

CERIDIAN

2020 Year-End Customer Guide

Print Payment Solutions (PPS)

2020 Year-End customer guide for Ceridian Print Payment Solution (PPS)

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 November 1, 2020. As new information becomes available, it is distributed via the following media:

- Ceridian's 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

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Important information to note for 2020

- **Tax Form Mail Out by Canada Post** - Tax forms can be mailed out by Ceridian via Canada Post anywhere in Canada. Cost is current postal rate in effect plus 10 cents per item for handling. Clients can elect to have forms either sent back to a specific location or mailed. You cannot have a mixture of options on a single payroll number.
- **If you have a payroll for the 2021 tax year and it is submitted prior to December 31, 2020 please notify Ceridian immediately. EI rate revisions must be populated via data entry or the 2020 rate will be used.**
- **Tax Forms on CD - Employer Copy Suppression** – By default, Ceridian will suppress the print of the Employer hard copy of the tax sealers for these forms; T4, T4A, Relevé 1, and Relevé 2. Please advise Ceridian if you choose to elect printing of the Employer Tax form copy in addition to the Tax Forms CD and we will make the necessary change. Remember, Employer copies are included on Tax Forms on CD.
- **Do you have a balance owing?** - If you have a balance owing, enclose a cheque or money order payable to the Receiver General. You may also be able to pay electronically through your financial institution's telephone and internet services. If you remit your payment late, any balance may be subject to penalties and interest at the prescribed rate. Ceridian Canada Ltd. is not responsible for payments after our closing dates.

Checklist of 2020-2021 year-end activities

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

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Request your internal payroll supplier year-end balancing reports. Review Tax Form allocations and balance your payroll. <ul style="list-style-type: none"> • Verify employee information and update where necessary (e.g. Address, S.I.N) • Verify information on your Company (e.g. Business Numbers, Address, Pension Registration Numbers) • Reconcile government remittance amounts: 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 instructions. 	Ceridian recommends you request these reports on a quarterly basis and with your last pay of the year
<input type="checkbox"/> Review December input dates to ensure enough lead time for EFT processing during the holiday season. See Scheduling , page 17 for more information.	
<input type="checkbox"/> If Ceridian remits statutory deductions for your company, submit all statutory adjustments to Ceridian by the last Business Day of the year. Ceridian will not remit any statutory adjustments processed after the last Business Day of the year. Starting with the 2020 tax year, CRA and RQ began permitting eligible employers to make an additional adjustment remittance in January. Conditions apply.	December 31, 2020

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Final adjustments from a Pension and/or Benefits Administrator (e.g. P.A.s) impact the processing of Tax forms. Request these figures as soon as possible.	
<input type="checkbox"/> Check your payroll schedule for the remainder of 2020 for any conflicts with statutory holidays.	
<input type="checkbox"/> Complete PPS year-end remittance frequency / exemption / rate change , page 56 only if there are changes.	January 2, 2021
<input type="checkbox"/> Submit preliminary year-end test run to Ceridian and receive a Totals by Box report. This is particularly important in 2020, as there will be four new T4 codes populated for each employee that require your review (Codes 57 to 60).	December 1, 2020 - February 12, 2021
<input type="checkbox"/> Initiate your tax form production. For Ceridian to file electronically to CRA and/or REVENU QUÉBEC on your behalf, you must have your tax forms processed by February 12th. Any tax forms processed after February 12 th will need to be filed by the client. If you do not submit files to Ceridian in time for electronic filing, send the T4, T4A Summaries and the government copies of forms to: Ottawa Technology Centre Canada Revenue Agency 875 Heron Road Ottawa ON, K1A 1G9	February 12, 2021
<input type="checkbox"/> Deadline for Filing and Distribution of Tax Forms to employees is February 28 for Revenu Quebec and March 2 for CRA. Ensure that you complete and file a Relevé 1 Summary if you have employees in the Province of Québec.	RQ February 28 CRA March 1
<input type="checkbox"/> Employers are responsible for filing all Provincial returns (eg. WCB/WSIB/CSST, QHSF, EHT, etc.).	Consult the individual Provincial

<input checked="" type="checkbox"/> Action	Deadline
<p>When validating your WCB premium payments, 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>agencies for due dates</p>
<p><input type="checkbox"/> If Ceridian remits statutory deductions for your company, Ceridian must receive all statutory adjustments no later than 3 business days after the end of the final remitting period for December 31, 2020.</p>	<p>3-day grace period after December 31, excluding weekends and New Year’s Day</p>
<p><input type="checkbox"/> BC EHT was a new payroll tax introduced in 2019. Ceridian does not calculate or remit BC EHT on behalf of employers. Quarterly instalments of 2020 BC EHT could be deferred 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</p> <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"> QHSF credit - report on the RL-1 Summary 	

Ceridian bulletin board

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

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 credits

- **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

Resources for year-end information



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

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

File submission options

Tax form information must be in the format of CRA/RQ XML filing. For information regarding the acceptable file formats, please see *Year-end file formats*, page 32.

Tax forms on CD

Ceridian will automatically provide you with your employer copies of 2020 tax forms on CD-ROM in PDF format, viewable with Adobe Acrobat Reader. This CD provides an electronic backup for your paper records. The fee for the CD is \$250. Each additional CD is \$100. Features of this Product include:

- Tax forms are the same in appearance as actual paper copies
- Password protection. To ensure the security and confidentiality of data, each CD is password protected.

- Replace lost or damaged employee forms. Please be sure to blank out your Business Number, clearly mark the form as 'Duplicate Copy' and sign and date the form.
- Search Engine. Each CD is indexed by Employer Number, Last Name, First Name, Full Name, SIN, and Form Type, and provides you with the ability to search your tax forms using the built-in search functionality available with Adobe Reader or using the Solfinder plug-in (comes with the CD).
- You can view, print, or e-mail any of the details you require without the need for paper or to backup and restore files.

The default of this offering suppresses the printing of the employer forms. If you require both paper copies of tax forms and a CD, advise Ceridian.

The deadline to request a replacement for a lost or damaged 2020 CDs is **March 31, 2021**.

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

Passwords for prior years

Ceridian, on request, can supply the passwords for previous years for your archived CDs; tax CDs for the current and last 9 previous years. Note that your 2020 password will only be distributed after you have received the CD in 2021.

Tax form production schedule

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

Helpful hints

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

Scheduling

Business hours over the 2020 - 2021 holiday period

Ceridian offices will be closed on Friday December 25, 2020, Monday December 28, 2020 and Friday January 1, 2021.

Important dates for employers with direct deposits (EFTs)

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

EFT Payment Date	Input to Ceridian
December 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 29, 2020
January 5, 2021	December 30, 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 under federal law to observe the statutory holidays stipulated in the *Canada Labour Code*. The observance of provincially legislated holidays is a discretionary business decision made by each bank.

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

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

Ceridian tax filing

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

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

Ceridian is tax filing on your behalf:



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

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

The Québec provincial government does not supply Ceridian with RL-1 Summaries. The summary that is sent directly to you, the employer, from the Government of Québec must be used for filing purposes.

For the purpose of completing the RL-1 Summary, Ceridian’s RQ tax filing number is [NP000013](#). Please note that this number is for Ceridian customers filing purposes only and should NOT be used or distributed to anyone other than RQ.

For Ceridian to submit your tax forms, it is imperative that your forms are processed by Ceridian’s **deadline of Friday, February 12, 2021**. Failure to meet this deadline could result in you, the employer, being responsible for filing your company’s tax information to CRA and/or Revenu Québec electronically using an alternate method.

Important dates and deadlines

Key Activities	Dates
Preliminary year-end test runs	December 3, 2020, until February 12, 2021
Tax form initiation deadline	February 12, 2021

Missed tax form processing deadline

Ceridian's tax form processing deadline is **Friday, February 12, 2021**. To avoid late filing penalties, it is recommended that you process your tax forms prior to Ceridian's deadline of February 12, 2021 and resolve any issues with amended tax forms thereafter.

Important: Please note, there will be no penalties on AMENDED forms that were included in your **original** electronic file to CRA. Any **NEW** forms created after the fact may be considered late by CRA and you may still be subject to CRA penalties. If you discover that you have missed a form after your electronic file has been submitted, please contact CRA and advise them immediately. Issuing penalties regarding tax filing is at the discretion of CRA and there may be situations where an assessment is issued (by CRA) due to circumstances not related to tax form activities handled by Ceridian.

For information on CRA's late filing penalties, please refer to <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/penalties-interest-other-consequences.html>

Reports and reporting

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

Important: 2020 T4s include four new Other Information Codes (57 to 60). These Codes are to report subtotals of employment income (Box 14 and Code 71) paid to individuals from March 15 to September 26, 2020.

You will need to provide these new Other Information Codes (57 to 60) along with the standard amounts when you submit your T4 Tax Form XML files for processing.

Tax forms totals report

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

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** BN: 123456789RP0003

BOX	AMOUNT
14	217,323.14
16	8,987.72
18	4,563.99
20	567.80
22	31,329.47
24	217,323.14
52	2,722.00
57	22,524.27

58	25,742.02	
59	22,524.27	
60	12,871.01	
	TOTAL SLIPS	23

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
 585 Stonebridge Lane, Suite 51
 Toronto

** TOTAL ** BN: 123456789RP0004

BOX	AMOUNT	
14	1,612,242.81	
16	70,462.13	
18	33,487.56	
20	23,326.40	
22	251,941.71	
24	1,594,634.06	
40	4,751.40	
52	111,894.00	
57	167,099.51	
58	190,970.87	
59	167,099.51	
60	95,485.44	
	TOTAL SLIPS	63

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
 585 Stonebridge Lane, Suite 51
 Toronto

** TOTAL ** COMPANY

BOX	AMOUNT	
14	1,829,565.95	
16	79,449.85	
18	38,051.55	
20	23,894.20	
22	283,271.18	
24	1,811,957.20	
40	4,751.40	
52	114,616.00	
57	189,623.78	
58	216,712.89	
59	189,623.78	
60	108,356.45	
	TOTAL SLIPS	86

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada
 585 Stonebridge Lane, Suite 51
 Toronto

** TOTAL ** PROVINCE

PROVINCE	Box 14 AMOUNT
AB	
BC	
MB	
NB	
NL	
NT	
NS	
ON	1,829,565.95
PE	
QC	
SK	

YT
NU
US
ZZ
??

*** COMPANY 149999 T4A TOTAL

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** BN: 123456789RP0004

BOX	AMOUNT
18	1,995.04
22	745.59
27	5,460.86
TOTAL SLIPS	4

*** COMPANY 149999 T4A TOTAL PA

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** COMPANY

BOX	AMOUNT	
18	1,995.04	
22	745.59	
27	5,460.86	
	TOTAL SLIPS	4

*** COMPANY 999999 REL1 TOTAL PAGE ***

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** BN:1234567899RS0001

BOX	AMOUNT
-----	--------

A	99,999,999.99
---	---------------

B	9,999,999.99
---	--------------

C	389,399.24
---	------------

D	497,040.15
---	------------

TOTAL SLIPS	1,038
-------------	-------

*** COMPANY 999999 REL1 TOTAL PAGE ***

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** BN:1238456789RS0002

BOX	AMOUNT
-----	--------

A	77,091,726.89
---	---------------

B	2,311,033.30
---	--------------

C	659,359.92
---	------------

D	2,054,228.71
---	--------------

TOTAL SLIPS	3,017
-------------	-------

*** COMPANY 999999 REL1 TOTAL PAGE ***

Client Corporation Canada
585 Stonebridge Lane, Suite 51
Toronto

** TOTAL ** COMPANY

BOX	AMOUNT
-----	--------

A	132,922,870.36
---	----------------

B	3,673,359.98
---	--------------

C	1,048,759.16
---	--------------

D 2,551,268.86

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

Important information and dates regarding government remittances at year-end

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

December 2020 pay dates:

Threshold 2 (Accelerated/Weekly/4x) Remitters	No later than January 4, 2021
Threshold 1 (Semi-Monthly)/2x Remitters	No later than January 6, 2021
Regular (Monthly/1x) Remitters	No later than January 12, 2021
Quarterly (3x) Remitters	No later than January 12, 2021

Manual remittance adjustment procedures

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

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

How manual remittance adjustments work

When you submit an adjustment with taxes to our Government Remittance Department please be aware that the adjustment will be reflected in a future invoice in the YTD

Accumulator section of the invoice. The description “ADJ” will appear on the invoice. The adjustment, however, will not appear until remit date of that adjustment.

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

Please see *Manual adjustment to government remittances* , page 53.

Missing business number warning

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

Correct the missing number for the next pay submission.

```
PLEASE BE AWARE OF THIS MESSAGE ON YOUR INVOICES
*****
*****      EMPLOYER ACCOUNT NUMBER MISSING      *****
***** FEDERAL SOURCE DEDUCTIONS NOT DEBITTED/REMITTED *****
*****      CONTACT PAYROLL OPERATIONS IMMEDIATELY      *****
*****
*****      NUMERO COMPTE EMPLOYEUR MANQUANT      *****
***** RETENUES A LA SOURCE FEDERALES NON DEBITEES/PAYEES *****
*****      CONTACTEZ VOTRE REPRESENTANT IMMEDIATEMENT      *****
*****
```

YTD remit reports from 2020

For any clients requiring an extra print of the 2020 **Summary of Government Remittances** report, please advise your Service Delivery Team.

Submission of year-end data files

Sending/receiving year-end files

Delivery of files to Ceridian Canada

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

We would recommend two different methods of file delivery:

1. Ceridian File Transfer
2. SFTP/FTP

Testing year- end data

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

When you send Ceridian your test files, first we will validate your XML against the government schemas. If there is a problem with the XML files, you will receive an error report. You must correct the error and resend new files for further testing. See *XML errors – making sense of it, page 46* for more information.

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

WinZip file naming convention

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

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

File naming convention for Print Payment Solution year-end process

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

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

FLAG file is mandatory for year-end only

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

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

TEL – Submissions using PFT (Payflex File Transfer) software

FTP – Submissions using secure file transfer protocol

Year-end file formats

XML inbound files

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

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

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

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

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

Sort parameters

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

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

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

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

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

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

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

PeopleSoft extract

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

Inbound files

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

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

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

Annual extract versions

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

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

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

BOX 'O' definitions for Relevé 1 print copy

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

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

How to initiate the production of your tax forms

Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end totals reports, you are ready to initiate the production of your tax forms. If you have any concerns or issues regarding your final initiation, please contact your Ceridian Service Delivery Team.

Submission of tax forms

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

T4/RL filing deadline for 2020

The government CRA deadline for filing returns and distributing forms is **March 1, 2021**. Revenu Québec's deadline is February 28, 2021.

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

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

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

Transmission to CRA/RQ after deadline

After Ceridian submits the final Tax forms before February 28, 2021 or March 1, 2021 all amended forms will be submitted on a semi-monthly basis.

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

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

Tax form cancellations

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

As an example, 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.

Issuing an amended T4/T4A

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

Issuing an amended RL-1/RL-2

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

Send the new RL-1 Summary along with a letter explaining the reason for the amendments to Revenu Québec. Include your REVENU QUÉBEC Business Number in this letter and indicate how your original form(s) were filed (electronic or paper). The address is shown on the RL-1 Summary form and in Revenu Québec's Guide to Filing the RL-1 Slip - Employment and Other Income (RL-1.G-V).

Provincial health care levies

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

2020 annual exemption

The annual exemption amount 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.

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

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

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

*Total exemption in 2020 cannot exceed \$1 million. Also, consider associated payrolls not handled by Ceridian Canada.

If Ceridian is remitting on your behalf, the balancing of payments and the filing of the annual return is still your responsibility. Refer to the General Client Information section of your Year-end Balancing Reports for information to assist you in completing the Annual Ontario EHT Return.

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.

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

Debit or credit balance

If your completed EHT return reflects a balance owing, you must submit a payment to the Ministry of Finance with your Annual EHT return.

If your completed EHT return reflects a credit balance, and Ceridian is currently remitting on your behalf, you may request Ceridian to reduce your next payment by the credit amount. To do so, please provide Ceridian with a copy of a recent EHT statement displaying the credit and confirm that you have not already requested a refund cheque from the Ministry of Finance (via the filing of your Annual return).

- If the credit is for a previous tax year, before Ceridian can make a reduction in payment, a request must be made to the Ministry of Finance to transfer the credit to the current tax year.
- Please note that the Ministry of Finance has advised that it reserves the 'right to offset' any EHT credit balance with a debit balance on a related Ontario tax account. Therefore, the EHT tax office may refuse to transfer the credit or allow the refund.

EHT annual year-end return - annual remitters

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

EHT annual year-end return - monthly remitters

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

ACTION REQUIRED: If your payroll includes employees in the province of Ontario, **SUBMIT your Annual EHT Return by March 15, 2021 (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: 1-866-668-8297

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

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 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 under-remitted should not delay addressing this until after they file the Summary of Source Deductions and Employer Contributions – RLZ-1.S-V since interest will be added to the amount payable and a penalty may be imposed. For further details, see the back of the RL-1 Summary. If your contribution rate has changed from 2020, update your BIL file with the new applicable rate prior to processing your first payroll in January.

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

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.

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.

Québec CNESST (Commission de la santé et de la sécurité du travail)

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

Employers must complete and return the annual Statement of Wages to CNESST by March 15, 2021. In 2020, that includes claiming the premium reduction available to eligible employers on the insurable wages paid to furloughed employees. If there is a credit or a balance owing, an assessment variation may be issued and interest becomes payable.

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

It is recommended that all Newfoundland and Labrador employers file an Annual Declaration Return form that includes your T4 and/or T4A Summaries for the relevant year. The Department of Finance may levy penalties for payments or returns that are filed late.

Employers whose cumulative payroll will not exceed the \$1.3 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.

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.

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

Note: If your exemption amount has changed from 2020, update your BIL file with the new exemption amount prior to processing your first payroll in January.

British Columbia Employer Health Tax

British Columbia Employer Health Tax (BC EHT) is a 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.

Manitoba Health and Post-Secondary Education Tax

In accordance with The Health and Post-Secondary Education Tax Levy Act, if you have employees who report for work in Manitoba (or don't report to any permanent establishment but are paid from or through your Manitoba permanent establishment), you must file a HE Levy Annual Report stating those employees' year-to-date gross remuneration. A copy of your 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/help-forms->

[publications/about-forms-publications.html](https://www.cra.ca/publications/about-forms-publications.html) or request paper forms from CRA at <https://www.canada.ca/en/revenue-agency/services/forms-publications.html> or call 1-800-959-2221. CRA no longer sends paper summaries to employers via the mail.

The 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.

For Manitoba changes please complete and submit the *PPS year-end remittance frequency / exemption / rate change*, page 56.

XML errors – making sense of it

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

Sample 1

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

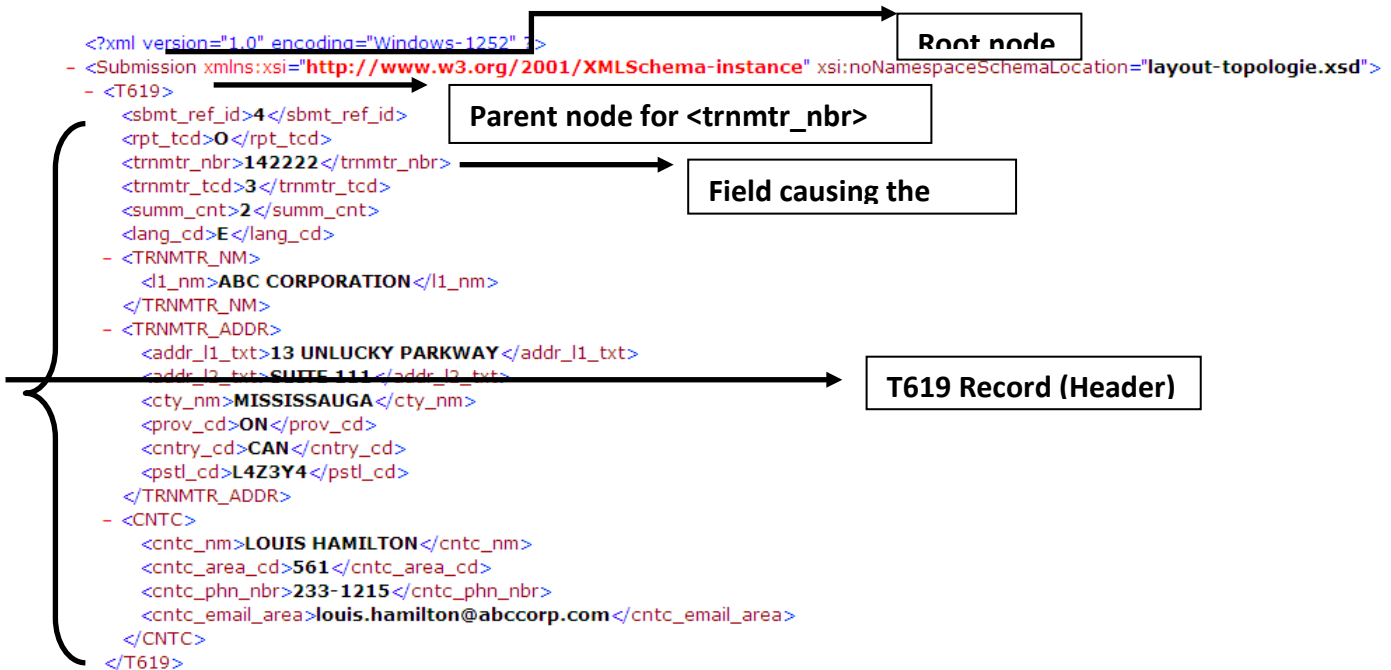
Steps to decode the message and fixing it

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

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

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

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



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

```

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

```

Field after correction

Sample 2

File Name: 148888 RELEVÉ1.XML

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

Error: -1072897500

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

Line: 0

Line Position: 0

Position in File: 0

Location: /Transmission

Steps to decode the message and fixing it

1. The first step is to identify the source XML file which is causing the error. The XML file name with the error(s) is listed on the 1st line in the message file. In this example, it's a Relevé-1 xml file with the name 148888 RELEVÉ1.xml.
2. The next step would be to look at the actual error message. The actual error message is shown on the line identified by the label "Reason". The error message shown above is a little different from the other errors. In this case, there is a spelling-error on one of the XML reserved words. The XML keyword "xmlns" (XML Namespace) is mis-spelled as "pxmlns". The snapshot of the xml segment is shown below.

```

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

```

Invalid keyword causing the

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

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

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

Correct keyword

Sample 3

File Name: 147777 RELEVÉ1.XML

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

Error: -1072897687

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

Line: 0

Line Position: 0

Position in File: 0

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

Error: -1072897687

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

Line: 0

Line Position: 0

Position in File: 0

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

Error: -1072897687

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

Line: 0

Line Position: 0

Position in File: 0

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

Error: -1072897687

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

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

Steps to decode the message and fixing it

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

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

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

Forms

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

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

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

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

Email to payflex@ceridian.com

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

Manual adjustment to government remittances

FOR PAY CHEQUE DATE _____

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

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

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

FEDERAL SUBTOTAL \$ _____

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

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

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

GRAND TOTAL \$ _____

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

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

REASON FOR ADJUSTMENT

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

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

REQUESTED BY: PHONE: DATE:

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

Section A – business numbers

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

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

PAY CHEQUE DATE : = _____, _____

BRANCH: = CPS

SERIES: = u

ER#: = Employer Number on the Ceridian system.

DEPT: = Not applicable

ER NAME: = Your client name

CRA BUSINESS NO.: = _____ RP _____

REMIT FRQ.: = Weekly/Monthly/etc

QUÉBEC IDENTIFICATION NO.: = _____ RS _____

REMIT FRQ.: = Weekly/Monthly/etc

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

REMIT FRQ.: = Weekly/Monthly

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

REMIT FRQ.: = Monthly/Annually

OTHER PROVINCIAL TAX NO.: = _____

PROV. CODE : = _____

Section B – federal grid

Enter amounts with a +/- as required.

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

CPP - EMPLOYEE – EMPLOYER – TOTAL

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

FEDERAL SUBTOTAL \$

Section C – Québec grid

Enter amounts with a +/- as required.

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

QPP - EMPLOYEE – EMPLOYER – TOTAL

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

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

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

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

Section D – Provincial grid

Enter amounts with a +/- as required.

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

GRAND TOTAL = Section A+B+C+D

Section E – Reason and action

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

PPS year-end remittance frequency / exemption / rate change

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

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

Email to payflex@ceridian.com

CRA

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

REVENU QUÉBEC

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

ONTARIO EMPLOYER HEALTH TAX (EHT)

Frequency Change: EHT #: _____ Rate _____
Exemption _____
Monthly Quarterly Annually

MANITOBA HEALTH & POST-SECONDARY EDUCATION TAX LEVY

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

NEWFOUNDLAND HEALTH & POST SECONDARY EDUCATION TAX

Newfoundland Health Tax # _____ Rate _____ Oracle # _____
Exemption _____

Signature: _____ Date: _____ Telephone _____

Company # _____ Company Name: _____

PPS year-end employer EI rate change

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

Situation 1

If you submit a payroll up to and including Dec. 31, 2020 with a pay date falling in the new 2021 tax year the system will still use the old EI rate. You must inform Ceridian of this situation prior to the run and we will update the required new rate.

Situation 2

If you submit a payroll with a pay date falling after and including January 2, 2021, the system will automatically revise any Reduced EI Rates for Category 1, 2, 3 and 4 to the 2021 value.

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

Company EI Reduced Rate Change:

Company Number _____ Business # _____ RP _____

Old EI Rate ____ . ____ New EI Rate ____ . ____

Payroll Submission Date of _____

Company Number _____ Business # _____ RP _____

Old EI Rate ____ . ____ New EI Rate ____ . ____

Payroll Submission Date of _____

Company Number _____ Business # _____ RP _____

Old EI Rate ____ . ____ New EI Rate ____ . ____

Payroll Submission Date of _____
