2011 Year-End Customer Guide

Print Payment Solution (PPS)

CERIDIAN

Print Payment Solution (PPS) Year-End Customer Guide

Welcome to the 2011 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 **September 1, 2011**. As new information becomes available, it is distributed via the following media:

- Banner pages included with your payroll
- Ceridian's web site, at www.ceridian.ca → **Resources & Tools**
- Ceridian's electronic newsletter, **Ceridian HR Specialist.** To receive the newsletter, submit your e-mail address at www.ceridian.ca.
- Please visit the online PHRIG (Payroll HR Information Guide) for up-to-date payroll and legislative information at http://www.ceridian.ca/guide/index.html

We urge you to make use of the Ceridian website.

The information provided 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.

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The Year-End Payroll Process at a Glance

The year-end process spans multiple months, and completing the tasks can become quite involved. The information contained on this page is a high level month-by-month overview of the year-end tasks you need to complete.

Month	Tasks
November	• Request from your in house system all of your preliminary year-end reports from your internal payroll platform • Verify employee information and update where necessary (e.g. Address, SIN) • Verify information on your Company (e.g. Business Numbers, Address, Pension Registration numbers)
December	• Reconcile government remittance amounts • Review December input dates to ensure sufficient lead time for EFT processing during the holiday season (refer to page?) • Process your final pay of the year • Request from your in house system your year-end balancing reports. Verify. • Complete and fax any year-end forms if changes are required (see appendix?)
January/ February	• Review your internal year-end reports for accuracy • Submit year-end test run to Ceridian and receive a Totals by Box report. • Request tax forms to be processed
February	• Distribute tax forms to employees • File applicable provincial and territorial WCB reports and remittances • If you do not submit files to Ceridian in time for the electronic filing (by February 17th 2012) send the T4, T4A Summaries and the government copies of forms to: Ottawa Technology Centre Canada Revenue Agency 875 Heron Road

Month	Tasks
	Ottawa ON K1A 1G9 Submit government copies of RL1s and RL2s to MRQ if you are a *NON tape filer* • Submit RL Summaries regardless of your *filing* status.
March	• Submit forms and remittances for provincial health care levies *(except Québec)* • File C.S.S.T. report *(if you have Québec employees)*

Important Information to Note for 2011

- **Tax Form Mail Out by Canada Post -** Tax forms can be mailed out by Ceridian via Canada Post anywhere in Canada. Cost is current postal rate in effect plus .10 cents per item for handling. Clients can elect to have forms either sent back to a specific location or mailed. You cannot have a mixture of options on a single payroll number.
- **Y/E Test Run –** All submission of test runs for balancing are subject to a fee of $150 per hour. Normally one hour of work is sufficient. If subsequent runs must be processed or custom work is required to review the files then additional charges will be applied.
- **EI Reduced Rate**- All clients will have the EI Reduced Rates factored to the new values for the 2012 tax year effective January 3, 2012 (if they have not processed a payroll with a pay date of 2012). After this date all payrolls are considered as 2012.
- **If you have a payroll for the 2012 tax year and it is submitted prior to Dec 30, 2011 please notify Ceridian immediately. EI rates revisions must be populated via data entry or the 2011 rate will be used**
- **Tax Forms on CD - Employer Copy Suppression** – By default, Ceridian will suppress the print of the Employer hard copy of the tax sealers for these forms; T4, T4A, Releve 1, and Releve 2. Please advise Ceridian if you choose to elect printing of the Employer Tax form copy in addition to the Tax Forms CD and we will make the necessary change. Remember, Employer copies are included on Tax Forms on CD.
- **Do you have a balance owing? -** If you have a balance owing, enclose a cheque or money order payable to the Receiver General. You may also be able to pay electronically through your financial institution's telephone and internet services. If you remit your payment late, any balance may be subject to penalties and interest at the prescribed rate. Ceridian Canada is not responsible for payments after our closing dates.

Checklist of 2011-2012 Year-End Activities

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

☑	Action	Deadline
☐	Review your form counts for all payrolls under the same business registration number and ensure your filing method is set appropriately for mandatory electronic filing. See, *Mandatory Electronic Filing and Multiple Payrolls*, page 25.	Prior to processing tax forms
☐	Request your internal payroll supplier reports Review Tax Form allocations and balance your payroll.	Ceridian recommends you request these reports on a quarterly basis and with your last pay of the year
☐	If Ceridian remits statutory deductions for your company, submit all statutory adjustments to Ceridian by the last Business Day of the year. Ceridian will not remit any statutory adjustments processed after the last Business Day of the year.	Dec 31, 2011
☐	Final adjustments from a Pension and/or Benefits Administrator (eg. P.A.s) impact the processing of Tax forms. Request these figures as soon as possible.	
☐	Complete the *Remittance Frequency / Rate Change Form* only if there are changes.	January 3, 2011
☐	Initiate your tax form production. In order for Ceridian to file electronically to CRA and/or MRQ on your behalf, you must have your tax forms processed by February 17th. Any tax forms processed after February 24th will need to be filed by the client.	February 17, 2012

☑	Action	Deadline
☐	Deadline for Filing and Distribution of Tax Forms to employees is February 29, 2012. Ensure that you complete a Releve 1/Releve 2 Summary if you have employees in the Province of Quebec.	February 29, 2012
☐	Employers are responsible for filing all Provincial returns (eg. EHT, WSIB, HSF, etc.).	Consult the individual Provincial agencies for due dates
☐	If Ceridian remits statutory deductions for your company, Ceridian must receive all statutory adjustments no later than 3 business days after the end of the final remitting period for December 31, 2011.	3 day grace period after Dec 31. excluding weekends and New Years Day

Ceridian Bulletin Board

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

Resources for Year-End Information

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

- For further details concerning payroll deductions, consult CRA's Employer's Guide - Payroll Deductions and Remittances (T4001), or go to CRA's web site: www.cra-arc.gc.ca. Sample tax forms are available at this site.
- For Revenu Quebec information, see their Guide for Employers (TP-1015.G-V) or go to www.revenu.gouv.qc.ca. Sample tax forms are available at this site.
- Access the above and other sites such as federal, provincial, and territorial governments, international payroll & HR related sites, and payroll and HR associations directly from Ceridian's website. From www.ceridian.ca, click **Resources & Tools → Top HR and Payroll Resource Websites**
- Ceridian's PHRIG – Payroll & Human Resource Guide – Ceridian will no longer distribute hard copies of the annual calendar. The PHRIG, is available only online via Ceridian's website. The online version is the source for the most accurate and up-to-date payroll and legislative information.

File Submission Options

Ceridian will no longer accept ascii, custom excel files or direct to green core layouts for Year End data.

Tax form information must be in the format of CRA/MRQ XML filing. For information regarding the acceptable file formats, please see *Year-end File Formats*, page 31.

Tax Forms on CD

Ceridian will automatically provide you with your employer copies of 2011 tax forms on CD-ROM in .PDF format, viewable with Adobe Acrobat Reader. This CD does not replace the legally required paper tax forms, but does provide an electronic backup. The fee for the CD is $250. Each additional CD is $100.Features of this Product include:

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

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

The deadline to request lost or damaged 2011 CDs is **Friday March 30, 2012**.

Note: All Tax forms are available on CD except the T4ANR.

Passwords for Prior Years

Ceridian, on request, can supply the passwords for previous years for your archived CDs; tax CD's from 2003 – 2010. Note that the 2011 password will only be distributed after you have received the CD in 2012.

Tax Form Production Schedule

Beginning January 9, 2012 **Tax Forms** are processed every business day (excluding holidays). Allow 7 business days for processing and delivery. Please keep in mind that if your account is set up for Indicia, forms are mailed directly to your employees via Canada Post.

Helpful Hints

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

Scheduling

Business Hours over The 2011 - 2012 Holiday Period

Ceridian offices will be closed on Monday December 26, 2011, Tuesday December 27, 2011 and Monday January 2, 2012.

Important Dates for Employers with Direct Deposits (EFTs)

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

EFT Payment Date	Input to Ceridian
December 28, 2011	December 21, 2011
December 29, 2011	December 22, 2011
December 30, 2011	December 23, 2011
January 3, 2012 (Except Quebec – banks in Quebec are closed)	December 28, 2011
January 4, 2012	December 29, 2011 (December 28, in Quebec)
January 5, 2012	December 30, 2011 (December 29, in Quebec)
January 6, 2012	January 3, 2012

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 Monday December 26 and Tuesday December 27, 2011, or Monday January 2, 2012 (and Tuesday January 3, 2012 in Quebec).

2012 Bank Holiday Schedule

The 2012 Banking Institution closures were not available at the time this document was revised. Therefore, Ceridian is not able to provide a 2012 bank holiday schedule.

Ceridian is able to convey that 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.

Ceridian Tax Filing

Your tape filing status determines whether or not Ceridian is providing your tax information directly to CRA and Revenu Quebec electronically on your behalf, or if you are provided with paper government copies, that you the employer must file with CRA and/or Revenu Quebec.

Ceridian will maintain your current tax filing status, unless you contact us and indicate otherwise.

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

Non Tax Filer Ceridian **does not submit** your employee tax information electronically. Ceridian provides you with three copies of the tax forms; employee, employer and government forms, which you, the employer, must file with CRA and Revenu Quebec.

If Ceridian is tax filing on your behalf:

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

Revenu Québec The Government-supplied RL Summary must be sent even if Ceridian has sent your RL-1 information electronically. Employers filing with the Government of Québec must submit the RL Summary to the address shown on the form.
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

For the purpose of completing the RL Summary, Ceridian's MRQ tax filing number is NP000013. Please note that this number is for Ceridian customers filing purposes only, and should NOT be used or distributed to anyone other than MRQ.

If you are a tape filer and you plan for Ceridian to submit your forms electronically, it is imperative that your tax forms are processed by Ceridian's **tape deadline of Friday February 24, 2012.** Failure to meet this deadline could result in you, the employer, being responsible for filing your company's tax information to CRA and/or Revenu Quebec electronically using an alternate method.

Important Dates and Deadlines

Activity	Deadline
Initial Test Files Testing Period	January 3, 2012 until January 31, 2012
Final Test Files Submitted	February 13, 2012
Tax form initiation (tape filer and non tape filer_	February 17, 2012

Missed Tax Form Processing Deadline

With the introduction of mandatory electronic filing, it is extremely important to note that if you miss Ceridian's tax form processing deadline of **Friday February 24, 2012**, Ceridian will have no other option than to process your tax forms as NON tape or you, the employer, will be responsible for filing your companies tax form information electronically.

- **NON Tape**: Ceridian **does not submit** your employee tax information electronically. Ceridian provides you with three copies of the tax forms; employee, employer and government forms, which you, the employer, must file with CRA and/or Revenu Quebec.

Either of the above scenarios; Ceridian filing your tax forms as NON tape or you, the employer filing your tax form information electronically; could result in you facing penalties issued by CRA for non-compliance mandatory electronic filing or for late filing.

In order to eliminate the risk of non-compliance mandatory electronic filing penalties from CRA, it is recommended that you process your tax forms prior to Ceridian's deadline of February 24, 2012 and resolve any issues with amended tax forms closely thereafter.

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

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

If you miss Ceridian's February 24th deadline you will be responsible for filing your tax forms via the Internet. If you have less than 70 slips to file, please review the following electronic filing options made available to you by CRA:

- 1 – 50 original or amended T4 slips – file by web
- 1 – 70 original or amended T4 slips – file by T4 desktop application
- 1 – 50 original or amended slips – file by electronic media (please visit CRA's website for a list of applicable forms at http://www.cra-arc.gc.ca/esrvc-srvce/rf/menu-eng.html)

For more information on filing electronically directly to CRA, please visit their site at http://www.cra-arc.gc.ca/esrvc-srvce/rf/menu-eng.html

For information on CRA's late filing penalties, please refer to question #9 of CRA's FAQ on filing information returns electronically at http://www.cra-arc.gc.ca/esrvc-srvce/rf/fq-eng.html

Reports and Reporting

Whenever a year-end run is processed you will receive back the Funds Summary Report which is based on your year-end submission file. It is a recap of all of the box totals for all of the federal Business Numbers. The report will also provide totals for all provincial Business Numbers. All tax forms; T4, T4A, Releve 1, and Releve2 are included. This report represents the totals that will be filed electronically with the government.

Tax Forms Totals Report

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

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** BN: 123456789RP0003

BOX	AMOUNT
14	**217,323.14**
16	**8,987.72**
18	**4,563.99**
20	**567.80**
22	**31,329.47**
24	**217,323.14**
52	**2,722.00**
TOTAL SLIPS	23

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** BN: 123456789RP0004

BOX	AMOUNT
14	**1,612,242.81**
16	**70,462.13**
18	**33,487.56**
20	**23,326.40**

22	**251,941.71**
24	**1,594,634.06**
40	**4,751.40**
52	**111,894.00**
TOTAL SLIPS	63

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** COMPANY

BOX	AMOUNT
14	**1,829,565.95**
16	**79,449.85**
18	**38,051.55**
20	**23,894.20**
22	**283,271.18**
24	**1,811,957.20**
40	**4,751.40**
52	**114,616.00**
TOTAL SLIPS	86

*** COMPANY 149999 T4 TOTAL

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** PROVINCE

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

NU

US

ZZ

??

*** COMPANY 149999 T4A TOTAL

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** BN: 123456789RP0004

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

*** COMPANY 149999 T4A TOTAL PA

Client Corporation Canada

585 Stonebridge Lane, Suite 51

Toronto

** TOTAL ** COMPANY

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

Ceridian provides back the Summary Totals report and can also, on request, provide a PDF report for the employer copy. The PDF report is only available with a test run. We recommend that test files should be submitted prior to February 1, 2012. The PDF report is provided as an option at a cost of $100.

Important Information and Dates Regarding Government Remittances at Year-end

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

Last day for submitting requests for Manual Adjustments, processing Reversal Runs (Negative Runs/E Runs), processing Backdated payrolls), or processing payroll Cancellations with December 2011 pay dates.

December 2011 pay dates:

Threshold 2 (Accelerated/Weekly/4x) Remitters	**No later than January 3, 2012**
Threshold 1 (Semi-Monthly)/2x Remitters	**No later than January 6, 2012**
Regular (Monthly/1x) Remitters	**No later than January 12, 2012**
Quarterly (3x) Remitters	**No later than January 12, 2012**

Manual Remittance Adjustment Procedures

If you need to submit an adjustment for taxes and are unable to submit the item with a normal pay run you have the option of sending in the Manual Adjustment form. It can be faxed to 905 947-7025. The form will be forwarded to Ceridian's Remittance department for processing.

The document is comprised of 5 sections. If you need to obtain blank forms please send an e-mail to CPS_Customercare@Ceridian.ca.

How Manual Remittance Adjustments Work

When you submit an adjustment with taxes to our Government Remittance Department please be aware that the adjustment will be reflected in a future invoice in the YTD Accumulator section of the invoice. The description "ADJ" will appear on the invoice. The adjustment, however, will not appear until remit date of that adjustment.

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

Please see the *Manual Adjustment to Government Remittances* form, page 48.

Missing Business Number Warning

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

Correct the missing number for the next pay submission.

PLEASE BE AWARE OF THIS MESSAGE ON YOUR INVOICES

```
*************************************************************
*****          EMPLOYER ACCOUNT NUMBER MISSING          *****
***** FEDERAL SOURCE DEDUCTIONS NOT DEBITTED/REMITTED    *****
*****        CONTACT PAYROLL OPERATIONS IMMEDIATELY      *****
*****                                                    *****
*****          NUMERO COMPTE EMPLOYEUR MANQUANT          *****
***** RETENUES A LA SOURCE FEDERALES NON DEBITEES/PAYEES *****
*****      COMTACTEZ VOTRE REPRESENTANT IMMEDIATEMENT    *****
*************************************************************
```

YTD Remit Reports from 2011

For any clients requiring an extra print of the 2011 **Summary of Government Remittances** report, advise Print Payment Solutions to request a copy from our Operations Support group.

Mandatory Electronic Filing

As previously announced by CRA, filers submitting more than **50** (per form type) information returns (tax forms) will be required to file electronically. More than **50** forms includes originals, additions and is reduced by cancellations but excludes amendments (additions meaning, original forms that were ***not*** part of your original tax form filing to CRA).

In order for Ceridian to file electronically on your behalf, your tax forms must process with a tape filer status by the due date of **Friday February 24, 2012**.

Please note that Ceridian will ***not*** automatically force employers to file electronically or modify your filing status to ensure you are a tape filer. It is your responsibility to ensure you process prior to Ceridian's filing deadline and as a tape filer.

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.

Note: Failure to file electronically where required by CRA and/or MRQ may result in penalties/fines being levied.

For more information on filing tax forms electronically, go to the CRA Web site at http://www.cra-arc.gc.ca/iref/

Mandatory Electronic Filing and Multiple Payrolls

It is important to note that to determine if an employer has more than **50** tax forms (per form type), CRA refers to each business registration number (BN) held by an employer.

More than **50** forms applies to the total form count of that business registration number and ***not*** to the individual payroll number form count. If you process multiple payrolls with the same business registration number, you will need to:

1. Add the number of forms (per form type) from each payroll and by business registration number to determine if the total forms is greater than 50.
2. Where the total of any one form count is greater than 50, ensure you are set up as a **tape filer** and you process your tax forms by the deadline of Friday February 24, 2012.

Please review the following for examples of where electronic filing is at the discretion of the employer and where it is mandatory.

Example 1 - Discretionary

The total T4A form count by business number is **less than 50 forms**, therefore electronic filing is discretionary:

Payroll Number	Business Registration Number (BN)	T4A Form Count
1000	111222333RP0001	10
1001	111222333RP0001	12
1002	111222333RP0001	6
Total Form Count 28		

Example 2 - Mandatory

The total T4 form count by business number is **more than 50 forms**, therefore mandatory electronic filing applies. Both payrolls must process as tape filers:

Payroll Number	Business Registration Number (BN)	T4 Form Count
2998	777888999RP0001	45
2999	777888999RP0001	40
Total Form Count 85		

Example 3 – Mandatory for one form type

The total T4 form count (by business number) is **more than 50 forms**. The T4A form count (by business number) is **less than 50 forms**. Although in this circumstance, CRA would permit you to manually file paper T4As (or any other form type with less than 50 forms), Ceridian cannot support different filing methods (non tape/tape) by form type and recommends tape filing for all 3 payrolls.

Payroll Number	Business Registration Number (BN)	T4 Form Count	T4A Form Count
6050	444555666RP0001	101	10
6051	444555666RP0001	56	12
6052	444555666RP0001	15	6
Total Form Count: 200		**T4 = 172**	**T4A = 28**

If you fall under example 2 or 3, it is your responsibility to verify that all payrolls are set up with a filing status of *tape filer* and your tax forms are processed prior to Ceridian's deadline in order to ensure you are compliant with CRA's mandatory electronic filing.

Mandatory Electronic Filing and Revenu Quebec

Revenu Quebec has announced that they have plans to introduce mandatory electronic filing similar to that of CRA. Details and next steps will be communicated as they become available.

Submission of Year-End Data Files

Sending/Receiving Year-End Files

Delivery of Files to Ceridian Canada

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

We would recommend three different methods of file delivery.

1. If using File Transfer - Winzip all Year-end files and send the zipped file using File Transfer. Advise by phone or email prior to the run. We will ask Operations to hold the files and release them to Print Payment Solution. We will test the files and release reports to you.
2. If using SFTP/FTP - send in the Year-end files. Advise by phone or email prior to the run. We will ask Operations to hold the files and release them to Print Payment Solution. We will test the files and release reports to you.

3. If using email (not recommended) - Winzip Year-end files and email encrypted file to mailto:CPS_Customercare@Ceridian.ca and advise by phone your chosen strong password.

Year-end File Formats

XML Inbound Files

Effective year-end 2011 Ceridian will only accept CRA/MRQ standard XML format imports for year-end form production and filing (as opposed to Ceridian specific ASCII file format). Impacted forms are: T4, T4A, RL-1, & RL-2.

The change in import format will allow you to begin your development and testing cycles as soon as the government agencies finalize their changes. You'll no longer have to wait for Ceridian specific layouts to be modified and documented.

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

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

The CRA Website is: http://www.cra-arc.gc.ca/esrvc-srvce/rf/mgmd/2011spcs-eng.htmlQuebec schemas cannot be accessed without a login. You have to apply to the Quebec government.

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

Sort Parameters

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

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

Ceridian Tax Forms Additional Fields (Not included in the XML schema) spreadsheet

Additional Information may be required by Ceridian to control the distribution print on the tax forms and proper completion of the combination T4/Releve 1. A standard Ceridian excel spreadsheet has been created in order for you to provide these additional fields in conjunction with the XML files.

There are three reasons to fill out this file. You only need to fill in Sheet1 if any of the scenarios below apply to your needs:

1. You have MRQ Releve1s with more than one CRA or MRQ number. It is mandatory in this situation that you fill out the CRA numbers and their corresponding MRQ numbers. The reason for this is that Ceridian creates a combined T4/Releve1 form and we need to able to link these forms up accurately.
2. You have messages that need to be printed on T4As, Releve1s or Releve2s. The XML files do not contain these fields as the XML is primarily for tape filing. For example, on the Releve1s, sometimes Box O and Box L require explanations on the printed form.
3. You need distribution information printed on the outside of your forms that will allow you to identify an employee's location. All sorts occur within the CRA/MRQ number. Ensure the spreadsheet is sorted in the desired record order.

Once the spreadsheet is complete, please use the 'Save As' feature to select the CSV (comma delimited) *.csv file format. Send the CSV file to CPS_Customercare@Ceridian.ca. Ceridian will supply you with an acceptable password with which to protect your data.

Do not include the CSV files with any SFTP, or File Transfer process. These items have to be handled separately by our programmer.

PeopleSoft Extract

For those using the Ceridian Peoplesoft Extract program, every year there is a legislative update to the Peoplesoft Extract program which includes installation and release notes, It will be delivered upon confirmation of changes to the Peoplesoft core program (usually early December).

Inbound Files

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

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

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

Annual Extract Versions

Please ensure that you are using the most current version of the extract program. If you have not received the yearly update by December 15th, please contact CPS_Customercare@Ceridian.ca

and we will make arrangements to supply you the version. The Ceridian Canada Year-end Extract programs are run after the PeopleSoft Canadian year-end slip records have been loaded and audited. Refer to the PeopleSoft Canadian year-end processing documentation for additional information on loading and auditing the Canadian year-end slip records.

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

BOX ’O’ Definitions for Releve 1 Print Copy

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

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

BOX ’O’ Releve 1 Tax Forms

The following table lists the government defined codes for Box O detail items.

CODES	DESCRIPTION
RA	PAYMENTS RECEIVED UNDER A SUPPLEMENTARY UNEMPLOYMENT BENEFIT PLAN
RB	SCHOLARSHIPS, BURSARIES, FELLOWSHIPS AND PRIZES, POST-DOCTORAL FELLOWSHIPS AWARDED TO A FOREIGN NATIONAL
RC	RESEARCH GRANTS
RD	FEES FOR SERVICES RENDERED
RG	BENEFITS PAID UNDER THE LABOUR ADJUSTMENTS BENEFITS ACT
RH	LABOUR ADJUSTMENT BENEFITS FOR OLDER WORKERS AND COMPENSATORY INCOME

CODES	DESCRIPTION
RI	PAYMENTS MADE UNDER THE PLANT WORKERS ADJUSTMENT PROGRAM AND THE NORTHERN COD COMPENSATION AND ADJUSTMENT PROGRAM
RJ	RETIRING ALLOWANCE
RK	DEATH BENEFIT
RL	PATRONAGE DIVIDENDS
RM	COMMISSIONS PAID TO A SELF-EMPLOYED WORKER
RN	BENEFITS PAID UNDER A WAGE LOSS REPLACEMENT PLAN
RO	BENEFITS RECEIVED BY A SHAREHOLDER
RP	BENEFITS RECEIVED BY A PARTNER
RQ	AMOUNTS ALLOCATED UNDER A RETIREMENT COMPENSATION ARRANGEMENT
RR	PAYMENTS FOR SERVICES RENDERED IN QUEBEC BY A PERSON NOT RESIDENT IN CANADA
RS	FINANCIAL ASSISTANCE
RT	OTHER INDEMNITIES PAID BY THE EMPLOYER FURTHER TO AN INDUSTRIAL ACCIDENT
RU	AMOUNTS PAID TO A BENEFICIARY UNDER A REGISTERED EDUCATION SAVINGS PLAN
RV	AMOUNTS PAID TO A SUBSCRIBER UNDER A REGISTERED EDUCATION SAVINGS PLAN
RX	APPRENTICESHIP INCENTIVE GRANT
RZ	AMOUNT DERIVED FROM MORE THAN ONE SOURCE

How to Initiate the Production of Your Tax Forms

Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end totals reports, you are ready to initiate the production of your tax forms. (. Please forward an email to CPS_Customercare@Ceridian.ca providing confirmation of a live production run.

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 2011

The government CRA deadline for filing returns and distributing forms is **Wednesday February 29, 2012**.

Note: All employee forms must be distributed by February 29, 2012 regardless of your filing method.

Making Amendments after T4s and RL-1s Have Been Processed

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

Tax Form Cancellations

NEW!

On occasion individual tax forms are produced in error. Often when this occurs tax forms are re-run. Occasionally this can occur for just a handful of forms that are simply discarded, but it is important to advise you that if these forms have been filed with CRA or MRQ, and you will NOT be refiling these forms, it is your responsibility to initiate a cancellation request.

As an example, 2011 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/MRQ, 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/MRQ contacting you for clarification.

Issuing an Amended T4/T4A

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

Issuing an Amended RL-1/RL-2

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

- Send the new RL Summary along with a letter explaining the reason for the amendments to the Ministère du Revenu du Québec. Include your MRQ Business Number in this letter and indicate how your original form(s) were filed (electronic or paper). The address is shown on the RL Summary form.

CRA Summaries

If you require CRA summaries, fillable summaries can be completed at www.cra.gc.ca/fillable or paper forms can be requested at http://www.cra-arc.gc.ca/formspubs/rqst-eng.html or by calling 1-800-959-2221.

CRA provides employers with active Payroll Account Numbers (PAC) with a Web Access Code (WAC) inviting them to file electronically.

If you require a Web Access Code (WAC), but have not received one, please contact E-Services at 1-877-322-7849 (English/French) or visit the website at http://www.cra-arc.gc.ca/esrvc-srvce/rf/cd-eng.html.

Note: If you are a tape filer (Ceridian is filing electronically on your behalf) you do not require a Web Access Code and no action is required on your part. If you are a NON tape filer, you are responsible for completing and submitting the T4 Summary with your tax forms.

Provincial Health Care Levies

Ontario Employer Health Tax (EHT)

Each Ontario employer must file an annual return for each calendar year. The annual return for 2011 is due on March 15, 2012. The purpose of the annual return is to reconcile the annual tax due with the instalments paid. For monthly remitters the instalments paid are calculated on the *previous month's* payroll and are attributed to the month in which the instalment is paid. An employer is required to pay monthly instalments if their annual “Total Ontario Gross Remuneration” exceeds $600,000.

An Annual EHT return must be filed by:

- All employers who received their EHT Annual Return
- Eligible employers whose “Total Ontario Gross Remuneration” is greater than their available exemption for 2011
- 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, 2011; or
    - made EHT instalment payments in 2011
- New eligible employers whose annual “Total Ontario Gross Remuneration” is greater than their allowable prorated exemption amount.

Annual Exemption

The annual exemption amount is $400,000. The exemption should be applied from the first pay date of January 2012.

Associated employers in Ontario are entitled to only <u>one</u> $400,000.00 exemption. If you have multiple payrolls then consider these options:

1. Apply the entire $400,000 to a single company number.
2. Divide the $400,000 exemption between these Company Numbers*
3. Do not apply the exemption to your payrolls. Leave as zero dollars. Company will apply the exemption when you file your provincial return

Please ensure that Ceridian is aware of how you want to apply the $400,000 EHT exemption and the applicable rate.

Ontario EHT Reminder: All **monthly** remitters should be coded for a tax rate of **1.95%** (unless your total Ontario remuneration is less than $400,000 and you have an allocation of the exemption).

*Total cannot exceed $400,000. Also consider associated payrolls not handled by Ceridian Canada.

Note: If your exemption amount has changed from 2011, update your BIL file with the new exemption amount prior to processing your first payroll in January. If you are splitting your annual exemption amongst multiple payrolls, then revise the exemption value for each payroll impacted.

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.

Debit or Credit Balance

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

If your completed EHT return reflects a credit balance, and Ceridian is currently remitting on your behalf, you may now 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 Revenue (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 Revenue to transfer the credit to the current tax year.
- Please note that the Ministry of Revenue 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.

Change to Ontario EHT Numbers

The Ontario Ministry of Finance has converted the 9 digit EHT account numbers to mirror the 15-digit federal Business Number (BN). The new account numbers have a “TE” extension rather than the “RP” extension used by the Canada Revenue Agency (CRA).

The new account numbers are issued to Employer Health Tax clients by the Ministry. Once the Ministry has converted your account to the new 15-digit federal Business Number, please notify your Service Delivery Team

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 for March 15, 2012 (deadline).**

Balancing EHT Payments - An Example

Month Gross Paid	Actual Monthly Gross for Calendar Year	Gross Pay Used to Determine Monthly Remittance	Accumulative Gross Pay	EHT Remitted in 2011 @1.95%	Date EHT Remittance Made
January 2011	$76,000	$76,000	$76,000		
February 2011	$58,000	$58,000	$134,000		
March 2011	$52,000	$52,000	$186,000		
April 2011	$60,000	$60,000	$246,000		
May 2011	$55,000	$55,000	$301,000		
June 2011	$54,000	$54,000	$355,000		
July 2011	$52,000	$52,000	$407,000	$136.50	Aug. 15/11
August 2011	$50,000	$50,000	$457,000	$975.00	Sept. 15/11
September 2011	$56,000	$56,000	$513,000	$1092.00	Oct. 15/11
October 2011	$60,000	$60,000	$573,000	$1170.00	Nov. 15/11
November 2011	$52,000	$52,000	$625,000	$1014.00	Dec. 15/11
December 2011	$80,000	$80,000	$705,000	$1560.00	Jan.15/12
Totals	$705,000	$705,000	$705,000	$5947.50	

* Annual exemption of $400,000 exceeded in July - EHT remittances begin August 15/11

Gross pay Jan. 1 - Dec. 31, 2011	$705,000	
Less EHT exemption	400,000	
Amount owing	305,000 x 1.95% =	$5947.50
Amount paid Jan. - Dec. 2011		$5947.50
Balance due		$0.00

All enquiries regarding EHT changes should be directed to:

Ministry of Revenue
Tax Advisory Services Branch
Income Tax Related Programs Section

Employer Health Tax
Ministry of Revenue
33 King Street West
Oshawa, Ontario
L1H 8H5

Phone: 866-668-8297

Fax: 866-888-3850

Hours of Service: 8:15 am to 5:00 pm (EST) Monday to Friday. Closed Statutory Holidays

Web: http://www.rev.gov.on.ca/en/guides/eht/

Quebec Health Services Fund (HSF)

The following rates apply to the Quebec Health Services Fund for 2012:

- If your total worldwide payroll for 2011 is equal to or less than $1 million, your rate is 2.70%
- If your total worldwide payroll for 2011 is greater than $1 million but less than $5 million, your rate is based on the following formula:

  W (%) = 2.31% + (0.39% x **S**), where

  W represents the rate and **S** the quotient obtained by dividing your total payroll for 2011 by 1,000,000.

  The rate calculation must be rounded to the second decimal. If the third decimal is equal to or greater than 5, the second decimal must be rounded to the nearest second decimal. For example, if your total worldwide payroll is $1,500,000, **S** = 1.5. As a result, your rate would be 2.895%, which is rounded to 2.90%.

- If your total worldwide payroll for 2011 is over $5 million, your rate is 4.26%.

  For example, the following rates would apply to the following payroll amounts:

$1,000,000	2.70%
$2,000,000	3.09%
$3,000,000	3.48%
$4,000,000	3.87%
Over $5,000,000	4.26%

The system default rate is 4.26% unless overwritten by the BIL file entry.

Note: Your actual contribution rate is determined by using your TOTAL worldwide payroll amount for 2011. The Health Services Fund contributions reconciliation at year-end may indicate that remuneration, subject to HSF, is more than was originally estimated for the purpose of establishing the correct contribution rate. Employers are then expected to modify their HSF rate, and make any required adjustments, before the last remittance of the year. Employers should not wait until they file the Summary of Source Deductions and Employer Contributions –RLZ-1.S-V or interest will be added to the amount payable and a penalty may be imposed. For further details, see the back of the RL-1 Summary. If your contribution rate has changed from 2011, update your BIL file with the new applicable rate prior to processing your first payroll in January.

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

In 2010 Revenu Québec announced that employers paying employees in the province of Quebec will be required to pay their CSST insurance premiums to Revenu Québec instead of to the CSST. These payments are based on **actual wages** paid to employees.

The CSST reconciles the total premiums paid during the year to the premium amount due, based on actual wages reported. If there is a balance owing, the Workers' Compensation Board invoices the employer directly and will issue an assessment notice. Employers will also receive an assessment notice for the payment of the annual Administration fee.

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 along with 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.

The 2011 Newfoundland and Labrador Budget of April 19, 2011, announced that retroactive to January 1, 2011, the payroll tax exemption threshold has been increased by $200,000, rising from $1 million to $1.2 million.

The Department of Finance has advised that employers whose cumulative payroll for 2011 that will not exceed $1.2 million are not be required to pay payroll tax.

For those employers whose reported cumulative payroll for 2011 has already exceeded the old threshold, an adjustment to reflect the new threshold will be required. The Department is currently reviewing those accounts and making the required adjustments. If you have a credit balance as a result of these adjustments and Ceridian is currently remitting on your behalf, you may now request Ceridian to reduce your next remittance by the credit amount. Please contact your Service Delivery Team for details.

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. For these employers, the department will allocate the revised exemption threshold based on the most recently filed allocation agreement. If employers would like to change those thresholds a new allocation form will have to be submitted.

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

*2011 gross earnings >$1,200,000

Note: If your exemption amount has changed from 2011, update your BIL file with the new exemption amount prior to processing your first payroll in January.

Manitoba Health and Post-Secondary Education Tax

Subsection 5(3) of the Manitoba Health and Post-Secondary Education Tax Levy Act authorizes the Minister to require that:

> Employers file a copy of the employer's T4-T4A Summary for remuneration paid in the preceding year, before April 1 of each year.

In accordance with the above, if you have employees in Manitoba and you pay Manitoba Health and Education Tax, you are required to report your year-to-date Manitoba gross earnings on your 2011 T4-T4A Summary(s) and submit this form by March 31, 2012 to:

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

Note: Complete the fillable T4/T4A Summary found at www.cra.gc/fillable or request paper forms from CRA at http://www.cra-arc.gc.ca/formspubs/rqst-eng.html or by calling 1-800-959-2221. CRA no longer sends paper summaries to employers via the mail.

The rates are:

Total Yearly Payroll	Tax Rate
Less than $1,250,000	exempt
$1,250,000 - 2,500,000	4.3% on the amount in excess of $1,250,000
Over $2,500,000	2.15% of the total payroll

ACTION REQUIRED: If your payroll includes employees in the province of Manitoba*, **SUBMIT your T4 Summary (for Health & Education Tax) for March 31, 2012 (deadline).**

* 2011 gross earnings > $1,250,000

For Manitoba changes please complete and submit the *PPS Year-End Remittance Frequency* form, see page 52.

Forms

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

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

Email to CPS_Customercare@Ceridian.ca

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

CERIDIAN

MANUAL ADJUSTMENT TO GOVERNMENT REMITTANCES

FOR PAY CHEQUE DATE ______________________, _______________

(A)

BRANCH:__________ SERIES:________ ER#:_________ DEPT # (If Applicable)_____________

ER NAME ____ EI PREF CODE: _________

CRA BUSINESS NO. ____________________________ RP _______ REMIT FRQ* _________

QUEBEC IDENTIFICATION NO. ____________________________ RS _______ REMIT FRQ* _________

N. S. WCB TAX NO. ____________________________ NW _________ REMIT FRQ* _________

ONTARIO EMP. HEALTH TAX NO. ____________________________ TE _________ REMIT FRQ* _________

OTHER PROVINCIAL TAX NO. ____________________________________ PROV. CODE _________**

(B)

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

FEDERAL SUBTOTAL $ _______________

(C)

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

*** Gross/Assessable wages for QMED / CSST QUEBEC SUBTOTAL $ _________________

(D)

PROV **	+/-	***GROSS***		+/-	***TAX***		+/-	***TOTAL***

GRAND TOTAL $ ___________________

* 4X-WEEKLY 2X-SEMI-MONTHLY

1X-MONTHLY Q-QUARTERLY
A- ANNUALLY

** MAN – MANITOBA NFLD- NEWFOUNDLAND

NWT-NORTH WEST NN-NUNAVUT
N.S. WCB – NOVA SCOTIA WORKERS COMP.
ONT – ONTARIO EHT

(E)

☐ ISSUE DEBIT TO BRANCH REC

☐ ISSUE CREDIT TO BRANCH REC

REASON FOR ADJUSTMENT

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

REQUESTED BY: ____________________________________ PHONE: ______________ DATE:_________________

How to Complete the 'Manual Adjustment to Government Remittances Form:

Section A – Business Numbers

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

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

PAY CHEQUE DATE : = ______________________, ___________

BRANCH: = CPS

SERIES: = u

ER#: = Employer Number on the Ceridian system.

DEPT: = Not applicable

ER NAME: = Your client name

CRA BUSINESS NO.: = _ _ _ _ _ _ _ _ _ _ RP _ _ _ _

REMIT FRQ.:= Weekly/Monthly/etc

QUEBEC IDENTIFICATION NO.: = _ _ _ _ _ _ _ _ _ _ RS _ _ _ _

REMIT FRQ.:= Weekly/Monthly/etc

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

REMIT FRQ.:= Weekly/Monthly

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

REMIT FRQ.:= Monthly/Annually

OTHER PROVINCIAL TAX NO.: = _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _ _

PROV. CODE : = ___________

Section B – Federal Grid

Enter amounts with a +/- as required.

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

CPP - EMPLOYEE – EMPLOYER – TOTAL

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

FEDERAL SUBTOTAL $

Section C – Quebec Grid

Enter amounts with a +/- as required.

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

QPP - EMPLOYEE – EMPLOYER – TOTAL

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

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

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

QUEBEC SUBTOTAL $ (Tax amount - not including Gross Wages)

Section D – Provincial Grid

Enter amounts with a +/- as required.

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

GRAND TOTAL = Section A+B+C+D

Section E – Reason and Action

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

PPS YEAR-END
REMITTANCE FREQUENCY / RATE CHANGE

This information MUST be received by Ceridian 7 business days prior to your first transmission of 2011

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

Email to CPS_Customercare@Ceridian.ca

CRA

Frequency Change: Business #____________________RP_________

Regular ❒ Threshold 1 ❒ Threshold 2 ❒

REVENU QUEBEC

Frequency Change: Business #____________________RS_________

Monthly ❒ Twice Monthly ❒ Weekly ❒

ONTARIO EMPLOYER HEALTH TAX (EHT)

Frequency Change: **EHT #:** ____________________ **Rate**__________

Monthly ❒ Quarterly ❒ Annually ❒

MANITOBA HEALTH & POST-SECONDARY EDUCATION TAX LEVY

Frequency Change: Business #____________________RP_________

Notch Provision ❒ Regular ❒

Est. MHE Gross For Current year ______________

NEWFOUNDLAND HEALTH & POST SECONDARY EDUCATION TAX

Newfoundland Health Tax #__________________________**Rate**__________ **Oracle #**__________

Signature:___________________________Date:_______________Telephone
____

Company #_______________Company Name:____

PPS YEAR-END
EMPLOYER EI RATE CHANGE

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

Situation1

If you submit a payroll up to and including Dec. 31, 2011 with a pay date falling in the new 2012 tax year the system will still use the old EI rate. You must inform Ceridian of this situation prior to the run and we will update the required new rate.

Situation 2

If you submit a payroll with a pay date falling after and including January 3, 2012, the system will automatically revise any Reduced EI Rates for Category 1, 2, 3 and 4 to the 2012 value.

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

Company EI Reduced Rate Change:

Company Number ____________ Business #___________________RP_________

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

Payroll Submission Date of ____________________________

Company Number ___________ Business #___________________RP_________

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

Payroll Submission Date of ____________________________

Company Number ___________ Business #___________________RP_________

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

Payroll Submission Date of ____________________________

Glossary

Mandatory Electronic Filing

Filers submitting more than **50** (per form type) information returns (tax forms) are required to file electronically. Ceridian has been electronically filing using CRA's PKI secure file transfer protocol since year end 2008.

Non Tape Filer

Ceridian **does not submit** your employee tax information electronically. Ceridian provides you with three copies of the tax forms; employee, employer and government forms, which you, the employer, must file with CRA and Revenu Quebec.

Tape Filer

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

Tax Forms

Government Issued T4, T4A, RL-1 and RL-2

Y/E Maintenance Run

Maintenance runs are used to process year-end adjustments (to employee year-to-date totals) and to make year-end modifications to name, address and S.I.N. numbers, after the last pay of the year has been processed and before the first payroll of the new year.

T4s/RL-1s are not produced when a Maintenance run is processed.