

Checklist

| Item | Done |
|--|------|
| <p>Check CPP, QPP, EI, QPIP, federal and provincial income tax amounts do not exceed 2015 maximum limits.</p> <p>Employee's Portion:</p> <p> CPP: \$2,479.95; EI: \$930.60;</p> <p> Quebec QPP: \$2,630.25; EI: \$762.30; QPIP: \$391.30;</p> <p>Employer's Portion:</p> <p> CPP: \$2,479.95; EI: \$1,302.84;</p> <p> Quebec QPP: \$2,630.25; EI: \$1,067.22; QPIP: \$547.40;</p> | |
| <p>Address employees' C/QPP contributions, who turned 18 or 70 in the year</p> | |
| <p>Verify active employee data (names and addresses); Validate social insurance numbers (SINs), especially for those who are non-residents or citizens, SIN beginning with the number "9" and with expired date</p> | |
| <p>Verify your Business Number (BN) or Québec Enterprise Number (NEQ) and address</p> | |
| <p>Make adjustments (any bonus or commissions have not been paid out) to last two final pay cheques and remittances</p> | |
| <p>Generate/edit T4 and RL-1 (QC)</p> <p> Make sure Box 24 and Box 26 of the T4 are completed even if they are zero; enter "0.00" in Box 24 and 26 if zero</p> <p> Make sure Box 24 not exceed the annual maximum insurable earnings (\$49,500.00)</p> <p> Make sure Box 26 not exceed the annual maximum pensionable earnings (\$53,600.00)</p> <p> Make sure Box G and I of the RL-1 are completed even if they are zero; enter "0.00" in Box G and I if zero</p> <p> Make sure Box G not exceed the annual maximum pensionable earnings (\$53,600.00)</p> <p> Make sure Box I not exceed the annual maximum insurable earnings (\$70,000.00)</p> <p> If there is no amount or code to report in a box leave it blank, do not fill or enter the word "Nil"</p> | |
| <p>Report benefits and allowances under the correct codes on the T4 and RL-1 slips</p> <p> T4 code (P15): http://www.cra-arc.gc.ca/E/pub/tg/rc4120/rc4120-14e.pdf</p> <p> RL-1 Box Code (EN): http://www.revenuquebec.ca/documents/en/formulaires/rl/rl-1.t-t%282014-01%29.pdf</p> <p> RL-1 Box Code (FR): http://www.revenuquebec.ca/documents/fr/formulaires/rl/rl-1.t-t%282014-01%29.pdf</p> | |
| <p>Report RPP or DPSP registration number in Box 50 of the T4</p> | |
| <p>Since 2011 (for the 2010 tax year) retiring allowances are reported on the T4 slip instead of the T4A slip; using code 66 for eligible amounts and code 67 for non-eligible amounts.</p> | |
| <p>Review any manual cheques amounts are accurate and have been issued</p> | |
| <p>Any vacation accrual and loan payments carry forward to the following year</p> | |
| <p>Balance WSIB/WSB, EHT(ON), MSP(BC), HE Levy(MB), HAPSET(NL) and Northwest Territories(NT)/Nunavut(NU) payroll tax rates, if applicable</p> | |
| <p>Review Revenue Quebec annual summary:</p> <ul style="list-style-type: none"> · Health Service Fund (HSF) · Compension Tax · Commission des normes du travail (CNT) · Workforce Skills Development and Recognition Fund (WSDRF) · Commission de la santé et de la sécurité du travail (CSST) | |
| <p>Balance payroll journal</p> | |