

Mandatory Remittances



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Authority	MANAGEMENT	Date of Last Review	September 2018

POLICY

The Centre withholds mandatory deductions and remits along with the Centre's portion to the appropriate agency monthly. A Record of Employment is provided to the employee upon request and Human Resources Development Canada upon an employee's termination or interruption of earnings.

PROCEDURE

Revenue Canada Taxation

The Manager of Administration completes a T-4 each January for each person employed with CRCHC during the previous calendar year and distributes to employees no later than the last day of February.

T-4s are electronically submitted by to Revenue Canada.

Record of Employment

The Manager of Administration must be informed immediately of an employee's termination or interruption of earnings. Within five (5) days of the employee's last day of employment following interruption of earnings, The Centre issues an online record of employment to Human Resources Development Canada and emails a copy to the employee.

Employer Health Tax

Each year a reconciliation form is filed by the Manager of Administration with the Employer Health Tax Branch.

Vacation Pay for Casual Employees

Relief employees are paid 4% in lieu of vacation on each pay cheque according to the Ontario Employment Standards Act.

GST/PST/HST

The Manager of Administration prepares the GST rebate portion of the HST and any applicable PST rebate according to Revenue Canada guidelines.