

# The Diocese of Toronto – Payroll Workshop 2024

## **Employee vs. Independent Contractor**

[Determining the Employer/Employee Relationship - IPG-069 - Canada.ca](https://www.canada.ca/en/employment-social-development/programs/laws-regulations/labour/interpretations-policies/employer-employee.html)  
(<https://www.canada.ca/en/employment-social-development/programs/laws-regulations/labour/interpretations-policies/employer-employee.html>)

## **What are your responsibilities**

[Employers' Guide – Payroll Deductions and Remittances - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001/employers-guide-payroll-deductions-remittances.html)  
(<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001/employers-guide-payroll-deductions-remittances.html>)

## **Payroll account**

[Open or manage a payroll account - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/open-manage-payroll-account.html)  
(<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/open-manage-payroll-account.html>)

[Employers' Guide – Payroll Deductions and Remittances - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001/employers-guide-payroll-deductions-remittances.html#P276_17437)  
([https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001/employers-guide-payroll-deductions-remittances.html#P276\\_17437](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001/employers-guide-payroll-deductions-remittances.html#P276_17437))

## **TD1 forms**

[TD1 forms for 2024 for pay received on January 1, 2024 or later - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html)  
(<https://www.canada.ca/en/revenue-agency/services/forms-publications/td1-personal-tax-credits-returns/td1-forms-pay-received-on-january-1-later.html>)

## **Canada Pension Plan enhancement**

[Canada Pension Plan enhancement - Canada.ca](https://www.canada.ca/en/services/benefits/publicpensions/cpp/cpp-enhancement.html)  
(<https://www.canada.ca/en/services/benefits/publicpensions/cpp/cpp-enhancement.html>)

## **Clergy Residence Deduction T1213**

[Form T1213, Request to Reduce Tax Deductions at Source](#)

## **Payroll Deductions Tables**

[Employers' Guide – Payroll Deductions and Remittances - Canada.ca](https://www.canada.ca/en/services/benefits/publicpensions/cpp/cpp-enhancement.html)  
(<https://www.canada.ca/en/services/benefits/publicpensions/cpp/cpp-enhancement.html>)

- **Payroll Deductions Online Calculator (PDOC)** – [Payroll Deductions Online Calculator](#)
- **Payroll Deductions Tables (T4032)** – [Methods of calculating deductions – CPP, EI, and income tax](#)

- **Payroll Deductions Supplementary Tables (T4008)** – [Methods of calculating deductions – CPP, EI, and income tax](#)
- **Payroll Deductions Formulas (T4127)** – [Methods of calculating deductions – CPP, EI, and income tax](#)

### **Remitter types and due dates**

[Types of remitters - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/remitting-source-deductions/how-when-remit-more-information.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/remitting-source-deductions/how-when-remit-more-information.html>)

### **T4's vs T4A's**

[T4 slip – Information for employers - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-slip.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-slip.html>)

[T4 Summary – Information for employers - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-summary.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-summary.html>)

[T4A slip – Information for payers - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4a-information-payers/t4a-slip.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4a-information-payers/t4a-slip.html>)

[T4A Summary – Information for payers - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4a-information-payers/t4a-summary.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4a-information-payers/t4a-summary.html>)

### **Record of Employment (ROE)**

[EI Record of Employment - Canada.ca](https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe.html) (<https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe.html>)

### **Keeping Records**

[Form T137, Request for Destruction of Records](#)

### **EHT Remittances and Annual Returns**

[Registered charities | Employer Health Tax \(EHT\) | ontario.ca](https://www.ontario.ca/document/employer-health-tax-eh/registered-charities)  
(<https://www.ontario.ca/document/employer-health-tax-eh/registered-charities>)

### **WSIB**

[Register with us | WSIB](https://www.wsib.ca/en/businesses/registration-and-coverage/register-us) (<https://www.wsib.ca/en/businesses/registration-and-coverage/register-us>)

## **Taxable Benefits**

[Employers' Guide – Taxable Benefits and Allowances - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html)  
(<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html>)

## **Taxable benefits & Allowances:**

[Employers' Guide – Taxable Benefits and Allowances - Canada.ca](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html#P192_7881)  
([https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html#P192\\_7881](https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html#P192_7881))

## **Steps to follow to determine if you provide benefits to your employees**

[What is a taxable benefit - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances.html) (<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances.html>)