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Quebec Vacation and Statutory Holiday Pay Calculator

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Executive Summary

A **Quebec vacation and statutory holiday pay calculator** needs separate earnings bases. Annual vacation generally equals **4% of eligible gross wages** for employees with less than three years of continuous service at the reference-year end, or **6%** once that threshold is reached. Minimum vacation time rises from a monthly entitlement for recent hires to **two weeks**, then **three weeks**. Time off and cash indemnity must both be tracked. (www.legisquebec.gouv.qc.ca) (carrefourrh.org)

For ordinary statutory holidays, the standard indemnity is **eligible wages in the four complete pay weeks before the holiday week ÷ 20**, excluding overtime. Employees paid wholly or partly by commission use **wages in the twelve complete pay weeks before the holiday week ÷ 60**. The calculation uses the statutory payroll window and divisor. (www.legisquebec.gouv.qc.ca) (www.legisquebec.gouv.qc.ca) Vacation calculations therefore require the reference-year payroll export, while holiday calculations require a different, precisely dated payroll window.

The employer's action depends on what happens on the holiday. An ordinary holiday worked requires wages for the work plus an indemnity or a paid compensatory day, normally taken within **three weeks before or after** the holiday. **Quebec's National Holiday, June 24**, follows a separate statute; a substitute for work on that holiday belongs on the preceding or following working day. Its usual-day-off rules also require attention to remuneration classification. (www.cnesst.gouv.qc.ca) (www.legisquebec.gouv.qc.ca) (www.legisquebec.gouv.qc.ca) This report supplies the calendar, decision path and worked calculations rather than assuming that every holiday is paid through the same payroll code.

For a small employer, the final output should distinguish **gross vacation indemnity**, **holiday indemnity**, **wages for holiday work**, and **payroll deductions**. Revenu Québec separates vacation paid during leave from vacation paid without leave, so one flat withholding percentage is insufficient. (www.revenuquebec.ca) A team reserve is a cash-flow estimate, with salary already budgeted and previously paid indemnities reconciled separately. The calculators below apply to ordinary provincially regulated Quebec employment: federal workplaces have their own guide, and construction employees covered by the Commission de la construction

du Québec use a separate allowance workflow. (www.canada.ca) (www.ccq.org) Rules and sources were checked for publication on October 13, 2026; complex remuneration, protected absences and classification questions should be escalated before payroll approval.

Introduction and Background

The practical employer question is how much to pay, which earnings to use and when to pay it. A holiday calendar answers only the scheduling part. A vacation percentage answers only part of the annual-leave calculation. The professional human-resources guide from Quebec's HR order specifically distinguishes vacation duration from vacation indemnity, a distinction that belongs in the employer's payroll worksheet. (carrefourrh.org)

The intended reader is a Montreal founder, bookkeeper or payroll administrator running a small provincially regulated business. **2727 Coworking** supplies Montreal private offices, placing this guide in a small-business operating context. (2727coworking.com) The payroll analysis rests on legislation and regulator guidance. A workplace address should be recorded alongside the employee's actual jurisdiction and employment circumstances, rather than used as a shortcut for choosing a payroll rule. The federal industry directory identifies which activities instead belong under federal labour standards. (www.canada.ca)

Three kinds of evidence support this workflow. Legislation establishes entitlements; the [Commission des normes, de l'équité, de la santé et de la sécurité du travail \(CNESST\)](#) explains calculations; and tax authorities establish deduction and reporting treatment. Quebec's payroll-management directory separates provincial source deductions from federal payroll deductions, helping employers organize the hand-off. (www.quebec.ca) Payroll providers can assist with implementation: Wave's directory, for example, sends employers to government guidance by province. (support.waveapps.com) Payworks recommends verifying current figures with the responsible authority. (blog.payworks.ca)

This article uses current official rules for numerical entitlements. Practitioner material supplies policy and implementation context. Norton Rose Fulbright explains why part-time vacation pay depends on earnings, while the Canadian Federation of Independent Business (**CFIB**) recommends a written vacation-request policy. (www.nortonrosefulbright.com) (www.cfib-fcei.ca) Hypothetical examples explicitly identify their assumed wages. Their arithmetic illustrates the sourced formulas; it does not establish a particular employee's entitlement. Keep the underlying records, check contractual improvements, and obtain payroll or legal advice where classification or unusual leave changes the result.

Select the Scope and the Calculation

Apply the jurisdiction gate first

Before entering wages, confirm that the employee belongs under the Quebec provincial standards used here. Banks, air transportation, broadcasting, interprovincial transportation and telecommunications appear in the federal industry directory. The applicable jurisdiction follows the relevant employment and business activity; a Montreal location alone does not settle it. (www.canada.ca) Employees outside federal jurisdiction are directed to the standards of their province or territory of work. (www.canada.ca) (www.canada.ca)

Federally regulated employees are excluded from these calculators. Use the federal annual-vacations and general-holidays guide instead. (www.canada.ca) **Construction employees covered by the CCQ are also excluded.** The Commission de la construction du Québec (**CCQ**) describes employer remittances through its distinct construction allowance system, rather than an ordinary office employer's vacation worksheet. (www.ccq.org) Its stated combined allowance includes vacation, holidays and sick leave, so importing one component into the provincial calculator would confuse the payment structure. (www.ccq.org)

Check any collective agreement, decree or employment contract before accepting the minimum output. Éducaloi notes that negotiated vacation benefits can exceed the statutory minimum; the National Holiday Act likewise permits greater indemnities or longer compensatory leave. (educaloi.qc.ca) (www.legisquebec.gouv.qc.ca) Enter improved benefits as a documented override, preserving the statutory calculation for comparison. Document any policy or agreement provisions governing request priority. (www.cfib-fcei.ca) The spreadsheet should flag an override instead of silently replacing the underlying legal rule.

Route the payroll event

Use an event selector with these outputs:

- **Annual vacation:** Calculate the reference-year indemnity and reconcile the leave balance. The reference year is the period during which the entitlement accrues. (www.nortonrosefulbright.com)
- **Ordinary statutory holiday:** Open the holiday worksheet and its eligibility checks.
- **Holiday worked:** Record work wages and the employer decision in the holiday worksheet.
- **National Holiday:** Open the separate decision path before approving work or substitution. (www.legisquebec.gouv.qc.ca)
- **Termination:** Reconcile unused earned vacation and the current reference-year indemnity. (educaloi.qc.ca)

For implementation, maintain separate fields for the employment jurisdiction, payroll event and earnings type. Employment Hero documents location-specific holiday calendars, while its time-off settings distinguish paid time, unpaid time and time worked. (help.employmenthero.com) (help.employmenthero.com) Those distinctions are useful worksheet categories even for employers using another payroll system. Nethris also documents generating payroll transactions from timesheet data. (nethris.com) Check that the selected software holiday calendar matches the recorded employee location. (help.employmenthero.com) The decision record should explain why the event was assigned to a category, then retain the payroll period and source export used to calculate it.

Calculator One: Annual Vacation Pay

Determine service and the reference year

The usual reference year runs **May 1 through April 30**, unless an agreement or decree fixes another starting date. (www.legisquebec.gouv.qc.ca) Measure continuous service at that reference year's end. Continuous service concerns the continuing employment relationship; authorized leave does not automatically restart the hire-date clock when the contract has not definitively ended. (www.cnesst.gouv.qc.ca) Record the reference-

year dates explicitly in the written vacation policy, particularly when the employer uses a calendar-year arrangement. (www.cfib-fcei.ca) Vacation Tracker's policy guidance also identifies the need to document an alternative reference period. (vacationtracker.io)

Table 1 summarizes the statutory minimums checked for this October 2026 publication.

Service at reference-year end	Minimum annual vacation time	Minimum indemnity rate	Calculator check
Less than one year	One working day per month of uninterrupted service, capped at two weeks. (www.legisquebec.gouv.qc.ca)	4%. (www.revenuquebec.ca)	Keep completed service months and the time-off cap separate from the wage calculation.
One year to less than three years	Two consecutive weeks. (www.legisquebec.gouv.qc.ca)	4%. (www.legisquebec.gouv.qc.ca)	Confirm the reference-year end and contractual improvements.
Three years or more	Three consecutive weeks. (www.legisquebec.gouv.qc.ca)	6%. (www.legisquebec.gouv.qc.ca)	Apply the applicable rate to the eligible reference-year earnings.

The table describes time and money separately. A part-time employee's lower earnings can produce a smaller indemnity while the vacation duration follows the same service-based entitlement. Norton Rose Fulbright makes this distinction explicitly. (www.nortonrosefulbright.com) (www.nortonrosefulbright.com)

Collect and classify earnings

The standard worksheet formula is **vacation indemnity = eligible reference-year gross wages × applicable percentage**. Gross means earnings before source deductions, not take-home pay. (www.cnesst.gouv.qc.ca) Use the following line-by-line flags when reconciling the payroll export:

- **Regular wages:** Match wages to the selected reference year.
- **Overtime and bonuses:** Include these wage components in the vacation earnings base. (www.cnesst.gouv.qc.ca)
- **Commissions:** Include commissions, including those paid during vacation. (www.cnesst.gouv.qc.ca)
- **Tips:** Include reported or attributed tips where applicable; Revenu Québec confirms paid leave uses base wages plus tips. (www.revenuquebec.ca)
- **Paid-leave indemnities:** Include applicable statutory-holiday and vacation indemnities in gross wages. (www.cnesst.gouv.qc.ca)
- **Expense reimbursements:** Exclude supported reimbursements of expenses. (www.cnesst.gouv.qc.ca)
- **Replacement benefits:** Separate employment-insurance and private salary-insurance benefits from wages. (www.cnesst.gouv.qc.ca)
- **Unusual benefits or adjustments:** Review classification rather than assuming every taxable payroll item has the same labour-standards treatment. The Act's wage definition includes remuneration and benefits with monetary value due for work. (www.legisquebec.gouv.qc.ca)

Keep the earnings-code mapping with the calculation. Recheck the current official guidance before running payroll. (blog.payworks.ca) Each export line should have an amount, a reference-year date, an inclusion flag and the reason for inclusion or exclusion. For tips, preserve the reported-tip information underlying paid-leave calculations. (www.revenuquebec.ca) This makes the base auditable when payroll software groups unlike payments together.

Apply transition and absence checks

If the employee reaches the three-year threshold during the reference year, CNESST applies **6% to the full reference year's earnings**, rather than splitting the year mechanically at the anniversary. (www.cnesst.gouv.qc.ca) A weekly reserve that remained at the lower rate will therefore need a reconciliation. The rate change belongs in the forecast before the reference year closes.

Certain qualifying absences require an adjusted indemnity rather than a simple percentage of reduced cash wages. Current legislation provides an adjustment based on twice or three times the weekly average earned during work, subject to its conditions and cap. (www.legisquebec.gouv.qc.ca) Maternity, paternity and qualifying sickness or accident absences should trigger review using the current CNESST guidance; parental leave should not automatically inherit the treatment of another leave category. (www.cnesst.gouv.qc.ca) Obtain specific advice for uncertain cases, consistent with the general-information limits identified by Vacation Tracker. (vacationtracker.io) The calculator should return **review required** when these flags are present, preserving the standard result as an intermediate figure.

As an arithmetic convention, retain full precision until the final gross indemnity, then round to cents using a documented method. This is a recommended worksheet policy, not a claimed statutory rounding rule. Reconcile period-by-period reserve rounding against the unrounded year-end total.

Plan vacation dates and payment

- **Taking leave:** Ordinarily, accrued vacation must be taken within 12 months after the reference year ends. A collective agreement or decree may allow deferral to the following year. ([Act respecting labour standards, section 70](#))
- **Advance notice:** Inform employees of their vacation dates at least four weeks ahead. ([Act respecting labour standards, section 72](#))
- **Payment:** Subject to applicable collective-agreement or decree provisions, pay the indemnity in a lump sum before leave begins or through the regular pay covering the vacation period. ([CNESST annual-vacation guidance](#); [Act respecting labour standards, section 75](#))

Calculator Two: Statutory Holiday Pay and the 2026 Calendar

Build the correct earnings window

For an eligible ordinary holiday, calculate $H = W4 \div 20$, where **W4** is eligible wages earned in the **four complete pay weeks preceding the holiday week**, with overtime excluded. (www.cnesst.gouv.qc.ca) The denominator is fixed. It is not the number of days the employee happened to work, and the holiday week itself is outside the lookback window.

For remuneration wholly or partly by commission, calculate $H_c = W12 \div 60$, where **W12** is wages earned in the **twelve complete pay weeks preceding the holiday week**. (www.legisquebec.gouv.qc.ca) Keep the commissioned remuneration in the review rather than using only fixed salary. The commission paragraph is a distinct statutory branch; where overtime or unusual earnings occur, confirm their treatment instead of silently copying every exclusion from the ordinary branch. Record both the raw wages and each proposed adjustment. Obtain situation-specific advice when the remuneration classification is uncertain. (vacationtracker.io)

Collect these inputs before accepting the result:

- **Holiday identity:** Record the calendar event selected for calculation.
- **Remuneration classification:** Record the employee's remuneration category.
- **Complete payroll weeks:** Attach the dated source export.
- **Tip records:** Add reported or attributed tips where applicable. (www.revenuquebec.ca)
- **Employment and absence status:** Attach the eligibility assessment.
- **Work or leave outcome:** Record the schedule and attendance outcome.

Full-time, part-time, temporary, casual and on-call workers can qualify, including recent hires. (www.cnesst.gouv.qc.ca) Do not replace the holiday formula with the employee's scheduled shift value. CNESST's recent-hire example confirms that weeks without earnings do not create a smaller divisor. (www.cnesst.gouv.qc.ca)

Use dates without confusing calendars and entitlements

Table 2 combines the provincial holiday selection rules with the official **2026** calendar dates. Quebec employers choose **Good Friday or Easter Monday**, rather than owing both under the statutory minimum. (www.cnesst.gouv.qc.ca) The Canada Revenue Agency (**CRA**) calendar supplies dates; it does not determine which provincial holidays an employee receives. (www.canada.ca)

Quebec holiday	2026 date	Employer action and calendar distinction
New Year's Day	Thursday, January 1. (www.canada.ca)	Ordinary provincial holiday rules.
Good Friday or Easter Monday	Friday, April 3, or Monday, April 6. (www.canada.ca) (www.canada.ca)	Record the employer's Easter selection.
National Patriots' Day	Monday, May 18. (www.canada.ca)	Quebec's holiday falls on the Monday before May 25; the federal calendar labels that date Victoria Day. (www.canada.ca)
Quebec National Holiday	Wednesday, June 24. (www.canada.ca)	Open the National Holiday decision path.
Canada Day	Wednesday, July 1. (www.canada.ca)	Ordinary provincial holiday rules.
Labour Day	Monday, September 7. (www.canada.ca)	Ordinary provincial holiday rules.
Thanksgiving	Monday, October 12. (www.canada.ca)	Ordinary provincial holiday rules.

Quebec holiday	2026 date	Employer action and calendar distinction
Christmas Day	Friday, December 25. (www.canada.ca)	Ordinary provincial holiday rules.

The Easter choice leaves a single paid holiday in that row. **September 30 and November 11** should not be imported from a federal calendar into the ordinary Quebec provincial entitlement list. CNESST identifies National Day for Truth and Reconciliation and Remembrance Day as outside that provincial list. (www.cnesst.gouv.qc.ca) Additional contractual holidays remain a separate policy question.

Payroll processing also needs a banking calendar. Payworks distinguishes statutory dates from coinciding banking holidays and notes that closures can affect payment processing. (blog.payworks.ca) (blog.payworks.ca) Preserve the legal holiday date even when a bank-processing deadline requires the payroll file to be submitted earlier. A software calendar should match the employee's jurisdiction, consistent with location-based holiday configuration documented by Employment Hero. (help.employmenthero.com)

Holiday Work, Compensatory Days and the National Holiday

Ordinary holiday decision path

For ordinary holidays, check the scheduled workday before and after the holiday. An absence without employer authorization or valid cause can affect eligibility; a valid or authorized absence should not be treated as automatic disqualification. (www.cnesst.gouv.qc.ca) Extended leave can raise a different issue: CNESST explains that workers on specified long or unpaid leaves may be unavailable to work and ineligible for ordinary holiday indemnity. (www.cnesst.gouv.qc.ca) Route uncertain leave status for review rather than entering zero based on the attendance code alone.

Apply the following action checklist:

- **Eligible employee takes the holiday off:** Calculate and record the statutory indemnity. (www.legisquebec.gouv.qc.ca)
- **Employee works the holiday:** Pay wages for work plus the indemnity, or wages plus a compensatory paid day. (www.cnesst.gouv.qc.ca)
- **Compensatory day for ordinary holiday work (section 63):** Schedule the paid day within three weeks before or after the holiday. A longer period requires a collective agreement or decree. ([Act respecting labour standards, section 63](#))
- **Ordinary holiday during vacation or outside the regular work schedule (section 64):** Pay the statutory indemnity or grant a paid compensatory day. For this route, record a date agreed between employer and employee or fixed by a collective agreement or decree. ([Act respecting labour standards, section 64](#))

Maintain separate ledger entries for wages, indemnity and compensatory leave. Choosing a compensatory day changes the timing and leave obligation; it does not erase the need to calculate the corresponding holiday indemnity. Payroll-system categories that separate time worked from paid leave can support this record. (help.employmenthero.com)

Treat June 24 separately

The **National Holiday Act** supplies the ordinary-wage and commission calculation branches for Quebec's National Holiday. Its ordinary branch uses the four complete pay weeks before the holiday week and excludes overtime. (www.legisquebec.gouv.qc.ca) (www.legisquebec.gouv.qc.ca) CNESST identifies employment on the holiday date as the National Holiday eligibility condition, so the ordinary surrounding-workday absence test should not be copied into this branch. (www.cnesst.gouv.qc.ca)

Work on the National Holiday also requires a separate operational check: the statute addresses establishments or services whose activities are not interrupted because of their nature. (www.legisquebec.gouv.qc.ca) When that provision applies, wages for work must be paired with the indemnity or compensatory holiday. A compensatory holiday for work on the National Holiday is taken on the **working day preceding or following June 24**, rather than using the ordinary three-week window. (www.legisquebec.gouv.qc.ca)

For a usual day off, section 6 starts with a compensatory holiday equivalent to a regular workday. It then sets out an indemnity alternative for employees remunerated on a time, production or other basis. (www.legisquebec.gouv.qc.ca) (www.legisquebec.gouv.qc.ca) Preserve the remuneration classification and obtain advice if it is unclear which provision governs. Where annual leave affects scheduling, the statute allows the compensatory date to be agreed between employer and employee. (www.legisquebec.gouv.qc.ca) Its Sunday substitution is also conditional: when Sunday is not a regular working day, June 25 is substituted for the stated statutory purposes. (www.legisquebec.gouv.qc.ca)

Check overtime separately

Holiday indemnity and overtime hours are distinct calculations. The Act counts paid annual leave and statutory holidays as days of work for overtime purposes. (www.legisquebec.gouv.qc.ca) CNESST explains that a holiday on a usual working day contributes its hours, whereas a holiday on a usual day off is excluded from that hours calculation. For variable schedules, the holiday-hours calculation uses the preceding four-week average. (www.cnesst.gouv.qc.ca) (www.cnesst.gouv.qc.ca) (www.cnesst.gouv.qc.ca) Keep a separate overtime review in the payroll approval, even when the holiday-indemnity worksheet is correct.

Implement the Payroll and Recordkeeping Hand-Off

The calculator should output **gross amounts**. It should not estimate take-home pay by subtracting a universal tax rate. Revenu Québec says deduction calculations depend on the employee, employer, employment and remuneration circumstances. (www.revenuquebec.ca) Vacation pay paid while leave is taken and vacation pay paid without leave can require different methods. (www.revenuquebec.ca) Carry the payment circumstances into payroll together with the gross indemnity. Quebec's government directory provides separate routes to provincial and federal payroll guidance. (www.quebec.ca)

For percentage-based vacation paid during leave, Revenu Québec provides specific income-tax and Québec Pension Plan (**QPP**) deduction methods. (www.revenuquebec.ca) For vacation paid without leave, its page directs the employer to the method applicable to gratuities. (www.revenuquebec.ca) The CRA likewise

distinguishes regular public-holiday payments from vacation payments subject to bonus or irregular-payment withholding methods. (www.canada.ca) (www.canada.ca) Apply the Quebec-specific instructions rather than mechanically importing generic Canada Pension Plan wording into Quebec payroll.

Vacation payments can also attract Québec Parental Insurance Plan (**QPIP**) premiums and applicable employer contributions. Revenu Québec includes vacation pay in total payroll for specified contribution calculations. (www.revenuquebec.ca) (www.revenuquebec.ca) The CRA requires vacation and public-holiday payments to be reported as employment income in the year received. (www.canada.ca) A reserve calculation therefore needs a separate employer-cost allowance if the business wants a broader cash budget.

Use this payroll hand-off checklist:

- **Employee identification:** Preserve the jurisdiction, remuneration classification and source export used. (www.revenuquebec.ca)
- **Vacation calculation:** Attach the reference-year dates, service assessment and included-earnings reconciliation, with the written policy recommended by CFIB. (www.cfib-fcei.ca)
- **Holiday calculation:** Attach the complete-pay-week window, numerator, divisor and gross result.
- **Employer choice:** Retain whether the employee receives an indemnity or compensatory day, with its scheduling record.
- **Payment circumstance:** Identify leave taken, payment without leave or a termination payout before selecting deduction methods. (www.revenuquebec.ca)
- **Payroll coding:** Separate regular work, vacation, statutory indemnity and other paid leave; Nethris documents distinct timesheet hour categories. (nethris.com)
- **Remittance schedule:** Use the employer's actual assigned deadlines. Source-deducted amounts are held in trust until remitted as prescribed. (www.revenuquebec.ca) Federal law also requires withholding and remittance under prescribed rules. (laws-lois.justice.gc.ca) Check banking holidays when planning the processing date. (blog.payworks.ca)
- **Retention:** Preserve the supporting records and intelligible electronic files. (www.revenuquebec.ca) (www.canada.ca)

Revenu Québec generally requires records for **six years after the last year to which they relate**; the CRA also generally requires **six years** from the end of the relevant tax year. (www.revenuquebec.ca) (www.canada.ca) Check exceptions before destruction. Outsourcing payroll or bookkeeping leaves the employer responsible for adequate records. (www.canada.ca) Quebec's business payroll directory provides a route to the relevant recordkeeping guidance. (www.quebec.ca)

Automation helps when approved absences flow into timesheets and payroll transactions, a workflow Nethris documents. (nethris.com) (nethris.com) Keep the earnings-code map and approval history with the worksheet so a later reviewer can reproduce both the gross calculation and the payroll treatment.

Data Analysis and Evidence

A small-team reserve planner (Hypothetical Example)

Table 3 illustrates **four employees** using assumed eligible annual earnings and the sourced vacation percentages. The **26-pay-period** budget is a chosen planning convention, not a legal frequency requirement. The table applies the percentage-based vacation calculation discussed above. (www.legisquebec.gouv.qc.ca) Holiday amounts use a separate sample lookback numerator and the applicable divisor. (www.legisquebec.gouv.qc.ca) (www.legisquebec.gouv.qc.ca)

Employee assumption	Annual eligible gross and vacation rate	Estimated annual vacation cash	Reserve per assumed pay period	Sample holiday calculation
Recent hire	\$30,000 at 4%. (www.revenuquebec.ca)	\$1,200	\$46.15	\$1,200 in the ordinary lookback ÷ 20 = \$60. (www.legisquebec.gouv.qc.ca)
Part-time, below the higher service threshold	\$48,000 at 4%. (www.revenuquebec.ca)	\$1,920	\$73.85	\$2,400 ÷ 20 = \$120. (www.cnesst.gouv.qc.ca)
Employee meeting the higher service threshold	\$60,000 at 6%. (www.revenuquebec.ca)	\$3,600	\$138.46	\$3,600 ÷ 20 = \$180. (www.legisquebec.gouv.qc.ca)
Commission employee at the higher vacation threshold	\$42,000 at 6%. (www.revenuquebec.ca)	\$2,520	\$96.92	\$9,000 in the commission lookback ÷ 60 = \$150. (www.cnesst.gouv.qc.ca)
Team total, calculated from assumptions above	\$180,000	\$9,240	\$355.38, rounding the total	\$510 for this sample holiday

These are original calculations from hypothetical inputs. Recheck the statutory inputs before applying the illustrations to payroll. (blog.payworks.ca) The vacation reserve tracks the expected cash needed for annual indemnities. The sample holiday amounts describe one payroll window, not guaranteed amounts for every holiday. If an employer holds those sample wages constant across the **eight provincial holiday occasions**, the sensitivity estimate is **\$4,080** in annual holiday payments; the count follows the provincial list with one Easter choice. (www.cnesst.gouv.qc.ca) This assumption should be replaced by employee-specific forecasts when hours or commissions vary.

Do not simply add every holiday payment to a salary budget that already includes paid holidays. Likewise, do not add an entire annual vacation indemnity again where salary continuation or earlier payments already fund it. Reconcile the payment arrangement permitted under the vacation rule. (www.legisquebec.gouv.qc.ca) The table is a **cash-flow estimate**, not an accrued-liability accounting opinion. Ask the accountant to determine recognition, presentation and employer-contribution treatment; Revenu Québec's contribution guidance supplies the payroll inputs. (www.revenuquebec.ca)

Recent hire and part-time hours (Hypothetical Example)

A recent hire with **\$800** earned in the applicable ordinary window receives a formula result of $\$800 \div 20 = \40 . Weeks with no earnings remain in the window. This follows the regulator's recent-hire approach, rather than dividing by the number of worked weeks. (www.cnesst.gouv.qc.ca) A part-time employee with weekly eligible wages of **\$280, \$630, \$0 and \$490** has a **\$1,400** numerator and **\$70** holiday indemnity. The same ordinary formula applies despite irregular hours. (www.cnesst.gouv.qc.ca)

For annual vacation, a raise late in the year does not automatically make the indemnity equal to the employee's current weekly salary multiplied by the vacation weeks. The professional HR guide explains that a recent raise or unpaid leave can make the historical earnings-based amount differ from usual current pay. (carrefourrh.org) Preserve the historical earnings rather than substituting the current rate.

Commission and holiday work (Hypothetical Example)

An employee paid partly by commission earns **\$12,000** in the applicable complete-pay-week window. The holiday result is $\$12,000 \div 60 = \200 , using the commission branch. (www.legisquebec.gouv.qc.ca) If an eligible hourly employee works **7.5 hours at \$24**, the ordinary wages are **\$180**. With an assumed **\$70** holiday indemnity, the immediate gross total is **\$250** if the employer selects payment rather than a compensatory day, before any overtime adjustment. The legal structure is wages plus indemnity or compensatory leave. (www.cnesst.gouv.qc.ca)

If the employer selects a compensatory day, record the **\$180** work wages now and the paid-leave obligation separately. Apply the ordinary substitute-day window or the separate National Holiday window, according to the event. (www.legisquebec.gouv.qc.ca) A holiday falling on an ordinary usual day off similarly needs the statutory indemnity or agreed paid substitute; the employee's absence from the schedule is not the final calculation. (www.cnesst.gouv.qc.ca)

Employment ending and the nested earnings base

Termination deserves its own reconciliation. Section 76 requires the unused earned indemnity plus the appropriate current-reference-year amount. (www.legisquebec.gouv.qc.ca) CNESST's official example shows why a simple two-line payout can omit part of the base: $\$30,000 \times 6\% = \$1,800$ of prior-year indemnity; $\$8,200 + \$1,800 = \$10,000$ of current-year gross in that example; $\$10,000 \times 6\% = \600 ; total **\$2,400**. (www.cnesst.gouv.qc.ca) The prior indemnity contributes to the current gross base in this example. Reconcile prior payments and dates to avoid either omitting it or counting it twice. Éducaloi also confirms that quitting does not remove entitlement to accumulated untaken vacation. (educaloi.qc.ca)

Implications and Future Directions

The useful improvement for a small employer is a repeatable approval record. A transparent worksheet identifies the source period, calculates the gross entitlement, records the employer's permitted choice and transfers the result into payroll. This supports the written vacation policy recommended by CFIB and the vacation-duration versus indemnity distinction emphasized by the HR professional order. (www.cfib-fcei.ca) (carrefourrh.org)

Check the following before approving a run:

- **Jurisdiction error:** Federal or CCQ employment was passed into the ordinary Quebec calculator. (www.canada.ca) (www.ccq.org)
- **Reference-period error:** The vacation year was confused with the holiday lookback window. (www.nortonrosefulbright.com)
- **Rate-transition error:** The service-threshold assessment was not completed.
- **Earnings-base error:** Tips, commissions or paid-leave indemnities were omitted. (www.revenuquebec.ca)
- **Calendar error:** Software imported an unsuitable jurisdiction's holiday schedule. (help.employmenthero.com)
- **Timing error:** A compensatory day was entered without a scheduling check.
- **Deduction error:** Gross indemnity was presented as net payroll. (www.revenuquebec.ca)
- **Automation error:** A preset time-off type was accepted without configuration review. Employment Hero assigns that responsibility to its clients. (help.employmenthero.com)

Workspace arrangements and payroll administration meet at the employer's operating process. The **2727 Coworking** virtual tour addresses freelancers, startups and established businesses, matching the audience using this operating checklist. (2727coworking.com) The payroll workflow still needs its own dated records and approval authority. Automated approved-absence records, such as those documented by Nethris, can reduce duplicate entry if the earning and leave categories are configured correctly. (nethris.com)

Frequently Asked Questions (FAQs)

How is Quebec vacation pay calculated?

Multiply eligible reference-year gross wages by the applicable minimum percentage, subject to contractual improvements and required absence adjustments. The statutory rates are **4% or 6%**, and service at the reference-year end determines the relevant minimum entitlement. (www.legisquebec.gouv.qc.ca)

Do part-time employees receive statutory holiday pay?

They can qualify. Part-time or casual status does not automatically exclude an employee, and recent hires can also qualify. (www.cnesst.gouv.qc.ca) Calculate the indemnity from the applicable wages and payroll window, then apply the ordinary or National Holiday eligibility path.

Can an employer pay vacation on every cheque instead of providing leave?

Do not assume that paying the percentage removes the vacation-time entitlement. Vacation time and indemnity are separate. (carrefourrh.org) Section 75 governs payment arrangements, and CNESST describes a seasonal or intermittent-activity exception for adding indemnity to wages. (www.cnesst.gouv.qc.ca) Check the arrangement before implementing a recurring payroll code.

Is there an official CNESST holiday calculator?

CNESST's formula page links to **monCalcul** for statutory-holiday indemnities. (www.cnesst.gouv.qc.ca)

Can construction employees use these calculators?

Employees covered by the CCQ construction system should use its distinct vacation-allowance workflow. The CCQ receives employer remittances through that system. (www.ccq.org)

Does a vacation reserve determine deductions or remittance dates?

No. Gross entitlement, a cash forecast and payroll deduction treatment are separate outputs. Quebec's government directory routes employers to provincial and federal payroll guidance. (www.quebec.ca) Revenu Québec's vacation-pay page distinguishes payment circumstances that affect the applicable method. (www.revenuquebec.ca)

Conclusion

The employer-side calculator should answer a sequence of concrete questions: which jurisdiction governs the employee, which payroll event is being paid, what source period supplies the earnings, and which remuneration branch applies. Annual vacation starts with service at the reference-year end and eligible gross wages; statutory holidays start with the selected holiday and preceding complete pay weeks. Keeping those source periods visible makes errors easier to locate before a payment is approved.

Keep the leave policy and the request-approval process together. For a holiday worked, preserve work wages alongside the chosen indemnity or compensatory leave. Give the National Holiday its own decision path and scheduling controls. The separate statutory window is a practical reason to avoid one generic substitute-day setting. (www.legisquebec.gouv.qc.ca)

The team reserve then becomes a planning view built from payroll facts and explicit assumptions. Reconcile it against payments already made and wages already budgeted, rather than treating the projected total as an automatic additional expense. Transfer approved gross amounts to payroll with their payment circumstances and supporting records. Revenu Québec's guidance supplies the relevant vacation deduction distinctions, while the CRA specifies employment-income reporting. (www.revenuquebec.ca) (www.canada.ca)

A worksheet remains useful when another person can reproduce its result. Retain the dates, inclusion flags, numerator, divisor or percentage, final rounding and approval decision. Keep sufficient detail for the CRA to determine tax obligations and entitlements. (Canada Revenue Agency — Keeping Records)

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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2. <https://carrefourrh.org/outils/guides-pratiques/rh-pme/vacances>
3. <https://www.cnesst.gouv.qc.ca/en/working-conditions/leave/statutory-holidays/statutory-holidays>
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7. <https://www.ccq.org/en/avantages-sociaux/salaire-taux/cheque-vacances>
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25. <https://www.revenuquebec.ca/en/citizens/your-situation/employees-who-receive-tips-benefits-and-obligations/>
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THE PUBLISHER

About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

Business addresses and mail

2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

Resources for Canadian small businesses

We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

Visit or contact 2727 Coworking

Explore [private offices](#), [day passes and desks](#), [the conference room](#), [business addresses](#) and [virtual mailboxes](#). [Book a visit](#) or [contact the team](#) to discuss your needs.

A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

Website: <https://2727coworking.com>

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