CERIDIAN

2018 Year-End Customer Guide

Payflex

Payflex 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 3, 2018**. As new information becomes available, it is distributed via the following media:

- Banner pages included with your payroll
- Ceridian 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

Contact your Service Delivery Team for year-end related questions.

The information provided 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.

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

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Table of Contents

Important Information to Note for 2018

- **Net Claim:**
  - Ceridian will increase employees' basic and spousal Federal and Provincial Net Claims with your transmission submitted for the first pay of 2019 or by January 2, 2019 (whichever comes first).
  - If you transmit your payroll for the first pay of 2019 prior to January 2, 2019, use the 2018 old Net Claim amounts for any Net Claim changes or new hires.
  - If you transmit your payroll for the first pay of 2019 on or after January 2, 2019, use the 2019 new Net Claim amounts for any Net Claim changes or new hires.
  - YAYA Report is generated to record the NEW Federal and Provincial Net Claim amounts on this first pay of the year.
- **Tax Form Mail Out by Canada Post** – Tax forms can be mailed out by Ceridian via Canada Post anywhere in Canada.
- **Tax Form Initiation Using IVR (Interactive Voice Response)** – 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 our IVR (Interactive Voice Response) System. See *IVR – Interactive Voice Response*, page 32 for details.
- **Negative Amounts – Employee Master File (YYYY)** - If any employees have negative figures in any of the tax form boxes, a master file is produced with the T4 Proof Listing to be used for correcting the negative information. Please ensure these negative amounts are corrected prior to initiating the production of your tax forms otherwise tax forms will not be produced.
- **Y/E Maintenance Run** – Maintenance run and delivery charges apply to all Y/E maintenance runs.
- **Terminated Employees:**
  - All clients will be forced into the year-end stream effective January 2, 2019 (if they have not processed a payroll with a pay date of 2019).

- All employees with a status code of “TM” AND A TERMINATION DATE will be purged unless the status code is changed and processed with your last pay of 2018.
- A maintenance run prior to your first pay of 2019 or prior to January 2, 2019 may be required to accomplish this.
- If you need to terminate an employee on your first pay of the New Year, terminate the employee on the timecard.

Checklist of 2018-2019 Year-End Activities

Please adhere strictly to the due dates indicated in the chart below to ensure your year-end processing is completed in a timely manner. Forms that are not received by the due dates may result in the late processing of your request.

Checklist

☑	Action	Deadline
☐	Watch for Ceridian's schedule of Year-End Seminars. A Bulletin is sent out in early fall with your payroll output.	Sept/Oct 2018
☐	Review your Flex Calculations for annual maximums and contact your Service Delivery Team to make any updates for the new year.	Nov 2018
☐	Check your payroll schedule for the remainder of 2018 for any conflicts with statutory holidays.	
☐	Request reports required to review Tax Form allocations and balance your payroll. For details, see *Reports and Reporting*, page 18.	Ceridian recommends you request these reports on a quarterly basis and with your last pay of the year

☑	Action	Deadline
☐	Complete the *ONTARIO EMPLOYER HEALTH TAX (EHT) form*, page 47 **ONLY** if changes are required.	7 Business days prior to your 1st pay run of 2019
☐	Review your Control Header to ensure the following numbers are correct. • Federal Business Number(s) (BN's) • Revenu Québec Number • Pension Number(s) / DPSP • EI and QPIP Rate(s) • All Provincial numbers	Dec 1, 2018
☐	**If you have employees in Québec**, inform your Ceridian office of any changes to your CSST rates.	7 Business days prior to your 1st pay of 2019
☐	If you have employees in Québec, complete the *QUÉBEC HEALTH SERVICES FUND (HSF)*, form page 48 **ONLY** if changes are required.	7 Business days prior to your 1st pay of 2019
☐	Complete the *NEWFOUNDLAND HEALTH & POST-SECONDARY EDUCATION TAX*, form page 49 **ONLY** if changes are required.	7 Business days prior to your 1st pay of 2019
☐	Complete and submit the *REMITTANCE FREQUENCY, EI RATE & WCB RATE CHANGES*, form on page 50.	7 business days prior to your 1st pay of 2019
☐	If Ceridian remits statutory deductions for your company, submit all statutory adjustments to Ceridian by the last Business Day of the year. Ceridian will not remit any statutory adjustments processed after the last Business Day of the year.	Dec 31, 2018

☑	Action	Deadline
	To prepare for Tax Form Initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. See *IVR – Interactive Voice Response*, page 32 for details.	
☐	**After** you refresh the last pay run of the year and **before** you key any data in for the first pay run of the new year, set up your "year-end" in Payflex. See *Year-End Setup for Ceridian Payflex*, page 24.	After last pay run of the year and prior to any input for the new year
☐	Final adjustments to be received from a Pension and/or Benefits Administrator (eg. P.A.s) impact the processing of tax forms. Request these figures as soon as possible.	
☐	Complete the WEEKLY AND BI-WEEKLY PAYROLLS CHANGE IN NUMBER OF PAYS PROCESSED, form page 51 **ONLY** if changes are required.	7 Business days prior to your 1st pay of 2019
☐	Complete the *TAX FORMS ON CD /POSTAGE REQUEST*, form page 53 **ONLY** if changes are required.	7 Business days prior to your 1st pay of 2019
☐	Determine if you need to change the sort order of the tax forms compared to last year. Contact your Service Delivery Team if a change is required.	7 business days prior to requesting your tax forms to print
☐	Initiate your tax form production via IVR. See *IVR – Interactive Voice Response*, page 32. Ceridian will file electronically to CRA and/or RQ on your behalf, and you must have your tax forms processed by February 22 to meet the deadline set by CRA and Revenu Québec.	Feb 22, 2019
☐	After verifying that the Tax Forms are correct, distribute them to your employees.	Feb 28, 2019

☑	Action	Deadline
	Note: Failure to distribute tax forms to employees before this deadline may result in penalties (fines) being levied by CRA/Revenu Québec.	
☐	Employers are responsible for filing all Provincial returns (e.g. EHT, WSIB/CSST, HSF, etc.).	Consult the individual Provincial agencies for due dates

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. Review this section carefully and if you have any questions, contact your Service Delivery Team.

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:

- Tax Form Holding Period and Release, page 16
- Important Dates and Deadlines, page 22.
- *Electronic Filing*, page 33

Resources for Year-End Information

In addition to this guide, refer to the following for more information on year-end:

- For further details concerning payroll deductions, consult CRA's Employer's Guide - Payroll Deductions and Remittances (T4001), or go to CRA's web site: www.cra-arc.gc.ca. Sample tax forms are available at this site.
- For Revenu Québec information, see their Guide for Employers: Source Deductions and Contributions (http://www.revenu.gouv.qc.ca/en/sepf/formulaires/tp/tp-1015_g.aspx) or go to www.revenu.gouv.qc.ca. Sample tax forms are available at this site.
- Access the above and other employer guides from federal, provincial, and territorial government websites.

Self Serve Tax Form Initiation

Ceridian would like to remind you that **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, page 32.

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. At your employee's option, epost™ will send an email notification to notify them of new mail.
- Online storage of important documents for seven years

Note: Online tax forms via epost™ are available and delivered in PDF format from **the start of tax form processing in January 2019 to 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 cheque date).

Caution: For Online tax forms via epost™, Ceridian does not recommend you run tax forms on Friday. This does not allow you enough time to review and verify the accuracy prior to them being released to ePost on Monday morning. Contact your Service Delivery Team for assistance.

For example, if you run your tax forms on Monday January 7. They will be sent to ePost at 7:30 AM CST on Thursday January 10. If you run your tax forms on Friday January 11, they will be sent to ePost on Monday January 14.

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, to ensure all employees, receive their tax forms prior to CRA's and RQ's deadline of **Thursday February 28, 2019**, all pending employee tax forms will be released to epost™ for delivery on **Friday, February 22, 2019.**

Contact your Service Delivery Team for further information.

Registered Employees

The E2E2 report details which employees have subscribed to epost™ pay statements, tax forms or both. The report is broken into two sections, Employees Subscribed and Employees Not Subscribed.

Tax Forms on CD

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

Refer to the WL transaction on your Control Header (WLFD99 line) to determine if you are set up to receive your tax forms on CD. A '**Y**' indicates that you are set up to receive your tax forms on CD. The number displayed next to the 'Y' indicates how many copies you will receive.

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. Contact your Service Delivery Team to receive your password.
- Replace lost or damaged employee forms. 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 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 has made a step towards being green and can now suppress the print of the employer forms.

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

Additional charges apply.

To receive your tax forms on CD, complete and submit the *TAX FORMS ON CD /POSTAGE REQUEST form*, page 53.

Note: All tax forms are available on CD except the T4A-NR.

Reports and Reporting

During September and October, Ceridian recommends that you begin reviewing your **Tax Form allocations** and **balancing** your payroll. These reports help you quickly find any differences and make any necessary corrections. These reports are available at no additional cost. To request any of the reports, enter "**TRV**" in the **Special Report** field of your pay request. If your company is set up to receive **Workers Compensation Reports**, also include a "**W**" in the **Special Reports** field.

- **Matrix Report (lqlq)** is broken into two matrices (one for Earnings and the other for Deductions & Benefits) with similar but not identical layouts, which detail all earnings, benefits and deductions with their descriptions and the tax form box(es) to which the year-to-date amounts will be directed based on company HED set up (A8, J4 and WLs). Contact your Service Delivery Team, if you do not have access to the Matrix Report.
- **Masterfile Status Report (9F9F)** highlights the employee year-to-date out of balance figures. You receive this report each pay, after the Combined Register.
- **Tax Body Difference Report ('etet')** highlights Tax Body differences.
- **Tax Form Exception ('YFYF')** lists employees with negative values on tax forms, invalid Business numbers and missing pension numbers. A tax form WILL NOT be produced for employees on this report unless the information is corrected.
- **Negative Employee Masterfile Report ('YYYY')** identifies employees with negative information in the boxes of the Tax Form.
- **Balancing Reports (J41-J47) Reports** identify differences between earnings/deductions and what is being reported on the tax forms.
- **Proof Listings** identify tax form allocations. It also identifies employee level Federal/Provincial Business Numbers and Pension Numbers.
- **Masterfile** and **Combined Register Reports** do **NOT** accompany tax forms again this year-end. **It is very important that you keep** the last payroll register from your company's very last payroll or adjustment run.

Note: Are there any optional reports, such as G/L Reports H1H1 and R1R1, that you need to process in the year-end stream? If so, send Ceridian your written request for these report generators to be brought over with the year-end files at least one week before your first year-end adjustment run.

Processing

Ceridian accepts **Payflex for Windows** year-end adjustments **every business day** (excluding holidays). Contact your service team for cut off times. Company level changes **must** be received by Ceridian 5 business days prior to the adjustment run. Allow 4 - 5 business days for processing and delivery.

Beginning early January, **tax forms** are processed every business day (excluding holidays). Allow 7 business days for processing and delivery. Please keep in mind that if your account is set up for Indicia, forms are mailed directly to your employees via Canada Post.

Changes to employee numbers, pay frequencies and transfers must be completed in a Bonus run with a 2018 pay date. This needs to be done after the Year end has been setup in Payflex, otherwise these changes would affect 2018.

Manual Adjustments for the new year must be processed after your first pay of the new year, unless your first pay of 2019 is processed after the force year-end on January 1, 2019.

Scheduling

Processing Bonus Runs, Vacation Pay Runs and First Pay of the New Year

Since high volumes can impact processing times in December, advise Ceridian early of any unscheduled bonus runs or vacation pay runs. **Do not transmit a Bonus or Vacation run for your first pay of the new year.**

Important Dates for Employers with Direct Deposits (EFTs)

Please 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 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
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 done 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 December 25, 2018, December 26, 2018 and January 1, 2019. Please process your payments accordingly.

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.

Employers are not obliged to observe Civic holidays unless they have agreed to in an employment contract or collective agreement. 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 and Clothing Industry for Quebec 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
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

2019 Date	Holiday	Bank Holiday
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

Important Dates and Deadlines for Year End Adjustments and Tax Form initiation

Activity	Deadline
Company level changes	5 business days prior to adjustment run
Maintenance run submission	February 15, 2019
Tax form initiation	February 22, 2019

Important: Please note, Ceridian recommends that you run your Adjustments by February 15, 2019 to provide enough time to validate and/or make corrections prior to the Tax Form deadline. While you can run your adjustments after February 15, 2019, Ceridian does not guarantee your tax forms will be submitted on time.

Missed Tax Form Processing Deadline

Ceridian's tax form processing deadline is **Friday, February 22, 2019 at 8:00pm EST.** 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 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 CRA's late filing penalties, please refer to http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/hwpyrllwrks/pnlty/menu-eng.html

Postage Request

On the BR transaction located in the middle part of your Control Header (refer to Column "PST MRK", code 1 or 3), identify if your company is setup for your tax forms to be mailed out by Ceridian.

Complete the *TAX FORMS ON CD /POSTAGE REQUEST form*, page 53, if applicable. If postage was requested last year, it will be produced again for this year.

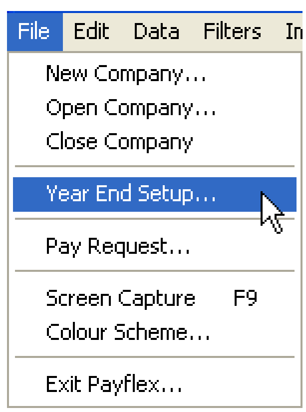
Year-End Setup for Ceridian Payflex

Version 2.5x, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11

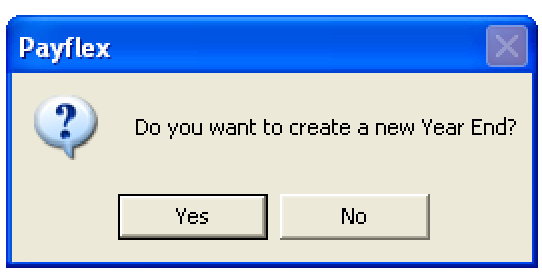
> **Note:** If the Payflex database is installed on local SQL Express, you are required to follow steps 1 through 4. If the database is installed on a SQL Server or an instance of SQL Express, Payflex needs a **DBA** (database administrator) to be present to assist with required steps to complete the year-end setup, and you must follow all steps within this section.

To perform year-end setup for Payflex:

1. Select **File → Year End Setup…**

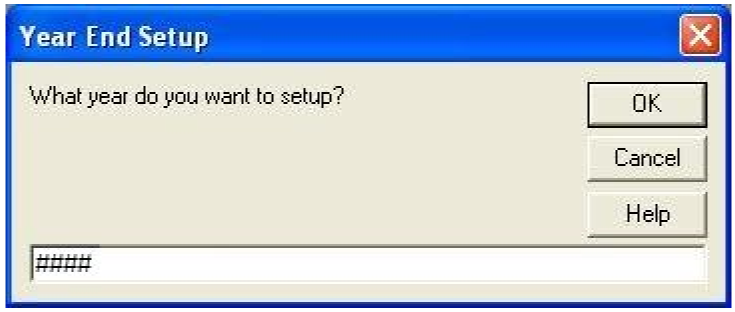


A **Payflex** dialog box opens.



2. Click **Yes** to create year-end, or click **No** to stop year-end setup.

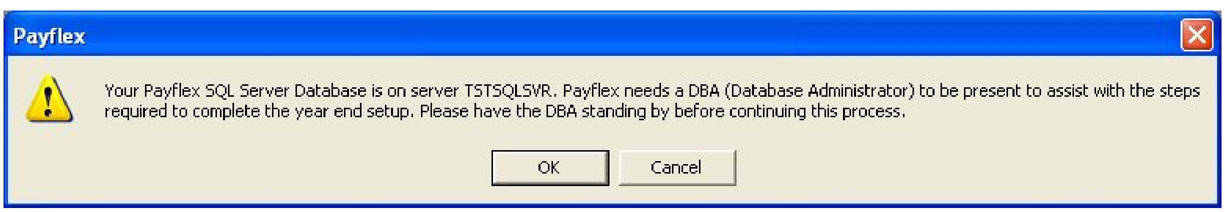
   The **Year End Setup** dialog box opens.



3. Type in the year that you want to create the year-end setup for. (#### represents the year-end year the client wants to create)
4. Click **OK**.

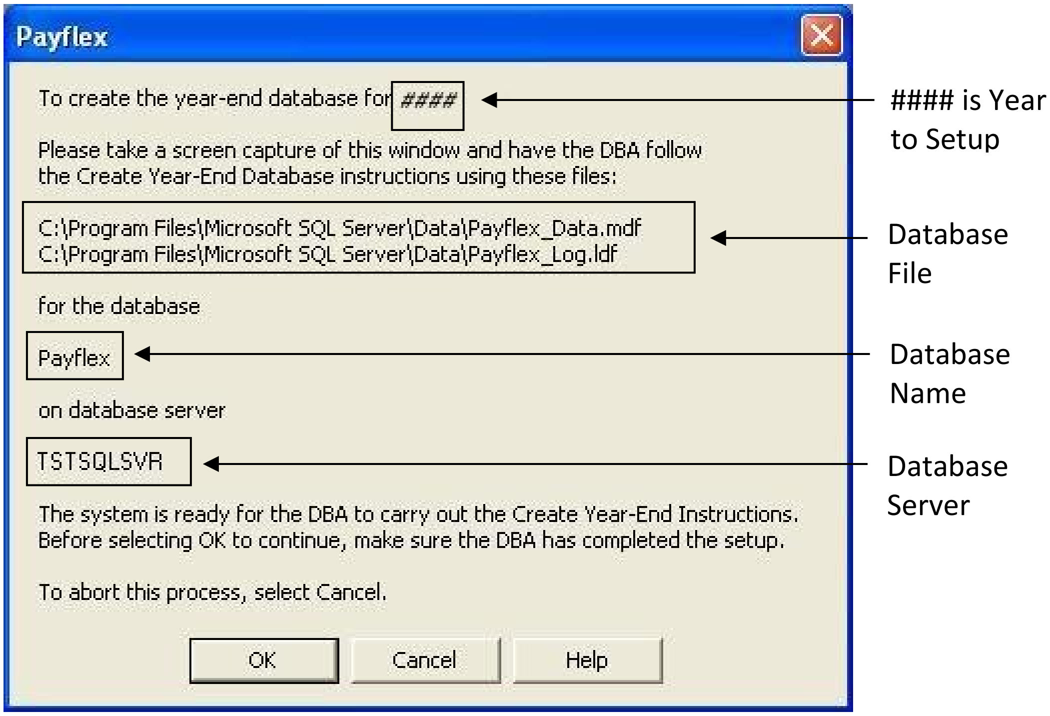
   The system opens the company in year-end once setup is complete for users with Payflex installed on local SQL EXPRESS.

   The following dialog box opens for users with Payflex installed on an SQL server or an instance of SQL EXPRESS.



5. Click **OK** to confirm that the DBA is standing by to perform the following steps, or click **Cancel** to stop year-end setup.

   The following dialog box opens with information on physical data files and the server name.



Relay the information on this window to the DBA. Wait for the DBA to complete the required steps before clicking **OK**.

Note: It is very important that you record all of the information on this window, or the DBA may not be able to complete several of the required steps later on in the year-end setup.

6. The DBA must perform the following tasks on the Database Server:

Note: If you do not have SQL Server Management Studio, refer to SQL Server OSQL Instructions

(Appendix B), page 54.

Step 1: Detach Current Database:

a. Open SQL Server Management Studio.
b. With the default database **master** selected, type in the following command in the Query window:

```
sp_detach_db 'DatabaseName', True
```

Note: Replace **DatabaseName** with the name of your Payflex database.

c. Execute the query to detach the database.

Step 2: Create Year-End Database Files:

d. Copy DatabaseName_Data.mdf file and rename it to DatabaseName_####YE_Data.mdf (#### represents the year-end year that client wants to create).
e. Copy DatabaseName_Log.ldf file and rename it to DatabaseName_####YE_Log.ldf (#### represents the year-end year that client wants to create)

Step 3: Reattach Current Database

f. After copying the current database files to create year-end database files, reattach the current database. Type in the following command in the Query window:

```
sp_attach_db @dbname='DatabaseName',
@filename1='Path\DatabaseName_Data.mdf',
@filename2='\Path\DatabaseName_Log.ldf'
```

g. Execute the query to reattach the current database.

Step 4: Attach Year-End Database

h. Type in the following command in the Query window: (#### represents the year-end payroll year being created)

```
sp_attach_db @dbname='DatabaseName_####YE',
@filename1='Path\DatabaseName_####YE_Data.mdf',
@filename2='\Path\DatabaseName_####YE_Log.ldf'
```

i. Execute the query to attach year-end database.

Note: Make sure current and year-end databases are successfully attached.

Step 5: Convey Success or Failure of Task.

j. Inform the payroll user if all of the steps were carried out and the database successfully attached.
k. If the DBA reports that all steps were successful, click **OK** to continue setting up the year-end; otherwise, click **Cancel**.

The System opens the company in year-end once setup is complete.

Year-End Setup for Hosted

Year-End Set up on Hosted Payflex environment involves Payflex admin user, Service Delivery Team and Ceridian Hosted Database Administrator. Steps to be completed prior to running the Year-end process for Hosted.

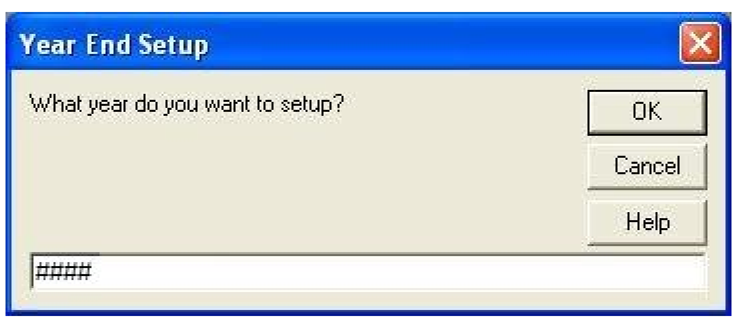
1. Client calls the Service Delivery Team to request the set up of a year-end database.
   - Minimum 1 week prior to the Client's last pay run of the year.
   - Request the set-up of a year end database on Hosted Payflex environment
   - Confirm date and time to run the year-end process with Client
2. Service Delivery Team creates a ServiceNow ticket on the Client's behalf.
3. At agreed date and time, Service Delivery Team will contact the Client:
   - Ensure no other users are in the system
   - Verify no pending transactions are waiting to be sent to Ceridian

Year-End Setup on Local Database

Year-end setup on local database involves only few steps. All payroll transactions must be cleared from the system prior to creating year-end. All other users (if this database is shared among more than one user) must log out of Payflex before starting the year-end process.

To setup year-end on local database:

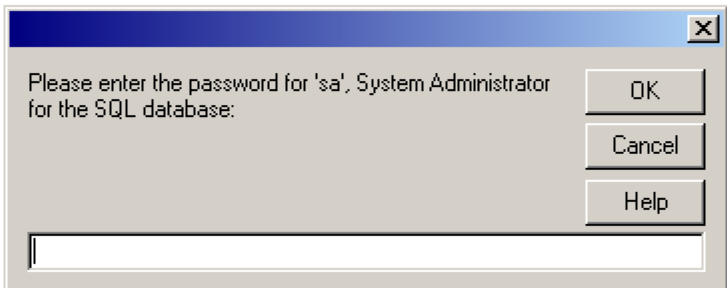
1. With a company open, select **File → Year End Setup**. The message: **Do you want to create a new Year-End?** opens.
2. Click **Yes**.
3. Payflex defaults the year based on current PC date. If PC date is less than December 15, Payflex defaults to the previous year. Otherwise it defaults to the current year. Key in the year that you want to setup the year-end for.



4. Click **OK**.
5. Click **OK** to continue. Payflex copies the current database, renames it to **DatabaseName_####YE** (#### represents the year-end payroll year being created) and opens the year-end.

Database file is named as **DatabaseName_####YE_Data.mdf** and Log file is named as **DatabaseName_####YE_Log.ldf** (#### represents the year-end payroll year). These files are placed in the same folder where the current Payflex database data file resides.

Note: If password for 'sa' (System Administrator) is not blank, Payflex prompts for you to key in the password.



Year-End Setup for Multiple Companies on Local Database

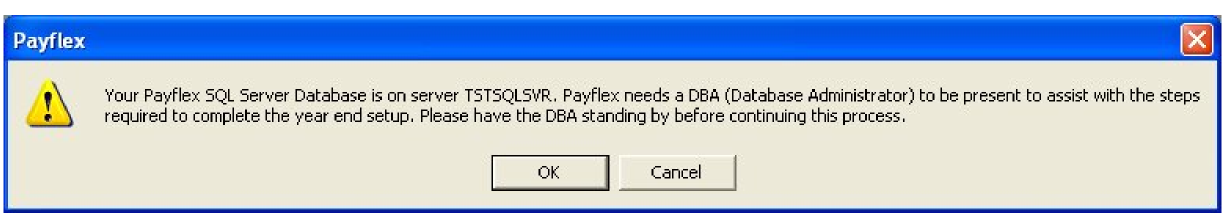
Setting up year-end for multiple companies is no different than setting it up for one company. When you do the year-end for the first company, Payflex copies the current database and system settings to create the year-end database and leaves only the data belonging to that company. When the year-end for the second company is being setup, Payflex copies all data to the year-end database to create the year-end for the selected company.

Year-End Setup on Server Database

Year-end setup on Client/Server environment involves Payflex admin user and SQL Server System Administrator.

To setup year-end on server database:

1. With a company open, select **File → Year End Setup**. The following message displays informing you that you need a DBA to do the year-end.



2. Click **OK**. A message "**Do you want to create a new Year-End?**" displays.
3. Click **Yes**.
4. Type in the year to setup the year-end for.
5. Click **OK**.
6. A message with the year-end file names and path displays. Wait for your DBA to view the information on the window to continue your year-end.
7. The DBA must copy the current database files and rename them to "**Payflex_####YE_Data.mdf**" and "**Payflex_####YE_Log.ldf**" as displayed in the message (#### represents the year-end payroll year being created).
8. Once the files have successfully been copied, click **OK**. Payflex creates the year-end for the selected company.

Year-End Setup for Multiple Companies on Server Database

If you are creating year-end for the second company for the same year, you do not need a DBA to be present. Follow steps 1 to 5 in *Year-End Setup on Server Database*, page 29.

Sending/Receiving Year-End Files

There are no changes for sending and receiving files. Only ensure the correct year is open when creating, sending and receiving your year-end files.

How to Initiate the Production of Your Tax Forms

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 (T4s, T4As, RL-1s, RL-2s). This is done 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 can dial in to request your tax forms 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 branch 277 and your payroll ID along with your PIN. If you do not know your PIN ID, 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, 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's and RQ's deadline for filing returns and distributing forms is **Thursday, February 28, 2019.** See *Important Dates and Deadlines*, page 22 for more information.

Note: All employee forms must be distributed by the above deadline, regardless of your filing method.

Electronic Filing

Ceridian electronically files customers' tax forms with the Canada Revenue Agency 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 using an alternate method.

CRA Do not send a T4/T4A Summary to CRA. Ceridian sends your T4/T4A information electronically.

Revenu Québec The Government-supplied RL Summary (RLZ-1.S-V) must be completed by you and sent by you. Employers filing with the Government of Québec must submit the RL Summary to the address shown on the form. 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 completing the RL Summary, Ceridian's RQ tax filing number is NP000013. Please note that this number is for Ceridian customers filing purposes only, and should NOT be used or distributed to anyone other than RQ.

ACTION REQUIRED: Submit RL Summaries.

Making Amendments After T4s and RL-1s Have Been Processed

After your tax forms are processed, you may discover that additional changes are required. You can amend the documents manually or contact Ceridian for assistance. For Ceridian to produce the updated information an additional year-end run is required and an amended tax form run would have to be initiated. Additional service fees may apply.

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 these original forms have already been filed with CRA or RQ, and you will NOT be filing amended forms to replace them, it is your responsibility 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.

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/RQ contacting you for clarification.

Special Note for Province of Tax errors: A tax form cancellation request must be initiated if the only error on the form is an incorrect province of tax. If you intend, for example, for an employee's SK form to **replace** their original 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 with CRA.

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. If you are requesting Ceridian to process the amended tax forms, please make the request through your Service team.
- Clearly identify the new form(s) as **AMENDED**.
- Send Copy 1 of the amended form(s) and a letter explaining the reason for the amendments 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). (The addresses of CRA's tax centres are listed in both the *Employer's Guide - Filing the T4 Slip & Summary* (RC4120) and the *Employers' Guide - Payroll Deductions and Remittances* publications (T4001)).
- Do not submit an amended T4 Summary.
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

For further information, see the Employers' Guide - Filing the T4 Slip and Summary (RC4120).

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 they have been filed 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.revenuQuébec.ca/en/sepf/formulaires/. If you are requesting Ceridian to process the amended tax forms, please make the request through your Service team.

- 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: If you have submitted your RL data electronically, send a paper copy of the 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 RQ Business Number in this letter and indicate how your original form(s) were filed (electronically). 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, call your Service Delivery Team for assistance.

Special Note for SIN Errors: If you need to amend an employee's 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 electronically file them with CRA. Contact your Service Delivery Team for instructions regarding the setup of the payroll codes and the employee information necessary to produce NR4s.

Provincial Health Care Levies & WCB

If your payroll includes employees in any of the following provinces, you are required to submit the form listed below.

Province	Requirement	Deadline
Québec	Complete HSF section of RL-1 Summary (RLZ-1.S-V)	February 28, 2019
Ontario	Annual EHT return	March 15, 2019
Manitoba**	Payroll Tax Annual Report and T4 Summary (for Health & Education Tax)	March 31, 2019

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

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 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 attributed to the month in which the instalment is paid. 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	$1092.00	Oct. 15/18
October 2018	$60,000	$60,000	$623,000	$1170.00	Nov. 15/18
November 2018	$52,000	$52,000	$675,000	$1014.00	Dec. 15/18
December 2018	$80,000	$80,000	$755,000	$1560.00	Jan.15/19

Totals	$755,000	$755,000	$755,000	$5947.50	

* 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 1.95%	= $5947.50
Amount paid Jan. - Dec. 2018		$5947.50
Balance due		$0.00

All enquiries regarding EHT changes should be directed to:

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

Phone: 866-668-8297
Web: http://www.fin.gov.on.ca/en/guides/eht/

Manitoba Health and Post-Secondary Education Tax

If you have employees in Manitoba and you pay Manitoba Health and Post-Secondary Tax, you must file a HE Levy Annual Report stating those employees' year-to-date Manitoba gross remuneration. A copy of your 2018 T4-T4A Summary(s) should be included with the Report and 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 to CRA the information required in the T4 Summary, but if you require a copy you can complete **the fillable T4/T4A Summary found 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 T4 Summary (for Health & Education Tax) for March 31, 2019 (deadline).**

* If 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 2018:

- 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% x TP/1,000,000)	1.4367% + (0.5133% x TP/1,000,000)	1.1922% + (0.5578% x 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% x TP/1,000,000)	0.8256% + (0.6244% x TP/1,000,000)	0.5811% + (0.6689% x 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 payroll amount for 2018. The Health Services Fund contributions reconciliation at year-end may indicate that remuneration, subject to HSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their HSF rate, and make any required adjustments, before the last remittance of the year. Employers that have under-remitted should not delay addressing this until after 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.

A Quebec 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 Quebec.

Québec CSST (Commission des normes, de l'équité, de la santé et de la sécurité du travail)

Employers paying employees working in the province of Québec must pay 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 RQ (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 RQ.

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 employers responsibility to balance and submit an annual Statement of Wages to the CSST.

Employers are required to complete and return the annual Statement of Wages by March 15, 2019. If there is a credit or a balance owing an assessment variation may be issued and interest becomes payable. If you would like Ceridian to calculate CSST or calculate and remit your CSST payments to Revenu Québec on your behalf, please contact you 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 CSST website at http://www.csst.qc.ca/en/.

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

It is recommended that all Newfoundland and Labrador employers file an Annual Declaration Return form that includes a copy of 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.

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.

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

*If 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.

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 Amounts for 2018

Province	Maximum Assessable Amounts for 2018
BC	$82,700

Province	Maximum Assessable Amounts for 2018
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

Appendix A

Forms

The following forms are attached for you to complete (as required) and **email** to **payflex@ceridian.com**. Please note the due dates on the forms.

Important Note: To ensure that all changes for the First Pay of the Year are applied, Ceridian recommends that you send in ALL your changes together in ONE request. This includes changes to your EHT Exemption, WCB, Pension Adjustments, Quebec Health Services Fund, GL WL Dates, GL account changes, EI rate change, and CSST rates.

Please provide the Company number and Business Number to which the changes should be applied to.

- Ontario Employer Health Tax
- Québec Health Services Fund (HSF)
- Newfoundland Health & Post Secondary Education Tax (HAPSET)
- Remittance Frequency, EI Rate & WCB Changes
- Weekly and Bi-Weekly Payrolls – Change In Number of Pays Processed
- CPS WL Labour Reports - Dates
- Tax Forms on CD / Postage Request

PAYFLEX YEAR-END ONTARIO EMPLOYER HEALTH TAX (EHT)

This form MUST be received by Ceridian
7 business days prior to your first transmission with a 2019 pay date

******ONLY IF CHANGES ARE REQUIRED******

PLEASE EMAIL TO: payflex@ceridian.com

Associated employers in Ontario are entitled to only <u>one</u> exemption. The 2018 exemption is $450,000 but it is being increased effective January 1, 2019. Although we will update $450,000 exemptions to reflect the increase, for employers with any value other than $450,000, Ceridian applies the amount currently on file unless a change is indicated below. The exemption should be applied from the first pay date of January 2019.

THE ENTIRE AVAILABLE EXEMPTION IS TO BE APPLIED TO THIS COMPANY

YES ❐ NO ❐

If NO, apply exemption of $ ____________

Last Transmission Date 2018:_____________________**Final Pay Date 2018:**_____________________

First Transmission Date 2019:_____________________**First Pay Date 2019:**_____________________

Company # _______________ Company Name: ______________________________

Signature: ___________________Date: _________________

Print Name: _______________________________Telephone #: _________________

CERIDIAN

PAYFLEX YEAR-END QUÉBEC HEALTH SERVICES FUND (HSF)

FOR CLIENTS WITH QUÉBEC EMPLOYEES

This form MUST be received by Ceridian
7 business days prior to your first transmission of 2019

******ONLY IF CHANGES ARE REQUIRED******

PLEASE EMAIL TO: payflex@ceridian.com

Please enter your rate for the Québec Health Services Funds (HSF): ___________%

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

Last Transmission Date 2018:____________________Final Pay Date 2018:____________________

First Transmission Date 2019:____________________First Pay Date 2019:____________________

Company # ______________ Company Name: ____________________________

Signature: __________________Date: ________________

Print Name: _____________________________Telephone #: ________________

CERIDIAN

PAYFLEX YEAR-END NEWFOUNDLAND HEALTH & POST-SECONDARY EDUCATION TAX (HAPSET)

This form MUST be received by Ceridian
7 business days prior to your first transmission of 2019

ONLY IF CHANGES ARE REQUIRED

PLEASE EMAIL TO: payflex@ceridian.com

The annual exemption threshold for 2018 was $1,200,000. It is $1,300,000 starting the first pay in January 2019. Ceridian will update 1,200,000 exemptions to $1,300,000. For employers with any value other than $1,200,000, Ceridian will apply the amount currently on file unless a change is indicated below.

THE ENTIRE EXEMPTION IS TO BE APPLIED TO THIS COMPANY

YES ❐ NO❐

If NO, apply exemption of $ ___________

Last Transmission Date 2018:____________________**Final Pay Date 2018:**____________________

First Transmission Date 2019:____________________**First Pay Date 2019:**____________________

Company # _______________ Company Name: ______________________________

Signature: ___________________Date: _________________

Print Name: _______________________________Telephone #: _________________

CERIDIAN

PAYFLEX YEAR-END REMITTANCE FREQUENCY, EI RATE & WCB RATE CHANGES

This form MUST be received by Ceridian 7 business days prior to your first transmission of 2019

PLEASE EMAIL TO: payflex@ceridian.com

CRA

Frequency Change: Business #__________________RP_________

Regular ❒ Threshold 1 ❒ Threshold 2 ❒

Company EI Rate Change: Business #__________________RP_________ EI Rate_______

Business #__________________RP_________ EI Rate_______

Business #__________________RP_________ EI Rate_______

REVENU QUÉBEC

Frequency Change: Business #__________________RS_________

Monthly ❒ Twice Monthly ❒❒❒ Weekly ❒

ONTARIO EMPLOYER HEALTH TAX (EHT)

Frequency Change: **EHT #:** ____________________

Monthly ❒ Quarterly ❒ Annually ❒

MANITOBA HEALTH & POST-SECONDARY EDUCATION TAX LEVY

Frequency Change: Business #__________________RP_________

Notch Provision ❒ Regular ❒

Est. MHE Gross For Current year ______________

NEWFOUNDLAND HEALTH & POST SECONDARY EDUCATION TAX

Newfoundland Health Tax #_________________________**Rate**_________ **Oracle #**_________

WCB/CSST Rate Changes

Province________________________________ WCB Rate________________________

Province________________________________ WCB Rate________________________

Province________________________________ WCB Rate________________________

Province________________________________ WCB Rate________________________

Province________________________________ WCB Rate________________________

Last Transmission Date 2018:_____________________**Final Pay Date 2018:**_____________________

First Transmission Date 2019:_____________________**First Pay Date 2019:**_____________________

Signature: __________________________Date:______________Telephone ___________________

Company #______________Company Name:____

CERIDIAN

PAYFLEX YEAR-END WEEKLY AND BI-WEEKLY PAYROLLS CHANGE IN NUMBER OF PAYS PROCESSED

This form MUST be received by Ceridian
7 business days prior to your first transmission of the new year

****ONLY IF CHANGES ARE REQUIRED****

PLEASE EMAIL TO: payflex@ceridian.com

Please submit only if there is a change to the number of Regular Pays processed for the upcoming year. (Eg. going to 53/27 pays or back to 52/26 pays) To locate the number of pays processed in the current year, check your “AJ” line on the Control Header.

Company Number	Pay Frequency	# of Pays in the New Tax Year	Last Transmission Date of Current Tax Year	First Transmission Date of New Tax Year

****Please Note: Pay cheque date determines the taxation year. The number of pays refers to regularly scheduled pays only, exclude bonus or special pay runs.***

Last Transmission Date 2018:______________________**Final Pay Date 2018:**______________________

First Transmission Date 2019:______________________**First Pay Date 2019:**______________________

______________________ ____________________ ___________ ___________________

Authorized Signature   Print Name   Date   Telephone Number

Y	Y	M	M	D	D

CPS WL LABOUR REPORT - DATES

CUSTOMER ______ COMPANY NAME ______

	PERIOD NO.	FROM Y Y M M D D	TO Y Y M M D D	DELETE
W L F D L D D A T E	0 1			
W L F D L D D A T E	0 2			
W L F D L D D A T E	0 3			
W L F D L D D A T E	0 4			
W L F D L D D A T E	0 5			
W L F D L D D A T E	0 6			
W L F D L D D A T E	0 7			
W L F D L D D A T E	0 8			
W L F D L D D A T E	0 9			
W L F D L D D A T E	1 0			
W L F D L D D A T E	1 1			
W L F D L D D A T E	1 2			
W L F D L D D A T E	1 3			
1 10	13	28 33	54 59	80

AUTHORIZED ______

PAYFLEX YEAR-END TAX FORMS ON CD /POSTAGE REQUEST

This form MUST be received by Ceridian
By March 1, 2019

****ONLY IF CHANGES ARE REQUIRED****

PLEASE EMAIL TO: payflex@ceridian.com

CD	TAX FORMS ON
W L F D 9 9 T A X F O R M S MAG T A P E S	
1 — 26	29

REQUEST POSTAGE (for Tax Forms to be mailed out by Ceridian)

BR Y/N: ________

Last Transmission Date 2018:______________________**Final Pay Date 2018:**______________________

First Transmission Date 2019:______________________**First Pay Date 2019:**______________________

Company # ________________ Company Name: ________________________________

Signature: ____________________Date: __________________

Print Name: _________________________________Telephone #: __________________

Appendix B

SQL Server OSQL Instructions

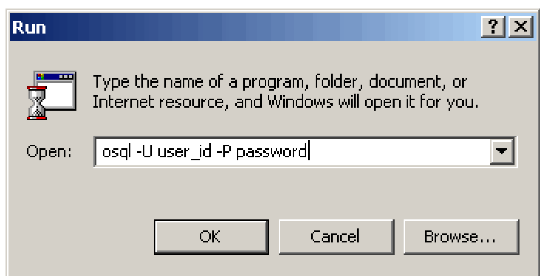
Perform the following steps on the Database Server:

1. Detach the current database:

    a. Click **Start → Run**.

    The **Run** window opens.

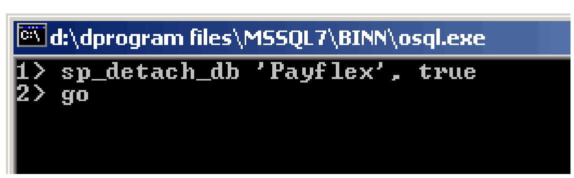
    b. In the **Open** textbox, type: **osql –U <user_id> -P <password>**. (Replace <user_id> and <password> with your actual user ID and password).



    c. Click **OK**, and login to OSQL.
    d. Type the following command in the **OSQL Query** window. (Replace DatabaseName with the name of your Payflex database).

    sp_detach_db_'DatabaseName', True

    e. Press **Enter**.
    f. On the next line, type **go** and press **Enter** to execute the command.



2. Create year-end database files:

    a. Copy the **DatabaseName_Data.mdf** file and rename it to **DatabaseName_####YE_Data.mdf** (#### represents the year-end year the client wants to create).
    b. Copy the **DatabaseName_Log.ldf** file and rename it to **DatabaseName_####YE_Log.ldf** (#### represents the year-end year the client wants to create).

3. Reattach the current database:

   After copying the current database files to create year-end database files, reattach the current database.

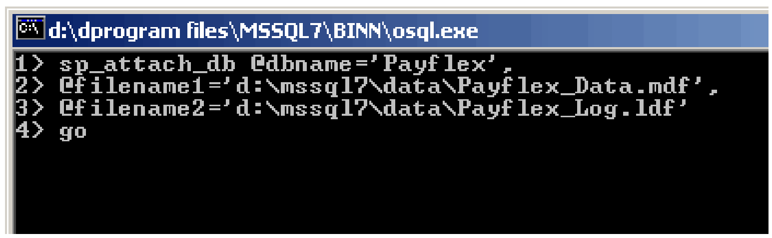
   a. Type the following command in the **OSQL Query** window:

   sp_attach_db @dbname='DatabaseName',

   @filename1='Path\DatabaseName_Data.mdf',

   @filename2='\Path\DatabaseName_Log.ldf'

   b. Press **Enter**.
   c. Type **go**.
   d. Press **Enter** to execute the query to reattach the current database.



4. Attach the year-end database:

   a. Type the following command in the **OSQL Query** window: (#### represents the year-end payroll year being created)

   sp_attach_db @dbname='DatabaseName_####YE',

   @filename1='Path\DatabaseName_####YE_Data.mdf',

   @filename2='\Path\DatabaseName_####YE_Log.ldf'

   b. Press **Enter**.
   c. Type **go**.
   d. Press **Enter** to execute the query to attach the year-end database.

Note: Make sure that the current and year-end databases are successfully attached.

5. Convey success or failure of task:

   a. Inform the payroll user if all of the steps were carried out and the database attached successfully.
   b. If the DBA reports that all steps were successful, click **OK** to continue setting up the year-end. Otherwise, click **Cancel**.
   c. The system opens the company in year-end once it finished setup.