

**CERIDIAN**

# **2018 Year-End Customer Guide**

**Insync**

# 2018 Year-End Customer Guide

Welcome to the 2018 Year-End Customer Guide. Use this guide as a reference to lead you through the year-end process. The information contained in this customer guide is as up-to-date as possible as of October 1, 2018. As new information becomes available, it is distributed via the following media:

- Banner pages included with your payroll
- Ceridian's web site, at <https://www.ceridian.com/ca> → **Support** → **Employer Support**
- To receive Ceridian's electronic newsletter, submit your e-mail address at <https://info.ceridian.com/newsletter>
- Please visit <https://www.ceridian.com/ca/resources> or <https://www.ceridian.com/ca/blog> for more information

*Please be advised that the Year-End Customer Guide is a national document distributed to Ceridian customers across Canada. Differences may occur with respect to provincial and/or regional processes and procedures.*

If you are a customer of Ceridian Professional Services, there may be year-end procedures that apply to you that are not documented in this guide. Contact Professional Services for direction.

If you have questions about how or if something applies to you, please contact your Service Delivery Team.

The information in this guide is provided by Ceridian Canada Ltd. as a convenience to you. Ceridian does not warrant the accuracy or completeness of the information. Contents may be subject to change. Always check with the proper authority for the most current information available.

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## Ceridian Bulletin Board

The bulletin board is the section of the year-end guide where Ceridian introduces new enhancements and provides you with suggested topics for review, resource information, and an introduction to some of the tools Ceridian offers to enhance your year-end processing.

### New in 2018

- **Federal:**
  - Home relocation loan deduction eliminated effective January 1, 2018
  - Social events – threshold for reporting employee benefits derived from employer sponsored social events is increased from \$100 to \$150
- **Alberta and Ontario** – Employment Standards amendments were made effective January 1, 2018. In Alberta, the changes impacted holiday pay/eligibility, overtime banking, and leaves. In Ontario, they impacted holiday pay (until June 30, 2018), overtime for multiple rate employees, vacation and leaves.
- **Provincial Parental Leaves** – Extended to align with 18-month EI benefit option. Currently available to federally regulated employees and employees working in Ontario, Alberta, New Brunswick, British Columbia, Newfoundland, Manitoba.
- **Saskatchewan** – the Labour-sponsored Venture Capital Tax Credit rate was reduced from 20 percent to 17.5% for the 2018 taxation year. The maximum individual annual tax credit that can be earned declined from \$1,000 to \$875.
- **Quebec:**
  - **Health Services Fund** – There were 2 rate reductions and a threshold change in 2018. Revenu Quebec intends to offer tools to assist employers with RL-1 Summary completion. It is critical that employers enter worldwide wages correctly and update that figure annually.
  - **Source Deductions Return (TP1015.3)** – The method of calculating the Quebec employee basic/spousal amount and other amounts changed in 2018. The basic/spousal amount increased from \$11,635 to \$15,012 and other amounts were increased and indexed.
  - **Fondaction** – Despite earlier announcements, the rate of the tax credit for the purchase of shares issued by Fondaction remained at 20% throughout 2018.

## New for 2019

- **CPP and QPP** – Enhancements will add 0.15% to the 2018 employee contribution rates of 4.95% (CPP) and 5.40% (QPP). The combined employee/employer enhancement for 2019 is 0.30%.
- Ontario:
  - **Employer Health Tax** – Exemption is set to increase from \$450,000 (inflation adjustment) and there is a potential change to exemption eligibility so that it would only be available to individuals, charities, not-for-profit organizations, private trusts and partnerships, and CCPCs.
  - **Employment Standards** – The 3 Hour Rule provisions were amended by Bill 148 to increase on-call and call-in pay obligations effective January 1, 2019.
- British Columbia:
  - **Employer Health Tax** – An annual or quarterly tax on BC Payroll was announced in Budget 2018. There is a \$500,000 exemption for employers with BC Payroll below \$1.5M and a calculated rate for employers between \$500,000 and \$1.5M. Employers with BC Payroll above \$1.5M will pay 1.95%.
  - **Family Day** – 2019 holiday will be on the third Monday in February (rather than the second Monday in February)
- **Newfoundland** – Starting January 1, 2019, the threshold for Health and Post-Secondary Education Tax (Payroll Tax) will be increased by \$100,000, from \$1.2 million to \$1.3 million.
- Quebec:
  - **Labour standards** – Bill 176 modified a number of labour standards requirements and entitlements. This includes equal treatment provisions, changes to staggering agreements and broadening holiday indemnity eligibility. In addition, as of 2019:
    - vacation entitlement increases to 3 weeks after 3 years (rather than 5 years)
    - there are 2 days paid leave associated with bereavement, family, sick, organ donation and domestic leaves
  - **Health Services Fund** – The upper total payroll threshold (beyond which the rate is 4.26%) is increasing for 2019 from \$5.5M to \$6.0M.
- **Manitoba** – Budget 2018-19 announced an end to the 15% Labour-Sponsored Funds Tax Credit on shares acquired after 2018.

## Important Topics to Review

During the year-end process, please take the time to review the following sections of the year-end guide:

- epost™ Tax Form Holding Period and Release, page 10
- *Important Dates and Deadlines*, page 39
- How to Initiate the Production of Your Tax Forms with IVR, page 52
- *Troubleshooting*, page 67

## Resources for Year-End Information



In addition to this guide, please refer to the following for more information on year-end and processing tax forms:

- For further details concerning payroll deductions, consult Canada Revenue Agency's (CRA's) Employers' Guide - Payroll Deductions and Remittances (T4001)
- For Revenu Québec information, see their Guide for Employers: Source Deductions and Contributions ([http://www.revenu.gouv.qc.ca/en/sepff/formulaires/tp/tp-1015\\_g.aspx](http://www.revenu.gouv.qc.ca/en/sepff/formulaires/tp/tp-1015_g.aspx))
- Access the above sites and other employer guides from federal, provincial, and territorial government websites.

## Self-Serve Tax Form Initiation

If you did not request your tax forms with your final pay of the year, Ceridian would like to remind you that, starting in January of the new year, all initial tax form requests must be made by you, via Ceridian's self-serve IVR (Interactive Voice Response) service.

Using IVR provides fast, convenient self-service and **bypasses phone queue wait times!** IVR is available 24 hours a day, seven days a week.

Please be prepared by ensuring that you have your IVR Branch ID, Payroll ID and PIN number on hand. If you do not have this information, please contact your Service Delivery Team for assistance.

For more information on how to use IVR and when it is available, see *How to Initiate the Production of Your Tax Forms with IVR*, page 52.



## Tax Forms on CD

Ceridian can provide you with a copy of your 2018 employer tax forms on CD-ROM in .pdf format, viewable with Adobe Acrobat Reader.



Features of this Product include:

- Tax forms are the same in appearance as actual paper forms.
- Password protection. In order to ensure the security and confidentiality of data, each CD is password protected. Please contact your Service Delivery Team to receive your password.
- Re-print lost or damaged employee forms on demand. Please be sure to blank out your Business Number, clearly mark the form as 'Duplicate Copy' and sign and date the form.
- Search Engine. Each CD is indexed by Employer Number, Last Name, First Name, Full Name, SIN, and Form Type, and provides you with the ability to search your tax forms using the built-in search functionality available with Adobe Reader.
- You can create a report, view, print, or e-mail any of the details you require without the need for paper or to backup and restore files.

The default of this offering provides both paper copies of tax forms and a CD. Ceridian can suppress the print of the employer forms.

The deadline to request a 2018 CD is **March 29, 2019**.

Please contact your Account Executive or your Service Delivery Team for further information.

## Online Tax Forms Powered by epost™

Ceridian's online service offering provides you with the ability to have employee pay statements and tax forms delivered directly to your employees via epost™, the online mail delivery service powered by Canada Post. This secure web-based service is available to your employees, 24 hours a day, 7 days a week, in English and French.



Features of this service include:

- Electronic Postmark™ and RCMP-audited data security system
- Email Notification. If your employee chooses the option, epost™ will send an email notification to notify them of new mail.
- Online storage of important documents for seven years

**Note:** 2018 Online tax forms via epost™ are delivered in PDF format, and are available from **December 3, 2018 – March 29, 2019**. Tax forms processed outside of this time frame will produce paper forms.

## epost™ Subscription (2018 Tax Forms)

Employer registration **must occur prior to, or with**, the final payroll processing of the year. Please allow yourself additional time to complete the Ceridian agreement and for Ceridian to enter the required system option.

Employee subscription to epost™ and adding ‘Ceridian’ as a mailer, **must be completed 24 hours before tax forms are processed**. Please keep in mind that if an employee misses the opportunity to subscribe, they will receive paper tax forms and must wait until the following year-end to receive online tax forms.

## epost™ Tax Form Holding Period and Release

### Default Holding Period

It is important to note that online tax forms are held by Ceridian for a default of 3 calendar days before being released to epost™ for delivery (pay statements are available on pay date). The purpose of the 3 day holding period is:

1. To allow for client review and verification of accuracy.
2. To provide the opportunity to re-run tax forms in situations where changes or updates are required.
  - If tax forms are re-run within the 3 day holding period, the original tax forms will be **overwritten** with the new tax forms
  - If the 3 day holding period has expired, subscribed employees will receive **2 copies** of their tax form(s) in their epost™ mailbox (the date stamp will identify which form is the most current).

### Holding Period Override

Once tax forms have been processed, you may, on a per request basis, contact your Service Delivery Team to override the default setting to:

- Waive the 3 day waiting period, releasing tax forms to epost™ for delivery, or
- Defer the release to epost™ beyond the default 3 day holding period until further notice. You are required to contact Ceridian a second time when you are ready to have forms released to epost™.

## Imposed Release

Irrespective of the holding period, in order to ensure all employees receive their tax forms prior to CRA's and Revenu Québec's deadline of **February 28, 2019**, all pending employee tax forms will be released to epost™ for delivery on, **February 22, 2019**.

Please contact your Service Delivery Team for further information.

## epost™ Registered Employees

The year-end balancing report identifies when an employee will receive online tax forms. On the Employee Totals report, an 'E' displays between the province code and employee status.

For epost™ pay statements, please refer to your Payroll Register and Payroll EFT Summary. An '(E)' displays on the Payroll Register at the end of the banking information and on the Payroll EFT Summary before the sequence number.

## Dating of Payrolls

Legislation requires that amounts (e.g. earnings, statutory deductions, etc.) belong to the year in which they are paid. This is determined by the **payment date**. For example, if a pay period ends on December 31, 2018 and is paid on January 4, 2019, this is considered earnings for 2019 and, therefore, to be included in the 2019 tax form.

# Checklist of 2018-2019 Year-End Activities

This checklist is your primary tool for processing your year-end with Ceridian. All tasks are sequentially ordered, and references to other sections of this guide are provided. Use this checklist to ensure that all necessary tasks are completed in order and on time.

## November 2018



<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you plan to attend Ceridian’s Year-end Seminar, ensure you have registered. Visit <a href="http://www.ceridian.com/ca">www.ceridian.com/ca</a> , <b>Support</b> → <b>Employer support</b> → for details.	
<input type="checkbox"/> To prepare for tax form initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. See <i>How to Initiate the Production of Your Tax Forms with IVR</i> , page 52 for details.	
<input type="checkbox"/> When you receive your preliminary year-end reports package, follow the instructions for each report to ensure that the information it contains is correct as of the pay period ending date shown in the upper right-hand corner of each report.  For each of the following items, verify that they are correct by checking the relevant reports. For further information see <i>Year-End Reports</i> , page 22.	At least 5 days prior to your final input with a 2018 cheque date
<input type="checkbox"/> For each employee (including those on terminated status, verify: <ul style="list-style-type: none"> <li>• Name and address</li> <li>• Social Insurance Number</li> <li>• CPP/QPP, EI and QPIP (Québec Parental Insurance Plan) deficiencies</li> </ul>	

<input checked="" type="checkbox"/> Action	Deadline
<ul style="list-style-type: none"> <li>• Province(s) of employment for 2018</li> <li><input type="checkbox"/> Verify Business Number(s) (BNs) and/or Québec Remittance Account Number(s)</li> <li><input type="checkbox"/> Verify EI/QPIP reduced rates, with associated BNs, for 2018.</li> <li><input type="checkbox"/> Review Earnings and Deduction/Benefit Matrix to ensure all codes are accurate and are directed to the appropriate box on the T4/RL-1.</li> <li><input type="checkbox"/> If your payroll includes employees in any of the following provinces, verify:             <ul style="list-style-type: none"> <li>• Manitoba Health and Post Secondary Education Tax Number</li> <li>• Ontario Employer Health Tax Number</li> <li>• Newfoundland and Labrador Health and Post Secondary Education Tax Number</li> <li>• Northwest Territories/Nunavut Payroll Tax Number</li> <li>• Nova Scotia WCB account number and rate</li> <li>• CSST employer number and rate, Revenu Québec Identification No.</li> </ul> </li> <li><input type="checkbox"/> If applicable verify:             <ul style="list-style-type: none"> <li>• Deferred Profit Sharing Plan Number(s)</li> <li>• Registered Pension Plan Number(s) (plan # must be 7 numeric digits)</li> </ul> </li> <li><input type="checkbox"/> <b>If your payroll has employees in any of the provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU) and the projected earnings for these jurisdictions for the new year may result in a change in the way that Ceridian calculates your provincial health care levy, please contact your Service Delivery Team.</b></li> </ul>	
<ul style="list-style-type: none"> <li><input type="checkbox"/> Plan for the first pay of 2019, and for any special bonus or vacation runs, if required. For date and schedule information, see <i>Important Holiday, Bank, and Direct Deposit Dates</i>, page 19.</li> </ul>	December 1, 2018

## December 2018

☑ Action	Deadline
<input type="checkbox"/> Review your form counts for all payrolls under the same business registration number and ensure your filing method is set appropriately for mandatory electronic filing	Prior to processing tax forms
<input type="checkbox"/> Verify and reconcile the remittance amounts made by Ceridian, on your behalf, during the year by comparing them with the reports from the appropriate government agency (For example: PD7A for Federal and TPZ-1015.R. 14(1,2,3,4)-v for Québec).	
<input type="checkbox"/> Notify Ceridian, in writing, of any changes to your company's EI/QPIP reduced rates, CRA and Revenu Québec remittance frequencies, and/or WCB assessment rate effective for 2019.  Advise Ceridian of any changes to your CSST assessment rate effective for 2019, if applicable (Québec employers only).	Minimum 7 business days prior to your first payroll of 2019
<input type="checkbox"/> <b>If you have a weekly or biweekly payroll and your cheque date would normally fall on January 1, 2019, see <i>Dating Your Final Pay of the Year</i>, page 26.</b>	
<input type="checkbox"/> <b>If pension adjustments (PAs) are being calculated by an actuary, ensure that they are available prior to processing your tax forms. See <i>Calculating Pension Adjustments (PAs)</i>, page 24.</b>	
<input type="checkbox"/> <b>If you have employees in Ontario, forward your annual EHT Exemption amount for 2019 to Ceridian. For further information, see <i>Ontario Employer Health Tax (EHT)</i>, page 58</b>	Minimum 7 business days prior to your first payroll of 2019
<input type="checkbox"/> <b>If you have employees in Nova Scotia, forward your 2019 WCB rates to Ceridian.</b>	Minimum 7 business days prior to your first payroll of 2019

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> <b>If you have employees in Québec</b> , inform Ceridian of your total Worldwide Wages amount for 2018 by completing and faxing the Formulaire d'information pour le Fonds des services de santé du Québec / Québec Health Services Fund Information Form, page 74 to your Service Delivery Team.	Minimum 7 business days prior to processing your first pay of 2019
<input type="checkbox"/> Using the appropriate method for your input format, signal which payroll run will be the last one dated in 2018. For information about signalling, see <i>Signalling Your Final Pay Run of the Year</i> , page 25.	
<input type="checkbox"/> <b>If you have employees in Québec</b> , inform Ceridian of any changes to your CSST rates.	
<input type="checkbox"/> <b>Ceridian Insync users:</b> Perform year-end processing (see <i>Ceridian Insync at Year-End</i> , page 29).	
<input type="checkbox"/> Confirm that your payroll output from the final pay of the year (where the year-end signal was processed) contains your new set of year-end balancing reports for verification.	

## January 2019

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> <b>To terminate employees in the first pay period of 2019</b> , see <i>The First Pay of the New Year</i> , page 37.	
<input type="checkbox"/> <b>If you have a company pension plan under Code GE</b> , and each employee is set in the previous year with a YTD maximum amount, these amounts must be re-entered in the new year. Please contact your Service Delivery Team for assistance.	
<input type="checkbox"/> Ensure that tax exemption amounts for employees, other than basic single or basic married, are updated with your first payroll of the year.	First pay period in 2019

☑ Action	Deadline
<input type="checkbox"/> Deduction codes 1E-8E or 10E-89E allow for a target feature where the deduction automatically stops once the deduction reaches zero. If you are using this feature and the target amounts for the employees reached zero earlier in the year, you must enter new target amounts to activate the deduction at some point in the new year (e.g., United Way).	First pay period in 2019
<input type="checkbox"/> Ensure that any exception tax (YD, YQ , TA or QA) amounts for employees who have CRA/Revenu Québec letters (for reductions in taxable remuneration) and/or TK3 or PK3 amounts for federal/provincial tax credits are reviewed and re-set to zero on the first pay of the new year, or adjusted as required.	First pay period in 2019
<input type="checkbox"/> Ensure that any commissioned employees' tax amounts (YD, YQ and YE) are re-entered on the first pay of the new year based on new TD1X form information.	First pay period in 2019

## January – February 2019



☑ Action	Deadline
<input type="checkbox"/> Review Ceridian's important dates and deadlines detailing when adjustments and y-runs must be received and processed, and when tax form initiation must occur. See <i>Important Dates and Deadlines</i> , page 39. <b>If you are unable to meet any deadline, please contact your Service Delivery Team</b> for advice on how to proceed.	
<input type="checkbox"/> After processing and validating all required adjustments, initiate the production of your tax forms. See, <i>How to Initiate the Production of Your Tax Forms with IVR</i> , page 52.	
<input type="checkbox"/> <b>If you submitted adjustments to be processed for your tax forms after your last pay of 2018</b> , you are responsible for remitting to the appropriate agencies any source deductions (Tax, CPP/QPP, EI, QPIP, CSST, WCB, etc.) caused by the adjustments, by the specified deadline imposed by those agencies.	



<input checked="" type="checkbox"/> Action	Deadline
<p><input type="checkbox"/> Along with your T4s/RL-1s, you will receive a new set of year-end balancing reports.</p> <div style="border: 1px solid black; padding: 5px; background-color: #f0f0f0;"> <p><b>Note:</b> These year-end balancing reports are the same as those received with your last pay of the year, <b>unless</b> you made any year-end adjustments between your last pay of 2018 and the processing of your tax forms. These changes are reflected in these reports.</p> </div> <p>Ensure that you have received:</p> <ul style="list-style-type: none"> <li>• your new set of year-end balancing reports</li> <li>• the correct number of tax forms</li> </ul> <p>Verify that the information reported on your tax forms is correct. If there are any discrepancies, please contact your Service Delivery Team immediately.</p>	
<p><input type="checkbox"/> After verifying that the T4s/RL-1s are correct, distribute them to your employees.</p> <div style="border: 1px solid black; padding: 5px; background-color: #f0f0f0;"> <p><b>Note:</b> Failure to distribute tax forms to employees before this deadline may result in penalties (fines) being levied by CRA/Revenu Québec.</p> </div> <p>For further information see <i>Submission of Tax Forms</i>, page 53.</p>	February 28, 2019
<p><input type="checkbox"/> <b>If you have employees in British Columbia</b>, you are responsible for filing your BC WCB reports and remittances (if applicable) for 2018. Your provincial WCB should communicate the rates at which to calculate your premiums owing.</p>	By the due date displayed on your form.
<p><input type="checkbox"/> <b>If you have employees in Newfoundland and Labrador</b> and the Newfoundland and Labrador gross earnings for 2018 are \$1,200,000 or greater, you are responsible for submitting an Annual Declaration Return form, along with your T4 and/or T4A Summaries, to the Department of Finance. See <i>Newfoundland and Labrador Health and Post Secondary Education Tax (HAPSET)</i>, page 65.</p>	
<p><input type="checkbox"/> <b>If you have employees in Québec</b>, you are responsible for submitting the RL Summaries (RLZ-1.S-V) to Revenu Québec. See <i>Electronic Filing</i>, page 53.</p>	February 28, 2019

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> <b>If you have employees in Québec</b> , you are responsible for filing your CNT levy and WSDRF with Revenu Québec (preferably along with your RL-1 Summary).	February 28, 2019
<input type="checkbox"/> <b>If you have employees working in provinces other than Québec and Nova Scotia</b> , you are responsible for remitting your WCB premiums (if applicable) for 2018. Your provincial WCB should communicate to you the rates at which to calculate the premiums owing.	Please check with your WCB board for due dates

## March 2019

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> <b>If you have employees in Ontario</b> , you are responsible for filing an annual Ontario EHT return, to reconcile the annual tax due against the instalments made. This is the employer's responsibility, even if Ceridian remits your EHT premiums on your behalf. See <i>Ontario Employer Health Tax (EHT)</i> , page 58.	March 15, 2019
<input type="checkbox"/> <b>If you have employees in Québec</b> , you are responsible for completing and filing your annual Québec CSST report to reconcile the annual premiums due against the instalments made in 2018.	March 15, 2019
<input type="checkbox"/> <b>If you have employees in Ontario</b> , you are responsible for filing your Ontario WSIB reports and remittances (if applicable) for 2018. The WSIB should communicate to you the rates at which to calculate your premiums owing.	March 31, 2019
<input type="checkbox"/> <b>If you have employees in Manitoba</b> and the Manitoba gross earnings for 2018 are \$1,250,000 or greater, you are required to file an annual report that includes a copy of your information summaries (i.e. T4, T4A) requested from CRA. See <i>Manitoba Health and Post Secondary Education Tax</i> , page 61.	March 31, 2019

# Important Holiday, Bank, and Direct Deposit Dates

Year-end is a process that requires much consideration to important dates and deadlines, especially around the holiday season, near the end of December and beginning of January. This section lists all of the important holiday dates, bank dates, and direct deposit dates that you should consider during the year-end season.

## Processing the First Pay of the New Year

If you plan to submit your first pay of the new year (2019 cheque date) prior to December 13, 2018, please contact your Service Delivery Team in advance, to ensure the new 2019 CRA/Revenu Québécois tables are in place.

**ACTION REQUIRED:** Please contact your Service Delivery Team to determine if it is possible to process your 2019 payroll.

## Important Dates for Employers with Direct Deposits (EFTs)

In November, review a December calendar to ensure your December and January payrolls are processed early enough to guarantee deposits are made on time. The following input schedule is recommended for releasing EFT (Electronic Funds Transfer) payments so that all employees receive payment on the due date.

EFT Payment Date	Input to Ceridian
December 21, 2018	December 18, 2018
December 24, 2018	December 19, 2018

EFT Payment Date	Input to Ceridian
December 27, 2018	December 20, 2018
December 28, 2018	December 21, 2018
January 2, 2019	December 24, 2018
January 3, 2019	December 27, 2018
January 4, 2019	December 28, 2018

Any payrolls processed outside of these recommended guidelines are processed on a best-effort basis by the receiving banking institutions. Ceridian is unable to speed up the processing of deposits with the banks once the EFT information has been released to them. Due to bank closures, no EFT files are processed on Tuesday, December 25, 2018, Wednesday, December 26, 2018, and Tuesday, January 1, 2019.

## 2019 Bank Holidays

The Canadian Bankers Association has advised that federally regulated banking institutions are obligated under federal law to observe the statutory holidays stipulated in the **Canada Labour Code**. The observance of provincially legislated holidays is a discretionary business decision made by each bank.

It is recommended that you contact your banking institution directly regarding their holiday schedule or regarding any days of interest.

2019 Date	Holiday	Bank Holiday
Tuesday January 1	New Year's Day	Bank
Wednesday January 2	Day After New Year's Day (QC)	Bank for Quebec (clothing industry only)
Monday February 18	Family Day (AB, BC, ON, SK, NB)  Islander Day (PE)  Louis Riel Day (MB)  Nova Scotia Heritage Day (NS)	Bank for multiple provinces
Friday February 22	Yukon Heritage Day (YT)	Bank for YT Only
Friday April 19	Good Friday	Bank
Monday May 20	National Patriots Day (QC)  Victoria Day	Bank

2019 Date	Holiday	Bank Holiday
Friday June 21	National Aboriginal Day (NT, YK)	Bank for NT and Yukon
Monday June 24	St. Jean Baptiste (QC)	Bank for Quebec Only
Monday July 1	Canada Day	Bank
Monday August 5	British Columbia Day (BC) Saskatchewan Day (SK) New Brunswick Day (NB) 1st Monday in Aug. (NU/NT) Optional Civic Holiday (ON/PE) Optional Heritage Day (AB) Optional National Day (NS) Optional Terry Fox Day (MB)	Bank for multiple provinces Only
Monday August 19	Discovery Day (YT)	Bank for YT Only
Monday September 2	Labour Day	Bank
Monday October 14	Thanksgiving Day	Bank
Monday November 11	Remembrance Day	Bank
Wednesday December 25	Christmas	Bank
Thursday December 26	Boxing Day	Bank

## Year-End Reports

Because the year-end process can be very involved, it is important to start looking at, and adjusting, your employee information as early as possible. Where possible, you should make your adjustments in November, to ensure that all information is accurate and complete for your final pay submission at the end of the year.

With your first payroll with a cheque date in November, you will receive your year-end preliminary reports package, which includes the following reports:

- Tax Returns Exception Report
- General Client Information
- Earnings and Deduction/Benefit Matrix Reports
- Name, Address and S.I.N. Report
- CPP/QPP Deficiency Report
- EI Premium Deficiency Report
- QPIP Premium Deficiency Report
- T4/T4A Employee Totals Report
- T4/T4A Recap Reports
- Relevé 1 and 2 Employee Totals Report (if applicable)
- Relevé 1 and 2 Recap Report (if applicable)

Follow the instructions accompanying each report to ensure that the information it contains is correct as of the Pay Period Ending date shown in the upper right-hand corner.

With your last pay of the year, you receive the same set of reports, with the following differences:

- The Name, Address and S.I.N. Report is not included
- The WCB Assessable Earnings Report is included
- For Ontario employers, the Ontario EHT (Employer Health Tax) Report is included

**Note:** To commence your review earlier in the year, the above package of reports can be requested off cycle throughout the year. Please contact your Service Delivery Team to request a package. (Additional service fees apply.)

## Reviewing Important Information Required by Ceridian

It is necessary to have the following information on file, where applicable. Review the relevant reports to ensure that all information listed below appears correctly. If any item(s) are either missing or incorrect, please advise Ceridian as soon as possible.

### Required Employee Information

The following information is required for each employee, including those in a terminated status:

- Current address, including province/territory and postal code (see *Canada Post Province and Territory Symbols*, page 70)
- Social Insurance Number (S.I.N.)

**Note:** An invalid or missing Social Insurance Number may result in a penalty imposed by CRA or Revenu Québec .

### Required Employer Information

- Business Numbers (BNs) - Confirm these numbers are correct by comparing them to your CRA PD7A form. PD7As are available online through CRA's My Business Account.

**Note:** If your BN number(s) are missing or invalid, tax forms are not produced.

- Province of Québec Remittance Identification Number - Confirm this number is correct by comparing it to your Revenu Québec form TPZ 1015.R.14.#-V.
- EI reduced rates, with associated BNs, for 2019
- Remittance Frequency changes
- Manitoba Remittance Number for Health and Post Secondary Education Tax
- Ontario Employer Health Tax Number
- Newfoundland and Labrador Health and Post Secondary Education Tax Number
- Northwest Territories/Nunavut Payroll Tax Number
- Nova Scotia WCB account number and rate
- WCB/WSIB/CSST rate changes
- Deferred Profit Sharing Plan Number(s)

- Registered Pension Plan Number(s) - must be 7 numeric digits. Confirm the accuracy of these numbers by comparing them to your policy plans.
- Total Worldwide Wages from previous year for QHSF

## Calculating Pension Adjustments (PAs)

Refer to CRA's **Pension Adjustment Guide** (Publication No. T4084) for a detailed explanation of the PA calculation for each different type of plan (i.e., money purchase, deferred profit sharing, defined benefit). The maximum reportable pension adjustments for 2018 are:

- \$26,500 for Money Purchase plans
- \$13,250 for Deferred Profit Sharing plans
- \$25,900 for Defined Benefit plan  $[(\$2,944.44 \times 9) - \$600]$

**Note:** If you have pension adjustments to report and an actuary is providing the details for you, ensure they are aware that you must have the information prior to processing your tax forms - especially if you wish to have your tax forms electronically filed by Ceridian. Refer to the Deduction/Benefit Matrix included with your year-end report package to confirm that a code exists to report the PA amounts.



# Processing Your Final Pay of the Year

## Signalling Your Final Pay Run of the Year

An essential part of the year-end process is identifying which payroll run is the last for the tax year. There are two opportunities to enter this signal, the last payroll processed in the current year, or the first payroll processed in the new year. This signal performs four very important tasks:

1. Resets year-to-date totals to zero for the first pay of the new year (January 2019)
2. Takes a copy or snapshot of the 2018 year-to-date totals to be used for 2018 tax form production
3. Produces a new and complete set of 2018 year-end balancing reports for verification
4. Causes the statutory deduction calculations for 2019 to apply to the first run of the new year (with a cheque date of 2019).

## Coding Your Final Pay Run of the Year

Select one of the following year-end codes to indicate that the payroll you are transmitting is the final payroll of the tax year (see the appropriate section of this guide for detailed instructions on where and how to enter the code according to your input method or product type):

**Note:** It is very important that any year-end signal (A, B, C or M, N, O) is transmitted and processed **ONLY** on the pay(s) for which you intend to reset the year-to-dates to zero (this can be on a regular run and/or an extra run).

Code	Description
<b>Code A:</b>	Resets all YTD earnings, deductions, company portions, taxable benefits and any prepaid CPP/QPP/EI/QPIP to zero before the first pay of the new year is processed.
<b>Code B:</b>	Same as Code A except that the CE YTD column is not reset to zero. An example would be if you were using the CE column for loan deductions or for tax-paid vacation pay.
<b>Code C:</b>	Same as Code A except the CE and CR YTDs are not reset to zero.

**Note:** Vacation pay (VA), Holiday pay (WA), Sick time (SE) accumulators, and garnishees are not zeroed out, nor are any target values on file and/or commencement dates associated with targets. If you have any deduction/benefit codes that should **NOT** be reset to zero in the new year, please contact your Service Delivery Team for assistance.

If the year-end signal is missed on the final pay of the year, you still have the ability to clear out the YTD totals on the first run of the new year, by entering one of the following codes in the appropriate field:

Code	Description
<b>Code M:</b>	Same as Code A, however zeroing is done prior to the processing of the current payroll run.
<b>Code N:</b>	Same as Code B, however zeroing is done prior to the processing of the current payroll run.
<b>Code O:</b>	Same as Code C, however zeroing is done prior to the processing of the current payroll run.

**Note:** For Ceridian Insync users remember to remove the M, N or O before the next payroll run to avoid clearing the Year-to-Date totals again.

## Dating Your Final Pay of the Year

Legislation requires that earnings belong to **the year in which they are paid**. This is determined by the cheque date. For example, if a pay period ends on December 31, 2018, and is paid on January 5, 2019, this is considered earnings for 2019, and therefore to be included on the 2019 tax form.

If the cheque date for your final pay of 2018 would normally fall on January 2, 2019, you must decide if you are paying your employees on the banking day before (December 31, 2018) or after (January 4, 2019) that date. If you pay them before, this could create an additional pay period in 2018 for weekly and biweekly

payrolls. If this affects you, follow the instructions in Preventing CPP/QPP Deficiencies (When Processing a 27th or 53rd Pay of the Year), page 27.

# Preventing CPP/QPP Deficiencies (When Processing a 27th or 53rd Pay of the Year)

## Biweekly and Weekly Payrolls Only

Every 7th year for weekly pay frequencies, and 11th year for bi-weekly pay frequencies, employers process an extra pay of the year (27th or 53rd). In these instances, the CPP/QPP exempt earnings should not be applied. The following table provides you with the required Ceridian code that must be processed and where to enter that code. Please adjust your pay cycles accordingly.

Product	Description
Ceridian Insync	On the <b>New Pay</b> window, enter the pay period as 53 (weekly) or 27 (biweekly).  In the <b>Pay Cycle for Last Pay of the Year (Settings → Payroll → Pay Cycle)</b> , select the <b>Settings</b> tab, and enter <b>P</b> in the <b>Special Pay</b> field.

**Note:** This signal needs to be removed after the payroll is processed, as it is not valid for the subsequent year-end processing.

## What is a Masterfile and What Does it Have to do With Year-End?

No matter what type of payroll you have, Ceridian maintains a masterfile for your payroll containing all the basic information required for your payroll processing, including employee names, addresses and S.I.N. This information is printed on your T4s/RL-1s. Your masterfile can be updated at any time, although it is particularly important to ensure that any changes, which apply to your 2018 payroll, are input on or before your last pay of the year.

## Changes on or Before the Final Pay of the Year

To have the correct information appear on the T4s/RL-1s:

- When you receive your preliminary year-end reports package, verify the information in the reports and submit any changes with your payroll on or before the final pay of the year.
- Name, address, and S.I.N. changes should be updated through your regular data entry. Remember to use the official 2-letter province/territory symbols – see *Canada Post Province and Territory Symbols*, page 70. This ensures that your masterfile information is kept current with the masterfile information on Ceridian's system.

**Note:** If this is not done prior to or with your final pay of the year, you need to enter this information as a year-end adjustment AND then re-enter it with the first regular run of the new year.

## Changes After the Final Pay of the Year

If you have additional 2018 changes after the final pay of the year has been processed, a year-end adjustment run(s) (y-run) must be submitted for processing in January or February to update your tax forms. See *Year-End Adjustments*, page 39.

If you have additional 2018 changes after the final pay of the year has been processed and this is determined **prior to December 31**, an extra run (E-run) may be initiated with a cheque date no later than December 31.

Should you wish to exercise this option (E-Run):

- The year-end signal used with your final run must be repeated to ensure the information is included in the correct taxation year.
- The payment date must be December 31 to ensure that statutory deductions are allocated to the correct taxation year with CRA/Revenu Québec.
- EFT payments must be suppressed if processed after December 24.
- Follow the guidelines for processing an E-run.

**Note:** If you have any questions regarding processing an E-run to perform these adjustments, please contact your Service Delivery Team.

# Ceridian Insync at Year-End

If you are using Ceridian's Insync HR Attendance Module, please contact your Service Delivery Team for further details on Year-End Processes.

## Setting up Your Final Payroll Run of 2018

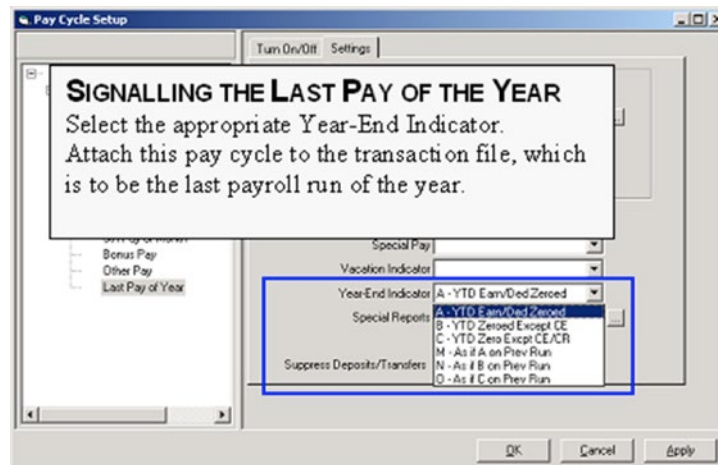
In addition to following the same processing steps you would for any other run of the year, you must also complete some additional steps to close off your payroll for the year.

### To signal which pay run is the final one of the year:

1. Use a special Pay Cycle, set up in the same way as your regular Pay Cycles (see "Pay Cycle Setup" in the online Help). From the list of available Pay Cycles in the **Pay Cycle Setup** window, select **Last Pay of Year**.

This Pay Cycle contains the same codes and settings normally used for the last pay of the month, with the addition of a code in the **Year-End Indicator** field – see *Processing Your Final Pay of the Year*, page 25.

2. Confirm that the additional codes and settings are set up within this new pay cycle to avoid errors in processing your final run of the year.



**Note:** When setting up pay period 001, ensure that the send date is in the New Year.

## Processing a Year-End

Ceridian's Insync year-end processing function automatically performs the following:

- Creates a “snapshot” of employee data as of the last pay of the selected year, used for producing T4s/RL-1s
- Transfers any employees terminated during the year to payroll 9999

**Note:** It is important to follow the correct order of operations for running the year-end process. Failure to do so results in errors. If the following order of operations is not carried out, terminated employees will not have a location in the final register; and therefore will not be available to view on screen.

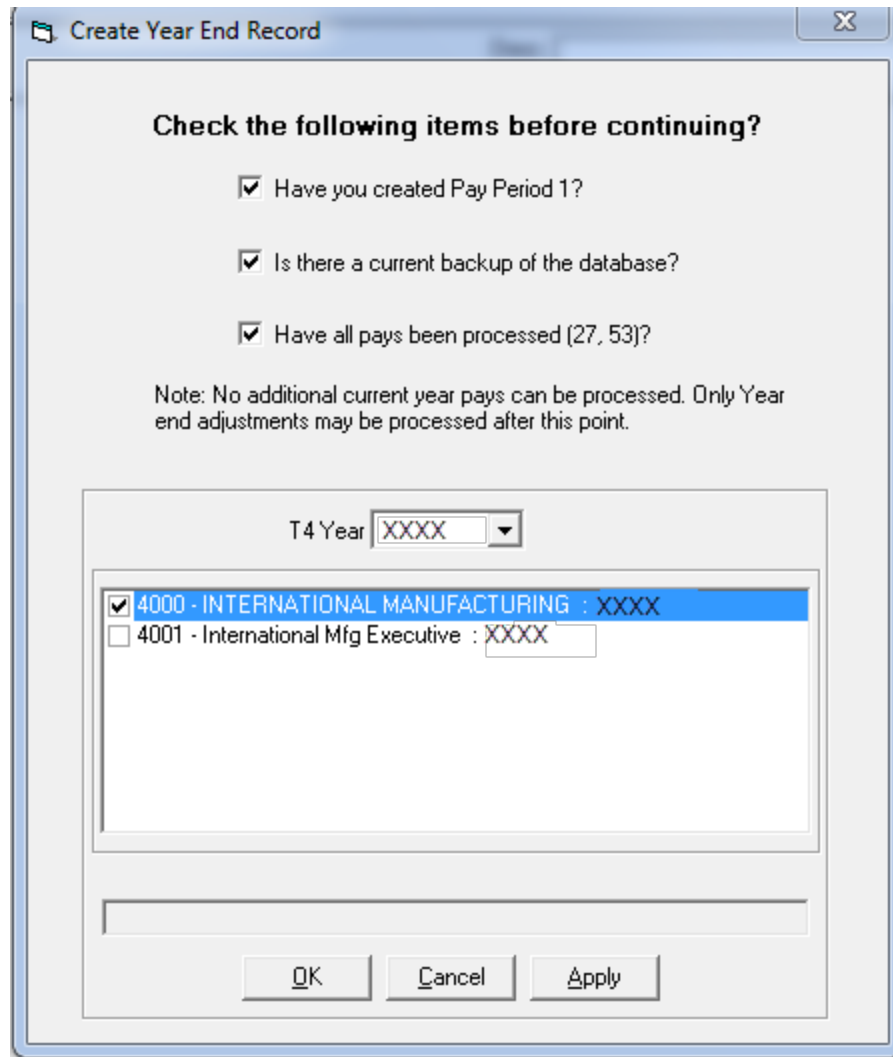
### Before You Begin the Year-End Process

1. Ensure all other users are logged out of Insync.
2. Ensure you are running the process **after** the last pay of the year has been processed and **prior to** sending pay period 001 for processing.
3. Process any additional Extra runs that may be required for 2018.
4. You **must** initiate the receiving of your payroll register from the last pay of the year (or extra run) and verify everything is correct. (From the main menu, select **Comm** → **Receive**.)
5. Run any canned reports from the Insync Library that you may need. Once the process is run, employees terminated in 2018 are no longer available.

#### To process a Year-End:

1. Select **Tools** → **Year-End** → **Process**.

The **Create Year-end Record** window opens.



2. Confirm that the following three requirements have been completed by selecting the three check boxes:
  - Pay Period 1 for the new year has been created (with Send Date in the new year)
  - All pays for the current year have been transmitted and processed
  - You have a backup of the database immediately prior to performing this function

**Note: Ceridian does not maintain a backup of your database.**

3. In the **T4 Year** field, select the year for which you are processing the year-end.
4. In the list box, select the check box(es) for the account(s) for which to process the year-end. The last tax year the process completed is displayed next to the payroll number.

**Note:** If the number of employees is high, this process can take some time. It is recommended that if the employee count is over 1,000, the year-end process should be run for only one account at a time.

5. Click **OK**.

Terminated employees are not deleted from your database when you process a year-end. They are automatically moved to payroll 9999 and are accessible for a y-run, if necessary.

## Points to Note

- A year-end can be processed only once, per account, per tax year.
- This process must be performed for each account number in your database.
- Pay Period 1 for the new year cannot be made current until the year-end process has run. It can be accessed for data entry, but is considered future dated until the year-end is processed.
- If you are using Ceridian's Insync **Attendance** module, you may need to run a recalculation for your Attendance Plan(s) – please contact your Service Delivery Team for further information.
- If the year-end process is completed prior to downloading the register, you have two options:
  - Use paper register for terminated employee information or
  - Reload a backup of the database following last pay of the year, download the register, and redo the year-end process.

## Year-End Adjustment Runs (Y-Runs)

To make changes to employee information after the year-end process has been run and the first pay of the new year has been processed, you must perform a year-end adjustment run (y-run). Running the year-end process automatically creates a Year-End Pay (transaction file) for the year-end processed.



**Note:** Multiple adjustment runs can be processed. However, charges do apply to each adjustment run. Where possible, it is recommended that you gather all adjustments and process them at one time.

### To perform a Year-End Adjustment Run (Y-Run):

1. Click **Tools** → **Year-End** → **Open**.

The Year-End record, which can be edited, opens. When you are in Year-End mode, only specific windows are accessible for year-end adjustments



(inaccessible icons are greyed out). Click on any employee in the tree list to access these screens:

- Employee Information screen
  - Position/Comp/Equity screen
  - One-Time Data Entry screen – be sure to use either Reversal or Manual mode
  - Custom One-Time Data Entry screen
  - Advanced Data Entry screen
  - Permanent screen – screen 4
2. **IMPORTANT** - Enter all year-end adjustments according to the instructions in *Year-End Adjustments*, page 39.
  3. Create a separate data entry batch for year-end adjustment.
  4. Select an employee name to make the window icons accessible.
  5. When adjustments are complete, balance your totals, verify your data and then transmit the file to Ceridian as usual. (Please keep in mind that you should transmit only one transmission, per payroll, per Ceridian production run).

## Points to Note

- If necessary, modify your filter options so that all employees appear by selecting **Setup** → **User Preferences**.
- Terminated employees added after the year-end processing has been performed will remain on your database. If required, use the **Custom Delete** function to delete these employees once your tax forms have been processed.
- You cannot create a second y-run until the first y-run has been sent and processed.
- If multiple y-runs are needed, repeat the same cheque date, pay period end date, pay cycle, and pay period number as your last pay of the year (the cheque date **MUST** be a 2018 date or the y-run will reject). However, remember to identify multiple y-runs with different descriptions to make them more identifiable (e.g., 'y-run #1', 'y-run #2') and choose a new Send date (after the last y-run send date). Choose a date after January 1, 2019 but prior to the send date of your first regular payroll of January 2019.
- It is not necessary to select any pay cycle deductions, as these sections are ignored.
- Process as many y-runs as required before initiating the production of your Tax Forms. If subsequent y-runs are required, ensure that you are using a new file each time. **Do not** send previously processed y-run files.



- If multiple y-runs are required, adjustments keyed should reflect the additional change required since the last y-run was processed, with the exception of special codes Z31-Z50. See Coding the 'Other Information' Area of the T4, page 47.
- Identify the order of the processed y-runs based on the run date and run number printed in the lower right-hand corner of your reports.

## Creating Additional Y-Run Transaction Files

Additional y-run transaction files can only be created after the previous y-run has been sent for processing.

### To create additional Y-Run Transaction Files:

1. Open the Year-end database: **Tools** → **Year-end** → **Open**.

**Note:** When entering this window to make adjustments for additional y-runs, Ceridian Insync defaults to the previous year-end run already sent. Another unique transaction file must be created.

2. Click the **New Pay** icon  to open the **New Pay** window.

**Note:** The following screen shot is just a SAMPLE. **Please do not use these dates or detail for actual input.**

**Edit Pay - 4000 - 2016/01/01 - 2016/01/01 Trans.**

Employer	4000 - INTERNATIONAL MANUFACT	Cheque Date	2016/01/07
Send Date	2016/01/01	Register Date	2016/01/07
Run Type	Reg Pay	Pay Period Start	2015/12/28
Pay Period Num.	01 <input type="checkbox"/> Force Pay Period Num.	Pay Period End	2016/01/11
Description	2016/01/01 Trans.	Time Clock Period Date	
Half-Advance			
Pay Cycle	1st Pay of Month	Pay Cycle Options	
Cheque Message			

Cheque Message

Num...	English	French
1	Car Allowance included thi...	
2	Commision included this pay	
3	Happy Holidays!	

Sent  
 Generated

Link to Pay    Add Message    Edit Message    Mass Setup

OK    Cancel    Apply



**Note:** Send dates must be in the past, but not the same as any previously used Send Dates. A suggestion is to use the Send date of the original y-run plus one day. The cheque date **MUST** be a 2018 date or the y-run will reject. Other Date fields can be left as defaults.

3. In the **Run Type** field, select **Year-End Run**.  
The Pay Cycle defaults to **Blank Pay Cycle**.
4. Click **OK** to save.
5. Exit Ceridian Insync and restart.
6. Open the Year-end database: **Tools** → **Year-end** → **Open**.  
To do this, you must select an employee from the tree view and have your batch already created.
7. Proceed to key your new adjustments with values to increase or decrease the year-to-dates from the last y-run processed.

**To remove a year-end run that was created but unused:**

**Note:** Use **CAUTION** to ensure you remove the correct file

1. Go to **File** → **New Pay** → **View pay** and select the sent flag.
2. Restart Insync. The transaction file will be removed.

## Setting up Employer Defaults (Tax Exemptions)

Use the **Setup Employer Defaults - New Employee** window to define defaults specific to your payroll. If the amount for the basic Federal Tax Exemption or Provincial Tax Exemption has changed for the new year, change it here, so that any new employees keyed after this change display the correct amount.

### **To set up employer Defaults:**

1. Select **Setup** → **Defaults**.
2. In the tree view, select the **Employer**.
3. Select **New Employee**.

# The First Pay of the New Year

## Terminations

Terminating employees on the first pay of the new year requires special status codes. The codes are dependant on whether or not you intend to keep the employee on the company masterfile.

To retain Ceridian masterfile information for employees terminating in the first pay of 2019, Status codes **U**, **R** or **F** should be used for those employees.

Status code **T** should **NOT** be used at this time, as it immediately deletes the employee information from the Ceridian 2019 masterfile, which may be required at next year-end for T4/RL-1 reporting. Any adjustments keyed on the first run of the new year to a status **T** employee are ignored and dropped, and therefore do not exist if required at year-end for T4/RL-1 reporting.

**Note:** “ROE only” runs cannot be processed prior to pay period 1 being transmitted and processed. An extra run must be initiated to prepare your masterfile for the new year. Please contact your Service Delivery Team for further details.

# Electronic Filing

Ceridian files all tax forms electronically. For Ceridian's filing deadlines, see *Important Dates and Deadlines*, page 39.

Failure to meet Ceridian's filing deadline could result in you, the employer, being responsible for filing your company's tax information to CRA and Revenu Québec electronically using an alternate method.

**Note:** Failure to file electronically where required by CRA and Revenu Québec may result in penalties/fines being levied.

For more information on filing tax forms electronically, go to the CRA Website at <http://www.cra-arc.gc.ca/iref/>

## Electronic Filing and Revenu Québec

Revenu Québec requires employers filing more than 50 RL slips of a same type to file them online.

# Year-End Adjustments

It is recommended that all changes required to be included in the T4s/RLs are updated to your masterfile on or before the final run of the year. However, this is not always possible, as some information may not be available to you until early in the new year.

It is your responsibility to ensure that all year-end adjustments are properly submitted using the correct system codes for the input method that you use. In order to ensure that these corrections amend your 2018 year-to-dates, and not 2019, a special processing run must be created. This is called a year-end adjustment run or y-run.

**Note:** Additional charges apply for this service.

## Important Dates and Deadlines

It is important to remember that with the year-end process and legislative requirements (for both you, the employer, and Ceridian), there are a number of important dates and deadlines to keep in mind. Review the following information and keep it easily available throughout the tax season.

### Electronic Filing

Activity	Deadline
<p>Y-run adjustments to be <b>keyed by Ceridian</b></p> <p><i>Additional service charges may apply. Y-run adjustments can only be done <u>after the first pay of the new year has processed.</u></i></p>	<p>February 15, 2019.</p> <p>Ensure you provide Ceridian with notification of these adjustments and allow for a minimum of 7 business days for Ceridian to enter data.</p>
Y-run submission	February 15, 2019
Tax form initiation	February 22, 2019

## Missed Tax Form Processing Deadline

Ceridian's tax form processing deadline is February 22, 2019. You could face penalties for late filing. It is recommended that you process your tax forms prior to Ceridian's deadline of February 22, 2019, and resolve any issues with amended tax forms closely thereafter.

**Important:** Please note, there will be no penalties on AMENDED forms that were included in your **original** electronic file to CRA. Any **NEW** forms created after the fact may be considered late by CRA and you may still be subject to CRA penalties. If you discover that you have missed a form after your electronic file has been submitted, please contact CRA and advise them immediately.

Issuing of penalties regarding tax filing is at the discretion of CRA, and there may be situations where an assessment is issued (by CRA) due to circumstances not related to tax form activities handled by Ceridian.

For more information on filing electronically directly to CRA, please visit their site at

<http://www.cra-arc.gc.ca/esrvc-srvce/ef/menu-eng.html>

## Processing Year-End Adjustment Runs (Y-Runs)

If you have already processed the first pay of the new year, year-end adjustment runs enable you to submit adjustments that affect your employees' 2018 year-to-dates and tax forms. Ceridian's system then processes this information and sends back to you a complete set of updated payroll and year-end reports. Other reports may be available; simply make your request known to your Service Delivery Team - they will be able to tell you the cost and timeframe involved in getting them for you.



**Note:** Multiple adjustment runs can be processed. However, charges do apply to each adjustment run. Where possible, it is recommended that you gather all adjustments and process them at one time.

### Mandatory Y-Run Information

- If you have adjustments to process, submit your year-end adjustment run **after** you have processed the **first** payroll of the new year.





**Note:** If you are a semi-monthly or monthly customer, and you are required to process a y-run prior to processing a 2019 payroll, please contact your Service Delivery Team for assistance.

- The year-end adjustment transaction must have the same cheque date, pay period ending date, and pay period number that was used on the last pay of 2018. If the cheque date is not a 2018 date, the y-run will reject.
- Year-end adjustment runs cannot be submitted with a regular payroll run. Keep in mind that you should transmit only one transmission, per payroll, per Ceridian production run.

## Coding Your Y-Run

- Adjustments submitted are not replacement entries. Enter changes to increase or decrease the existing YTD total to the desired amount.
- Entries should be made in **Reversal** or **Manual** mode. Entries cannot be made in **2nd cheque** mode.
- Adjustments done in **Reversal** or **Manual** mode do not have to balance since payments are not generated (as would normally occur with out-of-balance manuals/reversals). If you leave them out of balance, an offsetting Excess Deduction (XD) code is generated. These XD values do not carry forward into your current year's masterfile. Should you wish to act on them in 2018, additional coding in 2018 is required.
- All entries must be made using **one-time override codes** for deductions and earnings:

**Deductions** AX-HX, 1X-8X, 10X-89X, AZ-IZ

T (Federal and Provincial Tax), TQ (Québec, NWT and Nunavut Tax)

P (CPP/QPP), U (EI), K (QPIP)

Tax, CPP/QPP, EI, and QPIP must be entered as overrides. They are not automatically calculated.

**Benefits** CY-HY, 1Y-8Y, 10Y-89Y

**Earnings** SO, OE, PE, XE, VE, WE, O1-O9, O10-O99, X1-X5

**Hours** RT(or R), OT(or 1), DT(or 2), XT(or X), YT(or Y), L, W, T, Q, Codes 3-9 (hours)

X1-X5, O1-O9, or O10-O99 if used as hours codes

- Permanent codes are not paid - e.g. SA, OP, Q1-Q9, Q10-Q99, Y1-Y5

- Any signalled deductions are ignored. These amounts, if they do apply, must be entered as one-time override amounts - e.g., AX 12.00, HX 8.50, CX 15.00, CY 15.00.

## T4A Coding Requirements

- Adjustments to move existing federal tax from a T4 to a T4A can be done by coding T negative and TS positive. Please contact your Service Delivery Team if you are trying to adjust ET = A or ET = B employees.
- Adjustments to post new federal tax onto a T4A can be done by coding TS positive. Please contact your Service Delivery Team if you are trying to adjust ET = A or ET = B employees.

## Characteristics and Features of Year-End Adjustment Runs

- The Payroll Funds Summary and the Executive Summary identify the output as belonging to a year-end adjustment run.
- T4s/RL-1s are not produced when a y-run is processed.
- T4s/RL-1s do not automatically follow a y-run, these must still be requested via IVR
- All year-end adjustments can be keyed by PC customers with four **exceptions**:
  1. Matrix updates (earnings and deduction code changes)
  2. Moving earnings between Business Numbers
  3. Box 29 – Employment Codes
  4. Moving partial year-to-dates between provinces.

These types of adjustments must be submitted to Ceridian via the **Year-End Adjustment Spreadsheet**, which can be found on the Ceridian web site ([www.ceridian.com/ca](http://www.ceridian.com/ca) → **Support** → **Employer Support** → **Year-end guides, forms and documents**). Please see the **SAMPLE Adjustment Spreadsheet** for examples of year-end adjustment entries.

If this affects you, clear communication and sufficient lead time (7 business days) is required for keying prior to the submission of your y-run.

- Y-run adjustments made have no effect on your EI History/ROEs. If corrections are required to amend your EI History/ROEs, then EI/ROE entries must be made to your 2019 input. Please contact your Service Delivery Team if you need assistance.
- Y-run adjustments made have no effect on QPIP history. If corrections are required to amend your QPIP history, then QPIP entries must be made to

your 2019 input. Please contact your Service Delivery Team if you need assistance.

- All entries are processed against your year-end masterfile and have *no effect* on your 2019 masterfile or totals. (E.g., vacation and sick leave adjustments posted on a y-run **do not** affect your current accruals. You must adjust your accrual in a current pay run.)
- More than one year-end adjustment run can be processed. Identify the order of the processed y-runs based on the run date and run number printed on the lower right-hand side of your reports.
- Only one y-run can be transmitted per day per payroll number.
- If multiple y-runs are required, adjustments keyed should reflect the additional change required since the last y-run was processed, with the exception of special codes Z31-Z50. See *Coding the 'Other Information' Area of the T4*, page 47.
- No employee payments are created. All entries are forced to balance to zero net pay.
- **IMPORTANT** - No remittances are made for adjustments that affect any Government agencies. Any amounts owing requires you, the employer, to make the payment. No deduction cheques for third parties are produced.
- All entries for Terminated, Inactive and Leave employees are processed without having to change their status to A (Active).
- Name and Address changes can be made. To incorporate the changes into your 2019 masterfile, ensure that the data is also included in a 2019 payroll transmission to Ceridian.
- New employees can be set up on y-runs for the purpose of producing a 2018 tax form. However, new employees set up on 2018 y-runs will not exist in the 2019 Ceridian masterfile. If the employee is to be paid in 2019, re-enter the new employee information on your next regular payroll run.

## Making Adjustments When Earnings are Stored by Province

If you have employees who worked in different provinces during the year, their earnings have been stored in the Ceridian system according to their province code (PC) at the time of processing. To make a correction to your employee's YTDs stored by province, the method of correction is dependent on whether you are moving part of the earnings and deductions to an alternate province or if you are moving all of the YTDs.

### Moving all Earnings and Deductions

Adjustments to move *all* earnings and deductions between provinces can be processed with a y-run by submitting a unique coding combination. If the employee is presently in the incorrect province code and all earnings and deductions are to be transferred to the correct province, two entries are required:

- PC and the correct province
- PR and the incorrect province

**Note:** PC entries must precede PR entries

**For example:** If an employee was set up in Ontario (PC 5) and should have been set up in Manitoba (PC 6), enter PC 6 then PR 5 to move all of the accumulated earnings and deductions from Ontario to the correct home province of Manitoba.

**Important note for Ceridian Insync customers:** Some Ceridian Insync versions do not currently support the code PC. Therefore, if you have these types of adjustments to make, you must submit them to Ceridian for processing **via the Year-End Adjustment Spreadsheet**. For more information, see *Submitting Year-End Adjustments (Spreadsheet and Form Entries)*, page 44.

### Moving Part of the Earnings and Deductions

Adjustments to move *part of* the earnings and deductions between provinces can be processed with a y-run. However, they **cannot** be keyed by the customer. They must be entered on the Year-End Adjustment Spreadsheet. For more information, see *Submitting Year-End Adjustments (Spreadsheet and Form Entries)*, page 44. Advise your Service Delivery Team if you are submitting this type of adjustment so that sufficient time is available to have them keyed.

## Submitting Year-End Adjustments (Spreadsheet and Form Entries)

There are four types of adjustments that Ceridian customers **cannot** key:

1. Matrix updates (earnings and deduction code changes)
2. Moving earnings between Business Numbers
3. Box 29 – Employment Codes (Can be entered in Advanced Data Entry screen in Insync.)
4. Moving partial year-to-dates between provinces.

These types of adjustments must be submitted to Ceridian via the **Year-End Adjustment Spreadsheet**, which can be found on the Ceridian website ([www.ceridian.com/ca](http://www.ceridian.com/ca) → **Support** → **Employer Support** → **Year-end guides, forms and documents**). Please see the **SAMPLE Adjustment Spreadsheet** for examples of year-end adjustment entries.

It is essential for balancing purposes that you provide separate totals for each code to which you are making adjustments. These adjustment amounts are edited and balanced to the totals that you have submitted. Ceridian will not be able to balance your adjustments if totals are not submitted.

**Note:** If you are a PC input customer, advise your Service Delivery Team that you are submitting this type of adjustment so that sufficient time can be scheduled to have the keying completed prior to the transmission of your y- run.

## Completing the Year-End Adjustment Spreadsheet

These instructions and codes are to assist you in recording year-to-date adjustments for the purpose of T4s/RL-1s. You need only indicate adjustments for items that affect T4s/RL-1s. All amounts (other than the special **Z31-Z50** codes for the Other Information area) add to or subtract from the existing year-to-date amounts shown on your year-end reports. For negative values, enter a leading minus sign.

### 1. Adjusting YTD Gross, statutory deductions and Québec provincial deductions.

Indicate the code to be adjusted as well as the amount. Total all columns at the bottom of the form.

Description	Standard Codes	+	If EU = P	or	If EU = 2
Gross	G		GP		G2
Income Tax	T		TP		T2
EI	U		UP		U2
QPIP	K		KP		K2
CPP	P		PP		P2
QPP	M				
QuébecTax	L				

The codes in the columns **If EU = P** and **If EU = 2** only distribute the YTD values, they do not add to existing amounts. Examples of how to make YTD adjustments between 2 BNs can be found in the **SAMPLE Adjustment**

Spreadsheet, examples 5 – 7, located on ([www.ceridian.com/ca](http://www.ceridian.com/ca) → Support → Employer Support).

- TS** Amounts shown in the tax field of the T4A will subtract the amount from T4 tax. If the amount is not in the T4 tax, add a corresponding **T** amount.
- RS** Amounts shown in the tax field of the RL-2 will subtract the amount from RL-1 tax. If the amount is not in the RL-1 tax, add a corresponding **L** amount.

### 2. Deductions and Benefits

Refer to your Deduction/Benefit Matrix which identifies the codes, their descriptions and the tax form box(es) to which the year-to-date amount is routed. Through co-ordination with your Service Delivery Team, codes not currently in use on your payroll can be used to record your taxable benefits, Pension Adjustment amounts, and any new items required for T4/RL-1 purposes.

Code	Column	Employer Side
A	Column A	N/A
B	Column B	N/A
CE-HE	Columns CE/CR to HE/HR	CR-HR
1E-8E	Columns 1E/1R to 8E/8R	1R-8R
10E-89E	Columns 10E/10R to 89E/89R	10R-89R
AZ-IZ	Columns AF-IF	N/A

### 3. Earnings

The following codes distribute earnings only and **do not** affect gross pay totals. If gross pay is to be adjusted as well, code equal amounts as G (Gross). Refer to your Earnings Matrix, which shows the codes, descriptions and the tax form box(es) to which the year-to-date amount is routed.

- |                                  |   |
|----------------------------------|---|
| <b>OE</b> Other Earnings         | <b>VE</b> Vacation Pay Paid                                 |
| <b>PE</b> Premium Earnings       | <b>WE</b> Holiday Pay Paid                                  |
| <b>XE</b> Extra Earnings         | <b>O1-O9</b> Additional Other Earnings Codes (alpha O)      |
| <b>OT</b> Overtime Dollars       | <b>O10-O99</b> Additional Expanded Earnings Codes (alpha O) |
| <b>X1-X5</b> Add. Extra Earnings | <b>DT</b> Double Time Earnings                              |

Through co-ordination with your Service Delivery Team, codes not currently in place can be set up to route specific amounts to the appropriate boxes on the tax forms.

#### 4. Reallocation of earnings and deductions between provinces

Only enter the province code if this employee has moved from one province to another during the calendar year, and the adjustment applies to the *previous* province. Any adjustments with a province code in Column 79, affects the employee's totals in their current province. These adjustments only distribute the YTD values - they do not add to the employee's totals. Examples of such adjustments can be found in the **SAMPLE Adjustment Spreadsheet**, example 4, located on ([www.ceridian.com/ca](http://www.ceridian.com/ca) → **Support** → **Employer Support** ).

#### 5. Special codes for Other Information area of the T4

In some cases, CRA requires more information to be reported in the Other Information area at the bottom of the employee's T4. The following Ceridian system codes in *Coding the 'Other Information' Area of the T4*, page 47 and respective amounts allow for the correct reporting of these items in this area.

**Note:** These codes **replace** any previous values that may have been entered.

## Coding the 'Other Information' Area of the T4

The “**Other Information**” area at the bottom of the T4 slip has boxes for you to enter codes and amounts that relate to employment commissions, taxable allowances and benefits, deductible amounts, and other entries if they apply. The boxes are not pre-numbered as in the top part of the slip.

The *CRA Codes* table on page 48 lists all the CRA codes, which can be listed in the “Other Information” area of the T4, along with the associated Ceridian system codes.

In the column **Ceridian Code**, if the word “**Permanent**” appears, it means it is possible to have a permanent option in your masterfile that automatically records the YTD values of that payroll code on the T4 slip with the appropriate CRA code. Refer to your year-end balancing reports to identify the payroll code that has been set up for this purpose. If you have to make year-end adjustments, use the payroll code that is specific to your payroll.

If there is not a permanent code set up on your masterfile and you need to report these amounts, advise your Service Delivery Team that you require a code to do so. **Remember that you must enter dollar values as well, as they will not have accumulated throughout the year.**

In the **Ceridian Code** column, if a ‘**Z**’ code is listed, you should use this 3-digit Z code along with a value to report the amount in the “**Other Information**” area of the T4. In most cases, these amounts are part of a value already appearing in another box on the T4, and their amounts cannot be determined until year-end.

### Special Comments:

- Ceridian Z codes (i.e. Z39 Stock Options Deduction) are processed only on y-runs. They cannot be processed throughout the year on regular pay runs.
- These Z codes **replace**, they do not add together. If an employee has multiple entries made to the same Z code, the system accepts the *last* entry only (regular payroll codes add to year-to-date values)
- Z codes are entered without decimal points. For example: to enter \$500.00 for Medical travel - key or code **Z33 50000** - Where to enter your data:

For further information, refer to CRA's **Employers' Guide - Payroll Deductions and Remittances(T4001)**.

The following table lists all the CRA codes, which can be listed in the **Other Information** area of the T4, along with the associated Ceridian system codes.

### CRA Codes

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Board and lodging	Code 30	Box 14	Enter amount as required	Permanent
Special work site	Code 31	None	Enter amount as required	Z31
Travel in a prescribed zone	Code 32	Box 14	Enter amount as required	Permanent
Medical travel assistance	Code 33	None	Enter the portion of Code 32 that applies	Z33
Personal use of employer's automobile or motor vehicle	Code 34	Box 14	Enter amount as required	Permanent
Interest-free and low-interest loans	Code 36	Box 14	Enter amount as required	Permanent
Security options benefits	Code 38	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d)	Code 39	None	Enter 50% of the amount reported in Code 38 for these shares	Z39 or Permanent



Description	CRA Code	T4 Box	Action Required	Ceridian Code
Other taxable allowances and benefits	Code 40	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d.1)	Code 41	None	Enter 50% of the amount reported in Code 38 for these shares	Z41
Employment Commissions	Code 42	Box 14	Enter amount as required	Permanent
Canadian Armed Forces personnel and police deduction	Code 43	Box 14	Enter amount as required	Permanent
Eligible retiring allowances	Code 66	None	Enter amount as required	Permanent
Non-eligible retiring allowances	Code 67	None	Enter amount as required	Permanent
Indian (exempt income) eligible retiring allowances	Code 68	None	Enter amount as required	Permanent
Indian (exempt income) non-eligible retiring allowances	Code 69	None	Enter amount as required	Permanent
Municipal officer's expense allowance	Code 70	None	Enter non-taxable portion of allowance	Z40
Indian (exempt income) - Employment	Code 71	Various (dependent on TD1-IN determination)	Change employee Tax Status code	ET = I
Past service contributions for 1989 or earlier years while a contributor	Code 74	None	Enter the amount from Box 20 that belongs to this period	Z44

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Past service contributions for 1989 or earlier years while not a contributor	Code 75	None	Enter the amount from Box 20 that belongs to this period	Z45
Workers' compensation benefits repaid to the employer	Code 77	None	Enter amount of WCB benefits repaid to the employer which was previously included in the employee's salary	Z47
Fishers – Gross income	Code 78	None	Enter amount as required	Z48
Fishers – Net partnership amount	Code 79	None	Enter amount as required	Z49
Fishers – Shareperson amount	Code 80	None	Enter amount as required	Z50
Placement or employment agency workers – Gross income	Code 81	None	Enter amount as required	Z34 or Permanent
Taxi drivers and drivers of other passenger-carrying vehicles – Gross income	Code 82	None	Enter amount as required	Z35 or Permanent
Barbers or hairdressers – Gross income	Code 83	None	Enter amount as required	Z36 or Permanent
Employee-paid premiums for private health services plans	Code 85	None	Enter amount as required	Permanent
Security options election	Code 86	None	Enter the cash-out amount required	Z38

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Emergency services volunteer exempt amount	Code 87	None	Enter the amount of the exempt payment (up to \$1,000)	Z32
Indian (exempt income) – self-employment	Code 88	None	Enter the amount of the tax-exempt gross earnings	SQ=S

## Completing Box 29 of the T4—Employment Codes

Use the following codes if you are completing T4 slips for employees in the described situations.

**Note:** These types of adjustments cannot be keyed by the customer and must be submitted to your Service Delivery Team for processing on a y-run. Advise your Service Delivery Team if you are submitting this type of adjustment so that sufficient time is available to have them keyed prior to submitting your y-run.

Situation	CRA Code for T4 Box 29	Ceridian Coding Required
Placement or employment agency workers	11	T4E=11
Taxi drivers or drivers of other passenger-carrying vehicles	12	T4E=12
Barbers or hairdressers	13	T4E=13
Withdrawal from a prescribed salary deferral arrangement plan	14	T4E=14
Seasonal Agricultural Workers Program	15	T4E=15
Detached employee - Social security agreement	16	T4E=16
Fishers – Self-employed	17	T4E=17

# How to Initiate the Production of Your Tax Forms with IVR

Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you are ready to initiate the production of your tax forms. Do this by telephone using Ceridian's IVR (Interactive Voice Response) Service.

## IVR – Interactive Voice Response

The initiation of your tax forms (T4s, T4As, RL-1s, RL-2s) is easy and convenient with Ceridian's IVR (Interactive Voice Response) Service.



You are able to dial in to request your T4s/RL-1s and later call again to check on the **status** of your request.

### **Important Information on When to Access IVR:**

Tax form initiation is available via IVR from **January 2, 2019 to February 22, 2019.**

### **To access the IVR service:**

1. Dial 1-800-667-7867.
2. Select your language of choice.
3. Select **Account Management**.
4. Identify yourself with your Branch, Payroll ID, and PIN (this is the same access information used when calling in for payroll totals). If you do not have this information, please contact your Service Delivery Team.
5. Follow the voice prompts for **Tax Form Processing**.

**Note:** IVR can be utilized for initial requests **only**. To initiate a re-run or re-print, please contact your Service Delivery Team.

# Submission of Tax Forms

When you receive your tax forms, ensure you review and validate your reports one last time. Once you ensure that all information is accurate, distribute the employee copies to your employees, and review the following sections in relation to submitting your tax forms to CRA and Revenu Québec.

## T4/RL Filing Deadline for 2018

CRA and Revenu Québec's deadline for filing returns and distributing forms for year-end 2018 is **February 28, 2019**.

**Note:** All employee forms must be distributed by the above deadline.

## Electronic Filing

Ceridian will electronically file all customers' tax forms with CRA and Revenu Québec. This will be the case, even if you have elected to manually submit your tax forms directly to government agencies in the past.

Ceridian will continue to produce employee and employer tax forms, but the 'Government' copies are no longer required and will not be included in your package.

**Failure to meet Ceridian's filing deadline could result in you, the employer, being responsible for filing your company's tax information to CRA and/or Revenu Québec electronically using an alternate method.**

**CRA** Do not send a T4/T4A Summary to CRA.

**Revenu Québec** The Government-supplied RL Summary (RLZ-1.S-V) must be completed by you and sent to the address shown on the form even if Ceridian has sent your RL-1 information electronically. Your failure to file the RL Summary may result in penalties. The Québec provincial government does not supply Ceridian with RL-1 Summaries. The summary that is sent directly to you, the employer, from the Government of Québec must be used for filing purposes.



For the purpose of completing the RL Summary, Ceridian's Revenu Québec tax filing number is **NP000006**. Please note that this number is for Ceridian customers' filing purposes only, and should NOT be used or distributed to anyone other than Revenu Québec.

**ACTION REQUIRED:** If you have employees in Québec, submit RL Summaries by February 28, 2019.

## Making Amendments After Tax Forms are Filed (after February 28, 2019)

After your tax forms are processed, you may discover that additional changes are required. You can amend your forms and documents manually or contact Ceridian for assistance. For Ceridian to produce updated forms, an additional y-run and tax form re-run may be required. Additional service fees may apply.

**Note:** Ceridian is unable to reprint or re-run selected forms. When reprints or a re-run are required, all forms are produced. Additional charges apply. If changes are done after the filing deadline, Ceridian will only print the forms for employees with changes.

## Tax Form Cancellations

On occasion, individual tax forms are produced in error. Often when this occurs tax forms are re-run. It is important to advise you that if original forms have already been filed with CRA or Revenu Québec, and you will NOT be filing amended forms to replace them, **it is your responsibility to contact Ceridian to initiate a cancellation request.**

As an example, 2018 tax forms have been processed and filed with CRA (100 - T4s and 5 - T4As). It is discovered that the 5 T4As have been produced in error and are not required (the earnings and deductions should be on the T4). You complete the following steps to correct the error:

1. You make the necessary adjustments to your year-to-dates to move the earnings and deductions from the T4A to the T4. This results in a zero T4A balance.
2. Your tax forms are re-run (as amended) producing 100 - T4s and 0 - T4As.
3. You **MUST** initiate a cancellation request for the 5 invalid T4As.

As Ceridian filed these form(s) on your behalf, please contact your Service Delivery Team to initiate a cancellation.

If you do not initiate a cancellation request, your totals will be overstated and will not match your annual remittances. This may result in CRA/Revenu Québec contacting you for clarification.

**Special Note for Province of Employment errors:** A tax form cancellation request must be initiated if the only error on the form is an incorrect province of employment. If you intend, for example, for an employee's Saskatchewan (SK) form to **replace** their original Manitoba (MB) form (rather than be **in addition** to the MB form) **cancel** the MB form. In these limited circumstances, an amendment of the original form is not possible. If you do not initiate a cancellation, the original data for that employee will remain on file with the agency and their total income will be overstated.

## Issuing an Amended T4/T4A

Follow these steps if your forms have been distributed to employees and you are unable to retrieve the affected forms and/or have filed them with CRA.

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. (Forms can be located at <http://www.cra-arc.gc.ca/formspubs/menu-eng.html>).
- Clearly identify the new form(s) as **AMENDED**.
- Send Copy 1 of the amended form(s) and a letter explaining the reason for the amendment(s) to the Taxation Centre that serves your region. Include your business number in this letter and indicate how your original form(s) were filed (electronically or paper). The addresses of CRA's tax centres are listed in both the **Employers' Guide - Filing the T4 Slip & Summary (RC4120)** and the **Employers' Guide - Payroll Deductions and Remittances (T4001)** publications.
- **Do not submit amended T4 Summaries.**
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

For further information, see the CRA Employers' Guide - Filing the T4 Slip and Summary.

## Issuing an Amended RL-1/RL-2

Follow these steps if your forms have been distributed to employees and you are unable to retrieve the affected forms and/or have filed them with Revenu Québec.

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. Forms can be located at <http://www.revenuquebec.ca/en/sep/formulaires/>
- Clearly identify the new form(s) as **AMENDED**.

- Indicate on the amended form(s) the number appearing on the upper right-hand corner of the original slip.
- **IMPORTANT:** Send a paper copy of the RL original form(s) along with the form(s) amending them.
- Send Copy 1 of the amended form(s) with a new RL Summary along with a letter explaining the reason for the amendments to Revenu Québec. Include your Revenu Québec Business Number in this letter and indicate how your original form(s) were filed (electronically or paper). The address is shown in Revenu Québec's Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V).
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

For further information, see Revenu Québec's **Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V)**.

If you would like Ceridian to file your amended forms, please call your Service Delivery Team for assistance.

**Special Note for Social Insurance Numbers(SIN) errors:** If you need to amend an employee SIN on a Revenu Québec tax form, you **must** submit a new original form and initiate a cancellation request for the form with the error.

## Filing NR4 Tax Forms

An NR4 return must be filed if you are responsible for reporting and withholding Part XIII tax according to the **Income Tax Act**. This is a withholding tax imposed on certain amounts paid or credited to non-residents of Canada. NR4 slips are used to report income such as pensions, annuities or investments.

Ceridian can produce self-sealed NR4 forms for issuance to employees, and can electronically file your NR4 information to CRA. Please contact your Service Delivery Team for instructions regarding the setup of the payroll codes and the employee information necessary to produce NR4s.

## CRA Summaries

If Ceridian does not produce your tax forms and you require CRA summaries, fillable summaries can be completed at <https://www.canada.ca/en/revenue-agency/services/forms-publications/help-forms-publications/about-forms-publications.html> or paper forms can be requested at <https://www.canada.ca/en/revenue-agency/services/forms-publications/a-form-publication.html> or by calling 1-800-959-2221.



CRA provides employers with active Payroll Account Numbers (PAC) with a Web Access Code (WAC) inviting them to file electronically.

If you require a Web Access Code (WAC), but have not received one, please contact CRA's E-Services at 1-877-322-7849 (English and French) or visit the website at <http://www.cra-arc.gc.ca/esrvc-srvce/rf/bfr-eng.html>

**Note:** If Ceridian is filing electronically on your behalf, you do not require a Web Access Code and no action is required on your part.

## Revenu Québec Summaries

Ceridian **does not** file the RL-1 Summary for you to the government. It is your responsibility to do so.

**Note:** Effective January 2019, Revenu Quebec has eliminated the requirement for employers to complete an RL-2 Summary.

# Provincial Health Care Levies & WCB

## Ontario Employer Health Tax (EHT)

Each Ontario employer must file an annual return for each calendar year. The annual return for 2018 is due on or before March 15, 2019. The purpose of the annual return is to reconcile the annual tax due with the instalments paid. For monthly remitters the instalments paid are calculated on the *previous month's* payroll and are remitted on the 15<sup>th</sup> of the following month. An employer is required to pay monthly instalments if their annual “Total Ontario Gross Remuneration” exceeds \$600,000.

An Annual EHT Return must be filed by:

- All employers who received their EHT Annual Return
- Eligible employers whose “Total Ontario Gross Remuneration” is greater than their available exemption for 2018
- Eligible employers with annual “Total Ontario Gross Remuneration” that does not exceed their available exemption amount if the employer:
  - was a member of an associated group on December 31, 2018; or
  - made EHT instalment payments in 2018
- New eligible employers whose annual “Total Ontario Gross Remuneration” is greater than their allowable prorated exemption amount.

If Ceridian is remitting on your behalf, the balancing of payments and the filing of the annual return is still your responsibility. Refer to the General Client Information section of your Year-End Balancing Reports for information to assist you in completing the Annual Ontario EHT Return.

## Debit or Credit Balance

If your completed EHT return reflects a balance owing, you must submit a payment to the Ministry of Finance with your Annual EHT Return.

If your completed EHT return reflects a credit balance, and Ceridian is currently remitting on your behalf, you may request Ceridian to reduce your next payment by the credit amount. In order to do so, please provide Ceridian with a copy of a recent EHT statement displaying the credit and confirm that you have not already requested a refund cheque from the Ministry of Finance (via the filing of your Annual Return).

- If the credit is for a previous tax year, before Ceridian can make a reduction in payment, a request must be made to the Ministry of Finance to transfer the credit to the current tax year.
- Please note that the Ministry of Finance has advised that it reserves the ‘right to offset’ any EHT credit balance with a debit balance on a related Ontario tax account. Therefore, the EHT tax office may refuse to transfer the credit or allow the refund.

## Ontario EHT Annual Exemption

The Annual Employer Health Tax (EHT) exemption for small business is \$450,000. There is no exemption for eligible employers and groups of associated employers with annual Ontario payroll over \$5 million. The exemption for 2019 is scheduled to increase effective January 1, 2019.

## EHT Annual Year-End Return - Annual Remitters

Employers whose “Total Ontario Gross Remuneration” for the year is \$600,000 or less are not required to pay instalments. They remit any tax owing only once a year.

## EHT Annual Year-End Return - Monthly Remitters

For employers making **monthly** instalments, the amount owing for a year is based on the payroll from January 1 to December 31.

**ACTION REQUIRED:** If your payroll includes employees in the province of Ontario, **SUBMIT** your Annual EHT Return for **March 15, 2019** (deadline).

## Balancing EHT Payments - An Example

Month Gross Paid	Actual Monthly Gross for Calendar Year	Gross Pay Used to Determine Monthly Remittance	Accumulative Gross Pay	EHT Remitted in 2018 @1.95%	Date EHT Remittance Made
January 2018	\$76,000	\$76,000	\$76,000		
February 2018	\$58,000	\$58,000	\$134,000		
March 2018	\$52,000	\$52,000	\$186,000		
April 2018	\$60,000	\$60,000	\$246,000		
May 2018	\$55,000	\$55,000	\$301,000		
June 2018	\$54,000	\$54,000	\$355,000		
July 2018	\$102,000	\$102,000	\$457,000	\$136.50	Aug. 15/18
August 2018	\$50,000	\$50,000	\$507,000	\$975.00	Sept. 15/18
September 2018	\$56,000	\$56,000	\$553,000	\$1,092.00	Oct. 15/18
October 2018	\$60,000	\$60,000	\$623,000	\$1,170.00	Nov. 15/18
November 2018	\$52,000	\$52,000	\$675,000	\$1,014.00	Dec. 15/18
December 2018	\$80,000	\$80,000	\$755,000	\$1,560.00	Jan. 15/19
Totals	\$755,000	\$755,000	\$755,000	\$5,947.50	

\* Annual exemption of \$450,000 exceeded in July - EHT remittances begin August 15/18

Gross pay Jan. 1 - Dec. 31, 2018	\$755,000	
Less EHT exemption	\$450,000	
Amount owing	\$305,000 x	\$5,947.50
	1.95% =	

Amount paid Jan. - Dec. 2018	\$5,947.50
Balance due	\$0.00

**Note:** A breakdown can be found in your year-end reports to assist you in balancing.

**All enquiries regarding EHT should be directed to:**

Ministry of Finance  
Advisory Services, Employer Health Tax  
33 King Street West  
Oshawa, Ontario  
L1H 8H5

Phone: 866-668-8297  
Fax: 866-888-3850

Hours of Service: 8:30 am to 5:00 pm (EST) Monday to Friday  
Closed Statutory Holidays

Web: <http://www.fin.gov.on.ca/en/guides/eh/>

# Manitoba Health and Post Secondary Education Tax Levy (HE Levy)

If you have employees in Manitoba and you pay Manitoba Health and Post Secondary Education Tax, you are required to report your year-to-date Manitoba gross earnings from your 2018 T4-T4A Summary(s) on your HE Levy Annual Report. A copy of your 2018 T4-T4A Summary(s) must be included and the report must be submitted by March 31, 2019 to:

Manitoba Finance Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba  
R3C 0P8

While the Taxation Division mails the HE Levy Annual Report to registered employers prior to the due date, it is the employer's responsibility to file the annual report and remit the tax by the filing deadline even if the report has not been received.

**Note:** Ceridian transmits the information required in the T4 Summary to CRA, but if you require a copy you can complete the fillable T4/T4A Summary located at <https://www.canada.ca/en/revenue-agency/services/forms-publications/help-forms-publications/about-forms-publications.html> or request paper forms from CRA at <https://www.canada.ca/en/revenue-agency/services/forms-publications/a-form-publication.html>, or by calling 1-800-959-2221. CRA no longer sends paper summaries to employers via the mail.

The rates are:

Total Yearly Payroll	Tax Rate
Less than \$1,250,000	Exempt
\$1,250,000 - \$2,500,000	4.3% on the amount in excess of \$1,250,000
Over \$2,500,000	2.15% of the total payroll

**ACTION REQUIRED:** If your payroll includes employees in the province of Manitoba\*, SUBMIT your Health and Post Secondary Education Tax Levy Annual Report by March 31, 2019 (deadline).

\* 2018 gross earnings > \$1,250,000

## Québec Health Services Fund (QHSF)

To calculate your Worldwide Wage amount to determine your QHSF rate, add the total salaries and wages paid in the year and the total salaries and wages paid by any associated employer (even if the associated employers carry out their activities outside Québec).

There were 2 QHSF rate reductions and a threshold change in 2018. Since the rate applied at source in 2018 may be higher than what was required, you may receive a QHSF credit as part of your year-end reconciliation.

The following rates apply to the Québec Health Services Fund for 2019:

- If your total worldwide payroll for 2018 is equal to or less than \$1 million, your rates are:

January 1	March 28	August 16
2.30%	1.95%	1.75%

- If your total worldwide payroll for 2018 is greater than \$1 million but less than \$5.5 million, your rates are based on the following formulae:

January 1	March 28	August 16
$1.8644\% + (0.4356\% \times \text{TP}/1,000,000)$	$1.4367\% + (0.5133\% \times \text{TP}/1,000,000)$	$1.1922\% + (0.5578\% \times \text{TP}/1,000,000)$

TP is total payroll

The rate calculation must be rounded to the second decimal. If the third decimal is equal to or greater than 5, the second decimal must be rounded to the nearest second decimal.

- If your total worldwide payroll for 2018 is over \$5.5 million, your rate will be 4.26%.

If an employer is eligible for a reduced rate because they are in the primary or manufacturing sectors, the contribution rate is determined as follows:

- If total worldwide payroll for 2018 is equal to or less than \$1 million, the rates are

January 1	March 28	August 16
1.50%	1.45%	1.25%

- If total worldwide payroll for 2018 is greater than \$1 million but less than \$5.5 million, the rates are based on the following formulae:

January 1	March 28	August 16
$0.8867\% + (0.6133\% \times \text{TP}/1,000,000)$	$0.8256\% + (0.6244\% \times \text{TP}/1,000,000)$	$0.5811\% + (0.6689\% \times \text{TP}/1,000,000)$

- If your total Worldwide Wages for 2018 are over \$5.5 million, your rate is 4.26%.

**Note:** Your actual contribution rate is determined by using your TOTAL Worldwide Wages amount for 2018. The Québec Health Services Fund contributions reconciliation at year-end may indicate that remuneration, subject to QHSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their QHSF rate, and make any required adjustments, before the last remittance of the year. Employers that have under-remitted should not delay addressing this until they file the Summary of Source Deductions and Employer Contributions –RLZ-1.S-V since interest will be added to the amount payable and a penalty may be imposed. For further details, see the back of the RL-1 Summary.

**ACTION REQUIRED:** If your payroll includes employees in the province of Québec, SUBMIT your 2018 Total Worldwide Wages (Formulaire d'information pour le Fonds des services de santé du Québec/ Québec Health Services Fund

Information Form, page 89) to Ceridian, 5 days prior to the first pay of 2019 (deadline).

A Québec Health Services Fund reduction was introduced for employers who create positions for, or hire, new employees in certain specialized fields after June 4, 2014. Employers who are eligible for this reduction must manually submit a form LE-34.1.12 to Revenu Québec.

## Québec CNESST (Commission de la santé et de la sécurité du travail)

Employers paying employees working in the province of Québec must pay their CSST insurance premiums to Revenu Québec based on their remittance frequency. These payments are to be reconciled annually by employers against the **actual insurable wages** paid to employees.

If you are an employer paying Québec employees, you must file CSST payments with your Revenu Québec source deductions and employer contributions (weekly, twice monthly, monthly or quarterly, as per your existing remitting schedule). Even if you are not subject to source deductions or employer contributions, you will still need to direct your CSST payments to Revenu Québec.

Ceridian can remit your CSST premium payments on the same remittance frequency in place today for your source deductions and employer contributions to Revenu Québec.

As a reminder, it remains the employer's responsibility to balance and submit an annual Statement of Wages to the CNESST before March 15, 2019.

The CNESST reconciles the total premiums paid during the year to the premium amount due, based on actual insurable wages reported. If there is a balance owing, the CNESST invoices the employer directly and will issue an assessment notice. Employers will also receive an assessment notice for the payment of the annual Administration fee.

If you would like Ceridian to calculate CSST, or calculate and remit your CSST payments to Revenu Québec on your behalf, please contact your Service Delivery Team.

For more information please visit Revenu Quebec at <http://www.revenuquebec.ca/en/entreprises/ras/calculer-ras/csst.aspx> or visit the CNESST website at <http://www.csst.qc.ca/en/>



# Newfoundland and Labrador Health and Post Secondary Education Tax (HAPSET)

HAPSET is a payroll tax which, at a rate of 2%, is payable by employers whose annual remuneration in Newfoundland and Labrador exceeds a predetermined exemption threshold.

Employers whose cumulative payroll will not exceed the \$1.2 million exemption threshold are not required to pay this payroll tax.

Employers who are associated with other corporations or who are in partnership with other employers are required to file an allocation agreement for the purposes of allocating the exemption threshold.

It is recommended that all Newfoundland and Labrador employers file an Annual Declaration Return form along with your T4 and/or T4A Summaries for the relevant year. **The Department of Finance may levy penalties for payments or returns that are filed late or when full payment is not made by the due date.** The form can be located at

[http://www.fin.gov.nl.ca/fin/tax\\_programs\\_incentives/business/hapset\\_regular\\_tax.pdf](http://www.fin.gov.nl.ca/fin/tax_programs_incentives/business/hapset_regular_tax.pdf)

**ACTION REQUIRED:** If your payroll includes employees in the province of Newfoundland and Labrador\*\*, **submit your Annual Declaration Return.**

\*\*2018 gross earnings >\$1,200,000

Starting January 1, 2019, the threshold will be increased by \$100,000, from \$1.2 million to \$1.3 million.

## Workers' Compensation Board (WCB) Reports

If you are registered with WCB and are paying premiums, you are required to submit a report to the Workers' Compensation Board for each province/territory in which you have employees. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing. The information for completing these reports may be found in the WCB Assessable Earnings Report in your year-end reports package.

## Workers' Compensation Maximum Assessable Earnings for 2018

Province	Maximum Assessable Earnings for 2018
BC	\$82,700
AB	\$98,700
SK	\$82,627
MB	\$127,000
ON	\$90,300
QC	\$74,000
NB	\$63,600
NS	\$59,800
PE	\$53,400
NL	\$64,375
YT	\$86,971
NT/NU	\$90,600

## Troubleshooting

While processing your year-end, you are bound to have questions that aren't answered within the year-end guide. The focus of this section is to provide you with answers to common year-end questions.

**Q: Why do some of my codes have another letter or character beside them on my reports?**

**A:** If you are using codes A-H and 1-8, these are plan type codes (P codes), which identify how the deduction/benefit is set up. For example, if the code is 1E, and the P code is 'V', the code displays as '1VE' on the Matrix and Recap report(s). This extra character is not required when making year-end adjustments.

**Q: How do I initiate the production of my tax forms?**

**A:** Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you are ready to initiate the production of your tax forms. Do this by telephone using Ceridian's IVR (Interactive Voice Response) Service. See *How to Initiate the Production of Your Tax Forms with IVR*, page 52.

**Q: Why is Ceridian's deadline for filing earlier than the deadline set by CRA and Revenu Québec?**

**A:** Once the Ceridian deadline is reached, there are certain steps and procedures Ceridian must complete in order to validate and submit information to CRA and Revenu Québec. This time is required to meet the processing deadline set by CRA and Revenu Québec.

**Q: Should I have received a T4 Summary from Ceridian?**

**A:** No. Since tax forms are filed electronically, CRA does not require a Summary. The T4 recap report in your year-end package contains all of the information required on the Summary. For this reason, Ceridian does not print actual summaries. Another reason is that in the past customers have inadvertently sent the copy of the Summary, provided by Ceridian, resulting in calls from CRA looking for their tax forms, which had already been sent by Ceridian. If you require an actual Summary, **CRA's fillable T4 and T4A Summaries can be completed at <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns.html>** or a request for paper forms can be made at <https://www.canada.ca/en/revenue-agency/services/forms-publications/a-form-publication.html>. CRA no longer sends paper summaries to employers via the mail.

For further instruction, review *Submission of Tax Forms*, page 53.

**Q: Why doesn't Ceridian file Québec RL-1 Summaries?**

**A:** Even though Ceridian files your RL-1 information electronically, you are still required to submit RL-1 summaries to Revenu Québec. Revenu Québec automatically sends a specially coded **Summary of Source Deductions and Employer Contributions** form to all employers who have a registered Québec provincial taxation number. This is the form which must be submitted to them.

**Q: Where do I find the WCB/CSST Assessable Earnings amounts by employee?**

**A:** In your Year-End Balancing Report at the employee level, the T4/T4A Employee Totals page. You can also request a more detailed report by contacting your Service Delivery Team. (Additional service fees apply.)

**Note:** To commence your review earlier in the year, the above package of reports can be requested off cycle throughout the year. Please contact your Service Delivery Team if this is of interest to you. (Additional service fees apply.)

**Q: If I have employees with a double last name, how do I get both to print properly on the tax forms?**

**A:** When entering the employee's last name, put an underscore character between them (this may be required to be processed as a year-end adjustment). The system does not print the underscore; a space is inserted during processing, and prints both last names in the last name field.

For example:           Last Name: Doe\_Smith  
                              First Name: Mary

Result on tax form: Mary Doe Smith

**Q: If I process a 27th or 53rd pay of the year, why is it that the CPP/QPP exempt earnings should not be applied?**

**A:** The Ceridian system prorates the annual CPP/QPP exemption amount based on your payroll frequency (12-monthly, 24-semi-monthly, 26-bi-weekly and 52-weekly). If you are processing a 27<sup>th</sup> (weekly) or 53<sup>rd</sup> (bi-weekly) payroll in the year, the system has already considered the annual basic exemption of \$3,500.00. Therefore, over applying the per pay exempt earnings could result in employee and employer CPP/QPP Deficiencies (under payments).

**Q: Why can't I key Z-codes to code the "Other Information" Area of the T4 throughout the year?**

**A:** The fields Z31-Z50 are available to be used by customers to track other information throughout the year. Depending on the customer's needs, many of these fields may already be used for other things. In order to ensure that the T4

only reports applicable year-end information, these fields only update on the T4 reports generated with a y-run.

**Q: I received a late filing letter from CRA, what should I do about it?**

**A:** Even though Ceridian electronically files your year-end information for you, there may still be circumstances where you could receive a late filing letter from CRA and/or Revenu Québec. If you do receive such a letter, please contact your Service Delivery Team immediately for assistance.

## APPENDIX A

### Canada Post Province and Territory Symbols

English Name	Symbol	French Name
Alberta	AB	Alberta
British Columbia	BC	Colombie-Britannique
Manitoba	MB	Manitoba
New Brunswick	NB	Nouveau-Brunswick
Newfoundland & Labrador	NL	Terre-Neuve & Labrador
Northwest Territories	NT	Territoires du Nord-Ouest
Nova Scotia	NS	Nouvelle-Ecosse
Nunavut	NU	Nunavut
Ontario	ON	Ontario
Prince Edward Island	PE	Île-du-Prince-Édouard
Québec	QC	Québec
Saskatchewan	SK	Saskatchewan
Yukon	YT	Yukon

## APPENDIX B

### Province Codes

The Province Code (PC) controls the province or country that prints in Box 10 of the T4. The following is a list of Ceridian’s valid province codes:

PC CODE	PROVINCE	PC CODE	PROVINCE
1	Newfoundland and Labrador	2	Nova Scotia
3	New Brunswick	4	Québec
5	Ontario	6	Manitoba
7	Saskatchewan	8	Alberta
9	British Columbia	N	Northwest Territories
P	Prince Edward Island	Y	Yukon
V	Nunavut	U	United States
O (alpha)	If an employee worked in a country other than Canada or the USA, or worked in Canada beyond the limits of a province or territory, on an offshore oil rig for example, this code enters ‘ZZ’ in Box 10.		
X	For other jurisdictions, prints ‘ZZ’ in Box 10.		

# Appendix C

## Tax Form Sort Options

Your tax form sort order is displayed on the General Tax Form Information and Earnings and Deduction/Benefit Reference Tables, item no. 2, found in your year-end reports package.

While the primary sort for all year-end reports and forms is by Business Number, you have the option of choosing 2 additional sorts.

For example, if you would like your tax forms sorted Numerically (employee number) within Department (DC code), you would specify:

- the Main sort as 'Department', and
- the Second sort as 'Numeric'

This will result in tax forms and year-end reports sorted by: Employee Number, within Department (DC code), within Business Number.

Please submit your sort options along with your changes via the General Tax Form Information and Earnings and Deduction/Benefit Reference Tables, or by contacting your Service Delivery Team. You may also wish to ask for all terminated employees to appear at the end of your sorted tax forms.

Description
Numeric (by employee number)
Alpha (by surname)
Social Insurance Number (SIN)
Province (code PC)
Department (code DC)
X Code
Y Code
Z Code



# Glossary

**Y-run**

Year-End Adjustment runs – y-runs are used to process year-end adjustments (to employee year-to-date totals) and to make year-end modifications to name, address and S.I.N. numbers, **AFTER** the first payroll of the new year has been processed.

T4s/RL-1s are not produced when a y-run is processed.

Please refer to the ‘Year-End Adjustments’ section for more detail.

**9999**

Part of the Insync year-end procedure is to transfer terminated employees off your active payroll database to a test database, which is payroll 9999.

## Formulaire d'information pour le Fonds des services de santé du Québec / Québec Health Services Fund Information Form

Seulement pour les employeurs ayant des employés au Québec / For employers with Québec employees only

**Veillez remplir ce formulaire et le retourner à votre succursale Ceridian au moins cinq jours avant le traitement de votre première paie de 2019. / Complete this form and send it to Ceridian at least 5 days prior to processing your first pay of 2019.**

Télécopieur / Fax : 1-866-234-3220

Courriel / Email : [customercare\\_cbs@ceridian.ca](mailto:customercare_cbs@ceridian.ca)

Service à la clientèle / Customer Service : \_\_\_\_\_

### FONDS DES SERVICES DE SANTÉ DU MINISTÈRE DU REVENU DU QUÉBEC (FSS) QUÉBEC HEALTH SERVICES FUND (QHSF)

Veillez entrer votre masse salariale totale* de 2018 (incluant les avantages imposables)	Please enter total 2018 Worldwide wages* (including taxable benefits)
\$ _____	\$ _____

\* la masse salariale mondiale versée en 2018 / total Worldwide wages amount for 2018

Indicate if you are eligible for a lower QHSF rate as a result of your manufacturing or primary sector activities: \_\_\_\_\_ (yes/no)

Nom de la compagnie

Company Name \_\_\_\_\_

Signature autorisée

Authorized Signature \_\_\_\_\_

Numéro(s) employeur

Employer Number(s) \_\_\_\_\_

Date \_\_\_\_\_