



To : All WQTA Members  
 From : Brian Smeltzer, President, WQTA  
 Date: March 2023

## INFO FLASH no. 1 - UNDERSTANDING YOUR PAY STUB IN 2023

Your employee number with WQSB required to view paystubs on line

Number of moneysable sick days remaining for the schoolyear

Explained under line with code 101001

No matricule Employee no	Pay period no. 15 jan 8, 23 to jan. 21, 23				Jours payés No days paid	Solde vacances Vacation bank	Solde maladie Sick bank			No de dépôt Deposit no.
0.000000					10	0	6			
Total imposable Total taxable	Total non-imposable Total non-taxable	Impôt fédéral Federal tax	Impôt provincial Provincial tax	RRQ QPP	Ass empl Employment Ins	RQAP QPIP	Pension Pension	Syndicat Union	Autres déductions Misc deductions	Total net Net amount
3539,50	0,00	351.95	444.65	217.91	44.95	17,49	262.31	45.25	167.96	1987.03
Cumulatifs fiscaux (1er janvier - 31 décembre) - Year-to-date totals (January 1 - December 31)										
7079.00	0,00	690.09	873.17	435.82	89.90	34.98	605.29	90.50	324.66	3934.59
<b>PAIEMENTS ET AUTRES DÉDUCTIONS - SALARY AND MISC. DEDUCTIONS</b>										
Code	Unités - Units	Taux - Rate	Description							
101001	10,000000	353,9500	3 539.50	Sec. Math-Science 460.14\$ (1/200)						
600900			2.51	UNUM CANADA (A.D. & D.)						
704001			7.31	Life insurance long term disability						
704011			158.14	Basic/complementary health, acc.						

This is your yearly salary divided by 26. (26 pay periods)

These are the totals for the calendar year.

Amount deposited in your bank account

Accidental Death and Dismemberment Insurance Premium (voluntary)

Long Term Disability Insurance (Compulsory/for full time members)

Premium paid for Industrial Alliance health protection (Plan is owned by QPAT) \* you must have a drug insurance plan in Quebec.

- Salary Information:** This pay system treats each pay as a 10 day pay as a 10 day period. There are 26 pay periods, so each day is worth 1/260 of yearly salary. (Note this is not related to the 200 workdays in a year.)
- RRQ:** 6.4% X (gross salary less \$134.61) until a total of \$4038.40 is reached. Note: deductions will begin again in the New Year after the maximum has been reached. Exemption of \$3500 for the year.
- EI:** 1.27% X gross salary until a total of \$781.50 is reached. Note: deductions will begin again in the New Year after the maximum has been reached.
- QPIP:** 0.494% X gross salary until a total of \$449.54 is reached. Note: deductions will begin again in the New Year after the maximum has been reached.
- RREGOP:** 9.69% X [Pensionable Salary – (\$16,650 x credited service or harmonized service)] – reduction. Note: If your salary is lower than \$64,900 your contributions will be slightly less.
- 1) Take the yearly exemption of \$16,650 and divide by the 200 working days = \$83.25 per day.
  - 2) Take a 2 week (10 day) pay period the exemption is \$832.50.
  - 3) Take your yearly salary and divide by 26 to calculate the gross pay in this case = 92,027 / 26 = \$3539.50
  - 4) Finally (Total Taxable - Exemption) x 9.69%.
- Union:** WQTA fee = Gross Salary x 0.76% = \$26.90  
 QPAT fee = \$477 / 26 = \$18.35
- Miscellaneous Deductions:** The sum of deductions listed after the code 101001
- Other:** If there is a line for a 10 month accumulative adjustment, this is if the amount accumulating to cover pay periods with fewer than 10 working days. (i.e. statutory holidays or vacations) The amount added on each pay stub is calculated by the formula (0.005 d – 0.0384615) x S where d = # of workdays in the pay period and S = yearly gross salary rate.