

CERIDIAN

2020 Year-End Customer Guide

Payflex

Payflex year-end customer guide

Welcome to the 2020 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, 2020**. As new information becomes available, it is distributed via the following media:

- Banner pages included with your payroll
- Ceridian web site at <https://www.ceridian.com/ca> → **Support** → **Employer**
To receive Ceridian's electronic newsletter, visit Ceridian's blogs at <https://www.ceridian.com/ca/blog> and fill in the form (found at the end of each blog)
- Please visit <https://www.ceridian.com/ca/resources> for more information

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

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

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

Table of contents

Payflex year-end customer guide	2
Important information to note for 2020.....	6
Checklist of 2020-2021 year-end activities	8
Checklist	8
Ceridian bulletin board.....	12
New in 2020	12
Federal Requirements.....	12
Provincial Tax, Territorial Personal Tax credit	13
Provincial Employment/Labour Standards	13
Provincial Workers Compensation Board (WCB) Premiums	14
Provincial Payroll/Health-related tax changes	14
Provincial Pandemic Pay for Front-line Workers.....	15
Garnishment Enforcement	15
New for 2021.....	16
Provincial tax.....	16
Provincial Workers Compensation Board (WCB) Premiums	16
Provincial Payroll/Health-related tax changes	16
Provincial Personal Tax credit.....	17
Important topics to review	17
Resources for year-end information.....	17
Self Serve tax form initiation	17
Online tax forms powered by epost™	18
epost™ subscription (2020 tax forms)	18
epost™ tax form holding period and release	18
Default holding period	18
Holding period override.....	19
Imposed release.....	19
Registered employees	20
Tax forms on CD.....	20
Reports and reporting	21
Processing	22
Scheduling.....	24
Processing bonus runs, vacation pay runs and first pay of the new year.....	24

Important dates for employers with direct deposits (EFTs)	24
2021 bank holidays	25
Important dates and deadlines for year-end adjustments and tax form initiation	26
Missed tax form processing deadline	26
Postage request.....	27
Year-end setup for Ceridian Payflex.....	28
Version 2.5x, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11	28
Year-end setup for hosted	31
Year-end setup on local database	32
Year-end setup for multiple companies on local database.....	33
Year-end setup on server database.....	33
Year-end setup for multiple companies on server database	34
Sending/receiving year-end files.....	35
How to initiate the production of your tax forms.....	36
IVR – Interactive Voice Response	36
Submission of tax forms	37
T4/RL filing deadline for 2020	37
Electronic filing.....	37
Making amendments after T4s and RL-1s have been processed	38
Tax form cancellations	38
Issuing an amended T4/T4A.....	39
Issuing an amended RL-1/RL-2	39
Filing NR4 tax forms	40
Provincial health care levies & WCB	41
Ontario Employer Health Tax (EHT)	41
Debit or credit balance	42
Ontario EHT annual exemption.....	42
EHT annual year-end return - annual remitters	43
EHT annual year-end return - monthly remitters	43
Manitoba Health and Post-Secondary Education Tax.....	43
Québec Health Services Fund (QHSE).....	44
Québec CNESST (Commission des normes, de l'équité, de la santé et de la sécurité du travail)	46
Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET).....	47
WCB reports	48
Workers compensation maximum assessable amounts for 2020	49
Calculating pension adjustments (PAs)	49

Appendix A	50
Forms	50
Payflex year-end Ontario Employer Health Tax (EHT)	51
Payflex year-end Québec Health Services Fund (HSF)	52
FOR CLIENTS WITH QUÉBEC EMPLOYEES	52
Payflex year-end Newfoundland Health & Post-Secondary Education Tax (HAPSET).....	53
Payflex year-end remittance frequency, EI rate & WCB rate changes	54
Payflex year-end weekly and bi-weekly payrolls change in number of pays processed	55
Payflex year-end tax forms on CD/postage request.....	57
Appendix B	58
SQL server OSQL instructions.....	58

Important information to note for 2020

- **Net claim:**

- Ceridian will increase employees' basic Federal and Provincial Net Claims with your transmission submitted for the first pay of 2021 or by January 2, 2021 (whichever comes first).

Note: Ceridian's automatic update of spousal amounts is being discontinued starting with the 2021 tax year.

- If you transmit your payroll for the first pay of 2021 prior to January 2, 2021, use the 2020 old Net Claim amounts for any Net Claim changes or new hires.
- If you transmit your payroll for the first pay of 2021 on or after January 2, 2021, use the 2021 new Net Claim amounts for any Net Claim changes or new hires.
- YAYA Report is generated to record the NEW Federal and Provincial Net Claim amounts on this first pay of the year.
- **Tax form mail out by Canada Post** – Tax forms can be mailed out by Ceridian via Canada Post anywhere in Canada.
- **Tax form initiation using IVR (Interactive Voice Response)** – Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you are ready to initiate the production of your tax forms. Do this by telephone using our IVR (Interactive Voice Response) System. See *IVR – Interactive Voice Response*, page 36 for details.
- **Negative amounts – employee master file (YYYY)** - If any employees have negative figures in any of the tax form boxes, a master file is produced with the T4 Proof Listing to be used for correcting the negative information. Please ensure these negative amounts are corrected prior to initiating the production of your tax forms otherwise tax forms will not be produced.
- **Y/E maintenance run** – Maintenance run and delivery charges apply to all Y/E maintenance runs.
- **Terminated employees:**
 - All clients will be forced into the year-end stream effective January 2, 2021 (if they have not processed a payroll with a pay date of 2021).
 - All employees with a status code of "TM" AND A TERMINATION DATE will be purged unless the status code is changed and processed with your last pay of 2020.

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- A maintenance run prior to your first pay of 2021 or prior to January 2, 2021 may be required to accomplish this.
- If you need to terminate an employee on your first pay of the New Year, terminate the employee on the timecard.

Checklist of 2020-2021 year-end activities

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

Checklist



<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Review your Flex Calculations for annual maximums and contact your Service Delivery Team to make any updates for the new year.	Nov 2020
<input type="checkbox"/> Check your payroll schedule for the remainder of 2020 for any conflicts with statutory holidays.	
<input type="checkbox"/> Request reports required to review Tax Form allocations and balance your payroll. For details, see <i>Reports and reporting</i> , page 21. This is particularly important in 2020, as there will be four new T4 codes that will be populated for each employee and will require your review. When validating your payroll accounts, ensure you consider any income tax reductions you may have made under the Temporary Wage Subsidy Program (10%). Refer to the PD27 form for more information.	Ceridian recommends you request these reports on a quarterly basis and with your last pay of the year
<input type="checkbox"/> Complete the <i>Ontario Employer Health Tax (EHT) form</i> , page 51 ONLY if changes are required.	7 Business days prior to

<input checked="" type="checkbox"/> Action	Deadline
	your 1st pay run of 2021
<input type="checkbox"/> Review your Control Header to ensure the following numbers are correct. <ul style="list-style-type: none"> • Federal Business Number(s) (BN's) • Revenu Québec Number • Pension Number(s) / DPSP • EI and QPIP Rate(s) • All Provincial numbers 	Dec 1, 2020
<input type="checkbox"/> If you have employees in Québec , inform your Ceridian office of any changes to your CSST rates.	7 Business days prior to your 1st pay of 2021
<input type="checkbox"/> If you have employees in Québec, complete the <i>Québec Health Services Fund (HSF)</i> , form page 52 ONLY if changes are required.	7 Business days prior to your 1st pay of 2021
<input type="checkbox"/> Complete the <i>Newfoundland Health & Post-Secondary Education Tax</i> , form page 53 ONLY if changes are required.	7 Business days prior to your 1st pay of 2021
<input type="checkbox"/> Complete and submit the <i>remittance frequency, EI rate & WCB rate changes</i> , form on page 54.	7 business days prior to your 1 st pay of 2021
<input type="checkbox"/> If Ceridian remits statutory deductions for your company, submit all statutory adjustments to Ceridian by the last Business Day of the year. Ceridian will not remit any statutory adjustments processed after the last Business Day of the year. 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 36 for details.	Dec 31, 2020
<input type="checkbox"/> After you refresh the last pay run of the year and before you key any data in for the first pay run of the new year, set up your	After last pay run of the year

<input checked="" type="checkbox"/> Action	Deadline
"year-end" in Payflex. See <i>Year-end setup for Ceridian Payflex</i> , page 28.	and prior to any input for the new year
<input type="checkbox"/> Final adjustments to be received from a Pension and/or Benefits Administrator (eg. P.A.s) impact the processing of tax forms. Request these figures as soon as possible.	
<input type="checkbox"/> Complete the <i>payrolls change in number of pays processed</i> , form on page 55 ONLY if changes are required.	7 Business days prior to your 1st pay of 2021
<input type="checkbox"/> Complete the <i>tax forms on CD/postage request</i> , form on page 57 ONLY if changes are required.	7 Business days prior to your 1st pay of 2021
<input type="checkbox"/> Determine if you need to change the sort order of the tax forms compared to last year. Contact your Service Delivery Team if a change is required.	7 business days prior to requesting your tax forms to print
<input type="checkbox"/> Initiate your tax form production via IVR. See <i>IVR – Interactive Voice Response</i> , page 36. Ceridian will file electronically to CRA and/or RQ on your behalf, and you must have your tax forms processed by February 19 to meet the deadline set by CRA and Revenu Québec.	February 19
<input type="checkbox"/> After verifying that the Tax Forms are correct, including new T4 codes 57 to 60, distribute them to your employees.	RQ February 28
Note: Failure to distribute tax forms to employees before this deadline may result in penalties (fines) being levied by CRA/Revenu Québec.	CRA Mar 1, 2021
<input type="checkbox"/> Employers are responsible for filing all Provincial returns (e.g. WSIB/CNESST, EHT, HSF, etc.).	Consult the individual Provincial agencies for due dates

<input checked="" type="checkbox"/> Action	Deadline
<p>WCB - When validating your WCB premium account, ensure you consider any premium deferrals or lump sum payments you may have made in 2020.</p> <p>Excluding assessable wages paid to employees on paid leave during COVID-19 (CEWS-eligible employers):</p> <ul style="list-style-type: none"> • British Columbia – report on the quarterly Employer’s Remittance Form(s) (Form 1820) • Quebec – report on the annual Statement of Wages due March 15, 2021 <p>Payroll Tax Deferrals - When validating your BC, MB, ON, or NL payroll tax accounts, ensure you consider any tax deferrals or lump sum payments you may have made in 2020.</p> <p>Excluding wages paid to employees on paid leave during COVID-19 (CEWS-eligible employers):</p> <ul style="list-style-type: none"> • Quebec HSF credit - report on the RL-1 Summary 	

Ceridian bulletin board

The bulletin board is the section of the year-end guide where Ceridian introduces new enhancements and provides you with suggested topics for review, resource information, and an introduction to some of the tools Ceridian offers to enhance your year-end processing. Review this section carefully and if you have any questions, contact your Service Delivery Team.

In response to the COVID-19 pandemic, Canada's federal and provincial governments introduced a number of relief programs to financially support employers. The 2020 list includes some of those programs, but it is not exhaustive.

At last count, there were over 200 announcements in 2020 with the potential to impact businesses. Your organization may have participated in a program or been eligible for a program that is not included below.

2020 - focuses on the broadest employer-impacting changes that had the potential to require payroll adjustments and/or special reporting and may affect your year-end reconciliations.

2021 - describes what was known or expected as of October 1, 2020. The initiatives are subject to change. If you need more reliable guidance, always refer to the agency's source material for the most current information.

New in 2020

Federal Requirements

T4 tax forms

- Four new Other Information Codes (57 to 60) are required to assist the government to validate COVID-19 related benefit programs. These Codes report subtotals of employment income (Box 14 and Code 71) paid to individuals from March 15 to September 26, 2020
- Tax form filing deadline, when February 28 falls on a Sunday:
 - CRA - Monday, March 1, 2021
 - Revenu Quebec - Sunday, February 28, 2021

Federal TD1 2020

- Increased the Basic Personal Amount (BPA) from 12,298 to 13,229 and introduced a dynamic BPA calculation for employees with income between \$150,473 and \$214,368

Temporary Wage Subsidy (TWS 10%)

- This subsidy program provided eligible employers with a subsidy for the period of March 18 to June 19, 2020 in the amount of 10% of remuneration paid, up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer. Refer to CRA PD27 Form for reporting requirements

Canada Emergency Wage Subsidy (CEWS)

This subsidy program was initially available from March 15, 2020 to June 6, 2020. It was extended to August 29, 2020 and later, to November 21, 2020.

- For periods 1 to 4 (ending July 4, 2020), it provided a subsidy of 75% of eligible remuneration to eligible employees up to a maximum of \$847 per week (Bill C-14)
- For periods 5 to 9 (ending November 21, 2020), the qualification requirements of the subsidy were modified, and the structure was changed to offer a base wage subsidy (with a sliding scale rate) and a top-up wage subsidy amount (Bill C-20)

Provincial Tax, Territorial Personal Tax credit

- **British Columbia Provincial Tax** - a new tax bracket was added with a tax rate of 20.5% on income over \$220,000. The increase was retroactive to January 2020
- **Yukon territorial TD1 2020** - increased the territorial basic personal amount (BPAYT) from 12,298 to 13,229 (retroactive to January 2020) and introduced a dynamic BPAYT calculation for employees with income between \$150,473 and \$214,368

Provincial Employment/Labour Standards

- **COVID-19 related amendments** were made in a number of provinces in 2020 to introduce new leaves and suspend deemed termination provisions. It is recommended that employers with questions about their obligations validate current requirements from the relevant provincial employment standards sites
- **Alberta Employment Standards Code, Bill 32** - modified minimum standards for employees including modifying the holiday pay calculation (effective November 1, 2020), extending the deadline for final payments after termination and changing group termination rules, layoff periods, work averaging arrangements, and permitted deductions (to recover overpayments)
- **Nova Scotia Labour Standards Code**
 - **Bill 221** - as of March 10, 2020 anti-reprisal provisions were expanded to protect employees who discuss wage information and equal pay provisions were modified to account for non-binary gender identification. The law also prohibits

employers from requesting wage history from candidates or former employers and from compelling employees to identify their own gender.

- **Partial Rounding** - as of April 1, 2020, Nova Scotia repealed the partial hour provision in the Minimum Wage Order (General) to permit employers to pay employees “to the minute” without automatic rounding

Provincial Workers Compensation Board (WCB) Premiums

Employers who deferred WCB premium payment or wish to waive certain premiums are advised to refer to the agency site for the most current information.

- **Deferrals** - All provincial and territorial WCB offices have announced some form of optional WCB premium payment deferral related to COVID-19 with the exception of Quebec. Premium payment deferral details are available here: [Alberta](#), [British Columbia](#), [Manitoba](#), [New Brunswick](#), [Newfoundland](#), [Northwest Territories](#), [Nunavut](#), [Ontario](#), [Prince Edward Island](#), [Saskatchewan](#), and [Yukon](#)
- **Waivers - British Columbia and Quebec** - have waived WorkSafe / CSST premiums on assessable wages employers paid to furloughed workers when the employer received CEWS

Provincial Payroll/Health-related tax changes

Employers who deferred payroll tax payment are reminded that any lump sum payments required by a provincial tax agency (at the end of a deferral period) are to be made directly by them to the agency. Understanding the program(s), tracking liabilities, making the reconciliation payment and resolving any late fees or penalties are employer responsibilities.

- **British Columbia Employer Health Tax (BC EHT)**
Option to defer first BC EHT instalment until December 31
- **Manitoba Health and Education Levy (MB HE Levy)**
Option to defer MB HE Levy due April 15 to October 15
- **Newfoundland Health and Education Tax (NL HAPSET)**
Option to defer NL HAPSET due March 20 to August 20
- **Ontario Employer Health Tax (ON EHT)**
 - Exemption increased from 490K to 1M for 2020
 - Option to defer ON EHT due April 1 to October 1
- **Quebec Health Services Fund (QHSF)**
QHSF credit is available for remuneration paid to employees on paid leave for weeks between March 15 and November 21, 2020

Provincial Pandemic Pay for Front-line Workers

- **Alberta Premium for Health-care Aides**
A wage top-up of \$2 per hour for health-care aides was announced at the end of April.
- **British Columbia Temporary Pandemic Pay**
\$4 per hour for straight-time hours worked anytime over a 16-week period, starting on March 15, 2020
- **Manitoba Risk Recognition Program**
One-time payment to low-income, essential front-line workers during the period of March 2020 to May 29, 2020, individuals to apply to government
- **New Brunswick Essential Worker Wage Top-up Program**
Top up the wages of frontline workers in essential services who earn approximately \$18 an hour or less. For the period March 19, 2020 to July 9, 2020
- **Newfoundland Essential Worker Support Program**
A lump sum payment (ranging from \$600-1,500) to eligible essential workers employed from March 15 to July 4, 2020 who have a maximum gross monthly income of \$3,000 and have not received CERB. Employers to apply to government
- **Nova Scotia Essential Health Care Workers Program**
Health-care workers receive a bonus of up to \$2,000 after a four-month period that began March 13, 2020
- **Nunavut Essential Workers Wage Premium**
An extra \$5 per hour for health and social services employees who earn \$20 or less per hour. Those who earn between \$20 and \$25 per hour are topped up to \$25 per hour (between May 1 and June 15, 2020)
- **Ontario Temporary Pandemic Pay**
A temporary pandemic pay of \$4/hour worked on top of regular wages and a monthly lump sum payments of \$250 to eligible frontline workers who work over 100 hours per month. Available for 16 weeks, from April 24 to August 13, 2020
- **Saskatchewan Temporary Wage Supplement for Lower Income Essential Workers**
Consists of a flat \$400 per month benefit for up to 16 weeks (March 15 to July 4) for each eligible worker. The supplement is for workers who earn less than \$2,500 per month

Garnishment Enforcement

- **Federal**
Requirements to Pay are issued by CRA to collect tax debt. On March 23, 2020, CRA announced they would stop sending new RTPs to employers and advised that

RTP withholdings and payments were not required, until further notice. The enforcement of Third Party notices for CPP/EI debt were also suspended

- **Revenu Quebec**
Suspended the enforcement of income seizure by garnishment for tax debts on March 17, 2020. Letters were issued to employers to resume deductions starting October 5, 2020
- **New Brunswick**
Starting December 1, 2019, employment income could be garnished for civil debt collection. Under previous legislation, wages were fully exempt.

New for 2021

Provincial tax

- **British Columbia Increased Employment Incentive (BCIEI)**
A 15% refundable tax credit is available on the increase in employee remuneration between Q3 and Q4 2020. The B.C. government intends for the application period to begin in March 2021
- **Saskatchewan**
Indexation of the Personal Income Tax system was suspended starting with the 2018 tax year. It will resume using the federal indexation rate beginning with the 2021 taxation year. This will also impact basic and spousal personal tax credit amounts (Bill 210)

Provincial Workers Compensation Board (WCB) Premiums

- **British Columbia**
Maximum assessable earnings is increasing significantly in 2021, from \$87,100 to \$100,000 (Bill 23)

Provincial Payroll/Health-related tax changes

- **Manitoba Health and Education Levy (MB HE Levy)**
A threshold change from 1.25M to 1.5M, and from 2.5M to 3.0M was announced in the March 11, 2020 budget (Bill 2 remains to be passed)
- **Ontario Employer Health Tax (ON EHT)**
The temporary 2020 measure increasing the exemption from \$490K to \$1M is to return to \$490K for January 1, 2021
- **Quebec's Health Services Fund (QHSF) Threshold**

The upper total payroll threshold for the Health Services Fund (beyond which the rate is 4.26%) is to increase from \$6.0M to \$6.5M

Provincial Personal Tax credit

- **Prince Edward Island**
Will be increasing the provincial basic personal amount from \$10,000 to \$10,500. The spousal amount is also increasing (from \$8,481 to \$8,918), subject to a reduction based on income level greater than \$891 (Bill 58)
- **Saskatchewan**
See 2021 Provincial tax, above, confirming the resumption of indexation

Important topics to review

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

- *tax form holding period and release*, page 18
- *Important dates and deadlines*, page 26.
- *Electronic filing*, page 37

Resources for year-end information



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

- For further details concerning payroll deductions, consult CRA's Employer's Guide - Payroll Deductions and Remittances ([T4001](#)), or go to CRA's web site: www.cra-arc.gc.ca. Sample tax forms are available at this site.
- For Revenu Québec information, see their Guide for Employers: Source Deductions and Contributions (<https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1015.g-v/>) or go to www.revenu.gouv.qc.ca.
- Access the above and other employer guides from federal, provincial, and territorial government websites.

Self Serve tax form initiation

Ceridian would like to remind you that **all** initial tax form requests must be made by you, via Ceridian's self serve IVR (Interactive Voice Response) Service.

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

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

For more information on how to use IVR and when it is available, see *How to initiate the production of your tax forms*, page 36.

Online tax forms powered by epost™



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

Features of this service include:

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

Note: Online tax forms via epost™ are available and delivered in PDF format from **the start of tax form processing in January 2021 to March 31, 2021**. Tax forms processed outside of this time frame will produce paper forms.

epost™ subscription (2020 tax forms)

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

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

epost™ tax form holding period and release

Default holding period

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

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

For example, if you run your tax forms on Monday January 4. They will be sent to ePost at 7:30 AM CST on Thursday January 7. If you run your tax forms on Friday January 8, they will be sent to ePost on Monday January 11.

The purpose of the 3 day holding period is:

1. To allow for client review and verification of accuracy. This is particularly important in 2020, as there will be four new T4 codes that will be populated for each employee that will require your review.
2. To provide the opportunity to re-run tax forms, in situations where changes or updates are required.
 - If tax forms are re-run within the 3 day holding period, the original tax forms will be **overwritten** with the new tax forms
 - If the 3 day holding period has expired, subscribed employees will receive **2 copies** of their tax form(s) in their epost™ mailbox (the date stamp will identify which form is the most current)

Holding period override

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

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

Imposed release

Irrespective of the holding period, to ensure all employees, receive their tax forms prior to CRA's deadline of **March 1, 2021**, and RQ's deadline of **February 28, 2021**, all pending employee tax forms will be released to epost™ for delivery on **Friday, February 19, 2021**.

Contact your Service Delivery Team for further information.

Registered employees

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

Tax forms on CD

Ceridian can provide you with a copy of your 2020 tax forms on CD-ROM in PDF format, viewable with Adobe Acrobat Reader.

Refer to the WL transaction on your Control Header (WLF99 line) to determine if you are set up to receive your tax forms on CD. A 'Y' indicates that you are set up to receive your tax forms on CD. The number displayed next to the 'Y' indicates how many copies you will receive.

Features of this Product include:



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

The default of this offering provides, both, paper copies of tax forms and a CD. Ceridian has made a step towards being green and can now suppress the print of the employer forms.

The deadline to request a 2020 CD is **March 31, 2021**.

Additional charges apply.

To receive your tax forms on CD, complete and submit the *tax forms on CD/postage request*, form on page 57.

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

Reports and reporting

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

Important: 2020 T4s include four new Other Information Codes (57 to 60). These Codes report subtotals of employment income (Box 14 and Code 71) paid to individuals from March 15 to September 26, 2020. You will need to carefully review your year-end reports and preview data to ensure the amounts that are auto-populated to new T4 Other Information Codes are accurate. Although every effort has been made to pull appropriate amounts paid between the dates of each period (income that would be reported to T4 Box 14 or Code 71), ultimately, it is your responsibility to perform year-end validations and detect potential data errors/inaccuracies.



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

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

Processing

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

2020 - If you make adjustments to the benefits employees received between March 15 and September 26, 2020, ensure that corresponding adjustments are made to T4 Other Information Codes 57 to 60.

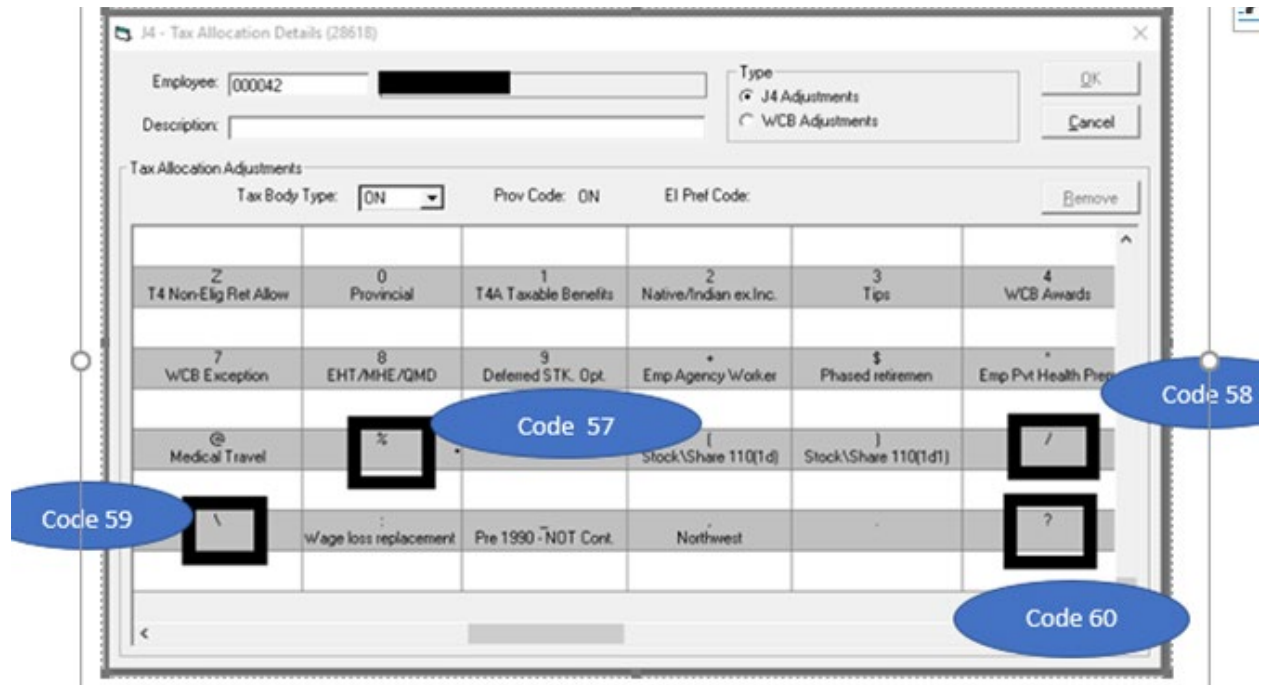
Important: Manual cheques/adjustments are initially reported to the new Codes based on **when they were entered**. For example, if you entered a manual cheque on May 15 (during the Code 58 period) and it had a cheque date of April 10 (during the Code 57 period) the money will be reported to Code 58.

To move the money from Code 58 to Code 57 (since Code 57 was the period when it was paid), you need to enter an adjustment.

The following is a list of the relevant J4 codes to reference when you make adjustments to T4 Codes 57 to 60:

T4 Code	Period	Tax Record	J4 code
Code 57	March 15 to May 9	J46 J4	'%
Code 58	May 10 to July 4	J46 J4	'/'
Code 59	July 5 to August 29	J47 J4	'\'
Code 60	August 30 to September 26	J47 J4	'?'

Within Payflex, you will find the Code 57 to 60 J4 codes as shown here:



Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you can initiate your tax forms (T4s, T4As, RL-1s, RL-2s) starting January 5, 2021.

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

Changes to employee numbers, pay frequencies and transfers must be completed in a Bonus run with a 2021 pay date. This needs to be done after the Year end has been setup in Payflex, otherwise these changes would affect 2020.

Manual Adjustments for the new year must be processed after your first pay of the new year, unless your first pay of 2021 is processed after the force year-end on January 1, 2021. Starting with the 2019 tax year, CRA and RQ began permitting eligible employers to make an additional adjustment remittance in January. Conditions apply.

Employees who worked in different provinces or under different BNs during the year are to be issued separate tax forms.

Unique to 2020: The small percentage of employees who receive more than one tax form from an employer may increase slightly in 2020. This is because the T4 only fits 6 Other Information Codes. An employee who is paid during each of the four T4 Code 57 to 60 periods will receive another tax form if, in the normal course, they had 3 or greater Other Information code entries. This is the expected behaviour. Overflow tax forms are routinely and automatically generated and transmitted.

Scheduling

Processing bonus runs, vacation pay runs and first pay of the new year

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

Important dates for employers with direct deposits (EFTs)

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

EFT Payment Date	Input to Ceridian
December 22, 2020	December 17, 2020
December 23, 2020	December 18, 2020
December 24, 2020	December 21, 2020
December 29, 2020	December 22, 2020
December 30, 2020	December 23, 2020
December 31, 2020	December 24, 2020
January 4, 2021	December 30, 2020
January 5, 2021	December 31, 2020

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 Friday December 25, 2020, Monday December 28, 2020 and Friday January 1, 2021. Please process your payments accordingly.

2021 bank holidays

Federally regulated banking institutions are obligated to observe the statutory holidays stipulated in the *Canada Labour Code*. The observance of provincially legislated holidays is a discretionary business decision made by each bank.

Employers are not obliged to observe civic holidays unless they have agreed to in an employment contract or collective agreement. It is recommended that you contact your banking institution directly regarding their holiday schedule or regarding any days of interest.

2021 Date	Holiday	Bank Holiday
Friday, January 1	New Year's Day	Bank
Saturday, January 2	Day After New Year's Day (QC)	Bank for Quebec (Clothing Industry only)
Monday, February 15	Family Day (AB, BC, ON, NB, SK) Islander Day (PE) Louis Riel Day (MB) Nova Scotia Heritage Day (NS)	Bank for multiple provinces
Friday, February 26	Yukon Heritage Day (YT)	Bank for YT only
Friday, April 2	Good Friday	Bank
Monday, May 24	National Patriots Day (QC) Victoria Day	Bank
Monday, June 21	National Indigenous People Day (NT, YK)	Bank for NT and Yukon only
Monday, June 21	Discovery Day (NL)	Bank for NL only
Thursday, June 24	St. Jean Baptiste (QC)	Bank for Quebec only
Thursday, July 1	Canada Day	Bank
Friday, July 9	Nunavut Day	Bank
Monday, August 2	British Columbia Day (BC) Civic Holiday (NT, ON, SK) Terry Fox Day (MB) Heritage Day (AB) New Brunswick Day (NB)	Bank
Monday, August 16	Discovery Day (YT)	Bank for YT only
Monday, September 6	Labour Day	Bank
Monday, October 11	Thanksgiving Day	Bank

2021 Date	Holiday	Bank Holiday
Thursday, November 11	Remembrance Day	Bank
Saturday, December 25	Christmas (actual)	Bank
Sunday, December 26	Boxing Day (actual)	Bank
Monday, December 27	Christmas (observed)	Bank
Tuesday, December 28	Boxing Day (observed)	Bank

Important dates and deadlines for year-end adjustments and tax form initiation

Activity	Deadline
Company level changes	5 business days prior to adjustment run
Maintenance run submission	February 12, 2021
Tax form initiation	February 19, 2021

Important: Please note, Ceridian recommends that you run your Adjustments by February 12, 2021 to provide enough time to validate and/or make corrections prior to the Tax Form deadline. While you can run your adjustments after February 12, 2021, Ceridian does not guarantee your tax forms will be submitted on time.

Missed tax form processing deadline

Ceridian's tax form processing deadline is **Friday, February 19, 2021 at 8:00pm EST**. You could face penalties for late filing. It is recommended that you process your tax forms prior to Ceridian's deadline of February 19, 2021 and resolve any issues with amended tax forms closely thereafter.

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

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

For more information on CRA's late filing penalties, please refer to <http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/hwpyrllwrks/pnlty/menu-eng.html>

Postage request

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

Complete the *tax forms on CD/postage request*, form on page 57, if applicable. If postage was requested last year, it will be produced again for this year.

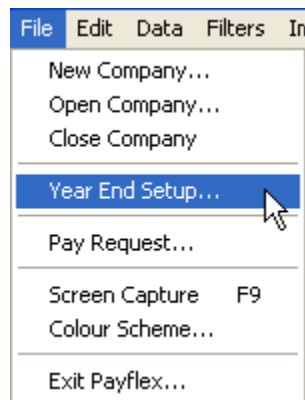
Year-end setup for Ceridian Payflex

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

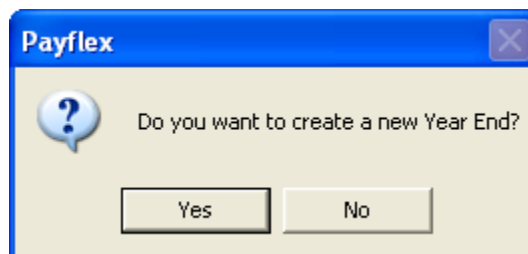
Note: If the Payflex database is installed on local SQL Express, you are required to follow steps 1 through 4. If the database is installed on a SQL Server or an instance of SQL Express, Payflex needs a **DBA** (database administrator) to be present to assist with required steps to complete the year-end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

To perform year-end setup for Payflex:

1. Select **File** → **Year End Setup...**

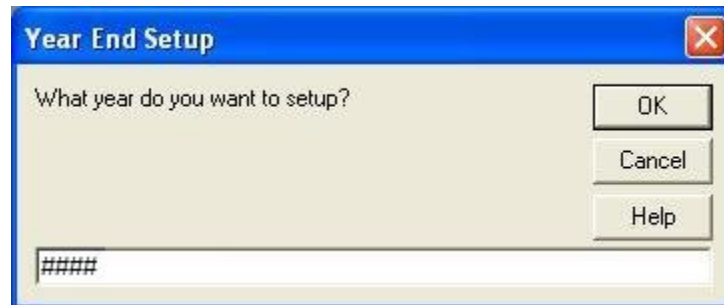


A **Payflex** dialog box opens.



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

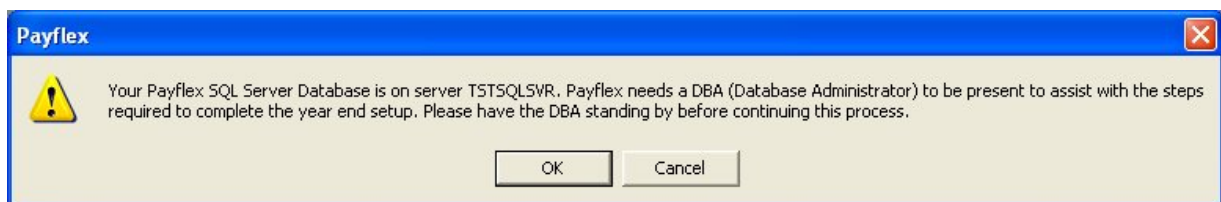
The **Year End Setup** dialog box opens.



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

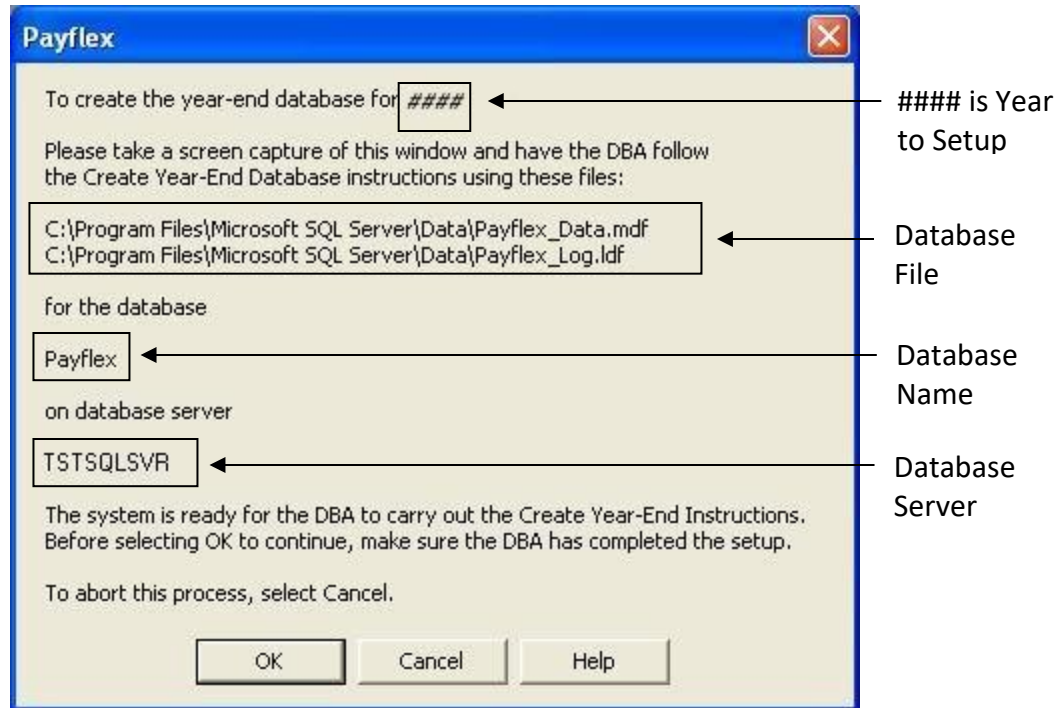
The system opens the company in year-end once setup is complete for users with Payflex installed on local SQL EXPRESS.

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



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

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



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

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

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

Note: If you do not have SQL Server Management Studio, refer to *SQL server OSQL instructions* (Appendix B), page 58.

Step 1: Detach Current Database:

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

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

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

- c. Execute the query to detach the database.

Step 2: Create Year-End Database Files:

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

Step 3: Reattach Current Database

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

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

- g. Execute the query to reattach the current database.

Step 4: Attach Year-End Database

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

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

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

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

Step 5: Convey Success or Failure of Task.

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

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

Year-end setup for hosted

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

1. Client calls the Service Delivery Team to request the set up of a year-end database.
 - Minimum 1 week prior to the Client's last pay run of the year.
 - Request the set-up of a year end database on Hosted Payflex environment

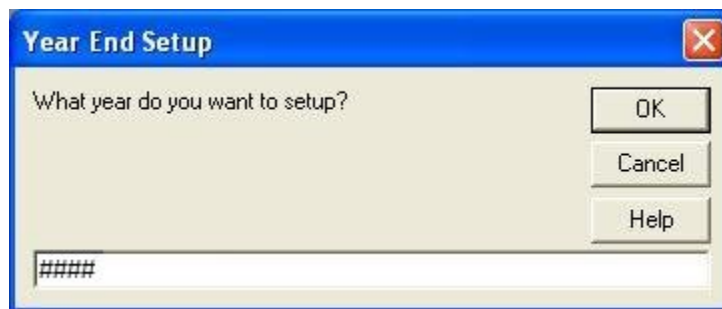
- Confirm date and time to run the year-end process with Client
2. Service Delivery Team creates a ServiceNow ticket on the Client's behalf.
 3. At agreed date and time, Service Delivery Team will contact the Client:
 - Ensure no other users are in the system
 - Verify no pending transactions are waiting to be sent to Ceridian

Year-end setup on local database

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

To setup year-end on local database:

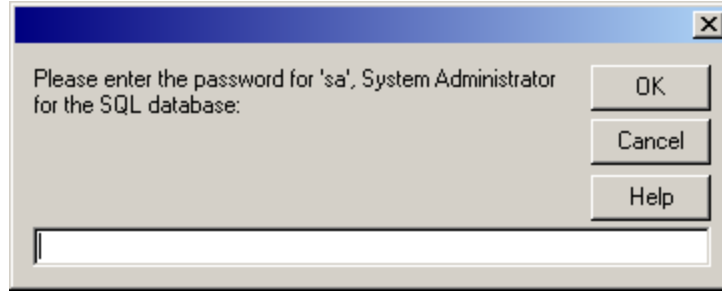
1. With a company open, select **File** → **Year End Setup**. The message: **Do you want to create a new Year-End?** opens.
2. Click **Yes**.
3. Payflex defaults the year based on current PC date. If PC date is less than December 15, Payflex defaults to the previous year. Otherwise it defaults to the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



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

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

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



Year-end setup for multiple companies on local database

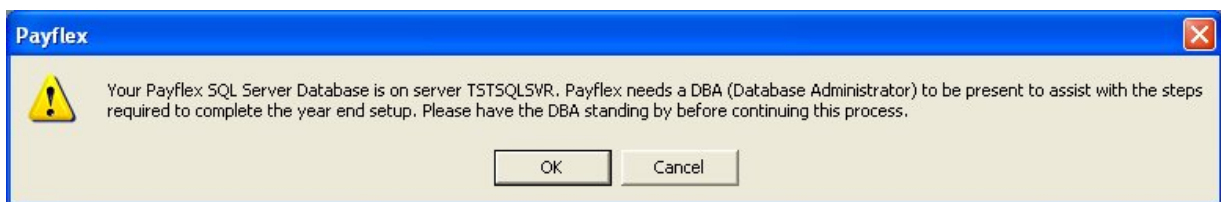
Setting up year-end for multiple companies is no different than setting it up for one company. When you do the year-end for the first company, Payflex copies the current database and system settings to create the year-end database and leaves only the data belonging to that company. When the year-end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

Year-end setup on server database

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

To setup year-end on server database:

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



2. Click **OK**. A message “**Do you want to create a new Year-End?**” displays.
3. Click **Yes**.
4. Type in the year to setup the year-end for.
5. Click **OK**.
6. A message with the year-end file names and path displays. Wait for your DBA to view the information on the window to continue your year-end.

7. The DBA must copy the current database files and rename them to “**Payflex_####YE_Data.mdf**” and “**Payflex_####YE_Log.ldf**” as displayed in the message (#### represents the year-end payroll year being created).
8. Once the files have successfully been copied, click **OK**. Payflex creates the year-end for the selected company.

Year-end setup for multiple companies on server database

If you are creating year-end for the second company for the same year, you do not need a DBA to be present. Follow steps 1 to 5 in *Year-end setup on server database*, page 33.

Sending/receiving year-end files

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

How to initiate the production of your tax forms

Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you are ready to initiate the production of your tax forms (T4s, T4As, RL-1s, RL-2s). This is done by telephone using Ceridian's IVR (Interactive Voice Response) Service.

IVR – Interactive Voice Response

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



You can dial in to request your tax forms and later call again to check on the *status* of your request.

Important Information On When To Access IVR:

Tax form initiation is available via IVR from **January 4, 2021 to February 19, 2021**.

To access the IVR service:

1. Dial 1-800-667-7867.
2. Select your language of choice.
3. Select Account Management.
4. Identify yourself with branch 277 and your payroll ID along with your PIN. If you do not know your PIN ID, contact your Service Delivery Team.
5. Follow the voice prompts for **Tax Form Processing**.

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

Submission of tax forms

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

T4/RL filing deadline for 2020

CRA's deadline for filing returns and distributing forms is **March 1, 2021**. RQ's is **February 28, 2021**. and See *Important dates and deadlines*, page 26 for more information.

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

Electronic filing

Ceridian electronically files customers' tax forms with the Canada Revenue Agency and Revenu Québec.

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



- | | |
|----------------------|--|
| CRA | Do not send a T4/T4A Summary to CRA. Ceridian sends your T4/T4A information electronically. |
| Revenu Québec | The Government-supplied RL-1 Summary (RLZ-1.S-V) must be completed by you and sent by you. Employers filing with the Government of Québec must submit the RL-1 Summary to the address shown on the form. The Québec provincial government does not supply Ceridian with RL-1 Summaries. The summary that is sent directly to you, the employer, from the Government of Québec must be used for filing purposes |
- For completing the RL-1 Summary, Ceridian's RQ tax filing number is NP000013. Please note that this number is for Ceridian customers

filing purposes only, and should NOT be used or distributed to anyone other than RQ.

ACTION REQUIRED: Submit RL-1 Summaries by February 28, 2021.

Making amendments after T4s and RL-1s have been processed

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

Tax form cancellations

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

As an example, 2020 tax forms have been processed and filed with CRA (100 - T4s and 5 - T4As). It is discovered that the 5 T4As have been produced in error and are not required (the earnings and deductions should be on the T4). You complete the following steps to correct the error:

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

Please contact your Service Delivery Team to initiate a cancellation.

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

Special Note for Province of Tax errors: A tax form cancellation request must be initiated if the only error on the form is an incorrect province of tax. If you intend, for example, for an employee's SK form to **replace** their original MB form (rather than be **in addition** to the MB form) **cancel** the MB form. In these limited circumstances, an amendment of the original form is not possible. If you do not initiate a cancellation, the

original data for that employee will remain on file with the agency and their total income will be overstated.

Issuing an amended T4/T4A

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

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

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

Issuing an amended RL-1/RL-2

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

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. Forms can be located at <http://www.revenuQuebec.ca/en/sepf/formulaires/>. If you are requesting Ceridian to process the amended tax forms, please make the request through your Service team.
- Clearly identify the new form(s) as **AMENDED**.
- Indicate on the amended form(s) the number appearing on the upper right-hand corner of the original slip.
- **IMPORTANT:** If you have submitted your RL data electronically, send a paper copy of the original form(s) along with the form(s) amending them.
- Send Copy 1 of the amended form(s) with a new RL-1 Summary along with a letter explaining the reason for the amendments to Revenu Québec. Include your RQ Business Number in this letter and indicate how your original form(s) were filed

(electronically). The address is shown in Revenu Québec's Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V).

- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

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

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

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

Filing NR4 tax forms

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

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

Provincial health care levies & WCB

If your payroll includes employees in any of the following provinces, you may be required to submit the forms listed below. When validating your British Columbia, Manitoba, Ontario or Newfoundland payroll tax accounts, ensure you consider any tax deferrals or lump sum payments you may have made in 2020.

Province	Requirement	Deadline
Northwest Territories / Nunavut	Annual Payroll Tax Returns	February 28, 2021
Québec	Complete HSF section of RL-1 Summary (RLZ-1.S-V)	February 28, 2021
Ontario	Annual EHT return	March 15, 2021
British Columbia	EHT Annual Return and final quarterly payment	March 31, 2021
Manitoba**	Payroll Tax Annual Report and T4 Summary (for Health & Education Tax)	March 31, 2021
Newfoundland and Labrador	Annual HAPSET Declaration Return	March 31, 2021

Ontario Employer Health Tax (EHT)

Each Ontario employer must file an annual return for each calendar year. The annual return for 2020 is due on March 15, 2021. The purpose of the annual return is to reconcile the annual tax due with the instalments paid. For monthly remitters the instalments paid are calculated on the *previous month's* payroll and are attributed to the month in which the instalment is paid. An employer is required to pay monthly instalments if their annual “Total Ontario Gross Remuneration” exceeds \$600,000.

An Annual EHT return must be filed by:

- All employers who received their EHT Annual Return
- Eligible employers whose “Total Ontario Gross Remuneration” is greater than their available exemption for 2020
- 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, 2020; or
 - made EHT instalment payments in 2020
- 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.

If you deferred payment of this payroll tax in 2020, it is your responsibility to understand your obligations, track your liabilities, make any reconciliation payments and resolve any late fees or penalties. For clarity, even during a deferral period, Ceridian continued to report wages on your behalf. If you duplicated that report of wages at the time you made a lump sum payment, your 2020 taxable wages may be over-stated.

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 was \$490,000 at the beginning of 2020. As a temporary measure in response to COVID-19, the exemption was increased to \$1 million for the 2020 tax year. It will return to \$490,000 in 2021 unless

there is a legislative amendment. There is no exemption for eligible employers and groups of associated employers with annual Ontario payroll over \$5 million.

Reconciliation consideration:

The amount of exemption applied in 2020 can be affected by your YTD taxable wages at the time you increased the exemption.

If your payroll was already over \$490,000 when you changed your exemption amount, you may have a credit on your EHT account when you file your annual return.

Important Note: Ceridian *cannot* recover EHT that has been paid on remuneration already reported to the Ontario Ministry of Finance as taxable.

EHT annual year-end return - annual remitters

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

EHT annual year-end return - monthly remitters

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

ACTION REQUIRED: If your payroll includes employees in the province of Ontario, **SUBMIT your Annual EHT Return by March 15, 2020 (deadline).**

All enquiries regarding EHT should be directed to:

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

Phone: 866-668-8297

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 Tax, you must file a HE Levy Annual Report stating those employees' year-to-date

Manitoba gross remuneration. A copy of your 2020 T4-T4A Summary(s) should be included with the Report and submitted by March 31, 2021 to:

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

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

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

The 2020 rates and thresholds 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, 2021 (deadline).**

As of January 1, 2021, the payroll thresholds above are expected to increase from 1.25 million to 1.5 million, and from 2.5 million to 3.0 million. These changes were announced in the March 11, 2020 budget (but Bill 2 has yet to be passed).

If you deferred payment of this payroll tax in 2020, it is your responsibility to understand your obligations, track your liabilities, make any reconciliation payments and resolve any late fees or penalties. For clarity, even during a deferral period, Ceridian continued to report wages on your behalf. If you duplicated that report of wages at the time you made a lump sum payment, your 2020 taxable wages may be over-stated.

Québec Health Services Fund (QHSF)

To calculate your Worldwide Wage amount to determine your QHSF rate, add the total salaries and wages paid in the year and the total salaries and wages paid by any

associated employer (even if the associated employers carry out their activities outside Québec).

As a reminder, in 2020, the upper total payroll threshold for the QC HSF (beyond which the rate is 4.26%) was \$6 million. The threshold is expected to increase from \$6 million to \$6.5 million in 2021. The change has not yet been confirmed.

The following rates apply to the Québec Health Services Fund for 2020:

- If your total Worldwide Wages for 2020 are equal to or less than \$1 million, your rate will be 1.65%.
- If your total Worldwide Wages for 2020 are greater than \$1 million but less than \$6 million, your rate is based on the following formula:

$$W (\%) = 1.1280 + (0.5220\% \times S), \text{ where}$$

W represents the rate and **S** the quotient obtained by dividing your total Worldwide Wages for 2020 by \$1,000,000.

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

- If your total Worldwide Wages for 2020 are over \$6 million, your rate will be 4.26%.

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

- If total Worldwide Wages for 2020 are equal to or less than \$1 million, the rate is 1.25%.
- If total Worldwide Wages for 2020 are greater than \$1 million but less than \$6 million, the rate is based on the following formula:

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

W represents the rate and **S** the quotient obtained by dividing the total payroll for 2020 by \$1,000,000.

- If your total Worldwide Wages for 2020 are over \$6 million, your rate is 4.26%.

Note: Your actual contribution rate is determined by using your TOTAL worldwide payroll amount for 2020. The Health Services Fund contributions reconciliation at year-end may indicate that remuneration, subject to HSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their HSF rate, and make any required adjustments, before the last remittance of the year. Employers that have under-remitted should not delay addressing this until after they file the Summary of Source Deductions and Employer Contributions –RLZ-1.S-V since interest will be added to the amount payable and a penalty may be imposed. For further details, see the back of the RL-1 Summary.

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

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

For 2020, a Quebec Health Services Fund credit is available for remuneration paid to employees on paid leave for weeks between March 15 and November 21, 2020. It is to be claimed on the RL-1 Summary.

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

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

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

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

As a reminder, it remains the **employer's responsibility** to balance and submit an annual Statement of Wages to the CNESST. In 2020, that includes claiming the premium reduction available to eligible employers on the insurable wages paid to furloughed employees.

Employers are required to complete and return the annual Statement of Wages by March 15, 2020. If there is a credit or a balance owing an assessment variation may be issued and interest becomes payable. If you would like Ceridian to calculate CSST or calculate and remit your CSST payments to Revenu Québec on your behalf, please contact your Service Delivery Team.

For more information visit the CNESST website at <http://www.csst.qc.ca/en/>.

British Columbia Employer Health Tax

British Columbia Employer Health Tax (BC EHT) is a new health tax that is payable by employers on BC remuneration.

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

Charities are subject to unique requirements.

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

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

Tax Rates for Employers with B.C. payroll:

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

If you have employees in British Columbia, you are responsible for completing and filing your BC EHT annual return and final quarterly payment for 2020 by March 31, 2021. During 2020, it was possible to defer BC EHT quarterly instalments until December 31, 2020, January 31, 2021 and February 28, 2021. However, March 31, 2021 is still the final due date for the remaining tax payable.

Special Considerations

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

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

It is recommended that all Newfoundland and Labrador employers file an Annual Declaration Return form that includes a copy of your T4 and/or T4A Summaries for the

relevant year. The Department of Finance may levy penalties for payments or returns that are filed late.

Employers whose cumulative payroll will not exceed the \$1.3 million exemption threshold are not required to pay this payroll tax.

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

ACTION REQUIRED: If your payroll includes employees in the province of Newfoundland and Labrador**, **submit your Annual Declaration Return by March 31, 2021.**

*If 2020 gross earnings >\$1,300,000

If you deferred payment of this payroll tax in 2020, it is your responsibility to understand your obligations, track your liabilities, make any reconciliation payments and resolve any late fees or penalties. For clarity, even during a deferral period, Ceridian continued to report wages on your behalf. If you duplicated that report of wages at the time you made a lump sum payment, your 2020 taxable wages may be over-stated.

WCB reports

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

Employers who deferred WCB premium payment in 2020 or wish to waive certain premiums are advised to refer to the agency site for the most current information.

- **Deferrals** - All provincial and territorial WCB offices have announced some form of optional WCB premium payment deferral related to COVID-19 with the exception of Quebec. Premium payment deferral details are available here: [Alberta](#), [British Columbia](#), [Manitoba](#), [New Brunswick](#), [Newfoundland](#), [Northwest Territories](#), [Nunavut](#), [Ontario](#), [Prince Edward Island](#), [Saskatchewan](#), and [Yukon](#)
- **Waivers - British Columbia and Quebec** - have waived WorkSafe/CSST premiums on assessable wages employers paid to furloughed workers when the employer received CEWS

Workers compensation maximum assessable amounts for 2020

Province	Maximum Assessable Amounts for 2020
BC*	\$87,100
AB	\$98,700
SK	\$88,906
MB	\$127,000
ON	\$95,400
QC	\$78,500
NB	\$66,200
NS	\$62,000
PE	\$55,300
NL	\$66,980
YT	\$90,750
NT/NU	\$94,500

* BC is increasing significantly in 2021, from \$87,100 to \$100,000

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 2020 are:

- \$27,830 for Money Purchase plans
- \$13,915 for Deferred Profit Sharing plans
- \$26,230 for Defined Benefit plan [(\$3,092.22 x 9) - \$600]

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

Appendix A

Forms

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

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

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

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

Payflex year-end Ontario Employer Health Tax (EHT)

***This form MUST be received by Ceridian
7 business days prior to your first transmission with a 2021 pay date***

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

PLEASE EMAIL TO: payflex@ceridian.com

Associated employers in Ontario are entitled to only one exemption. The 2021 exemption is expected to be \$490,000. The exemption should be applied from the first pay date of January 2021.

THE ENTIRE AVAILABLE EXEMPTION IS TO BE APPLIED TO THIS COMPANY

YES NO

If NO, apply exemption of \$ _____

Last Transmission Date 2020: _____ Final Pay Date 2020: _____

First Transmission Date 2021: _____ First Pay Date 2021: _____

Company # _____ Company Name: _____

Signature: _____ Date: _____

Print Name: _____ Telephone #: _____

Payflex year-end Québec Health Services Fund (HSF)

FOR CLIENTS WITH QUÉBEC EMPLOYEES

*This form MUST be received by Ceridian
7 business days prior to your first transmission of 2021*

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

PLEASE EMAIL TO: payflex@ceridian.com

Please enter your rate for the Québec Health Services Funds (HSF): _____ %
Note: The upper total payroll threshold for QHSF is expected to increase from \$6 million to \$6.5 million in 2021. The change has not yet been confirmed.

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

Last Transmission Date 2020: _____ Final Pay Date 2020: _____

First Transmission Date 2021: _____ First Pay Date 2021: _____

Company # _____ Company Name: _____

Signature: _____ Date: _____

Print Name: _____ Telephone #: _____

Payflex year-end Newfoundland Health & Post-Secondary Education Tax (HAPSET)

***This form MUST be received by Ceridian
7 business days prior to your first transmission of 2021***

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

PLEASE EMAIL TO: payflex@ceridian.com

The annual exemption threshold for 2020 is \$1,300,000. For employers with any value other than \$1,300,000, Ceridian will apply the amount currently on file unless a change is indicated below.

THE ENTIRE EXEMPTION IS TO BE APPLIED TO THIS COMPANY

YES NO

If NO, apply exemption of \$ _____

Last Transmission Date 2020: _____ Final Pay Date 2020: _____

First Transmission Date 2021: _____ First Pay Date 2021: _____

Company # _____ Company Name: _____

Signature: _____ Date: _____

Print Name: _____ Telephone #: _____

Payflex year-end remittance frequency, EI rate & WCB rate changes

This form MUST be received by Ceridian 7 business days prior to your first transmission of 2021

PLEASE EMAIL TO: payflex@ceridian.com

CRA

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

Company EI Rate Change: Business # _____ RP _____ EI Rate _____
Business # _____ RP _____ EI Rate _____
Business # _____ RP _____ EI Rate _____

REVENU QUÉBEC

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

ONTARIO EMPLOYER HEALTH TAX (EHT)

Frequency Change: EHT #: _____
Monthly Quarterly Annually

MANITOBA HEALTH & POST-SECONDARY EDUCATION TAX LEVY

Frequency Change: Business # _____ RP _____
Notch Provision Regular
Est. MHE Gross For Current year _____

NEWFOUNDLAND HEALTH & POST SECONDARY EDUCATION TAX

Newfoundland Health Tax # _____ **Rate** _____ **Oracle #** _____

WCB/CSST Rate Changes

Province _____ WCB Rate _____
Province _____ WCB Rate _____
Province _____ WCB Rate _____
Province _____ WCB Rate _____
Province _____ WCB Rate _____

Last Transmission Date 2020: _____ **Final Pay Date 2020:** _____

First Transmission Date 2021: _____ **First Pay Date 2021:** _____

Signature: _____ Date: _____ Telephone _____

Company # _____ Company Name: _____

Payflex year-end weekly and bi-weekly payrolls change in number of pays processed

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

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

PLEASE EMAIL TO: payflex@ceridian.com

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

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

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

Last Transmission Date 2020: _____ Final Pay Date 2020: _____

First Transmission Date 2021: _____ First Pay Date 2021: _____

Authorized Signature

Print Name

Date

Telephone Number



CPS WL LABOUR REPORT - DATES

CUSTOMER COMPANY NAME

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

AUTHORIZED

CERIDIAN

Payflex year-end tax forms on CD/postage request

***This form MUST be received by Ceridian
By March 1, 2021***

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

PLEASE EMAIL TO: payflex@ceridian.com

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

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

Y/N

BR

Last Transmission Date 2020: _____ Final Pay Date 2020: _____

First Transmission Date 2021: _____ First Pay Date 2021: _____

Company # _____ Company Name: _____

Signature: _____ Date: _____

Print Name: _____ Telephone #: _____

Appendix B

SQL server OSQL instructions

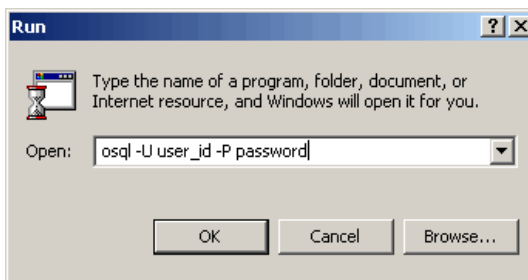
Perform the following steps on the Database Server:

1. Detach the current database:

- a. Click **Start** → **Run**.

The **Run** window opens.

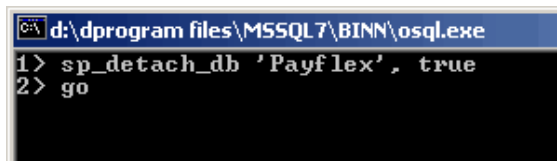
- b. In the **Open** textbox, type: **osql -U <user_id> -P <password>**. (Replace <user_id> and <password> with your actual user ID and password).



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

sp_detach_db 'DatabaseName', True

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



2. Create year-end database files:

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

3. Reattach the current database:

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

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

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

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

The screenshot shows a command window titled 'd:\program files\MSSQL7\BINN\osql.exe'. The command entered is:


```
1> sp_attach_db @dbname='Payflex',
2> @filename1='d:\mssql7\data\Payflex_Data.mdf',
3> @filename2='d:\mssql7\data\Payflex_Log.ldf'
4> go
```

4. Attach the year-end database:

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

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

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

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

5. Convey success or failure of task:

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