

# > Year-End CHECKLIST

## Getting Organized

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| <ul style="list-style-type: none"><li><input type="checkbox"/> Create a year-end reference file</li><li><input type="checkbox"/> Review payment codes</li><li><input type="checkbox"/> Determine if any associated businesses for EHT</li><li><input type="checkbox"/> Determine which forms will be required (T4, T4A, RL-1, or T4A)</li><li><input type="checkbox"/> Download guides and forms from the CRA, and or RQ, as applicable</li></ul> | <ul style="list-style-type: none"><li><input type="checkbox"/> Review Statutory Holidays for the new year</li><li><input type="checkbox"/> Review PayTrak Year End Notice</li><li><input type="checkbox"/> Review your payroll calendar for the new year</li><li><input type="checkbox"/> Obtain PA adjustments from provider, if applicable</li><li><input type="checkbox"/> Obtain latest benefit statement from 3rd party benefit provider, if applicable</li></ul> |
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## Balance and Reconcile

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| <ul style="list-style-type: none"><li><input type="checkbox"/> Review payroll annual journal</li><li><input type="checkbox"/> Ensure all amounts paid are captured</li><li><input type="checkbox"/> Verify social insurance numbers</li><li><input type="checkbox"/> Verify CPP/QPP/EI exempt employees are identified</li><li><input type="checkbox"/> WCB/CNESST: identify exempt employees, annual estimated earnings for current year, and next year, new rate(s) for next year</li></ul> | <ul style="list-style-type: none"><li><input type="checkbox"/> Complete benefit statement reconciliation to payroll journal</li><li><input type="checkbox"/> Ensure taxable benefits are reported</li><li><input type="checkbox"/> Note any taxable benefit adjustments required e.g., company car benefits, PA adjustments</li></ul> |
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## T4 Simulations

- ☐ Review T4 simulation
- ☐ Validate employee SIN, and address
- ☐ Validate tax province
- ☐ Validate benefits are reported
- ☐ Validate pensionable/insurable earnings
- ☐ Ensure RPP registration number is reporting, if applicable

## Filing Procedures

- ☐ Make note of filing deadlines and penalties for non-compliance
- ☐ Make note of PayTrak's policies for amending or cancelling T4 slips
- ☐ Advised to place T4 on hold, if waiting on 3rd party benefits reporting
- ☐ Client to mail out hard copies of T4/RL-1 to terminated employees
- ☐ Updated SIN/mailling addresses to all current and former employees are submitted

## Others

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| <ul style="list-style-type: none"><li><input type="checkbox"/> Government notices are provided to PayTrak</li><li><input type="checkbox"/> Returned confirmation of T4 Simulation review</li><li><input type="checkbox"/> Submitted signed calendar/verification of employer details to PayTrak by Nov 30th</li><li><input type="checkbox"/> Box 45: Communicated names of non-eligible employees or waived access to dental benefits</li></ul> | <ul style="list-style-type: none"><li><input type="checkbox"/> Other payments e.g., bonuses, commissions</li><li><input type="checkbox"/> PA adjustments are provided to PayTrak</li><li><input type="checkbox"/> Stock options (Box 38, 39, 86 if applicable)</li><li><input type="checkbox"/> TD1(s) for the new year additional tax credits are submitted</li></ul> |
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## Year-End Reconciliations

### Client to complete the following:

- ☐ Annual EHT returns
- ☐ Worker' compensation annual reconciliation/return
- ☐ Received notice with unique password from Revenu Québec for CNESST filings

### Client to complete the following:

- ☐ Revenu Québec employers:
  - ☐ RL Annual Summary filing
  - ☐ CNESST, if required
  - ☐ WSDRF, if required
  - ☐ CNT, if required