 | 27.89 | 27.61 | 27.89 | 0.91 | 41.90 | 41.90 | 42.17 | 1.41 | 56.63 | 70.74 | 71.03 |
| 13.61 | 13.89 | 27.90 | 28.17 | 27.90 | 28.17 | 0.92 | 42.18 | 42.18 | 42.46 | 1.42 | 56.92 | 71.03 | 71.32 |
| 13.90 | 14.17 | 28.18 | 28.46 | 28.18 | 28.46 | 0.93 | 42.47 | 42.47 | 42.74 | 1.43 | 57.21 | 71.32 | 71.60 |
| 14.18 | 14.46 | 28.47 | 28.74 | 28.47 | 28.74 | 0.94 | 42.75 | 42.75 | 43.03 | 1.44 | 57.50 | 71.60 | 71.89 |
| 14.47 | 14.74 | 28.75 | 29.03 | 28.75 | 29.03 | 0.95 | 43.04 | 43.04 | 43.32 | 1.45 | 57.79 | 71.89 | 72.17 |
| 14.75 | 15.03 | 29.04 | 29.32 | 29.04 | 29.32 | 0.96 | 43.33 | 43.33 | 43.60 | 1.46 | 58.08 | 72.17 | 72.46 |
| 15.04 | 15.32 | 29.33 | 29.60 | 29.33 | 29.60 | 0.97 | 43.61 | 43.61 | 43.89 | 1.47 | 58.37 | 72.46 | 72.74 |
| 15.33 | 15.60 | 29.61 | 29.89 | 29.61 | 29.89 | 0.98 | 43.90 | 43.90 | 44.17 | 1.48 | 58.66 | 72.74 | 73.03 |
| 15.61 | 15.89 | 29.90 | 30.17 | 29.90 | 30.17 | 0.99 | 44.18 | 44.18 | 44.46 | 1.49 | 58.95 | 73.03 | 73.32 |

Rate per hour

QPP Contributions – Table respecting the Calculation of the Exemption

Irregular pay periods

This table enables you to rapidly locate the exemption that applies to the number of days included in an irregular pay period. (See the section "Continuous employment" on page 33 of the Guide for Employers [TPP-1015-G-V] or on page 23 of the Guide for Small Business Employers [TPP-1015-GP-V].) An irregular pay period begins on one of the following three dates, depending on which is the closest to the date on which remuneration is paid: January 1 of the current year, the date on which the employee was hired, or the date on which the employee received his or her last pay.

| No. of days | Exemption | | No. of days | Exemption | | No. of days | Exemption | | No. of days | Exemption | | No. of days | Exemption | | No. of days | Exemption | |
|-------------|-------------|--------|-------------|-------------|----------|-------------|-------------|--------|-------------|-------------|----------|-------------|-------------|--------|-------------|-------------|--------|
| | No. of days | Amount | | No. of days | Amount | | No. of days | Amount | | No. of days | Amount | | No. of days | Amount | | No. of days | Amount |
| 1 | 67.30 | 441.09 | 91 | 872.60 | 1,304.10 | 181 | 1,735.61 | 226 | 2,167.12 | 271 | 2,598.63 | 316 | 3,030.13 | 361 | 3,461.64 | | |
| 2 | 67.30 | 450.68 | 92 | 882.19 | 1,313.69 | 182 | 1,745.20 | 227 | 2,176.71 | 272 | 2,608.21 | 317 | 3,039.72 | 362 | 3,471.23 | | |
| 3 | 67.30 | 460.27 | 93 | 891.78 | 1,323.28 | 183 | 1,754.79 | 228 | 2,186.30 | 273 | 2,617.80 | 318 | 3,048.31 | 363 | 3,480.82 | | |
| 4 | 67.30 | 469.86 | 94 | 901.36 | 1,332.87 | 184 | 1,764.30 | 229 | 2,195.89 | 274 | 2,627.31 | 319 | 3,057.90 | 364 | 3,490.41 | | |
| 5 | 67.30 | 479.45 | 95 | 910.95 | 1,342.46 | 185 | 1,773.87 | 230 | 2,205.47 | 275 | 2,636.88 | 320 | 3,067.49 | 365 | 3,500.00 | | |
| 6 | 67.30 | 489.04 | 96 | 920.54 | 1,352.05 | 186 | 1,783.56 | 231 | 2,215.06 | 276 | 2,646.57 | 321 | 3,077.08 | | | | |
| 7 | 67.30 | 498.63 | 97 | 930.13 | 1,361.64 | 187 | 1,793.15 | 232 | 2,224.65 | 277 | 2,656.16 | 322 | 3,087.67 | | | | |
| 8 | 67.30 | 508.21 | 98 | 939.72 | 1,371.23 | 188 | 1,802.73 | 233 | 2,234.24 | 278 | 2,665.75 | 323 | 3,097.26 | | | | |
| 9 | 67.30 | 517.80 | 99 | 949.31 | 1,380.82 | 189 | 1,812.32 | 234 | 2,243.83 | 279 | 2,675.34 | 324 | 3,106.84 | | | | |
| 10 | 95.89 | 527.39 | 100 | 958.90 | 1,390.41 | 190 | 1,821.91 | 235 | 2,253.42 | 280 | 2,684.93 | 325 | 3,116.43 | | | | |
| 11 | 105.47 | 536.98 | 101 | 968.49 | 1,400.00 | 191 | 1,831.50 | 236 | 2,263.01 | 281 | 2,694.02 | 326 | 3,126.02 | | | | |
| 12 | 115.06 | 546.57 | 102 | 978.08 | 1,409.58 | 192 | 1,841.09 | 237 | 2,272.60 | 282 | 2,704.10 | 327 | 3,135.61 | | | | |
| 13 | 124.65 | 556.16 | 103 | 987.67 | 1,419.17 | 193 | 1,850.68 | 238 | 2,282.19 | 283 | 2,713.69 | 328 | 3,145.20 | | | | |
| 14 | 134.24 | 565.75 | 104 | 997.26 | 1,428.76 | 194 | 1,860.27 | 239 | 2,291.78 | 284 | 2,723.28 | 329 | 3,154.79 | | | | |
| 15 | 143.83 | 575.34 | 105 | 1,006.84 | 1,438.35 | 195 | 1,869.86 | 240 | 2,301.36 | 285 | 2,732.87 | 330 | 3,164.38 | | | | |
| 16 | 153.42 | 584.93 | 106 | 1,016.43 | 1,447.94 | 196 | 1,879.45 | 241 | 2,310.95 | 286 | 2,742.46 | 331 | 3,173.97 | | | | |
| 17 | 163.01 | 594.52 | 107 | 1,026.02 | 1,457.53 | 197 | 1,889.04 | 242 | 2,320.54 | 287 | 2,752.05 | 332 | 3,183.96 | | | | |
| 18 | 172.60 | 604.10 | 108 | 1,035.61 | 1,467.12 | 198 | 1,898.63 | 243 | 2,330.13 | 288 | 2,761.64 | 333 | 3,193.15 | | | | |
| 19 | 182.19 | 613.69 | 109 | 1,045.20 | 1,476.71 | 199 | 1,908.21 | 244 | 2,339.72 | 289 | 2,771.23 | 334 | 3,202.73 | | | | |
| 20 | 191.78 | 623.28 | 110 | 1,054.79 | 1,486.30 | 200 | 1,917.80 | 245 | 2,349.31 | 290 | 2,780.82 | 335 | 3,212.32 | | | | |
| 21 | 201.36 | 632.87 | 111 | 1,064.38 | 1,495.89 | 201 | 1,927.39 | 246 | 2,358.90 | 291 | 2,790.41 | 336 | 3,221.91 | | | | |
| 22 | 210.95 | 642.46 | 112 | 1,073.97 | 1,505.47 | 202 | 1,936.98 | 247 | 2,368.49 | 292 | 2,800.00 | 337 | 3,231.50 | | | | |
| 23 | 220.54 | 652.05 | 113 | 1,083.56 | 1,515.06 | 203 | 1,946.57 | 248 | 2,378.08 | 293 | 2,809.58 | 338 | 3,241.09 | | | | |
| 24 | 230.13 | 661.64 | 114 | 1,093.15 | 1,524.65 | 204 | 1,956.16 | 249 | 2,387.67 | 294 | 2,819.17 | 339 | 3,250.68 | | | | |
| 25 | 239.72 | 671.23 | 115 | 1,102.73 | 1,534.24 | 205 | 1,965.75 | 250 | 2,397.26 | 295 | 2,828.76 | 340 | 3,260.27 | | | | |
| 26 | 249.31 | 680.82 | 116 | 1,112.32 | 1,543.83 | 206 | 1,975.34 | 251 | 2,406.84 | 296 | 2,838.35 | 341 | 3,269.86 | | | | |
| 27 | 258.90 | 690.41 | 117 | 1,121.91 | 1,553.42 | 207 | 1,984.93 | 252 | 2,416.43 | 297 | 2,847.94 | 342 | 3,279.45 | | | | |
| 28 | 268.49 | 700.00 | 118 | 1,131.50 | 1,563.01 | 208 | 1,994.52 | 253 | 2,426.02 | 298 | 2,857.53 | 343 | 3,289.04 | | | | |
| 29 | 278.08 | 709.58 | 119 | 1,141.09 | 1,572.60 | 209 | 2,004.10 | 254 | 2,435.61 | 299 | 2,867.12 | 344 | 3,298.63 | | | | |
| 30 | 287.67 | 719.17 | 120 | 1,150.68 | 1,582.19 | 210 | 2,013.69 | 255 | 2,445.20 | 300 | 2,876.71 | 345 | 3,308.21 | | | | |
| 31 | 297.26 | 728.76 | 121 | 1,160.27 | 1,591.78 | 211 | 2,023.28 | 256 | 2,454.79 | 301 | 2,886.30 | 346 | 3,317.80 | | | | |
| 32 | 306.84 | 738.35 | 122 | 1,169.86 | 1,601.36 | 212 | 2,032.87 | 257 | 2,464.38 | 302 | 2,895.89 | 347 | 3,327.39 | | | | |
| 33 | 316.43 | 747.94 | 123 | 1,179.45 | 1,610.95 | 213 | 2,042.46 | 258 | 2,473.97 | 303 | 2,905.48 | 348 | 3,336.98 | | | | |
| 34 | 326.02 | 757.53 | 124 | 1,189.04 | 1,620.54 | 214 | 2,052.05 | 259 | 2,483.56 | 304 | 2,915.06 | 349 | 3,346.57 | | | | |
| 35 | 335.61 | 767.12 | 125 | 1,198.63 | 1,630.13 | 215 | 2,061.64 | 260 | 2,493.15 | 305 | 2,924.65 | 350 | 3,356.16 | | | | |
| 36 | 345.20 | 776.71 | 126 | 1,208.21 | 1,639.72 | 216 | 2,071.23 | 261 | 2,502.73 | 306 | 2,934.24 | 351 | 3,365.75 | | | | |
| 37 | 354.79 | 786.30 | 127 | 1,217.80 | 1,649.31 | 217 | 2,080.82 | 262 | 2,512.32 | 307 | 2,943.83 | 352 | 3,375.34 | | | | |
| 38 | 364.38 | 795.89 | 128 | 1,227.39 | 1,658.90 | 218 | 2,090.41 | 263 | 2,521.91 | 308 | 2,953.42 | 353 | 3,384.93 | | | | |
| 39 | 373.97 | 805.48 | 129 | 1,236.98 | 1,668.49 | 219 | 2,100.00 | 264 | 2,531.50 | 309 | 2,963.01 | 354 | 3,394.52 | | | | |
| 40 | 383.56 | 815.06 | 130 | 1,246.57 | 1,678.08 | 220 | 2,109.58 | 265 | 2,541.09 | 310 | 2,972.60 | 355 | 3,404.10 | | | | |
| 41 | 393.15 | 824.65 | 131 | 1,256.16 | 1,687.67 | 221 | 2,119.17 | 266 | 2,550.68 | 311 | 2,982.19 | 356 | 3,413.69 | | | | |
| 42 | 402.73 | 834.24 | 132 | 1,265.75 | 1,697.26 | 222 | 2,128.76 | 267 | 2,560.27 | 312 | 2,991.78 | 357 | 3,423.28 | | | | |
| 43 | 412.32 | 843.83 | 133 | 1,275.34 | 1,706.84 | 223 | 2,138.35 | 268 | 2,569.86 | 313 | 3,001.36 | 358 | 3,432.87 | | | | |
| 44 | 421.91 | 853.42 | 134 | 1,284.93 | 1,716.43 | 224 | 2,147.94 | 269 | 2,579.45 | 314 | 3,010.95 | 359 | 3,442.46 | | | | |
| 45 | 431.50 | 863.01 | 135 | 1,294.52 | 1,726.02 | 225 | 2,157.53 | 270 | 2,589.04 | 315 | 3,020.54 | 360 | 3,452.05 | | | | |

Irregular pay periods

Regulation to revoke the Regulation respecting proof required in determining real estate tax refund *

An Act respecting real estate tax refund
(R.S.Q., c. R-20.1, s. 41, 1st par.)

1. (1) The Regulation respecting proof required in determining real estate tax refund is revoked.

(2) Subsection 1 applies in respect of real estate tax refund calculations for the year 1998 and subsequent years.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

Regulation to amend the Regulation respecting the Québec Sales Tax **

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1, s. 677, 1st par.; 1997, c. 85, s. 716;
1998, c. 16, s. 313)

1. (1) Sections 176R1 and 176R2 of the Regulation respecting the Québec sales tax are revoked.

(2) Subsection 1, where it revokes paragraphs 1, 2, 4, 5 and 6 of section 176R1 of the Regulation, has effect in respect of supplies made after 23 April 1996.

(3) Subsection 1, where it revokes paragraph 3 of section 176R1 of the Regulation, applies to supplies for which all of the consideration becomes due after 31 December 1996 or is paid after that date without having become due.

(4) Subsection 1, where it revokes paragraph 7 of section 176R1 of the Regulation, has effect in respect of supplies for which consideration becomes due after

23 April 1996 or is paid after 23 April 1996 without having become due.

(5) Subsection 1, where it revokes section 176R2 of the Regulation and that section refers to paragraphs 4, 5 and 6 of section 176R1 of the Regulation, has effect in respect of supplies made after 23 April 1996.

(6) Subsection 1, where it revokes section 176R2 of the Regulation and that section refers to paragraph 7 of section 176R1 of the Regulation, has effect in respect of supplies for which consideration becomes due after 23 April 1996 or is paid after 23 April 1996 without having become due.

2. (1) Sections 217R1 to 219R1 of the Regulation are revoked.

(2) Subsection 1, where it revokes sections 217R1 and 217R2 of the Regulation, applies in respect of supplies made after 23 April 1996.

(3) Subsection 1, where it revokes sections 218R1 and 219R1 of the Regulation, has effect from 24 April 1996.

3. (1) Section 332R2 of the Regulation is replaced by the following:

“**332R2.** For the purposes of section 332 of the Act, another corporation is a prescribed corporation in relation to a particular corporation where the other corporation is a registrant resident in Québec and

(1) where each of the specified shares of the other corporation representing not less than 50 % of the total value and number of all specified shares of the other corporation is owned by a corporation referred to in subparagraph *a* or *b*, and each of the specified shares of the other corporation representing not less than 90 % of the total value and number of all specified shares of the other corporation

(a) is owned by the particular corporation;

(b) is owned by a corporation that is closely related to the particular corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act;

(c) is owned by

i. an employee of the other corporation, of a corporation that is closely related to the other corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act or of a corporation referred to in subparagraph *a* or *b*, or

* The Regulation respecting proof required in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r.2) was last amended by the Regulation made by Order in Council 1633-96 dated 18 December 1996 (1996, *G.O.* 2, 5523). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

** The Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992 (1992, *G.O.* 2, 4952) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

ii. a corporation, not less than 90 % of the total value and number of all specified shares of which are owned by employees referred to in subparagraph i; or

(d) cannot be traded on a stock exchange and is held in trust for the benefit of the other corporation or of an employee referred to in subparagraph i of subparagraph c and the beneficial ownership of which by the employee arose in respect of the employment of the employee; or

(2) where the specified shares of the other corporation representing not less than 90 % of the total value and number of all specified shares of the other corporation are owned by

(a) the particular corporation;

(b) a corporation that is closely related to the particular corporation by reason of subparagraph 1 of the first paragraph of section 332 of the Act; or

(c) a corporation that is a prescribed corporation in relation to the particular corporation by reason of subparagraph 1.

For the purposes of subparagraph c of subparagraph 1 of the first paragraph, the specified shares of the corporation referred to in subparagraph ii of that subparagraph c, or of the other corporation, as the case may be, that are owned by employees referred to in that subparagraph c are shares that cannot be traded on a stock exchange and the ownership of which by the employees arose in respect of their employment.”;

(2) Subsection 1, where it replaces the portion of the first paragraph of section 332R2 of the Regulation before subparagraph a of subparagraph 1, the portion of subparagraph 2 of the first paragraph of section 332R2 before subparagraph a and the second paragraph of section 332R2, has effect from 20 March 1997.

(3) Subsection 1, where it makes subparagraphs a, b, c and d of subparagraph 1 and subparagraphs a, b and c of subparagraph 2 of the first paragraph of section 332R2 of the Regulation, has effect from 2 June 1993.

4. (1) Section 351R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of property acquired after 23 April 1996.

5. (1) The Regulation is amended by inserting, after section 386R5, the following section:

“**386R5.1.** An alcoholic beverage or tobacco product that is acquired by a person for the purpose of making a

supply of the beverage or product for consideration that is not included as part of the consideration for a meal supplied together with the beverage or product is prescribed property, except where tax is payable in respect of the supply by the person of the beverage or product.”;

(2) Subsection 1 applies in respect of supplies of alcoholic beverages or tobacco products all or part of the consideration of which becomes due after 31 July 1995 and is not paid before 1 August 1995.

6. (1) Section 489.1R1 of the Regulation is amended

(1) by inserting, in the portion before paragraph 1, after the word “purposes”, the words “of the first paragraph”;

(2) by replacing, in the French text of paragraph 1, the words “corporation” and “corporations” by the words “société” and “sociétés”, as the case may be, wherever they appear;

(3) by replacing paragraph 2 by the following:

“(2) an associate of the person within the meaning of section 5 of the Act or another person whose business the person continues to carry on.”;

(4) by adding, at the end, the following paragraph:

“For the purposes of the first paragraph, a person continues to carry on the business of another person where

(1) the person acquires all or substantially all of the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.”;

(2) Paragraph 1 of subsection 1 has effect from 26 March 1997.

(3) Paragraph 2 of subsection 1 has effect from 20 March 1997.

7. (1) Sections 489.1R2 and 489.1R3 of the Regulation are replaced by the following:

“**489.1R2.** For the purposes of the first paragraph of section 489.1 of the Act, the prescribed percentage is

(1) 50 %, from the first to the 2,500,000,000th millilitre of beer in respect of which a specific tax, or a specific duty imposed under subparagraph b or c of the first paragraph of section 79.11 of the Licenses Act

(R.S.Q., c. L-3), is payable in the particular calendar year; and

(2) 25 %, from the 2,500,000,001th to the 7,500,000,000th millilitre of beer in respect of which a specific tax, or a specific duty imposed under subparagraph *b* or *c* of the first paragraph of section 79.11 of the Licenses Act, is payable in the particular calendar year.

489.1R3. For the purposes of the first paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act, a millilitre shall be considered for the purposes of section 489.1R2 only at the time that tax is payable.”;

(2) Subsection 1 has effect from 26 March 1997

(a) where it replaces the portion of section 489.1R2 of the Regulation before paragraph 1 thereof;

(b) where it refers to the first paragraph of section 489.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) in section 489.1R3 of the Regulation, replaced thereby.

8. (1) The Regulation is amended by inserting, after section 489.1R3, the following:

“REDUCTION OF THE SPECIFIC TAX IN RESPECT OF ANY OTHER ALCOHOLIC BEVERAGE

Prescribed persons

489.1R4. For the purposes of the second paragraph of section 489.1 of the Act, a person is a prescribed person at a particular time if the person is a small-scale producer whose total number of millilitres of wine, cider or any other alcoholic beverage, other than beer, sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 300,000,000:

(1) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the person within the meaning of section 5 of the Act, or another person whose business the person continues to carry on.

For the purposes of the first paragraph, a person is a small-scale producer where the raw material used in the production comes primarily from land that is owned or rented by that person and is situated in Québec.

For the purposes of subparagraph 2 of the first paragraph, a person continues to carry on another person’s business where

(1) the person acquires all or substantially all the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.

Reduction

489.1R5. For the purposes of the second paragraph of section 489.1 of the Act, the prescribed percentage is 100 %, from the first to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3), would be payable, but for this section, in a particular calendar year.

Prescribed terms and conditions

489.1R6. For the purposes of the second paragraph of section 489.1 of the Act, where a specific tax is payable pursuant to section 488 or 489 of the Act, a millilitre shall be considered for the purposes of section 489.1R5 only at the time that tax is payable.”;

(2) Subsection 1 has effect in respect of sales made after 25 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 March 1998, section 489.1R5 of the Regulation, made by subsection 1, shall be read as follows:

“**489.1R5.** For the purposes of the second paragraph of section 489.1 of the Act, the prescribed amount is, as the case may be,

(1) 0.044 of a cent per millilitre, from the first to the 100,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3), is payable in a particular calendar year; or

(2) 0.022 of a cent per millilitre, from the 100,000,001th to the 150,000,000th millilitre of wine, cider or any other alcoholic beverage, other than beer, in respect of which a specific tax, or a specific duty imposed under subparagraph *d* or *e* of the first paragraph of section 79.11 of the Licenses Act, is payable in a particular calendar year.”.

9. (1) The Regulation is amended by inserting, after section 518R10, the following:

“SPECIFIC TAX ON LODGING

Prescribed sleeping-accommodation establishments

541.24R1. For the purposes of section 541.24 of the Act, the following establishments which are defined in the Regulation respecting tourist establishments (O.C. 747-91 (1991, G.O. 2, 1770)) are prescribed sleeping-accommodation establishments:

- (1) small hotels;
- (2) medium-sized hotels;
- (3) large hotels;
- (4) tourist homes;
- (5) bed and breakfast establishments;
- (6) hospitality villages;
- (7) outfitting operations.

Prescribed tourist regions

541.24R2. For the purposes of section 541.24 of the Act, the tourist regions that are listed in Schedule II.2 are prescribed tourist regions.”;

(2) Subsection 1 has effect from 1 April 1997. However, for the period from 1 April 1997 to 17 June 1997, the following are prescribed sleeping-accommodation establishments: hotel establishments, tourist homes, bed and breakfast establishments and outfitting operations, within the meaning of the Regulation respecting tourist establishments (O.C. 747-91 (1991, G.O. 2, 1770)).

10. (1) Section 663R1 of the Regulation is replaced by the following:

“**663R1.** For the purposes of the definition of “estimated tax” in section 663 of the Act, the prescribed amount, specified in prescribed manner, is

(1) where the rebate claimed under section 664, 665 or 667 of the Act is not based on the fair market value of the residential complex or the consideration for the supply of the complex, the amount determined by the formula

$$A \times \$40;$$

(2) in all other cases, the amount determined by the formula

$$B \times 3.4 \%$$

For the purposes of these formulas,

(1) A is

(a) where the residential complex is not a unit held in co-ownership, the number of square metres of the floor space of the complex; and

(b) where the residential complex is a unit held in co-ownership, the total of

i. the number of square metres of the floor space of the unit, and

ii. the amount equal to the total number of square metres of floor space of the common areas of the complex held in co-ownership in which the unit is situated multiplied by the fraction obtained by dividing the number of square metres of floor space of the unit by the total number of square metres of floor space of all unit held in co-ownership in the complex held in co-ownership;

(2) B is

(a) where, after tax under section 16 of the Act has become payable in respect of the supply by way of sale of the residential complex to an individual, a rebate under section 665 of the Act becomes payable to the individual, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(b) where, after tax under section 16 of the Act has become collectible by a builder in respect of the supply by way of sale of the residential complex, a rebate under section 667 of the Act becomes payable to the builder, the consideration determined without reference to any tax other than tax under Part IX of the Excise Tax Act;

(c) where the builder of the complex is deemed under section 223, 224, 225 or 226 of the Act, to have collected tax at any time and a rebate under section 664 or 667 of the Act becomes payable to the builder, the fair market value of the residential complex at that time, determined without reference to any tax other than tax under Part IX of the Excise Tax Act.”;

(2) Subsection 1 has effect from 1 July 1992.

11. (1) Section 663R2 of the Regulation is amended by replacing, in the first paragraph “663R3” by “663R1”.

(2) Subsection 1 has effect from 1 July 1992.

12. (1) Section 663R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 1992.

13. Section 677R11 of the Regulation is replaced by the following:

“**677R11.** For the purposes of subparagraph 60.1 of the first paragraph of section 677 of the Act, the prescribed method for determining the tax in respect of a vehicle, within the meaning of sections 677R12 and 677R32, as the case may be, of less than 3,000 kilograms and property related to the vehicle, within the meaning of section 677R12, where the vehicle is used in part outside Québec by a person who is not entitled to claim an input tax refund because of section 206.1 of the Act, is that provided for in sections 677R12 to 677R39.”

14. Section 677R12 of the Regulation is amended by replacing the definition of “vehicle” by the following:

““vehicle” means a motor vehicle used for interprovincial transportation, registered as a Category A vehicle or defined as a Category B or Category C vehicle under the Agreement, or a trailer, without regard to the place where it is used, excluding a vehicle leased for a period of 30 days or less.”

15. Section 677R14 of the Regulation is amended by replacing the third paragraph by the following:

“Furthermore, the carrier shall compute separately the tax in respect of a motor vehicle defined as a Category B or Category C vehicle under the Agreement by considering only the number of kilometres travelled by all of the motor vehicles of those categories assigned to interprovincial transportation.”

16. (1) Section 677R19 of the Regulation is amended

(1) by striking out paragraph 1;

(2) by replacing paragraph 2 by the following:

“(2) he must file with the Minister a return stating that he wishes to avail himself of sections 677R12 to 677R31;”;

(3) by striking out paragraph 6;

(4) by replacing paragraphs 7 and 8 by the following:

“(7) he must pay his suppliers the tax payable in respect of the acquisition of a vehicle or property related to the vehicle;

(8) he must require from the broker driver proof of payment of the tax due in Québec in respect of his vehicle;”;

(5) by striking out subparagraph *b* of paragraph 9;

(6) in paragraph 10,

(a) by replacing subparagraph *a* by the following:

“(a) the refund to which he may be entitled, if there is an overpayment of tax in respect of a vehicle or property related to the vehicle as a result of the computation provided for in section 677R13;”;

(b) by striking out subparagraph *b*;

(7) by replacing paragraph 11 by the following:

“(11) he must furnish to the broker driver a certificate setting forth all the details of the distribution of the tax made by the carrier in respect of the broker driver’s vehicle, he must keep a copy of the certificate and the vouchers related thereto;”

(2) Paragraph 1 of subsection 1 has effect from 1 August 1995.

(3) Paragraph 2 of subsection 1 has effect from 17 October 1997.

(4) Paragraph 3, the portion of paragraph 4 that replaces paragraph 7 of section 677R19 of the Regulation, and subparagraph *a* of paragraph 6 of subsection 1 apply in respect of tax that, at any particular time after 16 October 1997, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

(5) The portion of paragraph 4 that replaces paragraph 8 of section 677R19 of the Regulation, paragraph 5, subparagraph *b* of paragraph 6, and paragraph 7 of subsection 1 apply in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

However, for the period that begins on 1 August 1995 and ends on 16 October 1997, paragraph 11 of section 677R19 of the Regulation, replaced by paragraph 7 of subsection 1, shall be read as follows:

“(11) he must furnish to the broker driver a certificate setting forth all the details of the distribution of the tax made by the carrier in respect of the broker driver’s vehicle, he must file a copy with the Minister and he must keep the vouchers related thereto;”.

17. Section 677R23 of the Regulation is replaced by the following:

“**677R23.** Sections 677R24 to 677R26 apply to a carrier operating fewer than 11 motor vehicles assigned to interprovincial transportation and registered as Category A vehicles or defined as Category B or Category C vehicles under the Agreement, including vehicles of broker drivers.”.

18. (1) Section 677R28 of the Regulation is replaced by the following:

“**677R28.** Where there is an overpayment of tax as a result of the computation provided for in section 677R13, the broker driver is entitled to a refund. In this event, the broker driver must prove that he has paid the tax applicable in the other provinces in respect of the vehicle.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

19. (1) Section 677R29 of the Regulation is amended by replacing the third paragraph by the following:

“Failing such proof, the broker driver shall pay to the Minister the tax computed on the fair value of the vehicle in the manner provided for in section 677R27, which applies with the necessary modifications.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

20. (1) Section 677R30 of the Regulation is amended

(1) by replacing the first paragraph by the following:

“**677R30.** When a broker driver enters into a contract with a carrier for the first time, the broker driver shall pay to the Minister, for each of his vehicles that he has already used, the tax computed on their fair value in the manner provided for in section 677R27, which applies with the necessary modifications, unless the broker driver has already paid the tax or, in the case of a supply made pursuant to an agreement entered into before 1 July 1992, the tax provided for in Chapter II of the Retail Sales Tax Act (R.S.Q., c. I-1) in respect of his vehicles.”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

21. (1) Section 677R31 of the Regulation is amended by replacing subparagraph 3 of the third paragraph by the following:

“(3) C is the tax that the broker driver would have had to pay if he had been subject to section 677R30.”;

(2) Subsection 1 applies in respect of tax that, at any particular time after 31 July 1995, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

22. (1) Section 677R36 of the Regulation is amended

(1) by replacing paragraphs 2 to 4 by the following:

“(2) before 1 May of each year, he must individually file with the Minister a return determining, for the calendar year elapsed or for his most recent fiscal period, the proportion provided for in section 677R33;

(3) he must file with the Minister, at the same time as the return provided for in paragraph 2, the adjustment of the tax that he paid during that year or that fiscal period;

(4) he must pay his suppliers the tax payable in respect of the acquisition of a vehicle;”;

(2) by inserting, after paragraph 5, the following paragraph:

“(5.1) for the purpose of determining the net tax as provided for in section 428 of the Act, he must deduct the refund to which he may be entitled, if there is an overpayment of tax in respect of a vehicle as a result of the computation provided for in section 677R33;”.

(2) The portion of paragraph 1 of subsection 1 that replaces paragraphs 2 and 3 of section 677R36 of the Regulation has effect from 17 October 1997.

(3) The portion of paragraph 1 of subsection 1 that replaces paragraph 4 of section 677R36 of the Regulation, and paragraph 2 of subsection 1 apply in respect of tax that, at any particular time after 16 October 1997, becomes payable by the person who is not entitled to claim an input tax refund because of section 206.1 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) at that time and that is not paid before that time, or is paid by the person at that time without having become payable.

23. (1) Section 677R38 of the Regulation is amended by replacing the words “security, the type and the amount of which the Minister shall determine” by the words “security, in a form and an amount determined by the Minister”.

(2) Subsection 1 has effect from 20 March 1997.

24. (1) The Regulation is amended by inserting, after Schedule II.1, the following schedule:

“SCHEDULE II.2
(section 541.24R2)

Prescribed tourist regions

**“Tourist Included Municipalities
Regions**

Montréal Montréal-Est; Anjou; Saint-Léonard; Montréal-Nord; Montréal; Westmount; Verdun; LaSalle; Montréal-Ouest; Saint-Pierre; Côte-Saint-Luc; Hampstead; Outremont; Mont-Royal; Saint-Laurent; Lachine; Dorval; Île-Dorval; Pointe-Claire; Kirkland; Beaconsfield; Baie-d’Urfé; Sainte-Anne-de-Bellevue; Senneville; Pierrefonds; Sainte-Geneviève; Dollard-des-Ormeaux; Roxboro; Saint-Raphaël-de-l’Île-Bizard.

Laval Laval.”

(2) Subsection 1 has effect from 1 April 1997.

25. (1) The Regulation is amended, in the French text,

(1) by replacing the word “corporation” or “CORPORATION” by the word “société” or “SOCIÉTÉ”, as the case may be, wherever it appears in the following provisions:

- the heading before section 77R1;
- the heading before section 332R1;
- section 332R1;
- paragraphs 1 to 3 of the definition of “subventionnaire” in section 383R1;
- paragraphs 8 and 12 of section 442R4;
- paragraphs 2 and 3 of section 442R5;
- subparagraph i of subparagraph b of paragraph 4 of section 442R5;
- section 518R5;
- section 518R6;

(2) by replacing the word “corporations” or “CORPORATIONS” by the word “sociétés” or “SOCIÉTÉS”, as the case may be, wherever it appears in the following provisions:

- the heading before section 76R1;
- paragraph 2 of section 442R3;

(3) by replacing the words “en faisant les adaptations nécessaires” by the words “compte tenu des adaptations nécessaires”, in the following provisions:

- paragraph 1 of section 24R1;
- section 386R10;
- section 434R9.

(2) Subsection 1 has effect from 20 March 1997.

26. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec* except the provisions mentioned in the following paragraphs which come into force on the date specified therein:

(1) sections 10 to 12 come into force on 30 January 1995;

(2) sections 5 and 13, paragraphs 2 and 5 of section 16 and sections 18 to 21 come into force on 15 December 1995;

(3) sections 14, 15 and 17 come into force on 11 January 1996;

(4) paragraph 3 of section 3 comes into force on 31 December 1996;

(5) sections 9 and 24 come into force on 22 May 1997;

(6) sections 1, 2, 4 and 8, paragraphs 3 and 4 of section 16 and section 22 come into force on 19 December 1997.

Regulation to amend the Regulation respecting the application of the Fuel Tax Act *

Fuel Tax Act

(R.S.Q., c. T-1, s. 2, 6th par., subpar. *b* and *c*, s. 24, par. *d*, s. 50.0.12, 1st par., subpar. 9, and s. 51.1, 2nd par.; 1997, c. 85, s. 718, 719, 721 and 722)

1. (1) The Regulation respecting the application of the Fuel Tax Act is amended by replacing sections 2R2.1 and 2R3 by the following:

“**2R2.1.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located in a designated region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by \$0.01 per litre of gasoline.

2R3. Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining

(*a*) New-Brunswick, Labrador or Ontario, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.04 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.03 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.02 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.01 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact;

(*b*) an American state, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.08 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.06 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.04 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.02 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact.

However, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline, by the amount prescribed by section 2R4 for that peripheral or specified region if that amount is greater than the amount determined under this section.”;

(2) Subsection 1 has effect from 26 March 1997. However, for the period that begins on 26 March 1997 and ends on 31 May 1997, section 2R3 of the Regulation, replaced by subsection 1, shall be read as follows:

“**2R3.** Where a person acquires gasoline from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining

(*a*) Ontario, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.04 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.03 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.02 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.01 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact;

* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the Regulation made by Order in Council 1708-97 dated 17 December 1997 (1997, G.O. 2, 6471). For previous amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1998, updated to 1 September 1998.

(b) New-Brunswick, Labrador or an American state, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced by

i. \$0.08 per litre of gasoline if the establishment is located less than 5 kilometres from the point of contact;

ii. \$0.06 per litre of gasoline if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. \$0.04 per litre of gasoline if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. \$0.02 per litre of gasoline if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact.

However, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax provided for in subparagraph *a* of the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline, by the amount prescribed by section 2R4 for that peripheral or specified region if that amount is greater than the amount determined under this section.”

2. (1) Section 2R4 of the Regulation is amended by striking out, in the first and second paragraphs, subparagraph *c*.

(2) Subsection 1 has effect from 26 March 1997.

3. (1) Section 2R5 of the Regulation is amended by striking out paragraph *b*.

(2) Subsection 1 has effect from 26 March 1997.

4. (1) Sections 2R7 and 2R8 of the Regulation are replaced by the following:

“**2R7.** Sections 2R2.1 and 2R3 apply where gasoline is poured directly from the delivery nozzle of a fuel distribution appliance meeting the standards prescribed by the Petroleum Products Regulation, permanently and directly connected to an underground storage tank, into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment or into a container holding not more than 205 litres.

2R8. Sections 2R4 and 2R5 apply where fuel is poured in a manner prescribed by the Petroleum Products Regulation into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment, into a container holding not more than 205 litres or into a fixed storage tank.”

(2) Subsection 1 has effect from 26 March 1997.

5. Section 10R1 of the Regulation is amended by replacing the first paragraph by the following:

“**10R1.** For the purposes of section 10 of the Act, every person who applies for a refund of tax paid on fuel shall file with the Minister, within 15 months of the date on which the period for which a refund is applied for begins,

(a) the prescribed form duly completed;

(b) the original of the invoices for that fuel; and

(c) proof of payment of the tax.

An application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

6. Section 10.3R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

7. Section 10.4R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

8. Section 10.5R1 of the Regulation is amended by replacing the second paragraph by the following:

“A refund shall be applied for within 15 months of the date on which the period covered by the application began. The application for a refund must cover purchases of fuel for a maximum period of 12 months which shall begin on the date of the first purchase of fuel covered by the application.”

9. Section 24R1 of the Regulation is amended

(1) by replacing, in the French text of the first paragraph, the word “corporation” by the word “société”;

(2) by replacing the second and third paragraphs by the following:

“Furthermore, where the corporation has been in business for more than one year, it shall also furnish a copy of an attestation issued by the Inspector General of Financial Institutions which, at the time of its application, indicates that the corporation is in compliance with the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), where it is incorporated under the laws of Québec or, where it is incorporated under the laws of another jurisdiction, any equivalent document, issued by the competent authority and attesting to that corporation’s compliance with the laws of that jurisdiction.

In the case of a partnership, a copy of the partnership contract and a copy of the declaration of partnership filed with the Inspector General of Financial Institutions shall be furnished with the application for a registration certificate.”

10. Sections 51.1R1 of the Regulation is replaced by the following:

“**51.1R1.** For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer’s permit delivers or causes to be delivered gasoline in a fixed storage tank of a fuel distribution establishment located in a designated region or in a border region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, in the case of a designated region, by an amount equal to the amount prescribed by section 2R2.1 and, in the case of a border region, by an amount equal to the amount prescribed by section 2R3 according to the place where the establishment is located.

However, where the fuel distribution establishment is located in a border region that is comprised in a peripheral or specified region, the amount provided for in the first paragraph of section 51.1 of the Act shall be reduced, for each litre of gasoline, by the amount prescribed by section 51.1R2 for that peripheral or specified region if that amount is greater than the amount determined under the first paragraph.”

11. Section 53R2 of the Regulation is amended

(1) by replacing, in paragraph *d*, the portion before subparagraph ii by the following:

“(d) he files with the Minister

i. the prescribed form duly completed which shall indicate the total quantity of gasoline purchased by him and the total quantity of gasoline consumed by him or by other persons at his expense during the period;”;

(2) by adding, at the end, the following paragraph:

“Compensation shall be applied for within 15 months of the date on which the period covered by the application began. The application for compensation must cover purchases of gasoline for a maximum period of 12 months which shall begin on the date of the first purchase of gasoline covered by the application.”

12. The Regulation is amended

(1) by renumbering sections 50.02R1, 50.02R2, 50.02R3, 50.07R1, 50.07R2, 50.08R1, 50.09R1, 50.09R2, 50.09R3, 50.10R1, 50.11R1 and 50.12R1 respectively as sections “50.0.2R1”, “50.0.2R2”, “50.0.2R3”, “50.0.7R1”, “50.0.7R2”, “50.0.8R1”, “50.0.9R1”, “50.0.9R2”, “50.0.9R3”, “50.0.10R1”, “50.0.11R1” and “50.0.12R1”;

(2) by replacing the references to sections “50.02R3”, “50.09R1” and “50.12R1” respectively by “50.0.2R3”, “50.0.9R1” and “50.0.12R1”, wherever they appear in sections 50.02R1 to 50.12R1;

(3) by replacing the references to sections “50.02”, “50.03”, “50.04”, “50.05”, “50.06”, “50.07”, “50.08”, “50.09”, “50.10” and “50.11” of the Fuel Tax Act (R.S.Q., c. T-1) respectively by “50.0.2”, “50.0.3”, “50.0.4”, “50.0.5”, “50.0.6”, “50.0.7”, “50.0.8”, “50.0.9”, “50.0.10” and “50.0.11”, wherever they appear in sections 50.02R2 to 50.12R1;

(4) by renumbering Division “IV.1” headed “REDUCTION OF THE AMOUNT EQUAL TO THE TAX” as Division “IV.2”.

13. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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