



These instructions and codes are to assist you in recording year-to-date adjustments for the purpose of T4s/RL-1s. You need only to indicate adjustments for items which affect T4s/RL-1s. All amounts (other than the special **Z31-Z45** codes for the Other Information area) add to or subtract from the existing year-to-date amounts shown on your year-end reports. *Please indicate negative adjustments by recording an “X” above the last digit in the amount.*

1. Adjusting YTD Gross, statutory deductions and Quebec provincial deductions

Indicate the code to be adjusted as well as the amount; please total all columns at the bottom of the form.

Description	Standard Codes	+	If EU = P	or	If EU = 2
Gross	G		GP		G2
Income Tax	T		TP		T2
E.I.	U		UP		U2
Q.P.I.P.	K		KP		K2
Canada Pension	P		PP		P2
Quebec Pension	M				
Quebec Tax	L				

The codes in the columns **If EU = P** and **If EU = 2** only distribute the YTD values; they do not add to existing amounts. Examples of how to make YTD adjustments between 2 BNs can be found in your year-end customer guide.

TS	Amounts shown in the tax field of the T4A will subtract the amount from T4 tax. If the amount is not in the T4 tax, add a corresponding “T” amount.
RS	Amounts shown in the tax field of the RL-2 will subtract the amount from RL-1 tax. If the amount is not in the RL-1 tax, add a corresponding “L” amount.

2. Deductions and Benefits

Refer to your Deduction/Benefit Matrix which will identify the codes, their descriptions and the tax form box(es) to which the year-to-date amount will be routed. Through co-ordination with your Ceridian Canada office, codes not currently in use on your payroll can be used to record your taxable benefits, Pension Adjustment amounts and any new items required for T\$/RL-1 purposes.

<u>Code</u>	<u>Column</u>	<u>Employer Side</u>
A	Column A	N/A
B	Column B	N/A
CE - HE	Columns CE/CR to HE/HR	CR - HR
1E - 8E	Columns 1E/1R to 8E/8R	1R - 8R
103 - 89E	Columns 10E/10R to 89E/89R	10R - 89R
AZ - 1Z	Columns AF-1F	N/A

3. Earnings

The following codes distribute earnings only and do not affect gross pay totals. If gross pay is to be adjusted as well, code equal amounts as “G” (Gross). Refer to your Earnings Matrix, which shows the codes, descriptions and the tax form box(es) to which the year-to-date amount will be routed.

OE	Other Earnings	VE	Vacation Pay Paid
PE	Premium Earnings	WE	Stat Holiday Pay Paid
XE	Extra Earnings	O1 - O9	Additional other Earnings Codes (alpha O)
OT	Overtime Dollars	O10-O99	Addt. Expanded Earnings Codes (alpha O)
X1 - X5	Addt. Extra Earnings	DT	Double Time Earnings

Through co-ordination with your Ceridian Canada Ltd. office, codes not currently in place can be set up to route specific amounts to the appropriate boxes on the tax forms.

4. Reallocation of earnings and deductions between provinces

Only enter the province code if this employee has moved from one province to another during the calendar year, and the adjustment applies to the *previous* province. Any adjustments with a province code in Column 79 will affect the employee’s totals in their current province. These adjustments only distribute the YTD values – they do not add to the employee’s totals. An example of such an adjustment can be found in your year-end customer guide.

5. Special codes for Other Information area of the T4

In some cases, Revenue Canada requires more information to be reported in the Other Information area at the bottom of the employee’s T4. The following Ceridian Canada Ltd. system codes and respective amounts will allow for the correct reporting of these items in the area (**Note:** These codes *replace* any previous values that may have been entered.)

Z31 Special Work Site	Z40 Municipal Officer’s Expense Allowance
Z33 Medical Travel	Z41 Stock Option and Shares 110(1)(d.1)
Z34 Placement or Employment Agency	Z42 Section 122.3 Income – Employment Outside Canada
Z35 Taxi Driver or Other Passenger –carrying Vehicle	Z43 Number of Days Outside Canada
Z36 Barber or Hairdresser	Z44 Pre-1990 Past Service Contributions while a contributor
Z37 Home-Relocation Loan	Z45 Pre-1990 Past Service Contributions while not a contributor
Z39 Stock Options and Shares 110(1)(d)	