

CERIDIAN

2020 Year-End Customer Guide

Small Business

2020 Small Business 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 reports
- Ceridian's web site, at www.ceridian.com/ca → **Support** → **Employer Support**
- 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

To request your tax forms between January 4, 2021, and February 19, 2021, call our Interactive Voice Response (IVR) Service at 1-800-667-7867. 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.

The information 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.

Table of contents

2020 Small Business year-end customer guide.....	2
Ceridian bulletin board.....	6
New for 2020.....	6
Federal Requirements.....	6
Provincial Tax, Territorial Personal Tax credit	7
Provincial Employment/Labour Standards.....	7
Provincial Workers Compensation Board (WCB) Premiums	8
Provincial Payroll/Health-related tax changes	8
Provincial Pandemic Pay for Front-line Workers.....	8
Garnishment Enforcement	9
New for 2021.....	10
Provincial tax.....	10
Provincial Workers Compensation Board (WCB) Premiums	10
Provincial Payroll/Health-related tax changes	10
Provincial Personal Tax credits	10
Important topics to review	11
Resources for year-end information.....	11
Tax forms via Powerpay	11
Tax forms on CD.....	12
Online tax forms powered by epost™	12
epost™ subscription (2020 tax forms).....	12
epost™ tax form holding period and release	12
epost™ registered employees	13
Dating of payrolls	13
Checklist of 2020-2021 year-end activities	14
November 2020	14
December 2020 and last pay of the year	16
First pay of the year: January – February 2021	18
March 2021	20
Important holiday, bank, and direct deposit dates	21
Processing the first pay of the new year	21
Important dates for employers with direct deposits (EFTs).....	21
2021 bank holidays.....	22

Year-End reports	24
Year-End balancing reports	24
Required employee information	25
Required employer information	25
Calculating pension adjustments (PAs)	26
Processing your final pay of the year	27
Dating your final pay of the year	27
Important dates and deadlines.....	27
Missed tax form processing deadline.....	28
Employees with multiple tax forms.....	28
Year-End adjustments after the first pay of 2021	29
Coding the ‘Other Information’ area of the T4	29
CRA codes	31
Completing Box 29 of the T4 employment codes.....	33
Requesting tax forms	35
Requesting tax forms with last pay of 2020	35
Requesting tax forms in 2021 with IVR – interactive voice response.....	35
Submission of tax forms	37
T4/RL filing deadline for 2020	37
Electronic filing.....	37
Making amendments after tax forms have been filed (after February 19, 2021).....	38
Tax form cancellations	38
Issuing an amended T4/T4A.....	39
Issuing an amended RL-1/RL-2.....	40
Filing NR4 tax forms	40
Reprinting tax forms.....	41
Provincial health care levies & WCB	42
Quebec Health Services Fund (QHSF).....	42
Updating your gross worldwide wages for 2021 QHSF calculations	44
Quebec CNESST (Commission des normes, de l'équité, de la santé et de la sécurité du travail)	44
Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET).....	45
Ontario Employer Health Tax (EHT)	45
Ontario EHT annual exemption.....	47
EHT annual year-end return – annual remitters	47
EHT annual year-end return – monthly remitters.....	47
Manitoba Health and Post-Secondary Education Tax.....	48

CERIDIAN

British Columbia Employer Health Tax	49
Northwest Territories/Nunavut Payroll Tax.....	50
WCB reports	50
Workers' compensation maximum assessable earnings for 2020	51
Troubleshooting.....	52
APPENDIX A.....	54
Canada Post province and territory symbols.....	54
APPENDIX B.....	55
Province codes	55
APPENDIX C.....	56
Tax form sort options	56

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.

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 for 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

Important topics to review

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

- *epost™ subscription (2020 tax forms)*, page 12
- *Year-End reports*, page 24
- *Important dates and deadlines*, page 27
- *Electronic filing*, page 37
- *Reprinting tax forms*, page 41

Resources for year-end information

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



- For further details concerning payroll deductions, consult Canada Revenue Agency's (CRA's) Employers' Guide - Payroll Deductions and Remittances ([T4001](#))
- For Revenu Quebec information, see their Guide for Employers: Source Deductions and Contributions (<https://www.revenuquebec.ca/en/online-services/forms-and-publications/current-details/tp-1015.q-v/>)
- Access the sites above and other employer guides from federal, provincial, and territorial government websites.

Tax forms via Powerpay

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

A copy of your 2020 tax forms will be available in Powerpay on the **Reports Tab → Year-End Reports**. You can search the information as required. All the information is fully secure so that it cannot be modified. Use it to:

- Re-print individual forms on demand (ensure the Business Number is blacked out), refer to *Reprinting tax forms*, page 41.
- Easily archive employee tax forms in keeping with legislation
- Respond to employee queries without referring to archived paper copies.

Tax forms on CD

Tax forms on CD are no longer provided by Ceridian. We have granted you access to the Powerpay application to view your tax forms. Log into Powerpay and navigate to **Reports Tab → Year-End Reports**.

Online tax forms powered by epost™

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



Features of this service include:

- Electronic Postmark™ and RCMP-audited data security system
- E-mail Notification. If your employees choose the option, epost™ will send an e-mail to notify them of new mail.
- Online storage of important documents for seven years

Note: 2020 Online tax forms via epost™ are delivered in PDF format, and are available from **December 1, 2020 – 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). The purpose of the 3 day holding period is:

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

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

Holding period override

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

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

Imposed release

Irrespective of the holding period, in order to ensure all employees receive their tax forms prior to Canada Revenue Agency's (CRA's) deadline of **March 02, 2021** and Revenu Quebec's (RQ's) deadline of **February 28, 2021**, all pending employee tax forms will be released to epost™ for delivery on **February 19, 2021**.

Contact your Service Delivery Team for further information.

epost™ registered employees

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

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

Dating of payrolls

Legislation requires that amounts (e.g. earnings, statutory deductions, etc.) belong to the year in which they are paid. This is determined by the **payment date**. For example, if a pay period ends on December 31, 2020, and is paid on January 3, 2021, this is considered earnings for 2021 and, therefore, to be included on the 2021 tax form.

Checklist of 2020-2021 year-end activities

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

November 2020

<input checked="" type="checkbox"/> Action	Deadline
<p><input type="checkbox"/> When you receive your preliminary year-end reports package, follow the instructions for each report to ensure that the information it contains is correct as of the pay period ending date shown in the upper right-hand corner of each report.</p> <p>If you require new earning or deduction codes or adjustments to a current code, please contact your Service Delivery Team prior to your final payroll run of the year. Charges may apply.</p> <p>For each of the following items, verify that they are correct by checking the relevant reports, see <i>Year-End reports</i>, page 24.</p>	<p>At least 5 business days prior to your final input with a 2020 cheque date</p>
<p><input type="checkbox"/> For each employee (including those on terminated status), verify:</p> <ul style="list-style-type: none"> • Name and address • Social Insurance Number • CPP/QPP, EI and QPIP (Quebec Parental Insurance Plan) deficiencies • Province(s) of employment for 2020. 	
<p>Note: Any employee in a terminated status on your last pay of the year will be removed from your payroll.</p>	
<p><input type="checkbox"/> Review Earnings and Deduction/Benefit Matrix to ensure all codes are accurate and are directed to the appropriate box on the T4/RL-1.</p>	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Verify Business Number(s) and/or Quebec Remittance Account Number(s)	
<input type="checkbox"/> Verify EI/QPIP reduced rates, with associated Business Numbers (BNs), for 2020	
<input type="checkbox"/> If your payroll includes employees in any of the following provinces, verify: <ul style="list-style-type: none"> • Manitoba Health and Post Secondary Education Tax Number • Ontario Employer Health Tax Number • Newfoundland and Labrador Health and Post-Secondary Education Tax Number • Northwest Territories/Nunavut Payroll Tax Number • Nova Scotia WCB account number and rate • CNESST employer number and rate, Revenu Quebec Identification No. 	
<input type="checkbox"/> If applicable verify: <ul style="list-style-type: none"> • Deferred Profit Sharing Plan Number(s) • Registered Pension Plan Number(s) 	
<input type="checkbox"/> Review and validate your 2021 payroll input schedule provided in your preliminary balancing reports. If you have any changes, contact your Service Delivery Team.	
<input type="checkbox"/> If you need to make year-end adjustments, a <i>Year-End Adjustment Spreadsheet</i> is available at www.ceridian.com/ca → Support → Employer Support . This spreadsheet can be downloaded, populated and e-mailed to sbyearend@ceridian.ca	At least 5 business days prior to final input with a cheque date of 2020
<input type="checkbox"/> If you have employees in any of the provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU) and the projected earnings for these jurisdictions for the new year may result in a change in the way Ceridian calculates your provincial health care levy, as this information is required in writing, forward to your Service Delivery Team. BC EHT was a new payroll tax introduced in 2019. Ceridian does not calculate or remit BC EHT on behalf of employers.	

<input checked="" type="checkbox"/> Action	Deadline
<p>Deferrals - When validating your NL, ON, BC or MB 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 <p>To prepare for Tax Form Initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. See, <i>Requesting tax forms in 2021 with IVR – interactive voice response</i>, page 35 for details.</p>	
<p><input type="checkbox"/> Schedule any special bonus or vacation runs with your Service Delivery Team, if required.</p>	<p>December 1</p>

December 2020 and last pay of the year

<input checked="" type="checkbox"/> Action	Deadline
<div data-bbox="230 1306 289 1457" data-label="Image"> </div> <p><input type="checkbox"/> Verify the remittance amounts made by Ceridian, on your behalf, during the year by comparing them with the reports from the appropriate government agency (For example: PD7A for Federal and TPZ-1015.R. 14.#-V for Quebec).</p> <div data-bbox="423 1392 1266 1797" style="border: 1px solid black; padding: 5px;"> <p>Note: Anything not included in your regular payroll processing in 2020 requires you to make the remittance payment to CRA/Revenu Quebec directly.</p> <p>When validating your payroll accounts, ensure you consider any income tax reductions you may have made under the Temporary Wage Subsidy Program (TWS 10%). Refer to the PD27 form for instructions.</p> <p>Starting with the 2019 tax year, CRA and RQ began permitting eligible employers to make an additional adjustment remittance in January. Conditions apply.</p> </div>	

☑ Action	Deadline
<p><input type="checkbox"/> Notify Ceridian, in writing, of any changes to your company's EI/QPIP rates, Receiver General remittance frequency, and/or WCB assessment rate effective for 2021 if applicable.</p> <p>Advise Ceridian of any changes to your CNESST assessment rate effective for 2021 if applicable (Quebec employers only).</p>	<p>At least 5 business days prior to processing your first payroll of 2021</p>
<p><input type="checkbox"/> If you have employees in Nova Scotia, forward your 2021 WCB rates to Ceridian.</p>	<p>At least 5 business days prior to processing your first payroll of 2021</p>
<p><input type="checkbox"/> If pension adjustments (PAs) are being calculated by an actuary, ensure that they have been provided and verified to reports prior to processing your tax forms. See <i>Calculating pension adjustments (PAs)</i>, page 26.</p>	
<p><input type="checkbox"/> If you have a company pension plan and your payroll has been set in the previous year with a YTD maximum amount, these amounts must be re-entered in the new year. Contact your Service Delivery Team for assistance.</p>	
<p><input type="checkbox"/> Ensure that tax exemption status codes and claim amounts for employees that have other than the basic exemptions are updated with your first payroll of the new year.</p>	
<p><input type="checkbox"/> Employees in terminated status will be removed from Powerpay when your first pay in 2021 is processed. If you would like them to remain in Powerpay, have your Service Delivery Team update their status to On Leave on or before your last pay dated in 2020.</p>	
<p><input type="checkbox"/> Some deductions allow for a target feature where deductions automatically stop once the target is met. If you are using this feature, contact your Service Delivery Team for assistance.</p>	<p>First pay period in 2021</p>

☑ Action	Deadline
<input type="checkbox"/> Review any amounts for employees who have CRA/Revenu Quebec letters (for reductions in taxable remuneration) and/or TK3 or PK3 amounts for federal/provincial tax credits as they are re-set to zero on the first pay of the new year. If the amount applies to multiple years, the figure needs to be re-entered on the first pay of the new year. Contact your Service Delivery Team for assistance if you require a special report to review these figures. (Service fees may apply)	
<input type="checkbox"/> Ensure that any exemption amounts for any commissioned employees are re-entered on the first pay of the new year if these employees have completed a TD1X form. All commissioned employees should complete a TD1X form for 2021 prior to the first pay of the new year.	
<input type="checkbox"/> You should receive, with your final pay of the year, a set of year-end balancing reports. If you do not receive these reports, contact your Service Delivery Team immediately. 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.	
<div style="border: 1px solid black; padding: 5px;"> <p>Note: All employees in a terminated status on the last pay of the year will be removed from your payroll after the first pay of the year has been processed. If any employees will be returning next year, please move them to a Leave status.</p> </div>	

First pay of the year: January – February 2021



☑ Action	Deadline
<input type="checkbox"/> Review Ceridian's important dates and deadlines detailing when adjustments must be received and tax forms must be processed. See <i>Missed tax form processing deadline</i> , page 28 for more information. If you are unable to meet any deadline, contact your Service Delivery Team for advice on how to proceed.	
<input type="checkbox"/> Employees who have CRA/Revenu Quebec letters (for reductions in taxable remuneration) and/or labour-sponsored tax credits automatically have these amounts re-set to zero with	First pay period in 2021

<input checked="" type="checkbox"/> Action	Deadline
<p>the first payroll of the new year. Provide new amounts for 2021 as part of your first payroll of the new year.</p>	
<p><input type="checkbox"/> For commissioned employees, provide amounts for estimated annual earnings/expenses for 2021 on the first pay of the new year.</p>	<p>First pay period in 2021</p>
<p><input type="checkbox"/> After verifying that your tax forms are correct, including new T4 codes 57 to 60, distribute them to your employees.</p>	<p>RQ February 28</p>
<p>Note: Failure to distribute tax forms to employees before this deadline can result in penalties (fines) being levied by CRA/Revenu Quebec.</p>	<p>CRA March 02</p>
<p><input type="checkbox"/> If you have employees in Quebec, you are responsible for submitting the RL-1 Summary to Revenu Quebec, see <i>Submission of tax forms</i>, page 37.</p>	<p>February 28</p>
<p><input type="checkbox"/> If you have employees in Quebec, you are responsible for filing your CNT levy and WSDRF return with Revenu Quebec. Please refer to the RL-1 Summary (RLZ-1.S-V).</p>	<p>February 28</p>
<p><input type="checkbox"/> If you have employees working in provinces other than Quebec or Nova Scotia, you are responsible for remitting your WCB premiums (if applicable) for 2020. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing.</p> <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>Please check with your WCB board for deadlines</p>

March 2021

☑ Action	Deadline
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing an annual Ontario EHT return, to reconcile the annual tax due against the instalments made in 2020. This is the employer's responsibility , even if Ceridian remits your EHT premiums on your behalf. See <i>Ontario Employer Health Tax (EHT)</i> , page 45.	March 15
<input type="checkbox"/> If you have employees in Quebec , you are responsible for completing and filing your annual Quebec CNESST report to reconcile the annual premiums due against the instalments made in 2020.	March 15
<input type="checkbox"/> 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	March 31
<p>Note: 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>	
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing your Ontario WSIB reports and remittances (if applicable) for 2020. The WSIB should communicate to you the rates at which to calculate your premiums owing.	March 31
<input type="checkbox"/> If you have employees in Manitoba and the Manitoba gross earnings for 2020 are \$1,250,000 or greater, you are required to file an annual report that includes a copy of your information summaries (i.e. T4, T4A) requested from CRA. See <i>Manitoba Health and Post-Secondary Education Tax</i> , page 48.	March 31
<input type="checkbox"/> If you have employees in Newfoundland and Labrador , you are responsible for submitting an Annual Declaration Return form to the Department of Finance. See <i>Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET)</i> , page 45.	March 31

Important holiday, bank, and direct deposit dates

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

Processing the first pay of the new year

Until the CRA/RQ tax tables for the new year are in place you will be unable to submit your first pay of 2021. This ensures that the correct tax tables are in place for processing your payroll run and prevents errors caused by using the previous year's tax tables. It is expected that the new year's rates and thresholds will be available on or after December 16, 2020.

ACTION REQUIRED: If you need to process in early December, contact your Service Delivery Team to determine if it is possible to process your 2021 payroll.

Important dates for employers with direct deposits (EFTs)

Please review a December calendar to ensure that your December and January payrolls are processed early enough for your deposits to be made on time. If changes are required, make them well in advance. The following input schedule is recommended for releasing EFT payments so that all employees receive payment on the due date.

Payment Date	Input to Ceridian	Stop Payment Deadline (Noon CST)
Tuesday, December 22	Thursday, December 17	Monday, December 21
Wednesday, December 23	Friday, December 18	Tuesday, December 22
Thursday, December 24	Monday, December 21	Wednesday, December 23
Tuesday, December 29	Tuesday, December 22	Thursday, December 24
Wednesday, December 30	Wednesday, December 23	Tuesday, December 29
Thursday, December 31	Thursday, December 24	Wednesday, December 30
Monday, January 4	Tuesday, December 29	Thursday, December 31
Tuesday, January 5	Wednesday, December 30	Monday, January 4

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

The Canadian Bankers Association has advised that federally regulated banking institutions are obligated under federal law to observe the statutory holidays stipulated in the **Canada Labour Code**. The observance of provincially legislated holidays is a discretionary business decision made by each bank.

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

2021 Date	Holiday	Bank Holiday
Friday, January 1	New Year's Day	Bank

2021 Date	Holiday	Bank Holiday
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
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

Year-End reports

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

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

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

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

Year-End balancing reports

With your last pay of the year you receive the same set of reports as the Preliminary Year-End Reports, with the following differences:

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

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

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.

Required employee information

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

- Current address, including province/territory and postal code, see *Canada Post province and territory symbols*, page 54.
- Social Insurance Number (S.I.N.)

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

Changes to these items can be made until the last payroll dated in 2020 is submitted for processing.

After such time, if changes are required, a Year-End Adjustment Run is necessary. Contact your Service Delivery Team to request these adjustments.

Required employer information

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

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

- Province of Quebec Remittance Account Number - Confirm this number is correct by comparing it to your Revenu Quebec form TPZ-1015.R. 14.#-V
- EI reduced rates, with associated BNs, for 2020
- Remittance Frequency changes
- Manitoba Remittance Number for Health and Post Secondary Education Tax
- Ontario Employer Health Tax Number
- Newfoundland and Labrador Health and Post-Secondary Education Tax Number
- Northwest Territories/Nunavut Payroll Tax Number

- Nova Scotia WCB account number and rate
- Deferred Profit Sharing Plan Number(s)
- Registered Pension Plan Number(s) - must be 7 numeric digits. Confirm the accuracy of these numbers by comparing them to your policy plans.
- Total Worldwide Wages from 2020 for QHSF

Calculating pension adjustments (PAs)

Refer to CRA's **Pension Adjustment Guide** (Publication No. T4084) for a detailed explanation of the PA calculation for each different type of plan (i.e., money purchase, deferred profit sharing, defined benefit). The maximum reportable pension adjustments for 2020 are:

- \$27,830 for Money Purchase plans
- \$13,915 for Deferred Profit Sharing plans
- \$27,230 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.

Processing your final pay of the year

Ceridian produces tax forms with your last pay of 2020. Therefore, prior to your last pay:

- all adjustments must have been communicated to Ceridian prior to your final input with a 2020 cheque date:
- reversals and manuals must have been entered (adjustments that add or subtract from the employee’s year-to-dates and adjusts remittances accordingly)
- taxable benefits that did not process through the payroll must have been entered
- all names, addresses and SIN numbers must be correct
- any CPP/QPP, EI and QPIP deficiencies must have been corrected

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

Dating your final pay of the year

Legislation requires that earnings belong to the year in which they are paid. This is determined by the cheque date. For example, if a pay period ends on December 31, 2020 and is paid on January 3, 2021, this is considered earnings for 2021, and, therefore, to be included in the 2021 tax form.

Important dates and deadlines

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

Activity	Deadline
Y-Run adjustments <i>Additional service charges may apply. Y-Run adjustments can</i>	February 12, 2021. If Ceridian needs to process a year-end run on your behalf, ensure you provide Ceridian with notification of these adjustments and allow for a

Activity	Deadline
<i>only be done <u>after</u> the first pay of the new year has processed.</i>	minimum of 7 business days for Ceridian to enter data.
Tax form initiation	February 19, 2021

Missed tax form processing deadline

Ceridian's tax form processing deadline is February 19, 2021. To avoid late filing penalties from CRA/RQ, 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 tax forms that were included in your **original** electronic file to CRA/RQ. Any **NEW** tax forms created after the fact may be considered late by CRA/RQ and you may still be subject CRA/RQ penalties. If you discover that you have missed a tax form after your electronic file has been submitted, please contact CRA/RQ and advise them immediately.

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

Employees with multiple tax forms

Employees who worked in different provinces or under different BNs during the year will be issued separate tax forms. If you require adjustments, please contact your Service Delivery Team for assistance.

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.

Year-End adjustments after the first pay of 2021

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

Note: Adjustments provided with regular payroll processing in 2020 may not be subject to additional service fees. Year-End Adjustment Runs (Y-Runs)

Year-end adjustment runs enable you to submit adjustments that affect your employees' 2020 T4/RL-1 tax returns. Ceridian's system then processes this information, and sends reports using your usual delivery method. Other reports are available should you wish to have them; simply make your request known to your Service Delivery Team. They are able to tell you the cost and timeframe involved in getting them for you.

Note:

The Payroll Funds Summary and the Executive Summary identify the output as belonging to a year-end adjustment run.

- T4s/RL-1s are **not** produced when a y-run is processed.
- Additional service fees apply
- The year end adjustment spreadsheet can be found at

<https://www.ceridian.com/ca/support/employer>

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

Starting with the 2020 tax year, CRA and RQ are permitting eligible employers to make an additional adjustment remittance. See *New for 2020*, page 6 for more information.

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

Coding the 'Other Information' area of the T4

The "Other Information" area at the bottom of the T4 slip has boxes for you to enter codes and amounts that relate to employment commissions, taxable

allowances and benefits, deductible amounts, and other entries if they apply. The boxes are not pre-numbered as in the top part of the slip.

In 2020, 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

The *CRA codes* table on page 31 lists all the CRA codes which can be placed in the "Other Information" area of the T4, along with the associated Ceridian system codes.

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

If there is not a permanent code set up on your masterfile and you need to report these amounts, advise your Service Delivery Team that you require a code to do so.

Remember that you must enter dollar values as well, as they will not have accumulated throughout the year.

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

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

Special Comments:

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

The following table lists all the CRA codes, including the new codes 57 to 60, which can be placed in the **Other Information** area of the T4, along with the associated Ceridian system codes.

CRA codes

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Board and lodging	Code 30	Box 14	Enter amount as required	Permanent
Special work site	Code 31	None	Enter amount as required	Z31
Travel in a prescribed zone	Code 32	Box 14	Enter amount as required	Permanent
Medical travel assistance	Code 33	None	Enter the portion of Code 32 that applies	Z33
Personal use of employer's automobile or motor vehicle	Code 34	Box 14	Enter amount as required	Permanent
Interest-free and low-interest loans	Code 36	Box 14	Enter amount as required	Permanent
Security options benefits	Code 38	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d)	Code 39	None	Enter 50% of the amount reported in Code 38 for these shares	Z39 or Permanent
Other taxable allowances and benefits	Code 40	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d.1)	Code 41	None	Enter 50% of the amount reported in Code 38 for these shares	Z41
Employment Commissions	Code 42	Box 14	Enter amount as required	Permanent
Employment income – March 15 to May 9	Code 57	Box 14 or Code 71	Enter amount as required	Z26
Employment income – May 10 to July 4	Code 58	Box 14 or Code 71	Enter amount as required	Z27
Employment income – July 5 to August 29	Code 59	Box 14 or Code 71	Enter amount as required	Z28

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Employment income – August 30 to September 26	Code 60	Box 14 or Code 71	Enter amount as required	Z29
Canadian Armed Forces personnel and police deduction	Code 43	Box 14	Enter amount as required	Permanent
Eligible retiring allowances	Code 66	None	Enter amount as required	Permanent
Non-eligible retiring allowances	Code 67	None	Enter amount as required	Permanent
Indian (exempt income) Non-eligible retiring allowances	Code 69	None	Enter amount as required	Permanent
Indian (exempt income) - Employment	Code 71	Various (dependant on TD1-IN determination)	Change employee Tax Status code	ET = I
Past service contributions for 1989 or earlier years while a contributor	Code 74	None	Enter the amount from Box 20 that belongs to this period	Z44
Past service contributions for 1989 or earlier years while not a contributor	Code 75	None	Enter the amount from Box 20 that belongs to this period	Z45
Workers' compensation benefits repaid to the employer	Code 77	None	Enter amount of WCB benefits repaid to the employer which was previously included in the employee's salary	Z47
Fishers – Gross income	Code 78	None	Enter amount as required	Z48

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Fishers – Net partnership amount	Code 79	None	Enter amount as required	Z49
Fishers – Shareperson amount	Code 80	None	Enter amount as required	Z50
Placement or employment agency workers – Gross income	Code 81	None	Enter amount as required	Z34 or Permanent
Taxi drivers and drivers of other passenger-carrying vehicles – Gross income	Code 82	None	Enter amount as required	Z35 or Permanent
Barbers or hairdressers – Gross income	Code 83	None	Enter amount as required	Z36 or Permanent
Employee-paid premiums for private health services plans	Code 85	None	Enter amount as required	Permanent
Security options election	Code 86	None	Enter the cash-out amount required	Z38
Emergency services volunteer exempt amount	Code 87	None	Enter the amount of the exempt payment (up to \$1,000)	Z32
Indian (exempt income) – Self-employment	Code 88	None	Enter the amount of the tax-exempt gross earnings	SQ=S

Completing Box 29 of the T4 employment codes

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

Note: These types of adjustments cannot be keyed by the customer and must be submitted to Ceridian for processing on a Y-Run. Advise your Service

Delivery Team if you are submitting this type of adjustment so that sufficient time is available to have them keyed prior to submitting your Y-Run.

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

Requesting tax forms

Requesting tax forms with last pay of 2020

If you have entered all required adjustments prior to or with your last pay of the year, or do not have adjustments, you should request your tax forms with your last payment date of 2020.

Requesting tax forms in 2021 with IVR – interactive voice response

If you did not process your tax forms with the final run of 2020, Ceridian makes the initiation of your tax forms (T4s, T4As, RL-1s, RL-2s) easy and convenient with Ceridian's IVR (Interactive Voice Response) service.

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

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

Important Information on When to Access IVR:

Tax form initiation is available via IVR from **January 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 your Branch, Payroll ID and PIN (this is the same access information used when calling in for payroll totals). If you do not have this information, please contact your Service Delivery Team.
5. Follow the voice prompts for **Tax Form Processing**.



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

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

Submission of tax forms

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

T4/RL filing deadline for 2020

CRA's deadline for filing returns and distributing forms for year-end 2020 is **March 02, 2021**. Revenu Quebec's is February 28, 2021. See *Important dates and deadlines*, page 27.

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

2020 tax form adjustments are due no later than February 12, 2021. For assistance, contact your Service Delivery Team.

Requests to produce tax forms must be communicated no later than February 19, 2021.

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

Electronic filing

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

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

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

ACTION REQUIRED: If you have employees in Quebec, submit RL-Summary by **February 28, 2021**.

Making amendments after tax forms have been filed (after February 19, 2021)

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

Tax form cancellations

On occasion, individual tax forms are produced in error. Often, when this occurs, tax forms are re-run. It is important to advise you that if original forms have already been filed with CRA or Revenu Quebec, and you will NOT be filing amended forms to replace them, **it is your responsibility to initiate a cancellation request**. The government agency websites provide detailed instructions on how to complete this.

CRA: <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-slip/amending-cancelling-adding-replacing-t4-slips.html>

RQ: <https://www.revenuquebec.ca/en/businesses/rl-slips-and-summaries/amending-or-cancelling-rl-slips-or-summaries/>

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.

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

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

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

Issuing an amended T4/T4A

If your forms have been distributed to employees and you are not able to retrieve the affected forms and/or they have been filed with CRA (after the Ceridian deadline of February 19, 2021):

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

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

<https://www.canada.ca/en/revenue-agency/services/e-services/filing-information-returns-electronically-t4-t5-other-types-returns-overview.html>

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

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

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

Note: If you are moving all earnings from one province to another or from one business number to another, you will need to cancel the original tax form with CRA. CRA may assess a late filing penalty as the new form is being filed after the March 2nd deadline.

Issuing an amended RL-1/RL-2

If your forms have been distributed to employees and you are unable to retrieve the affected forms and/or they have been filed with Revenu Quebec:

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

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

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

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

Filing NR4 tax forms

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

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

Reprinting tax forms

If required, you can reprint an individual employee's tax form from the Tax form PDF File found in Powerpay, available on the Reports tab → Year-End Reports. Simply access the file, search for the employee and print.

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

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

Provincial health care levies & WCB

If your payroll includes employees in any of the following provinces, you may be 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	Provide total amount of Worldwide Wages for 2020 to Ceridian. Complete QHSF section of RL-1 Summary (RLZ-1.S-V)	With your first payroll of 2021 February 28, 2021
Ontario	Annual EHT return	March 15, 2021
British Columbia	EHT Annual Return and final quarterly payment	March 31, 2021
Manitoba	HE Levy Annual Report and T4 Summary (for Health & Post Secondary Education Tax)	March 31, 2021
Newfoundland and Labrador	Annual HAPSET Declaration Return	March 31, 2021

Quebec Health Services Fund (QHSF)

To calculate your Worldwide Wage amount to determine your QHSF rate, add the total salaries and wages paid in the year and the total salaries and wages paid by any associated employer (even if the associated employers carry out their activities outside of Quebec).

As a reminder, in 2020, the upper total payroll threshold for QHSF (beyond which the rate is 4.26%) was \$6.0 million.

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

A Quebec Health Services Fund reduction is available for employers who create positions for, or hire, new employees in certain specialized fields. Employers who are eligible for this reduction must manually submit a form LE-34.1.12-V to Revenu Quebec.

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.

Updating your gross worldwide wages for 2021 QHSF calculations

The upper total payroll threshold for QHSF is expected to increase from \$6.0M to \$6.5M in 2021. The change has not yet been confirmed. To inform your Ceridian office of your total Worldwide Wages amount for 2020, please ensure the information is provided when you process your first payroll run of 2021. If the total Worldwide Wages are not entered, the maximum percent of 4.26% is applied.

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

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

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

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

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

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

Employers are required to complete and return the annual Statement of Wages before March 15, 2021. If there is a credit or a balance owing, an assessment variation may be issued and interest becomes payable.

If you would like Ceridian to calculate CSST or calculate and remit your CSST payments to Revenu Quebec on your behalf, please contact your Service Delivery Team.

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

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

It is recommended that all Newfoundland and Labrador employers file an Annual Declaration Return form that includes copies of your T4 and/or T4A Summaries for the relevant year. The Department of Finance may levy penalties for payments or returns that are filed late or when full payment is not made by the due date.

Employers whose cumulative payroll will not exceed the \$1.3 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 by 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 or before 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 remitted on the 15th of the following month. An employer is required to pay monthly instalments if their annual "Total Ontario Gross Remuneration" exceeds \$600,000.

An Annual EHT Return must be filed by:

- All employers who received their EHT Annual Return from the Ministry of Finance
- Eligible employers whose "Total Ontario Gross Remuneration" is greater than their available exemption for 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 be \$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.

Note: If your business opened part way through this year, your exemption amount is prorated. For more information go to:

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

Reconciliation consideration:

The amount of exemption you received 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, 2021 (deadline).**

All enquiries regarding EHT changes 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/eh/>

Manitoba Health and Post-Secondary Education Tax

If you have employees in Manitoba and you pay Manitoba Health and Post-Secondary Education Tax, you must file a HE Levy Annual Report stating those employees' year-to-date Manitoba gross remuneration. A copy of your 2020 T4-T4A Summary(s) **must be** included with the report and submitted by March 31, 2021 to:

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

Telephone: (204) 945-5603

Manitoba Toll Free: 1-800-782-0318

E-mail: mbtax@gov.mb.ca

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

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

The 2020 rates and thresholds were:

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.

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 can review their Earnings and Deduction/Benefit Matrix and Year End reports to verify that the taxable T4/T4A income of BC employees has been included. The BC Ministry of Finance web site lists included and excluded remuneration.

Northwest Territories/Nunavut Payroll Tax

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

For additional information, see the websites for [Northwest Territories Department of Finance](#) and [Nunavut Department of Finance](#).

WCB reports

Most employers are required to submit a report to the Workers' Compensation Board (WCB) for each province/territory in which they have employees. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing. The information for completing these reports may be found in the WCB Assessable Earnings Summary within your year-end reports package.

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 earnings for 2020

Province	Maximum Assessable Earnings 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

Troubleshooting

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

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

A: Your tax forms are automatically produced with your final run of the year, unless you inform Ceridian that you are not ready to have them run. If your payroll requires further adjustments before tax forms are produced, contact your Service Delivery Team. **Please note:** the deadline for processing adjustments is February 12, 2021. After adjustments are processed you may call Ceridian's IVR system at 1-800-667-7867, between January 2 and February 19, 2021, to request your tax forms, see *Requesting tax forms in 2021 with IVR – interactive voice response*, page 35.

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

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

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

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

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

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

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

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

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

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

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

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

Q: What do I do if a tax form was produced for an employee with the wrong province code after tax forms have been filed?

A: The original tax form must be cancelled and a new tax form produced with the new province code. A late filing penalty may be applied by CRA.

Q: I didn't receive any employee tax forms. Why?

A: If you are set up as self print, they will be showing in Powerpay under Reports > Year-End Reports as Tax Forms – Employee Copy.

Q: Do your employees use ePost or Powerpay Self Service?

A: To validate if an employee's tax form went into the system, look at your Year End report. On the page named T4/T4A EMPLOYEE TOTALS, after the province it will indicate if the form was sent to Self Service or ePost.

S = Self Service
E = ePost

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APPENDIX A

Canada Post province and territory symbols

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

APPENDIX B

Province codes

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

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

APPENDIX C

Tax form sort options

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

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

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

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

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

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

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