

CERIDIAN

2018 Year-End Customer Guide

Small Business

2018 Year-End Customer Guide

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

- Banner pages included with your payroll
- Ceridian's web site, at 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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Ceridian Bulletin Board

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

New in 2018

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

New for 2019

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

Important Topics to Review

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

- epost™ Tax Form Holding Period and Release, page 8
- Year-End Reports, page 22
- Important Dates and Deadlines, page 25
- Electronic Filing, page 28
- Reprinting Tax Forms, page 32

Resources for Year-End Information

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



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

Tax Forms on CD

Tax forms on CD are a single file of employer copies of tax forms (e.g. T4s) that can be easily accessed in PDF format. This provides an electronic backup for the employer. This backup can also be used to generate replacement forms for employees who lose their original form.

Ceridian will provide you with a copy of your 2018 tax forms on CD-ROM, which will enable you to access these records from any computer with a CD drive. Each CD allows you the ability to search the information as required. All the information is fully secure so that it cannot be modified. Use it to:

- Re-print individual forms on demand (ensure the business number is blacked out), refer to *Reprinting Tax Forms*, page 32
- Easily archive employee tax forms in keeping with legislation
- Respond to employee queries without referring to archived paper copies.

- **Note:** If your account is set up as paperless, you will find the employer copies under the **Reports tab** → **Year-End Reports** in Powerpay 2018

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
- E-mail Notification. If your employees choose the option, epost™ will send an e-mail to notify them of new mail.
- Online storage of important documents for seven years

Note: 2018 Online tax forms via epost™ are delivered in PDF format, and are available from **December 1, 2018 – March 29, 2019**. Tax forms processed outside of this time frame will produce paper forms.

epost™ Subscription (2018 Tax Forms)

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

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

epost™ Tax Form Holding Period and Release

Default Holding Period

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

1. To allow for client review and verification of accuracy.

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

Holding Period Override

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

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

Imposed Release

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

Contact your Service Delivery Team for further information.

epost™ Registered Employees

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

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

Dating of Payrolls

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

4, 2019, this is considered earnings for 2019 and, therefore, to be included on the 2019 tax form.

Checklist of 2018-2019 Year-End Activities

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

November 2018

<input checked="" type="checkbox"/> Action	Deadline
<p><input type="checkbox"/> When you receive your preliminary year-end reports package, follow the instructions for each report to ensure that the information it contains is correct as of the pay period ending date shown in the upper right-hand corner of each report.</p> <p>If you require new earning or deduction codes or adjustments to a current code, please contact your Service Delivery Team prior to your final payroll run of the year. Charges may apply.</p> <p>For each of the following items, verify that they are correct by checking the relevant reports, see <i>Year-End Reports</i>, page 22.</p>	<p>At least 5 days prior to your final input with a 2018 cheque date</p>
<p><input type="checkbox"/> For each employee (including those on terminated status), verify:</p> <ul style="list-style-type: none"> • Name and address • Social Insurance Number • CPP/QPP, EI and QPIP (Quebec Parental Insurance Plan) deficiencies • Province(s) of employment for 2018. 	

<input checked="" type="checkbox"/> Action	Deadline
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Note: Any employee in a terminated status on your last pay of the year will be removed from your payroll.

- Review Earnings and Deduction/Benefit Matrix to ensure all codes are accurate and are directed to the appropriate box on the T4/RL-1.
- Verify Business Number(s) and/or Quebec Remittance Account Number(s)
- Verify EI/QPIP reduced rates, with associated Business Numbers (BNs), for 2018
- If your payroll includes employees in any of the following provinces, verify:
 - Manitoba Health and Post Secondary Education Tax Number
 - Ontario Employer Health Tax Number
 - Newfoundland and Labrador Health and Post-Secondary Education Tax Number
 - Northwest Territories/Nunavut Payroll Tax Number
 - Nova Scotia WCB account number and rate
 - CSST employer number and rate, Revenu Quebec Identification No.
- If applicable verify:
 - Deferred Profit Sharing Plan Number(s)
 - Registered Pension Plan Number(s)
- Review and validate your 2019 payroll input schedule provided in your preliminary balancing reports. If you have any changes, contact your Service Delivery Team.
- If you need to make year-end adjustments, a *Year-End Adjustment Spreadsheet* is available at www.ceridian.com/ca → Support → **Employer Support**. At least 5 business days prior to final

<input checked="" type="checkbox"/> Action	Deadline
This spreadsheet can be downloaded, populated and e-mailed to sbyearend@ceridian.ca	input with a cheque date of 2018
<input type="checkbox"/> To prepare for Tax Form Initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. See, <i>IVR – Interactive Voice Response</i> , page 26 for details.	
<input type="checkbox"/> If you have employees in any of the provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU) and the projected earnings for these jurisdictions for the new year may result in a change in the way Ceridian calculates your provincial health care levy, as this information is required in writing, forward to your Service Delivery Team.	
<input type="checkbox"/> Schedule any special bonus or vacation runs with your Service Delivery Team, if required.	December 1

December 2018 and Last Pay of the Year

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Verify the remittance amounts made by Ceridian, on your behalf, during the year by comparing them with the reports from the appropriate government agency (For example: PD7A for Federal and TPZ-1015.R. 14.#-V for Quebec).	
<div style="border: 1px solid black; padding: 5px;"> <p>Note: Anything not included in your regular payroll processing in 2018 requires you to make the remittance payment to CRA/ Revenu Quebec directly.</p> </div>	



<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Notify Ceridian, in writing, of any changes to your company's EI/QPIP rates, Receiver General remittance frequency, and/or WCB assessment rate effective for 2019 if applicable. Advise Ceridian of any changes to your CSST assessment rate effective for 2019 if applicable (Quebec employers only).	At least 5 business days prior to processing your first payroll of 2019
<input type="checkbox"/> If you have employees in Nova Scotia , forward your 2019 WCB rates to Ceridian.	At least 5 business days prior to processing your first payroll of 2019
<input type="checkbox"/> If pension adjustments (PAs) are being calculated by an actuary , ensure that they have been provided and verified to reports prior to processing your tax forms. See <i>Calculating Pension Adjustments (PAs)</i> , page 23.	
<input type="checkbox"/> If you have a company pension plan and your payroll has been set in the previous year with a YTD maximum amount, these amounts must be re-entered in the new year. Contact your Service Delivery Team for assistance.	
<input type="checkbox"/> Ensure that tax exemption status codes and claim amounts for employees that have other than the basic exemptions are updated with your first payroll of the new year.	
<input type="checkbox"/> Some deductions allow for a target feature where deductions automatically stop once the target is met. If you are using this feature, contact your Service Delivery Team for assistance.	First pay period in 2019

☑ Action	Deadline
<input type="checkbox"/> Review any amounts for employees who have CRA/Revenue Quebec letters (for reductions in taxable remuneration) and/or TK3 or PK3 amounts for federal/provincial tax credits as they are re-set to zero on the first pay of the new year. If the amount applies to multiple years, the figure needs to be re-entered on the first pay of the new year. Contact your Service Delivery Team for assistance if you require a special report to review these figures. (Service fees may apply)	
<input type="checkbox"/> Ensure that any exemption amounts for any commissioned employees are re-entered on the first pay of the new year if these employees have completed a TD1X form. All commissioned employees should complete a TD1X form for 2019 prior to the first pay of the new year.	
<input type="checkbox"/> You should receive, with your final pay of the year, a set of year-end balancing reports. If you do not receive these reports, contact your Service Delivery Team immediately.	
<p>Note: All employees in a terminated status on the last pay of the year will be removed from your payroll after the first pay of the year has been processed. If any employees will be returning next year, please move them to a Leave status.</p>	

First Pay of the Year: January – February 2019



☑ Action	Deadline
<input type="checkbox"/> Review Ceridian's important dates and deadlines detailing when adjustments must be received and tax forms must be processed. See <i>Missed Tax Form Processing Deadline</i> , page 26 for more information. If you are unable to meet any deadline, contact your Service Delivery Team.	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have employees in Quebec, inform your Ceridian office of your total Worldwide gross payroll amount (including taxable benefits) for 2018 with your first payroll run of 2019. This is to accurately calculate the Quebec Health Service Fund in the new year. <input type="checkbox"/> Along with your T4s/RL-1s, you will receive a new set of year-end balancing reports.	With your first payroll run
<p>Note: These year-end balancing reports are the same as those received with your last pay of the year, unless you made any adjustments between your last pay of 2018 and the processing of your tax forms. Those changes are reflected in these reports.</p>	
<p>Ensure that you have received:</p> <ul style="list-style-type: none"> • your new set of year-end balancing reports • the correct number of tax forms • a CD with your tax form information 	
<p>Verify that the information reported on your tax forms is correct. If there are any discrepancies, contact your Service Delivery Team immediately.</p>	
<input type="checkbox"/> If you submitted adjustments to be processed for your tax forms after your last pay of 2018, you are responsible for remitting any statutory deductions created by the adjustments to the appropriate agencies, by the specified deadline imposed by those agencies.	February 24 Reference source not found., page Error! Bookmark not defined.. The deadline to request your tax forms is
<input type="checkbox"/> If you have reviewed your Year-End Balancing Reports and are ready to request your tax forms, call our Interactive Voice Response service (IVR) at 1-800-667-7867 or see <i>IVR – Interactive Voice Response</i> , page 26. The deadline to request your tax forms is February 22nd .	February 22
<input type="checkbox"/> After verifying that your tax forms are correct, distribute them to your employees.	February 28
<p>Note: Failure to distribute tax forms to employees before this deadline can result in penalties (fines) being levied by CRA/Revenu Quebec.</p>	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have employees in British Columbia , you are responsible for filing your B.C. WCB reports and remittances (if applicable) for 2018. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing.	(validate annual remitter due dates on return)
<input type="checkbox"/> If you have employees in Newfoundland and Labrador , you are responsible for submitting an Annual Declaration Return form to the Department of Finance. See <i>Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET)</i> , page 36.	
<input type="checkbox"/> If you have employees in Quebec , you are responsible for submitting the RL Summary to Revenu Quebec, see <i>Submission of Tax Forms</i> , page 28.	February 28
<input type="checkbox"/> If you have employees in Quebec , you are responsible for filing your CNT levy and WSDRF return with Revenu Quebec. Please refer to the RL Summary (RLZ-1.S-V).	February 28
<input type="checkbox"/> If you have employees working in provinces other than Quebec or Nova Scotia , you are responsible for remitting your WCB premiums (if applicable) for 2018. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing.	Please check with your WCB board for deadlines

March 2019

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing an annual Ontario EHT return, to reconcile the annual tax due against the instalments made in 2018. This is the employer's responsibility , even if Ceridian remits your EHT premiums on your behalf. See <i>Ontario Employer Health Tax (EHT)</i> , page 36.	March 15
<input type="checkbox"/> If you have employees in Quebec , you are responsible for completing and filing your annual Quebec CSST report to reconcile the annual premiums due against the instalments made in 2018.	March 15

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing your Ontario WSIB reports and remittances (if applicable) for 2018. The WSIB should communicate to you the rates at which to calculate your premiums owing.	March 31
<input type="checkbox"/> If you have employees in Manitoba and the Manitoba gross earnings for 2018 are \$1,250,000 or greater, you are required to file an annual report that includes a copy of your information summaries (i.e. T4, T4A) requested from CRA. See <i>Manitoba Health and Post-Secondary Education Tax</i> , page 39.	March 31

Important Holiday, Bank, and Direct Deposit Dates

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

Processing the First Pay of the New Year

If you plan on running your first pay of the new year in December 2018, confirm with your Service Delivery Team that the new CRA/Revenu Quebec taxation tables are in place, as these payrolls are normally not processed before December 17th.

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

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
Friday, December 21	Tuesday, December 18

EFT Payment Date	Input to Ceridian
Monday, December 24	Wednesday, December 19
Thursday, December 27	Thursday, December 20
Friday, December 28	Friday, December 21
Monday, December 31	Monday, December 24
Friday, December 28	Friday, December 21
Monday, December 31	Monday, December 24
Wednesday, January 2	Thursday, December 27
Thursday, January 3	Friday, December 28
Friday, January 4	Monday, December 31

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 Tuesday, December 25, 2018, and Tuesday, 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.

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

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

2019 Date	Holiday	Bank Holiday
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	National Day (QC - actual)	Bank for Quebec only
Monday July 1	Canada Day	Bank
Monday August 5	British Columbia Day (BC) Civic Holiday (NT, ON, SK) Terry Fox Day (MB) Heritage Day (AB) New Brunswick Day (NB)	Bank for multiple provinces only
Monday August 19	Discovery Day (YT)	Bank for YK 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
Wednesday January 1, 2020	New Years Day	Bank
Thursday January 2, 2020	Day After New Year's Day (QC)	Provincial/Bank for Quebec only

Year-End Reports

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

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

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

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

Year-End Balancing Reports

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

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

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

Required Employee Information

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

- Current address, including province/territory and postal code, see *Canada Post Province and Territory Symbols*, page 50.
- Social Insurance Number (S.I.N.)

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

Required Employer Information

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

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

- Province of Quebec Remittance Account Number - Confirm this number is correct by comparing it to your Revenu Quebec form TPZ-1015.R. 14.#-V
- EI reduced rates, with associated BNs, for 2018
- Remittance Frequency changes
- Manitoba Remittance Number for Health and Post Secondary Education Tax
- Ontario Employer Health Tax Number
- Newfoundland and Labrador Health and Post-Secondary Education Tax Number
- Northwest Territories/Nunavut Payroll Tax Number
- Nova Scotia WCB account number and rate
- Deferred Profit Sharing Plan Number(s)
- Registered Pension Plan Number(s) - must be 7 numeric digits. Confirm the accuracy of these numbers by comparing them to your policy plans
- Total Worldwide Wages from 2018 for QHSF

Calculating Pension Adjustments (PAs)

Refer to CRA's **Pension Adjustment Guide** (Publication No. T4084) for a detailed explanation of the PA calculation for each different type of plan (i.e., money

purchase, deferred profit sharing, defined benefit). The maximum reportable pension adjustments for 2018 are:

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

Note: If you have pension adjustments to report and an actuary is providing the details for you, ensure they are aware that you must have the information prior to processing your tax forms.

Processing Your Final Pay of the Year

Ceridian produces tax forms with your last pay of 2018. Therefore, prior to your last pay:

- all adjustments must have been communicated to Ceridian prior to your final input with a 2018 cheque date
- reversals and manuals must have been entered (adjustments that add or subtract from the employee's year-to-dates and adjusts remittances accordingly)
- taxable benefits that did not process through the payroll must have been entered
- all names, addresses and SIN numbers must be correct
- any CPP/QPP, EI and QPIP deficiencies must have been corrected

If your payroll requires further corrections or adjustments before tax forms are produced, contact your Service Delivery Team to hold production of your tax forms.

Dating Your Final Pay of the Year

Legislation requires that earnings belong to the year in which they are paid. This is determined by the cheque date. For example, if a pay period ends on December 31, 2018 and is paid on January 4, 2019, this is considered earnings for 2019, and, therefore, to be included in the 2019 tax form.

Important Dates and Deadlines

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

Activity	Deadline
Y-Run adjustments	February 15, 2019.

Activity	Deadline
<i>Additional service charges may apply. Y-Run adjustments can only be done after the first pay of the new year has processed.</i>	If Ceridian needs to process a year-end run on your behalf, ensure you provide Ceridian with notification of these adjustments and allow for a minimum of 7 business days for Ceridian to enter data.
Tax form initiation	February 22, 2019

Missed Tax Form Processing Deadline

Ceridian’s tax form processing deadline is February 22, 2019. To avoid late filing penalties from CRA/RQ, 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 tax forms that were included in your **original** electronic file to CRA/RQ. Any **NEW** tax forms created after the fact may be considered late by CRA/RQ and you may still be subject CRA/RQ penalties. If you discover that you have missed a tax form after your electronic file has been submitted, please contact CRA/RQ and advise them immediately.

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

IVR – Interactive Voice Response

If you did not process your tax forms with the final run of 2018, Ceridian makes the initiation of your tax forms (T4s, T4As, RL-1s, RL-2s) easy and convenient with Ceridian’s IVR (Interactive Voice Response) service.

Using Ceridian’s IVR service puts control in your hands. You are able to dial in to request your T4s/RL-1s. (see below next to the light bulb).

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

Important Information on When to Access IVR:

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

To access the IVR service:

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



After you have made your request, you are able to call again to check on the **status** of your request.

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 Quebec.

T4/RL Filing Deadline for 2018

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

See Important Dates and Deadlines, page 25.

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

2018 tax form adjustments are due no later than February 15, 2019. For information and instructions, proceed to the **Year-End tab → Year-End Adjustment Process → After the First Pay of the New Year** in Powerpay. For assistance, contact your Service Delivery Team.

Requests to produce tax forms must be communicated no later than February 22, 2019.

Note: These deadlines are in place to allow Ceridian time to process your request and allow clients time to review output prior to information being submitted to CRA and Revenu Quebec.

Electronic Filing

Ceridian will electronically file all customers' tax forms with the Canada Revenue Agency and Revenu Quebec. 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 Quebec electronically using an alternate method.

- | | |
|---------------|--|
| CRA | Do not send a T4/T4A Summary to CRA. |
| Revenu Quebec | <p>The government supplied RL Summary (RLZ-1.S-V) must be completed by you and sent to the address shown on the form even though Ceridian has sent your RL-1 information electronically. Your failure to file the RL Summary may result in penalties. The Quebec provincial government does not supply Ceridian with RL-1 Summaries. The summary that is sent directly to you, the employer, from the Government of Quebec must be used for filing purposes.</p> <p>For the purpose of completing the RL Summary, Ceridian's Revenu Quebec transmitter number (tax filing number) is NP000006. Please note that this number is for Ceridian customers filing purposes only, and should NOT be used or distributed to anyone other than Revenu Quebec.</p> |

ACTION REQUIRED: If you have employees in Quebec, submit RL Summary by February 28, 2019.

Making Amendments After Tax Forms have been Filed (after February 28, 2019)

After your tax forms are processed, you may discover that additional changes are required. If errors are identified after T4s and RL-1s have been filed electronically, follow these procedures.

Tax Form Cancellations

On occasion, individual tax forms are produced in error. Often, when this occurs, tax forms are re-run. It is important to advise you that if original forms have already been filed with CRA or Revenu Quebec, 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.

If Ceridian filed these form(s) on your behalf, please contact your Service Delivery Team to initiate a cancellation. If you have filed the form(s) directly to CRA/Revenu Quebec, please contact them with your request.

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

Special Note for Province of Tax errors: A tax form cancellation request must be initiated if the only error on a 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

If your forms have been distributed to employees and you are not able to retrieve the affected forms and/or they have been filed with CRA (after the Ceridian deadline of February 22, 2019):

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. (Forms can be located at <https://www.canada.ca/en/revenue-agency/services/forms-publications.html>).
- Clearly identify the new form(s) as **AMENDED**.
- Review the following electronic filing options made available to you by CRA:
 - Web Form (1 -100 original or amended T4 slips)
 - Internet File Transfer

For a list of available return types visit CRA's website at

<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>

- **Do not submit an amended T4/T4A Summary.**
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

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

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

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 they have been filed with Revenu Quebec:

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. (Forms can be located at <http://www.revenuquebec.ca/en/sepf/formulaires/>).
- Clearly identify the new form(s) as **AMENDED**.
- Indicate on the amended form(s) the number appearing on the upper right-hand corner of the original slip.
- **IMPORTANT:** If you have submitted your RL data electronically, you must 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 to Revenu Quebec, along with a letter explaining the reason for the amendments and how your original form(s) were filed (electronically). The address is shown in Revenu Quebec'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 Quebec's Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V).

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

Special Note for SIN Errors: If you need to amend an employee SIN on a Revenu Quebec tax form, you **must** submit a new original form and initiate a cancellation request for the form with the error.

Filing NR4 Tax Forms

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

Ceridian can produce self-sealed NR4 forms for issuance to employees, and can electronically file your NR4 information to CRA. Contact your Service Delivery

Team for instructions regarding the setup of the payroll codes and the employee information necessary to produce NR4s.

Reprinting Tax Forms

You can now manage your own reprints using the CD supplied with your tax forms. Refer to the README file found on the CD for further instruction.

If you have printed a copy for the purpose of distribution to an employee, ensure you:

- **Blank out your Company Business Number**
- Mark “Duplicate Copy”
- Sign and date the form

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
Quebec	Provide total amount of Worldwide Wages for 2018 to Ceridian.	With your first payroll of 2019
Quebec	Complete QHSF section of RL-1 Summary (RLZ-1.S-V)	February 28, 2019
Ontario	Annual EHT return	March 15, 2019
Manitoba**	HE Levy Annual Report and T4 Summary (for Health & Post Secondary Education Tax)	March 31, 2019

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

Quebec 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 Quebec).

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 Quebec 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
$1.8644\% + (0.4356\% \times \text{TP}/1,000,000)$	$1.4367\% + (0.5133\% \times \text{TP}/1,000,000)$	$1.1922\% + (0.5578\% \times \text{TP}/1,000,000)$

TP is total payroll

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

- If your total worldwide payroll for 2018 is over \$5.5 million, your rate will be 4.26%.
If an employer is eligible for a reduced rate because they are in the primary or manufacturing sectors, the contribution rate is determined as follows:
- If total worldwide payroll for 2018 is equal to or less than \$1 million, the rates are

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

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

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

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

Note: Your actual contribution rate is determined by using your TOTAL Worldwide Wages amount for 2018. The Health Services Fund contributions reconciliation at year-end may indicate that remuneration, subject to QHSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their QHSF rate, and make any required adjustments, before the last remittance of the year. Employers who 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.

To inform your Ceridian office of your total Worldwide Wages amount for 2018, please ensure the information is provided when you process your first payroll run of 2019. If the total Worldwide Wages are not entered, the maximum percent of 4.26% is applied.

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-V to Revenu Quebec.

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

Employers paying employees working in the province of Quebec must pay CSST insurance premiums to Revenu Quebec 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 Quebec employees, you must file CSST payments with your Revenu Quebec source deductions and employer contributions (weekly, twice monthly, monthly or quarterly as per your existing remitting schedule). Even if you are not subject to source deductions or employer contributions, you will still need to direct your CSST payments to Revenu Quebec.

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

As a reminder, it remains the **employers responsibility** to balance and submit an annual Statement of Wages to CNESTT.

Employers are required to complete and return the annual Statement of Wages before 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 Quebec on your behalf, please contact your Service Delivery Team.

For more information please visit Revenu Quebec at <http://www.revenuquebec.ca/en/entreprises/ras/calculer-ras/csst.aspx> or visit the CNESTT 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 copies 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 or when full payment is not made by the due date.

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.**

*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.

Ontario Employer Health Tax (EHT)

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

An Annual EHT Return must be filed by:

- All employers who received their EHT Annual Return from the Ministry of Finance
- 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.

Note: If your business opened part way through this year, EHT would prorate your exemption amount. For more information go to <http://www.fin.gov.on.ca/en/guides/eht/>

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	\$563,000	\$1,092.00	Oct. 15/18
October 2018	\$60,000	\$60,000	\$623,000	\$1,170.00	Nov. 15/18
November 2018	\$52,000	\$52,000	\$675,000	\$1,014.00	Dec. 15/18
December 2018	\$80,000	\$80,000	\$755,000	\$1,560.00	Jan. 15/19
Totals	\$755,000	\$755,000	\$755,000	\$5,947.50	

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

Gross pay Jan. 1 - Dec. 31, 2018	\$755,000	
Less EHT exemption	\$450,000	
Amount owing	\$305,000 x 1.95% =	\$5,947.50
Amount paid Jan. - Dec. 2018		\$5,947.50
Balance due		\$0.00

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

All enquiries regarding EHT changes should be directed to:

Ministry of Finance
Advisory Services Employer Health Tax
33 King Street West
Oshawa, Ontario
L1H1A1

Phone: 1-866-668-8297

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

Manitoba Health and Post-Secondary Education Tax

If you have employees in Manitoba and you pay Manitoba Health and Post-Secondary Education 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) **must be** included with the report and submitted by March 29, 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 located at <https://www.canada.ca/en/revenue-agency/services/forms-publications/help-forms-publications/about-forms-publications.html> or request paper forms directly 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

WCB Reports

You are required to submit a report to the Workers' Compensation Board (WCB) 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 Summary within your year-end reports package.

Workers' Compensation Maximum Assessable Earnings for 2018

Province	Maximum Assessable Earnings for 2018
BC	\$82,700
AB	\$98,700
SK	\$82,627
MB	\$127,000

Province	Maximum Assessable Earnings for 2018
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

Year-End Adjustments After the First Pay of the New Year

It is your responsibility to ensure that all year-end adjustments are properly submitted by contacting your Service Delivery Team. Note that these year-end adjustments only adjust the employee's tax forms. **Any remittances relating to statutory and provincial deductions and provincial health care levies are your responsibility.** Service fees do apply to year-end adjustment runs.

Note: Adjustments provided with regular payroll processing in 2018 may not be subject to additional service fees.

Year-End Adjustment Runs (Y-Runs)

Year-end adjustment runs enable you to submit adjustments that affect your employees' 2018 T4/RL-1 tax returns. Ceridian's system then processes this information, and sends reports using your usual delivery method. Other reports are available should you wish to have them; simply make your request known to your Service Delivery Team. They are able to tell you the cost and timeframe involved in getting them for you.

Note:

- The Payroll Funds Summary and the Executive Summary identify the output as belonging to a year-end adjustment run.
- T4s/RL-1s are **not** produced when a y-run is processed.
- Additional service fees apply

Multiple adjustment runs can be processed, but where possible, it is recommended that you gather all adjustments and process them at one time.

Coding the 'Other Information' Area of the T4

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

The **CRA Codes** table on page 44 lists all the CRA codes which can be placed in the “Other Information” area of the T4, along with the associated Ceridian system codes.

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

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

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

If you have Z codes to be added to your payroll, they must be processed on a year-end run (Y-Run). If you need to report these amounts, advise your Service Delivery Team that you require a Y-Run to be done.

Special Comments:

- Ceridian Z codes (i.e. Z31 Special Work Site) are processed only on Y-Runs. They cannot be processed throughout the year on regular pay runs.
- These codes **replace**, they do not add together. If an employee has multiple entries made to the same Z code, the system accepts the **last** entry only (regular payroll codes add to year-to-date values).

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

CRA Codes

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Board and lodging	Code 30	Box 14	Enter amount as required	Permanent
Special work site	Code 31	None	Enter amount as required	Z31
Travel in a prescribed zone	Code 32	Box 14	Enter amount as required	Permanent
Medical travel assistance	Code 33	None	Enter the portion of Code 32 that applies	Z33
Personal use of employer's automobile or motor vehicle	Code 34	Box 14	Enter amount as required	Permanent
Interest-free and low-interest loans	Code 36	Box 14	Enter amount as required	Permanent
Security options benefits	Code 38	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d)	Code 39	None	Enter 50% of the amount reported in Code 38 for these shares	Z39 or Permanent
Other taxable allowances and benefits	Code 40	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d.1)	Code 41	None	Enter 50% of the amount reported in Code 38 for these shares	Z41
Employment Commissions	Code 42	Box 14	Enter amount as required	Permanent
Canadian Armed Forces personnel and police deduction	Code 43	Box 14	Enter amount as required	Permanent

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Eligible retiring allowances	Code 66	None	Enter amount as required	Permanent
Non-eligible retiring allowances	Code 67	None	Enter amount as required	Permanent
Indian (exempt income) Eligible retiring allowances	Code 68	None	Enter amount as required	Permanent
Indian (exempt income) Non-eligible retiring allowances	Code 69	None	Enter amount as required	Permanent
Municipal officer's expense allowance	Code 70	None	Enter non-taxable portion of allowance	Z40
Indian (exempt income) - Employment	Code 71	Various (dependant on TD1-IN determination)	Change employee Tax Status code	ET = I
Past service contributions for 1989 or earlier years while a contributor	Code 74	None	Enter the amount from Box 20 that belongs to this period	Z44
Past service contributions for 1989 or earlier years while not a contributor	Code 75	None	Enter the amount from Box 20 that belongs to this period	Z45
Workers' compensation benefits repaid to the employer	Code 77	None	Enter amount of WCB benefits repaid to the employer which was previously included in the employee's salary	Z47
Fishers – Gross income	Code 78	None	Enter amount as required	Z48
Fishers – Net partnership amount	Code 79	None	Enter amount as required	Z49

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Fishers – Shareperson amount	Code 80	None	Enter amount as required	Z50
Placement or employment agency workers – Gross income	Code 81	None	Enter amount as required	Z34 or Permanent
Taxi drivers and drivers of other passenger-carrying vehicles – Gross income	Code 82	None	Enter amount as required	Z35 or Permanent
Barbers or hairdressers – Gross income	Code 83	None	Enter amount as required	Z36 or Permanent
Employee-paid premiums for private health services plans	Code 85	None	Enter amount as required	Permanent
Security options election	Code 86	None	Enter the cash-out amount required	Z38
Emergency services volunteer exempt amount	Code 87	None	Enter the amount of the exempt payment (up to \$1,000)	Z32
Indian (exempt income) – Self-employment	Code 88	None	Enter the amount of the tax-exempt gross earnings	SQ=S

Completing Box 29 of the T4— Employment Codes

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

Note: These types of adjustments must be submitted to Ceridian for processing on a Y-run. Advise your Service Delivery Team if you are submitting this type of

adjustment so that sufficient time is available to have them keyed prior to submitting your Y-run.

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

Troubleshooting

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

Q: How do I let Ceridian know when I am ready to run my tax forms (T4s/RL-1s)?

A: Your tax forms are automatically produced with your final run of the year, unless you inform Ceridian that you are not ready to have them run. If your payroll requires further adjustments before tax forms are produced, contact your Service Delivery Team. Please note: the deadline for processing adjustments is February 22, 2019.

Q: Why are Ceridian's deadlines for adjustments and requesting tax forms earlier than the actual deadline set by CRA and Revenu Quebec?

A: Due to the large volume of payroll information being processed by Ceridian at that time of year, and Ceridian's internal validation procedures, this lead-time is required to meet the processing deadlines set by CRA and Revenu Quebec.

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

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

Q: I received a RL-1 Summary in the mail from Revenu Quebec – why?

A: Even though Ceridian files your RL-1 information electronically, **you are still required to submit this summary to Revenu Quebec.** Revenu Quebec automatically sends a blank form to all employers who have a registered Quebec Provincial taxation number.

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

A: In your Year-End Balancing Report on the T4/T4A Employee Totals page.

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

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

Q: Where do I find the details on the set up of my earnings, deductions and benefits?

A: Details on the set up of earnings, deductions and benefits can be found on the Earnings and Deduction/Benefit Matrix provided in your preliminary and final year-end balancing reports.

APPENDIX A

Canada Post Province and Territory Symbols

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

APPENDIX B

Province Codes

The PC Code controls the province or country that prints in Box 10 of the T4. The following is a list of valid province codes:

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

APPENDIX C

Tax Form Sort Options

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

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

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

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

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

Please submit your sort options along with your changes via the General Tax Form Information and Earnings & Deduction/Benefit Reference Tables, or by contacting your Service Delivery Team.

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