



Canada Revenue
Agency

Agence du revenu
du Canada

Employers' Guide Filing the T4 slip and Summary

Find out if this guide is for you

This guide gives you basic information to fill out T4 slips for your employees. T4 slips are used to report an employee's income, deductions and other information required by law.

The CRA's publications and personalized correspondence are available in braille, large print, e-text, and MP3. For more information, go to **canada.ca/cra-multiple-formats** or call **1-800-959-5525**.

La version française de ce guide est intitulée Guide de l'employeur – Comment produire le feuillet T4 et le Sommaire.
The Canada Revenue Agency uses the term **Indian** because it has legal meaning under the Indian Act.

Unless otherwise stated, all legislative references are to the Income Tax Act or, where appropriate, the Income Tax Regulations.

What's new

Calculate second additional CPP contributions (CPP2) deductions

Beginning January 1, 2024, you must begin to calculate the second additional CPP contribution (CPP2) on earnings above the annual maximum pensionable earnings. For more information, go to canada.ca/t4-information-employers.

Codes added to the T4 slip – Indian Act (exempt employment income) - RPP contributions and union dues

The following new codes “Code 94 – Indian Act (exempt employment income) - RPP contributions” and “Code 95 – Indian Act (exempt employment income) - Union dues” were added and must be used for T4 slips filed for **calendar year 2024 and after** to report RPP contributions or union dues relating to tax-exempt employment income you paid to your employee who is registered, or entitled to be registered under the Indian Act. For more information, go to page 25.

Code 90 – Security option benefits - On or after June 25, 2024

For T4 slips filed for calendar year 2024. See page 25.

Code 91 – Security option deduction – 110(1)(d) - On or after June 25, 2024

For T4 slips filed for calendar year 2024. See page 25.

Code 92 – Security option deduction – 110(1)(d.1) - On or after June 25, 2024

For T4 slips filed for calendar year 2024. See page 25.

Security options

For security options exercised of a non-CCPC or securities of a CCPC disposed of on or after June 25, 2024, the security options deduction the employee can claim has been reduced from one-half to one-third. Under proposed legislation which had not received Royal Assent before publication, the security options deductions under paragraphs 110(1)(d) and 110(1)(d.1) are being reduced for security options taxable benefits received on or after June 25, 2024. This will lead to reporting changes detailed in this guide both for security options taxable benefits and for the deductions under 110(1)(d) and 110(1)(d.1).

Table of contents

	Page		Page
Step 1 – Determine if you have to file a T4 slip	7	Employee salary overpayments if your employee	
If your business amalgamates	7	does not repay you	15
If you have branch offices	7	Employee salary overpayments if your employee	
Retiring allowances	7	repays you	15
Deceased persons	8	Boxes 16 and 17 – Employee’s CPP/QPP	
Certified non-resident employers	8	contributions	16
Employees outside Canada	8	Box 16 – Province of employment other than	
Step 2 – Determine the due date	8	Quebec	16
Due date	8	Box 17 – If their province of employment is Quebec ..	16
T4 returns filed by a service bureau	8	Boxes 16A and 17A – Employees’ second CPP/QPP	
If your business stops operating, or a partner, or		contributions	16
the sole proprietor dies	8	Box 16A – Province of employment other than	
When an employee leaves	8	Quebec	15
Exception	8	Box 17A – If their province of employment is	
Late filing penalty	8	Quebec	15
Third-party civil penalties	8	Box 18 – Employee’s EI premiums	17
Interest	9	Box 20 – RPP contributions	17
Cancel or waive penalties and interest	9	RRSP contributions	17
Step 3 – Consider your T4 return filing method	9	Retirement compensation arrangement	
Online	9	contributions	17
Web Forms	9	Past-service contributions	17
Internet file transfer (XML)	10	Box 22 – Income tax deducted	18
On paper – 1 to 5 T4 slips	10	Boxes 24 and 26 – EI insurable earnings and	
T4 Summary sent without T4 slips	10	CPP/QPP pensionable earnings	18
Failure to file electronically	10	Pensionable and insurable earnings review	18
Step 4 – General guidelines for T4 slips and		Box 24 – EI insurable earnings	18
T4 summaries	10	Box 26 – CPP/QPP pensionable earnings	18
How to report foreign income in Canadian dollars	11	Box 28 – Exempt (CPP/QPP, EI, and PPIP)	19
Bank of Canada	11	CPP/QPP	19
Other acceptable sources	11	EI (employment insurance)	20
Filling out T4 slips based on the employment		PPIP (provincial parental insurance plan)	20
situation	11	Box 29 – Employment code	20
Other information	11	Box 44 – Union dues	20
Salary overpayments	11	Box 45 – Employer-Offered Dental Benefits	19
Employee did not perform their duties	12	Box 46 – Charitable donations	20
Clerical, administrative, or system error	12	Box 50 – DPSP or DPSP registration number	20
Giving your employees their T4 slips	12	Box 52 – Pension adjustment	20
Methods of giving T4 slips	12	Special rules concerning the PA	21
When an employee leaves	12	Unregistered retirement plans or arrangements	21
Get help in understanding your tax obligations	12	Box 54 – Employer’s account number	21
Step 5 – Fill out the identification area of the		Box 55 – Employee’s PPIP premiums	21
T4 slips	13	Box 56 – PPIP insurable earnings	21
Changes to your business entity	13	Other information – Codes 30 to 95	22
Box 10 – Province of employment	13	Codes 30 to 95 – Taxable allowances and benefits,	
Employee working in more than one province or		deductible amounts, employment commissions,	
territory	13	and other entries	22
Box 12 – Social insurance number	13	Code 30 – Board and lodging	22
Step 6a – Fill out the remaining information on		Code 31 – Special work site	23
T4 slips for employees in most		Code 32 – Travel in a prescribed zone	23
situations	14	Code 33 – Medical travel assistance	23
Box 14 – Employment income	14	Code 34 – Personal use of employer’s automobile	
Other amounts to report in box 14	14	or motor vehicle	23
Employment codes	14	Code 36 – Interest-free and low-interest loans	23
How to report retiring allowances	14	Code 38 – Security options benefits -	
Canadian Forces personnel and police officers	14	Before June 25, 2024	23
Emergency volunteers	15	Code 39 – Security options deduction – 110(1)(d) -	
Employees with power saws or tree trimmers	15	Before June 25, 2024	23
		Code 40 – Other taxable allowances and benefits	23
		Code 41 – Security options deduction – 110(1)(d.1) -	
		Before June 25, 2024	24

Code 42 – Employment commissions	24	Salary paid while the participant is working	30
Code 43 – Canadian Armed Forces personnel and police deduction	24	Deferred amounts paid to the participant during the leave period.....	31
Codes 66 and 67 – Retiring allowance transfers	24	Step 7 – Fill out the T4 Summary	31
Code 66 – Eligible retiring allowances	24	Identification	31
Code 67 – Non-eligible retiring allowances.....	24	Year	31
Code 74 – Past service contributions for 1989 or earlier years while a contributor	24	Employer account number.....	31
Code 75 – Past service contributions for 1989 or earlier years while not a contributor	24	Name and address of employer	31
Code 77 – Workers’ compensation benefits repaid to the employer.....	24	Fill out the amount in boxes	31
Code 85 – Employee-paid premiums for private health services plans	25	Line 14 – Employment income	31
Code 86 – Security options election.....	25	Line 16 – Employees’ CPP contributions.....	31
Code 87 – Emergency services volunteer exempt amount.....	25	Line 16A – Employees’ second CPP contribution	31
Code 90 – Security options benefits - On or after June 25, 2024.....	24	Line 18 – Employees’ EI premiums.....	32
Code 91 – Security options deduction – 110(1)(d) - On or after June 25, 2024	24	Line 19 – Employer’s EI premiums	32
Code 92 – Security options deduction – 110(1)(d.1) - On or after June 25, 2024	24	Line 20 – Registered pension plan (RPP) contributions	32
Code 94 – Indian Act (exempt income) - RPP contributions	24	Line 22 – Income tax deducted	32
Code 95 – Indian Act (exempt income) - Union dues	24	Line 27 – Employer’s CPP contributions	32
Step 6b – Fill out the remaining information on T4 slips for workers in special situations	26	Line 27A – Employer’s second CPP contributions.....	32
Self-employed barbers and hairdressers, taxi drivers and drivers of other passenger-carrying vehicles	26	Line 52 – Pension adjustment	32
Box 14 – Employment income	26	Lines 74 and 75 – Canadian-controlled private corporations or unincorporated employers	32
Box 18 – Employee’s EI premiums	26	Lines 76 and 78 – Person to contact about this return.....	32
Box 24 – EI insurable earnings	26	Line 80 – Total deductions reported	32
Box 28 – Exempt (CPP/QPP, EI, and PPIP).....	26	Line 82 – Minus: remittances	32
Box 29 – Employment code	26	Difference	32
Box 55 – Employee’s PPIP premiums.....	26	Line 84 – Overpayment	32
Box 56 – PPIP insurable earnings.....	26	Line 86 – Balance due.....	32
Other information	26	Line 88 – Total number of T4 slips filed	32
Fishing income	26	Step 8– After you file your T4 return.....	32
Self-employed fishing income.....	26	How to view your T4 return online	32
Indians – Employment.....	27	T4 slips filed in error.....	32
Tax-exempt and partly tax-exempt employment income.....	27	CPP and EI overdeductions	33
Indians – Self-employment.....	28	CPP and EI underdeductions	33
Taxable or partly tax-exempt self-employment income.....	28	Employee salary overpayments	33
Tax-exempt self-employment income.....	29	Employee repaying the net amount.....	33
Placement or employment agency workers.....	29	Employee repaying the gross amount.....	34
Box 14 – Employment income	29	Changes to the pension adjustment.....	35
Boxes 16 and 17 – Employee’s CPP/QPP contributions	29	Choose the filing method to amend, add, replace, or cancel T4 slips	35
Box 18 – Employee’s EI premiums	29	Amend T4 slips	35
Box 22 – Income tax deducted	30	Add T4 slips	36
Box 24 – EI insurable earnings	30	Replace T4 slips	36
Box 26 – CPP/QPP pensionable earnings	30	Cancel T4 slips	36
Box 28 – Exempt (CPP/QPP, EI, and PPIP).....	30	Cancel a T4 return	36
Box 29 – Employment code	30	Digital services	37
Box 55 – Employee’s PPIP premiums.....	30	Handle your business taxes online	37
Box 56 – PPIP insurable earnings.....	30	Receive your CRA mail online	37
Code 81.....	30	Create a pre-authorized debit agreement from your Canadian chequing account.....	37
Salary deferral arrangements.....	30	Electronic payments.....	35
Prescribed plans or arrangements	30	For more information	38
		If you need help.....	38
		Direct deposit.....	38
		Forms and publications	38
		Addresses	38
		Tax Centres (TC).....	38
		National Verification and Collection Centres (NVCC)	38
		Electronic mailing lists	38

Teletypewriter (TTY) and Video Relay Service (Canada VRS) users	38
Publications for employers.....	38
Formal disputes (objections and appeals)	38
CRA Service Feedback Program.....	35
Service complaints	35
Reprisal complaints	39

Step 1 – Determine if you have to file a T4 slip

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

- salary or wages (including pay in lieu of termination notice)
- tips or gratuities
- bonuses
- vacation pay
- income in certain situations, such as barbers and hairdressers, taxi drivers and drivers of other passenger-carrying vehicles, fishing income, Indians, and placement, or employment agency workers
- gross and insurable earnings of self-employed fishers
- employment commissions
- taxable benefits or allowances
- retiring allowances
- payments from a wage loss replacement plan either paid directly by you or paid by a third party on your behalf included in box 14 – Employment income (see Step 6a on page 14 for more information)
- any other remuneration included in box 14 – Employment income (see Step 6a on page 14 for more information)

You must also file a T4 slip if **any** of the following apply:

- 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)
- you were required to deduct Canada pension plan (CPP), Quebec pension plan (QPP) contributions, Employment insurance (EI) premiums, Provincial parental insurance plan (PPIP) premiums, or income tax from the remuneration
- the remuneration is more than \$500
- if you provide current employees with taxable group term life insurance benefits, you must report the amounts on a T4 slip, even if the total of all remuneration paid in the calendar year is less than \$500

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 if the employee is deceased. For example, you pay your employee in January 2024 for income they earned in December 2023. You will have to report that income on their T4 slip for 2024 since that is the year it was paid.

Do **not** file a T4 slip if:

- construction is your primary source of business income, and you paid amounts to subcontractors for goods and services rendered in connection with construction activities (file a T5018 return)

- you paid pensions, lump-sum payments, annuities, or other income, including amounts paid to a proprietor, or partner of an unincorporated business (file a T4A return)
- you paid fees (except for director fees), commissions, or other amounts to a non-resident for services rendered in Canada, other than employment situations (file a T4A-NR return)
- you provide former employees or retirees with taxable group term life insurance benefits, you must report the benefit on a T4A slip so long as the amount reported is greater than \$50
- you paid a retiring allowance to a non-resident of Canada (file an NR4 return)
- you paid amounts from a retirement compensation arrangement (file a T4A-RCA, Statement of Distributions from a Retirement Compensation Arrangement return)

For more information on the T4A-RCA return, go to canada.ca/taxes-payroll-t4a-rca.

To see guides, forms, interpretation bulletins, and information circulars the CRA refers to throughout this guide, go to canada.ca/cra-forms-publications.

If your business amalgamates

The requirement to file a T4 slip will depend on whether or not the predecessor's company(ies) remittance balance is transferred to the payroll deduction account of the successor company(ies).

Balance is moved to the successor's Business number (BN)

If the remittance balance is moved to the successor's payroll deduction account:

- the predecessor does **not** file T4 slips for the period leading up to the amalgamation
- the successor files the T4 slips for the entire year by the regular due dates

Balance is not moved to the successor's Business number (BN)

If the remittance balance is **not** moved to the successor's payroll deduction account:

- the predecessor has to file T4 slips for the period up to the day before the amalgamation (within 30 days of the account closure)
- the successor files the T4 slips from the amalgamation date until the end of the year by the regular due dates

If you have branch offices

If one of your branch offices 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.

Retiring allowances

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.

For information about what is and is not a retiring allowance, how to calculate deductions for retiring allowances, and how to determine the amount of retiring allowance that is eligible for transfer, see Chapter 6 at canada.ca/cra-retiring-allowances, and Income Tax Folio S2-F1-C2, Retiring Allowances.

If you paid a retiring allowance to a non-resident of Canada, do **not** report it on a T4 slip. Instead, fill out an NR4 slip, Statement of Amounts Paid or Credited to Non-Residents of Canada. For more information, go to canada.ca/cra-rendering-services-canada.

For more information, see:

- “Codes 66 and 67 – Retiring allowance transfers” on page 24
- “Code 69 – Indian Act (tax-exempt income) – Non-eligible retiring allowances” on page 28

Deceased persons

If an employee died during the year, you have to file a T4 slip for any income you paid to the employee during the year.

Do **not** report any amounts you paid as a death benefit to a surviving spouse or common-law partner, or an heir on a T4 slip. Death benefits are reported on a T4A slip. For more information about reporting a death benefit, go to canada.ca/payroll-file, and select, “Distribute the slips.”

Certified non-resident employers

Certain certified non-resident employers are **not** required to file a T4 slip to qualified non-resident employees. For more information, go to canada.ca/cra-rendering-services-canada and select “Non-resident employer certification.”

Employees outside Canada

If 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. For more information, see “Box 29 – Employment code” on page 20 and “Box 10 – Province of employment” on page 13.

Step 2 – Determine the due date

Due date

For most people, the 2024 T4 filing due date is **February 28, 2025**.

You have to give your employee their T4 slip and file your T4 return with the CRA on or before the T4 filing due date. The CRA considers your T4 return to be filed on time if it is received or if it is postmarked by the due date.

T4 returns filed by a service bureau

If a service bureau files a T4 return for you, you are still responsible for the accuracy of the information, for any balance owing, and for filing on time.

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

Fill out and file all T4 slips and the T4 Summary using electronic filing methods, or on paper, within:

- 30 days from the date your business stops
- 90 days from the date a partner or the sole proprietor dies

If you are filling the T4 return by paper, mail the return to the address provided on the T4 Summary.

When an employee leaves

When an employee stops working for you, the filing due date does not change. For more information, see “When an employee leaves” on page 12.

Exception

If the due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your T4 return is due the next business day. For more information, go to canada.ca/taxes-payroll-important-dates.

Late filing penalty

The CRA may charge you a penalty if you file your T4 information return late. The penalty is based on the number of T4 information returns you filed late. The amount of the penalty is calculated based on the below chart. The **minimum** penalty is \$100.

For example, if you file 100 T4 returns and 100 T4A returns late, the CRA would assess two late filing penalties: one for the T4 returns and another for the T4A returns.

The late filing penalty is recalculated if T4 information returns are added or cancelled. The recalculation is based on the updated count of late T4 information returns and the number of days they are late. A new notice of assessment will be sent to you. For T4 information returns, the CRA has an administrative policy that reduces the penalty that it assesses so it is fair and reasonable for small businesses.

Number of T4 slips filed late	Penalty per day	Maximum penalty
1 to 50	\$10	\$1,000
51 to 500	\$15	\$1,500
501 to 2,500	\$25	\$2,500
2,501 to 10,000	\$50	\$5,000
10,001 or more	\$75	\$7,500

Third-party civil penalties

Tax legislation contains various measures to encourage compliance, including penalties for a third-party who counsels others to file their returns based on false or misleading information, or who knowingly accepts false information provided by their clients for tax purposes.

Interest

If you do not pay an amount owing, the CRA may apply interest from the day your payment was due. The interest rate the CRA uses is updated every three months, based on prescribed interest rates. Interest is compounded daily. The CRA also applies interest to unpaid penalties. For the prescribed interest rates, go to canada.ca/taxes-interest-rates.

Cancel or waive penalties and interest

The Canada Revenue Agency (CRA) administers legislation, commonly called taxpayer relief provisions, that gives the CRA the discretion to cancel or waive penalties and interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a relief request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2024 must relate to a penalty for a tax year or fiscal period ending in 2014 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2024 must relate to interest that accrued in 2014 or later.

Taxpayer relief requests can be made online using the CRA's My Account, My Business Account (MyBA) or Represent a Client digital services:

- **My Account:** After signing in, select "Accounts and payments," then "Request relief of penalties and interest."
- **MyBA or Represent a Client:** After signing in, on the overview page, select the appropriate program from the left menu and then select the account. Finally, select "Request relief of penalties and interest" from the right menu.

You can also fill out Form RC4288, Request for Taxpayer Relief - Cancel or Waive Penalties and Interest, and send it in one of the following ways:

- online using My Account: select "Submit documents" from the left menu; then select "Submit documents" again at the bottom of the next page; and then follow the instructions
- online using MyBA or Represent a Client: for a new case select "Submit documents" from the left menu; then select "No case or reference number?"; and finally, select "Request taxpayer relief - cancel or waive penalties and interest (Form RC4288)"
- by mail to the designated office, as shown on the last page of the form, based on your place of residence

For information on the "Submit documents online" service, go to canada.ca/cra-submit-documents-online.

For more details on the required supporting documents, relief from penalties and interest and other related forms and publications, go to canada.ca/penalty-interest-relief.

Step 3 – Consider your T4 return filing method

All T4 returns should be filed electronically to avoid the delays that may occur in processing paper returns.

If you file more than 5 information returns for a calendar year, you must file the returns electronically to avoid penalty. For more information on the penalty, see section "Failure to file electronically" on page 10. After filing the original return, slips can be amended, added, or deleted in paper, or electronic format. For more information, see section "Choose the filing method to amend, add, replace, or cancel T4 slips" on page 36.

If you have more than one payroll deduction account, you have to file a separate T4 return for each account.

Online

You can file T4 returns online using Web Forms or Internet File Transfer if you have a web access code.

You can file your T4 returns without a web access code using our online services at:

- canada.ca/my-cra-business-account, if you are the business owner
- canada.ca/taxes-representatives, if you are an authorized representative or employee

If you are already registered for the CRA's online services, you can log in using your CRA user ID and password or the Sign-In Partner option.

If you are **not** registered, you can register by selecting "CRA register."

If you file T4 returns electronically, you must **not** send a paper copy of the T4 slips or T4 Summary to the CRA.

Web Forms

You can file up to 100 slips using Web Forms.

Web Forms lets you do **all** of the following:

- file original, additional, amended, and cancelled slips directly from the CRA website
- create an electronic information return
- validate data in real time, with prompts to correct errors before filing your slips
- calculate the totals for the summary
- save and import information
- print slips and summary
- send encrypted returns over the Internet

If you are **not** using My Business Account (MyBA) or Represent a Client (RAC), you must log into Web Forms using **both** of the following:

- your payroll account number
- the web access code associated to the payroll account

Note

A security enhancement was added to the application to mask the first six digits of an employee's SIN.

Internet file transfer (XML)

You can use third-party software to submit an XML file of up to 150 MB online (third-party software will automatically create the XML file). If you are not using commercial software you must create your own XML file.

For help with filing or amending a T4 return using Internet File Transfer, contact **one** of the following:

- the software developer when using third-party software
- the Electronic Media Processing Unit (EMPU) when creating your own XML file (go to canada.ca/taxes-iref or call EMPU at 1-800-665-5164)

If you are **not** using MyBA or RAC, you must sign in the Internet file transfer application using **both** of the following:

- your payroll account number
- the web access code associated to the payroll account

For more information about filing T4 returns using Web forms or Internet file transfer, as well as, getting your web access code, go to canada.ca/taxes-iref.

Note

If you are filing multiple slips electronically for the same return type, tax year and account number, group all slips together under one summary and file as one return. File original and amended slips in separate returns. For more information on filing information returns using the Internet, go to canada.ca/taxes-iref.

On paper – 1 to 5 T4 slips

The CRA encourages you to file your T4 return electronically. However, if you have 5 slips or less, you can file on paper.

For a paper version of our forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

Fill out one copy of each T4 slip you need to fill out for each employee and include it with your T4 Summary when you file. Enter the information for two different employees on one sheet.

The T4 return is mailed to the address provided on the T4 Summary.

You must keep a copy of the T4 slips and summary for your records. For more information about how to keep adequate books and records, go to canada.ca/taxes-records.

The CRA accepts customized versions of the T4 slip. For information, go to canada.ca/cra-customized-forms.

T4 Summary sent without T4 slips

A complete return must be filed including the slips. If a T4 Summary is sent without the T4 slips, the following apply:

- the CRA will consider the return as not received
- the Summary will not be processed

Failure to file electronically

If you file more than 5 information returns for a calendar year, you must file the returns electronically. After filing the original return, slips can be amended, added, or deleted in paper, or electronic format. For more information, see section "Choose the filing method to amend, add, replace, or cancel T4 slips" on page 35.

If you do not file electronically when you are required to do so, the penalty the CRA assesses is based on the number of information returns filed in an incorrect format. Each slip is an information return.

The penalty is calculated per type of information return. For example, if you file 6 NR4 slips and 6 T4 slips on paper, the CRA would assess two penalties of \$125, one per type of information return.

Number of information returns (slips) by type	Penalty
6 to 50	\$125
51 to 250	\$250
251 to 500	\$500
501 to 2,500	\$1,500
2,501 or more	\$2,500

Step 4 – General guidelines for T4 slips and T4 summaries

When filling out T4 slips:

- If you have multiple payroll accounts, file a T4 return for each payroll account
- Income is reported on a T4 slip for **the year in which it is paid**, regardless of when it was earned
- If your employee worked in more than one province or territory during the year, fill out a T4 slip for **each** province or territory
- Do **not** show negative dollar amounts on slips. To make changes to previous years, see "Step 8– After you file your T4 return" on page 32
- If a box does not have a value, do **not** enter "nil" or "N/A." Leave the box blank
- Do **not** change the headings of any of the boxes
- Report, in dollars and cents, all amounts you paid during the year, except pension adjustment amounts, which are reported in dollars only

- Do **not** enter hyphens or dashes between numbers
- Do **not** enter the dollar sign (\$)

How to report foreign income in Canadian dollars

Report all T4 amounts in Canadian dollars as per the Income Tax Act (ITA) requirements.

Bank of Canada

In general, the foreign currency amount should be converted using the Bank of Canada exchange rate in effect on the day that the amount arises. For more information, go to bankofcanada.ca/rates/exchange.

Other acceptable sources

In certain situations, the CRA will accept an exchange rate quoted by another source other than the Bank of Canada if the rate is:

- widely available
- verifiable
- published by an independent provider on an ongoing basis
- recognized by the market
- used in accordance with well-accepted business principles
- used to prepare financial statements (if any)
- used consistently from year to year

Each of the conditions above must be met for the rate to be accepted. Other sources of foreign exchange rates that the CRA generally accepts include Bloomberg L.P., Thomson Reuters Corporation, and OANDA Corporation.

For more information, including circumstances where an average of exchange rates over a period of time may be used to convert foreign currency amounts, see Income Tax Folio S5-F4-C1, Income Tax Reporting Currency. Also, refer to this folio for information about converting foreign amounts generally.

Filling out T4 slips based on the employment situation

Step 5 on page 13 gives you instructions for how to fill out the identification area for all situations.

Step 6a on page 14 gives you instructions for how to fill out the boxes and other information on T4 slips in **most situations**.

Step 6b on page 26 gives you instructions for how to fill out the boxes and other information on T4 slips in the following special situations:

- amounts paid to barbers and hairdressers
- amounts paid to taxi drivers and drivers of other passenger-carrying vehicles
- amounts paid to fishers

- amounts paid to Indians
- amounts paid to placement or employment agency workers
- salary overpayments

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
- tax-exempt income
- retiring allowances
- other entries

The boxes are not pre-numbered. Enter the codes and amounts that apply to the employee. For more information, see “Other information – Codes 30 to 95” on page 22.

Example

Box – Case	Amount – Montant
40	240098

If more than six codes apply to the same employee (overflow T4 slips)

If you have more than six “Other information” codes to enter, use an additional T4 slip, but do **not** repeat the amount already included in **box 14**. Do not repeat all the data on the additional slip. Enter **only**:

- employer name and address
- employee social insurance number and name
- province code
- applicable CPP/QPP and/or EI exempt status
- pensionable and insurable earnings of zero
- box 45
- the required boxes in the “Other information” area (report each code and amount only once)

Salary overpayments

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

You may need to correct overpayments in the following situations:

- an employee who did not perform their duties
- a clerical, administrative, or system error

Employee did not perform their duties

Report the overpayment on the employee's T4 slip.
For more information, see "When the employee did not perform their duties" on page 15.

Clerical, administrative, or system error Election for repayment of net salary

If your business is actively operating and you did not issue a T4 slip with the salary overpayment amount removed, you may elect to have your employee repay the **net amount** of the salary overpayment.

You must make the election in prescribed manner within **three years** of the year the salary was overpaid. At the time of the election, the employee must have repaid, or arranged to repay, the net amount. Your employer's share of Canada Pension Plan (CPP) contributions and employment insurance (EI) premiums is not refundable.

To make the election, choose **any** following action:

- do **not** include the salary overpayment on their original T4 slip
- amend their T4 slip to remove the overpayment and corresponding deductions (income tax, CPP, and EI)

Repayment of gross salary

If you do not elect to have your employee repay the net amount of the salary overpayment or do not meet the conditions noted above, the employee must repay you the gross amount of the salary overpayment.

Reporting salary overpayment

For more information about an employee who repays you:

- **before** the original T4 slip is filed, see "Employee salary overpayments if your employee repays you" on page 15
- **after** the original T4 slip is filed, see "Employee salary overpayments" on page 33

Giving your employees their T4 slips

You **must** give employees their T4 slips by the **last day of February** following the calendar year to which the slips apply. If you do **not**, the CRA may charge you a penalty of \$25 per day for each T4 slip that is not given to an employee. The minimum penalty is \$100. The maximum penalty is \$2,500.

Methods of giving T4 slips

You may give T4 slips using **any** of the following methods:

Email

You must receive written consent from employees before sending T4 slips by email.

Employer's electronic portal

You have to make the T4 slips accessible to your employees on a secure portal and with a secure printer. If your employees request the T4 slips on paper, you **must** give them paper T4 slips.

Paper

If you choose paper, you must provide your employees with **two** copies of the T4 slip in person or by mail.

For security purposes, the employer's payroll account number in **box 54** **should not** be printed on these copies.

Unable to give T4 slips

If T4 slips are returned as undeliverable, you should keep the copies with the employee's file.

If an employee's address is known to be incorrect, T4 slips **must not** be sent to that address. You should do the following:

- document why the copies were not sent and the actions taken to obtain the correct address
- keep this information with the T4 slip copies in the employee's file
- include the T4 slip in the T4 Summary when filing

For more information go to canada.ca/payroll-file, and select, "Distribute the slip."

When an employee leaves

When an employee stops working for you, the CRA suggests you calculate the employee's earnings for the year to date and give the employee a T4 slip. Include the information from that T4 slip in your T4 return when you file it (usually on or before the last day of February of the following year). You must also issue a Record of Employment (ROE). For more information on the methods of use and when to issue the ROE, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/employment-insurance-ei/record-employment.html.

Get help in understanding your tax obligations

If you are a small business and would like help in understanding your tax obligations, you can ask for a visit from a CRA Liaison Officer. For more information, go to canada.ca/cra-liaison-officer.

By phone (businesses) – Call **1-800-959-5525**. The CRA's automated service is available 24 hours a day, 7 days a week. The CRA's agents are available Monday to Friday (except holidays) from 9 a.m. to 6 p.m. (local time).

By phone (businesses operating in the territories) – Call **1-866-841-1876** for tax information for businesses operating in the territories. This is a dedicated phone line available **only** to residents of Yukon, Northwest Territories, and Nunavut (with the 867 area code).

To find a CRA phone number, including the hours of service, go to canada.ca/cra-telephone-numbers.

Step 5 – Fill out the identification area of the T4 slips

Changes to your business entity

If you change your legal status, restructure, or reorganize, the CRA considers you to be a **new employer**. You may need a new business number and a new payroll account. Let the CRA 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:

- the sole proprietor of a business incorporates
- your partner leaves the business and you continue to operate as a sole proprietor
- a corporation sells its property division to another corporation
- one corporation transfers all of its employees to another corporation

For more information about employer restructuring and changes to your business status, go to:

- canada.ca/cpp-ei-explained
- canada.ca/en/revenue-agency/services/tax/businesses/topics/changes-your-business

Employer's name

Enter your legal name, your operating or trading name (if it differs from your legal name), and address.

Employee's name and address

Enter all in capital letters the employee's last name followed by the employee's first name and initials. If the employee has more than one initial, enter the employee's first name followed by the initials in the 'First name' space. Do **not** enter title, such as Director, Mr., or Mrs.

Enter the employee's home address, including the province or territory, the postal code and the 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 the provincial or territorial abbreviation for the province or territory of employment. This is not always the province or territory where the employer is located.

Employee working in more than one province or territory

If your employee worked in **more than one province or territory** in the year, fill out separate T4 slips for each province or territory. 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.

Abbreviations to enter in box 10

AB	Alberta
BC	British Columbia
MB	Manitoba
NB	New Brunswick
NL	Newfoundland and Labrador
NT	Northwest Territories
NS	Nova Scotia
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).

Employee reporting to your establishment

If your employee reports to your business establishment in person, the province or territory to enter in box 10 is the one where that establishment is located. There is no minimum amount of time the employee has to report to that place.

Employee not reporting to your establishment

Under our administrative policy, where your employee has a full-time remote work agreement and can be reasonably be considered 'attached to an establishment of the employer, they are considered to be reporting to that establishment and the province it is in will be their province of employment. Learn more on how to determine if the administrative policy applies at canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/set-up-new-employee/determine-province-employment.html.

Otherwise, if your employee does **not** have to report to your business establishment in person (for example, the employment contract says the employee works from a home office), the province or territory to enter in box 10 is the one where your employee's salary and wages are paid. This will normally be the location of your payroll department or payroll records.

Box 12 – Social insurance number

Enter the employee's social insurance number (SIN), as provided by the employee.

If you cannot get a SIN from your employee, you still have to file their T4 slip without the SIN, on or before its due date. For more information, go to canada.ca/taxes-payroll-SIN.

If your employee had a SIN beginning with a nine (9) and later in the year received a permanent SIN, use the permanent SIN in box 12. Do **not** prepare two T4 slips. If you do not have the employee's SIN, enter nine zeros.

Penalty for failure to get an employee's SIN

If your employee does not give you their SIN within three days of starting to work, you must be able to show that you made a reasonable effort to get it. If you do not, you may have to pay a penalty of \$100 for each SIN you did not try to get.

Step 6a – Fill out the remaining information on T4 slips for employees in most situations

Before you enter amounts, see “Step 4 – General guidelines for T4 slips and T4 Summaries” on page 10.

If the employee is in a special situation, see “Step 6b – Fill out the remaining information on T4 slips for workers in special situations” on page 26.

Box 14 – Employment income

Report your employee's total income before deductions, including:

- salary
- wages (including pay in lieu of termination notice)
- bonuses
- vacation pay
- tips and gratuities
 - Tips and gratuities that are **controlled** by you and received from the performance of services are considered income from employment.
 - In the **province of Quebec, declared tips** required to be reported by employees in the restaurant, bar or hotel sectors to their employers.
- honorariums
- director's fees

Note
Director's fees paid to **non-resident directors** 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 they do not attend any meetings or performs any other functions in Canada. For more information, go to canada.ca/taxes-payroll-director-fees.
- management fees
- 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)

Other amounts to report in box 14

These amounts 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. These amounts may also have to be

reported in the “Other information” area at the bottom of the T4 slip

- payments made from a wage-loss replacement plan (WLRP) if you had to deduct CPP contributions or EI premiums. For more information, go to canada.ca/taxes-payroll-WRLP
- amounts paid under a **supplementary unemployment benefit plan** (SUBP) such as employer-paid maternity, parental, and compassionate care top-up amounts, whether they are registered with Service Canada or not. For more information, go to canada.ca/taxes-payroll-SUBP
- 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 archived Interpretation Bulletin IT-502, Employee Benefit Plans and Employee Trusts, and its special release
- amounts you paid to a member of a religious order who has taken a vow of perpetual poverty. Even if you did not have to deduct CPP, EI, or income tax from the payments, you still have to include these amounts in box 14
- all wages and benefits you pay to your employees on account of COVID-19 federal, provincial, and territorial programs

Employment codes

Do **not** report an amount in box 14 if you are using employment code 11, 12, 13, or 17 in box 29.

Do **not** report an amount in box 14 if you, as the employer, are paying CPP on behalf of detached employees under employment code 16 and no other type of income is reported.

For more information, see “Box 29 – Employment code” on page 20.

How to report retiring allowances

Do **not** include retiring allowances in box 14. Report the amount using the appropriate code in the “Other information” section.

For more information, see:

- “Codes 66 and 67 – Retiring allowance transfers” on page 24
- “Code 69 – Indian Act (tax-exempt income) – Non-eligible retiring allowances” on page 28

Canadian Forces personnel and police officers

Certain Canadian Forces personnel and police officers can claim a deduction from net income for the amount of employment income earned in certain circumstances (including taxable allowances). See “Code 43 – Canadian Armed Forces personnel and police deduction” on page 24.

Emergency volunteers

If you are a government, municipality, or public authority and you hired emergency volunteers (such as **firefighters, ambulance technicians, or search and rescue volunteers**), do **not** include in box 14 the first **\$1,000**.

Report the exempt amount (up to \$1,000) in the “Other information” area of the T4 slip, using code 87.

However, if you paid the individual other than as a volunteer for the same or similar duties, include the **total** amount in box 14. For more information, go to canada.ca/taxes-payroll-volunteers.

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.

Report in “Box 14 – Employment income” the rental payments you made to employees for the use of their own power saws or tree trimmers.

Do **not** reduce the amount reported in box 14 by the cost or value of saws, trimmers, parts, gasoline, or any other materials the employee supplies.

Employee salary overpayments if your employee does not repay you

When an employee does not repay a salary overpayment, report the overpayment in box 14 and the corresponding deductions in the appropriate boxes.

Employee salary overpayments if your employee repays you

How to report and correct an overpayment of employment income depends on whether the overpayment was the result of:

- a clerical, administrative, or system error
- an employee who did not perform their duties

If you let your employee repay an overpayment in instalments, you may have to calculate a taxable interest benefit. For more information, go to canada.ca/taxes-benefits-loan.

Clerical, administrative, or system error

If you already filed your T4 slip for the year the salary overpayment was made, see “Employee salary overpayments” on page 33.

If your business is actively operating and you did not issue a T4 slip with the salary overpayment amount removed, you may elect to have your employee repay the **net amount** of the salary overpayment.

You must make the election within **three years** of the year the salary was overpaid. At the time of the election, the employee must have repaid, or arranged to repay, the net amount.

To make the election, choose **any** following action:

- do **not** include the salary overpayment on their original T4 slip
- amend their T4 slip to remove the overpayment and the corresponding deductions (income tax, CPP, and EI)

To determine the **net amount**, start with the gross amount and subtract the income tax, CPP, and EI that you withheld on the salary overpayment.

If you withheld Quebec Pension Plan (QPP) contributions or provincial parental insurance plan (PPIP) premiums on the salary overpayment, see Guide TP-1015.G-V, Guide for Employers: Source Deductions and Contributions, or visit Revenu Québec at revenuquebec.ca/en.

Repayment of net salary (election)

If your employee repays or arranges to repay the salary overpayment **before you file** their original T4 slip, do **not** report the overpayment or corresponding deductions (income tax, CPP, or EI) on the T4.

However, if the amount of an employee’s corrected earnings are **at or above the maximum** annual pensionable earnings, include on their T4 slip the CPP contributions you withheld on the overpayment.

Also, if an employee’s corrected earnings are **at or above the maximum** annual insurable earnings, include on their T4 slip the EI premiums you withheld on the overpayment.

Repayment of gross salary (no election)

The employee must repay the gross salary if the election was not made or they did not meet the conditions.

If the employee repays you or arranges to repay, prepare an amended T4 slip for your employee. Use the CPP contributions, EI premiums, and income tax deductions from the employee’s original T4 slip, but reduce the employment income in box 14 by the amount of the salary overpayment.

You may also have to amend the EI insurable earnings in box 24 and CPP/QPP pensionable earnings in box 26 to agree with the reduced employment income you will report in box 14.

When the employee did not perform their duties

The employee or former employee should repay the gross overpayment if **all** the following conditions are met:

- you paid salary or wages to the employee under the terms of their employment
- the employee’s circumstances have changed and the employee is no longer entitled to the salary or wages you paid
- the employee is paid during or for a period where they did not work or ceased to work

The following are examples of an employee that was paid when they did not work or fulfill the terms of their contract and received payments they were not entitled to:

- while they were on vacation leave or sick leave
- while they were on paternity leave

- that covers a period after they were terminated or left the job
- because they did not fulfill the terms of a signing bonus they received
- while waiting for a Workers' Compensation Board (WCB) claim that was not approved

Include the salary overpayment and the deductions withheld on the overpayment on the employee's T4 slip.

Whether your employee repays you in the same year or a different year, do **not** amend their T4 slip. Give your employee a letter confirming the tax year when the overpayment was included in their income, as well as the date, reason, and amount of repayment you received. With that letter, the employee will be able to claim a deduction on line 22900 of their income tax and benefit return in the year the amount was repaid.

Your share of the CPP contributions and EI premiums is not refundable.

Example

In September 2024, Peter became ill and could not work. You continue to pay his regular salary. In February 2025, he begins to receive payments from a wage-loss replacement plan and repays you the amount of salary he received from September 2024 to February 2025. Do **not** make any adjustments to his 2024 T4 slip or to his current-year pay records to reflect the amount of repayment. Instead, Peter can claim a deduction for the repayment on his 2025 income tax and benefit return by providing a copy of the letter you gave him confirming the date and the amount he repaid you and the year the amount was included in income.

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

Report the amount of CPP or QPP contributions you deducted from the employee's pensionable earnings.

Do **not** report any amount in either box 16 or box 17 if your employee did not contribute to either plan.

Box 16 – Province of employment other than Quebec

Report their CPP contributions in box 16 if box 10 shows their province or territory of employment is other than Quebec.

If you report an amount in box 16, you have to report pensionable earnings in box 26.

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

For information about CPP rates and maximums, go to canada.ca/taxes-payroll-CPP-maximum.

Do **not** deduct CPP contributions from your employee's income or benefits in certain situations. For example, your employee may be CPP exempt due to age or type of employment or may receive a benefit that does not require

CPP deductions. For more information, go to canada.ca/cpp-ei-explained.

CPP overpayments

If you overdeducted CPP contributions from your employee and did not reimburse them, report the total CPP deductions (including the overdeducted amount) and the correct pensionable earnings on the employee's T4 slip.

If you become aware of their CPP overcontribution **after** you filed their T4 slip, see "CPP and EI overdeductions" on page 33.

If you become aware of their CPP overcontribution **during** the same year, you should:

- use the resulting credit in the payroll account to reduce subsequent remittances
- reimburse the employee's overcontribution to the employee

Do **not** include the reimbursed amount on the T4 slip.

For more information about EI overpayments, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions/making-corrections.html.

Recovering CPP not previously deducted

If you were required to deduct more CPP than you withheld from your employee in a previous year and you recovered it through an additional deduction in the current year:

- the CPP contribution has to be reported on the T4 slip for the year it was required
- do **not** report the recovered amount on the current year's T4 slip
- the recovered amount does not affect the current year-to-date CPP contributions

Box 17 – If their province of employment is Quebec

Report their QPP deductions in box 17 if box 10 shows their province of employment is Quebec.

If you report an amount in box 17, you have to report pensionable earnings in box 26.

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

For information about QPP rates and maximums, see Guide TP-1015.G-V, Guide for Employers: Source Deductions and Contributions, or visit Revenu Québec at revenuquebec.ca/en.

Boxes 16A and 17A – Employees' second CPP/QPP contributions

Report the amount of second CPP or QPP contributions you deducted from the employee's pensionable earnings.

Box 16A – Province of employment other than Quebec

For T4 slips filed for calendar year **2024 and after**, report the amount of CPP2 contributions you deducted from your employee in box 16A if you enter in box 10 that your employee had a province of employment other than Quebec.

For more information, go to canada.ca/t4-information-employers.

Box 17A – If their province of employment is Quebec

For T4 slips filed for calendar year **2024 and after**, report the amount of QPP2 contributions you deducted from your employee in box 17A if you enter in box 10 that your employee worked in the **province of Quebec**.

For more information, go to canada.ca/t4-information-employers.

Box 18 – Employee's EI premiums

Report the amount of EI premiums you deducted from your employee's earnings.

If you report an amount in box 18, you have to report insurable earnings in box 24.

For information about EI rates and maximums, go to canada.ca/taxes-payroll-EI-maximum.

Do **not** report any amount in box 18 if you did not deduct EI.

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

Do **not** deduct EI premiums from your employee's income or benefits in certain situations. For example, your employee may be EI exempt due to their type of employment or may receive a benefit that is exempt under the Employment Insurance Act. For more information, go to canada.ca/cpp-ei-explained.

EI overpayments

If you overdeducted EI premiums from your employee and did not reimburse them, report the total EI premiums (including the overdeducted amount) and the correct insurable earnings on the employee's T4 slip.

If you became aware of their EI overdeduction **after you filed their T4 slip**, see "CPP and EI overdeductions" on page 33.

If you become aware of their EI overcontribution **during the same year**, you should:

- use the resulting credit in the payroll account to reduce subsequent remittances
- reimburse the employee's over-contribution to the employee

Do **not** include the reimbursed amount on the T4 slip.

For more information about EI overpayments, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions/making-corrections.html.

Recovering EI not previously deducted

If you were required to deduct more EI than you withheld from your employee in a previous year and you recovered it through an additional deduction in the current year:

- the EI premiums have to be reported on the T4 slip for the year they were required
- do **not** report the recovered amount on the current year's T4 slip
- the recovered amount does not affect the current year-to-date EI premiums

Box 20 – RPP contributions

Report the total amount the employee contributed to a registered pension plan (RPP). Include instalment interest (for example, interest charged to buy back service).

Do **not** report an amount in box 20 if the employee did not contribute to a plan.

Do **not** report these amounts in box 20:

- amounts transferred directly to an RPP from an employee's registered retirement savings plan (RRSP)
- amounts you contributed to your employee's RRSP

If your employee is an Indian with tax-exempt employment income, see "Indians – Employment" on page 27 for instructions on how to report their RPP contributions that relate to tax-exempt employment income.

RRSP or FHSA contributions

Your RRSP or FHSA 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 or FHSA for your employees, the trustee will send the official RRSP receipts or T4FHSA slips for tax purposes to you or to your employees. If the trustee sends the RRSP receipts or T4FHSA slips directly to you, give these copies to the employees. The RRSP receipts or T4FHSA slips will show the employee and employer contribution amounts.

Retirement compensation arrangement contributions

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.

Past-service contributions

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
- code 75 for past-service contributions while the employee was not a contributor

For more information, see archived Interpretation Bulletin IT-167, Registered Pension Funds or Plans – Employee’s Contributions.

Box 22 – Income tax deducted

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

Do **not** report any amount in box 22 if you did not deduct tax.

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 charged tax arrears.

Boxes 24 and 26 – EI insurable earnings and CPP/QPP pensionable earnings

Report the amount of pensionable and insurable earnings on the T4 slip for each employee. You need to report the amount **even if** there are no insurable earnings.

Boxes 24 and 26 must never be left blank but, where this is the case, the amount in box 14 will be used for calculation of any CPP or EI deficiencies or overpayment. The CRA believes that it is more appropriate to assume that pensionable and insurable earnings are the same as the amount indicated in box 14 in order to avoid delays in processing the form which may bring about unwarranted penalties and interest.

Pensionable and insurable earnings review

The CRA uses pensionable and insurable earnings review (PIER) reports to check your T4 slips for CPP and EI deficiencies.

Report the correct amounts in boxes 24 and 26 to reduce unnecessary PIER reports, especially if the employee worked both inside and outside of Quebec.

For more information, go to canada.ca/cra-pier.

Box 24 – EI insurable earnings

You **must** report an amount in box 24.

Report the **total** amount of insurable earnings you used to calculate the employee’s EI premiums that you reported in box 18, up to the maximum insurable earnings for the year (\$63,200 for 2024). In many cases, boxes 14 and 24 will be the same amount.

Report “0” if there are no insurable earnings and there is no amount in box 18.

Do **not** report these amounts in box 24:

- amounts paid to your employee for employment, benefits, or other payments that should not have EI premiums deducted.
- the unpaid portion of any earnings from insurable employment in respect of overtime or that would have been paid by reason of the termination of the 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

More than one T4 slip for the same employee

When you give the same employee more than one T4 slip for the year, you should report the insurable earnings amount for each period of employment in box 24 of each T4 slip.

Example

An employee earned \$32,000 working in Ontario from January 2024 to June 2024 and earned \$32,000 working in Quebec for the remainder of the year with the same employer. In addition to any other boxes that need to be filled out, report the amount in boxes 14 and 24 as follows:

- Ontario T4 slip – box 14 = \$32,000 and box 24 = \$32,000
- Quebec T4 slip – box 14 = \$32,000 and box 24 = \$31,200 (calculated as the maximum insurable earnings for 2024 of \$63,200 – \$32,000 already reported on T4 slip with Ontario as province of employment = \$31,200)

Box 26 – CPP/QPP pensionable earnings

You **must** report an amount in box 26.

Report the **total** amount of pensionable earnings paid to your employee using box 26. This is the amount you used to calculate your employee’s CPP/QPP and CPP2/QPP2 contributions that you reported using box 16, box 16A, box 17 and box 17A, up to the additional maximum pensionable earnings for the year (\$73,200 for 2024), even if you did not withhold CPP/QPP or CPP2/QPP2 contributions on all or any of those earnings. In many cases, boxes 14 and 26 will be the same amount.

Report “0” if there are no pensionable earnings and you did not report an amount in boxes 16, 16A, 17 or 17A.

Non-cash taxable benefits (including security option benefits)

If you give pensionable non-cash taxable benefits, report their value in box 26, even if the employee received no other remuneration. For example, if your employee is on an unpaid leave of absence and you continue to provide benefits during the leave period, report the benefit in box 26.

CPP

Do **not** report these amounts in box 26:

- a) Remuneration paid to the employee:
 - before and during the month the employee turned 18
 - after the month the employee turned 70

- during the months the employee was considered to be disabled under the CPP or QPP
 - after an eligible employee, who is 65 to 70 years of age, gave you a signed copy of Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election, with parts A, B, and C filled out
 - before an eligible employee, who is 65 to 70 years of age, gave you a signed copy of Form CPT30 with parts A, B, and D filled out
- b) Amounts paid to the employee for employment, benefits, or other payments described at canada.ca/cra-retiring-allowances, where no CPP contributions had to be deducted
- 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). For more information regarding the clergy deduction, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/benefits-allowances-chart.html.

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.

QPP

Fill out box 26 if you deducted QPP from the employees' earnings, regardless of their province or territory of residence.

More than one T4 slip for the same employee

When you give the same employee more than one T4 slip for the year, you should report the pensionable earnings amount for each period of employment in box 26 of each T4 slip.

Example

An employee earned \$45,000 working in Ontario from January 2024 to June 2024 and earned \$45,000 working in Quebec for the remainder of the year with the same employer. In addition to any other boxes that need to be filled out, report amounts in boxes 14 and 26 as follows:

- Ontario T4 slip – box 14 = \$45,000 and box 26 = \$45,000
- Quebec T4 slip – box 14 = \$45,000 and box 26 = \$28,200 (calculated as the maximum pensionable earnings for 2024 of \$73,200 – \$45,000 already reported on T4 slip with Ontario as province of employment = \$28,200)

Benefits and earnings taxable only in Quebec

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

- employer-paid private health benefit plan premiums
- 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 more information, see Guide TP-1015.G-V, Guide for Employers: Source Deductions and Contributions, or Guide IN-253-V, Taxable Benefits, or visit revenuquebec.ca/en.

Box 26 greater than box 14

The T4 slip will still be processed even though box 26 is more than box 14.

The following examples show how to fill out boxes 14 and 26 of the employee's T4 slip when you provide a benefit or earnings to an employee that is only taxable in Quebec.

Example 1 – Quebec taxable benefit, unpaid leave

Marion works for her employer in Quebec and is on an unpaid leave of absence. Her employer pays \$750 in premiums to an employer-paid private health benefit plan on her behalf. Since the benefit is **not** taxable outside of Quebec, it is not income. When preparing Marion's Quebec T4 slip, her employer will leave box 14 blank. Since the premiums are QPP pensionable, her employer will report \$750 in box 26, the QPP contributions withheld on the benefit in box 17, and fill out any other boxes on her T4 slip as applicable.

Example 2 – Quebec taxable benefit, other earnings

During 2024, Julien received wages of \$25,000 plus an \$875 benefit that is only taxable in Quebec. When preparing Julien's Quebec T4 slip, his employer will report \$25,000 in box 14, \$25,875 in box 26, and fill out any other boxes on his T4 slip as applicable.

Example 3 – Benefit is taxable both federally and in Quebec

Stephane works for his employer in Quebec and did not receive any cash earnings. However, his employer gave him a non-cash housing benefit valued at \$1,100. When preparing Stephane's Quebec T4 slip, his employer will report \$1,100 in boxes 14 and 26, and fill out any other boxes on his T4 slip as applicable.

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

CPP/QPP

Leave box 28 blank if you:

- reported a retiring allowance and no other type of income
- reported an amount greater than "0" in boxes 16, 17, or 26
- reported "0" in box 26 and the employee gave you a copy of a filled out Form CPT30, Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election
- reported "0" in box 26 and the employee worked in one of the employment types listed as letters "C" to "O" on the back of Form CPT20, Election to Pay Canada Pension Plan Contributions

Otherwise, enter an "X" or tick if you did not have to withhold CPP contributions from the earnings for the **entire** reporting period.

For more information, go to canada.ca/cpp-ei-explained.

EI (employment insurance)

Leave box 28 blank if you reported an amount greater than "0" in box 18 or 24. Enter an "X" or tick in the "EI" box only if you did not have to withhold EI premiums from the earnings for the **entire** reporting period.

For more information, go to canada.ca/cpp-ei-explained.

PPIP (provincial parental insurance plan)

Leave box 28 blank if you reported an amount in box 55 or 56. Enter an "X" or tick in the "PPIP" box only if you did not have to withhold PPIP premiums from the earnings for the **entire** period of employment in the **province of Quebec**.

For more information, visit revenuquebec.ca/en.

Box 29 – Employment code

Enter the appropriate code in box 29 if **one** of the following situations applies. Otherwise, leave it blank.

Do **not** fill in box 14, Employment income, if you are using **employment code 11, 12, 13, 16, or 17**.

11 – Placement or employment agency workers

12 – Taxi drivers or drivers of other passenger-carrying vehicles

For Employment Insurance (EI) purposes, you may be considered an employer of the self-employed taxi driver or driver of other passenger-carrying vehicles, even if you do not provide a payment to them.

13 – Barbers and hairdressers

For Employment Insurance (EI) purposes, as the owner or operator of an establishment that offers barbering and hairdressing services, you may be considered an employer of the self-employed barber and hairdresser, even if you do not provide a payment to them.

14 – Withdrawal from a prescribed salary deferral arrangement plan

15 – Seasonal Agricultural Workers Program

16 – Detached employee – Social security agreement

17 – Fishers – Self-employed

How to fill out amounts

If you are using employment codes 11, 14, 15, 17, or codes 12, or 13 for payments to self-employed individuals, see "Step 6b – Fill out the remaining information on T4 slips for workers in special situations". See page 26 for instructions about how to fill out the T4 slips in those special situations.

If you are using employment code 15, for more information, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions

-contributions/special-payments/workers-agriculture-agricultural-enterprise-horticulture.html.

Box 44 – Union dues

Use box 44 only if you and the union agree that the union will **not** issue receipts for union dues to employees. Keep the certificate of agreement on file.

Report in box 44 the amount you deducted from your employee for union dues. Include amounts you paid to a parity or advisory committee that qualify for a deduction.

Do **not** report:

- initiation fees
- **strike pay** that the union paid to union members

For more information, see archived Interpretation Bulletin IT-103R, Dues paid to a union or to a parity or advisory committee.

If your employee is an Indian with tax-exempt employment income, see "Indians – Employment" on page 27 for instructions on how to report their union dues that relate to tax-exempt employment income.

Box 45 – Employer-offered dental benefits

For calendar year 2023 and after, it is **mandatory** to indicate whether the employee or any of their family members were **eligible**, on December 31 of that year, to **access** any dental care insurance, or coverage of dental services of any kind, that you offered.

For more information about the listing of codes and special situations, go to canada.ca/t4-information-employers.

Box 46 – Charitable donations

Report the amount you deducted from the employee's earnings for donations to qualified donees in Canada.

Box 50 – RPP or DPSP registration number

Enter in box 50 the seven-digit registration number the CRA issues for a registered pension plan (RPP) or a deferred profit sharing plan (DPSP) 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**, enter the union's plan number instead (the union is required to give that number to you).

If an employee is a member of **more than one plan**, enter 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), report, in dollars only, the amount of your employee's pension adjustment (PA) for the year.

If you have to fill out more than one T4 slip for the employee because they worked in more than one province or territory, report the PA proportionately on each T4 slip. If you cannot apportion the PA, report the total amount on one slip.

If your employee participates in one or more RPP or DPSP, calculate their PA using the **total** amount of all pension credits accumulated by the employee under all these plans for the year.

If your 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 multi-employee plans (MEPs) should report the PA for the employee on leave on a **T4A slip**.

Do **not** report any amount in box 52 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
- the employee, even if they are 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
- work for you part-time

For more information on how to calculate the PA, go to canada.ca/cra-pension-adjustment-calculation.

If you need more help calculating a PA, see your pension plan administrator or call the CRA's Registered Plans Directorate at **1-800-267-3100** in Canada and the United States or, if you are calling from outside of Canada or the United States, call us collect at **613-221-3105**.

Unregistered retirement plans or arrangements

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

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

For more information about the PA for these types of plans or arrangements, go to canada.ca/cra-pension-adjustment-calculation, or call the CRA's Registered Plans Directorate at **1-800-267-3100** in Canada and the United States or, if you are calling from outside of Canada or the United States, call us collect at **613-221-3105**.

Box 54 – Employer's account number

Enter the 15-character account number that you use to send us your employees' deductions. This number is your payroll account number that appears at the top of your PD7A statement of account. Your payroll program 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

Report amounts you deducted for your employee's share of the provincial parental insurance plan (PPIP) premiums using box 55 if you enter in box 10 that your employee worked in the **province of Quebec**. If you report an amount in box 55, you have to report insurable earnings using box 56.

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

For more information, go to canada.ca/t4-information-employers.

Box 56 – PPIP insurable earnings

If your employee worked in Quebec, report the **total** amount used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Do **not** report any amount in box 56 if:

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

Other information – Codes 30 to 95

Codes 30 to 95 – Taxable allowances and benefits, deductible amounts, employment commissions, and other entries

Code number	Description	Report in box 14
30	Board and lodging	Yes
31	Special work site	No
32	Travel in a prescribed zone	Yes
33	Medical travel assistance	N/A ¹
34	Personal use of employer's automobile or motor vehicle	Yes
36	Interest-free and low-interest loans	Yes
38	Security options benefits – Before June 25, 2024	Yes
39	Security options deduction – 110(1)(d) – Before June 25, 2024	No
40	Other taxable allowances and benefits	Yes
41	Security options deduction – 110(1)(d.1) – Before June 25, 2024	No
42	Employment commissions	Yes
43	Canadian Armed Forces personnel and police deduction	Yes
57	Employment income – March 15 to May 9	Yes
58	Employment income – May 10 to July 4	Yes
59	Employment income – July 5 to August 29	Yes
60	Employment income – August 30 to September 26	Yes
66	Eligible retiring allowances	No
67	Non-eligible retiring allowances	No
69	Indian Act (exempt income) – Non-eligible retiring allowances	No
71	Indian Act (exempt income) – Employment	No
74	Past service contributions for 1989 or earlier years while a contributor	N/A ¹
75	Past service contributions for 1989 or earlier years while not a contributor	N/A ²
77	Workers' compensation benefits repaid to the employer	No
78	Fishers – Gross income	No
79	Fishers – Net partnership amount	No
80	Fishers – Share person amount	No
81	Placement or employment agency workers – Gross income	No

82	Taxi drivers and drivers of other passenger-carrying vehicles – Gross income	No
83	Barbers or hairdressers – Gross income	No
85	Employee-paid premiums for private health services plans	No
87	Emergency services volunteer exempt amount	No
88	Indian Act (exempt income) – Self-employment	No
90	Security options benefits - On or after June 25, 2024	Yes
91	Security options deduction – 110(1)(d) - On or after June 25, 2024	No
92	Security options deduction – 110(1)(d.1) - On or after June 25, 2024	No
94	Indian Act (exempt income) - RPP contributions	No
95	Indian Act (exempt income) - Union dues	No

Footnote 1

Do **not** include this amount in box 14. It is included under code 32.

Footnote 2

For more information, see “Box 20 – RPP contributions” on page 17.

Detailed instructions for taxable allowances and benefits, deductible amounts, employment commissions and other entries

The following instructions explain how to report each of the benefits in the list on this page.

Some of these benefits must include:

- the goods and services tax (GST)
- the provincial sales tax (PST)
- Quebec sales tax (QST)
- harmonized sales tax (HST)

For details on how to calculate the value of these benefits and which taxable benefits must include GST/HST, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions/making-deductions/about-gst-hst-benefits.html.

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 report this amount in box 14.

Utilities for a member of the clergy receiving housing allowance

Under code 30 report any amounts you paid for utilities or if you provided them for a member of the clergy add the eligible part of your cost for those utilities to the housing allowance.

Report all other utilities (electricity, heat, water, and sewer) under code 40.

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 filled out Form TD4, Declaration of Exemption – Employment at a Special Work Site, enter code 31 and the corresponding amount.

Do **not** report 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.

Also report this amount in box 14.

If any part was for medical travel assistance, see code 33 below.

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.

Make sure the total of the travel assistance is also reported under code 32.

Northern residents deduction

Employees who are eligible to claim the northern residents deduction for travel benefits will use the information included in boxes 32 and 33 of their T4 slip to correctly calculate their deduction on form T2222, Northern Residents Deductions for 2024. For more information, go to canada.ca/taxes-northern-residents or canada.ca/payroll-calculate-deductions.

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.

Also report 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.

Also report this amount in box 14.

For more information, go to canada.ca/taxable-benefit and select, "Loans and employee debt."

Code 38 – Security options benefits - Before June 25, 2024

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:

- **before June 25, 2024**, using code 38 and box 14
- **on or after June 25, 2024**, do not use code 38 to report the value of the taxable benefit received in this period, use code 90 and box 14

For more information, go to canada.ca/t4-information-employers or canada.ca/taxes-security-options.

Code 39 – Security options deduction – 110(1)(d) - Before June 25, 2024

If your employee is eligible for the option benefit deduction under 110(1)(d), report:

- **before June 25, 2024**, 1/2 of the value of the taxable benefit received from qualified securities in this period using code 39
- **on or after June 25, 2024**, do not use code 39 to report the deduction associated with the taxable benefit received in this period, use code 91

If you report an amount in code 39, you have to report the total value of the security options benefit received using code 38.

Do **not** report this amount in box 14.

Do **not** report taxable benefits realized from security options you reported on Form T2 - SCH 59, Information Return for Non-Qualified Securities (2021 and later calendar years). For more information, go to canada.ca/taxes-security-options.

Options granted on or after July 1, 2021 and you are not a CCPC with revenues of more than \$500 million

If the employee received a taxable benefit in this situation, only include one half of the taxable benefits received from qualified security options.

Do **not** include taxable benefits realized from security options you reported on Form T2-SCH 59, Information Return for Non-Qualified Securities (2021 and later tax years). For more information, go to canada.ca/taxes-security-options.

Security options

For security options exercised of a non-CCPC or securities of a CCPC disposed of on or after June 25, 2024, the security options deduction the employee can claim has been reduced from one-half to one-third. Under proposed legislation which had not received Royal Assent before publication, the security options deductions under paragraphs 110(1)(d) and 110(1)(d.1) are being reduced for security options taxable benefits received on or after June 25, 2024. This will lead to reporting changes detailed in this guide both for security options taxable benefits and for the deductions under 110(1)(d) and 110(1)(d.1).

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.

Also report this amount in box 14. For more information on calculating taxable benefits, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/benefits-allowances-chart.html.

Code 41 – Security options deduction – 110(1)(d.1) - Before June 25, 2024

If your employee is eligible for the option benefit deduction under 110(1)(d.1), report:

- **before June 25, 2024**, 1/2 of the value of the taxable benefit received from qualified securities in this period using code 41.
- **on or after June 25, 2024**, **do not** use code 41 to report the deduction associated with the taxable benefit received in this period, use code 92.

If you report an amount in code 41, you have to report the total value of the security options benefit received using code 38.

Do not report this amount in box 14.

For more information, go to canada.ca/taxes-security-options.

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.

Also report this amount in box 14.

Code 43 – Canadian Armed Forces personnel and police deduction

For 2017 and subsequent taxation years, Canadian Armed Forces personnel and police officers deployed outside Canada can claim a deduction from net income for the amount of employment earnings **they earn while serving on international operational missions** as determined by the Minister of National Defence or by a person designated by that Minister. This is the case regardless of the risk associated with the mission. Enter code 43 and the amount of those earnings received in the year, up to the maximum rate of pay earned by a lieutenant-colonel of the Canadian Armed Forces for the year the income was earned.

Also report this amount with the total employment earnings in box 14.

Codes 66 and 67 – Retiring allowance transfers

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

If you paid a retiring allowance to an Indian employee related to their tax-exempt income, see "Code 69 – Indian

Act (tax-exempt income) – Non-eligible retiring allowances" on page 28.

For more information about the difference between retiring allowances and unemployment income received as a result of a loss of employment, see Income Tax Folio S2-F1-C2, Retiring Allowances.

Code 66 – Eligible retiring allowances

Enter code 66 and the amount of the eligible retiring allowances that was paid in the year and is eligible for transfer to an SPP, RPP, RRSP or PRPP, even if not transferred.

Do not include this amount in box 14.

For more information, go to canada.ca/t4-information-employers.

Code 67 – Non-eligible retiring allowances

Enter code 67 and the amount of retiring allowances that was **not** eligible for transfer to an SPP, RPP, RRSP, or PRPP.

Do not include this amount in box 14.

For more information, go to canada.ca/t4-information-employers.

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, enter code 74 and the corresponding amount if the contributions were made for a period of service while the employee was a contributor to an RPP.

Also report this amount in box 20. For more information, see archived Interpretation Bulletin IT-167, Registered Pension Plans – Employee's Contributions.

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, enter code 75 and the corresponding amount if the contributions were made for a period of service while the employee was **not** a contributor to an RPP.

Also report this amount in box 20. For more information, see archived Interpretation Bulletin IT-167, Registered Pension Plans – Employee's Contributions.

Code 77 – Workers' compensation benefits repaid to the employer

Report the amount of workers' compensation benefits repaid to the employer that was previously included in the employee's employment income (box 14 of the T4 slip). This allows the employee to claim a corresponding deduction as other employment expenses on their income tax and benefit returns.

Do not report amounts that were reimbursed as part of a provincial COVID-19 paid sick leave program using code 77.

For more information, see “Workers’ compensation claims” at canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions/determining-tax-treatment.

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

An employee can claim premiums they paid to a private health services plan (PHSP) as a qualifying medical expense (including the applicable GST/HST or PST). The use of code 85 is optional. However, if you do not use this code, the CRA may ask the employee to provide supporting documents.

For more information, see archived Interpretation Bulletin IT-339R2, Meaning of private health services plan (1988 and subsequent taxation years) and go to canada.ca/private-health-services-plan for the CRA’s position on what qualifies as a PHSP.

Code 86 – Security options election

If you elected not to claim the security option cash-outs as an expense, enter code 86 and the corresponding amount.

For more information, go to canada.ca/taxes-security-options.

Code 87 – Emergency services volunteer exempt amount

Report the exempt amount (up to \$1,000) paid by a government, a municipality, or a public authority to an individual who performed firefighter or search and rescue duties as a volunteer.

Other than as a volunteer

Do **not** use code 87 if you employed the individual other than as a volunteer for the same or similar duties. The total amount is taxable.

Report the **total** amount in box 14.

Code 90 – Security options benefits - On or after June 25, 2024

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:

- **on or after June 25, 2024**, using code 90 and box 14
- **before June 25, 2024**, do not use code 90 to report the value of the taxable benefit received in this period, use code 38 **and** box 14

For more information, go to canada.ca/t4-information-employers.

Code 91 – Security options deduction – 110(1)(d) - On or after June 25, 2024

If your employee is eligible for the option benefit deduction under 110(1)(d), report:

- **on or after June 25, 2024**, report 1/3 of the value of the taxable benefit received from qualified securities in this period using code 91

- **before June 25, 2024**, do not use code 91 to report the deduction associated with the taxable benefit received in this period, use code 39

If you report an amount using code 91, you have to report the total value of the security options benefit received on or after June 25, 2024 using code 90.

Do not report this amount in box 14.

For more information, go to canada.ca/t4-information-employers.

Code 92 – Security options deduction – 110(1)(d.1) - On or after June 25, 2024

If your employee is eligible for the option benefit deduction under 110(1)(d.1), report:

- **on or after June 25, 2024**, report 1/3 of the value of the taxable benefit received from qualified securities in this period using code 92
- **before June 25, 2024**, do not use code 92 to report the deduction associated with the taxable benefit received in this period, use code 41

If you report an amount in code 92, you have to report the total value of the security options benefit received on or after June 25, 2024 using code 90.

Do not report this amount in box 14.

For more information, go to canada.ca/t4-information-employers.

Code 94 – Indian Act (exempt income) - RPP contributions

For T4 slips filed for calendar year 2024 and after, report **only** RPP contributions relating to tax-exempt employment income you paid to your employee who is registered, or entitled to be registered under the Indian Act using code 94. The amount of the tax-exempt employment income you paid is the amount reported using code 71.

For more information, go to canada.ca/t4-information-employers.

Code 95 – Indian Act (exempt income) - Union dues

For T4 slips filed for calendar year 2024 and after, report **only** union dues relating to tax-exempt employment income you paid to your employee who is registered, or entitled to be registered under the Indian Act using code 95. The amount of the tax-exempt employment income you paid is the amount reported using code 71.

For more information, go to canada.ca/t4-information-employers.

Step 6b – Fill out the remaining information on T4 slips for workers in special situations

Before you fill out amounts, see:

- “Step 4 – General guidelines for T4 slips and T4 summaries” for more instructions (for example, how to report amounts received in a foreign currency, how to correct overpayments) on page 10
- “Step 5 – Fill out the identification area of the T4 slips” on page 13

Self-employed barbers and hairdressers, taxi drivers and drivers of other passenger-carrying vehicles

If the person is an employee, see “Step 6a – Fill out the remaining information on T4 slips for employees in most situations” on page 14.

If the worker is self-employed:

- they are responsible for their own Canada Pension Plan (CPP) and income tax
- you have to pay both the worker’s share and your share of Employment Insurance (EI) premiums (for more information, go to canada.ca/cra-retiring-allowances)
- you have to file a T4 slip to show EI and Provincial parental insurance plan (PPIP) premiums remitted on their behalf

Box 14 – Employment income

Do **not** report the worker’s self-employed earnings in box 14. Instead, see “Other information” on this page.

Box 18 – Employee’s EI premiums

Report only the worker’s share of EI premiums remitted on their behalf.

Box 24 – EI insurable earnings

Report the amount of the worker’s insurable earnings you used to calculate their EI premiums, up to a maximum of \$63,200 for 2024.

Enter “0” if there are no insurable earnings.

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

Enter an “X” or a check mark under CPP/QPP.

Box 29 – Employment code

Enter **code 13** for barbers and hairdressers.

Enter **code 12** for taxi drivers or drivers of other passenger-carrying vehicles.

Box 55 – Employee’s PPIP premiums

Report only the worker’s share of PPIP premiums remitted on their behalf while they worked in Quebec.

Box 56 – PPIP insurable earnings

If the person worked in Quebec, report the **total** amount used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Other information

Report the amount of gross earnings of the worker using:

- **code 83** for barbers or hairdressers
- **code 82** for taxi drivers and drivers of other passenger-carrying vehicles

If you do not know the actual gross earnings, the amount of weekly insurable earnings is the **lesser** of:

- the number of days worked in the week multiplied by 1/390 of the maximum of the annual insurable earnings
- 1/78 of the maximum of the annual insurable earnings

Fishing income

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.

If you paid the person **only** employment income, see “Step 6a – Fill out the remaining information on T4 slips for employees in most situations” on page 14.

If you paid the worker both self-employed and employment income, and are reporting both on the same T4 slip, see:

- Step 6a for the employment income part
- the following instructions for the worker’s self-employed fishing income part

Self-employed fishing income

If you paid tax-exempt fishing income to a self-employed Indian, see “Tax-exempt and partly tax-exempt employment income” on page 27.

The worker is responsible for their own CPP and income tax on their self-employed income.

You have to report both the worker’s share and your share of EI premiums and PPIP premiums on a T4.

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.

Cash and accrual methods of accounting

Whether you report self-employed fisher income that is payable or paid depends on whether you are using the cash method or accrual method of accounting. For an explanation of these methods, go to canada.ca/checklist-small-businesses.

Box 14 – Employment income

Do **not** report self-employed fishing income in box 14. Instead, use codes 78, 79, and 80. For instructions, see the “Other information” section on page 27.

Box 18 – Employee’s EI premiums

Report the amount of EI premiums you remitted on the self-employed fisher’s gross income.

Box 24 – EI insurable earnings

Enter the amount of the fisher or worker’s insurable earnings on which you calculated the EI premiums, up to a maximum of \$63,200 for 2024. Enter “0” if there are no insurable earnings.

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

Enter an “X” or a check mark under “CPP/QPP.”

Box 29 – Employment code

Enter code 17.

Box 55 – Employee’s PPIP premiums

If the self-employed fisher worked in Quebec, report the PPIP premiums you remitted on their gross income.

Box 56 – PPIP insurable earnings

If the fisher worked in Quebec, report the **total** amount used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024. The instructions for calculating PPIP insurable earnings are the same as for calculating EI premiums (see “Box 24 – EI insurable earnings” on page 26).

Other information

Code 78 – Fishers – Gross income

Enter code 78 and report the amount paid or payable to the fisher from the proceeds of a catch.

You also need to report either the net partnership or owner amount using code 79 **or** the share person amount using code 80. Do **not** include this amount in box 14.

Code 79 – Fishers – Net partnership amount

Enter code 79 and the applicable amount if the fisher you are paying is a type 1 fisher (see “Box 24 – EI insurable earnings” on page 26).

Report the same amount that you reported in box 24 (or in box 56 if the fisher in Quebec).

Do **not** report this amount in box 14.

Code 80 – Fishers – Shareperson amount

Enter code 80 and the applicable amount if the fisher you are paying is a type 2 fisher (see “Box 24 – EI insurable earnings” on page 26).

Report the same amount that you reported in box 24 (or in box 56 if the fisher in Quebec).

Do **not** report this amount in box 14.

Indians – Employment

The CRA uses the term “Indian” because it has a legal meaning in the Indian Act.

The employment income you paid to an Indian may be taxable, tax-exempt, or partly tax-exempt.

To determine if the employment income is tax exempt, see Form TD1-IN, Determination of Exemption of an Indian’s Employment Income.

If the person is an employee and all of their employment income is taxable, see “Step 6a – Fill out the remaining information on T4 slips for employees in most situations” on page 14.

Tax-exempt and partly tax-exempt employment income

Report the following amounts on a T4 slip when you pay tax-exempt or partly tax-exempt employment income to your Indian employee.

Box 14 – Employment income

Tax-exempt income

Do **not** report an amount in box 14 for tax-exempt employment income.

Instead, in the “Other information” area, use “code 71 – Indian Act (exempt income) – Employment.”

Partly tax-exempt income

Report **only** the taxable part of their employment income in box 14.

Report the tax-exempt part of their employment income in the “Other information” area, using “code 71 – Indian Act (exempt income).”

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

Tax-exempt employment income paid to an Indian employee is not pensionable unless you elected to provide CPP/QPP coverage to all your Indian employees on their tax-exempt employment income.

Report the amount of CPP or QPP contributions you deducted from your employee.

If your employee did not contribute to either plan, do **not** report any amount in either box 16 or box 17.

For more information, go to canada.ca/cpp-ei-explained and select Indian workers and the Canada Pension Plan.

Box 18 – Employee’s EI premiums

Report the EI premiums you deducted from your employee. Tax-exempt employment income you paid to an Indian employee is insurable and you must deduct EI premiums.

Box 20 – RPP contributions

Tax-exempt income

Do **not** report in box 20 an amount for registered pension plan (RPP) contributions relating to tax-exempt employment income.

For T4 slips filed for calendar year 2024 and after, you will need to report RPP contributions relating to tax-exempt income using code 94.

Partly tax-exempt income

Prorate the RPP contribution:

- report in box 20 an amount for RPP contributions relating to taxable employment income

- do **not** report in box 20 an amount for RPP contributions relating to tax-exempt employment income

For T4 slips filed for calendar year 2024 and after, you will need to report RPP contributions relating to tax-exempt income using code 94. The employee may use Form T90, Income Exempt From Tax Under the Indian Act, to report this amount.

Box 24 – EI insurable earnings

Report the **total** amount of insurable earnings you used to calculate your employee's EI premiums, up to a maximum of \$63,200 for 2024.

Report "0" in box 24 if there are no insurable earnings.

Box 26 – CPP/QPP pensionable earnings

Tax-exempt income

If you did **not** elect to provide CPP or QPP coverage to all your Indian employees on their tax-exempt employment income, report "0" in box 26.

If you elected to provide CPP/QPP coverage, report the **total** amount of pensionable earnings you used to calculate your employee's CPP/QPP and CPP2/QPP2 contributions, up to a maximum of \$73,200 for 2024.

For more information, go to canada.ca/cpp-ei-explained and select Indian workers and the Canada Pension Plan.

Partly tax-exempt income

Report the **total** amount of pensionable earnings you used to calculate your employee's CPP/QPP and CPP2/QPP2 contributions, up to a maximum of \$73,200 for 2024.

If you elected to provide CPP/QPP coverage to all your Indian employees on their tax-exempt employment income, include that income when calculating your employee's pensionable earnings.

Report "0" in box 26 if there are no pensionable earnings.

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

Leave box 28 blank if you entered an amount greater than "0" in box 16, 17, or 26.

Enter an "X" or a check mark under "CPP/QPP" **only** if all the earnings were exempt for the **entire** period of employment.

Box 44 – Union dues

Tax-exempt income

Do **not** report in box 44 an amount for union dues relating to tax-exempt employment income.

For T4 slips filed for calendar year 2024 and after, you will need to report union dues relating to tax-exempt income using code 95.

Partly tax-exempt income

Prorate the union dues:

- report in box 44 an amount for union dues relating to taxable employment income
- do **not** report in box 44 an amount for union dues relating to tax-exempt employment income

For T4 slips filed for calendar year 2024 and after, you will need to report union dues relating to tax-exempt income using code 95. The employee may use Form T90, Income Exempt From Tax Under the Indian Act to report this amount.

Box 52 – Pension adjustment

Tax-exempt salary is included when determining the pension adjustment amount. For more information, see "Box 52 – Pension adjustment" on page 20.

Box 55 – Employee's PPIP premiums

If your employee worked in Quebec, report their PPIP premiums in box 55. Taxable and tax-exempt salary or wages paid to an Indian employee in Quebec are insurable earnings and you must deduct PPIP premiums.

Box 56 – PPIP insurable earnings

If your employee worked in Quebec, report the **total** amount of insurable earnings you used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Other information

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

Enter code 69 and the amount of the retiring allowance that was paid to an Indian employee in the year and is **not** eligible for transfer to an RPP, RRSP, or PRPP.

Do **not** report this amount in box 14.

If you paid a retiring allowance to an Indian related to their taxable income, see "Codes 66 and 67 – Retiring allowance transfers" on page 24.

For more information, see Income Tax Folio S2-F1-C2, Retiring Allowances.

Code 71 – Indian Act (exempt income) – Employment

Report **only** the tax-exempt employment income you paid to your employee who is registered, or entitled to be registered under the Indian Act using code 71.

If part of their employment income is taxable, report the taxable amount in box 14.

Indians – Self-employment

The CRA uses the term "Indian" because it has a legal meaning in the Indian Act.

Payments you made to an Indian who is not your employee may be taxable, tax-exempt, or partly tax-exempt.

Taxable or partly tax-exempt self-employment income

If you pay taxable income to a self-employed Indian who works as a:

- barber or hairdresser, taxi driver or driver of other passenger-carrying vehicles, see "Self-employed barbers and hairdressers, taxi drivers and drivers of other passenger-carrying vehicles" on page 26
- fisher, see "Fishing income" on page 26

For any part that is tax-exempt self-employed income, see "Tax-exempt self-employment income" below.

Tax-exempt self-employment income

If you pay tax-exempt income to a self-employed Indian worker who is a fisher, barber or hairdresser, a taxi driver or driver of other passenger-carrying vehicles:

- you do not have to deduct CPP/QPP contributions
- you have to pay EI premiums (and PPIP premiums for fishers/workers in Quebec)

Box 14 – Employment income

Do **not** report their tax-exempt self-employment income in box 14.

In the "Other information" area, enter code 88 and the gross amount of the tax-exempt earnings paid to the self-employed fisher or worker. See the "Other information Code 88 – Indian Act (exempt income) – Self-employment" on this below.

Box 18 – Employee's EI premiums

Report the amount of EI premiums you remitted on behalf of the self-employed fisher or worker's gross earnings.

Box 24 – EI insurable earnings

Report the amount of the Indian fisher or worker's insurable earnings you used to calculate their EI premiums, up to a maximum of \$63,200 for 2024.

Report "0" if there are no insurable earnings.

Box 29 – Employment code

Enter the appropriate code for the occupation of the Indian worker:

- **code 13** for barbers or hairdressers
- **code 12** for taxi drivers or drivers of another passenger-carrying vehicles
- **code 17** for self-employed fishers

Box 55 – Employee's PPIP premiums

Report the PPIP premiums you deducted from their gross income earned while they worked in Quebec.

Box 56 – PPIP insurable earnings

If the person worked in Quebec, report the amount of their self-employed income earned in Quebec, that you used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Other information

Code 88 – Indian Act (exempt income) – Self-employment

Report the gross amount of tax-exempt self-employment income paid to an Indian who is a fisher, barber or hairdresser, or taxi driver or driver of other passenger-carrying vehicles using "code 88, Indian Act (exempt income) – Self-employment."

If you report an amount using code 88, you have to enter the appropriate employment code in box 29.

Do **not** report this amount in box 14.

Placement or employment agency workers

If you are a placement or employment agency (or a client of an agency) that pays a worker employment income:

- if you are the agency that hired the employee (even if they are located at a client's premises), you are required to report their income and deductions on a T4 slip
- if you are an agency that placed the worker (who is **not** your employee) under the direction and control of your client and you pay the worker, you are required to report their income and deductions on a T4 slip
- if you are an agency that placed the worker (who is **not** your employee) under the direction and control of your client and your client pays the worker, **the client is required** to report their income and deductions on a T4 slip

Do **not** fill out a T4 slip for the worker if you are a placement or employment agency (or a client of an agency) that pays a worker **self-employed** income. If you are the agency, you may have to file a T4A slip. For more information, go to canada.ca/t4-information-payers.

Box 14 – Employment income

If you are the agency and you hired the worker as an employee, report their employment income in box 14. For more information about types of employment income to include, see "Box 14 – Employment income" on page 14.

Do **not** report an amount in box 14 (see "Code 81" on page 30) if:

- you are an agency's client
- the agency placed a worker under your direction and control
- the worker is not the agency's employee

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

Report the amount of CPP/QPP contributions you deducted from your employee or worker. For more information on how to report CPP/QPP, see "Boxes 16 and 17 – Employee's CPP/QPP contributions" on page 16.

Box 18 – Employee's EI premiums

Report the amount of EI premiums you deducted from your employee or worker.

Do **not** report any amount in box 18 if you did not deduct EI (for example, you are the agency's client and you paid the worker).

For more information on how to report EI, see "Box 18 – Employee's EI premiums" on page 17.

Box 22 – Income tax deducted

Report the total income tax you deducted from your employee or worker's income. This includes the federal, provincial (except Quebec), and territorial taxes that apply.

Do **not** report any amount in box 22 if you did not deduct income tax (for example, you are the agency and you paid the worker).

Do **not** include any amount you withheld under the authority of a garnishee or a requirement to pay that applies to their previously charged tax arrears.

Box 24 – EI insurable earnings

Report the amount of the employee or worker's insurable earnings you used to calculate their EI premiums, up to a maximum of \$63,200 for 2024.

Report "0" if there are no insurable earnings and there is no amount in box 18 (for example, the agency's client paid the worker).

For more information on how to report EI insurable earnings, see "Boxes 24 and 26 – EI insurable earnings and CPP/QPP pensionable earnings" on page 18.

Box 26 – CPP/QPP pensionable earnings

Report the amount of the employee or worker's pensionable earnings you used to calculate the CPP/QPP and CPP2/QPP2 contributions, up to a maximum of \$73,200 for 2024.

Report "0" if there are no pensionable earnings and there is no amount in boxes 16, 16A, 17 and 17A.

For more information on how to report CPP/QPP pensionable earnings, see "Boxes 24 and 26 – EI insurable earnings and CPP/QPP pensionable earnings" on page 18.

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

If the **agency's client paid the worker**, enter an "X" or a check mark under EI

In any other situation, leave box 28 blank.

Box 29 – Employment code

If the agency hired the worker as an employee, leave box 29 blank.

If the worker is under the direction and control of the agency's client, enter employment code 11.

Box 55 – Employee's PPIP premiums

Report their PPIP premiums you deducted from their gross earnings while they worked in Quebec.

If the **agency's client paid the worker**, do **not** report an amount in box 55.

Box 56 – PPIP insurable earnings

If the person worked in Quebec, report the **total** amount used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Do **not** report any amount in box 56 if you did not deduct PPIP premiums (for example, you are the agency's client and you paid the worker).

Code 81

Enter code 81 in the "Other information" area and report the placement worker's gross earnings if:

- you are an agency's client
- the agency placed a worker under your direction and control
- the worker is not the agency's employee

If you are the agency's client and the worker is the **agency's employee**, leave this box blank.

For more information, go to canada.ca/taxes-payroll-employment-agency.

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 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, go to canada.ca/cra-pension-adjustment-calculation.

Salary paid while the participant is working

Box 14 – Employment income

Report 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

Report the amount of CPP/QPP contributions you deducted from the participant's **net** salary (the salary minus the deferred amounts) and the employee's pensionable earnings while the person was working.

Box 18 – Employee's EI premiums

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

Box 22 – Income tax deducted

Report 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

Report the amount of insurable earnings you used to calculate the participant's EI premiums, up to a maximum of \$63,200 for 2024. Enter "0" if there are no insurable earnings.

Box 26 – CPP/QPP pensionable earnings

Report the amount of the participant's pensionable earnings you used to calculate the CPP/QPP and the CPP2/QPP2 contributions, up to a maximum of \$73,200 for 2024.

Enter "0" if there are no pensionable earnings and there is no amount in boxes 16, 16A, 17 and 17A.

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

Do **not** fill out the CPP/QPP, EI, or PPIP boxes, unless the earnings were exempt for the **entire** period of employment.

Box 29 – Employment code

Enter code 14.

Box 55 – Employee's PPIP premiums

If the participant worked in Quebec, report the PPIP premiums you deducted from the participant's gross earnings (including deferred amounts).

Box 56 – PPIP insurable earnings

If the participant worked in Quebec, report the **total** amount used to calculate their PPIP premiums, up to a maximum of \$94,000 for 2024.

Deferred amounts paid to the participant during the leave period**Box 14 – Employment income**

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

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

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

Box 18 – Employee's EI premiums

Do **not** report an amount in box 18.

Box 22 – Income tax deducted

Report 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

Report "0" in box 24.

Box 26 – CPP/QPP pensionable earnings

Report the amount of the participant's pensionable earnings you used to calculate their CPP/QPP and CPP2/QPP2 contributions, up to a maximum of \$73,200 for 2024.

Report "0" if there are no pensionable earnings.

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

Enter an "X" or a check mark under EI. Do **not** fill out the CPP, QPP, or PPIP boxes, unless the earnings were exempt for the **entire** period of employment.

Box 29 – Employment code

Enter code 14.

Box 55 – Employee's PPIP premiums

Do **not** enter an amount in box 55.

Box 56 – PPIP insurable earnings

Do **not** enter an amount in box 56.

Step 7 – Fill out the T4 Summary

Before you fill out amounts, Step 4 – General guidelines for T4 slips and T4 summaries" on page 10, for more instructions (for example, how to report amounts received in a foreign currency).

Identification Year

Enter the last two digits of the calendar year for which you are filing the T4 summary.

Employer account number

In the area at the top of the T4 Summary, enter the 15-character payroll account number in the "Employer's account number" box. It is the number that you use to send the CRA your employees' deductions.

Name and address of employer

Enter your legal name, your operating or trade name (if it differs from your legal name), and address.

Changes to your address

You **cannot** change your address using the T4 Summary.

You can change the address of your business using our online services at:

- canada.ca/my-cra-business-account, if you are the business owner
- canada.ca/taxes-representatives, if you are an authorized representative or employee

You can also send your request to your tax centre. To find a CRA address, go to canada.ca/cra-offices.

Fill out the amount in boxes

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 16A – Employees' second CPP contribution

For T4 slips filed for calendar year 2024 and after, report "0" if there are no additional CPP pensionable contributions.

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 27A – Employer's second CPP contributions

For T4 slips filed for calendar year 2024 and after, report "0" if there are no additional CPP pensionable contributions.

For more information, go to canada.ca/taxes-slips, and select, "T4 Summary – Information for employers."

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 the CRA 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.

Note

For a calendar year **2024 and after** add lines 16A and 27A if applicable.

Line 82 – Minus: remittances

Report on line 82 the amount you remitted for the year under your payroll program account number.

Do **not** send your regular payroll remittance with your T4 return. If you send your T4 return after the remittance due date, your remittance is considered late.

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, the CRA 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 the CRA 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.

Line 88 – Total number of T4 slips filed

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

Step 8– After you file your T4 return

After you have filed your T4 return, the CRA may contact you if any of the information you provided does not match our records.

The CRA verifies 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 about the pensionable and insurable earnings review, go to canada.ca/cra-pier.

How to view your T4 return online

After filing, you can check the following on MyBA or RAC:

- the processing stage of a T4 return
- detailed T4 Summary information
- T4 slip information details for each processed T4 return

Generally, you will be able to view your original filed T4 returns on MyBA or RAC within four business days of filing online.

T4 slips filed in error

If you issued a T4 slip in error (for example, to a sole proprietor or partner in an unincorporated business), cancel the T4 slip.

CPP and EI overdeductions

After a T4 has been filed, to resolve a CPP and EI overdeduction:

- do **not** adjust the amounts you reported on the T4 slip
- to recover the employer portion, fill out Form PD24, Application for a Refund of Overdeducted CPP Contributions or EI Premiums

Send Form PD24 no later than:

- **four years** from the end of the year in which the CPP overpayment occurred
- **three years** from the end of the year in which the EI overpayment occurred

The CRA will credit the excess CPP and EI to the employee when they file their income tax and benefit return.

CPP and EI underdeductions

After a T4 has been filed, if you discover that you underdeducted CPP and EI from your employee (or you received a notice of assessment), you are responsible for remitting **both** the employee's portion and your portion of the balance due.

You can recover your employee's portion from later payments you make to the employee. The following conditions must be met:

- the recovered amount can be equal to, but not more than, the amount that should have been deducted from each payment
- you **cannot** recover an amount that has been outstanding for more than 12 months
- you **cannot** adjust the employee's income tax deduction to cover the CPP or EI shortfall

If you should have made a deduction in a previous year and you recovered it through an additional deduction in the current year, do **not** report the recovered amounts on the current year's T4 slip.

The recovered amount does not affect the current year-to-date CPP or EI.

Employee salary overpayments

After a T4 has been filed, if you discover that you made a salary overpayment because of a clerical, administrative, or system error, amend the T4 slip for the year of the overpayment.

Employee repaying the net amount

If your business is actively operating and you included the salary overpayment amount on the original T4 slip, you may elect to have your employee repay the net amount of the salary overpayment.

You must make the election within **three years** of the year the salary was overpaid. At the time of the election, the employee must have repaid, or arranged to repay, the net amount.

To make the election, amend the T4 slip to:

- reduce box 14 by the amount of the overpayment
- correct box 16 and 16A as follows:
 - if the employee's annual earnings were below the additional maximum annual pensionable earnings, reduce box 16 and 16A by the amount of CPP and CPP2 contributions deducted on the salary overpayment (see Example 1 on this page)
 - if the employee's earnings were above the additional maximum annual pensionable earnings, but the corrected amount is below the maximum pensionable earnings, reduce box 16 and 16A by the amount of CPP and CPP2 contributions for the part of the salary overpayment that is below the maximum annual pensionable earnings (see Example 2 page 34)
 - if the employee's **corrected** earnings are above the additional maximum pensionable earnings, do **not** adjust the CPP2 contributions reported on the original T4 slip
 - if the employee's **corrected** earnings are above the maximum annual pensionable earnings, do **not** adjust the CPP contributions reported on the original T4 slip
- correct box 18 as follows:
 - if the employee's annual earnings were below the maximum annual insurable earnings, reduce box 18 by the amount of EI premiums deducted on the salary overpayment (see Example 1 on this page)
 - if the employee's earnings were above the maximum annual insurable earnings but the corrected amount is below the maximum insurable earnings, reduce box 18 by the amount of EI premiums for the part of the salary overpayment that is below the maximum annual insurable earnings (see Example 2 on this page)
 - If the employee's **corrected** earnings are above the maximum annual insurable earnings, do **not** adjust the EI premiums reported on the original T4 slip
- reduce box 22 by any income tax deducted on the overpayment
- correct boxes 24 and 26 as follows:
 - if the **corrected** employment income is below the maximum EI insurable earnings and CPP/QPP pensionable earnings, amend the amounts in box 24 and in box 26 to agree with the reduced employment income that you reported in box 14

After the CRA processes the amended T4, your payroll account will be credited an amount for the income tax, CPP contributions, and EI premiums remitted on the salary overpayment made in error (including your share of CPP contributions and EI premiums). The correct amount will be shown on your statement of account. You can then use the credited amount to reduce your next payroll remittance to the CRA.

Example 1 – Annual pensionable and insurable earnings are below the maximum

In 2024, your employee earned \$36,000. In 2025, after you filed their original 2024 T4 slip, you discovered you overpaid them by \$1,000 because of a system error. From the overpayment, you had deducted income tax of \$100, CPP contributions of \$59.50 and EI premiums of \$16.60.

In 2025, your employee agreed to repay you the net amount of the salary overpayment. You should amend their 2024 T4 slip to reduce each of the following amounts by \$1,000:

- total employment income in box 14
- EI insurable earnings in box 24
- CPP pensionable earnings in box 26

You should also reduce:

- the amount of income taxes deducted in box 22 by \$100
- the CPP contributions in box 16 by \$59.50
- the EI premiums in box 18 by \$16.60

You can reduce your next payroll remittance to the CRA by the following amounts:

- \$100 of income tax deducted on the salary overpayment
- \$59.50 of CPP contributions deducted on the salary overpayment
- \$16.60 of EI premiums deducted on the salary overpayment
- your \$59.50 share of CPP contributions
- your \$23.24 share of EI premiums

Example 2 – Annual pensionable and insurable earnings are above the maximum

In 2024, your employee earned \$70,000. In 2025, after you filed their original 2024 T4 slip, you discovered you overpaid them by \$20,000, because of a system error.

In 2025, your employee agreed to repay the net amount of the salary overpayment. You should amend their 2024 T4 slip to reduce:

- total employment income in box 14 by \$20,000
- CPP2 contributions in box 16A by \$60.00 (the \$1,500 difference between the corrected earnings above the maximum pensionable earnings but under the additional maximum pensionable earnings multiplied by the 4% employee CPP2 contribution rate)
- CPP contributions in box 16 by \$1,100.75 (the \$18,500 difference between the maximum pensionable earnings and the corrected earnings multiplied by the 5.95% employee CPP contribution rate)
- EI premiums in box 18 by \$219.12 (the \$13,200 difference between the maximum insurable earnings and the corrected earnings multiplied by the 1.66% employee EI premium rate)
- income taxes deducted in box 22 by \$2,200 (the amount deducted on the salary overpayment of \$20,000)

- EI insurable earnings in box 24 by \$13,200 (maximum insurable earnings of \$63,200 minus corrected earnings of \$50,000)
- CPP pensionable earnings in box 26 by \$20,000 (original pensionable earnings of \$70,000 minus corrected earnings of \$50,000)

You can reduce your next payroll remittance to the CRA by the following amounts:

- \$2,200 of income tax deducted on the salary overpayment
- \$60 of CPP2 contributions deducted on the salary overpayment
- \$1,100.75 of CPP contributions deducted on the salary overpayment
- \$219.12 of EI premiums deducted on the salary overpayment
- your \$60 share of CPP2 contributions
- your \$1,100.75 share of CPP contributions
- your \$306.77 share of EI premiums

Employee repaying the gross amount

Employees should repay the gross amount of a salary overpayment if either of the following apply:

- the employer did not elect to have the employee repay the net amount of the salary overpayment
- the conditions to repay the net amount of the salary overpayment are not met

In this situation, the employer must prepare an amended T4 slip for the employee. Use the CPP, EI, and income tax deduction amounts from the employee's original T4 slip, but reduce the employment income in box 14 by the amount of their salary repayment. If necessary, amend the insurable earnings in box 24 and pensionable earnings in box 26 to agree with the reduced employment income that will be reported in box 14.

To recover the employer portion of any CPP or EI overcontribution, fill out Form PD24, Application for a Refund of Overdeducted CPP Contributions or EI Premiums, and send it no later than:

- **four years** from the end of the year in which the CPP overpayment occurred
- **three years** from the end of the year in which the EI overpayment occurred

For further instructions on which boxes may need to be amended, including examples how to adjust EI/ CPP contributions and deductions when annual insurable/ pensionable earnings are below or above the maximum, go to canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/file-information/-returns-slip-summaries/make-corrections-after-filing/correct.html.

Example

In 2024, your employee earned \$36,000. In 2025, after you filed the original T4 slip, you discover you overpaid them by \$500 because of a calculation error. You do not elect to have them repay the net amount, and they agree to repay you the gross amount in 2025.

You should amend their 2024 T4 slip to reduce the total employment income in box 14, as well as the CPP pensionable and EI insurable earnings in boxes 26 and 24 by \$500. Do **not** adjust the amount of CPP contributions, EI premiums, or income tax deducted in boxes 16, 18, and 22.

Changes to the pension adjustment

If you have to recalculate the pension adjustment (PA) for an employee, you have to report an amended PA for each year after 1989 that is affected.

You do **not** have to report an amended PA if the difference is less than \$250, unless an employee or the CRA asks 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, go to canada.ca/cra-pension-adjustment-calculation. For information on calculating and reporting PSPAs, see Guide T4104, Past Service Pension Adjustment Guide.

Choose the filing method to amend, add, replace, or cancel T4 slips

Amend T4 slips

You can amend T4 slips online or on paper, regardless of how the T4 slips were originally filed.

Do **not** amend your T4 slip:

- if the only change is to the employee's address
- if you receive a pensionable and insurable earnings review (PIER) report. Respond to the PIER report advising of the changes required for the employees on the listing. For more information, go to canada.ca/cra-pier

Online

You can amend T4 slips:

- with a web access code using Web Forms or Internet file transfer
- without a web access code using MyBA or RAC

For more information, go to canada.ca/taxes-iref.

Web Forms

To amend T4 slips using Web Forms:

- select the amended option
- enter information for only the T4 slips that need to be amended

- enter all data that has not changed for the T4 slip and make changes to fields that require corrections
- review the amended T4 Summary that Web Forms creates
- submit the T4 return
- in the dialogue box 'Explanation for amendments', give the reason for submitting one, some, or all of the slips, and include the recipient's name for each reason. There is a character limit of 1250

Importing a submission that was previously filed using Web Forms

Web Forms allows you to save a T4 return after filing. Complete the following when importing the saved return to amend T4 slips:

- import the original file
- select the amending T4 slips option
- choose the T4 slips to amend
- remove the T4 slips that do not require amending
- correct the information or financial fields that require corrections
- review the amended T4 Summary that Web Forms creates
- submit the T4 return
- in the dialogue box 'Explanation for amendments', give the reason for submitting one, some or all of the slips, and include the recipient's name for each reason. There is a character limit of 1250

Internet File Transfer

Complete the following when amending T4 slips using Internet File Transfer:

- include only the T4 slips that need to be amended
- use the **report type code A** on the T4 Summary and slips
- enter all data that has not changed for the T4 slip and make changes to fields that require corrections
- include **only** the totals from the amended T4 slips on the amended T4 Summary
- in a "Filer amendment note," give the reason for submitting one, some, or all of the slips, and include the recipient's name for each reason. There is a character limit of 1309

On paper

Complete the following steps to amend a T4 slip on paper:

- identify the amended T4 slips by writing AMENDED at the top of each T4 slip
- fill out all necessary boxes, including the information that was correct on the original T4 slip
- send two copies of the amended T4 slips to the employee
- send one copy of the amended T4 slips to your National Verification and Collections Centre (NVCC) with a letter explaining the reason for the amendment

- do **not** file an amended T4 Summary

Amendments to a T4 return filed on paper **cannot** be filled out until the original T4 returns are processed.

Add T4 slips

You can add T4 slips online or on paper, regardless of how the information return was originally filed.

Online

You can add T4 slips:

- with a web access code using Web Forms or Internet file transfer
- without a web access code using MyBA or RAC

For more information, go to canada.ca/taxes-iref.

On paper

Fill out the following instructions to add a T4 slip on paper:

- identify the new T4 slips by writing **ADDITIONAL** at the top of each T4 slip
- send one copy of the additional T4 slips to their NVCC with a letter explaining the reason for the addition
- do **not** file an amended T4 Summary

Replace T4 slips

Employees who have lost or destroyed their T4 slips may request replacements. In this case, you must do the following:

- identify the replacement T4 slips by writing **DUPLICATE** at the top of each T4 slip
- issue the replacement T4 slips to the employee and keep a copy for record keeping purposes

Do **not** send a copy of the replacement T4 slip.

Cancel T4 slips

You can cancel T4 slips online or on paper, regardless of how the slips were originally filed.

Online

You can cancel T4 slips:

- with a web access code using Web Forms or Internet file transfer
- without a web access code using MyBA or RAC

For more information, go to canada.ca/taxes-iref.

Web Forms

Fill out the following when cancelling T4 slips using Web Forms:

- select the amended option
- cancel T4 slips by entering the exact data that was previously reported and choose the cancel option
- review the amended T4 Summary that Web Forms creates
- submit the T4 return

Importing a submission that was previously filed using Web Forms

Web Forms allows you to save a T4 return after filing. Complete the following when importing the saved T4 return to cancel T4 slips:

- import the original file
- select the cancelling T4 slips option
- choose the T4 slips to cancel
- remove the T4 slips that do not require cancelling
- keep the information that is on the T4 slip
- review the amended T4 Summary that Web Forms creates
- submit the T4 return

Internet File Transfer

Complete the following when cancelling T4 slips using Internet File Transfer:

- include only the T4 slips that need to be cancelled
- use the **report type code A** on the T4 Summary
- use the **report type code C** on the T4 slips
- enter all data that was on the original T4 slip
- include only the totals from the amended T4 slips on the amended T4 Summary

On paper

Complete the following instructions to cancel a slip on paper:

- identify the cancelled T4 slips by writing **CANCELLED** at the top of each T4 slip
- complete all necessary boxes, including the information that was correct on the original T4 slip
- send two copies of the cancelled T4 slips to the employee
- send one copy of the cancelled T4 slips to their NVCC with a letter explaining the reason for the cancellation
- do **not** file an amended T4 Summary

Cancel a T4 return

You can cancel the entire T4 return online or on paper, regardless of how it was originally filed or you can send a request by mail or fax to your NVCC, to the attention of Employer Services. To find the address, see page 38.

Digital services

Handle your business taxes online

My Business Account lets you view and manage your business taxes online.

Use My Business Account throughout the year to:

- make a payment online to the CRA with the My Payment service, create a pre-authorized debit (PAD) agreement or create a QR code to pay in person at Canada Post for a fee (for more information on how to make a payment, go to canada.ca/payments)
- request a payment search
- file or amend information returns without a web access code
- submit documents to the CRA
- manage authorized representatives and authorization requests
- register to receive email notifications and to view mail from the CRA in My Business Account
- manage addresses, direct deposit information, program account names, operating names, phone numbers, and business numbers in your profile
- view and pay account balances
- calculate and make instalment payments
- provide a nil remittance
- transfer a misallocated payment
- track the progress of certain files you have submitted to the CRA
- submit an audit enquiry
- download reports
- request relief of penalties and interest
- manage multi-factor authentication settings

To sign in to or register for the CRA's digital services, go to:

- My Business Account, at canada.ca/my-cra-business-account, if you are a business owner
- Represent a Client, at canada.ca/taxes-representatives, if you are an authorized representative

For more information, go to canada.ca/taxes-business-online.

Receive your CRA mail online

Register for email notifications to find out when CRA mail, like your PD7A Statement of account for current source deductions and remittance voucher, is available in My Business Account.

For more information, go to canada.ca/cra-business-email-notifications.

Create a pre-authorized debit agreement from your Canadian chequing account

A pre-authorized debit (PAD) is a secure online self-service payment option for individuals and businesses to pay their taxes. A PAD lets you authorize withdrawals from your Canadian chequing account to pay the CRA. You can set the payment dates and amounts of your PAD agreement using the CRA's secure My Business Account service at canada.ca/my-cra-business-account. PADs are flexible and managed by you. You can use My Business Account to view your account history and modify, cancel or skip a payment. For more information, go to canada.ca/pay-authorized-debit.

Electronic payments

Make your payment using:

- your Canadian bank or credit union's online banking, mobile app or telephone service
- the CRA's My Payment service at canada.ca/cra-my-payment with your activated debit card from a participating Canadian bank or credit union with one of the following logos: Visa® Debit or Debit Mastercard® (does **not** include credit cards)
- pre-authorized debit (PAD) at canada.ca/my-cra-business-account which lets you:
 - set up payments to the CRA from a Canadian chequing account on preset dates starting in five or more business days
 - pay an amount due, repay overpaid amounts or make instalment payments
 - view your account history and modify, cancel or skip a payment (for more information on PAD, go to canada.ca/pay-authorized-debit)
- the "Proceed to pay" button on the "View and pay account balance" page and other pages within My Business Account
- your credit card, Interac e-transfer or PayPal through one of the third-party service providers **for a fee**

For more information, go to canada.ca/payments.

For more information

If you need help

If you need more information after reading this guide, go to canada.ca/taxes or call 1-800-959-5525.

Direct deposit

Direct deposit is a fast, convenient and secure way to receive your CRA payments directly in your account at a financial institution in Canada. For more information and ways to enrol, go to canada.ca/cra-direct-deposit or contact your financial institution.

Forms and publications

The CRA encourages you to file your return electronically. If you need a paper version of the CRA's forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

Addresses

Tax Centres (TC)

Jonquière TC
Post Office Box 1300 LCD Jonquière
Jonquière QC G7S 0L5

Prince Edward Island TC
275 Pope Road
Summerside PE C1N 6A2

Sudbury TC
Post Office Box 20000, Station A
Sudbury ON P3A 5C1

National Verification and Collection Centres (NVCC)

Newfoundland and Labrador NVCC
Post Office Box 12071 Station A
St. John's NL A1B 3Z1

Shawinigan NVCC
4695 Shawinigan-Sud Boulevard
Shawinigan-Sud QC G9P 5H9

Surrey NVCC
9755 King George Boulevard
Surrey BC V3T 5E1

Winnipeg NVCC
66 Stapon Road
Winnipeg MB R3C 3M2

Electronic mailing lists

The CRA can send you an email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

Teletypewriter (TTY) and Video Relay Service (Canada VRS) users

If you use a TTY for a hearing or speech impairment, call 1-800-665-0354.

If you use the Canada VRS application, call 1-800-561-6393.

If you use another **operator-assisted relay service**, call the CRA's regular telephone numbers instead of the TTY or Canada VRS numbers.

Publications for employers

- canada.ca/payroll-file and select, How to file information returns
- canada.ca/payroll-file and select, Distribute the slips
- canada.ca/payroll-remit and select, How to remit (pay)

Formal disputes (objections and appeals)

You have the right to file an objection (or an appeal for the Canada Pension Plan or Employment Insurance) if you disagree with an assessment, determination or decision.

For more information about objections and related deadlines, go to canada.ca/cra-file-objection.

CRA Service Feedback Program

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the CRA. For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

You may provide compliments or suggestions, and if you are not satisfied with the service you received:

1. Try to resolve the matter with the employee you have been dealing with or call the telephone number provided in the correspondence you received from the CRA. If you do not have contact information for the CRA, go to canada.ca/cra-contact.
2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.
3. If the problem is still not resolved, you can file a service-related complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

Reprisal complaints

If you have received a response regarding a previously submitted service complaint or a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information, go to **canada.ca/cra-reprisal-complaints**.