

# Checklist for Year-End Payroll Filing

written by Rory Lodge | April 30, 2020



Here's a Checklist to help you prepare for year-end payroll filing, both completing your T4s and RL-1 slips for this tax year and gearing up to begin processing payroll for next year.

## CHECKLIST OF NECESSARY RESOURCES FOR YEAR-END PAYROLL FILING

### Guides Required for Completing T4 & RL-1 Slips for Current Tax Year

Item to Check	Yes	No	Comment
CRA RC4120 Employers' Guide – Filing the T4 Slip & Summary for current tax year			
CRA T4130 Employers' Guide – Taxable Benefits & Allowances for current tax year			
CRA RC4157 Deducting Income Tax on Pension and Other Income, and Filing the T4A Slip & Summary for current tax year			
Revenu Québec RL-1.G.V Guide to Filing the RL-1 Slip for current tax year			
Most recently published version of Revenu Québec IN-253-V: Taxable Benefits			

### Steps to Take Before Processing Payroll for Upcoming Tax Year

Step	Yes	No	Comment
Check EI rates & maximums for upcoming tax year			
Check CPP rates & maximums for upcoming tax year			
Check QPP rates & maximums for upcoming tax year			
Check QPIP rates & maximums for upcoming tax year			
Check jurisdiction's worker's compensation maximum assessable earnings for upcoming tax year			
Check payroll files for Notification of Changes in Remittance Frequency from CRA or Revenu Québec for upcoming tax year			
Check payroll files for employees with authorized CRA or Revenu Québec income tax deductions or credits for current tax year, e.g., Letter of Authority from CRA based on employee form T1213			
Validate or change TD1 or TP-1015.3 for upcoming tax year for employees claiming other than the basic personal exemption			
Get commission employees to complete new TD1X form for upcoming tax year by end of January			
Get commission employees to complete new TP-1015.R.13.1 form for upcoming tax year by end of January			

Verify CPP/QPP calculations for employees turning age 18 during upcoming tax year

Verify CPP/QPP calculations for employees turning age 70 during upcoming tax year

Offer CPT30 form to CPP-eligible employees who will turn age 65 or be between 65 and 70 during upcoming tax year