Welcome to the 2019 Dayforce Year End Customer Guide. This guide is the primary reference for the Year End process. The information contained in this customer guide is up to date as of Thursday September 26, 2019.

The following additional information and resources are available:

- **Appendix A: Resources for year end**, provides additional Dayforce resources as well as links to legislative information.
- Appendix D: Year end questions and troubleshooting, contains answers to common Year End questions and troubleshooting.

This guide and other resources are available in the Ceridian Support Portal at [https://support.ceridian.com](https://support.ceridian.com). To access articles:

- Search for knowledge articles by entering key words or the name of the article in the “How can we help you?” field.

- Choose the **Knowledge Base** menu item at the top of the Home page. Select Year End > Canada Year End.

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

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

This section of the Year End guide introduces new enhancements, legislative changes and offers tools to enhance Year End processing.

During the Year End process, please take the time to review the following sections of the Year End guide:

- Checklist of 2019 year end activities, page 10
- Processing year-to-date corrections, page 25
- Provincial health care levies & WCB, page 29
- Appendix D: Year end questions and troubleshooting, page 57.

New for 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
Federal/Revenu Quebec: new salary overpayment policies


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

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.

**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).
Checklist of 2019 year end activities

This checklist provides sequentially ordered references for processing Year End with Ceridian Dayforce. Use this checklist to ensure that all necessary tasks are completed in order and on time.

September – November

<table>
<thead>
<tr>
<th>Action</th>
<th>Deadline</th>
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<tbody>
<tr>
<td>□ Register for Year End Training. <strong>Live Membership</strong> includes unlimited Training offerings. Login to your Live Membership account at <a href="https://education.ceridian.com">https://education.ceridian.com</a> and search for Year End to review course descriptions, training guides, and session offerings.</td>
<td>September</td>
</tr>
<tr>
<td>□ Ensure Year End is enabled.</td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Be advised that any Role granted access to Year End, and either US or Canada sub-features, will be granted access to view all Year End information (tax forms/statements and all reports) for the entire company, regardless of Pay Group or Location security.

For assistance with Running and accessing reports, on the Support Portal, see the related knowledge article, **Year End Reports (CAN)**.

□ It is best practice to validate and correct discrepancies that appear on the **Canada CPP/QPP Discrepancy Report** regularly. By making corrections after each pay and before the final pay of the taxation year, a PIER (Pensionable and Insurable Earnings Review) Report and/or a credit balance in your remittance account may be avoided.

□ It is best practice to validate and correct discrepancies that appear on the **EI/QPIP Discrepancy Reports** regularly. By making
<table>
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<tr>
<th>Action</th>
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<tr>
<td>corrections after each pay and before the final pay of the taxation year, a PIER (Pensionable and Insurable Earnings Review) Report and/or a credit balance in your remittance account may be avoided.</td>
<td></td>
</tr>
<tr>
<td>Update Payroll Calendars to ensure employee payments are processed in a timely manner. Banks will be closed on December 25, December 26, and January 1. Payrolls must be processed earlier than usual to ensure employee payments are made on time. Any payments dated on or after January 1 are considered income for 2020 tax purposes.</td>
<td>November 1</td>
</tr>
<tr>
<td>For more information, see the related knowledge article, Important Dates, Deadlines and Holidays (CAN).</td>
<td></td>
</tr>
<tr>
<td>Validate the Canada Earning and Deduction Matrix Validation Report from Year End. This report lists all Tax Form/Statement boxes that earnings and deductions are reported in. If changes are required, contact Customer Support.</td>
<td></td>
</tr>
<tr>
<td>Review the T4/T4A/ Releve 1/Releve 2 Management Reports from Year End. These reports detail wages, taxes, and amounts reporting in all boxes on employee Tax Forms/Statements.</td>
<td></td>
</tr>
<tr>
<td>Review the T4/T4A/ Releve1 / Releve 2 Exception Management Reports from Year End. These reports highlight issues that may impact Tax Forms/Statements.</td>
<td></td>
</tr>
<tr>
<td>Use mapping from the Canada Earning and Deduction Matrix Validation Report to reconcile the Tax Form/Statement Management Reports with the Payroll Register. Management Reports are available for T4, T4A, Releve 1 and Releve 2.</td>
<td></td>
</tr>
<tr>
<td>For each employee, verify for accuracy, the name, address, S.I.N. and province(s) of employment for the taxation year. Primary Residence addresses for all Canadian employees must not be greater than 30 characters, must not contain special characters and must have a valid postal code.</td>
<td></td>
</tr>
<tr>
<td>If payroll includes employees for any of the provincial taxes listed below, access Org Setup &gt; Organization &gt; Legal Entity &gt; Tax Authorities&gt; Tax Setting to ensure that start and end dates are populated for the current and next year:</td>
<td></td>
</tr>
<tr>
<td>Action</td>
<td>Deadline</td>
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<td>--------</td>
<td>----------</td>
</tr>
<tr>
<td>• British Columbia Employer Health Tax</td>
<td></td>
</tr>
<tr>
<td>• Manitoba Health and Education Tax Number</td>
<td></td>
</tr>
<tr>
<td>• Newfoundland and Labrador Health and Post-Secondary Education Tax Number</td>
<td></td>
</tr>
<tr>
<td>• Northwest Territories/Nunavut Payroll Tax Number</td>
<td></td>
</tr>
<tr>
<td>• Ontario Employer Health Tax Number</td>
<td></td>
</tr>
<tr>
<td>• Québec Health Services Fund (QC HSF)</td>
<td></td>
</tr>
</tbody>
</table>

If payroll has employees in any of the provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU), and the projected earnings for these jurisdictions is changing in the new year, update the **Gross Annual Payroll** field in **Org Setup > Organization > Tax Authorities > Tax Setting**.

BC EHT is a new payroll tax for 2019. Ceridian does not calculate or remit BC EHT on behalf of employers.

If applicable, verify WCB/CSST at **Org Setup > Organization > Legal Entity > Workers Comp**

If set up for remittances, only the following two jurisdictions are remitted by Ceridian:
- Nova Scotia: WCB
- Revenu Québec: CSST

If Dayforce calculates WCB/CSST, ensure that the new rates are updated using a January 1 start date for each province.

Update your **Pay Calendars** to ensure employee payments are processed in a timely manner.

For more information, see the Knowledge Base article: **Important Dates, Deadlines and Holidays**.

If applicable, verify Registered Pension Plan Number and/or Deferred Profit Sharing Plan Number(s): **Payroll Setup > Payee Setup > Third Party Payee > Parameters > Parameter Type**, select Pension Plan Number (plan # must be 7 numeric digits or less).

**NOTE**: Validate that this plan number appears in Box 50 of the T4 and/or Box 36 on the T4A. Contact Support if updates are required.
**December**

**Year End Customer Guide**

<table>
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<tr>
<th>Action</th>
<th>Deadline</th>
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<tbody>
<tr>
<td><strong>IMPORTANT:</strong> Prior to selecting Calculate of Pay Period 01 of the new taxation year, ensure that the Tax Tables are updated. Performing a Calculate before the Tax Tables are updated will result in incorrect Statutory Deductions.</td>
<td></td>
</tr>
<tr>
<td>Verify EI rate groups (RP numbers), with associated Business Number (BNs) for the new taxation year and update Reduced Rate if applicable. For assistance, on the Support Portal see the related knowledge article, Updating Employment Insurance EI and QPIP Rates (CAN). Note that the new taxation year rates are not released until December of the current year.</td>
<td></td>
</tr>
<tr>
<td>Workers Compensation Rates typically change on an annual basis. These rates must be changed before the first pay of the taxation year is processed. Changes can be made by end dating the current year record and entering the new rate with an effective date of January 1. For assistance, on the Support Portal see the related knowledge article, Updating Workers Compensation Rates (CAN). Note that the new taxation year rates are not updated until December of the current year.</td>
<td></td>
</tr>
<tr>
<td>Watch for the Pay Period One Supplement advising of the new taxation year Tax Table updates. It is NOT RECOMMENDED to commit the first pay of the new year until the tax tables for the new taxation year are updated.</td>
<td></td>
</tr>
<tr>
<td>If you have a weekly or biweekly payroll, see the related knowledge article, How Do I Address Additional Pay Periods in the Year? to ensure that you account for 27 or 53 pay periods.</td>
<td></td>
</tr>
<tr>
<td>Before the first pay of the new year, review all employee Federal and Provincial Total Claim Amounts. All employee basic Total Claim Amounts will automatically update to the new taxation year values. All other employee Total Claim Amounts will remain the same as the current year. For additional information on the Support Portal, see the related knowledge article, Tax Tables and TD1-XX (CAN).</td>
<td></td>
</tr>
</tbody>
</table>
TD1/TD1X updates are effective-dated as soon as the workflow is approved.

**IMPORTANT:** If your workflow does not have an approval, do not make TD1/TD1X forms available until after the last pay of 2019 is processed. TD1/TD1X records for the new taxation year do not have effective dates, therefore the new values will overwrite the current year values prior to the last pay of the year.

If you have made TD1/TD1X forms for the new taxation year available to employees, do not approve those workflows until after the last pay of 2019 is processed.

Do you have employees in the following provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU)? If the projected earnings for these jurisdictions for the new year are changing, update the Gross Annual Payroll field in the Tax Settings.

If Ceridian remits Provincial Health Care Levies on your behalf, ensure that Start and End dates are populated for the current and next year by navigating to Org Setup > Organization > Legal Entity > Tax Authorities > Tax Setting.

For more information, see the related knowledge article, [Provincial Health Care Levies & WCB (CAN)](#).

**Note:** If an active Tax Setting record is not found, Dayforce will not calculate Provincial Health Care Levies for associated pay runs.

BC EHT is a new payroll tax for 2019. Ceridian does not calculate or remit BC EHT on behalf of employers.

If your company calculates WCB/CSST in Dayforce, and the rates are changing, navigate to Org Setup > Organization > Legal Entity > Workers Comp. For each province, End Date the current record and Add a new record with the new taxation year rate.

For more information, see the related knowledge article, [Provincial Health Care Levies & WCB (CAN)](#). If you have employees outside of Nova Scotia and Quebec, you are responsible for remitting WCB payments to the respective agencies. Ceridian remits for the following 2 jurisdictions only if configured in Dayforce:

- Nova Scotia: WCB
<table>
<thead>
<tr>
<th>Action</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Revenu Québec: CSST</td>
<td></td>
</tr>
<tr>
<td>□ Employees will receive a paper copy of Tax Forms/Statements unless they opt out using Employee Self Service.</td>
<td></td>
</tr>
<tr>
<td>This option must be configured in Dayforce.</td>
<td></td>
</tr>
<tr>
<td>For more information about the opt out process, see the related knowledge article, How Do I Allow Employees to Opt Out of Printed Tax Forms? (CAN).</td>
<td></td>
</tr>
</tbody>
</table>

**January – February 2020**

<table>
<thead>
<tr>
<th>Action</th>
<th>Deadline</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Ceridian will remit Statutory Remittances for prior Year-To-Date corrections when Year End runs are <strong>committed by midnight Friday January 10, 2020</strong>.</td>
<td></td>
</tr>
<tr>
<td>Depending on remittance threshold deadlines, penalties may be incurred.</td>
<td></td>
</tr>
<tr>
<td>□ Be aware of Year End deadlines. Any prior Year-To-Date corrections (Year End Runs) must be processed <strong>by midnight Monday February 10, 2020</strong>.</td>
<td></td>
</tr>
<tr>
<td>Request Print and Ready for Filing of 2019 Tax Forms/Statements must be completed by midnight <strong>Friday February 14, 2020</strong>.</td>
<td></td>
</tr>
<tr>
<td>□ If year-to-date corrections are processed using the Maintenance Off-Cycle, all Statutory Remittances must be paid directly to the appropriate agencies by the specified deadlines.</td>
<td></td>
</tr>
<tr>
<td>Ceridian <strong>DOES NOT</strong> remit any Statutory Remittances on your behalf when Maintenance Runs are processed.</td>
<td></td>
</tr>
<tr>
<td>□ If Pension Adjustments (PAs) are being calculated outside of Dayforce, ensure that they are entered in Dayforce prior to processing your Tax Forms/Statements.</td>
<td></td>
</tr>
<tr>
<td>Action</td>
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</tr>
<tr>
<td>PAs are entered using an Off Cycle run and they must be processed by Monday Feb 10, 2020.</td>
<td></td>
</tr>
<tr>
<td>After processing and validating all required year-to-date corrections, run and validate all Year End reports.</td>
<td></td>
</tr>
<tr>
<td>Once all information on the Year End Reports have been validated, use the slide out feature on the Year End page to Preview your individual Tax Forms/Statements. Verify that the information reported on your Tax Forms/Statements is correct. If there are any discrepancies and corrections are required, see the related knowledge article, Prior Year-to-Date Corrections (CAN).</td>
<td></td>
</tr>
<tr>
<td>After verifying that the Tax Forms/Statements are correct, Request Print of Tax Forms/Statements and distribute them to your employees.</td>
<td></td>
</tr>
<tr>
<td>Note: Failure to distribute Tax Forms/Statements to employees before the last day of February may result in penalties (fines) being levied by CRA/Revenu Québec.</td>
<td></td>
</tr>
<tr>
<td>For further information, see the related knowledge article, Processing Year End Tax Forms (CAN).</td>
<td></td>
</tr>
<tr>
<td>Verify and reconcile Statutory Remittance amounts submitted by Ceridian on your behalf using the Back Office Reports with the reports from the appropriate government agencies. Back Office Reports are found in Payroll &gt; Back Office Reports &gt; Canada GRS Data Report, or Reporting &gt; Back Office Reports &gt; Canada GRS Data Report</td>
<td></td>
</tr>
<tr>
<td>Ceridian submits electronic Summaries for Tax Forms/Statements to CRA by the last day of February. However, these summaries are not available to view in Dayforce. The Year End Payroll Register and Management Reports can be used to determine Tax Form/Statement totals if required.</td>
<td></td>
</tr>
<tr>
<td>If you have employees in the province of Québec, you are responsible for submitting the RL Summaries (RLZ-1.S-V) to Revenu</td>
<td></td>
</tr>
<tr>
<td>Action</td>
<td>Deadline</td>
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</tr>
<tr>
<td>Quebec. See the related knowledge article, <strong>Electronic Filing and Revenu Quebec (CAN)</strong>.</td>
<td></td>
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</tbody>
</table>

File the return for Health Levies and WCB. For any of the provinces or territories that have medical/payroll tax plans, see the related knowledge article, **Provincial Health Care Levies & WCB (CAN)**. Consult the individual Provincial agencies for due dates.
Important year end dates and deadlines

Year End processes and legislative requirements have several important dates and deadlines.

Important tax form/statement dates and deadlines

<table>
<thead>
<tr>
<th>Activity</th>
<th>Deadline Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deadline: Year-To-Date Corrections</td>
<td>Monday February 10, 2020</td>
</tr>
<tr>
<td>Deadline: Tax Form/Statement Print and Ready for Filing</td>
<td>Friday February 14, 2020</td>
</tr>
</tbody>
</table>

Cut off dates

Important dates are available in Year End by clicking on Cutoff Dates.

1. **Year End > Canada Year End.**

2. On the right side of the page select Cutoff Dates and the applicable tax year dates are as below:
Missed tax form/statement processing deadline

In order to meet CRA and RQ’s Tax Form/Statement deadline, the Dayforce Tax Form/Statement processing deadline is **Friday February 14, 2020**. Tax Forms/Statements created after February 14 could be subjected to penalties for late filing.

If there are outstanding issues at this time, it is recommended that the Filing process be completed (**Request Print** and **Ready for Filing**) and Amended forms be processed after the last day in February.

Tax forms/statements

<table>
<thead>
<tr>
<th><strong>Important:</strong> Original Tax Forms/Statements sent to CRA/RQ after the deadline may incur penalties.</th>
</tr>
</thead>
<tbody>
<tr>
<td>If a form/statement has been missed after the electronic filing has been submitted, please contact CRA/RQ and advise them immediately.</td>
</tr>
<tr>
<td>Issuing of 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/Statement activities handled by Ceridian.</td>
</tr>
</tbody>
</table>
It is important to begin reviewing and correcting employee information as early as possible. It is best practice to make corrections throughout the year to ensure that all information is accurate and complete for the final pay submission of the year.

- Year End reports can be generated throughout the year via the Year End module and viewed in the Message Center.
- Year End reports are also generated automatically with each committed pay run if they are enabled.

To see a complete list of Year End report descriptions, see Appendix E: Year end reports, page 59.

**Running year end adhoc reports**

Year End Reports can be generated at any time throughout the year via Year End > Canada Year End > Overview > Reports and viewed in the inbox of the Message Center.

To run these and other Year End reports:
1. Year End > Canada Year End > Overview > Reports.
2. Select Overview, which defaults to the current year, then select Reports.
3. Select the criteria as required, then scroll down.
Accessing year end archived reports

Year End reports that are processed with every pay run, can be reviewed in Year End > Canada Year End > Archived Reports:

1. Select Archived Reports > Select the current year.
2. Select the **Pay Group**, and the current year. Then select the required report.

**Reviewing important information required by Ceridian**

It is necessary to have the following information on file, where applicable. Review the relevant reports to ensure that all information listed below appears correctly.

**Required employee information**

Ensure the following fields are validated:

- Current address, including province and postal code. Primary Residence addresses for all Canadian employees cannot be greater than 30 characters, cannot contain special characters and must have a valid postal code. The postal code for Québec employees must be 6 characters and cannot include spaces.
• Social Insurance Number (SIN) is the one truly unique identifier of a person in a country. There should never be two employee records in the same database with the same SIN.
• Ensure employee Primary Work Assignments are continuous for each employee.

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

### Required employer information

Canadian Legal Entities must have unique and valid Business Numbers (BNs).
• Confirm these numbers are correct by comparing them to the CRA PD7A form.

PD7As are available online through CRA’s My Business Account.

**Note:** If the BN number is invalid, Tax Forms/Statements are not produced.

To validate/update the employer information access **Org Setup > Organization > Legal Entity > Tax Authorities** in Dayforce.
• Confirm the Province of Québec Remittance Account Number is correct by comparing to the Revenu Québec Form TPZ-1015.R.14.##-V.
• EI reduced rates, with associated BN reference numbers
• Manitoba Remittance Number for Health and Education Tax
• Ontario Employer Health Tax Number (ON EHT)
• Newfoundland and Labrador Health and Post Secondary Education Tax Number
• Northwest Territories/Nunavut Payroll Tax Number
• Nova Scotia WCB account number and rate
• British Columbia Employer Health Tax (BC EHT)
• Deferred Profit Sharing Plan Number(s)
• Québec Health Services Fund (QC HSF)
• Registered Pension Plan Number(s) must be 7 numeric digits. Confirm the accuracy of these numbers by comparing them to the policy plans.
Processing year-to-date corrections

All year-to-date corrections and updates must be completed BEFORE processing Tax Forms/Statements.

Note: It is recommended that any tax impacting year-to-date corrections are made before the last pay of the current tax year. Employer and employee year-to-date tax corrections entered in 2020 on a 2019 Prior-Period Adjustment run, will be remitted up to and including Friday January 10, 2020.

No taxes for 2019 will be remitted to Government agencies after Friday January 10, 2020. Late fees and/or penalties may be imposed by the Government agencies depending on your remittance threshold/frequency and when year-to-date corrections are processed.

Starting with the 2019 tax year, CRA and RQ are permitting eligible employers to make an additional adjustment remittance. See New for 2019, page 6 for more information.

Making corrections to year-to-date values

Prior to the last pay of 2019, use the regular Pay Cycle or Off-Cycle Pay run to update year-to-dates.

After the last pay of the year has been processed, but before the first pay of the new year has been committed, a Normal Off-Cycle can be used to make required updates.

- This run will act like a regular pay run with all features available.
- After BOTH the last pay of 2019 and AFTER the first pay of the new year (2020) have been committed, normal Off-Cycle is no longer available for 2019 year-to-date corrections. A Prior Period Adjustment run must be used to make any year-to-date corrections on the prior year, except in the case of RP movements.
- In the case of RP movements, an Off-Cycle Maintenance run is used.
  - The Off-Cycle Maintenance run will only allow entries on the Adjustments tab.
  - When using a Maintenance Run, no remittances are made for year-to-date corrections that affect any Government agencies. Any discrepancies in remittance must be reconciled directly with Government agencies.
Making corrections to year-to-date values

- Payment dates for Prior Period Adjustments must be in the previous year (2019).
- It is recommended that December 31, 2019 be used as the payment date.
- If a Pay Group has been End Dated, any Off-Cycles must be created using the last committed Pay Period End Date.

Year-to-date corrections (using the Adjustments tab)

The Adjustments tab in Payroll is used to move off-setting values of the same taxability from one earning or deduction definition to another. Most Year-to-Date corrections should be completed in the Checks tab of Dayforce.

See section Year-to-date corrections (using the Checks tab) on page 26 for instructions on how to use Checks in Dayforce.

- All entries processed against 2019 payroll have no effect on 2020 payroll.
- All Gross to Net entries must net to zero.
- Definitions MUST be of the same tax setup. Meaning, if one definition is pensionable, insurable, applicable to Health Levies, and Workers' Compensation, the other MUST be as well.
- On the Support Portal, see the related knowledge (KB) article Limited and Total Taxable Wages or navigate to Knowledge Base > Year End > Canada Year End.
- No employee net payment is created when the Adjustment tab is used. IMPORTANT: When using a Maintenance Run, no remittances are made for year-to-date corrections that affect any Government agencies. Any discrepancies in remittance must be reconciled directly with Government agencies.
- Make entries on the Payroll > Adjustments tab.

Year-to-date corrections (using the Checks tab)

To record earnings paid outside of Dayforce (by Accounts Payable, for example), manual cheques issued by the organization should be entered in Payroll > Checks tab to ensure that the employee’s YTD amounts are reflected accurately.

On the Support Portal, search for the knowledge (KB) article Prior Year-To-Date Corrections (CAN) or navigate to Knowledge Base > Year End > Canada Year End.
For Employer taxes (CPP/QPP, EI/QPIP) to automatically calculate on a manual check, earnings must be entered along with the corresponding employee applicable taxes. The system automated employer tax calculation can be overridden by recording the employer tax and selecting the Replace checkbox.

The Checks tab is updated so Dayforce now generates the limited and total taxable wages for the employee and employer taxes that are applicable for the earning on a manual cheque without clicking Calculate Check. Previously, Dayforce only generated limited and total wages when Calculate was clicked in the Check Entry tab.

Employer and employee year-to-date tax corrections entered in 2020 on a 2019 Prior-Period Adjustment run, will be remitted up to and including Friday, January 10, 2020. No taxes for 2019 will be remitted after January 10. Late fees and/or penalties may be imposed by the Government Agency depending on when year-to-date corrections are processed and your remittance frequency.

Maintenance Runs DO NOT remit taxes to Government Agencies. Any discrepancies in remittances must be reconciled directly with Government agencies.

Moving employee YTDs from one province to Another

If employees worked in different provinces during the year, earnings have been stored in Dayforce according to their province at the time of processing. Correcting entries are made through the Checks tab.

On the Support Portal, search for the knowledge article Correcting Historical Transactions Using Auto Void (CAN) or navigate to Knowledge Base > Year End > Canada Year End.

Correcting employees with the same ID and multiple countries

If an employee is paid in multiple countries with the same employee number, this will stop Year End processing. If employees have been paid in multiple countries, unique employee records must be created to separate the earnings by country.

Contact Customer Support for additional assistance with employees paid in multiple countries.

Entering pension adjustments (PA)

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 2019 are:
Making corrections to year-to-date values

- $27,230 for Money Purchase plans
- $13,615 for Deferred Profit Sharing plans
- $26,630 for Defined Benefit plan \( [($3,025.56 \times 9) - 600] \)

Note: If pension adjustments are calculated outside of Dayforce, ensure that the information is available prior to processing Tax Forms/Statements. Refer to the Canada Earnings and Deductions Matrix Validation Report to confirm that a code exists to report the PA amounts on Tax Forms/Statements.
Provincial health care levies & WCB

The following provincial health care/payroll levies may apply if payroll includes employees who report for work in these jurisdictions:

- British Columbia Employer Health Tax
- Ontario Employer Health Tax
- Manitoba Health and Education Tax
- Newfoundland and Labrador Health and Post-Secondary Education Tax
- Northwest Territories/Nunavut Payroll Tax
- Québec Health Services Fund contributions


Ensure that start and end dates are populated for the current and next year.

British Columbia employer health tax (EHT)

Filing a return for EHT

British Columbia taxable employers must file an annual return by March 31, 2020. The return is used to reconcile the annual tax due against the tax that has been paid. Ceridian is not involved in the filing of the BC EHT return. This is an employer’s responsibility. If the completed BC EHT return reflects a balance owing, a reconciliation payment is required.

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. Remittances of BC EHT are the responsibility of the employer.

To assist employers who wish to track BC Remuneration as it is paid, Dayforce can collect and report on the current taxable BC EHT taxable wages and limited taxable wages as they are earned. Calculating the amount of tax, however, is the responsibility of the employer.

### Tax Setting

The configuration of the tax parameters for each year can be found in the Tax Setting section of the Tax Authorities tab on the Legal Entity tab of **Org Setup > Organization** for the BC EHT tax authority.

To configure a new tax setting:
1. Select the BC EHT record in the Tax Authorities tab.
2. Click the New button.
3. Record a Start Date for the new record. No other fields are required. The fields that are grayed out are not used since Dayforce is tracking wages, but not calculating the tax.
4. Click the Save button.

**Note:** There must be a Tax Setting record for BC EHT with effective dates covering all pay runs.

When an effective Tax Setting record is not found, the application does not calculate BC EHT taxable wages for associated pay runs.

### Special Considerations

- During 2019, only System-level Tax and Compliance earnings codes were included in the BC EHT totals shown on your Payroll Register or Payroll Summary. Client defined Tax and Compliance codes **were not** included. If client defined Tax and
Ontario employer health tax (EHT)

Compliance codes were used in 2019, the BC EHT total shown on your Payroll Register or Payroll Summary cannot be relied upon as an inclusive value to calculate the tax owed.

- Instead, employers can isolate their 2019 BC T4 Box 14 income by generating a T4 Management Report following the final pay of the year (By Province).

The T4 Management Report provides employers with a starting point for the annual BC earnings to enter into the BC Calculator to determine their tax payable. If employers offer BC MSP as a benefit to employees, those amounts must be manually added to BC Remuneration. In addition, employers should ensure appropriate T4A income is included in BC Remuneration, if required (i.e. Codes 118 and 119). The BC Ministry of Finance website lists included and excluded remuneration.

- Tax Rates for Employers with B.C. payroll:
  - $500,000 or less: no EHT
  - Between $500,001 and $1,500,000: 2.925% x (Payroll - $500,000)
  - Greater than $1,500,000: 1.95% on total payroll

Ontario employer health tax (EHT)

Filing a return for EHT

Ontario employers must file an annual return each calendar year. The annual return for 2019 is due on March 15, 2020. The purpose of the annual return is to reconcile the annual tax due with the tax that has been paid. This is an employer’s responsibility, even when Ceridian remits the Ontario EHT. 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 Annual EHT return must be filed by:
- All employers who received an 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; or
Ontario employer health tax (EHT)

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

Debit or credit balance

If the completed EHT return reflects a balance owing, a payment must be submitted to the Ministry of Finance with the Annual EHT return.

If the completed EHT return reflects a credit balance, and Ceridian is currently remitting to the Ministry of Finance, request that Ceridian reduce the next EHT payment by the credit amount. In order to do so, provide Ceridian with a copy of a recent EHT statement displaying the credit and confirm that a refund cheque has not been requested from the Ministry of Finance (via the filing of the 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.
- 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 – 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 the payroll includes employees in the province of Ontario, **SUBMIT an Annual EHT Return by March 15, 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.

<table>
<thead>
<tr>
<th>Month Gross Paid</th>
<th>Actual Monthly Gross for Calendar Year</th>
<th>Gross Pay Used to Determine Monthly Remittance</th>
<th>Accumulative Gross Pay</th>
<th>EHT Remitted in 2019 @1.95%</th>
<th>Date EHT Remittance Made</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 2019</td>
<td>$76,000</td>
<td>$76,000</td>
<td>$76,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>February 2019</td>
<td>$58,000</td>
<td>$58,000</td>
<td>$134,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>March 2019</td>
<td>$52,000</td>
<td>$52,000</td>
<td>$186,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Monthly Gross Paid

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$755,000</td>
<td>490,000</td>
<td>$265,000</td>
<td>$5,167.50</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

*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

---

### Filing a return

Manitoba employers must file an annual return each calendar year. The annual return for 2019 is due on March 31, 2020. The purpose of the annual return is to reconcile the annual tax due with the tax that has been paid.
For employees in Manitoba, report the year-to-date Manitoba gross earnings on the 2019 Health and Education Tax Levy Annual Report and Schedule. This must be completed by March 31, 2020 and forwarded to:

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

The rates are:

<table>
<thead>
<tr>
<th>Total Yearly Payroll</th>
<th>Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $1,250,000</td>
<td>Exempt</td>
</tr>
<tr>
<td>$1,250,000 - 2,500,000</td>
<td>4.3% on the amount in excess of $1,250,000</td>
</tr>
<tr>
<td>Over $2,500,000</td>
<td>2.15% of the total payroll</td>
</tr>
</tbody>
</table>

**ACTION REQUIRED:** If the payroll includes employees in the province of Manitoba*, **SUBMIT a Summary (for Health & Education Tax) by March 31, 2020 (deadline).**

* 2019 gross earnings > $1,250,000

Québec health services fund (QC HSF)

**Filing a return**

Québec employers must reconcile their contributions to the Health Services Fund each calendar year as part of their RL-1 Summary. The Summary for 2019 is due on February 29, 2020.

To calculate the Worldwide Wage amount to determine the QC HSF 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 is 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:

\[ W(\%) = 1.880 + (0.5120 \times S), \text{ where} \]

\[ S = \text{total salaries and wages paid in the year} \]
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 to the nearest second decimal.

- If your total Worldwide Wages for 2019 are over $6 million, your rate is 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 2019 is equal to or less than $1 million, the rate is 1.25%
- If total worldwide payroll for 2019 is greater than $1 million but less than $5 million, the rate is based on the following formula:
  \[ W(\%) = 0.648 + (0.602 \times S) \]
  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 2017 are over $5 million, your rate is 4.26%.

Dayforce calculates QC HSF for the current year based on the previous year’s worldwide payroll as entered by the employer. It is critical that the amount entered is accurate and includes remuneration both within and outside Québec.

**Note:** The actual contribution rate is determined by using the TOTAL worldwide payroll amount for 2019. The Health Services Fund contributions reconciliation at Year End may indicate that remuneration, subject to QC HSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their QC HSF rate, and make any required year-to-date corrections, before the last remittance of the year.

Employers who have under-remitted should not wait until they file the Summary of Source Deductions and Employer Contributions—RLZ-1.S-V or interest will be added to the amount payable and a penalty may be imposed. For further details, see the back of the RL-1 Summary.

A Québec Health Services Fund reduction exists 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.
Newfoundland and Labrador health and post-secondary education tax (HAPSET)

Employers with employees in Newfoundland and Labrador are subject to the Health and Post-Secondary Education Tax (HAPSET) when their cumulative payroll exceeds the $1.3 million exemption threshold. As a reminder, the threshold increased in 2019 by $100,000 (from 1.2 million).

Filing a return

For employees in Newfoundland and Labrador and the Newfoundland and Labrador gross earnings for 2019 are $1,300,000 or greater, an Annual Declaration Return form must be filed by March 31, 2020. The Annual Declaration Return is sent directly to employers. 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 $1.3 million exemption threshold are not required to pay this 2% 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 payroll includes employees in the province of Newfoundland and Labrador*, submit the Annual Declaration Return by March 31, 2020.

*If 2019 gross earnings >$1,300,000

Northwest Territories/Nunavut payroll tax

Payroll tax in the Northwest Territories (NT) and Nunavut (NU) is levied as a 2% deduction from the gross remuneration of employees. These payroll taxes apply to all employees who work, perform duties, or provide services in NT or NU, regardless of the province or territory of residence of the employee or employer or the employee’s age. There is an exemption available to employees who normally work outside the territory.
Workers’ compensation (WCB)

If WCB/CSST is calculated using Dayforce and a new rate is announced, **for each province**, ensure that rates are updated and that a new record is created with the start date for the new year.

Note that if set up for remittances, only the following 2 jurisdictions are remitted by Ceridian:
- Nova Scotia: WCB
- Québec: CSST

Workers’ compensation maximum assessable amounts for 2019

The 2019 Workers’ Compensation Maximum Assessable earnings are automatically updated in Dayforce when the 2020 values become available.

<table>
<thead>
<tr>
<th>Province</th>
<th>Maximum Assessable Amounts for 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC</td>
<td>$82,700</td>
</tr>
<tr>
<td>AB</td>
<td>$98,700</td>
</tr>
<tr>
<td>SK</td>
<td>$82,627</td>
</tr>
<tr>
<td>MB</td>
<td>$127,000</td>
</tr>
<tr>
<td>ON</td>
<td>$90,300</td>
</tr>
<tr>
<td>QC</td>
<td>$74,000</td>
</tr>
<tr>
<td>NB</td>
<td>$63,600</td>
</tr>
<tr>
<td>NS</td>
<td>$59,800</td>
</tr>
<tr>
<td>PE</td>
<td>$53,400</td>
</tr>
<tr>
<td>NL</td>
<td>$64,375</td>
</tr>
<tr>
<td>YT</td>
<td>$86,971</td>
</tr>
<tr>
<td>NT/NU</td>
<td>$90,600</td>
</tr>
</tbody>
</table>
Filing a return

The provincial WCB should communicate the rates at which to calculate the premiums.

If there are employees:

- In the provinces of Québec and Nova Scotia, Ceridian will remit WCB premiums if set up to do so. It is the employer’s responsibility to file their WCB annual returns/reconciliations.
- In provinces other than Québec and Nova Scotia, Ceridian will not remit WCB premiums. It is the employer’s responsibility to remit WCB premiums and to file their WCB annual returns/reconciliations.

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

Employers paying employees in Québec must pay CSST insurance premiums to Revenu Québec. These payments are based on actual insurable wages paid to employees.

CSST payments are to be remitted to Revenu Québec (RQ) with employers’ source deductions and employer contributions (weekly, twice monthly, monthly or quarterly as per the existing remitting schedule). Even if not subject to source deductions or employer contributions (i.e. no permanent establishment in QC), CSST payments must still be sent to RQ.

It is an employer’s responsibility to balance and submit an annual Statement of Wages to the CNESST. Employers are required to complete and return the annual Statement of Wages by March 13, 2020.

CNESST reconciles the total premiums paid during the year to the premium amount due, based on actual insurable wages reported. If there is a balance owing, CNESST invoices the employer directly and will issue an assessment notice.

For more information, visit the CNESST website.
Initiating the year end process

Year end role configurations

**Note**: Be advised that any Role granted access to Year End, and either US or Canada sub-features, will be granted access to view all Year End information (tax forms/statements and all reports) for the entire company, regardless of Pay Group or Location security.

To add **Year End** to a role, navigate to **System Admin > Roles > Features** and add the **Year End** feature to the role as shown in the image below, expand and enable functionality.

1. Click **System Admin > Roles**.
2. **Year End**.
3. Select the **Features** tab.
4. **Year End > Canada Year End**.
5. Expand **Archived Reports** and select each report as required.
6. Expand **Overview** and select each report as required.
7. **Year End Reports** and select each report as required.
8. Click **Save**.

On the **Support Portal**, search for the knowledge (KB) article Year End Reports (CAN) or navigate to **Knowledge Base > Year End > Canada Year End**.

## Processing tax forms/statements

Once the user role is assigned, **Year End** appears in the Menu:

1. **Year End > Canada Year End > Overview** (Dayforce defaults to the current tax year).

2. In the **Process Job** drop down there are three jobs which must be processed for Year End to be completed: **Generate Preview**, **Request Print** and **Ready for Filing**.
Preview employee tax forms/statements

Ceridian strongly recommends previewing all Tax Forms/Statements to identify and correct errors PRIOR to Request Print and Ready for Filing. Any time Year End data is changed, Generate Preview in Year End must be processed to ensure the most current information is used. Generate Preview must be processed for ALL pay groups.

1. Select the Pay Group
2. Select Process Job > Generate Preview

3. A Confirmation page will pop up if there are uncommitted runs.
   - If uncommitted runs are to be included, select the run(s) and click Proceed.
   - If uncommitted runs are not to be included, click Proceed.

4. Once the Generate Preview process is complete, a new date and time stamp is displayed in the Generated On column.
5. View the updated information on the Employee Tax Forms/Statements by using the flyover. The flyover enables users to access employee Tax Forms/Statements from anywhere within Year End. The flyover is available on Overview, Archived Reports or Amendment tabs.

6. The employee list is based on current Pay Group (if selected) and year selections on Overview, which carry over to the flyover.

7. If no Pay Group is selected on Overview, all Employees that have Year End Forms/Statements generated will be displayed.

8. Filter criteria can be selected, and these filters may be saved for later use.
9. When an employee is selected, each Tax Form/Statement type applicable to them (T4, T4A, RL-1, RL-2) shows on a separate tab.

10. One Tax Form/Statement for each employee is displayed on the Employee Tax Statements flyover, unless one or more of the following criteria(s) applies:
   - The employee moved provinces within the year. One Tax Form/Statement for each Province that the employee worked in during the year is generated;
   - The employee worked in multiple legal entities within the year. One Tax Form/Statement for each legal entity they worked in during the year is generated;
   - The employee worked under a Full and a Reduced EI rate;
   - There are earnings mapped to more than six boxes in the Other Information section on a T4;
   - Amended or cancelled Tax Form/Statement exists;
   - The employee has exempt Status Indian earnings for only part of the year.

11. Each status (Preview, Printed, Printed andFiled and Amended Print) show as next level tabs.
12. Use the scroll bar on the right-hand side to navigate multiple forms within a statement type and status.

On the Support Portal, search for the knowledge (KB) article Processing Year End Tax Forms (CAN) or navigate to Knowledge Base > Year End > Canada Year End.

**Note:** If a Pay Group with Tax Forms/Statements is no longer being used, contact Customer Support to ensure that the Final Pay of the Year is signaled. DO NOT End date the Pay Group.

How to initiate tax form/statement printing and delivery

Once all required Year End corrections are completed, the most recent copy of Year End reports have been validated, and Tax Forms/Statements have been previewed, initiate the printing of the Tax Forms/Statements.

Uncommitted runs for the tax year create errors which stop the printing of Tax Forms/Statements. These runs must be **Committed** or **Deleted** to complete the process.

1. Select **Year End > Canada Year End**.
   
   Pay Group must be highlighted in order for Generate Preview to be available.

3. **Generate Preview** for each Pay Group to ensure that all Year End changes are included. This should be done each time there is a change to Year End data.

4. An indicator in the Status column displays as a **Preview** is being generated.

5. Once the **Generate Preview** process is complete, a new date and time stamp displays in the **Generated On** column. View updated information on the **Employee Tax Statement** flyover.

6. To print Tax Forms/Statements, select **Request Print** in the **Process Job** dropdown. **Request Print** must be selected prior to **Ready for Filing**. If there are Tax Forms/Statements that have not been printed, filing will fail. **Request Print** and **Ready for Filing** must be processed for ALL Pay Groups that have Tax Forms/Statements.

7. Employer copy of printed Tax Form/Statement is delivered to the **Archived Reports** of **Year End** when **Request Print is selected**. To access **Archived Reports** select **Year End > Canada Year End**.

   Select the **Archived Reports** tab.
8. To indicate that Tax Forms/Statements are finalized, select **Ready for Filing** in the Process Job dropdown by February 14, 2020.

**Note:** Once **Ready For Filing** is indicated (the Filing Commit > Status indicator is orange), this authorizes Ceridian to create the Government File(s). This means:

- Ceridian has not yet created the original Tax Forms/Statements file for the government.
- Changes can still be made to the original Tax Forms/Statements until the Filing Commit > Status indicator is green.

If the Filing Commit > Status indicator is green, Ceridian has created the original Tax Forms/Statements file for the government. Government Agencies receive all Tax Forms/Statements from Ceridian no later than February 28.

- Once the files are delivered, the agencies (CRA/MRQ) may take up to 4 weeks to process them.
- To make any changes to Tax Forms/Statements, after the Filing-Commit > Status indicator is green, an amendment must be created. These amended files will be submitted to the Government(s) after March 1.

**Note:** Failure to distribute Tax Forms/Statements to employees before the last day of February may result in penalties (fines) being levied by CRA/Revenu Québec.
Failure to meet Ceridian’s filing deadline of February 14, 2020 may result in penalties (fines) being levied by CRA/Revenu Québec.

Tax form/statement delivery package

Tax Forms/Statements are printed every business day through the Year End period. Employee Tax Forms/Statements will be delivered to the same delivery address as the regular payroll package(s) within 7 business days, unless there is a Delivery Package set up for Year End.

To confirm where the Tax Forms/Statements will be delivered, go to System Admin > Report Output > Delivery Package > Tax Forms.

If changes are required to Delivery Package for Tax Forms/Statements, contact Customer Support.

To track the status of Tax Form/Statement courier delivery, navigate to Package Tracking in the Overview tab of Year End > Canada Year End.

Employee Direct Mail (via Canada Post) are not tracked.

Note: Delivery status is not available until the package has been printed and dispatched. Package tracking information may take several hours to populate.
Self Service tax form/statement availability

For Self Service customers, employees can see Tax Forms/Statements under Earnings > Year End Forms.

To define when Tax Forms/Statements will be available to employees in Self-Service, the Tax Form Print ESS Offset (Days) must be validated. This field indicates the number of days after Request Print is selected before the employees will see their Tax Forms/Statements.

1. Navigate to System Admin > Client Properties > Client Payroll Properties > Tax Form Print ESS Offset (Days).
2. Enter the number of days (post print date) that ESS Tax Forms/Statements will be available to employees.

Note: The Tax Form Print Offset (Days) is to the minute from which the Tax Forms/Statements were printed.
Tax form/statement filing and amendments

Submission of tax forms/statement

Once Tax Forms/Statements are printed, but prior to employee access to Tax Forms/Statements (paper or electronic), review and validate to ensure all information is accurate. Once satisfied that all information is accurate, distribute paper copies to employees. Review the following sections in relation to filing Tax Forms/Statements to CRA and Revenu Québec.

T4/RL filing deadline for 2019

In order for Ceridian to file with Government Agencies in a timely manner, Ready for Filing must be selected in the Process Job tab of Year End by Friday, February 14, 2020.

Note: Failure to meet Ceridian’s filing deadline of February 14, 2020 may result in penalties (fines) being levied by CRA/Revenu Québec.

CRA and RQ’s deadline for filing returns and distributing forms/statements for Year End is the last day of February.

Government Agencies receive all Tax Forms/Statements from Ceridian no later than the last day of February. Once the files are delivered, the agencies may take up to 4 weeks to process.

Note: All employee forms must be distributed or postmarked by the last day of February.

Electronic filing and revenue

Ceridian electronically files/submits employee Tax Form/Statement information to CRA and Revenu Québec. Copies of Employer Tax Forms/Statements are not printed however they are available in Archived Reports.

CRA Do not send a T4/T4A Summary to CRA as they accept the filing totals provided by Ceridian. Ceridian does not provide T4/T4A Summaries to employers.
CRA summaries

Employers with Québec employees are required to complete and file RL-1 Summary with Revenu Québec by the last day of February. The Government-supplied RL-1 Summary (RLZ-1.S-V) must be completed and sent to the address shown on the form, although Ceridian sends RL-1 information electronically. Failure to file the RL-1 Summary may result in penalties. The Québec provincial government does not supply Ceridian with RL-1 Summaries.

For the purpose of completing the RL-1 Summary, the Dayforce Revenu Québec tax filing number is NP018872. This number is for Ceridian customers’ filing purposes only and should NOT be used or distributed to anyone other than Revenu Québec.

CRA summaries

CRA no longer sends paper summaries to employers via mail. If a summary is required, fillable summaries can be completed here or paper forms can be requested at https://www.canada.ca/en/revenue-agency/services/forms-publications.html or by calling 1-800-959-2221.

Making amendments after tax forms/statements have been printed

After printing Tax Forms/Statements, changes may be required. For Dayforce to produce and submit Amended Tax Forms/Statements, a Prior Period Adjustment run must be committed with applicable changes or the required changes must be made in People.

On the Support Portal, search for the knowledge (KB) article Changing and Amending Tax Forms or navigate to Knowledge Base > Year End > Canada Year End.

- On a semi-monthly cycle starting on March 15 and at the end of the months through November 30, Ceridian will file amended Tax Forms/Statements with the government for all requests that are marked Ready for Filing.
- Files marked Ready for Filing 3 business days prior to the 15th and the last day of the month are filed the first business day after the 15th and the last day of the month.
Appendix A: Resources for year end

Resources for year end information

The Ceridian Support Portal contains information related to Year End, and includes the Year End Checklist, Guides, and Knowledge articles. It is located at http://support.ceridian.com/. Navigate to Knowledge Base > Year End > Canada Year End:

- 2019 Dayforce Year End Checklist (CAN)
- Canadian Year End Guides and Schedules (CAN)
- Dayforce Compass Guiding You Year-Round Newsletters (CAN)
- 2020 Pay Period One Supplement (will be available in December)

In addition, refer to the following links to Government sites:

- For further details concerning payroll deductions, consult Canada Revenue Agency’s (CRA’s) Employers’ Guide - Payroll Deductions and Remittances (T4001)
- For Revenu Québec information, see their Guide for Employers: Source Deductions and Contributions:
  https://www.revenuquebec.ca/fr/services-en-ligne/formulaires-et-publications/details-courant/tp-1015.g/- French
- For payroll and legislative information, please visit the Compliance Centre on the Support Portal “Payroll Legislation Basics” or https://www.ceridian.com/ca/blog.
Appendix B: Coding “Other Information” on the T4

Coding the “Other Information” area of the T4

The “Other Information” area at the bottom of the T4 has boxes 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 the boxes are at the top part of the T4.

The CRA codes table on page 53 lists all the CRA codes that can be used in the “Other Information” area of the T4, along with the associated Dayforce system codes.

In the column Dayforce Code, the appearance of the words “Client Defined Code” means this is a client configured code and the mapping of the code to the Tax Forms/Statements box, including the Tax and Compliance Definition, must be maintained. System changes to Tax and Compliance will not apply to any Client Defined Codes.

Permanent System level codes with earnings and deductions are pre-defined and are listed in the column Dayforce Code.

For additional information, refer to CRA’s Employers’ Guide - Payroll Deductions and Remittances (T4001).

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

<table>
<thead>
<tr>
<th>Description</th>
<th>CRA Code</th>
<th>T4 Box</th>
<th>Action Required</th>
<th>Dayforce Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board and lodging</td>
<td>Code 30</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Housing TB</td>
</tr>
<tr>
<td>Special work site</td>
<td>Code 31</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Travel in a prescribed zone</td>
<td>Code 32</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Medical travel assistance</td>
<td>Code 33</td>
<td>None</td>
<td>Enter the portion of Code 32 that</td>
<td>Client defined Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>applies</td>
<td></td>
</tr>
<tr>
<td>Personal use of employer’s automobile or motor vehicle</td>
<td>Code 34</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Co Auto TB</td>
</tr>
<tr>
<td>Interest-free and low-interest loans</td>
<td>Code 36</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Loan Int</td>
</tr>
<tr>
<td>Security options benefits</td>
<td>Code 38</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Stock Opt</td>
</tr>
<tr>
<td>Security options deduction - 110(1)(d)</td>
<td>Code 39</td>
<td>None</td>
<td>Enter 50% of the amount reported in</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Code 38 for these shares</td>
<td>Level Code Stock Opt 50%</td>
</tr>
<tr>
<td>Other taxable allowances and benefits</td>
<td>Code 40</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent Any Code defined with</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>a T4 Box of 40</td>
</tr>
<tr>
<td>Security options deduction - 110(1)(d.1)</td>
<td>Code 41</td>
<td>None</td>
<td>Enter 50% of the amount reported in</td>
<td>Client defined Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Code 38 for these shares</td>
<td></td>
</tr>
<tr>
<td>Employment Commissions</td>
<td>Code 42</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Comm</td>
</tr>
</tbody>
</table>
## Coding the “Other Information” area of the T4

<table>
<thead>
<tr>
<th>Description</th>
<th>CRA Code</th>
<th>T4 Box</th>
<th>Action Required</th>
<th>Dayforce Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canadian Armed Forces personnel and police deduction</td>
<td>Code 43</td>
<td>Box 14</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Eligible retiring allowances</td>
<td>Code 66</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code Ret Allow E</td>
</tr>
<tr>
<td>Non-eligible retiring allowances</td>
<td>Code 67</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code Ret Allow NE</td>
</tr>
<tr>
<td>Indian (exempt income) Non-eligible retiring allowances</td>
<td>Code 69</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Permanent System Level Code Ret Allow NE and Employee is Status Indian</td>
</tr>
<tr>
<td>Indian (exempt income) – employment</td>
<td>Code 71</td>
<td>Various (dependant on TD1-IN determination)</td>
<td>Change employee Tax Status code</td>
<td>Any Code defined with a T4 Box of 14 and Employee is Status Indian</td>
</tr>
<tr>
<td>Past service contributions for 1989 or earlier years while a contributor</td>
<td>Code 74</td>
<td>None</td>
<td>Enter the amount from Box 20 that belongs to this period</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Past service contributions for 1989 or earlier years while not a contributor</td>
<td>Code 75</td>
<td>None</td>
<td>Enter the amount from Box 20 that belongs to this period</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Workers’ compensation benefits repaid to the employer</td>
<td>Code 77</td>
<td>None</td>
<td>Enter amount of WCB benefits repaid to the employer which was previously included in the employee’s salary</td>
<td>Client defined Code</td>
</tr>
</tbody>
</table>
## Coding the “Other Information” area of the T4

<table>
<thead>
<tr>
<th>Description</th>
<th>CRA Code</th>
<th>T4 Box</th>
<th>Action Required</th>
<th>Dayforce Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fishers – Gross income</td>
<td>Code 78</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Fishers – Net partnership amount</td>
<td>Code 79</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Fishers – Shareperson amount</td>
<td>Code 80</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Placement or employment agency workers – Gross income</td>
<td>Code 81</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Taxi drivers and drivers of other passenger-carrying vehicles – Gross income</td>
<td>Code 82</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Barbers or hairdressers – Gross income</td>
<td>Code 83</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Employee-paid premiums for private health services plans</td>
<td>Code 85</td>
<td>None</td>
<td>Enter amount as required</td>
<td>Permanent System Level Deduction Code Dental, Extended Health</td>
</tr>
<tr>
<td>Security options election</td>
<td>Code 86</td>
<td>None</td>
<td>Enter the cash-out amount required</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Emergency services volunteer exempt amount</td>
<td>Code 87</td>
<td>None</td>
<td>Enter the amount of the exempt payment (up to $1,000)</td>
<td>Client defined Code</td>
</tr>
<tr>
<td>Indian (exempt income) – Self-employment</td>
<td>Code 88</td>
<td>None</td>
<td>Enter the amount of the tax-exempt gross earnings</td>
<td>TBD</td>
</tr>
</tbody>
</table>

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Year End Customer Guide
Appendix C: Tax form/statement sort options

Employers can change existing delivery packages but will require assistance to create new delivery packages. To create a new delivery package for Tax Form/Statement Delivery, contact Customer Support.

The sort order for the printing of Tax Forms/Statements can be viewed and updated by navigating to System Admin > Report Output > Delivery Package > Tax Forms > Sort By Parameters.
Appendix D: Year end questions and troubleshooting

While processing year end, there may be questions that aren’t answered within the Year End Guide. The focus of this section is to provide answers to common year end questions.

Q: Why is Ceridian’s deadline for filing earlier then the deadline set by CRA and Revenu Québec?

A: There are certain steps and procedures Ceridian must complete in order to validate and submit information to Canada Revenue Agency and Revenu Québec after Ceridian’s customer filing deadline. Additional time is required in order to meet the processing deadline set by CRA and Revenu Québec.

Q: Should I have received a T4/RL-1 Summary from Ceridian?

A: No, Ceridian does not provide T4/RL-1 Summaries. Revenu Québec distributes RL-1 Summaries directly to employers. CRA’s fillable T4 and T4A Summaries can be completed here or a request for paper forms can be made at https://www.canada.ca/en/revenue-agency/services/forms-publications.html. CRA no longer sends paper summaries to employers via the mail. For further instruction, review Tax form/statement filing and amendments, page 49.

Q: Why does Ceridian not file Québec RL-1 Summaries?

A: Revenu Québec sends a specially coded Summary of Source Deductions and Employer Contributions form to each employer with Québec employees. Employers are required to complete this form in order to submit summaries to Revenu Québec.

Q: Where do I find the WCB/CSST assessable amounts by employee?

A: Refer to the Workers’ Compensation Report in Payroll.

Q: Why did my employee’s name truncate on the Tax Forms/Statements?

A: The Tax Forms/Statements will only display the first 12 characters of the first name and the first 20 characters of the last name entered in Dayforce.
Q: How can CPP/QPP deficiencies be prevented when processing 27 or 53 pays in the year?

A: Every 7th year for weekly pay frequencies, and 11th year for bi-weekly pay frequencies, employers process an extra pay of the year (27th or 53rd).

Dayforce prorates the annual CPP/QPP exemption amount based on the generated pay group calendar, which is determined by the payroll frequency (12-monthly, 24-semi-monthly, 26-bi-weekly and 52-weekly). If there is a 27th (bi-weekly) or 53rd (weekly) payroll in the year, Dayforce calculates the CPP/QPP exemption based on the number of Pay Dates within that year.

Prior to the first pay of the new year, review the Pay Calendars (Pay Set Up > Pay Group > Pay Calendar) to ensure that the correct number of pay periods and pay dates are displayed within the calendar year.

If the Pay Date would normally fall on the first of the month, take note that January 1 is a bank holiday and it is not recommended to pay employees on a bank holiday. Manually changing the pay date to December 31 of the prior year may impact the number of pay dates in the year. Validate the Adjust Type for Holiday configuration (Pay Setup > Pay Group > Payroll Properties) to ensure that Dayforce doesn’t use January 1, or any other Holiday, as a pay date.

If the first pay of the year has been processed and it is discovered that the Pay Calendar has an incorrect number of pay periods in the year, there may be CPP/QPP discrepancies. Contact Customer Support to correct the number of pay periods displayed.

**Note:** **After the pay period has been corrected, the discrepancies will be displayed for the remainder of the year and manual validation and updates may be required. This may result in a PIER Report**

Q: I received a late filing letter from CRA. What should I do about it?

A: Ceridian electronically files Year End information, but there still may be circumstances where a late filing letter could be received from CRA and/or Revenu Québec. Contact Customer Support for assistance with resolution if a letter is received.

**Note:** Once the Year End files are delivered, the agencies (CRA/RQ) may take up to 4 weeks to process them
Appendix E: Year end reports

Canada Year End reports are listed below:

<table>
<thead>
<tr>
<th>Year End Report</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Canada CPP/QPP Discrepancy Report</strong></td>
<td>The Canada CPP/QPP Discrepancy Report tracks any discrepancies that occur between CPP and QPP calculations and actual deductions for employees.</td>
</tr>
<tr>
<td><strong>Canada EI/QPIP Discrepancy Report</strong></td>
<td>The Canada EI/QPIP Discrepancy Report tracks any discrepancies that occur between EI and QPIP calculations and actual deductions for employees.</td>
</tr>
<tr>
<td><strong>Canadian Wage and Tax Report</strong></td>
<td>The Canadian version of the Wage and Tax Report provides the option to extract Current-to Date, Quarter-to-Date and/or Year-to-Date wage and tax data.</td>
</tr>
<tr>
<td><strong>Canada Earning and Deduction Matrix Validation Report</strong></td>
<td>The Canada Earning and Deduction Matrix Validation provides one source to review the taxability, ROE and Tax Form/Statement reporting of all earnings and deductions. Users have the option to extract reports for either earnings or deductions or a combination of both.</td>
</tr>
<tr>
<td><strong>T4 Management Report</strong></td>
<td>The T4 Management Report provides a preview of all wages, taxes, and amounts reporting in all boxes on Tax Forms/Statements.</td>
</tr>
<tr>
<td><strong>Year End Report</strong></td>
<td><strong>Description</strong></td>
</tr>
<tr>
<td>---------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td><strong>T4 Exception Management Report</strong></td>
<td>The T4 Exception Management Report identifies any exceptions or conditions that should be investigated on T4s. Examples may include, but are not limited to, incorrect CRA tax numbers or negative amounts.</td>
</tr>
<tr>
<td><strong>T4A Management Report</strong></td>
<td>The T4A Management Report provides a preview of all wages, taxes, and amounts reporting in all boxes on employee T4A forms/statements.</td>
</tr>
<tr>
<td><strong>T4A Exception Management Report</strong></td>
<td>The T4A Exception Management Report identifies any exceptions or conditions that should be investigated on T4As. Examples may include, but are not limited to, incorrect CRA tax numbers or negative amounts.</td>
</tr>
<tr>
<td><strong>Releve 1 Management Report</strong></td>
<td>The Releve 1 Management Report provides a preview of all wages, taxes, and amounts reporting in all boxes on employee Tax Forms/Statements.</td>
</tr>
<tr>
<td><strong>Releve 1 Exception Management Report</strong></td>
<td>The Releve 1 Exception Management Report identifies any exceptions or conditions that should be investigated on Releve 1s. Examples may include, but are not limited to, incorrect RQ tax numbers or negative amounts.</td>
</tr>
<tr>
<td><strong>Releve 2 Management Report</strong></td>
<td>The Releve 2 Management Report provides a preview of all wages, taxes, and amounts reporting in all boxes on employee Tax Forms/Statements.</td>
</tr>
<tr>
<td><strong>Releve 2 Exception Management Report</strong></td>
<td>The Releve 2 Exception Management Report identifies any exceptions or conditions that should be investigated on Releve 2. Examples may include, but are not limited to, incorrect RQ tax numbers or negative amounts.</td>
</tr>
</tbody>
</table>