



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Employers' Guide Filing the T4 Slip and Summary

## Is this guide for you?

Use this guide if you are an **employer** (resident or non-resident) and you have paid your employees any of the following types of income:

- employment income;
- commissions;
- taxable allowances and benefits;
- retiring allowances;
- fishing income; or
- any other remuneration (see “Box 14 – Employment income,” on page 9, for a detailed list).

### Do not use this guide if:

- you paid pensions, lump-sum payments, annuities, or other income (including amounts paid to a proprietor or partner of an unincorporated business). Instead, see Guide RC4157, *Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary*.

- you paid fees (except for director fees), commissions, or other amounts to a non-resident for services rendered in Canada, other than employment situations. Instead, see Guide RC4445, *T4A-NR – Payments to Non-Residents for Services Provided in Canada*.
- you are an employer with construction as your primary source of business income, and you paid amounts to subcontractors for goods and services rendered in connection with construction activities. Complete a T5018 slip, *Statement of Contract Payments*.
- you paid amounts from a retirement compensation arrangement. Instead, see Guide T4041, *Retirement Compensation Arrangements Guide*, for information about completing a T4A-RCA return.

Throughout this guide, we refer to other guides, forms, interpretation bulletins, and information circulars. If you need any of these, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms). You may want to bookmark this address for easier access to our Web site in the future.

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## What's new?

### CPP reform

The CPP changes for working beneficiaries announced May 25, 2009 will be implemented January 1, 2012.

Employees who are under 65 years old and receiving a Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) retirement pension will have to make CPP contributions that will increase their CPP retirement benefit.

Employees who are at least 65 years of age but under 70 and receiving a CPP or QPP retirement pension will be able to elect to stop contributing to the CPP. For more information, see Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, and Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

### Reporting change for pensionable earnings

Starting on January 1, 2012 (for the 2011 taxation year), box 26, "CPP/QPP pensionable earnings" must now be completed on the T4 slip at all times. For more information, see page 11.

### Reporting change for insurable earnings

Starting on January 1, 2012 (for the 2011 taxation year), box 24, "EI insurable earnings" must now be completed on the T4 slip at all times. For more information, see page 11.

### Volunteer firefighters

Exempt payments to volunteer firefighters (up to \$1,000) will now have to be reported using code 87 in the "Other information" area of the T4 slip. For more information, see pages 9 and 16.

### Web Forms

Beginning in January 2012, you can electronically file an original or amended information return of up to 50 T4 slips in a single submission using the Canada Revenue Agency Web Forms application. This service will allow you to:

- create an electronic T4 information return;
- validate data in real time, with prompts to correct errors before filing;
- calculate the totals for the Summary;
- print and save T4 slips; and
- securely submit encrypted T4 information returns over the Internet.

For more information about Web Forms, go to [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

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## Chapter 1 – General information

### What are your responsibilities?

As an employer, you must do the following:

- Deduct Canada Pension Plan/Quebec Pension Plan (CPP/QPP) contributions, Employment Insurance (EI) premiums, provincial parental insurance plan (PPIP) premiums, and income tax from remuneration or other amounts you pay. See Guide T4001, *Employers' Guide – Payroll Deductions and Remittances* for more information.
- Hold these amounts in trust for the Receiver General, except the QPP contributions and PPIP premiums, which are remitted directly to Revenu Québec. You have to keep these amounts separate from the operating funds of your business. Make sure these amounts are not part of an estate in liquidation, assignment, receivership, or bankruptcy.
- Remit these deductions to the Canada Revenue Agency (CRA).
- Report the income and deductions on the T4 information return to the CRA. To do this, complete T4 slips, *Statement of Remuneration Paid*, and the related T4 Summary, *Summary of Remuneration Paid*. Detailed instructions on how to complete a T4 slip begin on page 8, and on page 16 for a T4 Summary.
- File the T4 Summary, together with the related T4 slips, on or before the last day of February following the calendar year to which the slips apply. See page 17 for information about the filing methods you can use.
- Give employees their T4 slips on or before the last day of February following the calendar year to which the slips apply.
- Keep your paper and electronic records for at least six years after the year to which they relate. If you want to destroy them before the six-year period is over, complete Form T137, *Request for Destruction of Records*. Go to [www.cra.gc.ca/records](http://www.cra.gc.ca/records) or see Guide RC4409, *Keeping Records*.

For more information about employer responsibilities, go to [www.cra.gc.ca/payroll](http://www.cra.gc.ca/payroll).

### Penalties and interest

#### Failure to deduct

We can assess a penalty of **10%** of the amount you fail to deduct. Generally, we only apply the 10% penalty to the part of the amount you failed to deduct that is more than \$500. However, in certain circumstances, we may apply the penalty to the total amount.

If you fail to deduct the required amount of income tax more than once in a calendar year, we **may** apply a **20%** penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

### Late filing and failure to file the T4 information return

You have to file the T4 information return and give the T4 slips to the employees each year, on or before the **last day of February following the calendar year to which the information return applies**. If the last day of February is a Saturday or Sunday, your information return is due the next business day.

We consider your return to be filed on time if we receive it or if it is postmarked on or before the due date.

The minimum penalty for late filing the T4 information return is \$100 and the maximum penalty is \$7,500. For the complete penalty structure, go to [www.cra.gc.ca/penaltyinformationreturns](http://www.cra.gc.ca/penaltyinformationreturns).

#### Failure to remit and late remittances

We can assess a penalty on the amount you failed to remit when:

- you deduct the amounts, but do not remit them; or
- we receive the amounts you deducted after the due date.

If the remittance due date is a Saturday, Sunday, or public holiday, your remittance is due on the next business day.

The penalty for **remitting late** is:

- 3% if the amount is one to three days late;
- 5% if it is four or five days late;
- 7% if it is six or seven days late; and
- 10% if it is more than seven days late or if no amount is remitted.

Generally, we only apply this penalty to the part of the amount you failed to remit that is more than \$500. However, in certain circumstances, we may apply the penalty to the total amount.

If you are subject to this penalty more than once in a calendar year, we may assess a 20% penalty on the second or later failures if they were made knowingly or under circumstances of gross negligence.

#### Note

We consider a non-sufficient funds (NSF) cheque to be a failure to remit and will automatically apply a penalty, as well as an administrative charge.

#### Interest

If you fail to pay an amount, we may apply interest from the day your payment was due. The interest rate we use is determined every three months, based on prescribed interest rates. Interest is compounded daily. We also apply interest to unpaid penalties. For the prescribed interest rates, go to [www.cra.gc.ca/interestrates](http://www.cra.gc.ca/interestrates).

#### Cancelling or waiving penalties and interest

The taxpayer relief provisions of the *Income Tax Act* give us some discretion to cancel or waive all or part of any penalties and interest charges. This allows us to consider extraordinary circumstances that may have prevented you from fulfilling your obligations under the Act. For details,

go to [www.cra.gc.ca/fairness](http://www.cra.gc.ca/fairness) or see Information Circular IC07-1, *Taxpayer Relief Provisions*.

## If an employee leaves

If an employee leaves, we suggest you calculate the employee's earnings for the year to date and give the employee a T4 slip. Keep our copy of the slip and include it with your T4 Summary when you file it on or before the last day of February of the following year.

Also, you have to prepare a *Record of Employment* (ROE) for each former employee. Generally, you have to send it to them within five calendar days of either the employee's interruption of earnings, or the date you become aware of the interruption of earnings, but special rules may apply. For more information, visit the Service Canada Web site at [www.servicecanada.gc.ca/roeweb](http://www.servicecanada.gc.ca/roeweb), or see the publication called *How to Complete the Record of Employment Form*. This form is available by calling Service Canada at 1-800-622-6232.

## Changes to your business entity

### If your business stops operating, or a partner or the sole proprietor dies

If your business stops operating, or a partner or the sole proprietor dies, you should do the following:

- Remit all CPP contributions, EI premiums, and income tax deductions you deducted for the former employees to your tax centre within seven days of the day your business ends. For details, see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*. For information on the filing of information slips and the remitting requirements for QPP contributions and PPIP premiums to Revenu Québec, visit their Web site at [www.revenuquebec.ca/en/entreprise](http://www.revenuquebec.ca/en/entreprise).
- Calculate the pension adjustment (PA) that applies to your former employees who accrued benefits for the year under your registered pension plan (RPP) or deferred profit sharing plan (DPSP). For information on how to calculate pension adjustments, see Guide T4084, *Pension Adjustment Guide*.
- Complete and file all T4 slips and the T4 Summary using electronic filing methods or on paper, and send them to the Ottawa Technology Centre within 30 days of the date your business ends (or 90 days from the date a partner or the sole proprietor dies). Give copies of the T4 slips to your former employees. If you have to prepare more than 50 slips, you **must** file your return over the Internet, as explained on page 17.
- Prepare and give a *Record of Employment* (ROE) to each former employee, generally, within five calendar days. For more information, visit the Service Canada Web site at [www.servicecanada.gc.ca/roeweb](http://www.servicecanada.gc.ca/roeweb), or see the publication called *How to complete the Record of Employment Form*, which is available by calling Service Canada at 1-800-622-6232.
- When the owner of a sole proprietorship dies, a final personal income tax and benefit return has to be filed. This return is due by June 15 of the year following death, unless the date of death is between December 16 and

December 31, in which case the final return is due six months after the date of death. For more information, see Guide T4011, *Preparing Returns for Deceased Persons*.

- Close the business number (BN) and all CRA business accounts after all the final returns and all the amounts owing have been processed.

To close your payroll account, you can use the "Request to close payroll account" service in My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). An authorized representative can use this service through "Represent a Client" at [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives).

## If you change your business status

If you change your business status, we consider you to be a **new employer**. You may need a new business number (BN) and a new payroll account. Call 1-800-959-5525 to let us know if your business status has changed, or if it will change in the near future.

The following are examples of changes to a business status:

- You are the sole proprietor of a business and you decide to incorporate.
- You and a partner own a business. Your partner leaves the business and sells his half interest to you, making you a sole proprietor.
- You and your partners own a business. The group decides to incorporate.

## If your business changes its structure or organization

A successor employer is one who has acquired all or part of a business, and who has immediately succeeded the former employer as the new employer of an employee. The successor employer may, under certain circumstances, take into consideration the CPP/QPP, EI, and PPIP deductions already withheld by the previous employer and continue withholding and remitting such deductions as if there was no change in employer. If employees have already paid the maximum deductions, no further deductions would be taken for the year.

Go to "Employer restructuring/Succession of employers" at [www.cra.gc.ca/cppeexplained](http://www.cra.gc.ca/cppeexplained) for more information.

The above situation may not apply to your business and, therefore, you are still required to deduct CPP/QPP, EI, and PPIP. If this is the case, you may want to ask for administrative relief for your employees who have already paid the maximum deductions for the year before the change. For more information, call 1-800-959-5525.

## If your business amalgamates

If your business amalgamates with another, special rules apply. In this case, you as the successor employer can keep the business number (BN) of one of the companies, or you can apply for a new one. If one of the companies is non-resident, however, you **have to** apply for a new BN.

Since no new employer exists for CPP and EI purposes, continue deducting in the normal manner, taking into account the deductions and remittances that occurred

before the amalgamation. These remittances will be reported under the payroll account number of the successor BN.

With an amalgamation, the predecessor companies do not have to file T4 returns for the period leading up to the amalgamation. The successor company files the T4 returns for the entire year.

## How to appeal a payroll assessment or a CPP/EI ruling

If you receive a payroll assessment for CPP contributions, EI premiums, and/or income tax with which you do not agree, or you have received a CPP/EI ruling letter and you disagree with the decision, you can appeal within 90 days after the date you were notified of the payroll assessment or the CPP/EI ruling.

However, before you file an appeal, you may want to call **1-800-959-5525** to clarify the matter. Many disputes are solved this way and can save you the time and trouble of appealing.

To appeal a payroll assessment for **CPP contributions, EI premiums** and/or **income tax**, you can:

- access My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount) and select “Register a formal dispute (Appeal)” for your Payroll account;
- file Form T400A, *Objection – Income Tax Act* (income tax only);
- file Form CPT101, *Appeal of an Assessment under the Canada Pension Plan and/or Employment Insurance Act* (CPP and/or EI only); or
- write to the Chief of Appeals at your local tax services office or tax centre explaining why you do not agree with the assessment and provide all related facts. Include a copy of the payroll assessment notice. The addresses of our tax centres are listed at the end of this guide. They, along with the addresses of our tax services offices, are also available at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso).

For more information on how to appeal a payroll assessment of income tax, see Booklet P148, *Resolving Your Dispute: Objection and Appeal Rights under the Income Tax Act*.

To appeal a **CPP/EI ruling decision**, you can:

- access My Business Account at [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), and select “Register a formal dispute (Appeal)” for your Payroll account;
- access My Account at [www.cra.gc.ca/myaccount](http://www.cra.gc.ca/myaccount), select the option “Register my formal dispute,” and choose “CPP/EI ruling” in the subject area;
- file Form CPT100, *Appeal of a Ruling under the Canada Pension Plan and/or Employment Insurance Act*; or
- write to the Chief of Appeals at your local tax services office or tax centre explaining why you do not agree with the ruling and provide all related facts. Include a copy of the CPP/EI ruling letter. The addresses of our tax centres are listed at the end of this guide. They, along with the addresses of our tax services offices, are available at [www.cra.gc.ca/tso](http://www.cra.gc.ca/tso).

For more information on how to appeal a payroll assessment or a CPP/EI ruling, see Booklet P133, *Your Appeal Rights – Canada Pension Plan and Employment Insurance Coverage*.

## Chapter 2 – T4 slips

### When to complete a T4 slip

Most amounts paid to an individual by an employer are referred to as remuneration. You have to complete a T4 slip to report the following:

- salary, wages (including pay in lieu of termination notice), tips or gratuities, bonuses, vacation pay, employment commissions, gross and insurable earnings of self-employed fishers, and all other remuneration (see “Box 14 – Employment income,” on page 9, for a detailed list) you paid to employees during the year (see Note below);
- taxable benefits or allowances;
- retiring allowances;
- deductions you withheld during the year; and
- pension adjustment (PA) amounts for employees who accrued a benefit for the year under your registered pension plan (RPP) or deferred profit sharing plan (DPSP).

#### Note

You have to report income on a T4 slip for the year during which it was paid, regardless of when the services are performed or rendered. For example, if a pay cheque dated in January covers income earned in the last days of December, that income must be reported on the T4 slip for the year that starts in January, since that is the year it was paid.

You have to complete T4 slips for all individuals who received remuneration from you during the year if:

- you had to deduct CPP/QPP contributions, EI premiums, PPIP premiums, or income tax from the remuneration; or
- the remuneration was more than \$500.

#### Notes

If you provide employees with taxable **group term life insurance** benefits, you **always** have to prepare T4 slips, even if the total of all remuneration paid in the calendar year is \$500 or less.

If you provide former employees or retirees with such benefits, you have to prepare a **T4A** slip. For more information, see Guide RC4157, *Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary*.

If you provide either an employee, a former employee, or a non-resident employee with **security options benefits**, you have to prepare a T4 slip. For more information, go to [www.cra.gc.ca/stockoptions](http://www.cra.gc.ca/stockoptions).

## Types of T4 slips

### Customized T4 slips

For those who complete a large numbers of slips, we accept certain slips other than our own. In order to ensure accuracy, follow the guidelines for the production of customized forms at [www.cra.gc.ca/customized](http://www.cra.gc.ca/customized) or see Information Circular IC97-2R, *Customized Forms*.

### Slips for filing over the Internet

For information about completing and filing T4 slips over the Internet, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref). You can also read the information on page 17.

### Slips for filing on paper

You can order **single-page** slips that have two slips per page intended for laser or ink jet printers, for typing, or to be filled out by hand, at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling 1-800-959-2221.

You can print, from our Web site, .pdf copies of T4 slips that you complete by hand.

You can use fillable T4 slips on our Web site. After completing them, you can print them on plain white paper. For information, go to [www.cra.gc.ca/fillable](http://www.cra.gc.ca/fillable).

## Completing T4 slips

Make sure the **social insurance number (SIN)** and name you enter on the T4 slip for each employee are the same as on the employee's SIN card.

An incorrect SIN can affect an employee's CPP/QPP benefits if the record of earnings file is not accurate. Also, if the T4 slip has a pension adjustment (PA) amount, the employee may receive an inaccurate annual RRSP deduction limit statement. In addition, the related information on the employee's notice of assessment will be inaccurate.

If the individual does not show you his or her SIN card within three days of them starting to work, you should be able to show that you made a reasonable effort to get it. If you do not, you may be subject to a **penalty** of \$100 for each failure. If you cannot obtain a SIN from the recipient, file your information return, without the SIN, on or before the last day of February.

For more information, see Information Circular IC82-2, *Social Insurance Number Legislation that Relates to the Preparation of Information Slips*, or visit the Service Canada Web site at [www.servicecanada.gc.ca](http://www.servicecanada.gc.ca).

If you had an employee who had **more than one province or territory of employment** during the year, prepare a separate T4 slip for the earnings and deductions that apply to each province or territory.

If you give employees multiple slips, either because they were employed in more than one province or territory, or were on different payrolls, report the PA proportionately on each T4 slip. If you are not able to apportion the PA this way, you can report it on one slip.

## Follow these guidelines to complete your T4 slips:

- Complete the slips clearly and in alphabetical order.
- Report, in dollars and cents, all amounts you paid during the year, except pension adjustment amounts, which are reported in dollars only.
- Report all amounts in Canadian dollars, even if they were paid in another currency. To get the average exchange rates, go to [www.cra.gc.ca/exchangerates](http://www.cra.gc.ca/exchangerates).
- Do not enter hyphens or dashes between numbers or names.
- Do not enter the dollar sign (\$).
- Do not show negative dollar amounts on slips; to make changes to previous years, send us amended slips for the years in question. See page 19.
- If you do not have to enter an amount in a box, do not enter "nil"—leave the box blank.
- Do not change the headings of any of the boxes.

## Detailed instructions

These instructions are for all employers who complete T4 slips. Refer to additional guidelines in "Chapter 6 – Special situations" beginning on page 20 for:

- amounts paid to **barbers and hairdressers** (page 20);
- amounts paid to **taxi drivers and other passenger-carrying vehicles** (page 20);
- amounts paid to **employees with power saws or tree trimmers** (page 21);
- amounts paid to **employees outside Canada** (page 21);
- amounts paid to **fishers** (page 21);
- amounts paid to **Indians** (page 22);
- amounts paid to **placement or employment agency workers** (page 23);
- **retiring allowances** (page 25);
- **salary deferral arrangements** (page 26);
- **salary overpayment** (page 27); or
- **Seasonal Agricultural Workers Program** (page 28).

### Employer's name

Enter your operating or trade name in the space provided on each slip. This should be the same information that appears on your PD7A statement of account. If you would like to, you may also add your business address in this space.

### Employee's name and address

Enter the employee's last name, followed by the first name and initial. If the employee has more than one initial, enter the employee's first name followed by the initials in the "First name" space. If you enter only the employee's initials, enter them at the beginning of the "First name" space. Do **not** enter the title of office or courtesy title of the employee (such as Director, Mr., or Mrs.). Enter the

employee's address, including the province, territory, or U.S. state, Canadian postal code or U.S. zip code, and country.

## Year

Enter the four digits of the calendar year in which you paid the remuneration to the employee.

## Box 10 – Province of employment

Enter one of the following abbreviations to indicate where the employee reported to work:

AB	Alberta
BC	British Columbia
MB	Manitoba
NB	New Brunswick
NL	Newfoundland and Labrador
NS	Nova Scotia
NT	Northwest Territories
NU	Nunavut
ON	Ontario
PE	Prince Edward Island
QC	Quebec
SK	Saskatchewan
YT	Yukon
US	United States
ZZ	Other

Enter ZZ if an employee worked in a country **other than Canada or the United States**, or if the employee worked in Canada beyond the limits of a province or territory (for example, on an offshore oil rig).

The province or territory of employment you enter depends on where your employee has to report for work. For more details, see "Which tax tables should you use?" in Chapter 1 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

For any employee who had **more than one province or territory of employment** in the year, complete separate T4 slips. For each location, indicate the total remuneration paid to the employee and the related deductions, such as CPP/QPP contributions, EI premiums, PPIP premiums, and income tax.

## Box 12 – Social insurance number

Enter the employee's social insurance number (SIN) as it appears on the employee's SIN card. If you do not have the SIN, enter nine zeros. See "Completing T4 slips" on page 8 for information on your obligation to provide a valid SIN.

## Box 14 – Employment income

Report the total income before deductions. Include all salary, wages (including pay in lieu of termination notice), bonuses, vacation pay, tips and gratuities, honorariums, director's fees, management fees, and executor's and administrator's fees received to administer an estate (as long as the administrator or executor does not act in this capacity in the regular course of business).

### Notes

Do not include retiring allowances in box 14. For more information about the difference between retiring allowances and employment income received as a result

of a loss of employment, see Interpretation Bulletin IT-337, *Retiring Allowances*.

If you are paying amounts to placement or employment agency workers, taxi drivers or drivers of other passenger-carrying vehicles, barbers or hairdressers, or fishers (self-employed), see the information on "Special situations" on page 20 and under Box 29 on page 12.

Include amounts you pay as part of a deceased employee's employment income for the year of death, even if they are received in a year after the year of death. For more information, see Guide T4011, *Preparing Returns for Deceased Persons*.

A deduction from taxable income can be claimed for the amount of employment income earnings (including taxable allowance) by certain **Canadian Forces personnel** and police. See the explanation under Code 43 on page 14.

Director's fees paid to a **non-resident director** for services rendered in Canada must also be reported in box 14. However, a **non-resident director** is not considered to be employed in Canada when he or she does not attend any meetings or perform any other functions in Canada. For more information, see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

Include commissions, taxable allowances, the value of taxable benefits (including any GST/HST or other applicable taxes), and any other payments you paid to employees during the year.

Include amounts paid under a **supplementary unemployment benefit plan (SUBP)** (such as employer-paid maternity, parental, and compassionate care top-up amounts) that does not qualify as a SUBP under the *Income Tax Act*. Also include amounts paid under a SUBP that does not qualify as a SUBP under the *Income Tax Act*, but where the plan is registered with Service Canada, such as EI benefit payments supplemented by the employer because of a temporary stoppage of work, training, illness, injury or quarantine.

Include payments out of an employee benefit plan (EBP) and amounts that a trustee allocated under an **employee trust**. If the trustee allocates the income, but you do not pay it immediately, include it in the income of the employee. Do not report it when you make the payment. For more information, see Interpretation Bulletin IT-502, *Employee Benefit Plans and Employee Trusts*, and its Special Release.

For emergency volunteers (such as **firefighters or ambulance technicians**), do not include in box 14 the first **\$1,000**. However, if you employed the individual (other than as a volunteer) for the same or similar duties, the **whole** payment is taxable and should be included in box 14. For **volunteer firefighters**, report the exempt amount (up to \$1,000) in the "Other information" area of the T4 slip, using code 87.

## Boxes 16 and 17 – Employee's CPP/QPP contributions

Enter the amount you deducted from the employee for contributions to the Canada Pension Plan (CPP) or Quebec Pension Plan (QPP). Enter the amount under box 16 or box 17, depending on the province or territory of employment. Leave both boxes blank if the employee did not contribute to either plan.

**Do not report** the employer's share of CPP or QPP contributions on the T4 slip.

If an employee turned 18 or 70 years old during the reporting period, make sure that you:

- started to calculate the CPP contributions and pensionable earnings effective the first pay dated on or after the first of the month following the employee's 18th birthday; or
- stopped calculating the CPP contributions and pensionable earnings after the last pay date in the month of the employee's 70th birthday.

**Starting January 1, 2012**, if an employee provides you with a completed Form CPT30, *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election*, make sure you stop calculating the CPP contributions and pensionable earnings as of the employee's first pay in the month after you receive the form. For more information, see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

#### Note

The requirements are different for QPP. For more information, see Guide TP-1015.G-V, *Guide for Employers – Source Deductions and Contributions*, which you can get from Revenu Québec.

If an employee contributed to CPP **and** QPP, the total contribution to both plans **should not be more than** the maximum contribution for the year. If an employee contributed to both plans, you have to prepare **two** T4 slips as follows:

- one showing the QPP you deducted, the province of employment as Quebec, the applicable pensionable earnings, and the remuneration the employee earned in the province of Quebec; and
- one showing the CPP you deducted, the applicable province or territory of employment (other than Quebec), the applicable pensionable earnings, and the remuneration the employee earned in the other province or territory.

If you overdeducted contributions from the employee:

- **Do not adjust** the amounts you report on the T4 slip. We will credit the excess CPP contributions to the employee when he or she files his or her income tax and benefit return.
- Complete Form PD24, *Application for a Refund of Overdeducted CPP Contributions or EI Premiums*, to apply for a refund of your CPP overpayment. Send it to us with your paper-filed T4 information return or mail it separately if you have filed your return electronically.

You can request a refund up to four years after the end of the year in which the CPP overpayment occurred.

#### Box 18 – Employee's EI premiums

Enter the amount of EI premiums you deducted from the employee's earnings. If you did not deduct premiums, leave this box blank.

**Do not report** the employer's share of EI premiums on the T4 slip.

If you overdeducted premiums from an employee:

- **Do not adjust** the amounts you report on the T4 slip. We will credit the excess EI premiums to the employee when he or she files his or her income tax and benefit return.
- Complete Form PD24, *Application for a Refund of Overdeducted CPP Contributions or EI Premiums*, to apply for a refund of your EI overpayment. Send it to us with your paper-filed T4 information return or mail it separately if you have filed your return electronically.

You can request a refund up to three years after the end of the year in which the EI overpayment occurred.

#### Box 20 – RPP contributions

Enter the total amount the employee contributed to a registered pension plan (RPP). If the employee did not contribute to a plan, leave this box blank. Do not include amounts transferred directly to an RPP from an employee's RRSP.

Enter any deductible retirement compensation arrangement (RCA) contributions you withheld from the employee's income. Do not include amounts that are not deductible. If the amount in box 20 includes RPP contributions and deductible RCA contributions, attach a letter informing the employee of the amounts.

If the amount you report includes current contributions and past service contributions for 1989 or earlier years, enter, in the "Other information" area, the following codes along with the corresponding amount:

- code 74 for past service contributions while the employee was a contributor; and
- code 75 for past service contributions while the employee was not a contributor.

To determine if the employee made past service contributions while a contributor or while not a contributor, see Interpretation Bulletin IT-167, *Registered Pension Plans – Employee's Contributions*.

Include instalment interest in box 20. This includes interest charged to buy back pensionable service.

#### Notes

Do not use box 20 to show what you contributed to an employee's registered retirement savings plan (RRSP). The **employer's RRSP contribution** is a taxable benefit to the employee. Enter code 40 in the "Other information" area and the corresponding amount in the box. Also include this amount in box 14.

If you have a group RRSP for your employees, the trustee will send the official receipts for tax purposes to you or to your employees. If the trustee sends the receipts directly to you, provide these copies to the employees. The receipts will show the employee and employer contribution amounts. Do not report these amounts in box 20.

#### Box 22 – Income tax deducted

Enter the **total** income tax you deducted from the employee's remuneration and retiring allowances. This includes the federal, provincial (except Quebec), and

territorial taxes that apply. If you did not deduct tax, leave the box blank.

Do not include any amount you withheld under the authority of a garnishee or a requirement to pay that applies to the employee's previously assessed tax arrears.

#### Box 24 – EI insurable earnings

Starting in January 2012 (for the 2011 tax year), box 24 must always be completed. Enter the **total** amount you used to calculate the employee's EI premiums, up to the maximum insurable earnings for the year (\$44,200 for 2011). Do not include the unpaid portion of any earnings from insurable employment that you did not pay because of your bankruptcy, receivership, or non-payment of remuneration for which the employee has filed a complaint with the federal, provincial, or territorial labour authorities.

Enter "0" if there are no insurable earnings. For exempt employment, enter "0" and see "Box 28 – Exempt (CPP/QPP, EI, and PPIP)" on page 12.

When the same employer issues more than one T4 slip to an employee, the employer should report the insurable earnings amount for each period of employment in box 24 of each T4 slip. Reporting these amounts will reduce unnecessary pensionable and insurable earnings review (PIER) reports for EI deficiency calculations, especially if the employee worked both inside and outside of Quebec.

For example, an employee has two T4 slips from the same employer. He earned \$25,000 working in Ontario from January 2011 to June 2011. He then earned \$25,000 working in Quebec for the remainder of the year. The T4 slip for Ontario will report \$25,000 in box 14 ("Employment income") and \$25,000 in box 24 ("EI insurable earnings"). The T4 slip for Quebec will report \$25,000 in box 14 and \$19,200 in box 24 (maximum insurable earnings for 2011 of \$44,200 – \$25,000 already reported on T4 slip with Ontario as province of employment = \$19,200).

#### Box 26 – CPP/QPP pensionable earnings

Starting in January 2012 (for the 2011 tax year), box 26 must always be completed. In most cases, boxes 14 and 26 should be the same amount. **You have to complete the box in all situations**, up to the maximum pensionable earnings for the year (\$48,300 for 2011).

If there are no pensionable earnings, enter "0" in box 26. For exempt employment, enter "0" and see box 28 on page 12.

**CPP** – The following types of remuneration are included in box 14, "Employment income", but are not included in box 26, "CPP/QPP pensionable earnings":

- a) Remuneration paid to the employee:
  - before and during the month the employee turned 18. You should have started calculating the CPP contributions and pensionable earnings effective the first pay dated on or after the first of the month **following** the employee's 18th birthday;
  - after the month the employee turned 70. You should have stopped calculating the CPP contributions and pensionable earnings after the last pay date in the month of the employee's 70th birthday;

- during the months the employee was considered to be disabled under the CPP or QPP; or

#### Note

**After January 1, 2012**, if the employee is at least 65 years of age but under 70, is receiving a CPP or QPP retirement pension, and has elected to stop contributing to the CPP, you should calculate the CPP contributions and pensionable earnings based on the number of months before and including the month the employee elected to stop contributing to the CPP.

- b) Remuneration paid to the employee while the employee worked in "excluded employment" (defined in Chapter 2 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*).
- c) Amounts for a clergy member's residence from which you did not deduct CPP contributions (if the clergy member gets a tax deduction for the residence, CPP contributions are not required).
- d) Any excluded income, benefits, or payments as described in Chapter 2 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.
- e) Amounts for non-taxable Indian employees for whom you elected to pay CPP.

Subtract any of the amounts noted above from the amount in box 14, and enter the difference in box 26. Do not change the amount in box 14.

#### Note

**Taxable benefits only (not including security option benefits)** – If you provide pensionable taxable benefits (non-cash) and no other remuneration is paid in a tax year (for example, an employee is on an unpaid leave of absence and the employer continues to provide benefits during the leave), enter "0" in box 26. For **security option benefits**, report the amount of the benefit in box 26 at all times. Do not code the slip CPP-exempt in box 28, since the employee may want to elect to pay CPP on the amount.

Special rules may apply in certain situations. Please refer to "Chapter 6 – Special situations," which begins on page 20, if you are paying amounts for prescribed plans or arrangements, to placement or employment agency workers, or to Indians.

**QPP** – Regardless of the employee's province or territory of residence, complete box 26 when the employee is subject to QPP. If the maximum QPP pensionable earnings for the year have been reached on the RL-1 for the employee, but the income in box 14 of the T4 slip is less than the maximum pensionable amount, enter the maximum pensionable earnings amount in box 26.

Revenu Québec considers certain benefits and earnings to be pensionable earnings for employees working in Quebec. These include:

- private health benefit plan premiums; and
- assumed earnings – persons 55 years of age or older whose hours of work are reduced by reason of phased retirement may choose, with their employers, to make contributions to the QPP on all or part of the amount of the reduction in remuneration.

For details, see Guide TP-1015.G-V, *Guide for Employers – Source Deductions and Contributions*, or brochure IN-253-V, *Taxable Benefits*, which you can get from Revenu Québec.

**Box 28 – Exempt (CPP/QPP, EI, and PPIP) CPP/QPP (Canada Pension Plan/Quebec Pension Plan)** – Enter an “X” only if the earnings were exempt for the **entire** reporting period.

**EI (Employment Insurance)** – Enter an “X” only if the earnings were exempt for the **entire** reporting period.

**PPIP (provincial parental insurance plan)** – Leave this box blank if you entered an amount in box 55 or 56. Enter an “X” only if the earnings were exempt for the **entire** period of employment in the province of Quebec.

#### **Box 29 – Employment code**

Enter the appropriate code in this box if one of the following situations applies. Otherwise, leave it blank.

**Do not** complete box 14, “Employment income,” if you are using **employment code 11, 12, 13, or 17**.

- 11 – Placement or employment agency workers
- 12 – Taxi drivers or drivers of other passenger-carrying vehicles
- 13 – Barbers or hairdressers
- 14 – Withdrawal from a prescribed salary deferral arrangement plan
- 15 – Seasonal Agricultural Workers Program
- 16 – Detached employee – Social Security agreement

#### **Note**

When CPP is paid by the employer on behalf of **detached employees** under employment code 16, leave box 14 blank if no other type of income is reported. Complete boxes 16 and 26 with the appropriate amounts and enter “0” in boxes 18 and 24. Do not enter an “X” in the EI exempt box.

- 17 – Fishers – Self-employed

#### **Box 44 – Union dues**

Use this box only if you and the union agree that the union will not issue receipts for union dues to employees. In this case, include a certificate of agreement with the T4 information return. If you file electronically, you have to keep the certificate of agreement on file in case we ask to see it.

Enter in box 44 the amount you deducted from employees for union dues. Include amounts you paid to a parity or advisory committee that qualify for a deduction. Do not include initiation fees. Also, do not include **strike pay** the union paid to union members in this box.

For more information, see Interpretation Bulletin IT-103, *Dues Paid to a Union or to a Parity or Advisory Committee*.

#### **Box 46 – Charitable donations**

Enter the amount you deducted from the employee’s earnings for donations to registered charities in Canada.

#### **Box 50 – RPP or DPSP registration number**

Enter the seven-digit registration number we issue for a registered pension plan (RPP) or a deferred profit sharing plan (DPSP) or the seven-digit plan identification number we issue for an unregistered foreign pension plan under which you report a pension adjustment (PA). Do this even if your plan requires only employer contributions.

However, if you make contributions to union pension funds, you have to indicate the union’s plan number, which the union has to give you. If an employee is a member of **more than one plan**, insert only the number of the plan under which the employee has the largest PA.

#### **Box 52 – Pension adjustment**

If you have a registered pension plan (RPP) or a deferred profit sharing plan (DPSP), enter, in dollars only, the amount of the employee’s pension adjustment (PA) for the year. If you have to prepare more than one T4 slip for the employee because the employee worked for you in more than one province or territory of employment, report the PA proportionately on each T4 slip. If you cannot apportion the PA, report it on one slip.

If an employee participates in one or more RPPs or DPSPs, you have to calculate his or her PA using the **total** amount of all pension credits accumulated by the employee under all these plans for the year.

If an employee is on a leave of absence and is still accruing pensionable service or credits under the plan, you must report the PA on a T4 slip. This is true even if the employee has no employment income in the tax year. Administrators of multiple employee plans (MEPs) would report the PA for the employee on leave on a **T4A** slip.

Leave box 52 blank if the employee participated in your RPP or DPSP and **one** of the following applies:

- the calculated PA is a negative amount or zero;
- the employee died during the year; or
- the employee, even if he or she is still a member of the plan, no longer accrues new pension credits in the year (for example, the employee has accrued the maximum number of years of service in respect of the plan).

#### **Special rules concerning the PA**

Special calculation rules apply, in some circumstances, to employees who:

- left your employment during the year;
- are on, or return from, a leave of absence;
- participate in a salary deferral arrangement; or
- work for you part-time.

For more information on how to calculate the PA, see Guide T4084, *Pension Adjustment Guide*. If you need more help calculating a PA, see your pension plan administrator or call our Registered Plans Directorate at **1-800-267-3100** or **613-954-0419** (in Ottawa).

### Unregistered retirement plans or arrangements

An individual's RRSP deduction limit is affected if they are entitled to benefits under any of the following three types of unregistered retirement plans or arrangements:

- a specified retirement arrangement (SRA);
- a government-sponsored retirement arrangement (GSRA); and
- a foreign pension plan.

For more information about the PA for these types of plans or arrangements, see Guide T4084, *Pension Adjustment Guide*, or call our Registered Plans Directorate at 1-800-267-3100 or 613-954-0419 (in Ottawa).

### Box 54 – Payroll account number

Enter the 15-character account number that you use to send us your employees' deductions. This number appears at the top of your PD7A statement of account. Your payroll account number should not appear on the two copies of the T4 slip that you give to your employees.

### Box 55 – Employee's PPIP premiums

Enter the provincial parental insurance plan (PPIP) premiums that you deducted for employees working in Quebec.

### Box 56 – PPIP insurable earnings

For employees working in Quebec, enter the **total** amount used to calculate the employee's PPIP premiums, up to a maximum of \$64,000 for 2011.

Leave the box blank if:

- there are no insurable earnings;
- the insurable earnings are the same as the employment income in box 14; or
- the insurable earnings are over the maximum for the year.

### Other information

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, fishers' income, and other entries if they apply.

The boxes are not pre-numbered as they are in the top part of the slip. Enter the codes and amounts that apply to the employee.

### Example

Box – Case	Amount – Montant
40	2400 98

### Note

If more than six codes apply to the same employee, use an additional T4 slip. Do not repeat all the data on the additional slip. Enter only the employer's name and address, and the employee's SIN and name, and complete the required boxes in the "Other information" area. Report each code and amount only once.

### Codes 30 to 87 – Taxable allowances and benefits, deductible amounts, employment commissions, and other entries

30	Board and lodging
31	Special work site
32	Travel in a prescribed zone
33	Medical travel assistance
34	Personal use of employer's automobile or motor vehicle
36	Interest-free and low-interest loans
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
66	Eligible retiring allowances
67	Non-eligible retiring allowances
68	Indian (exempt income) – Eligible retiring allowances
69	Indian (exempt income) – Non-eligible retiring allowances
70	Municipal officer's expense allowance
71	Indian employee
72	Section 122.3 income – Employment outside Canada
73	Number of days outside Canada
74	Past service contributions for 1989 or earlier years while a contributor
75	Past service contributions for 1989 or earlier years while not a contributor
77	Workers' compensation benefits repaid to the employer
78	Fishers – Gross income
79	Fishers – Net partnership amount
80	Fishers – Shareperson amount
81	Placement or employment agency workers – Gross income
82	Taxi drivers or drivers of other passenger-carrying vehicles – Gross income
83	Barbers or hairdressers – Gross income
84	Public transit pass
85	Employee-paid premiums for private health services plans
86	Security options election
87	Volunteer firefighter exempt amount

## Detailed instructions for taxable benefits

The following instructions explain how to report each of the benefits in the above list. Some of these benefits must include the goods and services tax (GST) and the provincial sales tax (PST, or QST in Quebec) if they apply, or the harmonized sales tax (HST).

### Note

See Guide T4130, *Employers' Guide – Taxable Benefits and Allowances*, for details on how to calculate the value of these benefits and which taxable benefits are subject to GST/HST.

### Code 30 – Board and lodging

If you provided an employee with free or subsidized housing, or board and lodging, enter code 30 and the corresponding taxable amount. Also include this amount in box 14.

### Code 31 – Special work site

If the employee received a benefit for board and lodging at a special work site in a prescribed zone and you completed Form TD4, *Declaration of Exemption – Employment at a Special Work Site*, enter code 31 and the corresponding amount. Do not include this amount in box 14 or under code 30.

### Code 32 – Travel in a prescribed zone

If you provided an employee living in a prescribed zone with an amount for travel assistance, enter code 32 and the corresponding amount. Include this amount in box 14. If any part was for medical travel assistance, see code 33.

### Code 33 – Medical travel assistance

If you provided an employee living in a prescribed zone with an amount for medical travel assistance, identify only the medical part under code 33. Ensure the total of the travel assistance is reported under code 32.

### Code 34 – Personal use of employer's automobile or motor vehicle

If you provided an employee with the use of an automobile or motor vehicle, enter code 34 and the amount representing the benefit. Include this amount in box 14.

### Code 36 – Interest-free and low-interest loans

If you provided an employee with an interest-free or low-interest loan, including a home-purchase and home-relocation loan, because of an office or employment (or intended employment), enter code 36 and the corresponding taxable benefit (resulting from the reduced interest). Include this amount in box 14. If any amount was for a home-relocation loan, see code 37. For more information, see Interpretation Bulletin IT-421, *Benefits to Individuals, Corporations and Shareholders from Loans or Debt*.

### Code 37 – Employee home-relocation loan deduction

If the taxable benefit you provided to your employee under code 36 is the result of an interest-free or low-interest home-relocation loan, you have to identify the amount the employee can deduct under code 37. Do not include this amount in box 14.

### Code 38 – Security options benefits

If an employee received a taxable benefit under a corporation's agreement to issue its eligible shares or units of mutual fund trusts to the employee, enter code 38 and the corresponding amount. Include this amount in box 14. For more information, go to [www.cra.gc.ca/stockoptions](http://www.cra.gc.ca/stockoptions).

### Code 39 – Security options deduction – 110(1)(d)

If the employee is entitled to a deduction under paragraph 110(1)(d) of the *Income Tax Act*, enter code 39 and one-half of the amount you reported under code 38 for those shares. Do not include this amount in box 14. For more information, go to [www.cra.gc.ca/stockoptions](http://www.cra.gc.ca/stockoptions).

### Code 40 – Other taxable allowances and benefits

If you provided an employee with taxable allowances or benefits that you did not include elsewhere on the T4 slip, enter code 40 and the corresponding amount. Include this amount in box 14. See Guide T4130, *Employers' Guide – Taxable Benefits and Allowances*, for details on calculating taxable benefits.

### Code 41 – Security options deduction – 110(1)(d.1)

If the employee is entitled to a deduction under paragraph 110(1)(d.1) of the *Income Tax Act*, enter code 41 and one-half of the amount you reported under code 38 for those shares. Do not include this amount in box 14. For more information, go to [www.cra.gc.ca/stockoptions](http://www.cra.gc.ca/stockoptions).

### Code 42 – Employment commissions

If an employee sold property or negotiated contracts for you, enter code 42 and the amount of the employee's commissions. Include this amount in box 14.

### Code 43 – Canadian Forces personnel and police deduction

Canadian Forces personnel and police who are deployed outside Canada on a high-risk or current moderate-risk operational mission can claim a deduction from taxable income for the amount of employment earnings **they receive during these missions**. Enter code 43 and the amount of these earnings, up to the maximum rate of pay earned by a non-commissioned member of the Canadian Forces. Include this amount with the total employment earnings reported in box 14.

### Code 66 – Eligible retiring allowances

Enter the amount of retiring allowances (also called severance pay) that was paid in the year and is eligible for transfer to an RPP or RRSP, even if not transferred. Do not include this amount in box 14. For more information on retiring allowances, see page 25.

### Code 67 – Non-eligible retiring allowances

Enter the amount of retiring allowances (also called severance pay) **not** eligible for transfer to an RPP or RRSP. Do not include this amount in box 14. For more information on retiring allowances, see page 25.

### Code 68 – Indian (exempt income) – Eligible retiring allowances

Enter the amount of retiring allowances (also called severance pay) that was paid to an Indian in the year and is

eligible for transfer to an RPP or RRSP, even if not transferred. Do not include this amount in box 14. For more information on retiring allowances, see page 25. For more information on how to report income paid to an Indian, see page 22.

**Code 69 – Indian (exempt income) – Non-eligible retiring allowances**

Enter the amount of retiring allowances (also called severance pay) that was paid to an Indian in the year and is not eligible for transfer to an RPP or RRSP. Do not include this amount in box 14. For more information on retiring allowances, see page 25. For more information on how to report income paid to an Indian, see page 22.

**Code 70 – Municipal officer’s expense allowance**

If you are a municipal corporation or board and you pay an expense allowance to an elected officer to perform the duties of that office, enter the non-taxable portion under code 70.

**Code 71 – Indian employee**

If you are an employer paying non-taxable salary or wages to an Indian, see page 22.

**Code 72 – Section 122.3 income – Employment outside Canada**

If your employee is employed outside Canada and is entitled to an overseas employment tax credit, under section 122.3 of the *Income Tax Act*, enter the qualifying amount under code 72. See page 21.

**Code 73 – Number of days outside Canada**

If your employee is entitled to an overseas employment tax credit, enter the number of qualifying days outside Canada under code 73. See page 21.

**Code 74 – Past service contributions for 1989 or earlier years while a contributor**

If an employee made past service contributions to a registered pension plan (RPP) for employment in 1989 or earlier years while a contributor to an RPP, see “Box 20 – RPP contributions” on page 10.

**Code 75 – Past service contributions for 1989 or earlier years while not a contributor**

If an employee made past service contributions to a registered pension plan (RPP) for employment in 1989 or earlier years while not a contributor to an RPP, see “Box 20 – RPP contributions” on page 10.

**Code 77 – Workers’ compensation benefits repaid to the employer**

Enter the amount of workers’ compensation benefits repaid to the employer that was previously included in the employee’s salary. This allows employees to claim a corresponding deduction as other employment expenses on their income tax and benefit returns.

**Code 78 – Fishers – Gross income**

See page 22.

**Code 79 – Fishers – Net partnership amount**

See page 22.

**Code 80 – Fishers – Shareperson amount**

See page 22.

**Code 81 – Placement or employment agency workers – Gross income**

See page 22.

**Code 82 – Taxi drivers and drivers of other passenger-carrying vehicles – Gross income**

See page 20.

**Code 83 – Barbers or hairdressers – Gross income**

See page 20.

**Code 84 – Public transit pass**

Individuals can claim the cost of monthly or longer duration public transit passes. Public transit includes transit by local bus, streetcar, subway, commuter train or bus, and local ferry. Eligible transit passes must allow for unlimited use for the period they are valid and must be for transit in Canada.

The public transit pass includes costs for:

- weekly passes if you purchase enough of these passes so that you are entitled to unlimited travel for at least 20 days in any 28-day period. Each pass must give the holder the right to unlimited public transit use within an uninterrupted period for at least 5 days; and
- the use of an electronic payment card if the card is:
  - used for at least 32 one-way trips during an uninterrupted period not exceeding 31 days; and
  - issued by a public transit authority that records and provides a receipt for the cost and usage of the card.

Enter the total of amounts paid by the employee (for example, through payroll deductions) to purchase public transit passes. Also include amounts that you paid on behalf of the employee that are reported as a taxable benefit (code 40). The taxable benefit portion must also be included in employment income (box 14).

**Code 85 – Employee-paid premiums for private health services plans**

An employee can claim, as a qualifying medical expense, premiums he or she paid to a private health services plan. Do not include this amount in box 14. The use of code 85 is optional; however, if you do not use this code, we may ask the employee to provide supporting documents. For more information, see Interpretation Bulletin IT-339, *Meaning of private health service plan (1988 and subsequent taxation years)*.

**Code 86 – Security options election**

Enter the total amount of the security option cash-outs that you have elected not to claim as an expense. This amount is already included in box 14.

**Code 87 – Volunteer firefighter exempt payment**

Enter the amount of the exempt payment (up to \$1,000) paid to qualifying volunteer firefighters for performing the duties of a firefighter as a volunteer. If you employed the individual (other than as a volunteer) for the same or similar duties, the whole amount is taxable and should be included in box 14, and code 87 should not be used.

**Filing T4 slips**

For a description of the filing methods available, see “Chapter 4 – T4 information return” starting on page 17.

**Chapter 3 – T4 Summary**

If you are filing your return electronically, **do not** send us a paper copy of the slips or summary. For information about filing electronically, see “Filing methods,” starting on page 17, or go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

If you are filing on paper, use the T4 Summary, *Summary of Remuneration Paid*, to report the totals of the amounts reported on the related T4 slips. Send the original summary and the related slips to the Ottawa Technology Centre. You can find the address at the back of this guide.

As part of our continuing efforts toward sustainable development, we no longer mail out the pre-printed T4 Summary. You can get a T4 Summary from our Web site at [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or by calling 1-800-959-2221.

**Completing the T4 Summary**

Report amounts in Canadian dollars and cents, even if they were paid in another currency. To get the average exchange rates, go to [www.cra.gc.ca/exchangerates](http://www.cra.gc.ca/exchangerates).

Complete a separate T4 Summary for each of your payroll accounts. **The totals you report on your T4 Summary have to agree with the totals you report on your T4 slips.** Errors or omissions can cause unnecessary processing delays.

**Detailed instructions**

In the area at the top of the T4 Summary, enter the 15-character payroll account number that you use to send us your employees’ deductions, your operating or trade name, and your address.

**Year**

Enter the last two digits of the calendar year for which you are filing the return.

**Line 14 – Employment income**

Enter the total of box 14 from all T4 slips.

**Line 16 – Employees’ CPP contributions**

Enter the total of box 16 from all T4 slips.

**Line 18 – Employees’ EI premiums**

Enter the total of box 18 from all T4 slips.

**Line 19 – Employer’s EI premiums**

Enter your share of EI premiums (multiply the employees’ total premiums by the employer’s premium rate).

**Line 20 – Registered pension plan (RPP) contributions**

Enter the total of box 20 from all T4 slips.

**Line 22 – Income tax deducted**

Enter the total of box 22 from all T4 slips.

**Line 27 – Employer’s CPP contributions**

Enter your share of CPP contributions.

**Line 52 – Pension adjustment**

Enter the total of box 52 from all T4 slips.

**Lines 74 and 75 – Canadian-controlled private corporations or unincorporated employers**

Enter the social insurance numbers of any proprietors or principal owners.

**Lines 76 and 78 – Person to contact about this return**

Enter the name and telephone number of a person that we can call to get or clarify information on the T4 Summary.

**Line 80 – Total deductions reported**

Add the amounts reported on lines 16, 27, 18, 19, and 22 of the T4 Summary. Enter the total on line 80.

**Line 82 – Minus: remittances**

Enter the amount you remitted for the year under your payroll account number.

**Note**

A remittance that was due in January of the current year (for deductions made in December of the previous year) is considered late when paid with the previous year’s information return (T4, T4A) and this return is filed after the remittance due date.

**Difference**

Subtract line 82 from line 80. Enter the difference in the space provided. If there is no difference between the total deductions you reported and the amount you remitted for the year, leave lines 84 and 86 blank. Generally, we do not charge or refund a difference of \$2 or less.

**Line 84 – Overpayment**

If the amount on line 82 is more than the amount on line 80 (and you do not have to file another type of return for this account number), enter the difference on line 84. Attach a note indicating the reason for the overpayment and whether you want us to transfer this amount to another account or another year, or refund the overpayment to you.

**Line 86 – Balance due**

If the amount on line 80 is more than the amount on line 82, enter the difference on line 86.

## Amount enclosed

Whether you file electronically or file a paper return, you can make your payment in several different ways:

- My Payment is a payment option that allows you to make payments online, using the CRA's Web site, from an account at a participating Canadian financial institution. For more information, go to [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment).
- You may be able to pay electronically using your financial institution's telephone banking, or automated bank machines. Contact your financial institution for more information.
- You can make your payment at your Canadian financial institution. Complete your remittance form and present it with your payment. The financial institution will date stamp the bottom part and return the top part to you as a receipt.
- You can also send a cheque or money order payable to the Receiver General to any tax centre, with a letter that indicates the tax year for which the payment applies, the amount covering your outstanding balance, and your payroll account number. The addresses of our tax centres are listed at the end of this guide.
- You can enclose a cheque or money order payable to the Receiver General for the balance owing with your T4 information return.

### Notes

Regardless of the filing method, Threshold 2 remitters must remit any balance due electronically or in person at their Canadian financial institution.

Threshold 2 remittances that are received by the CRA at least **one full day** before the due date will be considered to be received by a financial institution and a penalty will not be charged. See Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*, for more information about Threshold 2 remitting requirements.

If you remit your payment late, any balance owing may be subject to penalties and interest at the prescribed rate.

## Line 88 – Total number of T4 slips filed

Enter the total number of T4 slips that you are including with the T4 Summary.

## Chapter 4 – T4 information return

In all instances, you have to file your T4 information return on or before the **last day of February following the calendar year to which the information return applies**. If the due date falls on a Saturday or Sunday, or a public holiday, your return is due the **next business day**.

We consider your return to be filed on time if we receive it or it is postmarked on or before the due date. If you fail to file it on time, we may assess a penalty. See "Penalties and interest" on page 5.

If you have more than one payroll account, you will have to file a separate information return for each account.

If you have overpaid, include a letter explaining the reason for the overpayment and how you want us to apply it. If you owe an amount, indicate on your cheque the account and tax year of the payment.

## Service bureaus filing returns

If a service bureau is filing an information return for you, you are still responsible for the accuracy of the information, for any balance owing, and for filing on time.

## Branch offices filing returns

If the branch office of a company has sent in CPP contributions, EI premiums, and income tax deductions under a separate account that only that branch uses, file the T4 information return of that branch as a separate return.

## Filing methods

If you file 1 to 50 T4 slips, we encourage you to file over the Internet in eXtensible mark up language (XML) by Internet File Transfer. However, you can file up to 50 T4 slips on electronic media (DVD, CD, or diskette) or on paper.

**If you file more than 50 T4 slips for a calendar year, you must file the return over the Internet.**

If you use commercial or in-house developed payroll software to manage your business, you can file up to 150 MB by Internet File Transfer. For example, a service bureau can file multiple T4 returns in one submission, provided the total submission does not exceed the 150 MB restriction.

### Note

If your return is more than 150 MB, you can either compress your return or you can divide it so that each submission is no more than 150 MB.

For more information about these filing methods, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

## Filing over the Internet

■ **Internet File Transfer** – Internet File Transfer allows you to transmit an original or amended return with a maximum file size of **150 MB**. All you need is a Web browser to connect to the Internet, and your software will create, print, and save your electronic T4 information return in XML format. For information about this filing method, contact your software publisher or go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref). If your file is more than 150 MB, you can still file using the Internet File Transfer application by either:

- compressing the file; or
- separating the file into two or more files. The summaries must reflect the same split.

■ **Web Forms** – The Web Forms application allows you to create and electronically file an original or amended T4 information return containing **1 to 50** T4 slips. This application allows you to validate data in real time, calculate the totals for the Summary, print and save

T4 slips, and securely submit encrypted T4 information returns over the Internet. For more information about Web Forms, go to [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

- **T4 Desktop application** – This convenient filing method is for employers who have to file **1 to 70** T4 slips. This downloadable desktop application lets you create, save, print, and submit your electronic T4 information return, which includes the T4 slips and the related T4 Summary. For information about this filing method, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

Internet filing is available from January 9, 2012, to early December 2012.

### Web access code

To file your return using Internet File Transfer, Web Forms, or T4 Desktop application, you need a Web access code (WAC), unless you are filing through My Business Account or Represent a Client. If you qualify, you will receive a letter providing you with your WAC. If you do not receive a WAC, you can get one at [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref), or call our help desk at 1-877-322-7849.

#### Note

Service bureaus use their own payroll account number and Web access code (WAC)—**not** the WAC of each of the T4 information returns in the submission—to submit the file.

### Filing without a Web access code

You can also file your T4 information return **without a Web access code**, using Internet File Transfer (up to 150 MB) or Web Forms (up to 50 slips). Choose the “File a return” option at:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized representative or employee; or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

Log in to My Business Account using your CRA user ID and password. If you have not registered with My Business Account, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount). You will need to enter information from either your current or previous year’s personal income tax and benefit return. A CRA security code will be mailed to your address on file within five business days. The separate mailing of the security code is a measure used to protect you from identity theft and to ensure the security of your personal information. Be sure to have your business number on hand when registering.

### Filing on paper

If you file 1 to 50 T4 slips, we encourage you to file over the Internet using Internet File Transfer or Web Forms. However, you can file up to 50 T4 slips on paper.

Complete **one copy** of the T4 slip for each employee and send them with your T4 Summary. Enter the information for two different employees on one sheet. This will allow us to process your information return faster. You must keep a copy of the T4 slips and the T4 Summary for your files.

After you complete your **paper** return, mail it to the Ottawa Technology Centre. You can find the address at the back of this guide.

### Filing on electronic media

For an explanation of the technical specifications and instructions you need to file on electronic media (DVD, CD, or diskette), go to [www.cra.gc.ca/electronicmedia](http://www.cra.gc.ca/electronicmedia).

Do not send a printed copy of the forms to us. You can print one copy to keep for your file.

Mail your submission to:

Electronic Media Processing Team  
Ottawa Technology Centre  
Canada Revenue Agency  
875 Heron Road  
Ottawa, ON K1A 1A2

#### Note

If you use electronic media (DVDs, CDs or diskettes) to file more than 50 information returns (slips), you are now required to file by Internet File Transfer in eXtensible mark up language (XML).

### How to file and distribute your T4 slips and T4 Summary

To file your information return electronically, follow the instructions and technical specifications at [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

If you file your information return on paper, send a copy of each T4 slip to the CRA with your T4 Summary, and keep one copy for your records.

You must give employees their T4 slips on or before the **last day of February following the calendar year to which the slips apply**. If you do not, you may be subject to a penalty. The penalty for failing to distribute T4 slips to recipients is \$25 per day for each such failure with a minimum penalty of \$100 and a maximum of \$2,500.

Give the employee one of the following:

- two copies, sent by mail to their last known address;
- two copies, delivered in person; or
- one copy distributed electronically (for example, by email) if you have received the employee’s consent in writing or electronic format.

We suggest that you print the two T4 slips that you have to give to each employee on one sheet. For security purposes, **do not print** your payroll account number (box 54) on these copies.

#### Note

If T4 slips are returned as undeliverable, we suggest that you retain the slips with the employee’s file.

For more information on how to complete the T4 slip and the T4 Summary, see “Completing T4 slips” on page 8 and “Completing the T4 Summary” on page 16.

## Chapter 5 – After you file

When we receive your information return, we check it to see if you have prepared it correctly. After an initial review, we enter your return into our processing system, which captures the information and performs various validity and balancing checks. If there are any problems, we may contact you.

We also verify the calculations you made on the T4 slips to make sure that the pensionable and insurable earnings you reported agree with the CPP and EI deductions you remitted. For more information, see Chapter 4 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

### Amending, cancelling, adding, or replacing slips

#### Amending slips

After filing your information return, you may notice that you made an error on a T4 slip. If so, you will have to prepare an amended slip to correct the information. Provide copies to your employee as described on the previous page.

If you receive a pensionable and insurable earnings review (PIER) report, do not send us amended slips. Instead, respond to the PIER advising of the changes required for the employees on the listing. For more information, see Chapter 4 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

#### Amending slips over the Internet

##### Web Forms

The Web Forms application allows you to create and electronically file 1 to 50 slips in an amended T4 information return in a single session. For more information about amending information returns using Web Forms, go to [www.cra.gc.ca/webforms](http://www.cra.gc.ca/webforms).

##### Internet File Transfer

If you use payroll, commercial, or in-house developed software to manage your business, you can submit amended files of up to 150 MB over the Internet. You can file amended slips electronically even if you filed the original return on paper or on electronic media.

- The summary, slips and T619 – Electronic Media Transmittal Record must show the appropriate report type code.
- The file format must be in eXtensible mark up language (XML) as specified in the electronic media specifications.
- The file name must have the extension specified in the electronic media specifications.
- The filer number (Business Number, Filer Identification Number) must be valid.

For more information about amending information returns using Internet File Transfer, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

#### T4 Desktop application

The T4 Desktop application allows you to create and electronically file 1 to 70 slips in an amended T4 information return in a single session. For more information about amending information returns using the T4 Desktop application, go to [www.cra.gc.ca/iref](http://www.cra.gc.ca/iref).

#### Amending slips on paper

Clearly identify the new slips as amended slips by writing "AMENDED" at the top of each slip. Make sure you complete all the necessary boxes, including the information that was correct on the original slip. Send two copies of the amended slips to the employee.

Send one copy of the amended slips to any tax centre with a letter explaining the reason for the amendment. The addresses of our tax centres are listed at the end of this guide. Do not file an amended T4 Summary.

#### Cancelling slips

##### Cancelling slips over the Internet

A cancelled slip is considered to be the same as an amended slip. See "Amending slips over the Internet" on this page.

##### Cancelling slips on paper

Send us a copy of the original slip clearly marked "CANCELLED" with a letter explaining the reason. The addresses of our tax centres are listed at the back of this guide. Do not file a cancelled T4 Summary. Send two copies of the cancelled slip to the employee.

##### Note

If you notice errors on the T4 slips before you file them with us, you can correct them by preparing new information slips and removing any incorrect copies from the return. If you do not prepare a new slip, initial any changes you make on the slip. Be sure to also correct the T4 Summary.

#### Adding slips

After you file your T4 information return, you may discover that you need to send us additional T4 slips. If you have original slips that were not filed with your return, file them separately either electronically or on paper.

If the total number of T4 slips you file is more than 50 slips for the same calendar year, you have to file the additional slips over the Internet.

##### Adding slips over the Internet

We accept additional original T4 slips in electronic format. For more information, see "Filing methods" on page 17.

##### Adding slips on paper

When submitting additional slips on paper, clearly identify the new slips by writing "ADDITIONAL" at the top of each slip. Send a copy of the slips to any tax centre. The addresses of our tax centres are listed at the end of this guide. Do not file an additional T4 Summary.

## Replacing slips

If you issue T4 slips to replace copies your employees lost or destroyed, do not send us copies of these slips. Clearly identify them as **duplicate copies**, and keep a copy for your records.

## Amending, cancelling, or adding slips without a Web access code

You can amend, cancel, and file more information slips using the “File a return” service at:

- [www.cra.gc.ca/representatives](http://www.cra.gc.ca/representatives), if you are an authorized employee or representative; or
- [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount), if you are the business owner.

In a single submission, Internet File Transfer allows for the transmission of 150 MB of information and Web Forms allows the filing of one return with a maximum of 50 slips.

## Pension adjustment (PA)

You have to recalculate a pension adjustment (PA) in a registered pension plan when all of the following conditions are met:

- an employee returns from a leave of absence or a period of reduced service;
- the service was not previously pensionable service; and
- by April 30 of the following year:
  - benefits are retroactively provided under a defined benefit provision for the period concerned **and** the employee makes the commitment to purchase the benefits; or
  - retroactive contributions are made by the employee or the employer to a money purchase provision.

### Note

If the commitment to purchase benefits is made after April 30, a past service pension adjustment will be calculated.

If a recalculated PA applies, you have to report an amended PA for each year after 1989 that is affected by the leave.

You **do not** have to report an amended PA when the difference between the previously reported PA and the amended PA is **less than \$50**. However, you **do have** to report one if an employee asks you to accurately report the PA, or if we ask you to report the amended PA.

For the years in which you did not previously report a PA for the employee, you have to file an amended T4 slip showing the correct PA. If you previously reported a PA for the employee in a particular year, you have to show the **total** PA that applies for that year on an amended T4 slip.

For information on recalculating a PA, see Guide T4084, *Pension Adjustment Guide*. For information on calculating and reporting a past service pension adjustment (PSPA), see Guide T4104, *Past Service Pension Adjustment Guide*.

## Data used by other programs

Other federal government departments use T4 information. For example, Human Resources and Skills Development Canada (HRSDC) uses the information on the T4 slip to update a person’s **record of earnings** file.

The information on CPP contributions that we send to HRSDC determines the CPP benefits that a person will receive.

## Chapter 6 – Special situations

### Barbers and hairdressers, and taxi drivers and drivers of other passenger-carrying vehicles

If these workers **are** your employees, you have to deduct CPP/QPP contributions, EI premiums, PPIP premiums, and income tax as you would for regular employees. If these workers **are not** your employees, you have to complete a T4 slip for EI and PPIP purposes only. Complete the following entries on the slip.

#### Employer’s name

Enter your operating or trade name.

#### Employee’s name and address

Enter the worker’s name and address, including the province or territory and postal code.

#### Box 10 – Province of employment

Enter the provincial or territorial abbreviation to show where the worker reported for work (see the list on page 9).

#### Box 12 – Social insurance number

Enter the social insurance number (SIN) shown on the worker’s SIN card.

#### Box 14 – Employment income

Leave this box blank. See “Other information” on the next page.

#### Box 18 – Employee’s EI premiums

Enter the EI premiums remitted on behalf of the worker (worker’s part only).

#### Box 24 – EI insurable earnings

Enter the amount of the worker’s insurable earnings on which you calculated the EI premium, up to a maximum of \$44,200 for 2011. Enter “0” if there are no insurable earnings.

#### Box 29 – Employment code

Enter the appropriate code for the occupation of the worker. Enter **code 13** for a **barber** or **hairdresser** or **code 12** for a **taxi driver** or **driver of another passenger-carrying vehicle**.

#### Box 55 – Employee’s PPIP premiums

Enter the PPIP premiums remitted on behalf of the worker (worker’s part only) while he or she worked in Quebec.

### Box 56 – PPIP insurable earnings

For workers working in Quebec, enter the **total** amount used to calculate the worker's PPIP premiums, up to a maximum of \$64,000 for 2011.

### Other information

Enter the amount of gross earnings of the worker, using **code 83** for a **barber** or **hairstylist** and **code 82** for a **taxi driver** or **driver of another passenger-carrying vehicle**.

## Employees with power saws or tree trimmers

If you are an employer in the forestry business, you may have employees who, according to their contracts, have to use their own power saws or tree trimmers at their own expense.

In box 14, "Employment income," include rental payments you made to employees for the use of their own power saws or tree trimmers. You should not reduce the amount in box 14 by the cost or value of saws, trimmers, parts, gasoline, or any other materials the employee supplies.

## Employees outside Canada

In situations where you pay CPP on behalf of your employee who is working outside Canada, for all or part of the year, you have to prepare a T4 slip. See page 12, "Box 29 – Employment code," for specific T4 reporting instructions.

## Overseas employment tax credit

If you employ a resident of Canada to work outside Canada for more than six consecutive months, the employee may be entitled to an overseas employment tax credit. The six consecutive months of employment can start in the current year or in a previous year. The employment duties performed outside Canada must either be to get a contract for the employer or relate to a contract under which the employer carried on business outside Canada. See Interpretation Bulletin IT-497, *Overseas Employment Tax Credit*, and Chapter 7 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

## How to complete the T4 slip

### Box 14 – Employment income

Report the total amount of remuneration you paid that relates to any employment outside Canada. Do this even if an employee has received a letter of authorization from a tax services office or tax centre that allows you to reduce the amount of income tax you deduct from the employee's income.

On the slip, show the income that qualifies for the reduction and the number of days the employee worked outside Canada.

In the "Other information" area, enter in one of the boxes code 72 and the income qualifying under section 122.3 of the *Income Tax Act*. Also enter in one of the boxes code 73 and the number of days the employee worked outside Canada. The number of days should be a three-digit

number that you enter at the beginning of the box "Amount."

### Example

Box – Case	Amount – Montant
73	089

## Fishing income

Fishing income is reported on the T4 slip.

Fishing income (for example, proceeds of the catch paid to a self-employed fisher) and employment income (for example, plant income) can be reported on the same T4 slip or on separate T4 slips.

The instructions that follow are for fishing income paid to a self-employed fisher. For instructions on paying employment income to an employee, see the detailed instructions that start on page 8.

### Notes

Do not use code 78, 79, or 80 to report employment income. Use box 14. See "Box 14 – Employment income" on page 9.

Reporting paid or payable self-employed fisher income depends on whether you are using the cash method or accrual method of accounting. For an explanation of these methods, see Chapter 1 of Guide T4004, *Fishing Income*.

For more information on fishing income, see Guide T4005, *Fishers and Employment Insurance* and Guide T4004, *Fishing Income*.

### Employer's name

Enter your operating or trade name.

### Employee's name and address

Enter the fisher's name and address, including the province or territory and postal code.

### Box 10 – Province of employment

Enter the provincial or territorial abbreviation to indicate where the fisher reported for work (see the list on page 9).

### Box 12 – Social insurance number

Enter the social insurance number (SIN) shown on the fisher's SIN card.

### Box 14 – Employment income

Leave blank. Fishing income is reported using codes 78, 79, and 80. See the "Other information – Fishing income" section on the next page.

### Boxes 16 and 17 – Employee's CPP/QPP contributions

Do not complete this box. Fishing income is not subject to CPP/QPP contributions.

### Box 18 – Employee’s EI premiums

Enter the EI premiums you deducted from the fisher’s gross income.

### Box 24 – EI insurable earnings

Enter the amount of the fisher’s insurable earnings on which you calculated the EI premiums, up to a maximum of \$44,200 for 2011. Enter “0” if there are no insurable earnings.

### Box 26 – CPP/QPP pensionable earnings

Enter “0,” since fisher earnings are not pensionable.

### Box 28 – Exempt (CPP/QPP, EI, and PPIP)

Enter an “X” under CPP/QPP (fisher earnings are not pensionable).

### Box 29 – Employment code

Enter code 17.

### Box 55 – Employee’s PPIP premiums

Enter the PPIP premiums you deducted from gross income of fishers working in Quebec.

### Box 56 – PPIP insurable earnings

For fishers working in Quebec, enter the **total** amount used to calculate the fisher’s PPIP premiums, up to a maximum of \$64,000 for 2011.

## Other information – Fishing income

### Code 78 – Fishers – Gross income

Enter the amount paid or payable to the fisher from the proceeds of a catch. **Do not** include this amount in box 14.

In addition, report either the net partnership or owner amount using code 79 or the shareperson amount using code 80.

#### Note

This income does not include amounts paid for a catch or part of a catch made by other persons who were not members of the crew. For more information, see “Calculating the insurable earnings of a fisher” in Guide T4005, *Fishers and Employment Insurance*.

### Code 79 – Fishers – Net partnership amount

Enter the amount that is the product of the gross income (or gross value of the catch) reported under code 78, minus the 25% prescribed amount and the total amount paid to the sharepersons reported under code 80, multiplied by your partnership agreement allocation. See Example 5 in Guide T4005, *Fishers and Employment Insurance*. Include this amount in box 24 (box 56 for fishers in Quebec). **Do not** include this amount in box 14.

### Code 80 – Fishers – Shareperson amount

Enter the amount paid or payable to the fisher from the proceeds of a catch based on the sharing arrangement agreed to before embarking on the fishing trip. Include this amount in box 24 (box 56 for fishers in Quebec) and with code 78. **Do not** include this amount in box 14.

## Indians

The salary or wages you paid to an Indian may be taxable, tax-exempt, or partly tax-exempt. Use Form TD1-IN, *Determination of Exemption of a Status Indian’s Employment Income*, to determine the type of exemption that applies to an Indian’s employment income. For more information, you can also refer to Chapter 7 of Guide T4001, *Employers’ Guide – Payroll Deductions and Remittances*.

### Taxable salary or wages

If you are an employer paying taxable salary or wages to an Indian, you have to deduct CPP/QPP contributions, EI premiums, and income tax, as well as PPIP premiums (for workers in Quebec). Complete all boxes of the T4 slips in the usual way.

#### Note

If you paid a retiring allowance to an Indian, see “Retiring allowances” on page 25, and “Code 68 – Indian (exempt income) – Eligible retiring allowances” and “Code 69 – Indian (exempt income) – Non-eligible retiring allowances” on page 14, for more detailed information.

### Tax-exempt salary or wages

If you are an employer paying tax-exempt salary or wages to an Indian, you do not have to deduct CPP/QPP contributions; however, you have to deduct EI premiums, and PPIP premiums (for workers in Quebec). For more information, see Guide T4001, *Employers’ Guide – Payroll Deductions and Remittances*.

### How to complete the T4 slip

Prepare the T4 slip in the following way when you pay a tax-exempt salary to an Indian.

### Box 14 – Employment Income

Leave this box blank. Instead, in the “Other information” area, enter code 71 and the amount of the exempt salary or wages paid in the year.

### Boxes 16 and 17 – Employee’s CPP/QPP contributions

The employment of an Indian whose income is exempt from tax is excluded from pensionable earnings.

If you **did not** elect to provide CPP/QPP coverage to all your Indian employees on their tax-exempt employment income, leave this box blank.

If you **did** elect to provide CPP/QPP coverage, enter the CPP/QPP contributions you deducted from the employee’s earnings.

### Box 18 – Employee’s EI premiums

Tax-exempt salary or wages paid to an Indian are insurable earnings subject to EI premiums. Enter the EI premiums you deducted.

### Box 20 – RPP contributions

Leave this box blank. Registered pension plan (RPP) contributions made with respect to tax-exempt employment income are not deductible by the employee.

**Box 24 – EI insurable earnings**

Enter the amount of insurable earnings on which you calculated the EI premiums, up to a maximum of \$44,200 for 2011. Enter “0” if there are no insurable earnings.

**Box 26 – CPP/QPP pensionable earnings**

If you **did not** elect to provide CPP or QPP coverage to all your Indian employees on their tax-exempt employment income, enter “0.”

If you **did** elect to provide CPP/QPP coverage, enter the amount of pensionable earnings on which you calculated the CPP/QPP contributions, up to a maximum of \$48,300 for 2011.

**Box 28 – Exempt (CPP/QPP, EI, and PPIP)**

Do not complete the CPP/QPP part of this box if you entered an amount greater than 0 in box 16, 17, or 26. Enter an “X” under CPP/QPP only if the earnings were exempt for the **entire** period of employment.

**Box 44 – Union dues**

Leave this box blank. Union dues paid in respect of tax-exempt employment income are not deductible by the Indian employee.

**Box 52 – Pension adjustment**

Tax-exempt salary is included when determining the pension adjustment amount. See page 12 for details.

**Box 55 – Employee’s PPIP premiums**

Tax-exempt salary or wages paid to an Indian in Quebec are insurable earnings subject to PPIP premiums. Enter the PPIP premiums you deducted from employees working in Quebec.

**Box 56 – PPIP insurable earnings**

For employees working in Quebec, enter the **total** amount used to calculate the employee’s PPIP premiums, up to a maximum of \$64,000 for 2011.

**Partly tax-exempt salary and wages****How to complete the T4 slip**

Prepare the T4 slip in the following way when you pay a partly tax-exempt salary to an Indian.

**Box 14 – Employment income**

Enter the taxable salary or wages paid to the Indian employee in box 14. In the “Other information” area, enter code 71 and the amount of the tax-exempt salary or wages paid in the year.

**Boxes 16 and 17 – Employee’s CPP/QPP contributions**

If you **did not** elect to provide CPP/QPP coverage to all your Indian employees on their tax-exempt employment income, enter the CPP/QPP contributions you deducted from the employee’s taxable earnings.

If you **did** elect to provide CPP/QPP coverage, enter the CPP/QPP contributions you deducted from the employee’s earnings.

**Box 18 – Employee’s EI premiums**

Taxable and tax-exempt salary or wages paid to an Indian are insurable earnings subject to EI premiums. Enter the EI premiums you deducted.

**Box 20 – RPP contributions**

Registered pension plan (RPP) contributions that have been made for tax-exempt income are not deductible. Do not enter those contributions in box 20. If the employment income that relates to an RPP contribution consists of both taxable and tax-exempt income, you have to prorate the RPP contribution.

You do not have to prorate the amount of pension adjustment (PA). Report the total amount in box 52, “Pension adjustment,” of the T4 slip.

**Box 24 – EI insurable earnings**

Enter the amount of insurable earnings on which you calculated the EI premiums, up to a maximum of \$44,200 for 2011. Enter “0” if there are no insurable earnings.

**Box 26 – CPP/QPP pensionable earnings**

Enter the amount of pensionable earnings on which you calculated the CPP/QPP contributions, up to a maximum of \$48,300 for 2011. Enter “0” if there are no pensionable earnings.

**Box 44 – Union dues**

Annual union, professional, or like dues related to tax-exempt income are not deductible. Do not enter these dues in box 44. If the employment income that relates to union dues consists of both taxable and tax-exempt income, you have to prorate the union dues.

**Box 52 – Pension adjustment**

Taxable and tax-exempt salary is included when determining the pension adjustment amount. See page 12 for details.

**Box 55 – Employee’s PPIP premiums**

Taxable and tax-exempt salary or wages paid to an Indian in Quebec are insurable earnings subject to PPIP premiums. Enter the PPIP premiums you deducted from employees working in Quebec.

**Box 56 – PPIP insurable earnings**

For employees working in Quebec, enter the **total** amount used to calculate the employee’s PPIP premiums, up to a maximum of \$64,000 for 2011.

**Placement or employment agency workers**

These guidelines apply to employees/workers engaged by placement or employment agencies, in the following four situations:

- agency that hires the employee;
- agency that pays the worker;
- agency whose client pays the worker; or
- agency that hires a worker under a contract for service.

## Agency that hires the employee

An agency that hires an employee (even if he or she is located at a client's premises) has to deduct CPP/QPP contributions, EI premiums, income tax, and PPIP premiums (for workers in Quebec) from amounts paid to these employees. The agency also has to report these amounts on a T4 slip for the employee.

## Agency that pays the worker

If an agency places a worker in employment under the direction and control of a client of the agency and the agency pays the worker, the agency is not required to deduct income tax, but is required to deduct CPP/QPP contributions, EI premiums, and PPIP premiums (for workers in Quebec), from amounts paid to these workers. The agency also has to report these amounts on a T4 slip for the worker.

## Agency whose client pays the worker

If an agency places a worker in employment under the direction and control of a client of the agency and the client of the agency pays the worker, the client is required to deduct CPP/QPP contributions and income tax but is not required to deduct EI premiums or PPIP premiums (for employees in Quebec). The client of the agency has to report these amounts on a T4 slip.

## Agency that hires a worker under a contract for service

An agency that hires a worker under a contract for service (that is, an independent worker) is not required to deduct CPP/QPP contributions, EI premiums, PPIP premiums, or income tax since the worker is self-employed. Because the worker is self-employed, neither the agency nor the client is required to file a T4 slip. However, you may be required to file a T4A slip. See Guide RC4157, *Deducting Income Tax on Pension, and Other Income and Filing the T4A Slip and Summary*.

## How to complete the T4 slip

In all cases, except where an agency hires a worker under a contract for service, you complete the T4 slip as follows:

### Employer's name

Enter your operating or trade name.

### Employee's name and address

Enter the employee's/worker's name and address, including the province or territory and postal code.

### Box 10 – Province of employment

Enter the provincial or territorial abbreviation to show where the employee/worker reported to work (see the list on page 9).

### Box 12 – Social insurance number

Enter the social insurance number (SIN) shown on the employee's/worker's SIN card.

### Box 14 – Employment income

Report the gross earnings before deductions only if the agency hired the employee. If the **agency paid the worker** or the **agency's client paid the worker**, leave this box blank. See "Code 81" on this page.

### Boxes 16 and 17 – Employee's CPP/QPP contributions

Enter the CPP/QPP contributions you deducted from the employee's/worker's gross earnings.

### Box 18 – Employee's EI premiums

Enter the EI premiums you deducted from the employee's/worker's gross earnings. If the **agency's client paid the worker**, leave this box blank.

### Box 22 – Income tax deducted

Enter the total income tax you deducted from the employee's/worker's remuneration. This includes the federal, provincial (except Quebec), and territorial taxes that apply. If the **agency paid the worker**, leave this box blank.

### Box 24 – EI insurable earnings

Enter the amount of the employee's/worker's insurable earnings on which you calculated the EI premiums, up to a maximum of \$44,200 for 2011. Enter "0" if there are no insurable earnings. If the **agency's client paid the worker**, enter "0."

### Box 26 – CPP/QPP pensionable earnings

Enter the amount of the employee's/worker's pensionable earnings on which you calculated the CPP/QPP contributions, up to a maximum of \$48,300 for 2011. Enter "0" if there are no pensionable earnings.

### Box 29 – Employment code

Enter employment code 11. If the **agency hired the employee**, leave this box blank.

### Box 55 – Employee's PPIP premiums

Enter the PPIP premiums you deducted from the employee's/worker's gross earnings while he or she worked in Quebec. If the **agency's client paid the worker**, leave this box blank.

### Box 56 – PPIP insurable earnings

For employees/workers working in Quebec, enter the **total** amount used to calculate the employee's/worker's PPIP premiums, up to a maximum of \$64,000 for 2011. If the **agency's client paid the worker**, leave this box blank.

### Code 81

In the "Other information" area at the bottom of the T4 slip, use code 81 and enter the gross earnings of placement and employment agency workers. If the **agency hired the employee**, leave this box blank.

## Retiring allowances

As of 2011 (for the 2010 tax year) retiring allowances are reported on the T4 slip instead of the T4A slip.

A retiring allowance (also called severance pay) is an amount paid to officers or employees when or after they retire from an office or employment, in recognition of long service or for the loss of office or employment.

A retiring allowance **includes**:

- payments for unused sick leave credits on termination; and
- amounts individuals receive when their office or employment is terminated, even if the amount is for damages (such as wrongful dismissal) when the employee does not return to work.

A retiring allowance **does not include**:

- a superannuation or pension benefit;
- an amount an individual receives as a result of an employee's death (these payments may be treated as death benefits);
- a benefit derived from certain counselling services;
- payments for accumulated vacation leave not taken prior to retirement;
- wages in lieu of termination notice (see Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*); and
- damages for violations or alleged violations of an employee's human rights awarded under human rights legislation to the extent these amounts are not taxable.

If you pay a retiring allowance to a **resident** of Canada, deduct income tax from any part you pay directly to the recipient. Combine all retiring allowance payments that have been or are expected to be paid in the calendar year when determining the composite rate to use. Use the following lump sum withholding rates to deduct income tax:

- 10% (5% for Quebec) on amounts up to and including \$5,000;
- 20% (10% for Quebec) on amounts over \$5,000 up to and including \$15,000; and
- 30% (15% for Quebec) on amounts over \$15,000.

Recipients may have to pay additional tax on these amounts when they file their returns. To avoid this situation, if a recipient requests it, you can:

- calculate the annual tax to deduct from the recipient's yearly remuneration, **including** the lump-sum payment. You can use the Payroll Deductions Online Calculator (PDOC) at [www.cra.gc.ca/pdoc](http://www.cra.gc.ca/pdoc);
- calculate the annual tax to deduct from the recipient's yearly remuneration, **not including** the lump-sum payment; and
- **subtract** the second amount from the first amount.

The result is the amount you deduct from the lump-sum payment if the recipient requests it.

Do not deduct income tax from a lump-sum payment if a recipient's total earnings received or receivable during the calendar year, including the lump-sum payment, are less than the "claim amount" on their Form TD1, *Personal Tax Credits Return*. This does not apply to lump-sum payments paid to non-residents.

Do not deduct CPP contributions or EI premiums from retiring allowances.

If you pay a retiring allowance to a **non-resident** of Canada, you have to withhold 25% of the retiring allowance (subject to various tax conventions and agreements). Send this amount to the Receiver General on the non-resident's behalf. For more information, see Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting and Reporting*.

## Transfer of a retiring allowance

Employees with years of service before 1996 may be able to **directly transfer** all or part of a retiring allowance to a registered pension plan (RPP) or a registered retirement savings plan (RRSP). This part is commonly referred to as the **eligible portion** or the **amount eligible for transfer**. A retiring allowance may include an eligible portion and a non-eligible portion.

A retiring allowance may be paid over one or more years. The amounts paid in any particular year may be transferred to an RRSP or an RPP. The amounts transferred cannot exceed the employee's eligible portion of the retiring allowance minus the eligible portion transferred by you in a prior year.

The amount that is eligible for transfer under paragraph 60(j.1) of the *Income Tax Act* (the Act) is limited to:

- \$2,000 for each year or part of a year before 1996 that the employee or former employee worked for you (or a person related to you); **plus**
- \$1,500 for each year or part of a year before 1989 of that employment in which none of your contributions to the RPP or deferred profit sharing plan (DPSP) were vested in the employee's name when you paid the retiring allowance. To determine the equivalent number of years of vesting, refer to the terms of the particular plan. The number can be a fraction.

You can only transfer the eligible portion of the retiring allowance under paragraph 60(j.1) of the Act to the employee's own RRSP or to an RPP under which your employee is the annuitant. The eligible portion cannot be directly transferred to a spousal or common-law partner's RRSP under paragraph 60(j.1) of the Act. If you transfer the amount to an RPP, you may have to report a pension adjustment (PA). For more information, contact your plan administrator.

Your employee may choose not to use all or any portion of the amount eligible for transfer under paragraph 60(j.1) of the Act. If your employee has available RRSP deduction limit, your employee may transfer some or all of the retiring allowance to a spousal or common-law partner RRSP up to his or her RRSP deduction limit.

Your employee may also ask you to transfer some or all of the **non-eligible** portion of the retiring allowance to his or her RRSP, or to a spousal or common-law partner's RRSP. The non-eligible portion of a retiring allowance is the amount that exceeds the amount eligible for direct transfer. The part that you transfer cannot be more than the employee's available RRSP deduction limit for the year.

You do not have to deduct income tax on the amount of eligible retiring allowance that is transferred directly to an employee's RRSP or to an RPP on behalf of the employee. You also do not have to deduct income tax on any part of the retiring allowance that your employee transfers to a spousal or common-law partner's RRSP if you have reasonable grounds to believe your employee can deduct the RRSP contribution when filing his or her personal income tax and benefit return. For more information, see the section called "RRSP contributions you withhold from remuneration" in Chapter 5 of Guide T4001, *Employers' Guide – Payroll Deductions and Remittances*.

The portion of the retiring allowance paid in each year that is eligible for transfer should be reported in the "Other information" area, using code 66 (code 68 in the case of an Indian). Amounts not eligible for transfer are reported in the "Other information" area using code 67 (code 69 in the case of an Indian). For example, if an employee receives \$60,000 payable in instalments of \$10,000 over 6 years and has an eligible amount of \$40,000, the employee can choose how they want the eligible and ineligible portions applied to the instalment payments in each year.

For more information about retiring allowances, see Interpretation Bulletin IT-337, *Retiring Allowances*, Pamphlet T4145, *Electing Under Section 217 of the Income Tax Act* and Guide T4061, *NR4 – Non-Resident Tax Withholding, Remitting, and Reporting*.

## Salary deferral arrangements

A salary deferral arrangement is a plan or arrangement made between an employee and an employer. Under such an arrangement, an employee postpones receiving salary and wages to a later year. Treat the deferred salary and wages as employment income in the year the employee **earns** the amount. Report it on the employee's T4 slip for that year.

## Prescribed plans or arrangements

Prescribed plans or arrangements described in advance income tax ruling ATR39, *Deferred Salary Leave Plan (Archived)*, are not covered by the above salary deferral rules. Treat the deferred amounts in these cases as income in the year the employee **receives** them. Report the income on the employee's T4 slip for that year.

To find out how to report pension adjustments under these circumstances, see Guide T4084, *Pension Adjustment Guide*.

## Salary paid while the participant is working

### How to complete the T4 slip

Prepare the T4 slip in the following way when you pay a salary to the participant **while he or she is working**.

### Box 14 – Employment income

Enter the participant's **net** salary (the salary minus the deferred amounts) while the person was working.

### Boxes 16 and 17 – Employee's CPP/QPP contributions

Enter the CPP/QPP contributions you deducted from the participant's **net** salary (the salary minus the deferred amounts) while the person was working.

### Box 18 – Employee's EI premiums

Enter the EI premiums you deducted from the participant's **gross** salary (including deferred amounts) while the person was working.

### Box 22 – Income tax deducted

Enter the **total** income tax you deducted from the participant's remuneration. This includes the federal, provincial (except Quebec), and territorial taxes that apply.

### Box 24 – EI insurable earnings

Enter the amount of insurable earnings on which you calculated the participant's EI premiums, up to a maximum of \$44,200 for 2011. Enter "0" if there are no insurable earnings.

### Box 26 – CPP/QPP pensionable earnings

Enter the amount of the participant's pensionable earnings on which you calculated the CPP/QPP contributions, up to a maximum of \$48,300 for 2011. Enter "0" if there are no pensionable earnings.

### Box 28 – Exempt (CPP/QPP, EI, and PPIP)

Do not complete the CPP/QPP, EI, or PPIP part of this box, unless the earnings were exempt for the **entire** period of employment.

### Box 55 – Employee's PPIP premiums

Enter the PPIP premiums you deducted from the participant's gross earnings (including deferred amounts) while the person was working in Quebec.

### Box 56 – PPIP insurable earnings

For participants working in Quebec, enter the **total** amount used to calculate the participant's PPIP premiums, up to a maximum of \$64,000 for 2011.

## Deferred amounts paid to the participant during the leave period

### How to complete the T4 slip

Prepare the T4 slip in the following way when you pay the deferred amounts to the participant **during the leave period**.

### Box 14 – Employment income

Enter the total deferred amounts paid to the participant during the leave period.

### Boxes 16 and 17 – Employee's CPP/QPP contributions

Enter the CPP/QPP contributions you deducted from the participant's deferred amounts you paid during the leave period.

### Box 18 – Employee’s EI premiums

Leave this box blank.

### Box 22 – Income tax deducted

Enter the **total** income tax you deducted from the participant’s remuneration. This includes the federal, provincial (except Quebec), and territorial taxes that apply.

### Box 24 – EI insurable earnings

Enter “0.”

### Box 26 – CPP/QPP pensionable earnings

Enter the amount of the participant’s pensionable earnings on which you calculated the CPP/QPP contributions, up to a maximum of \$48,300 for 2011. Enter “0” if there are no pensionable earnings.

### Box 28 – Exempt (CPP/QPP, EI, and PPIP)

Enter an “X” under EI. Do not complete the CPP/QPP or PPIP part of this box, unless the earnings were exempt for the **entire** period of employment.

### Box 55 – Employee’s PPIP premiums

Leave this box blank.

### Box 56 – PPIP insurable earnings

Leave this box blank.

## Salary overpayments

If you make a payment or an overpayment of salary, wages or other remuneration to an employee, how you correct this will depend on the reason the employee was overpaid and the year in which the employee repaid the amount.

#### Note

If you allow your employee to repay the overpayment in instalments, you may have to calculate a taxable interest benefit. For further information, see “Loans—interest free and low-interest” in Guide T4130, *Employers’ Guide – Taxable Benefits and Allowances*.

### Employee did not perform duties

When an employee repays you, in the same or a later year, for salary or wages received when the employee did not perform his or her duties, the repayment is considered to be a repayment of salary and wages. Examples include an employee who was advanced vacation leave credits, but quit working for you before actually earning the credits; or an employee who was paid a signing bonus but did not work for the time agreed to in the employment contract.

You cannot adjust the employee’s T4 slip or the payroll records to reduce the total employment income or source deductions by the amount of the repayment. Your employer’s share of CPP contributions and EI premiums is not refundable.

You should give the employee a letter confirming the tax year when the overpayment was included in the employee’s income as well as the date, the reason, and the amount of repayment you received. The employee may claim a deduction on his or her personal income tax and benefits return in the year the amount was repaid.

### Example

In September 2011, Peter became ill and was unable to work. You continue to pay his regular salary. In February 2012, he begins to receive payments from a wage loss replacement plan and repays you the amount of salary he received from September 2011 to February 2012. Do not adjust his 2011 T4 slip to reduce the total employment income and CPP/QPP pensionable and EI or PPIP insurable earnings or the current year pay records to reflect the amount of repayment. Instead, Peter can claim a deduction for the repayment on his 2012 income tax and benefit return by providing a copy of the letter you gave him confirming the date and the amount he repaid to you and the year the amount was included in income.

### Clerical or administrative errors

We will not consider an amount to be salary, wages, or an advance in the year the employee received it if the employee is overpaid because of an administration or clerical error (mistake). If you discover the error after issuing a T4 slip for the employee, you must issue an amended T4 slip for that year to exclude this amount.

However, the amount should be included on a T4 slip in the following situations:

- The employee says he or she will repay the amount and does not. Include the amount in employment income in the year the employee agrees to repay the amount but does not.
- The employee says he or she will not repay the amount. Include the amount in employment income in the year of the overpayment.
- The employer forgoes his or her right to the amount. Include the amount in employment income in the year of forgiveness.
- There was knowledge or collusion and the employee does not repay the amount. Include the amount in employment income in the year of the overpayment.

If the employee repays you in the same year as the overpayment, the employee may repay you the **net** amount (gross pay less source deductions) as long as you are able to reduce your next payroll remittance to the CRA by the CPP, EI or income tax remitted in error (including your share of CPP and EI) **before** your last remittance for the year has been made.

Your employee should repay you the **gross** amount of the salary overpayment if you did not withhold CPP, EI or income tax deductions when the amount was paid to the employee or you are not able to reduce your next payroll remittance to the CRA for that year. Your employee should also repay you the **gross** amount if the salary paid in error and the repayment are in a different tax year. In these situations, you will have to include the deductions on the employee’s original (or amended) T4 slip, but you should reduce the employee’s total income, and the CPP pensionable and EI insurable earnings by the amount of the salary repayment.

If you had to report the CPP and EI deductions withheld in error on the employee's T4 slip, you can ask for a refund of the employer's share of CPP contributions or EI premiums that you deducted in error by completing Form PD24, *Application for a Refund of Overdeducted CPP Contributions and/or EI Premiums*. You can request a refund up to four years after the end of the year in which the CPP overpayment occurred, or three years in the case of an EI overpayment.

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**Example**

In 2011, because of a calculation error, you overpaid your employee \$300. She agrees to repay this amount in 2012. You may amend the 2011 T4 slip to reduce the total employment income, as well as the CPP/QPP pensionable and EI insurable earnings, by \$300. Do not adjust the amount of CPP/QPP, EI, and income tax deducted. The employee will not be able to claim a deduction from income in the 2012 tax year for the repayment, but she can amend her 2011 income tax and benefit return. You can ask for a refund of the CPP contributions or EI premiums that you deducted in error.

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## **Seasonal Agricultural Workers Program**

If you employ foreign workers under the Seasonal Agricultural Workers Program, enter code 15 in box 29, "Employment code," of the T4 slips for your employees. For information, see Guide RC4004, *Seasonal Agricultural Workers Program*.

## For more information

### What if you need help?

If you need help after reading this guide, go to [www.cra.gc.ca/payroll](http://www.cra.gc.ca/payroll) or call 1-800-959-5525.

### Forms and publications

To get our forms or publications, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms) or call 1-800-959-2221.

### Electronic mailing lists

We can notify you immediately about new information on payroll, electronic filing for businesses, and more. To subscribe, free of charge, go to [www.cra.gc.ca/lists](http://www.cra.gc.ca/lists).

### Teletypewriter (TTY) users

TTY users can call 1-800-665-0354 for bilingual assistance during regular business hours.

### My Business Account

My Business Account is a secure and convenient way to access and manage your business accounts online.

You can view your account balance and transactions, file your return and view its status, view address, view remitting requirements, provide a nil remittance, and request to close your payroll account. For more information, go to [www.cra.gc.ca/mybusinessaccount](http://www.cra.gc.ca/mybusinessaccount).

### Electronic payments

Make your payment online using the CRA's My Payment service at [www.cra.gc.ca/mypayment](http://www.cra.gc.ca/mypayment) or using your financial institution's telephone/Internet banking services. For more information, go to [www.cra.gc.ca/electronicpayments](http://www.cra.gc.ca/electronicpayments), or contact your financial institution.

### Addresses

#### Ottawa Technology Centre

Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1G9

#### Electronic Media Processing Unit

Ottawa Technology Centre  
Canada Revenue Agency  
875 Heron Road  
Ottawa ON K1A 1A2

### Tax Centres

Jonquière Tax Centre  
2251 René-Lévesque Boulevard  
Jonquière QC G7S 5J1

Shawinigan-Sud Tax Centre  
Post Office Box 3000, Station Bureau-chef  
Shawinigan QC G9N 7S6

St. John's Tax Centre  
290 Empire Avenue  
St. John's NL A1B 3Z1

Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1

Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2

Surrey Tax Centre  
9755 King George Boulevard  
Surrey BC V3T 5E1

Winnipeg Tax Centre  
66 Stapon Road  
Winnipeg MB R3C 3M2

### Publications for employers

- *Employers' Guide – Payroll Deductions and Remittances* (T4001)
- *Employers' Guide – Taxable Benefits and Allowances* (T4130)
- *Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip and Summary* (RC4157)
- *Fishers and Employment Insurance* (T4005)

### Our service complaint process

If you are not satisfied with the service you have received, contact the CRA office you have been dealing with. If the matter is not resolved, you can choose to file a service complaint. If you are not pleased with the way the CRA handles your complaint, you can contact the Office of the Taxpayer's Ombudsman. For more information, go to [www.cra.gc.ca/complaints](http://www.cra.gc.ca/complaints) or see Booklet RC4420, *Information on CRA – Service Complaints*.

### Your opinion counts

If you have any comments or suggestions that could help us improve our publications, we would like to hear from you. Please send your comments to:



Taxpayer Services Directorate  
Canada Revenue Agency  
750 Heron Road  
Ottawa ON K1A 0L5