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Every business owner and tax professional knows that the changing of the year also marks important deadlines and rules regarding taxes and employment reporting. For employees, it means understanding how tax law changes, and there have been many in Canada this year, as well as the U.S.

“The [Canadian Payroll Association](#) (CPA) is dedicated to helping payroll, finance and human resources professionals have the smoothest year-end possible,” said Steven Van Alstine, Vice President, Education for the Canadian Payroll Association. “This is crucial to mitigating risk and avoiding compliance audits and penalties.”

The CPA has provided a list of 2013 tax year reporting requirements and compliance measures now in effect. Payroll practitioners wanting more information can enroll in the CPA's popular one-day '[Year-end](#)' seminar held across Canada. .

### [Taxable Benefits Clarification](#)

**AD&D and Critical Illness Insurance Premiums:** The Canada Revenue Agency (CRA) clarified that employer-paid AD&D and Critical Illness insurance premiums are a taxable benefit to employees, effective January 1, 2013. **Education Benefits:** Education benefits to non-employees (for example, family members) are not included in the taxable income of the employee's taxable income. **Social or Athletic Club**

**Memberships:** Employer-paid memberships to such facilities are not considered a taxable benefit if it is principally for the employer's advantage. [Canada Pension Plan Contributions and Form CPT30](#)

Effective January 1, 2012, CPP contributions became mandatory for all employees

between 60 and 65, even for individuals previously exempted because they were

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### Quebec RL-1 Box G Reporting Pensionable Earnings

The 2013 QPP contribution rate is higher than the CPP rate, creating some administrative issues for employers that transfer employees in and out of the province of Quebec.

### Ontario Employer Health Tax

Pending the passing of legislation, the 2014 annual exemption of the Employer Health Tax (EHT) for organizations with an Ontario payroll will increase from \$400,000 to \$450,000. The exemption would be eliminated for private-sector employers with an Ontario payroll of \$5 million or more.

### CRA Web Access Code

For those who file year-end slips electronically, a web access code (WAC) provided in 2012 is valid for all future filings. Employers can retrieve a lost WAC by contacting the CRA.

Year-end slips and summaries must be filed with the CRA or Revenu Québec on or before February 28, 2014. There is still time to enroll in the CPA's Year-end seminars, offered in select cities through January 2014.

Income Tax • Tax Planning

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