2011 Year-End Customer Guide

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CERIDIAN

2011 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 @ 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

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

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	• Receive preliminary year-end reports package • Verify employee information and update where necessary • Verify Earnings /Deduction /Benefit Reference Table information for pay code tax form reporting and update where necessary
December	• Reconcile government remittance amounts • Review December input dates to ensure sufficient lead time for EFT processing during the holiday season • Process your final pay of the year
January/ February	• Review Ceridian's important dates and deadlines detailing when adjustments and year-end runs must be received and processed, and when tax form initiation must occur. • Review year-end reports for accuracy • Submit year-end run for adjustments, if necessary • Verify year-end run output reports for accuracy • Initiate the processing of your tax forms if year-end run output is accurate • Receive tax forms
February	• Distribute tax forms to employees • Submit T4, T4A, Summaries and government copies to CRA if you are a *NON-tape filer* • Submit Government Copies of RL1's and RL2's to MRQ if you are a *NON-tape filer* • Submit RL Summaries to MRQ regardless of your *filing* status • File applicable provincial and territorial WCB reports and remittances

Month	Tasks
	• Submit any remittance amounts to the appropriate government agency as a result of adjustments made after the final pay of December. Ceridian is not responsible for these remittances.
March	• Submit forms and remittances for provincial health care levies *(except Quebec)* • File CSST report *(if you have Quebec employees)*

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.

Important Topics to Review

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

- *Mandatory Electronic Filing*, page 39
- *Validating Your Filing Status*, page 26
- *Important Dates and Deadlines*, page 45

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 Employer's Guide - Payroll Deductions and Remittances (T4001), For Revenu Quebec information, see their Guide for Employers http://www.revenu.gouv.qc.ca/en/sepf/formulaires/tp/tp-1015_g.aspx
- 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.**

Self Serve Tax Form Initiation

Ceridian would like to remind you that after the Mass run processing takes place (January 5, 2012), **all** remaining initial tax form requests must be made by you, via Ceridian's self serve IVR (Interactive Voice Response) Service.

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

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

For more information on how to use IVR and when it is available, see *Tax Form Initiation Using IVR*, page 47.

Online Tax Forms powered by epost™

Ceridian's online pay 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 free of charge, 24 hours a day, 7 days a week, in English and French.

Features of this service include:

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

Note: Online tax forms via epost™, are available from **December 1, 2011 – March 30, 2012**. Tax forms processed outside of this time frame will produce paper forms.

Subscription (2011 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.

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 7 calendar days before being released to epost™ for delivery (pay statements are available on cheque date). The purpose of the 7 day holding period is:

1. To allow for delivery of employer forms, 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 7 day holding period, the original tax forms will be **overwritten** with the new tax forms
- If the 7 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 7 day waiting period, releasing tax forms to epost™ for delivery, or
- Defer the release to epost™ beyond the default 7 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 CRA's and MRQ's deadline of **Wednesday February 29, 2012**, all pending employee tax forms will be released to epost™ for delivery on **Monday February 27, 2012**.

Registered Employees

The E2E2 – epost™ Subscription Report, can be requested by contacting your Service Delivery Team. The report details which employees have subscribed to epost™ pay statements, tax forms, neither and both.

Tax Forms on CD

Ceridian can provide you with a copy of your 2011 tax forms on CD-ROM in .pdf format, viewable with Adobe Acrobat Reader.

Features of this Product include:

- Tax forms are the same in appearance as actual paper forms
- Password protection. In order to ensure the security and confidentiality of data, each CD is password protected. Contact your Service Delivery Team in order to receive your password.
- Replace lost or damaged employee forms. Please be sure to blank out your Business Number, clearly mark the form as 'Duplicate Copy' and sign and date the form.
- Search Engine. Each CD is indexed by Employer Number, Last Name, First Name, Full Name, SIN#, and Form Type, and provides you with the ability to search your tax forms using the built-in search functionality available with Adobe Reader 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 provides, both, paper copies of tax forms and a CD. Ceridian has made a step towards being green and can now suppress the print of the employer forms.

The deadline to request a 2011 CD is **Friday March 30, 2012**.

Please contact your Account Executive or Service Delivery Team for details.

Statement Message

Ceridian can print a message on your employee statement of earnings *without charge*. Many companies use this option to ask employees to verify that their correct address is on file for tax form processing; alternatively, you can use it to print a seasonal greeting.

Note: Do not start the message with an *, unless you want the message to appear permanently on file.

ACTION REQUIRED:
Insync and Prism customers; please enter your statement message on the New Pay Screen.
Payroll Manager customers; please enter your statement message via Payroll Data Management >Control Info > #7 Statement Message.
Paper Input customers only; complete *Attachment 2 – Paper Input Statement Message Request*, page 74 and submit with the appropriate payroll input. Photocopy the form if multiple copies are required (paper input customers only).

Checklist of 2011-2012 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 2011

☑	Action	Deadline
☐	If you plan to attend Ceridian's Year-end Seminar, ensure you have registered. Visit www.ceridian.ca, **Solutions → Developing Talent →Training and Employee Development** for details.	
☐	Check your payroll schedule for the remainder of 2011 for any conflicts with statutory holidays.	
☐	If you are a weekly or bi-weekly customer, check your 2012 payroll schedule against the 2012 Statutory Holiday Schedule for any conflicts with payment dates. **Note:** Make amendments to your schedule and fax it to Ceridian **ONLY** if you are receiving SAS reports.	
☐	To prepare for Tax Form Initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. Please see, *Tax Form Initiation Using IVR*, page 47 for details.	
☐	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. For each of the following items, verify that they are correct by checking the relevant reports. Make any corrections necessary and return to your Ceridian branch.	

☑	Action	Deadline
	☐ For each employee, verify the correct name, address and SIN number. Ensure that CPP/QPP, EI and QPIP deficiencies are reviewed. Update employee payroll records, if necessary.	
	☐ Verify Business Number(s) and/or Quebec Remittance Account Number(s)	
	☐ Verify EI and QPIP reduced rates, with associated BNs, for 2011 and 2012.	
	☐ If your payroll includes employees in any of the following provinces, verify: • Manitoba Health and 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 • CSST employer number and rate, Revenu Quebec Identification No.	
	☐ If applicable, verify UPEs are assigned to: • Deferred Profit Sharing Plan Number(s) • Registered Pension Plan Number(s)	
	☐ Verify that all information in your Tax Form Summary report(s) is correct, and that the UPEs apply to the correct tax form boxes.	
☐	**If your payroll has employees in any of the provinces that have provincial or territorial medical/payroll tax plans (NL, QC, ON, MB, NT, NU)** and the projected earnings for these jurisdictions for the new year may result in a change in the way that Ceridian is calculating your health tax levy, fax the changes to your Ceridian branch.	
☐	**If you have employees in Ontario,** forward your annual EHT Exemption amount for 2012 to your Ceridian branch. For further information, see *Ontario Employer Health Tax (EHT)*, page 57.	10 days prior to your first 2012 payroll

December 2011

☑	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 39 and *Validating Your Filing Status*, page 26.	Prior to processing tax forms
☐	Verify the remittance amounts made by Ceridian on your behalf during the year by comparing the statements from the appropriate government agency with the Statement of Statutory Remittances from Ceridian.	
☐	Notify Ceridian, in writing, of any changes to your company's EI rates, QPIP rates, Receiver General remittance frequency and/or WCB assessment rates for 2012.	10 days prior to your first 2012 payroll
☐	**If pension adjustments (PAs) are being calculated by an actuary**, ensure that they are available prior to processing your tax forms. For further information see *Calculating Pension Adjustments (PA)*, page 24.	
☐	Notify employees that have a reduction in taxable remuneration that on Pay Period 01 of 2012 it will be removed. If they need it again for 2012 they must contact the Government.	
☐	Ensure that amounts for commissioned employees are re-entered on the first pay of the new year if these employees have completed a new TD1X form.	
☐	**If you have employees in Quebec,** inform your Ceridian office of your total payroll amount for 2011 by completing and faxing the form in *Attachment 7 – Quebec Health Services Fund Information Form*, page 85 to your Ceridian office.	10 days prior to processing your first pay of 2012
☐	**If you have employees in Nova Scotia,** forward your 2012 WCB rates to your Ceridian office.	10 days prior to your first payroll of 2012.
☐	Advise Ceridian of any changes to your CSST assessment rate effective for 2012 if applicable (Quebec employers only)	

☑	Action	Deadline
☐	**If you have UPEs set up on your payroll to calculate WSIB,** fax in a request to have the maximum assessable amount changed for 2012.	

January – February 2012

☑	Action	Deadline
☐	Review Ceridian's important dates and deadlines detailing when adjustments and year-end runs must be received and processed, and when Tax Form initiation must occur. See *Important Dates and Deadlines*, page 45.	
☐	**If your payroll(s) will NOT be ready** for the Mass Run on January 12, 2012 place your tax forms (T4s, T4A, RL-1s and RL-2s) on HOLD using Ceridian's IVR service. Refer to *Tax Form Initiation Using IVR*, page 47 for instructions.	January 11, 2012
☐	Along with your T4s/RL-1s, you receive a new set of year-end balancing reports.	
	☐ Ensure that you have received the correct number of tax forms.	
	☐ Verify that the information reported in your tax forms is correct. Contact your Service Delivery Team to report any discrepancies.	
☐	**If you have employees in British Columbia,** you are responsible for filing your B.C. WCB reports and remittances (if applicable) for 2011. Your provincial WCB should have communicated to you the rates at which to calculate your premiums owing.	February 29 for quarterly remitters (validate annual remitter due dates on return)
☐	After verifying that the T4s/RL-1s are correct, distribute them to your employees. **Note:** Failure to distribute tax forms to employees before this deadline, can result in penalties (fines) being levied by CRA/Revenu Quebec.	February 29

☑	Action	Deadline
☐	**If you have employees in Newfoundland and Labrador** and the Newfoundland and Labrador gross earnings for 2011 are $1,200,000 or greater, it is recommended that you file an Annual Declaration Return form along with your T4 and/or T4A Summaries for the year to the Department of Finance. For further information, see *Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET)*, page 56.	
☐	**If you have employees in Quebec**, you are responsible for submitting the CNT levy to Revenu Quebec.	February 29
☐	**If you have employees in provinces OTHER than Quebec and Ontario,** you are responsible for filing your provincial WCB reports and remittances (if applicable) for 2011. Your provincial WCB should communicate to you the rates to calculate your premiums owing.	Please check with your WCB board for due dates
☐	**If you submitted adjustments to be processed for your year-end forms** (T4s/RL-1s) after your last pay of 2011, you are responsible for remitting to the appropriate agencies any remittance values that may have been created as a result.	

March 2012

☑	Action	Deadline
☐	**If you have employees in Ontario,** you are responsible for completing and returning an annual Ontario EHT form, to reconcile the annual tax due against the instalments made. This is the employer's responsibility, even if Ceridian remits your EHT premiums on your behalf. For further information see *Ontario Employer Health Tax (EHT)*, page 57.	March 15
☐	**If you have employees in Quebec,** you are responsible for completing and filing your annual Quebec CSST report to reconcile the annual premiums due against the instalments made in 2011. The CSST should communicate to you the rates to calculate the premiums owing.	March 15
☐	**If you have employees in Ontario,** you are responsible for filing your Ontario WCB reports and remittances (if applicable) for 2011. The WSIB should communicate to you the rates to calculate your premiums owing.	March 31

☑	Action	Deadline
☐	**If you have employees in Manitoba,** and the Manitoba gross earnings for 2011 are $1,250,000 or greater, you are required to report your 2011 gross earnings amount on a T4 Summary and forward it to the Manitoba Minister of Finance. For further information, see *Manitoba Health and Post-Secondary Education Tax*, page 60.	March 31

Scheduling

Year-end is a process that requires much consideration to important dates and deadlines, especially around the holiday season, near the end of December and the beginning of January. This section lists all of the important holiday dates, bank dates and direct deposit dates that you should consider over the year-end period.

Processing of Bonus Runs, Vacation Pay Runs and First Pay of the New Year

Ensure that when sending a bonus run or vacation run, you send it to Ceridian after you are sure your normal run has completed processing.

Payroll Schedule Changes for 2011

Correct scheduling is essential. Review your processing schedule for the remainder of 2011 to be sure it meets your requirements.

Note: Bank holidays are Friday November 11, 2011, Monday December 26, 2011, Tuesday December 27, 2011, and Monday January 2, 2012. Make sure your schedule has taken these dates into account.

ACTION REQUIRED: Weekly and bi-weekly customers who have SAS reports only, review your 2011 schedule and advise Ceridian of any changes as soon as possible.

Dating of Payrolls

Legislation requires that earnings belong to the year in which they were paid. This is determined by cheque date. For example, if pay period ending December 30, 2011 is paid on January 3, 2012, this is considered earnings for 2012, and therefore included in the 2012 tax form.

What Happens on Pay Period 01

When Pay Period 01 (must have a 2012 cheque date) is processed, all employee information on file is copied to the year-end file, including 2011 year-to-date figures. After processing Pay Period 01 for 2012, any adjustments to the 2011 file must be made by processing a *Year-End Run* before processing tax forms.

On Pay Period 01, the current year file is purged of terminated employees (status 4) and all year-to-date figures are reset to zero, with a few exceptions unique to your payroll (e.g., vacation accrual, Canada Savings Bonds, loan payments, etc.). CRA's 2012 statutory calculations are activated.

If you plan to process Pay Period 01 of 2012, prior to December 15, 2011 *confirm* with your Service Delivery Team that the 2012 programs are available.

Terminated Employees

Employees terminated during the year and who have a status of **4** are dropped from the masterfile on Pay Period 01. To have these employees remain in the masterfile, change the employee status to **5** (Dormant) on or before the last normal pay of 2011. Theses changes must be processed by Ceridian in order for the masterfile to be updated.

Important Dates for Employers with Direct Deposits (EFTs)

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

EFT Payment Date	Input to Ceridian
December 28, 2011	December 21, 2011
December 29, 2011	December 22, 2011
December 30, 2011	December 23, 2011
January 3, 2012 (Except in 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 Processing Schedule

Note: You must process PAY PERIOD 01 to start your 2012 payroll file.

ACTION REQUIRED (weekly and bi-weekly): If you receive SAS reports, check pay periods and dates carefully. If corrections are required, amend the printout and return to Ceridian as soon as possible.

Monthly and semi-monthly customers are no longer required to complete a Processing Schedule, but if you wish to obtain a blank 2012 schedule, visit www.ceridian.ca ➔ Resources & Tools ➔ Year-End Information for Ceridian Customers.

ACTION REQUIRED (Monthly and semi-monthly): If you receive SAS reports, you **MUST** complete a 2012 Processing Schedule and Fax to Ceridian by November.

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.

Year-End Reports

The following reports are sent to you during the month of November. Follow the instructions accompanying each report to ensure that the information it contains is correct as of the Register Date shown.

- Tax Returns Exception Report
- Customer Tax Forms Check List and Change Request Form
- Tax Form Summary Reports – T4, T4A; RL-1, RL-2
- Government Numbers Summary Report
- Name and Address Listing
- EI Discrepancy Report
- CPP/QPP Discrepancy Report
- QPIP Discrepancy Report
- Year-end Summary/Forms – Matrix Report

Reviewing Important Information Required by Ceridian

It is necessary to have the following information on file, where applicable. Review the relevant reports to ensure that all information listed below appears correctly. If any item(s) are missing or incorrect, forward them as soon as possible to your Ceridian office.

Required Employee Information

- Current address, including 2-character province/territory symbol and postal code (see *Canada Post Province and Territory Symbols*, page 67)
- Social Insurance Number

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

Required Employer Information

- Business Numbers (BNs) – Confirm these numbers are correct by comparing them to your CRA PD7A form.

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/QPIP reduced rates, with associated BNs, for 2012
- Remittance Frequency changes
- Manitoba Remittance Number for Health and 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). Confirm the accuracy of these numbers by comparing them to your policy plans.

Calculating Pension Adjustments (PA)

In most instances where Ceridian is tracking company pension plans, Ceridian is able to calculate the PA amount for 2011 T4s.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 2011 are:

- $22,970 for Money Purchase plans
- $11,485 for Deferred Profit Sharing plans
- $21,370 for Defined Benefit plans [($2,552.22 x 9) - $600]

Taxable Allowances and Benefits, Deductible Amounts, Employment Commissions and Other Entries

The **Other Information** area at the bottom of the T4 slip has boxes for codes and amounts that relate to employment commissions, taxable allowances and benefits, deductible amounts, and other entries, if they apply.

Note: If more than 6 codes apply to the same employee, an additional T4 slip is used.

Code	Description
30	Housing, board and lodging
31	Special work site
32	Travel in a prescribed zone
33	Medical travel assistance
34	Personal use of employer's automobile

Code	Description
36	Interest-free and low-interest loan
37	Employee home-relocation loan deduction
38	Security options benefits
39	Security options deduction 110(1)(d)
40	Other taxable allowances and benefits
41	Security options deduction (110(1)(d.1))
42	Employment commissions
43	Canadian forces personnel and police deduction
53	Deferred security options benefits (is no longer applicable; benefits cannot be claimed after 2010).
66	Eligible retiring allowances
67	Non-eligible retiring allowances
68	Status Indian (exempt income) eligible retiring allowances
69	Status Indian (exempt income) non-eligible retiring allowances
70	Municipal officer's expense allowance
71	Status Indian employee
72	Section 122.3 income – employment outside Canada
73	Number of days outside Canada
74	Pre-1990 past service contributions while a contributor
75	Pre-1990 past service contributions while not a contributor
77	Workers Compensation benefits repaid to the employer
78	Fishers – Gross earnings
79	Fishers – Net Partnership amount
80	Fishers – Shareperson amount
81	Placement or employment agency
82	Driver of taxi or other passenger-carrying vehicle
83	Barber or hairdresser
84	Public transit pass
85	Employee-paid premiums for private health services plan
86	Security options election
87	Volunteer firefighters

Validating Your Filing Status

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

Your filing status is shown on the Tax Return Exception Report, which is part of the T4/RL Summary Reports.

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 T4 slips, one for your employees and one for you, the employer.

Non Tape Filer

Ceridian **does not submit** your employee tax information electronically. Ceridian provides you with three copies of the T4's; employee, employer and government forms, which you, the employer, must file with CRA and Revenu Quebec.

Employers who file more than **50** (per form type) information returns (tax forms) must submit their forms electronically to CRA by Wednesday February 29, 2012, or penalties/fines may be levied. The count of **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). See *Mandatory Electronic Filing*, page 39.

In order for Ceridian to file electronically on your behalf, you MUST process as tape filer by February 24, 2012.

Please note that Ceridian will not automatically force employers to file electronically or modify your filing method 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.

If you process more than one payroll with Ceridian under the same business registration number, please ensure all payrolls are set up with the appropriate filing status based on the total form count (more than **50** forms). See *Mandatory Electronic Filing and Multiple Payrolls*, page 39.

If you are a tape filer and you plan for Ceridian to submit your forms electronically, please ensure you review *Important Dates and Deadlines*, page 45 to ensure your tax form production occurs in sufficient time to meet Ceridian's deadlines. Failure to meet these deadlines 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: To ensure you are filing in accordance with CRA and Revenu Quebec regulations, ensure you review and validate your filing status on each set of year-end reports you receive (preliminary reports in November, and included with all Year-end Update Runs.

PC Input Information – (Ceridian Insync, PRISM and Payroll Manager)

What Is A Masterfile and What Does It Have To Do With Year-End?

No matter what type of payroll you have, your Ceridian office maintains a masterfile for your payroll, containing all the basic information required for your payroll processing, including employee names, addresses and SIN numbers. This is the information printed on your T4s/RL-1s. Your masterfile can be updated at any time, but it is particularly important to ensure that any changes, which apply to your 2011 payroll, are input on or before your last pay of the year.

Changes on or Before the Final Pay of the Year

To have the correct information appear on the T4s/RL-1s:

- When you receive your preliminary year-end reports package, verify the information in the reports and submit any changes on or before the final pay of the year.
- Ceridian recommends that you enter name, address and SIN number changes on or before the final pay of the year is processed. Name, address, and SIN number changes should be updated through your regular data entry. (Remember to use the official 2-letter province/territory symbols – see *Canada Post Province and Territory Symbols*, page 67.) This ensures that your masterfile information is kept current with the masterfile information on Ceridian's system.

Note: If this is not done prior to your final pay of the year, you must enter the changes twice – once for 2011 and again for 2012.

Changes After the Final Pay of the Year

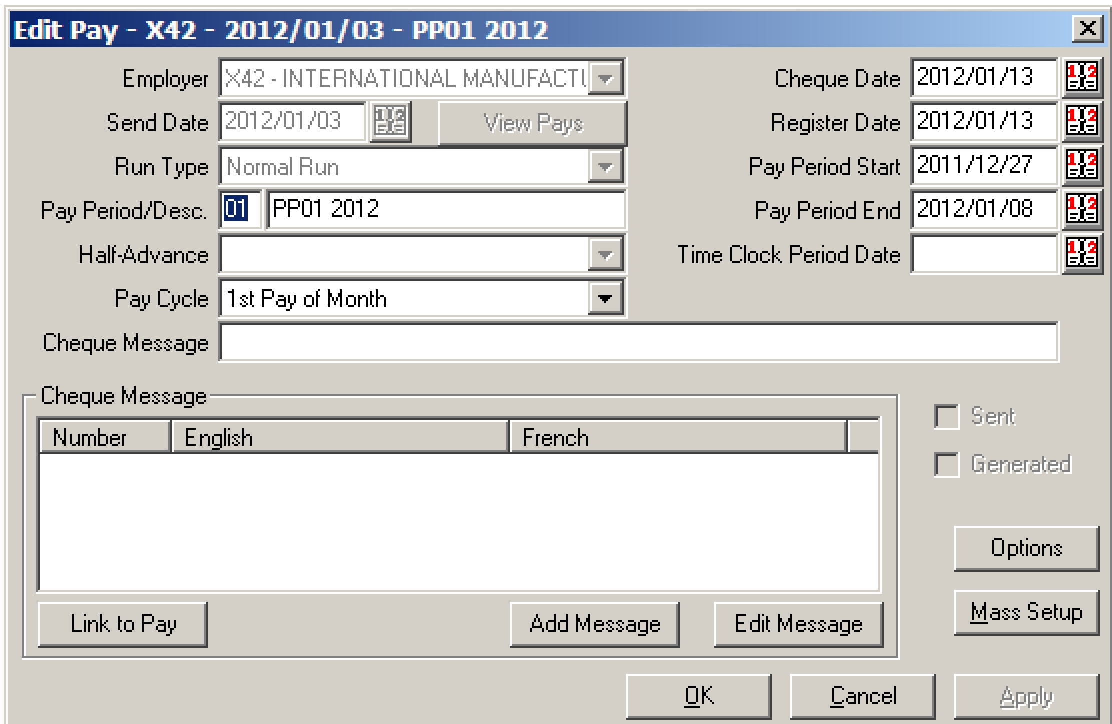
If you have additional 2011 changes after the final pay of the year has been processed, submit *Attachment 1 – 'Year-End / Update - Run'*, page 72.

Note: Name, address and SIN number changes that affect the 2012 payroll must also be entered through your regular data entry.

Ceridian Insync

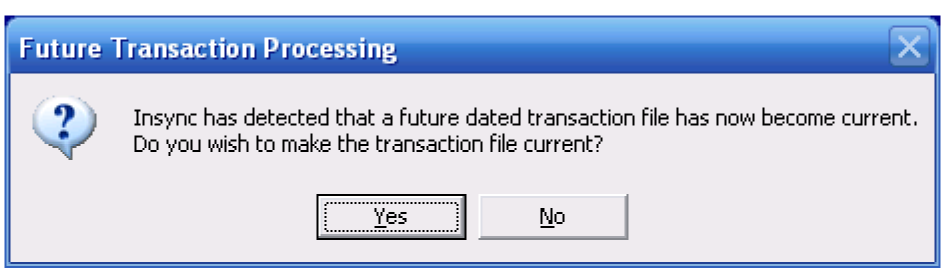
Once the final pay has been completed for the current year, set up pay period 01 for the new year.

Note: The following screen shot is just a SAMPLE. Please do not use these dates or detail for actual input.



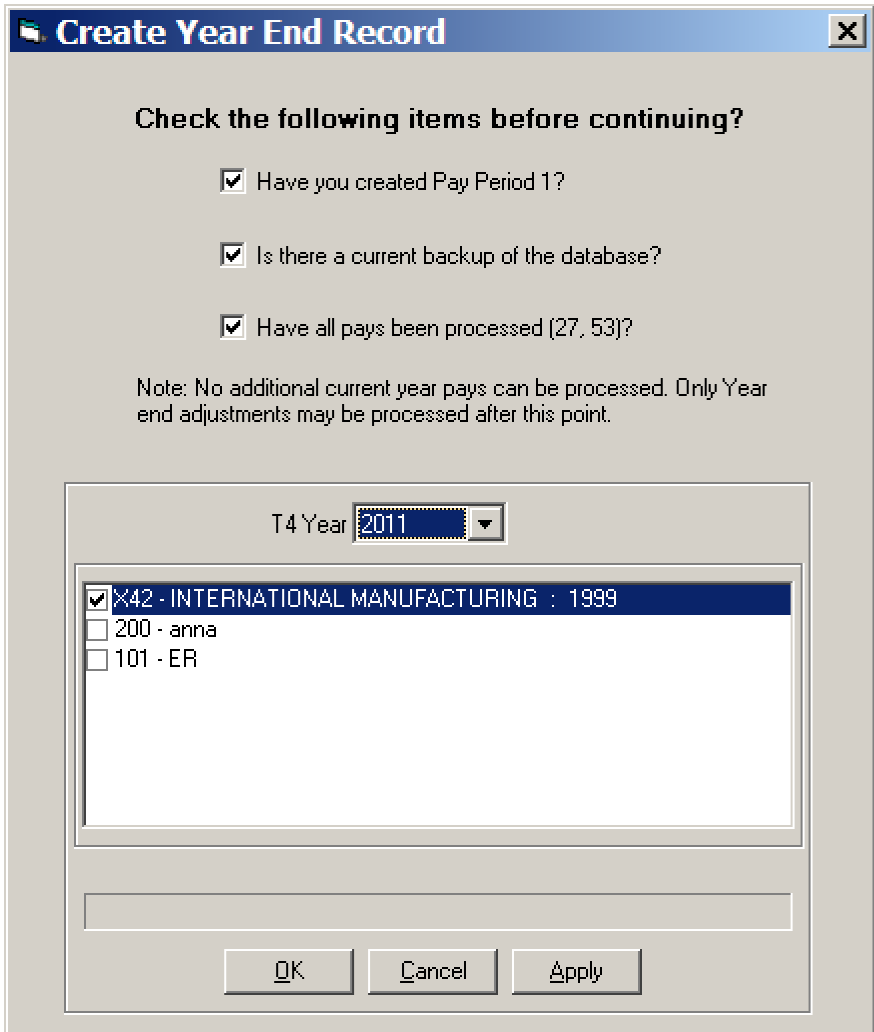
Important: Payment date for pay period 01 must be in the new year. Send date must not be 2012/01/01.

Once you have sent the last pay of the year, you must run the year-end process next or Ceridian Insync will not allow you to make PP01 current. If you log on to Ceridian Insync and see the message below, you must select **No** and then run the year-end.



To process year-end:

1. Select **Tools → Year-end → Process**.



2. Select each check box as indicated.
3. Select the T4 year.
4. Select the customer number(s) to be processed.
5. Click **Apply**.

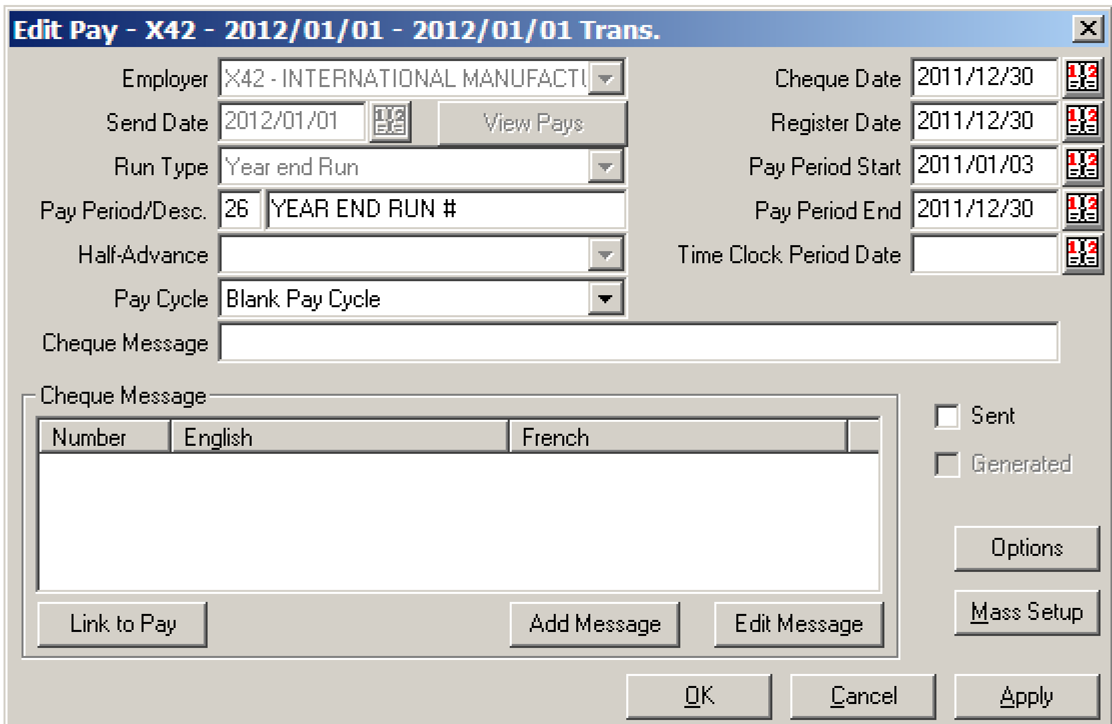
Once the process has finished, you may open the year-end file.

Ceridian Insync automatically creates a **Year-end New Pay** transaction file with a Send date of 2011/01/01. It displays the following:

- Pay Period – same as last pay period of previous year
- Pay Cycle – "Blank Pay Cycle"

- Cheque date – same as last pay period of previous year
- Register date – same as last pay period of previous year
- Pay Period Start – same as last pay period of previous year
- Pay Period End – same as last pay period of the year

Note: The following screen shot is just a SAMPLE. Please do not use these dates or detail for actual input.

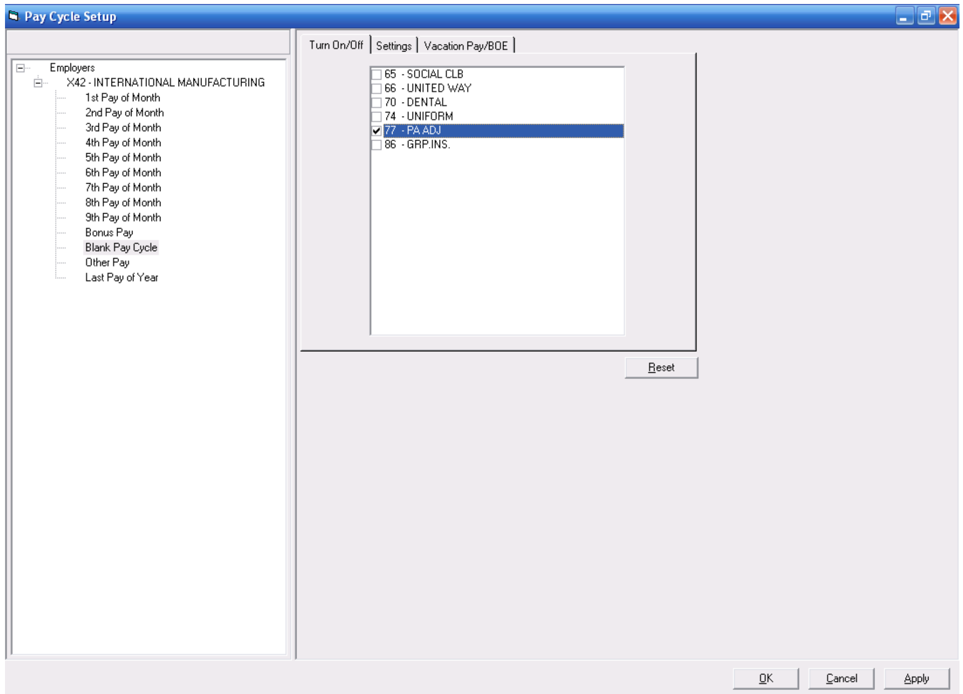


Note: You may change the Register date to the last day of the year – i.e. 2011/12/31.

Ceridian Insync automatically creates a payment date of 999999.

To activate the PA calculations on this run:

1. Select **Setup → Payroll → Pay Cycle**.
2. Select the **Blank Pay Cycle**.
3. Select the **PA UPEs** under the **Turn On/Off** tab.



Once these entries have been completed, open the year-end database.

To open the year-end database:

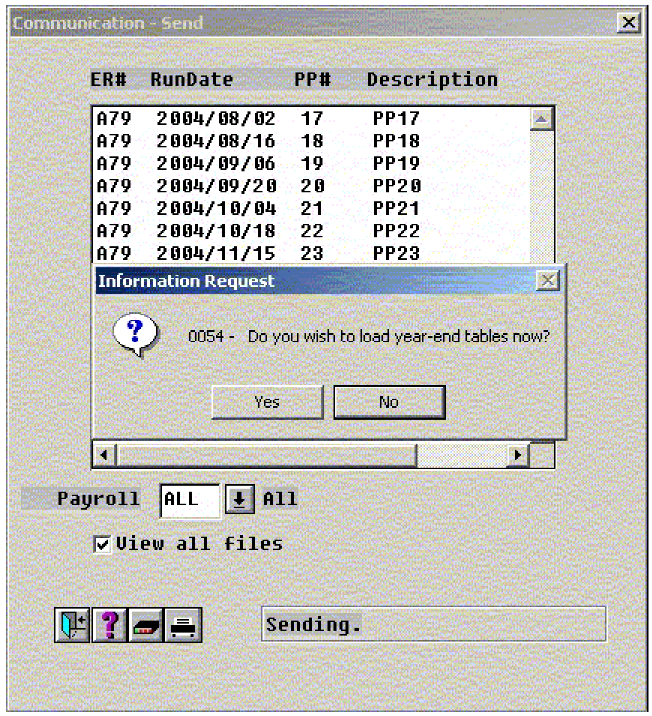
1. Select **Tools → Year-end → Open**.
2. Make any of the following types of entries:
   - New employees (using the New Employee Wizard)
   - Permanent entries for existing employees
   - Number changes (transfers)
   - Year-to-date entries
3. After creating and editing all year-end entries, send them for processing.

You can send multiple year-end update runs for processing by creating additional year-end update runs through the **New Pay** window.

Note: Do not send your year-end update run until after you have sent Pay Period 01 for the new year. If you are sending adjustment entries after your last pay of the year but prior to Pay Period 01, you would set up an Update Run through **File → New Pay**.

PRISM

When you are transmitting a pay whose number is equal to or greater than the number of pay periods set up for your payroll, a window similar to the following opens.



You have two options:

- Select **No** and continue with your transmission.

Important Note: The year-end tables must be loaded prior to Pay Period 01 becoming current, so if you select this option the year-end tables must be loaded manually.

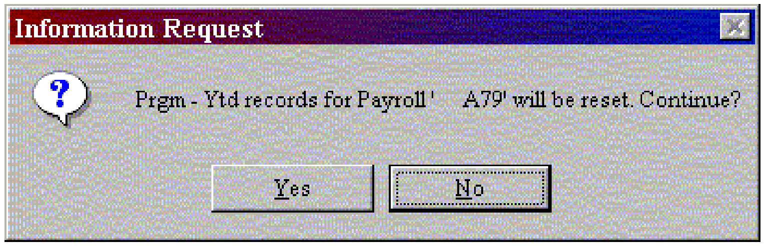
To load the year-end tables manually:

a. Select **Setup → Backup/Restore**.

b. On the **Database Backup/Restore** window, click **Backup**.

c. From the main menu, select **Setup → Load Year-end Tables**.

- Select **Yes** to loading year-end tables, and follow the steps to backing up your database and loading year-end tables. When the following message appears, select **Yes**.



Points to Note

- Set up your Year-end Transaction File or Pay Period 01 Transaction File at any time after completing the steps to back up your database and load year-end tables.
- Set up your transaction files for Year-end runs or Pay Period 01 at any time, but you cannot enter data until you have backed up your database and loaded year-end tables.
- If you did not load year-end tables, when you attempt to open either Pay Period 01 or a Year-end run, you get a warning message indicating that Year-end Tables have not been populated. Click **OK** and follow the steps in *To load the year-end tables manually:* page 35.
- Delete transaction files periodically:
  a. Select **File → Delete → Pay**.
  b. Select the files to delete.

     This frees up space as well as allowing you to enter new transaction files with the same pay period numbers.
- Pay Period 01 must have a Send Date that has the same year as the Pay Date, or you will not be able to open Pay Period 01.
- Year-end Update runs must have a Send Date in the new year. If you are sending a Year-end Update run in December, it must have a Send Date in January 2012.

Payroll Manager

Note: You must run Edit on PP 01 to create a year-end masterfile.

If you use Payroll Manager (PM), you must be careful to select the correct type of run. Instructions are included in the Payroll Manager documentation, as follows:

- Version 2.5: User Guide, Chapter 9
- Version 2.4: User Guide, Chapter 6
- Version 2.3: Section 140-50, pages 1-8

Your year-end PM masterfiles *are available for you to download* by the time the registers and other paper reports are delivered to you using your normal delivery method.

The optional PMREPORT files *are NOT automatically generated* each time a year-end update run is processed. Ceridian suggests you request your year-end PMREPORT files to be transmitted *only after* processing and balancing your *final* year-end run. This ensures that you are charged only for the PMREPORT files for your final year-end update run.

Allow Ceridian two working days after sending your request before attempting to download the year-end PMREPORT files.

Note: The Payroll Manager files and PMREPORT files are available for downloading for only 5 days after the transmission by Ceridian. If you are unable to download your files, contact your Service Delivery Team to have the files re-sent.

To process the first pay of a new calendar year, specify the Pay Period as 01 on the **Payroll Authorization** window. When you *edit* Pay Period 01, two separate files are created on your PC: one is your current masterfile, and the other is your year-end masterfile.

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.

For further information on your filing status, see *Validating Your Filing Status*, page 26, and for Ceridian's filing deadlines, see *Important Dates and Deadlines*, page 45.

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.

Year-End Runs

It is your responsibility to ensure that Ceridian has the correct information on file for producing employees' tax forms for 2011. If adjustments need to be made after you have processed Pay Period 01 for 2012, they must be done by means of a Year-End Run.

ACTION REQUIRED: To adjust 2011 year-to-date figures after Pay Period 01 of the new year has been processed, submit a **YEAR-END RUN** Control Header (*Attachment 1 – 'Year-End / Update - Run' Control Header*, page 72) (paper input customers only).

Characteristics of a Year-End Run

- Payment date is 999999
- The pay period is *the same as* that of the last normal or bonus run of the previous year
- Employees can be hired, transferred and deleted
- Permanent changes to the masterfile such as address changes can be made
- Other amendments, including year-to-date adjustments and adjustments to all bases, may be made
- Automatic reversals are permitted

Note that no pay is produced on a Year-End Run. After December 31, 2011, or after Pay Period 01 has been processed - whichever comes first - *no statutory remittances* for 2011 are generated by Ceridian. Any changes to the 2011 statutory amounts due to government agencies must be *remitted/managed/reported manually by you.*

If a UPE has been set up on your payroll to calculate the Pension Adjustment, this calculation can be triggered on a Year-End Run by entering the UPE#:

- *(Ceridian Insync)* in **Pay Cycle Setup → Turn On/Off**
- *(PRISM)* in **Pay Cycle → Enabled Codes**
- *(Payroll Manager)* in **Control Information Menu → Pay Element Alternate Selection**
- *(Paper input)* on the 102 card in the control header

If you are adjusting figures *before* Pay Period 01 has been processed, include them with your normal 2011 input, or submit an Update Run. An Update Run has the same characteristics as a Year-end Run (see *Characteristics of a Year-End Run*, page 43).

If your payroll is in balance and no adjustments are required before Pay Period 01 is processed, you are not required to process a Year-End Run, however to receive a final register and balancing reports for 2011 it is advisable you run a Year-End Run.

Tax Form Initiation

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 important dates and deadlines to keep in mind. Review the following information and keep it easily available throughout the tax season.

As previously announced by CRA, filers submitting more than **50** (per form type) information returns (tax forms) will be required to file electronically. Please see *Mandatory Electronic Filing*, page 39. The count of **50** forms includes originals, additions and cancellations but excludes amendments (additions meaning, original forms that were ***not*** part of your original tax form filing to CRA).

If you process more than one payroll with Ceridian under the same business registration number, please ensure all payrolls are set up with the appropriate filing status based on the total form count (more than **50** forms) for all payrolls combined. See, *Mandatory Electronic Filing and Multiple Payrolls*, page 39.

Follow the **tape filer** deadlines and ensure you are set up to be a tape filer to have Ceridian file on your behalf.

Mass Run

Ceridian will automatically process your tax forms (T4s, T4As, RL-1s and RL-2s) on the Mass Run, Thursday January 12, 2012, unless you place them on HOLD using the IVR service, see *Tax Form Initiation Using IVR*, page 47.

2011 Year-end Tax Forms 'Mass Run' Schedule	Deadline
Year-end Runs – last date to input prior to Mass Run	January 10, 2012
Last day to place tax forms on hold prior to Mass Run	January 11, 2012
Mass Tax Form Processing	January 12, 2012

Tape Filer

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.

Activity	Deadline
Year-end run submission	February 22, 2012
Tax form initiation	February 24, 2012

Failure to meet the Tape Filer deadline may result in processing as a Non Tape Filer. As a Non Tape Filer, you are responsible for filing your company's tax information to CRA and/or Revenu Quebec.

Non Tape Filer

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.

Activity	Deadline
Year-end run submission	February 22, 2012
Tax form initiation	February 24, 2012

Important Information Regarding Tape Filers & Releve's

The Ceridian system generates Releve sequence numbers at the time of processing tax forms. These sequence numbers are needed in order to file electronically.

Therefore, if you have employees in Quebec, you **MUST** process your tax forms prior to the tape deadline of **February 24, 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-svrce/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 more 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

Tax Form Initiation Using IVR

Once you are confident that you have processed all required year-end adjustments, and you have validated the most recent copy of your year-end reports, you are ready to initiate the production of your tax forms. Do this by telephone using Ceridian's IVR (Interactive Voice Response) service.

The initiation of your tax forms (T4s, T4As, RL-1s, RL-2s) is easy and convenient with Ceridian's IVR (Interactive Voice Response) service. Please note that for the production of **NR4**s and/or **T4A-NR**s, you must contact your Service Delivery Team directly. These forms are produced by exception process and the IVR service will not trigger the production of these forms.

Using Ceridian's IVR system puts more control in your hands. You are able to dial in to:

1. Place your tax forms on **HOLD**.

   The HOLD option is available from **December 1, 2011** to **January 11, 2012**.

2. Initiate the production of your forms:

TAPE FILER:	Tax form initiation is available via IVR from **January 16, 2012** to **February 24, 2012**.
NON TAPE FILER:	Tax form initiation is available via IVR from **January 16, 2012** to **February 24, 2012**.

Note: To determine your filing status, see *Validating Your Filing Status*, page 26.

3. Check on the *status* of your request, call back anytime and as often as you would like between **December 1, 2011** and **February 24, 2012** to check on the status of your request.

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 ID (followed by the pound key #) and Payroll ID (followed by the pound key #) along with your PIN (followed by the pound key #). If you require your Branch ID, Payroll ID, or PIN, contact your Service Delivery Team at least 5 business days prior to the deadline to authorize Tax Forms.
5. Follow the voice prompts for **Tax Form Processing**.

Note: IVR can be utilized for placing tax forms on hold and initial tax form 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, please 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

CRA and MRQ's deadline for filing returns and distributing forms is **Wednesday February 29, 2012.**

As per CRA, all employers who file more than **50** (per form type) information returns (tax forms) must submit them to CRA electronically, meaning via the Internet or penalties may be levied effective January 2012. The count of **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).

See *Mandatory Electronic Filing*, page 39 and *Important Dates and Deadlines*, page 45 for details.

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

Tape Filer

Ceridian submits your employee T4 and RL-1 information directly to CRA and Revenu Quebec electronically.

CRA Do not send a T4/T4A Summary to CRA.

Revenu Quebec The Government-supplied RL Summary must be completed by you electronically. Employers filing with the Government of Quebec must submit the RL Summary to the address shown on the form. The provincial government does not supply Ceridian with RL-1 Summaries.

For the purpose of completing the RL Summary, Ceridian's MRQ tax filing number is 000005. Please note that this number is for Ceridian customers filing purposes only, and should NOT be used or distributed to anyone other than MRQ.

The summary that is sent directly to the employer from the Government of Quebec must be used for filing purposes.

ACTION REQUIRED: Submit RL Summaries regardless of your filing status.

Non-Tape Filers

If you are a non-tape filer, follow these instructions:

CRA

Complete the fillable T4/T4A Summary found at www.cra.gc.ca/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. All information required to complete these summaries is found on the T4/T4A Recap Reports provided by Ceridian.

Note: The summaries and government copies of the forms must be filed by **Wednesday February 29, 2012**.

Revenu Quebec

Complete government-supplied RL Summaries. All information required to complete these summaries is found on the RL-1/RL-2 Recap Reports provided by Ceridian.

Note: The summaries and government copies of the forms must be filed by **Wednesday February 29, 2012**.

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

If errors are identified after T4s and RL-1s have been filed electronically, follow these procedures.

After your tax forms are processed, you may discover that additional changes are required. You have the option to amend the documents manually or to contact Ceridian for assistance. In order for Ceridian to produce the updated information, an additional update run is required and a tax form re-run would have to be initiated. Additional service fees may apply.

Note: Ceridian is unable to reprint or re-run selected forms. Ceridian can reprint or re-run all forms or forms by department. Reprint charges apply.

Tax Form Cancellations

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

Follow these steps if your forms have been released to employees and you are not able to retrieve the affected forms and/or have filed with CRA.

- Manually prepare the T4 using the corrected information. Ensure the T4 is completed in its entirety
- Below is a web site where an employer can go and complete a T4 on-line (fill in the form on the web site). Once it is completed you can print it. Four copies automatically print, 2 for employee, one for employer and one for the government. www.cra-arc.gc.ca/E/pbg/tf/t4_flat/README.html
- Clearly identify the new form(s) as **AMENDED**.
- Send Copy 1 of the amended T4s and a letter explaining the reason for the amendments to the Taxation Centre, which serves your region. Included your business number in this letter and indicate how your original form(s) were filed (electronically or paper). The address is located on the back of the *Employers' Guide - Payroll Deductions and Remittances. Deductions*.
- Do **not** submit an amended T4 Summary.
- Distribute the amended forms to the employees.

For further information, see the CRA publication, *Employers' Guide – Filing the T4 Slip and Summary*.

Issuing an Amended RL-1

Follow these steps if your forms have been released to employees and you are not able to retrieve the affected forms and/or have been filed with Revenu Quebec.

- Manually prepare the RL-1 using the corrected information. Ensure it is completed in its entirety.
- Clearly identify the new form(s) as **AMENDED**.
- Indicate on the amended RL-1 slip 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 RL-1 slip along with the slip amending it.
- Send Copy 1 of the amended form(s) with a new RL Summary along with a letter explaining the reason for the amendments to the Government of Quebec. Include your MRQ business number in this letter and indicate how your original form(s) were filed (electronically or paper). The address is shown on the RL Summary form.
- Distribute the amended forms to your employees.

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

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.

Submission of Other Forms

Health Care Levies

If your payroll includes employees in any of the following provinces, you are required to submit the indicated form to the agency listed below:

Province	Requirement	Deadline
Quebec	Form in *Attachment 7 – Quebec Health Services Fund Information Form*, page 85 showing total payroll amount for 2011.	5 days prior to first pay of 2012
Ontario	Annual EHT return	March 15, 2012
Manitoba**	Payroll Tax Annual Report and T4 Summary (for Health & Education Tax)	March 31, 2012

**2011 gross earnings > $1,250,000

Provincial Health Care Levies & WCB

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 will be 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 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 will be 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%

Note: Your actual contribution rate is determined 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.

To inform your Ceridian office of your total payroll amount for 2011, complete the form in *Attachment 7 – Quebec Health Services Fund Information Form*, page 85 and return by fax at least **5 days prior to processing your first pay of 2012**.

ACTION REQUIRED: If your payroll includes employees in the province of Quebec, **SUBMIT your Total 2011 Wages (***Attachment 7 – Quebec Health Services Fund Information Form, page 85***) to your Ceridian Branch, 5 days prior to the first pay of 2012 (deadline).**

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

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

If you are an employer paying Quebec employees, you will be required to file CSST payments with your MRQ (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 file your CSST payments to MRQ.

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.

Reminder, it remains the employers' responsibility to balance and submit an annual CSST return to the Commission de la santé et de la sécurité du travail.

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.

If you are paying employees in Quebec and 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 in English please visit Revenu Quebec at http://www.revenuquebec.ca/en/entreprise/retenues/versement_csst/default.aspx or visit the *Commission de la santé et de la sécurité du travail* 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 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 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

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 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
- 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

Note: The annual exemption amount is $400,000. If your exemption amount has changed from 2011, you must advise Ceridian prior to processing your first payroll in 2012.

If Ceridian is remitting on your behalf, the balancing of payments and the filing of the annual return is still your responsibility. If your completed EHT return reflects a balance owning, you must submit a payment to the Employer Health Tax with your Annual EHT return. If your completed EHT return reflects a credit balance, you must apply directly to the Employer Health Tax office for a 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 who's "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: 8:30 am to 5:00 pm (EST) Monday to Friday
Closed Statutory Holidays

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

Manitoba Health and Post-Secondary Education Tax

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 located at www.cra.gc.ca/fillable or request paper forms 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

WCB Reports

If you are registered with WCB and are paying premiums, you are required to submit a report to the Workers Compensation Board for each province/territory in which you have employees. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing.

WCB Worksheet Report

This report is available should you require worksheet(s) for WCB reporting for 2011.

ACTION REQUIRED: Complete and return *Attachment 5 – WCB Worksheet Request Form*, page 80, to your Ceridian office AS SOON AS POSSIBLE. Follow WCB guidelines for provincial variations.

Contact your Service Delivery Team when you want a worksheet produced. Allow up to eight days for the report to reach your branch. Your early response gives Ceridian time to complete paperwork in advance. Standard charges apply per report, with each province as a separate report.

Purpose: This worksheet helps you determine the assessable earnings for each employee to calculate their payment to the Workers Compensation Board. A separate report is required for each province/ territory in which you have employees, as the assessable earnings maximums are different.

How to Request: Included in this guide is *Attachment 5 – WCB Worksheet Request Form*, page 80. It is necessary to complete one request for each province required. For Ceridian to be able to produce this report, you must indicate the pay fields that are to be included as gross earnings. Normally, fields such as basic pay, overtime, vacation pay and commission are included as earnings in all provinces, but some fields, such as taxable benefits, may not be included in the gross in all provinces.

Verify with the WCB office in your area if you have questions about whether to include a particular type of payment. If you are a member of the Canadian Payroll Association or a similar organization, they often issue bulletins itemizing by province the earnings subject to or excluded from the assessable earnings base.

Additional fees apply.

Workers Compensation Maximum Assessable Amounts for 2011

BC	$71,700	**NB**	$56,700
AB	$82,800	**NS**	$52,000

SK	$55,000	**PE**	$47,800
MB	$96,000	**NL**	$51,595
ON	$79,600	**YT**	$77,920
QC	$64,000	**NT/NU**	$82,720

Troubleshooting

While processing your year-end, you may have questions not answered within the year-end guide. The section provides you with answers to common year-end questions.

Q: Am I a tape filer?

A: The first page of the preliminary year-end reports package, which you should receive in November, lists your existing year-end options, including whether or not you are a tape filer for federal and/or Quebec tax forms. To change any of these options, follow the instructions accompanying the reports.

Q: Why is Ceridian's deadline for electronic filing earlier then the actual deadline set by CRA and Revenu Quebec?

A: Once the Ceridian tape deadline is reached, there are certain steps and procedures Ceridian must complete in order to validate and submit this information to Canada Revenue Agency and Revenu Quebec. This time is required to meet the processing deadlines set by CRA and Revenu Quebec.

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

A: No, Ceridian does not provide T4/RL Summaries.

Revenu Quebec distributes the RL Summaries directly to employers.

CRA's fillable T4 and T4A Summaries can be completed at www.cra.gc.ca/fillable or a request for paper forms can be made 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.

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, contact your Service Delivery Team immediately for resolution.

Appendix A

Ceridian Branch Contact Information

Please make note of the new year-end fax and phone numbers provided to you for additional service.

Email	Phone	Fax
Torpr11@ceridian.ca	905-282-8052	905-947-7595
	905-282-8053	905-947-7596

In order to better assist you with your year-end needs, an e-mail address for payroll masterfile changes and employer amendments for your 2011 tax year is also available.

Appendix B

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 and 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

Glossary

IVR	Interactive Voice Response – This is a toll-free 1-800 number for Ceridian customers to initiate the production of their tax forms, check on the status of their tax forms, place stop payments on direct deposits and confirm the transmission of their payroll data.
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
Year-end Run	Year-end 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 first payroll of the new year has been processed. T4s/RL-1s are not produced when a Year-end Run is processed. Please refer to the 'Year End Adjustments' section for more detail.

Appendix C

Attachments

- Attachment 1 – 'Year-End Run / Update Run' Control Header
- Attachment 2 – Paper Input Statement Message Request
- Attachment 3 – Statistics Canada Report Schedule
- Attachment 4 – EHT Exemption
- Attachment 5 – WCB Worksheet Request Form
- Attachment 6 – Pension Adjustment Forms
- Attachment 7 – Quebec Health Services Fund Information Form

Attachment 1 – ‘Year-End / Update - Run’ Control Header

(paper input customers only)

Year-end Adjustments (after processing pay period 01 for the new year):

1. **Must be submitted on a separate day from your regular payroll input.**
2. **The input envelope must be clearly marked “YEAR-END.”**

Control Header 1
To authorize production of payroll
Paper customers only

Year-End Run/Update Run

Signature ____________________ Date ____________________

Customer Name ____________________

Telephone #

Branch: Toronto ☐
Montreal ☐
Vancouver ☐
Ottawa ☐

Customer Number

1	3

Selected
Data Centre codes (columns 23-24)
01 Toronto
05 Montreal/Ottawa
08 Vancouver

Enter the date to be printed on the Year-end Register, usually the end of December.

Card Code	Batch Number	Data Centre	Pay Period	Register Date (D D M M Y Y)	Payment Date (D D M M Y Y)
1 0 0	0 1				9 9 9 9 9 9
18–20	21–22	23–24	25–26	27–32	33–38

Enter the last pay period processed before pay period 01.

Card Code	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.	UPE No.
1 0 2												
18–20	21–22	24–25	27–28	30–31	33–34	36–37	39–40	42–43	45–46	48–49	51–52	54–55

Enter the appropriate UPE number(s) if any, to start the pension adjustment calculation.

Note: Year-end figures will be updated by this run. No payments will be produced.

Attachment 2 – Paper Input Statement Message Request

(paper input customers only)

Control Header 2
Statement Message Request
Paper customers only

Customer Name ________________________________

Telephone #

Branch: Toronto ☐
Montreal ☐
Vancouver ☐
Ottawa ☐

Customer Number

1	3

Columns 18–20	Column 21	English Message (22–46)	French Message (47–71)
1 1 1	1		
1 1 1	2		
1 1 1	3		
1 1 1	4		

- Employee statement of earnings and deductions “MESSAGE PRINT”. Prints a message in the default statement language.
- An asterisk (*) in line 1, column 22, causes the English statement message to repeat each pay period until cancelled by entering another asterisk.
- An asterisk (*) in line 1, column 47, causes the French statement message to repeat each pay period until cancelled by entering another asterisk.

Attachment 3 – Statistics Canada Report Schedule

CERIDIAN

Customer Name: ______________________________

Telephone #

Branch: Toronto ☐
Montreal ☐
Vancouver ☐
Ottawa ☐

Pay Period Table To Produce Special Reports

(Fax to Ceridian Canada before pay period 01.)

Statistics Canada Report

Customer Number (1–3)	Card Code (18–20)	Month Number (21–22)	Statistics Canada Month-end Pay Period (23–24)
	1 7 3	0 1	
	1 7 3	0 2	
	1 7 3	0 3	
	1 7 3	0 4	
	1 7 3	0 5	
	1 7 3	0 6	
	1 7 3	0 7	
	1 7 3	0 8	
	1 7 3	0 9	
	1 7 3	1 0	
	1 7 3	1 1	
	1 7 3	1 2	

Specify the last pay period of each month when the Statistics Canada Report will be produced.

Enter your Computer Reporter File Number (CRFN)

Customer Number (1–3)	Card Code (18–20)	EI Reduced Rate (21–22)	Account Number (23–38)

Attachment 4 – EHT Exemption

EHT Exemption

(Fax to Ceridian Canada before pay period 01.)

Customer Name: ______________________________

Telephone #

Branch: Toronto ☐
Montreal ☐
Vancouver ☐
Ottawa ☐

Customer Number

Customer Number
1 – 3

Payroll Set-up Date

Card Code	D	D	M	M	Y	Y	Rep. Number	Rep. Surname	Rep. Initials
1 2 6									
18 – 20	21					26	27 – 31	32 – 48	49 – 51

Field A	Field B	Field C	Field D	Field E	EHT Exemption
52 – 54	55 – 57	58 – 60	61 – 63	64 – 66	69 – 77

Columns 69-77: Enter EHT exemption amount in whole dollars (no cents). If your payroll should be set up with the default (400,000), please enter an * in Column 69.

Attachment 5 – WCB Worksheet Request Form

WORKERS' COMPENSATION BOARD
ASSESSABLE EARNINGS WORKSHEET REQUEST

Company: ___________________________ **Province of Worksheet:**________________

Payroll Number: ______________________

Branch: **Toronto** ☐ **Montreal** ☐ **Vancouver** ☐ **Ottawa** ☐ **Date:**_________

Please be advised that the WCB worksheet automatically includes all gross earnings (Basic, OT, T/B, T4A Income, Additional Payments, etc.) that appear above gross pay on your register.

Please indicate the pay element numbers (UPEs) to be EXCLUDED below.

UPEs between 00 and 40 to be excluded ____

UPEs between 40 and 90 to be excluded ____

UPEs between A0 and Q9 to be excluded ____

*****A separate list is required for each payroll, as they might be different*****

****Complete a separate request for each province your employees work in****

For provincial variations in WCB reporting, consult the guidelines published by the Canadian Payroll Association.

______________________________ ______________________________

Payroll Officer Telephone Number

Attachment 6 – Pension Adjustment Forms

CERIDIAN

DEFINED BENEFIT PLAN
PENSION ADJUSTMENT
NEEDS ANALYSIS WORKSHEET

For CUSTOMER:______________________ **CUST. NO:** _____________ **Phone #**___________

Branch: **Toronto** ☐ **Montreal** ☐ **Vancouver** ☐ **Ottawa** ☐

You need to have answers to the following questions if you are to assist the client with their pension adjustment requirements.

PLAN TYPE: (use a separate form for each plan)

☐ SINGLE EMPLOYER PLAN (do not prorate $600)

☐ MULTIEMPLOYER PLAN (prorate $600)

CONTRIBUTORY: UPE # ___________ NON-CONTRIB: UPE # ___________

INTEGRATED PLAN: A% = _____ % UP TO YMPE & B% = _____ % OVER

NON-INTEGRATED: A% AND B% ARE EXACTLY THE SAME _____ %

(One % applies to total pensionable earnings)

VESTING RULES:

☐ NO VESTING ☐ 1 YEAR ☐ 2 YEARS

(Other Vesting will require manual calculation of PA)

Y-T-D PENSIONABLE EARNINGS BASE:

F/K/R BASE: _____ X-BASE: _____ Y-BASE: _____ 7-BASE: _____

8-BASE: _____ 9-BASE: _____ BASIC PAY: _____ GROSS PAY: _____

CUSTOMER WILL LOAD THE Y-T-D PENSION BASE INTO UPE #: ______

PRORATE & ANNUALIZE:

☐ USE SERVICE CREDIT DAYS FOR BROKEN PERIODS OF EMPLOYMENT (mass layoffs and rehires during the year)

ASSUME HOW MANY SERVICE CREDIT DAYS, IF Y-T-D DAYS ARE ZERO?

200 = TEN MONTHS _____ 240 = TWELVE MONTHS _____ (full year)

220 = ELEVEN MONTHS ____ 0 = ZERO SERVICE _____ (Y-T-D adj. required for all)

☐ WILL CUSTOMER SUBMIT Y-T-D DAYS FOR EXCEPTIONS _____

(20 Days = one month of service, 240 days = a full year)

USE START AND TERMINATION DATES TO PRORATE & ANNUALIZE

(Unbroken period employment; termination, but no re-hire)

T4 PRINT:

PRINT IN BOX 52 _____

CERIDIAN

MONEY PURCHASE PLAN

PENSION ADJUSTMENT

NEEDS ANALYSIS WORKSHEET

For CUSTOMER:______________________ **CUST. NO:** _____________ **Phone #**___________

Branch: **Toronto** ☐ **Montreal** ☐ **Vancouver** ☐ **Ottawa** ☐

You need to have answers to the following questions if you are to assist the client with their pension adjustment requirements.

MONEY PURCHASE:	YES________	NO__________	
CONTRIBUTORY PLAN:	YES________	NO__________	UPE#__________
T4 PRINT – BOX 20 & BOX 52	YES________	NO__________	
T4 PRINT – BOX 20 ONLY	YES________	NO__________	
T4 PRINT – BOX 52 ONLY	YES________	NO__________	

VESTING RULES:

☐ NO VESTING ☐ 1 YEAR ☐ 2 YEARS

(Other Vesting will require manual calculation of PA)

NON-CONTRIBUTORY PLAN:	YES________	NO__________	UPE#__________

VESTING RULES:

☐ NO VESTING ☐ 1 YEAR ☐ 2 YEARS

(Other Vesting will require manual calculation of PA)

T4 PRINT – BOX 52 YES________ NO__________

PENSION ADJUSTMENT – DEFERRED PROFIT SHARING PLAN

NON-CONTRIBUTARY:	YES________	NO__________	UPE#__________
CONTRIBUTORY:	YES________	NO__________	UPE#__________

VESTING RULES:

☐ NO VESTING ☐ 1 YEAR ☐ 2 YEARS

(Other Vesting will require manual calculation of PA)

T4 PRINT – BOX 48 & BOX 52	YES________	NO__________
T4 PRINT – BOX 48 ONLY	YES________	NO__________
T4 PRINT – BOX 52 ONLY	YES________	NO__________

Attachment 7 – Quebec Health Services Fund Information Form

Complete the form on the other side and send it to your Ceridian branch at least 5 days before processing your first pay of 2012.

For employers with Quebec employees only

To : Ceridian

Phone : ______________________ Fax : ______________________

Branch : Toronto ☐ Montreal ☐ Vancouver ☐ Ottawa ☐

Service à la clientèle :
Customer Service : ______________________________________

FONDS DES SERVICES DE SANTÉ DU MINISTÈRE DU REVENUE DU QUÉBEC (FSS)

QUEBEC HEALTH SERVICES FUND (HSF)

Veuillez entrer votre masse salariale totale* de 2011 (incluant les avantages imposables) $ ______________________	Please enter total 2011 wages* (including taxable benefits) $ ______________________

** la masse salariale mondiale versée en 2011 / total worldwide payroll amount for 2011*

Nom de la compagnie
Company Name ______________________________________

Signature autorisée
Authorized Signature ______________________________________

Numéro(s) employeur
Employer Number(s) ______________________________________

Date ______________________________________