
2011 Year-End Customer Guide

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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 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>

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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 23
- *Validating Your Filing Status*, page 21
- *Important Dates and Deadlines*, page 27

Resources for Year-End Information



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 ([TP-1015.G-V](#)).
- 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

Important Dates and Deadlines

In addition to the year-end banner pages, Ceridian's year-end dates and deadlines are now available in this guide. Please see, *Important Dates and Deadlines*, page 27 to be sure you are familiar when adjustments are due and when tax form processing must be complete.

Self Serve Tax Form Initiation

Ceridian would like to remind you that **all** 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 **bypasses phone queue wait times!** IVR is available 24 hours a day, seven days a week.

Please prepare early 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 *IVR – Interactive Voice Response*, page 30.

Tax Forms on CD

Tax forms on CD are a single file of employer copies of tax forms (e.g. T4s) that can be easily accessed in PDF format. It does not replace the legally required paper tax forms but does provide an electronic backup for the employer. This backup can also be used to generate replacement forms for employees who lose their original form.

Ceridian will provide you with a copy of your 2011 tax forms on CD-ROM, which will enable you to access these records from any computer with a CD drive. Each CD allows you the ability to search the information as required. All the information is fully secure so that it cannot be modified. Use it to:

- Re-print individual forms on demand
- Easily archive Employee Tax Forms in keeping with legislation
- Respond to employee queries without referring to archived paper copies.

Online Tax Forms powered by epost™



Ceridian's online service offering provides you with the ability to have employee pay statements and tax forms delivered directly to your employees via epost™, the online mail delivery service powered by Canada Post. This secure web-based service is available to your employees 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: 2011 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 **Monday February 29, 2012**, all pending employee tax forms will be released to epost™ for delivery on **Thursday February 27, 2012**.

Contact the Service Delivery Team for further information.

Registered Employees

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

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

Dating of Payrolls

Legislation requires that amounts (e.g. earnings, statutory deductions, etc.) belong to the year in which they were paid. This is determined by the **payment date**. For example, if pay period ending is December 30, 2011 and is paid on January 3, 2012, this is considered earnings for 2012 and therefore included on the 2012 tax form.

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

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> When you receive your preliminary year-end reports package, follow the instructions for each report to ensure that the information it contains is correct as of the pay period ending date, shown in the upper right-hand corner of each report. For each of the following items, verify that they are correct by checking the relevant reports, see <i>Year-End Reports</i> , page 19.	At least 5 days prior to your final input with a 2011 cheque date
<input type="checkbox"/> For each employee (including those on terminated status), verify: <ul style="list-style-type: none">• Name and address• Social Insurance Number• CPP/QPP, EI and QPIP (Quebec Parental Insurance Plan) deficiencies• Province(s) of employment for 2011.	
Note: Any employee in a terminated status on your last pay of the year will be removed from your payroll.	
<input type="checkbox"/> Verify Earnings and Deductions Matrix to ensure all codes are accurate and are directed to the correct box on the T4/RL-1.	
<input type="checkbox"/> Verify Business Number(s) and/or Quebec Remittance Account Number(s)	
<input type="checkbox"/> Verify your filing status (Tape Filer/Non Tape Filer), see <i>Validating Your Filing Status</i> , page 21.	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Verify EI/QPIP reduced rates, with associated Business Numbers (BNs), for 2011	
<input type="checkbox"/> If your payroll includes employees in any of the following provinces, verify: <ul style="list-style-type: none"> • 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. 	
<input type="checkbox"/> If applicable verify: <ul style="list-style-type: none"> • Deferred Profit Sharing Plan Number(s) • Registered Pension Plan Number(s) 	
<input type="checkbox"/> Review and validate your 2012 payroll input schedule provided in your preliminary balancing reports. If you have any changes, contact your Service Delivery Team.	
<input type="checkbox"/> If you need to make year-end adjustments, a spreadsheet is available at www.ceridian.ca/en/resources/yearend.html . This spreadsheet can be downloaded, populated and emailed to sbyearend@ceridian.ca . You may also contact your Service Delivery Team, and verbally communicate your adjustments. Remittances are made on your behalf for adjustments provided prior to your final pay of the year.	At least 5 days prior to final input with a cheque date of 2011
<input type="checkbox"/> To prepare for Tax Form Initiation, ensure you have your IVR Branch ID, Payroll ID and PIN number. See, <i>IVR – Interactive Voice Response</i> , page 30 for details.	
<input type="checkbox"/> If you have employees in any of the provinces or territories that have medical/payroll tax plans (NL, ON, MB, QC, NT, NU) and the projected earnings for these jurisdictions for the new year may result in a change in the way Ceridian calculates your provincial health care levy, contact your Service Delivery Team or access the appropriate form for Ontario or Quebec in the appendix section of this guide.	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> 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, <i>Mandatory Electronic Filing and Multiple Payrolls</i> , page 23 and <i>Validating Your Filing Status</i> , page 21.	Prior to processing tax forms
<input type="checkbox"/> Schedule any special bonus or vacation runs with your Service Delivery Team, if required.	December 1

December 2011

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> Verify the remittance amounts made by Ceridian on your behalf during the year by comparing them with the reports from the appropriate government agency.	
<p>Note: Anything not included in your regular payroll processing in 2011 requires you to make the remittance payment to CRA/ Revenu Quebec directly.</p>	
<input type="checkbox"/> Notify Ceridian in writing, of any changes to your company's EI/QPIP rates, Receiver General remittance frequency, and/or WCB assessment rate effective for 2012 if applicable. Advise Ceridian of any changes to your CSST assessment rate effective for 2012 if applicable (Quebec employers only).	At least one week prior to processing your first payroll of 2012
<input type="checkbox"/> If you have employees in Nova Scotia, forward your 2012 WCB rates to Ceridian.	At least one week prior to processing your first payroll of 2012
<input type="checkbox"/> If pension adjustments (PAs) are being calculated by an actuary, ensure that they are available prior to processing your tax forms. See <i>Calculating Pension Adjustments (PAs)</i> , page 20.	



<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have a company pension plan and your payroll has been set in the previous year with a YTD maximum amount, these amounts must be re-entered in the new year. Contact your Service Delivery Team for assistance.	
<input type="checkbox"/> Ensure that tax exemption status codes and amounts for employees that have other than the basic exemptions are updated with your first payroll of the new year.	
<input type="checkbox"/> Some deductions allow for a target feature where deductions automatically stop once the target is met. If you are using this feature, contact your Service Delivery Team for assistance.	
<input type="checkbox"/> Ensure that any amounts for employees who have CRA/Revenu Quebec letters (for reductions in taxable remuneration) and/or TK3 or PK3 amounts for federal/provincial tax credits are reviewed and re-set to zero on the first pay of the new year, or adjusted as required. Contact your Service Delivery Team for assistance if you require a special report to review these figures.	
<input type="checkbox"/> Ensure that any exemption amounts for any commissioned employees are re-entered on the first pay of the new year if these employees have completed a TD1X form.	
<input type="checkbox"/> Your tax forms are automatically produced with your final run of the year, unless you inform Ceridian otherwise. If you do not wish to produce your tax forms at this time, or you anticipate further adjustments, please contact your Service Delivery Team.	December 2
<input type="checkbox"/> If you do not want Ceridian to file your tax forms electronically with CRA/Revenu Quebec, complete the <i>Authorization for Non Tape Filing</i> , page 64 prior to your tax forms being produced.	December 2
<input type="checkbox"/> If you have employees in Quebec , inform your Ceridian office of your total worldwide payroll amount for 2011 by completing and faxing the <i>Quebec Health Services Fund Information Form</i> , page 65 to your Service Delivery Team.	At least one week prior to processing your first pay of 2012

☑ Action	Deadline
<input type="checkbox"/> You receive, with your final pay of the year, a set of year-end balancing reports. If you do not receive these reports, contact your Service Delivery Team immediately.	

January - February 2012



☑ Action	Deadline
<input type="checkbox"/> Please review Ceridian's important dates and deadlines detailing when adjustments must be received and tax forms must be processed. See <i>Missed Tax Form Processing Deadline</i> , page 29 for more information. If you are unable to meet any deadline, contact your Service Delivery Team. <input type="checkbox"/> If Ceridian is not filing your tax information with CRA and/or Revenu Quebec, follow the instructions for <i>Non Tape Filer</i> , page 32. <input type="checkbox"/> Along with your tax forms, you receive a new set of year-end balancing reports.	
<p>Note: These year-end balancing reports are the same as those received with your last pay of the year, unless you made any adjustments between your last pay of 2011 and the processing of your tax forms. These changes are reflected in these reports.</p>	
<p>Ensure that you have received:</p> <ul style="list-style-type: none"> • your new set of year-end balancing reports • the correct number of tax forms • a CD with your tax form information <p>Verify that the information reported in your tax forms is correct. If there are any discrepancies, contact your Service Delivery Team immediately.</p>	
<input type="checkbox"/> If you submitted adjustments to be processed for your tax forms after your last pay of 2011, you are responsible for remitting to the appropriate agencies any remittances caused by the adjustments by the specified deadline imposed by those agencies.	

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> 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 communicate to you the rates at which to calculate your premiums owing.	February 29 for quarterly remitters (validate annual remitter due dates on return)
<input type="checkbox"/> After verifying that your tax forms are correct, distribute them to your employees. If you are a non-tape filer, submit your T4/RL summary and government copy of forms to CRA/Revenu Quebec.	February 29
Note: Failure to distribute tax forms to employees before this deadline can result in penalties (fines) being levied by CRA/Revenu Quebec.	
<input type="checkbox"/> If you have employees in Newfoundland and Labrador, 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. See <i>Newfoundland and Labrador Health and Post-Secondary Education Tax (HAPSET)</i>, page 38.	
<input type="checkbox"/> If you have employees in Quebec, you are responsible for submitting the RL Summaries to Revenu Quebec, see <i>Submission of Tax Forms</i>, page 31.	February 29
<input type="checkbox"/> If you have employees in Quebec, you are responsible for filing your CNT levy and WSDRF return with Revenu Quebec. Please refer to the RL Summary.	February 29
<input type="checkbox"/> 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 2010. Your provincial WCB should communicate to you the rates at which to calculate your premiums owing.	Please check with your WCB board for due dates

March 2012

<input checked="" type="checkbox"/> Action	Deadline
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing an annual Ontario EHT return, to reconcile the annual tax due against the instalments made for 2011. This is the employer's responsibility, even if Ceridian remits your EHT premiums on your behalf. See <i>Ontario Employer Health Tax (EHT)</i> , page 40.	March 15
<input type="checkbox"/> 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.	March 15
<input type="checkbox"/> If you have employees in Ontario , you are responsible for filing your Ontario WSIB reports and remittances (if applicable) for 2011. The WSIB should communicate to you the rates at which to calculate your premiums owing.	March 31
<input type="checkbox"/> If you have employees in Manitoba and the Manitoba gross earnings for 2011 are \$1,250,000 or greater, you are required to report this amount on a T4 Summary (provided by CRA) and forward it to the Manitoba Minister of Finance. See <i>Manitoba Health and Post-Secondary Education Tax</i> , page 43.	March 31

Important Holiday, Bank and Direct Deposit Dates

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 beginning of January. This section lists all of the important holiday dates, bank dates, and direct deposit dates that you should consider during the year-end season.

Processing the First Pay of the New Year

If you plan on running your first pay of the new year in December 2011, confirm with your Service Delivery Team that the new CRA/Revenu Quebec taxation tables are in place, as these payrolls are normally not processed before Thursday December 15.

ACTION REQUIRED: Contact your Service Delivery Team to determine if it is possible to process your 2012 payroll.

Important Dates for Employers with Direct Deposits (EFTs)

Please review a December calendar to ensure that your December and January payrolls are processed early enough 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 January 3, 2012 in Quebec).

2011-2012 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

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

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

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

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

With your last pay of the year, you receive the same set of reports, with the following differences:

- The Name, Address and S.I.N. Report is not included

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

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 55.
- Social Insurance Number

Note: An invalid or missing Social Insurance Number may result 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(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) - must be 7 numeric digits. Confirm the accuracy of these numbers by comparing them to your policy plans
- Worldwide Gross Wages from 2011 for HSF.

Calculating Pension Adjustments (PAs)

Refer to CRA's *Pension Adjustment Guide* (Publication No. T4084) for a detailed explanation of the PA calculation for each different type of plan (i.e., money purchase, deferred profit sharing, defined benefit). The maximum reportable pension adjustments for 2011 are:

- \$22,970 for Money Purchase plans
- \$11,485 for Deferred Profit Sharing plans
- \$21,370 for Defined Benefit plans $[(\$2,552.11 \times 9) - \$600]$

Note: If you have pension adjustments to report and an actuary is providing the details for you, ensure they are aware that you must have the information prior to processing your tax forms.

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.

Your filing status is displayed in two primary places in your year-end reports package. To establish and validate your filing status, review the following:

1. Item 2, under **Actions to be taken on the General Tax Form Information and Earnings and Deduction/Benefit Reference Tables**
2. The upper left corner of each page of the **T4/T4A/RL-1 Employee Totals**

The filing status displays as one of the following:

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 the tax form slips, one for your employees and one for you, the employer.

Note: The government-supplied RL-1/RL-2 Summary must be sent to the address shown on the form, by you, the employer, even if Ceridian has sent your RL-1 information electronically.

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.

Employers who file more than **50** (per form type) information returns (tax forms) must submit their forms electronically to CRA 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 23.

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 23.

If you are a tape filer and you plan for Ceridian to submit your forms electronically, please ensure you review Ceridian's Important Dates and Deadlines (see *Important Dates and Deadlines*, page 5) 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, year-end reports in December, year-end adjustment runs and actual tax form production).

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 21, and for Ceridian's filing deadlines, see *Important Dates and Deadlines*, page 27.

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.

Processing Your Final Pay of the Year

Ceridian produces tax forms with your last pay of 2011. Therefore, prior to your last pay run:

- all adjustments must have been communicated to Ceridian prior to your final input for 2011 cheque date
- reversals and manuals must have been entered (adjustments that add or subtract from the employee's year to dates and adjusts remittances accordingly)
- taxable benefits that did not process through the payroll must have been entered
- all names, addresses and SIN numbers must be correct
- any CPP/QPP, EI and QPIP deficiencies must have been corrected

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

Dating Your Final Pay of the Year

Legislation requires that earnings belong to the year in which they were paid. This is determined by the cheque date. For example, if pay period December 31, 2011 is paid on January 3, 2012, this is considered earnings for 2012, and therefore included in the 2012 tax form.

Important Dates and Deadlines

It is important to remember that with the year-end process and legislative requirements (for both, you the employer, and Ceridian), there are a number of 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. See *Mandatory Electronic Filing*, page 23. 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).

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 23.

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

Activity	Deadline
Attachment 1 – Authorization for Non Tape Filing	December 2, 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
Y run adjustments <i>Additional service charges may apply.</i>	February 17, 2012. Ensure you provide Ceridian with notification of these adjustments and allow for a minimum of 7 business days for Ceridian to enter data.
Y run submission	February 17, 2012
Tax form initiation	February 24, 2012

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
Y run adjustments <i>Additional service charges may apply.</i>	February 20, 2012. Ensure you provide Ceridian with notification of these adjustments and allow for a minimum of 7 business days for Ceridian to enter data.
Y run submission	February 20, 2012

Activity	Deadline
Tax form initiation	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-srvce/ef/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/ef/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/ef/fq-eng.html>

IVR – Interactive Voice Response

If you did not process your tax forms with the final run of 2011, Ceridian makes the initiation of your tax forms (T4s, T4As, RL-1s, RL-2s) easy and convenient with Ceridian's IVR (Interactive Voice Response) service.

Using Ceridian's IVR service puts control in your hands. You are able to dial in to request your T4s/RL-1s and later call again to check on the status of your request.

Important Information On When To Access IVR:

TAPE FILER: Tax form initiation is available via IVR from **January 3, 2012 to February 24, 2012.**

NON TAPE FILER: Tax form initiation is available via IVR from **January 3, 2012 to February 24, 2012.**

Note: To determine your filing status, see *Validating Your Filing Status*, page 21.

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 and payroll ID along with your PIN. If you do not have this information, please contact your Service Delivery Team.
5. Follow the voice prompts for **Tax Form Processing**.



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

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

Submission of Tax Forms

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

T4/RL Filing Deadline for 2011

CRA's and MRQ's deadline for filing returns and distributing forms for year-end 2011 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 23 and *Important Dates and Deadlines*, page 27.

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

Your tax forms are automatically produced with your final run of the year, unless you inform Ceridian that you are not ready to have them run. If your payroll requires further adjustments before tax forms are to be produced, advise the Service Delivery Team that you will not process tax forms with your final run of the year.

Tape Filer



If the most recent copy of your year-end balancing reports (those received with your actual tax forms) indicates that you are a **tape filer**, (Ceridian submits your employee tax information to CRA and Revenu Quebec electronically on your behalf; government copies are not printed or provided) review/complete the following:

- | | |
|----------------------|--|
| CRA | Do not send a T4/T4A Summary to CRA. |
| Revenu Quebec | The Government-supplied RL Summary must be completed by you and sent even if Ceridian has sent your RL-1 information 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. 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 000006. Please note that this number is for Ceridian customers filing purposes only, and should NOT be used or distributed to anyone other than MRQ.

ACTION REQUIRED: Submit RL Summaries regardless of your filing status by Wednesday February 29, 2012.

Non Tape Filer

If the most recent copy of your year-end balancing reports (those received with your actual tax forms) indicates that you are a **non tape filer**, (Ceridian does not submit your employee tax information electronically; government copies are provided, which you, the employer, must file with CRA and Revenu Quebec) review/complete the following:

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. Forms can be located at <http://www.revenuquebec.ca/en/sepf/formulaires/>.

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.

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 unable to retrieve the affected forms and/or have filed with CRA.

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. (Forms can be located at <http://www.cra-arc.gc.ca/formspubs/menu-eng.html>).
- Clearly identify the new form(s) as **AMENDED**.
- Send Copy 1 of the amended form(s) and a letter explaining the reason for the amendments to the Taxation Centre that serves your region. Indicate how your original form(s) were filed (electronically or paper). The addresses of CRA's tax centres are listed in both the *Employers' Guide - Filing the T4 Slip & Summary* (RC4120) and the *Employers' Guide - Payroll Deductions and Remittances* (T4001) publications.
- **Do not submit an amended T4/T4A Summary.**
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

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

Issuing an Amended RL-1/RL-2

Follow these steps if your forms have been released to employees and you are unable to retrieve the affected forms and/or have been filed with Revenu Quebec.

- Manually prepare the form(s) using the corrected information. Ensure they are completed in their entirety. (Forms can be located at <http://www.revenuquebec.ca/en/sepf/formulaires/>).
- Clearly identify the new form(s) as **AMENDED**.
- Indicate on the amended form(s) the number appearing on the upper right-hand corner of the original slip.
- **IMPORTANT:** If you have submitted your RL data electronically, send a paper copy of the original form(s) along with the form(s) amending them.
- Send Copy 1 of the amended form(s) with a new RL Summary along with a letter explaining the reason for the amendments to Revenu Quebec and how your original form(s) were filed (electronically or paper). The address is shown on the RL Summary form. Forms can be located at <http://www.revenuquebec.ca/en/sepf/formulaires/default.aspx?T=202> .
- Distribute the amended forms to the employees.
- Keep the amended employer copies on file for reference.

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

Filing NR4 Tax Forms

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

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

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/ef/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.

Reprinting Tax Forms

You can now manage your own reprints using the CD supplied with your tax forms. Refer to the README file found on the CD for further instruction.

Provincial Health Care Levies & WCB

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

Province	Requirement	Deadline
Quebec	<i>Quebec Health Services Fund Information Form</i> , page 65, showing total worldwide 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

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:

$$W (\%) = 2.31\% + (0.39\% \times S), \text{ where}$$

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 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%

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.

To inform your Ceridian office of your total worldwide payroll amount for 2011, complete and return by fax the *Quebec Health Services Fund Information Form*, page 65 at least 5 days prior to processing your first pay of 2012.

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 will 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 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 Ceridian 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.**

*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 5 days prior to processing your first payroll in January. See *Ontario Employer Health Tax Exemption Form*, page 66.

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	Sept. 15/11

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
August 2011	\$50,000	\$50,000	\$457,000	\$975.00	Oct. 15/11
September 2011	\$56,000	\$56,000	\$513,000	\$1092.00	Nov. 15/11
October 2011	\$60,000	\$60,000	\$573,000	\$1170.00	Dec. 15/11
November 2011	\$52,000	\$52,000	\$625,000	\$1014.00	Jan.15/12
December 2011	\$80,000	\$80,000	\$705,000	\$1560.00	Sept. 15/11
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		<u>\$5947.50</u>
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 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.

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

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. The information for completing these reports may be found in the WCB Assessable Earnings Report in your year-end reports package.

Workers Compensation Maximum Assessable Amounts for 2011

Province	Maximum Assessable Amounts for 2011
BC	\$71,700
AB	\$82,800

Province	Maximum Assessable Amounts for 2011
SK	\$55,000
MB	\$96,000
ON	\$79,600
QC	\$64,000
NB	\$56,700
NS	\$52,000
PE	\$47,800
NL	\$51,595
YT	\$77,920
NT/NU	\$82,720

Year-End Adjustments After The First Pay Of The New Year

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

Note: Adjustments provided with regular payroll processing in 2011 may not be subject to additional service fees.

Year-End Adjustment Runs (Y runs)

Year-end adjustment runs enable you to submit adjustments that affect your employees' 2011 T4/RL1 tax returns. Ceridian's system then processes this information, and sends reports using your usual delivery method. Other reports are available should you wish to have them; simply make your request known to your Service Delivery Team. They are able to tell you the cost and timeframe involved in getting them for you.

Note:

- The Payroll Funds Summary and the Executive Summary identify the output as belonging to a year-end adjustment run.
- T4s/RL-1s are not produced when a y-run is processed.
- Additional service fees apply

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

Coding the 'Other Information' Area of the T4

The "Other information" area at the bottom of the T4 slip has boxes for you to enter codes and amounts that relate to employment commissions, taxable allowances and benefits, deductible amounts, and other entries if they apply. The boxes are not pre-numbered as in the top part of the slip.

The *CRA Codes* table on page 46 lists all the CRA codes, which can be listed in the "Other Information" area of the T4, along with the associated Ceridian system codes.

In the column **Ceridian Code**, if the word "Permanent" appears, it means it is possible to have a permanent option in your masterfile that automatically

records the YTD values of that payroll code on the T4 slip with the appropriate CRA code. Refer to your year-end balancing reports to identify the payroll code that has been set up for this purpose. If you have to make year-end adjustments, use the payroll code that is specific to your payroll.

If there is not a permanent code set up on your masterfile and you need to report these amounts, advise your Service Delivery Team that you require a code to do so. *Remember that you must enter dollar values as well, as they will not have accumulated throughout the year.*

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

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

Special Comments:


- Ceridian Z codes (i.e. Z39 Stock Option) are processed only on Y runs. They cannot be processed throughout the year on regular pay runs.
- These codes **replace**, they do not add together. If an employee has multiple entries made to the same Z code, the system accepts the *last* entry only (regular payroll codes add to year to date values).
- Z codes are entered without decimal points. For example: to enter \$500.00 for Medical travel - key or code **Z33 50000**
- To report Deferred Stock Options, the amount must first be recognized as a stock option by the payroll system. Therefore, the value that you want coded to Z46 must first be allocated to Box 38. Once the Z46 code is recognized, Boxes 14 and 38 are reduced by the Z46 amount, provided there are sufficient dollars in Box 38 to reduce them.

The following table lists all the CRA codes, which can be listed in the **Other Information** area of the T4, along with the associated Ceridian system codes.



CRA Codes

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Housing, board and lodging	Code 30	Box 14	Enter amount as required	Permanent
Special work site	Code 31	None	Enter amount as required	Z31

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Travel in a prescribed zone	Code 32	Box 14	Enter amount as required	Permanent
Medical travel assistance	Code 33	None	Enter the portion of Code 32 that applies	Z33
Personal use of employer's automobile	Code 34	Box 14	Enter amount as required	Permanent
Interest-free and low-interest loan	Code 36	Box 14	Enter amount as required	Permanent
Employee home relocation loan deduction	Code 37	None	Enter the deductible portion of the amount in Code 36	Z37
Stock options benefits	Code 38	Box 14	Enter amount as required	Permanent
Stock options deduction - 110(1)(d)	Code 39	None	Enter 50% of the amount reported in Code 38 for these shares	Z39
Other taxable allowances and benefits	Code 40	Box 14	Enter amount as required	Permanent
Security options deduction - 110(1)(d.1)	Code 41	None	Enter 50% of the amount reported in Code 38 for these shares	Z41
Employment Commissions	Code 42	Box 14	Enter amount as required	Permanent

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Canadian forces personnel and police deduction	Code 43	None	Enter amount as required	Permanent
Deferred security options benefits – for transactions: Cannot be claimed after the 2010 tax year	Code 53	Box 53	Code 53 - is no longer applicable; benefits cannot be claimed after 2010.	
 Eligible retiring allowances	Code 66	None	Enter amount as required	Permanent
Non-eligible retiring allowances	Code 67	None	Enter amount as required	Permanent
Status Indian (exempt income) eligible retiring allowances	Code 68	None	Enter amount as required	Permanent
Status Indian (exempt income) non-eligible retiring allowances	Code 69	None	Enter amount as required	Permanent
Municipal officer's expense allowance	Code 70	None	Enter non-taxable portion of allowance	Z40
Status Indian employee	Code 71	Various (dependant on Provincial status rating)	Change employee Tax Status code	ET = I
Section 122.3 income - employment outside of Canada	Code 72	None	Enter the amount from Box 14 that qualifies under Section 122.3	Z42

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Number of days outside of Canada	Code 73	None	Enter the number of days outside of Canada. Use a 3 digit number - e.g., 089 for 89 days	Z43
Pre-1990 past service contributions while a contributor	Code 74	None	Enter the amount from Box 20 that belongs to this period	Z44
Pre-1990 past service contributions while not a contributor	Code 75	None	Enter the amount from Box 20 that belongs to this period	Z45
Workers' compensation benefits repaid to the employer	Code 77	None	Enter amount of WCB benefits repaid to the employer which was previously included in the employee's salary	Z47
Fishers – Gross earnings	Code 78	None	Enter amount as required	Z48
Fishers – Net partnership amount	Code 79	None	Enter amount as required	Z49
Fishers – Shareperson amount (included in gross earnings)	Code 80	None	Enter amount as required	Z50

Description	CRA Code	T4 Box	Action Required	Ceridian Code
Placement or employment agency	Code 81	None	Enter amount as required	Z34 or Permanent
Driver of taxi or other passenger-carrying vehicle	Code 82	None	Enter amount as required	Z35 or Permanent
Barber or hairdresser	Code 83	None	Enter amount as required	Z36 or Permanent
Public transit pass	Code 84	None	Enter the amount required. Enter the employer paid portion to Code 40.	Permanent
Employee-paid premiums for private health services plan	Code 85	None	Enter amount as required	Permanent
 Security options election - for transactions	Code 86	Box 14	Enter the amount required and enter the same amount to Code 38. Enter 50% of the amount reported in Code 39 or Code 41 (if eligible for stock option deduction)	Z38
 Volunteer firefighters	Code 87	None	Enter the amount of the exempt payment (up to \$1,000)	Z32

Completing Box 29 of the T4—Employment Codes

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

Note: These types of adjustments cannot be keyed by the customer and must be submitted to Ceridian for processing on a y-run. Advise your Service Delivery Team if you are submitting this type of adjustment so that sufficient time is available to have them keyed prior to submitting your y-run.

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

Troubleshooting

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

Q: How do I let Ceridian know when I am ready to run my tax forms?

A: Your tax forms are automatically produced with your final run of the year, unless you inform Ceridian that you are not ready to have them run. If your payroll requires further adjustments before tax forms are produced, contact your Service Delivery Team. Please note the deadline for processing is Friday February 24, 2012.

Q: Why is Ceridian's deadline for electronic filing ahead of the deadline set by CRA and Revenu Quebec?

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

Q: Are you sending my tax information directly? Am I a tape filer?

A: The upper left corner of each page of the 'Employee Totals' report indicates either 'TAPE FILER' or 'NON TAPE FILER'. If the most recent copy of your report reads 'TAPE FILER' then yes, Ceridian will send your information to CRA/Revenu Quebec on your behalf. If your report reads 'NON TAPE FILER' then no, Ceridian will not send your information to CRA/Revenu Quebec, you must submit the government forms provided.

If you are not sure and have no reports to look at, contact the Service Delivery Team to let them know what your preference is and you will be set up that way. Check your reports when you receive them to ensure that the preference you expressed is what is in place.

Note: If you do not want Ceridian to file your T4s/RL-1s electronically with CRA/Revenu Quebec, complete the *Authorization for Non Tape Filing*, page 64 prior to your tax forms being produced.

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

A: For tape filers: When tax forms are filed electronically (a tape filer), CRA does not require a Summary. The T4 recap report in your year-end package contains all of the information contained on the Summary. Because of this, Ceridian does not print actual summaries. Another reason is that in the past, customers have inadvertently sent the copy of the Summary, provided by

Ceridian, resulting in calls from CRA looking for their tax forms, which had already been sent by Ceridian. If you require an actual Summary, CRA's fillable T4 and T4A Summaries can be completed at 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> . CRA no longer sends paper summaries to employers via the mail.

For non tape filers: As the vast majority of Ceridian customers file electronically and therefore the Summary is not required, Ceridian is not able to print them only for those customers who choose not to file electronically. The information necessary to complete the Summary is found in the report package that is provided with your tax forms. 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> . CRA no longer sends paper summaries to employers via the mail.

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

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

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

A: In your Year-end Balancing Report at the employee level, the T4/T4A Employee Totals page.

Q: I 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 the Service Delivery Team immediately for assistance.

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

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

Appendix A

Canada Post Province and Territory Symbols

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

Appendix B

Province Codes

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

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

Appendix C

Tax Form Sort Options

Your tax form sort order is displayed on the General Tax Form Information and Earnings & Deduction/Benefit Reference Tables, item #3, found in your year-end reports package.

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

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

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

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

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

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

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
Y run	Year-end Adjustment runs – y-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 y-run is processed. Please refer to the 'Year-End Adjustments' section for more detail.

Attachments

- Attachment 1 – *Authorization for Non Tape Filing*, page 64
- Attachment 2 – *Quebec Health Services Fund Information Form*, page 65
- Attachment 3 - *Ontario Employer Health Tax Exemption Form*, page 66

Authorization for Non Tape Filing



Attention: Ceridian Service Delivery Team

Fax Number: 1-877-559-5617

Email: SBYearend@Ceridian.ca

**Please do not file my
tax forms electronically**

I request that you **do not** file my Tax Forms on tape-file, for the following payroll number(s):

I understand that by signing this authorization, I accept full responsibility for:

- 1) Filing my Tax Forms and T4/RL Summary with CRA **electronically** and Revenu Quebec prior to **February 29, 2012**.
- 2) Any penalties or fines levied for late filing or non-electronic filing compliance (greater than 50 forms).

I will file my own tax forms for all subsequent years, unless I inform Ceridian otherwise.

Authorized Signature

Date

Customer name

Quebec Health Services Fund Information Form / Formulaire a completer pour le Fonds des services de santé du Québec

Seulement pour les employeurs ayant des employés au Québec / For
employers with Quebec employees only

Veillez remplir ce formulaire et le retourner à votre succursale Ceridian au moins cinq jours avant le traitement de votre première paie de 2012.

Complete this form and send it to your Ceridian branch at least five days before processing your first pay of 2012.

Télécopieur / Fax : 1-866-621-4221

Courriel / Email : SBYearend@Ceridian.ca

Service à la clientèle / Customer Service : _____

**FONDS DES SERVICES DE SANTÉ DU QUÉBEC (FSS)
QUEBEC HEALTH SERVICES FUND (HSF)**

<p>Veillez entrer votre masse salariale totale* de 2011 (incluant les avantages imposables)</p> <p style="text-align: right;">_____ \$</p>	<p>Please enter total 2011 wages* (including taxable benefits)</p> <p style="text-align: right;">_____ \$</p>
---	--

** 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
.....

Ontario Employer Health Tax Exemption Form



2012 Ontario Employer Health Tax Exemption

The EHT default exemption amount for 2012 is \$400,000.00.

Please complete this form if your exemption amount has changed and email SBYearend@Ceridian.ca or Fax 1-877-559-5617.

Please keep in mind that if you are an associated payroll, your exemption may be shared among several payrolls. For more information, please contact the EHT office at 1-866-668-8297 (toll free in Canada & US).

Payroll Number	
Company Name	
Exemption Amount	
Rate (refer to your EHT statement)	
Authorized Signature	

Note: No changes will be made without a returned form. Failure to update your exemption amount could result in EHT penalties.