



**REGENCY NANNIES**

Agence de PLACEMENT Agency

## **USEFUL INFORMATION FOR THE EMPLOYERS**

If you hire one of the following persons :

- ❖ a maid;
- ❖ a nanny;
- ❖ a babysitter; or
- ❖ a caregiver

You may be considered an employer if you establish regular working hours (9 a.m. to 6 p.m) and if you assign and supervise the work to be done. Therefore, if you are the employer, you will need a payroll account and you will have to register under your legal name at Canada Revenue Agency and at Quebec Revenue; in doing so, as employer, you will be considered a sole proprietor and you will have to withhold the deductions at source (provincial tax, federal tax, Quebec pension plan, employment insurance, etc.) and remit them to the tax authorities.

The website [www.impot.net](http://www.impot.net) could help you with the calculation of the deductions at source. You need to enter the gross salary and the deductions (both for employee's & employer's portions) will be determined automatically.

### **Canada Revenue Agency**

Any employer needs to be register to the Canada Revenue Agency in order to obtain a business number. You can register by phone to the business department at 1-800-959-7775 or by internet at this address [www.cra-adrc.gc.ca](http://www.cra-adrc.gc.ca).

### **Quebec Revenue**

Any employer needs to be register to Quebec Revenue in order to obtain an identification number. You can register by phone at 514-873-2600 or by internet at this address [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

Since May 1<sup>st</sup> 2012, the minimum wage in Quebec will be \$9.90/hour. The minimum wage is increasing every year. At the time of each payment, the employer must remit to the employee a pay sheet. A pay sheet is available on the website of the Labour Standards Commission at [www.cnt.gouv.qc.ca](http://www.cnt.gouv.qc.ca) (standards/wages/pay sheet ).