

CERIDIAN

2019 Year-End Customer Guide

Print Payment Solutions (PPS)

2019 Year-End customer guide for Ceridian Print Payment Solution (PPS)

Welcome to the 2019 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, 2019. As new information becomes available, it is distributed via the following media:

- 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

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Important information to note for 2019

- **Tax Form Mail Out by Canada Post** - Tax forms can be mailed out by Ceridian via Canada Post anywhere in Canada. Cost is current postal rate in effect plus 10 cents per item for handling. Clients can elect to have forms either sent back to a specific location or mailed. You cannot have a mixture of options on a single payroll number.
- **If you have a payroll for the 2020 tax year and it is submitted prior to December 31, 2019 please notify Ceridian immediately. EI rate revisions must be populated via data entry or the 2019 rate will be used.**
- **Tax Forms on CD - Employer Copy Suppression** – By default, Ceridian will suppress the print of the Employer hard copy of the tax sealers for these forms; T4, T4A, Relevé 1, and Relevé 2. Please advise Ceridian if you choose to elect printing of the Employer Tax form copy in addition to the Tax Forms CD and we will make the necessary change. Remember, Employer copies are included on Tax Forms on CD.
- **Do you have a balance owing?** - If you have a balance owing, enclose a cheque or money order payable to the Receiver General. You may also be able to pay electronically through your financial institution's telephone and internet services. If you remit your payment late, any balance may be subject to penalties and interest at the prescribed rate. Ceridian Canada Ltd. is not responsible for payments after our closing dates.

Checklist of 2019-2020 year-end activities

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

| <input checked="" type="checkbox"/> Action | Deadline |
|---|---|
| <input type="checkbox"/> Request your internal payroll supplier year-end balancing reports. Review Tax Form allocations and balance your payroll. <ul style="list-style-type: none"> • Verify employee information and update where necessary (e.g. Address, S.I.N) • Verify information on your Company (e.g. Business Numbers, Address, Pension Registration Numbers) • Reconcile government remittance amounts | Ceridian recommends you request these reports on a quarterly basis and with your last pay of the year |
| <input type="checkbox"/> Review December input dates to ensure enough lead time for EFT processing during the holiday season. See <i>Scheduling</i> , page 15 for more information. | |
| <input type="checkbox"/> 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. Starting with the 2019 tax year, CRA and RQ are permitting eligible employers to make an additional adjustment remittance. See <i>New in 2019</i> , page 10 for more information. | December 31, 2019 |
| <input type="checkbox"/> Final adjustments from a Pension and/or Benefits Administrator (eg. P.A.s) impact the processing of Tax forms. Request these figures as soon as possible. | |

| <input checked="" type="checkbox"/> Action | Deadline |
|--|--|
| <input type="checkbox"/> Check your payroll schedule for the remainder of 2019 for any conflicts with statutory holidays. | |
| <input type="checkbox"/> Complete PPS year-end remittance frequency / exemption / rate change , page 54 only if there are changes. | January 2, 2020 |
| <input type="checkbox"/> Submit preliminary year-end test run to Ceridian and receive a Totals by Box report. | December 1, 2019 - February 14, 2020 |
| <input type="checkbox"/> Initiate your tax form production. For Ceridian to file electronically to CRA and/or REVENU QUÉBEC on your behalf, you must have your tax forms processed by February 14th. Any tax forms processed after February 14 th will need to be filed by the client. <ul style="list-style-type: none"> • If you do not submit files to Ceridian in time for electronic filing, send the T4, T4A Summaries and the government copies of forms to: | February 14, 2020 |
| <p style="margin-left: 40px;">Ottawa Technology Centre Canada Revenue Agency 875 Heron Road Ottawa ON, K1A 1G9</p> | |
| <input type="checkbox"/> Deadline for Filing and Distribution of Tax Forms to employees is February 29 for Revenu Quebec and March 2 for CRA. Ensure that you complete and file a Relevé 1 Summary if you have employees in the Province of Québec. | RQ February 29 CRA March 2 |
| <input type="checkbox"/> Employers are responsible for filing all Provincial returns (eg. EHT, WSIB/CSST, HSF, etc.). | Consult the individual Provincial agencies for due dates |
| <input type="checkbox"/> If Ceridian remits statutory deductions for your company, Ceridian must receive all statutory adjustments no later than 3 business days after the end of the final remitting period for December 31, 2019. | 3-day grace period after December 31, excluding |

| <input checked="" type="checkbox"/> Action | Deadline |
|--|-------------------------------|
| <input type="checkbox"/> BC EHT is a new payroll tax for 2019. Ceridian does not calculate or remit BC EHT on behalf of employers. | weekends and New Years Day |

Ceridian bulletin board

The bulletin board is the section of the year-end guide where Ceridian has provided 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 Ceridian Service Delivery Team.

New in 2019

Federal

- 2019 T4 tax form:
 - Code 68 eliminated (Indian (exempt income) - Eligible retiring allowances), amounts to be reported to Code 69.
 - Code 70 eliminated (Municipal officer's expense allowance)
- CPP Equalization: A new reconciliation calculation was introduced to discount QPP contributions for employees who transfer out of Quebec.
- EI Parental Sharing Benefit: Available for births after March 17, 2019, when parental benefits are shared between two claimants 5-8 additional weeks of paid leave are available (depending on whether the standard or extended benefits have been selected).

Federal/Revenu Quebec: new additional 2019 remittance

- CRA posted material confirming the Payment on Filing program with no penalties or interest for eligible employers: <https://www.canada.ca/en/revenue-agency/campaigns/payment-on-filing.html>
- RQ posted its Relief position with no penalties for weekly or twice-monthly remitters. Interest will be payable: <https://www.revenuquebec.ca/en/press-room/tax-news/details/163300/2019-08-26/>

Federal/Revenu Quebec: new salary overpayment policies

- CRA posted guidance on clerical errors in a previous year to permit the repayment of net (plus CPP) rather than the gross amount: <https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/federal-government-budgets/budget2019.html>

- RQ posted guidance on mistakes in a previous year to permit the repayment of net rather than the gross amount: <https://www.revenuquebec.ca/en/press-room/tax-news/details/162480/2019-02-27/>

Federally regulated employers, labour standards amendments

- Canada Labour Code changes became effective in September. Included in the changes are new requirements around scheduling, rest periods, medical leave, jury duty leave, vacation pay, holiday pay, group termination notice, and record retention.

Provincial employment standards amendments

- Alberta, Ontario, British Columbia, Saskatchewan, Prince Edward Island, Northwest Territories and Yukon have had legislative changes impacting minimum standards for employees working in their provinces. Some changes have extended unpaid leaves to better align with the federal Employment Insurance benefits program and others have introduced new leave categories or modified the rules for minimum working age, holiday pay or overtime.
- It is recommended that employers with questions validate current requirements from the relevant provincial employment standards sites.

Payroll/health-related tax changes

- **British Columbia:**
 - Medical Services Plan (MSP) premiums eliminated as of January 1, 2020.
 - New Employer Health Tax implemented – BC Remuneration includes T4/T4A taxable income. Quarterly remittances are to be paid online using eTaxBC or through a financial institution in June, September and December 2019.
- **Newfoundland:** The threshold for Health and Post-Secondary Education Tax increased by \$100,000, from \$1.2 million to \$1.3 million.
- **Ontario:** Employer Health Tax exemption increased from \$450,000 to \$490,000. Every 5 years there is an adjustment for inflation.
- **Quebec:** The upper total payroll threshold for the Health Services Fund (beyond which the rate is 4.26%) increased from \$5.5M to \$6.0M.

Mid-year change

- **Manitoba:** In July, retail sales tax fell to 7% from 8%. RST applies to certain insurance group contracts covering Manitoba residents (life, AD&D, disability and critical illness).

New for 2020

Federal

- **Stock option deduction cap of \$200,000:** Announced as part of the federal budget, the amendments associated with the cap passed in June. Under new rules, in 2020, employee stock options to acquire "non-qualified securities" (those that exceed the \$200,000 annual vesting limit) will not be eligible for the 50% deduction. The cap does not apply to CCPCs. Although additional exceptions are expected, they have not yet been fully defined.
- **EI Small Business Premium Rebate:** Employers with EI premiums of less than \$20,000 per year are expected to be eligible for a rebate in 2020.

Federal/Revenu Quebec: tax form filing

- Tax form filing deadlines in a leap year, when it falls on a Saturday:
 - CRA – Monday, March 2, 2020
 - Revenu Quebec – Saturday, February 29, 2020

Provincial tax

- **Newfoundland's** Temporary Deficit Reduction Levy, introduced in July 2016, will be removed from the provincial tax calculation starting in 2020.

Payroll/Health-related tax change

- **Quebec's** Health Services Fund rate for employers outside the primary and manufacturing sector will be 1.65% (rather than 1.70%) for employers with Worldwide Wages of less than \$1M. The HSF rate where Worldwide Wages exceeds \$1 million is to be similarly reduced (up to the threshold).

Provincial personal tax credits

- **Prince Edward Island** does not update provincial personal tax credits annually based on indexation. It will, however, be increasing basic and spousal tax credit amounts from \$9,160 to \$10,000.
- **Nunavut** increased its basic and spousal tax credit amounts beyond indexation, from \$13,618 to \$16,000 in late 2019. Based on the timing of that change, employees can expect a positive adjustment when they file their 2019 personal income tax return in 2020.
- **New Brunswick** confirmed that its provincial tuition tax credit will be reinstated in 2020 (and available to be claimed for 2017 and 2018).

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 Employers' Guide - Payroll Deductions and Remittances ([T4001](#)), or go to CRA's web site: <https://www.canada.ca/en/revenue-agency.html>. Sample tax forms are available at this site.
- For Revenu Québec information, see their Guide for Employers: Source Deductions and Contributions ([TP-1015.G-V](#)) or go to <http://www.revenuquebec.ca/en/>. Sample tax forms are available at this site.
- Access the above and other employer guides from federal, provincial, and territorial government websites.

File submission options

Tax form information must be in the format of CRA/RQ XML filing. For information regarding the acceptable file formats, please see *Year-end file formats*, page 30.

Tax forms on CD

Ceridian will automatically provide you with your employer copies of 2019 tax forms on CD-ROM in PDF format, viewable with Adobe Acrobat Reader. This CD provides an electronic backup for your paper records. The fee for the CD is \$250. Each additional CD is \$100. Features of this Product include:

- Tax forms are the same in appearance as actual paper copies
- Password protection. To ensure the security and confidentiality of data, each CD is password protected.
- 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 or using the Solfinder plug-in (comes with the CD).
- 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 suppresses the printing of the employer forms. If you require both paper copies of tax forms and a CD, advise Ceridian.

The deadline to request a replacement for a lost or damaged 2019 CDs is **Friday March 31, 2020**.

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

Passwords for prior years

Ceridian, on request, can supply the passwords for previous years for your archived CDs; tax CD's for the current and last 9 previous years. Note that your 2019 password will only be distributed after you have received the CD in 2020.

Tax form production schedule

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.

Helpful hints

- If you have negative adjustments to statutory remittances and payments have already been remitted to the government, **Ceridian cannot refund overpayments** or Remit Statutory Adjustments after the last Business Day of the year.
- Invalid Postal Codes and Addresses create delays. Encourage your employees to provide you with updates on a regular basis.

Scheduling

Business hours over the 2019 - 2020 holiday period

Ceridian offices will be closed on Wednesday December 25, 2019, Thursday December 26, 2019 and Wednesday January 1, 2020.

Important dates for employers with direct deposits (EFTs)

Please review a December calendar to ensure that 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 23, 2019 | December 18, 2019 |
| December 24, 2019 | December 19, 2019 |
| December 27, 2019 | December 20, 2019 |
| December 30, 2019 | December 23, 2019 |
| December 31, 2019 | December 24, 2019 |
| January 2, 2020 | December 27, 2019 |
| January 3, 2020 | December 30, 2019 |
| January 4, 2020 | December 31, 2019 |

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 Wednesday December 25, 2019, Thursday December 26, 2019 and Wednesday January 1, 2020. Please process your payments accordingly.

2020 bank holidays

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 |
|-----------------------------|--|--|
| Wednesday, January 1 | New Year's Day | Bank |
| Thursday, January 2 | Day After New Year's Day (QC) | Bank for Quebec (Clothing Industry only) |
| Monday, February 17 | Family Day (AB, BC, ON, NB, SK) Islander Day (PE) Louis Riel Day (MB) Nova Scotia Heritage Day (NS) | Bank for multiple provinces |
| Friday, February 21 | Yukon Heritage Day (YT) | Bank for YT only |
| Friday, April 10 | Good Friday | Bank |
| Monday, May 18 | National Patriots Day (QC) Victoria Day | Bank |
| Sunday, June 21 | National Indigenous People Day (NT, YK) | Bank for NT and Yukon only |
| Monday, June 22 | Discovery Day (NL) | Bank for NL only |
| Wednesday, June 24 | St. Jean Baptiste (QC) | Bank for Quebec only |
| Wednesday, July 1 | Canada Day | Bank |
| Monday, August 3 | British Columbia Day (BC) Civic Holiday (NT, ON, SK) Terry Fox Day (MB) Heritage Day (AB) New Brunswick Day (NB) | Bank |
| Monday, August 17 | Discovery Day (YT) | Bank for YT only |
| Monday, September 7 | Labour Day | Bank |
| Monday, October 12 | Thanksgiving Day | Bank |

| 2019 Date | Holiday | Bank Holiday |
|------------------------|-----------------------|--------------|
| Wednesday, November 11 | Remembrance Day | Bank |
| Friday, December 25 | Christmas | Bank |
| Saturday, December 26 | Boxing Day (actual) | Bank |
| Monday, December 28 | Boxing Day (observed) | Bank |

Ceridian tax filing

Ceridian is providing all ‘Government’ copies of tax forms directly to CRA and Revenu Québec electronically. 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.

Ceridian will **submit** your employee tax information to CRA and Revenu Québec electronically on your behalf. Government copies are not printed or provided. You receive 2 copies of the employee tax form, one for your employees and one for you, the employer.

Ceridian is tax filing on your behalf:



CRA Do not send a T4/T4A Summary to CRA as it is included with your T4/T4A information Ceridian submits electronically.

Revenu Québec The Government-supplied RL-1 Summary (RLZ-1.S-V) must be sent by you even if Ceridian has sent your RL-1 information electronically. Employers filing with the Government of Québec must submit the RL-1 Summary to the address shown on the form. Your failure to file the RL-1 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-1 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.

For Ceridian to submit your tax forms, it is imperative that your forms are processed by Ceridian’s **deadline of Friday, February 14, 2020**. Failure to meet this 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.

Important dates and deadlines

| Key Activities | Dates |
|--------------------------------|---|
| Preliminary year-end test runs | December 1, 2019, until February 14, 2020 |
| Tax form initiation deadline | February 14, 2020 |

Missed tax form processing deadline

Ceridian's tax form processing deadline is **Friday, February 14, 2020**. To avoid late filing penalties, it is recommended that you process your tax forms prior to Ceridian's deadline of February 14, 2020 and resolve any issues with amended tax forms 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 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 information on CRA's late filing penalties, please refer to <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/penalties-interest-other-consequences.html>

Reports and reporting

Whenever a year-end run is processed you will receive the Funds Summary Report which is based on your year-end submission file. It is a recap of all of the box totals for all of your federal Business Numbers. The report will also provide totals for all provincial Business Numbers. All tax forms; T4, T4A, Relevé 1, and Relevé 2 are included. This report represents the totals that Ceridian will file electronically with the CRA and will assist you to complete the Québec RL-1 Summary.

Tax forms totals report

Produced with the year-end run, this report breaks out dollars for all tax slips with box totals for each Business Number for all your Ceridian numbers.

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
 585 Stonebridge Lane, Suite 51
 Toronto

** TOTAL ** BN: 123456789RP0003

| BOX | AMOUNT |
|-----|------------|
| 14 | 217,323.14 |
| 16 | 8,987.72 |
| 18 | 4,563.99 |
| 20 | 567.80 |
| 22 | 31,329.47 |
| 24 | 217,323.14 |
| 52 | 2,722.00 |

TOTAL SLIPS 23

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
 585 Stonebridge Lane, Suite 51
 Toronto

** TOTAL ** BN: 123456789RP0004

| BOX | AMOUNT |
|-----|--------------|
| 14 | 1,612,242.81 |
| 16 | 70,462.13 |
| 18 | 33,487.56 |
| 20 | 23,326.40 |
| 22 | 251,941.71 |
| 24 | 1,594,634.06 |
| 40 | 4,751.40 |
| 52 | 111,894.00 |

TOTAL
SLIPS 63

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** COMPANY

| BOX | AMOUNT |
|-----|--------------|
| 14 | 1,829,565.95 |
| 16 | 79,449.85 |
| 18 | 38,051.55 |
| 20 | 23,894.20 |
| 22 | 283,271.18 |
| 24 | 1,811,957.20 |
| 40 | 4,751.40 |
| 52 | 114,616.00 |

TOTAL
SLIPS 86

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

**** TOTAL ** PROVINCE**

PROVINCE Box 14 AMOUNT

AB

BC

MB

NB

NL

NT

NS

ON 1,829,565.95

PE

QC

SK

YT

NU

US

ZZ

??

***** COMPANY 149999 T4A TOTAL**

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

**** TOTAL ** BN: 123456789RP0004**

BOX AMOUNT

18 1,995.04

22 745.59

27 5,460.86

TOTAL SLIPS 4

***** COMPANY 149999 T4A TOTAL PA**

Client Corporation Canada
585 Stonebridge Lane, Suite 51

Toronto

**** TOTAL ** COMPANY**

| BOX | AMOUNT |
|-----|----------|
| 18 | 1,995.04 |
| 22 | 745.59 |
| 27 | 5,460.86 |

**TOTAL
SLIPS** 4

***** COMPANY 999999 REL1 TOTAL PAGE *****

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

**** TOTAL ** BN:1234567899RS0001**

| BOX | AMOUNT |
|-----|---------------|
| A | 99,999,999.99 |
| B | 9,999,999.99 |
| C | 389,399.24 |
| D | 497,040.15 |

TOTAL SLIPS 1,038

***** COMPANY 999999 REL1 TOTAL PAGE *****

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

**** TOTAL ** BN:1238456789RS0002**

| BOX | AMOUNT |
|-----|---------------|
| A | 77,091,726.89 |
| B | 2,311,033.30 |
| C | 659,359.92 |

D 2,054,228.71

TOTAL SLIPS 3,017

*** COMPANY 999999 REL1 TOTAL PAGE ***

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** COMPANY

| BOX | AMOUNT |
|-----|----------------|
| A | 132,922,870.36 |
| B | 3,673,359.98 |
| C | 1,048,759.16 |
| D | 2,551,268.86 |

Ceridian provides the Summary Totals report and can also, on request, provide a PDF report for the employer copy. The PDF report is only available with a test run.

Important information and dates regarding government remittances at year-end

To ensure accurate remittances are made to the various tax offices on scheduled due dates, the following dates must be adhered to.

December 2019 pay dates:

| | |
|---|---------------------------------------|
| Threshold 2 (Accelerated/Weekly/4x) Remitters | No later than January 2, 2020 |
| Threshold 1 (Semi-Monthly)/2x Remitters | No later than January 8, 2020 |
| Regular (Monthly/1x) Remitters | No later than January 10, 2020 |
| Quarterly (3x) Remitters | No later than January 10, 2020 |

Manual remittance adjustment procedures

If you need to submit an adjustment for taxes and are unable to submit the item with a normal pay run, you have the option of sending in the Manual Adjustment form. The Form must be scanned and emailed to the Ceridian Service Delivery Team. The form will be forwarded to Ceridian’s Remittance department for processing.

The document is comprised of 5 sections. If you need to obtain blank forms, please send a request to Ceridian Service Delivery Team.

How manual remittance adjustments work

When you submit an adjustment with taxes to our Government Remittance Department please be aware that the adjustment will be reflected in a future invoice in the YTD Accumulator section of the invoice. The description “ADJ” will appear on the invoice. The adjustment, however, will not appear until remit date of that adjustment.

For example, if an adjustment was submitted for EHT and the payment date of the adjustment was April 25, the funds are not required to be remitted until the 15th of May (or the next business day if weekend or statutory holiday). Therefore, the adjustment code “ADJ” will appear on the first invoice after the remit date in May.

Please see *Manual adjustment to government remittances* , page 51.

Missing business number warning

The following warning message indicates that there is a problem with the inbound file. “Although the details are reported on the invoice the amounts could not be remitted. The business number is missing in the file. Please submit an ADJUSTMENT FORM to Ceridian Government Remittances for processing.”

Correct the missing number for the next pay submission.

```
PLEASE BE AWARE OF THIS MESSAGE ON YOUR INVOICES
*****
*****      EMPLOYER ACCOUNT NUMBER MISSING      *****
***** FEDERAL SOURCE DEDUCTIONS NOT DEBITTED/REMITTED *****
*****      CONTACT PAYROLL OPERATIONS IMMEDIATELY *****
*****
*****      NUMERO COMPTE EMPLOYEUR MANQUANT      *****
```

***** RETENUES A LA SOURCE FEDERALES NON DEBITEES/PAYEES *****
***** CONTACTEZ VOTRE REPRESENTANT IMMEDIATEMENT *****

YTD remit reports from 2019

For any clients requiring an extra print of the 2019 **Summary of Government Remittances** report, please advise your Service Delivery Team.

Submission of year-end data files

Sending/receiving year-end files

Delivery of files to Ceridian Canada

Files consist of both the XML formats for RQ and CRA, plus the standard excel spreadsheet if required (see XML section for details).

We would recommend two different methods of file delivery:

1. Ceridian File Transfer
2. SFTP /FTP

Testing year- end data

Ceridian provides XML validation and annual testing of Year End data at no additional charge.

When you send Ceridian your test files, first we will validate your XML versus the government schemas. If there is a problem with the XML files, you will receive an error report. You must correct the error and resend new files for further testing. See *XML errors – making sense of it, page 44* for more information.

If the files pass the edit routine, then the output reports will be provided to you. Output will consist of a Totals Balancing Report and a sample (the first and last ten copies) of Employer tax forms in PDF format.

WinZip file naming convention

The WinZip file must be named: <psid>_PPSYE.zip

Please note that the WinZip file must not be password protected. The automated process for unzipping the files will fail.

File naming convention for Print Payment Solution year-end process

The following table shows all the files that are submitted by the PPS client

| File Type | Naming Convention | Comments |
|---------------------------------|--|---|
| T4 XML file | <psid>_T4.xml | |
| T4A XML file | <psid>_T4A.xml | |
| T4/T4A combined XML file | <psid>_T4T4A.xml | |
| NR4 xml file | <psid>_NR4.xml | |
| Releve-1 xml file | <psid>_Releve1.xml | |
| Releve-2 xml file | <psid>_Releve2.xml | |
| Additional Information CSV file | <psid>_Extra_Information.csv | |
| Flag file | <psid>_TEST.TEL <psid>_TEST.FTP <psid>_PROD.TEL <psid>_PROD.FTP | An empty file that will be part of the Zip file package indicating whether the files are being submitted for a TEST/PROD run. The 3 character extension for the file indicates the transmission channel. The clients should use the appropriate extension based on the channel they are using to send/receive files. The 3 character extension indicates the following: .TEL – Submissions using PFT (Payflex File Transfer) software .FTP – Submissions using secure file transfer protocol |

FLAG file is mandatory for year-end only

The Flag file will be empty and is used to identify if the material sent to Ceridian is for test or live production. You should not use the production file name until you have completed and balanced all of your test runs.

The 3 character extension for the flag file indicates the transmission channel. The clients should use the appropriate extension based on the channel they are using to send/receive files.

TEL – Submissions using PFT (Payflex File Transfer) software

FTP – Submissions using secure file transfer protocol

Year-end file formats

XML inbound files

Ceridian will only accept CRA/RQ standard XML format imports for year-end form production and filing. Impacted forms are: T4, T4A, RL-1, & RL-2.

Your current payroll system may already provide an option to allow you to extract an XML file according to the latest government schema. If there are any revisions to the XML schema your vendor would be able to provide the new schema with their latest upgrade.

If your vendor does not offer XML exports and you'd like to access the technical specifications directly:

The CRA Website is : <https://www.canada.ca/en/revenue-agency/services/e-services/filing-information-returns-electronically-t4-t5-other-types-returns-overview/filing-information-returns-electronically-t4-t5-other-types-returns-what-you-should-know-before.html> Québec schemas cannot be accessed without a login. You must apply to the Québec government.

Ceridian will work with you to test your year-end import files.

Sort parameters

XML imports may require the appending of Ceridian specific information in an accompanying Ceridian supplied excel spreadsheet. Ceridian uses this additional information for providing distribution references on tax forms.

Within each Business Number you can determine a sub sort. The additional records created in your inbound file are used by Ceridian to sort the sealers. There is a location on the outside of the sealers for Division and Department. These records are the equivalent of the information used on the normal pay slip sealers used for distribution. All tax forms will be packaged and returned to the company primary distribution location.

Ceridian tax forms additional fields (not included in the XML schema) spreadsheet

Additional Information may be required by Ceridian to control the distribution print on the tax forms. A standard Ceridian excel spreadsheet has been created for you to provide these additional fields in conjunction with the XML files.

You only need to fill in Sheet if any of the scenarios below apply to your needs:

- You need distribution information printed on the outside of your forms that will allow you to identify an employee's location. All sorts occur within the CRA/REVENU QUÉBEC number. Ensure the spreadsheet is sorted in the desired record order.
- If you require direct mail of year end forms to employees include a return address (Canadian only) or if you require a different address than your default primary company address.

Note: Once the spreadsheet is complete, please use the 'Save As' feature to select the CSV (comma delimited) *.csv file format before adding it to your WinZip file.

PeopleSoft extract

For those using the Ceridian PeopleSoft Extract program, there are no legislative updates to the PeopleSoft Extract program.

Inbound files

If you use our PeopleSoft extract program, then the extract contains steps and information on how to create the Year End files.

The process used in the extract creates the CRA and REVENU QUÉBEC standard XML files based on the latest schemas, plus an additional file containing Ceridian required fields which are not contained within the schemas.

There can be up to 4 files based on the type of slips Each file contains a FileID Header record, which identifies the content; ST4, STA, SR1, SR2.

Annual extract versions

Please ensure that you are using the most current version of the extract program. The Ceridian Canada Year-end Extract programs are run after the PeopleSoft Canadian year-end slip records have been loaded and audited. Refer to the PeopleSoft Canadian

year-end processing documentation for additional information on loading and auditing the Canadian year-end slip records.

The Ceridian Canada Year-end Extract programs create Original and Amended slip files. The year-end programs do not create files for processing reissued, cancelled or deleted slips.

BOX 'O' definitions for Relevé 1 print copy

The Ceridian Relevé 1 form can accommodate up to five message areas on the Relevé 1 for the storage of the two letter code and amount. If there are more than 5 amounts in your file the fifth amount will include all additional amounts and use the 2 letter code "RZ", Miscellaneous.

If you send in an amount for box 'O' and do not specify the two character code then "RZ", Miscellaneous will be used.

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 totals reports, you are ready to initiate the production of your tax forms. If you have any concerns or issues regarding your final initiation, please contact your Ceridian 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 2019

The government CRA deadline for filing returns and distributing forms is **March 2, 2020**.

Note: All employee forms must be distributed by March 2, 2020.

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.

Transmission to CRA after deadline

After Ceridian submits the final Tax forms on March 2, 2020 all amended forms will be submitted on a semi-monthly basis.

Forms produced between the 1st and 15th of the month will be transmitted to CRA on the on the 1st of the next month.

Forms produced between the 16th and last day of the month will be transmitted to CRA on the 16th of the next month.

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 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, 2019 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.

Issuing an amended T4/T4A

If your forms have been distributed to employees and you are unable to retrieve the affected forms and/or have been filed with CRA, and you are requesting Ceridian to process the amended tax forms, you will be required to supply Ceridian with an amended XML file. The file should only include amended employees plus a summary of those changes. Please make the request through your Service team.

Issuing an amended RL-1/RL-2

If your forms have been distributed to employees and you are unable to retrieve the affected forms and/or have been filed with Revenu Québec, and you are requesting Ceridian to process the amended tax forms, you will be required to supply Ceridian with an amended XML file. The file should only include amended employees plus a summary of those changes. Please make the request through your Service team.

Send the new RL-1 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 (electronic or paper). The address is shown on the RL-1 Summary form and in Revenu Québec's Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V).

Provincial health care levies

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

| Province | Requirement | Deadline |
|---------------------------------|---|-------------------|
| Northwest Territories / Nunavut | Annual Payroll Tax Returns | February 28, 2020 |
| Quebec | Complete QHSF section of RL-1 Summary (RLZ-1.S-V) | February 29, 2020 |
| Ontario | Annual EHT return | March 16, 2020 |
| British Columbia | EHT Annual Return and final quarterly payment | March 31, 2020 |
| Manitoba | Payroll Tax Annual Report and T4 Summary (for Health & Education Tax) | March 31, 2020 |
| Newfoundland and Labrador | Annual HAPSET Declaration Return | March 31, 2020 |

Ontario employer health tax (EHT)

Each Ontario employer must file an annual return for each calendar year. The annual return for 2019 is due on March 16, 2020. 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 2019
- 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, 2019; or

- made EHT instalment payments in 2019
- New eligible employers whose annual “Total Ontario Gross Remuneration” is greater than their allowable prorated exemption amount.

2019 annual exemption

The annual exemption amount for 2019 is \$490,000. There is no exemption for eligible employers and groups of associated employers with annual Ontario payroll over \$5 million.

Associated employers in Ontario are entitled to only one \$490,000 exemption. If you have multiple payrolls, then consider these options:

1. Apply the entire \$490,000 to a single company number.
2. Divide the \$490,000 exemption between these Company Numbers*.
3. Do not apply the exemption to your payrolls. Leave as zero dollars. Company will apply the exemption when you file your provincial return.

Ontario EHT Reminder: All **monthly** remitters should be coded for a tax rate of **1.95%** (unless your total Ontario remuneration is less than the exemption and you have an allocation of the exemption).

*Total exemption in 2019 cannot exceed \$490,000. Also, consider associated payrolls not handled by Ceridian Canada.

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.

Note: Update your BIL file with the new exemption amount prior to processing your first payroll in January. If you are splitting your annual exemption among multiple payrolls, then revise the exemption value for each payroll impacted.

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. 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.

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 by March 16, 2020 (deadline).**

Balancing EHT payments - an example

Reminder: Ontario's Employer Health Tax exemption increased from \$450,000 to \$490,000 in 2019. Every 5 years there is an adjustment for inflation.

| Month Gross Paid | Actual Monthly Gross for Calendar Year | Gross Pay Used to Determine Monthly Remittance | Accumulative Gross Pay | EHT Remitted in 2019 @1.95% | Date EHT Remittance Made |
|------------------|--|--|------------------------|-----------------------------|--------------------------|
| January 2019 | \$76,000 | \$76,000 | \$76,000 | | |
| February 2019 | \$58,000 | \$58,000 | \$134,000 | | |
| March 2019 | \$52,000 | \$52,000 | \$186,000 | | |
| April 2019 | \$60,000 | \$60,000 | \$246,000 | | |
| May 2019 | \$55,000 | \$55,000 | \$301,000 | | |
| June 2019 | \$54,000 | \$54,000 | \$355,000 | | |
| July 2019 | \$102,000 | \$102,000 | \$457,000 | | |
| August 2019 | \$50,000 | \$50,000 | \$507,000 | \$331.50 | Sept. 15/19 |

| Month Gross Paid | Actual Monthly Gross for Calendar Year | Gross Pay Used to Determine Monthly Remittance | Accumulative Gross Pay | EHT Remitted in 2019 @1.95% | Date EHT Remittance Made |
|------------------|--|--|------------------------|-----------------------------|--------------------------|
| September 2019 | \$56,000 | \$56,000 | \$553,000 | \$1,092.00 | Oct. 15/19 |
| October 2019 | \$60,000 | \$60,000 | \$623,000 | \$1,170.00 | Nov. 15/19 |
| November 2019 | \$52,000 | \$52,000 | \$675,000 | \$1,014.00 | Dec. 15/19 |
| December 2019 | \$80,000 | \$80,000 | \$755,000 | \$1,560.00 | Jan.15/20 |
| Totals | \$755,000 | \$755,000 | \$755,000 | \$5,167.50 | |

* Annual exemption of \$490,000 exceeded in August - EHT remittances begin September 15/19

| | | | |
|----------------------------------|-----------------|---|------------|
| Gross pay Jan. 1 - Dec. 31, 2019 | \$755,000 | | |
| Less EHT exemption | 490,000 | | |
| Amount owing | 265,000 x 1.95% | = | \$5,167.50 |
| Amount paid Jan. - Dec. 2019 | | | \$5,167.50 |
| Balance due | | | \$0.00 |

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: 1-866-668-8297

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

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).

As a reminder, in 2019, the upper total payroll threshold for the QC HSF (beyond which the rate is 4.26%) increased from \$5.5M to \$6.0M.

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

- If your total Worldwide Wages for 2019 are equal to or less than \$1 million, your rate will be 1.70%.
- If your total Worldwide Wages for 2019 are greater than \$1 million but less than \$6 million, your rate is based on the following formula:

$$W (\%) = 1.1880 + (0.5120\% \times S), \text{ where}$$

W represents the rate and **S** the quotient obtained by dividing your total Worldwide Wages for 2019 by \$1,000,000.

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 up to the nearest second decimal.

- If your total Worldwide Wages for 2019 are over \$6 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 Wages for 2019 are equal to or less than \$1 million, the rate is 1.25%.
- If total Worldwide Wages for 2019 are greater than \$1 million but less than \$6 million, the rate is based on the following formula:

$$W (\%) = 0.648 + (0.602\% \times S), \text{ where}$$

W represents the rate and **S** the quotient obtained by dividing the total payroll for 2019 by \$1,000,000.

- If your total Worldwide Wages for 2019 are over \$6 million, your rate is 4.26%.

Note: Your actual contribution rate is determined by using your TOTAL worldwide payroll amount for 2019. 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 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. If your contribution rate has changed from 2019, update your BIL file with the new applicable rate prior to processing your first payroll in January.

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 Québec.

Québec CNESST (Commission 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 against the actual insurable wages paid to employees.

Employers must complete and return the annual Statement of Wages to CNESST by March 13, 2020. If there is a credit or a balance owing, an assessment variation may be issued and interest becomes payable.

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 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 by March 31, 2020.**

Note: If your exemption amount has changed from 2019, update your BIL file with the new exemption amount prior to processing your first payroll in January.

British Columbia employer health tax

British Columbia Employer Health Tax (BC EHT) is a new health tax that is payable by employers on BC remuneration. The tax is effective January 1, 2019.

BC EHT is payable when an employer’s total BC remuneration (including amounts paid by Associated Employers) is greater than the \$500,000 exemption amount.

Charities are subject to unique requirements.

Note: Unlike other provincial/territorial health taxes, BC EHT is not based on current BC earnings as they are paid. It is based on the BC Remuneration from the prior year or an estimate of the current year’s BC Remuneration.

Another important difference is that Ceridian does NOT remit this tax to the BC government. The calculation and remittance of BC EHT are the responsibility of the employer.

Tax Rates for Employers with B.C. payroll:

- \$500,000 or less: no EHT
- Between \$500,000.01 and \$1,500,000: 2.925% x (Payroll - \$500,000)
- Greater than \$1,500,000: 1.95% on total payroll

If you have employees in British Columbia, you are responsible for completing and filing your BC EHT annual return and final quarterly payment for 2019 by March 31, 2020.

Special Considerations

- Employers are responsible for verifying that the taxable T4/T4A income of BC employees has been included in BC Remuneration. The BC Ministry of Finance [web site](#) lists included and excluded remuneration.

Manitoba health and post-secondary education tax

In accordance with The Health and Post-Secondary Education Tax Levy Act, if you have employees who report for work in Manitoba (or don’t report to any permanent establishment but are paid from or through your Manitoba permanent establishment), you must file a HE Levy Annual Report stating those employees’ year-to-date gross remuneration. A copy of your 2019 T4/T4A Summary(s) should be included with the Report and submitted by March 31, 2020 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.html> or call 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, 2020 (deadline).**

For Manitoba changes please complete and submit the *PPS year-end remittance frequency / exemption / rate change*, page 54.

XML errors – making sense of it

The XML files when validated through the parser could show errors if the data is not as per the associated schema. The schema defines the XML file and its contents. The messages returned by the validation parser tool are a little technical in language. The following is a general guideline on understanding what the message is conveying, and how the error(s) can be corrected.

Sample 1

```
File Name: 142222_T4.XML
XML validation failed due to the following error(s):
-----
Error: -1072897687
Reason: '142222' violates pattern constraint of '(MM|mm)\d{6}'. The element
'trnmtr_nbr' with value '142222' failed to parse.
Line: 0
Line Position: 0
Position in File: 0
Location: /Submission/T619[1]/trnmtr_nbr[1]
```

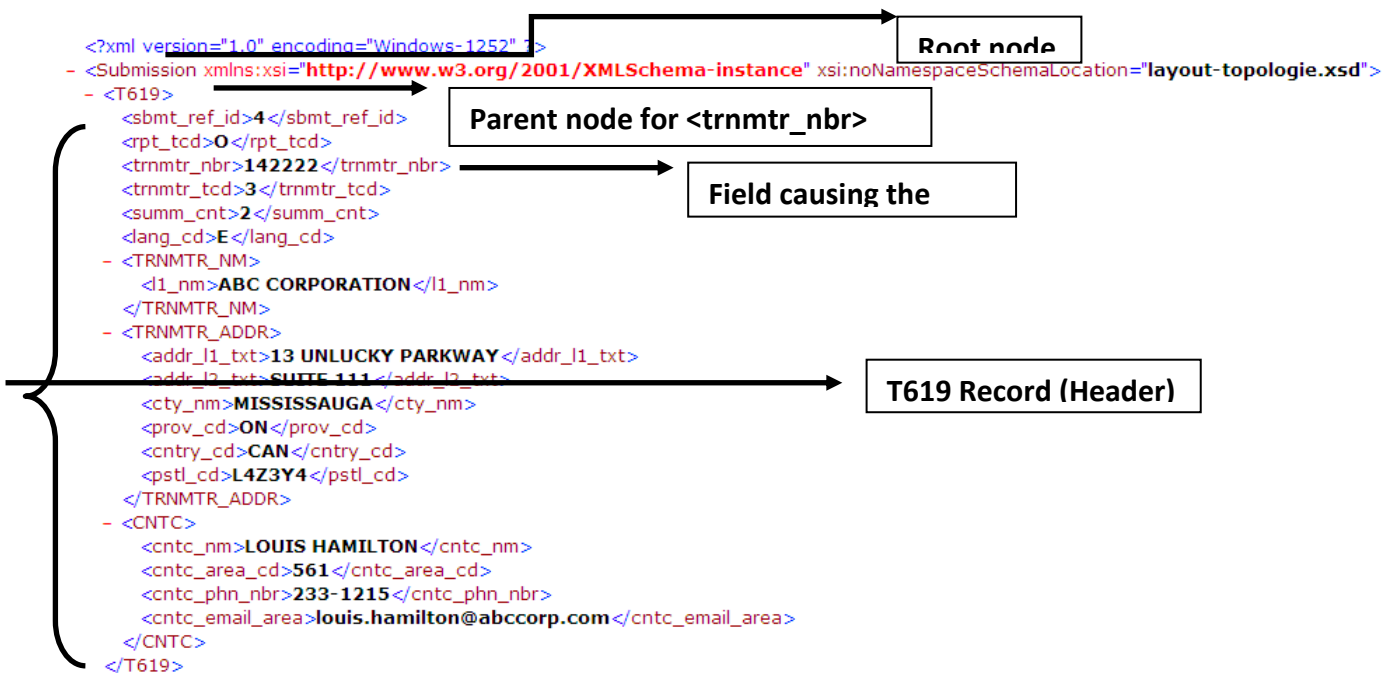
Steps to decode the message and fixing it

1. The first step is to identify the source XML file which is causing the error. The XML file name with the error(s) is listed on the 1st line in the message file. In this example, its a T4 xml file with the name `142222_T4.xml`.
2. The next step would be to look at the actual error message. The actual error message is shown on the line identified by the label “Reason”. Generally, the error message would state the following:
 - a. **XML node name** (field) causing the error, in this example it is `'trnmtr_nbr'`
 - b. The **actual value stored in the field** in question, which in this case is `142222`
 - c. **Nature of the error**, in this case its “violates pattern constraint of `'(MM|mm)\d{6}'`”. This means that the value stored in this field does not match the allowed format of `'(MM|mm)\d{6}'`. The valid value allowed as per the format is -
The first 2 characters should be the literal constant ‘MM’, followed by a 6-digit number
The correct value in this case could be `MM142222`.
3. There is another additional piece of information in the error message file, which is the “Location” of the erroneous field in the file. Since the XML file is represented in a

hierarchical/tree structure, the location shows the path to reach the field starting from the top of the hierarchy in the file. In this example, `/Submission/T619[1]/trnmtr_nbr[1]` means that the field “trnmtr_nbr” comes under parent node “T619” which comes under the root node “Submission”. The “[1]” indicates the occurrence or record#. Since, “T619” is defined as a header record which appears only once in an XML file, it doesn’t matter. This information would be useful if the field causing the error comes under a repeating element, e.g., “T4Slip”.

4. Fix the error by correcting the data on the XML file, and re-submit it for processing. This could be either correcting the XML file itself by opening it in TextPad or in an XML-editing tool like Altova XMLSpy, etc. Alternatively, the fix could be to the application that is actually building the XML file.

The following is the segment from the XML file 142222_T4.xml, relevant to the message mentioned above.



The following is a snapshot of the XML segment after making the correction.

```

<?xml version="1.0" encoding="Windows-1252" ?>
- <Submission xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance" xsi:noNamespaceSchemaLocation="layout-topologie.xsd">
- <T619>
  <sbmt_ref_id>4</sbmt_ref_id>
  <rpt_tcd>0</rpt_tcd>
  <trnmtr_nbr>MM142222</trnmtr_nbr>
  <trnmtr_tcd>3</trnmtr_tcd>
  <summ_cnt>2</summ_cnt>
  <lang_cd>E</lang_cd>
- <TRNMTR_NM>
  <l1_nm>ABC CORPORATION</l1_nm>
</TRNMTR_NM>
- <TRNMTR_ADDR>
  <addr_l1_txt>13 UNLUCKY PARKWAY</addr_l1_txt>
  <addr_l2_txt>SUITE 111</addr_l2_txt>
  <cty_nm>MISSISSAUGA</cty_nm>
  <prov_cd>ON</prov_cd>
  <cntry_cd>CAN</cntry_cd>
  <pstl_cd>L4Z3Y4</pstl_cd>
</TRNMTR_ADDR>
- <CNTC>
  <cntc_nm>LOUIS HAMILTON</cntc_nm>
  <cntc_area_cd>561</cntc_area_cd>
  <cntc_phn_nbr>233-1215</cntc_phn_nbr>
  <cntc_email_area>louis.hamilton@abccorp.com</cntc_email_area>
</CNTC>
</T619>

```

Field after correction

Sample 2

File Name: 148888_RELEVÉ1.XML

XML validation failed due to the following error(s):

Error: -1072897500

Reason: The node is neither valid nor invalid because no DTD/Schema declaration was found.

Line: 0

Line Position: 0

Position in File: 0

Location: /Transmission

Steps to decode the message and fixing it

1. The first step is to identify the source XML file which is causing the error. The XML file name with the error(s) is listed on the 1st line in the message file. In this example, it's a Relevé-1 xml file with the name 148888_RELEVÉ1.xml.
2. The next step would be to look at the actual error message. The actual error message is shown on the line identified by the label "Reason". The error message shown above is a little different from the other errors. In this case, there is a spelling-error on one of the XML reserved words. The XML keyword "xmlns" (XML Namespace) is mis-spelled as "pxmlns". The snapshot of the xml segment is shown below.

```

<?xml version="1.0" encoding="UTF-8" ?>
- <Transmission VersionSchema="2010.1" pxmlns="http://www.mrq.gouv.qc.ca/T5">
- <P>

```

Invalid keyword causing the

3. The "Location" of the error shows that the problem is located on the "Transmission" line in the file.

- Fix the error by correcting the XML keyword on the file, and re-submit it for processing. This could be either correcting the XML file itself by opening it in TextPad or in an XML-editing tool like Altova XMLSpy, etc. Alternatively, the fix could be to the application that is actually building the XML file. The following is a snapshot of the XML segment after making the correction.

```
<?xml version="1.0" encoding="UTF-8" ?>
- <Transmission VersionSchema="2010.1" xmlns="http://www.mrq.gouv.qc.ca/T5">
- <P>
```

Correct keyword

Sample 3

File Name: 147777 RELEVÉ1.XML

XML validation failed due to the following error(s):

Error: -1072897687

Reason: '222--123' violates pattern constraint of '\d{3}-\d{4}'. The element '{http://www.Revenu Québec.gouv.qc.ca/T5}Tel' with value '222--123' failed to parse.

Line: 0

Line Position: 0

Position in File: 0

Location: /*[local-name()="Transmission" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"]/*[local-name()="P" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Informatique" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Tel" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]

Error: -1072897687

Reason: 'ENGLISH' violates enumeration constraint of 'A F a f'. The element '{http://www.Revenu Québec.gouv.qc.ca/T5}Langue' with value 'ENGLISH' failed to parse.

Line: 0

Line Position: 0

Position in File: 0

Location: /*[local-name()="Transmission" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"]/*[local-name()="P" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Informatique" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Langue" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]

Error: -1072897687

Reason: '297--260' violates pattern constraint of '\d{3}-\d{4}'. The element '{http://www.Revenu Québec.gouv.qc.ca/T5}Tel' with value '297--260' failed to parse.

Line: 0

Line Position: 0

Position in File: 0

Location: /*[local-name()="Transmission" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"]/*[local-name()="P" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Comptabilite" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]/*[local-name()="Tel" and namespace-uri()="http://www.Revenu Québec.gouv.qc.ca/T5"][1]

Error: -1072897687

Reason: 'ENGLISH' violates enumeration constraint of 'A F a f'. The element '{http://www.Revenu Québec.gouv.qc.ca/T5}Langue' with value 'ENGLISH' failed to parse.

```
Line: 0
Line Position: 0
Position in File: 0
Location: /*[local-name()='Transmission' and namespace-uri()='http://www.Revenu
Québec.gouv.qc.ca/T5']/*[local-name()='P' and namespace-uri()='http://www.Revenu
Québec.gouv.qc.ca/T5'] [1]/*[local-name()='Comptabilite' and namespace-
uri()='http://www.Revenu Québec.gouv.qc.ca/T5'] [1]/*[local-name()='Langue' and
namespace-uri()='http://www.Revenu Québec.gouv.qc.ca/T5'] [1]
```

Steps to decode the message and fixing it

1. The first step is to identify the source XML file which is causing the error. The XML file name with the error(s) is listed on the 1st line in the message file. In this example, it's a Relevé-1 xml file with the name `147777_RELEVÉ1.xml`.
2. The error message is shown on the line identified by the label "Reason". There are multiple errors for this XML file as explained below:
 - a. The XML field "Tel" appearing under "Informatique" group has an invalid value '222--123' which does not follow the input format of '\d{3}-\d{4}'. The correct value as per the input mask is 3 digits followed by '-' and then followed by a 4-digit number. An example of valid value could be '222-2123'.
 - b. The XML field "Langue" appearing under "Informatique" group has an invalid value 'ENGLISH' as per the input mask of 'A F a f'. The correct value as per the input mask is a 1-letter code of 'A' or 'a' or 'F' or 'f'. Any other character in this field would result in an error.
 - c. The XML field "Tel" appearing under "Comptabilite" group has an invalid value '222--123' which does not follow the input format of '\d{3}-\d{4}'. The correct value as per the input mask is 3 digits followed by '-' and then followed by a 4-digit number. An example of valid value could be '222-2123'.
 - d. The XML field "Langue" appearing under "Comptabilite" group has an invalid value 'ENGLISH' as per the input mask of 'A F a f'. The correct value as per the input mask is a 1-letter code of 'A' or 'a' or 'F' or 'f'. Any other character in this field would result in an error.
3. There is another additional piece of information in the error message file, which is the "Location" of the erroneous field in the file. Since the XML file is represented in a hierarchical/tree structure, the location shows the path to reach the field starting from the top of the hierarchy in the file. In this example, `/Submission/T619[1]/trnmtr_nbr[1]` means that the field "trnmtr_nbr" comes under parent node "T619" which comes under the root node "Submission". The "[1]" indicates the occurrence or record#. Since, "T619" is defined as a header record which appears only once in an XML file, it doesn't matter. This information would be useful if the field causing the error comes under a repeating element, e.g., "T4Slip".
4. Fix the error by correcting the data on the XML file and re-submit it for processing. This could be either correcting the XML file itself by opening it in TextPad or in an XML-editing tool like Altova XMLSpy, etc. Alternatively, the fix could be to the application that is building the XML file.

The following is the segment from the XML file 147777_Relevé1.xml, relevant to the message mentioned above.

```
<?xml version="1.0" encoding="UTF-8" ?>
- <Transmission VersionSchema="2010.1" xmlns="http://www.mrq.gouv.qc.ca/T5">
- <P>
  <Annee>2010</Annee>
  <TypeEnvoi>1</TypeEnvoi>
  <Provenance>B</Provenance>
- <Preparateur>
  <No>NP000000</No>
  <Type>1</Type>
  <Nom1>XYZ Quebec Ltd.</Nom1>
- <Adresse>
  <Ligne1>123, Louise St E</Ligne1>
  <Ligne2>Suite 444</Ligne2>
  <Ville>Montreal</Ville>
  <Province>QC</Province>
  <CodePostal>H2M1M2</CodePostal>
  </Adresse>
  </Preparateur>
- <Informatique>
  <Nom>JEAN-PAUL</Nom>
  <IndRegional>416</IndRegional>
  <Tel>222-2123</Tel>
  <Langue>A</Langue>
  </Informatique>
- <Comptabilite>
  <Nom>FRANCOIS BOURDAIN</Nom>
  <IndRegional>416</IndRegional>
  <Tel>222-2123</Tel>
  <Langue>A</Langue>
  </Comptabilite>
  <NoCertification>RQ-10-01-123</NoCertification>
</P>
```

Forms

The following items are attached for you to complete (as required) and return to Ceridian Canada.

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

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, and CSST rates.

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

Email to payflex@ceridian.com

- Manual Adjustment to Government Remittances
- PPS Year-End Remittance Frequency / Exemption / Rate Change
- PPS Year-End Employer EI Rate Change

Manual adjustment to government remittances

FOR PAY CHEQUE DATE _____

BRANCH: CPS SERIES: UER#: Dept. # EI Pref. Code
(if applicable)

CUSTOMER NAME: RP REMIT FRQ*
 CRA BUSINESS NO. RS REMIT FRQ*
 QUE IDENTIFICATION NO. NW REMIT FRQ*
 N.S. WCB BUSINESS NO. TE REMIT FRQ*
 ONTARIO EMP. HEALTH TAX BN PROV. CODE**
 OTHER PROVINCIAL TAX NO.

| | + / - | EMPLOYEE | + / - | EMPLOYER | + / - | TOTAL |
|---------|-------|----------|-------|----------|-------|-------|
| FED TAX | | | | | | |
| CPP | | | | | | |
| EI | | | | | | |

FEDERAL SUBTOTAL \$ _____

| | + / - | EMPLOYEE | + / - | EMPLOYER | + / - | TOTAL |
|---------|-------|----------|-------|----------|-------|-------|
| QUE TAX | | | | | | |
| QPP | | | | | | |
| QPIP | | | | | | |
| QMED | | *** | | | | |
| CSST | | *** | | | | |

*** Gross/Assessable Wages for QMED / CSST QUEBEC SUBTOTAL \$ _____

| PROV** | + / - | PROV. GROSS | + / - | TAX AMOUNT |
|--------|-------|-------------|-------|------------|
| | | | | |

GRAND TOTAL \$ _____

(*)
 4X- Weekly 2X-Semi Monthly
 1X – Monthly Q – Quarterly
 A – Annually

(**)
 MAN – Manitoba NFLD - Newfoundland
 NWT – North West Terr. NN - Nunavut
 ONT – Ontario EHT PQ – CSST – Quebec WCB
 N.S. WCB – Nova Scotia Workers Compensation

REASON FOR ADJUSTMENT

- ISSUE DEBIT TO BRANCH REC
- ISSUE CREDIT TO BRANCH REC

The Employer is solely responsible for the accuracy and completeness of all information supplied to Ceridian. The Employer shall be responsible for notifying Ceridian of any changes to the frequency with which it must make its statutory remittances and the Employer shall provide Ceridian with any notices it receives from the taxing authorities relating to the frequency of such remittances.

REQUESTED BY: PHONE: DATE:

How to complete the 'Manual Adjustment to Government Remittances' form

Section A – business numbers

Remittance due date is based on the pay date and remittance frequency supplied.

Provision for remittance numbers to be adjusted. If you have multiple business numbers to be submitted you may require more than one form.

PAY CHEQUE DATE : = _____, _____

BRANCH: = CPS

SERIES: = u

ER#: = Employer Number on the Ceridian system.

DEPT: = Not applicable

ER NAME: = Your client name

CRA BUSINESS NO.: = _____ RP _____

REMIT FRQ.: = Weekly/Monthly/etc

QUÉBEC IDENTIFICATION NO.: = _____ RS _____

REMIT FRQ.: = Weekly/Monthly/etc

N.S. WCB TAXATION NO.: = _____ NW _____

REMIT FRQ.: = Weekly/Monthly

ONT. EMP.HEALTH TAX NO.: = _____ TE _____

REMIT FRQ.: = Monthly/Annually

OTHER PROVINCIAL TAX NO.: = _____

PROV. CODE : = _____

Section B – federal grid

Enter amounts with a +/- as required.

FEDERAL TAX – EMPLOYEE – EMPLOYER (N/A) – TOTAL

CPP - EMPLOYEE – EMPLOYER – TOTAL

EI - EMPLOYEE – EMPLOYER (Base on applicable employer rate)– TOTAL

FEDERAL SUBTOTAL \$

CERIDIAN

Section C – Québec grid

Enter amounts with a +/- as required.

QUE TAX – EMPLOYEE – EMPLOYER (N/A) – TOTAL

QPP - EMPLOYEE – EMPLOYER – TOTAL

QPIP – EMPLOYEE (N/A) – EMPLOYER – TOTAL

QMED – EMPLOYEE (enter Gross Wages) – EMPLOYER (tax amount) – TOTAL

CSST – EMPLOYEE (enter Gross Wages) – EMPLOYER (tax amount) – TOTAL

QUÉBEC SUBTOTAL \$ (Tax amount - not including Gross Wages)

Section D – Provincial grid

Enter amounts with a +/- as required.

PROV – GROSS – TAX – TOTAL (Repeat of Tax)

GRAND TOTAL = Section A+B+C+D

Section E – Reason and action

Indicate if overall total is a **DEBIT** or a **CREDIT** to the payroll account. Provide authorizing **SIGNATURE**, the **PHONE #** and **DATE**.

PPS year-end remittance frequency / exemption / rate change

This information MUST be received by Ceridian 7 business days prior to your first transmission of 2020

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

Email to payflex@ceridian.com

CRA

Frequency Change: Business # _____ RP _____
Regular Threshold 1 Threshold 2

REVENU QUÉBEC

Frequency Change: Business # _____ RS _____
Monthly Twice Monthly Weekly

ONTARIO EMPLOYER HEALTH TAX (EHT)

Frequency Change: EHT #: _____ Rate _____
Exemption _____
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 # _____
Exemption _____

Signature: _____ Date: _____ Telephone _____

Company # _____ Company Name: _____

PPS year-end employer EI rate change

VERY IMPORTANT – PLEASE REVIEW FOR EACH OF YOUR PAYROLL NUMBERS.

Situation 1

If you submit a payroll up to and including Dec. 31, 2019 with a pay date falling in the new 2020 tax year the system will still use the old EI rate. You must inform Ceridian of this situation prior to the run and we will update the required new rate.

Situation 2

If you submit a payroll with a pay date falling after and including January 2, 2020, the system will automatically revise any Reduced EI Rates for Category 1, 2, 3 and 4 to the 2020 value.

*****ONLY COMPLETE IF SITUATION 1 APPLIES FOR PAYROLLS WITH THE AFFECTED RATES*****

Company EI Reduced Rate Change:

Company Number _____ Business # _____ RP _____

Old EI Rate _____. _____ New EI Rate _____. _____

Payroll Submission Date of _____

Company Number _____ Business # _____ RP _____

Old EI Rate _____. _____ New EI Rate _____. _____

Payroll Submission Date of _____

Company Number _____ Business # _____ RP _____

Old EI Rate _____. _____ New EI Rate _____. _____

Payroll Submission Date of _____
