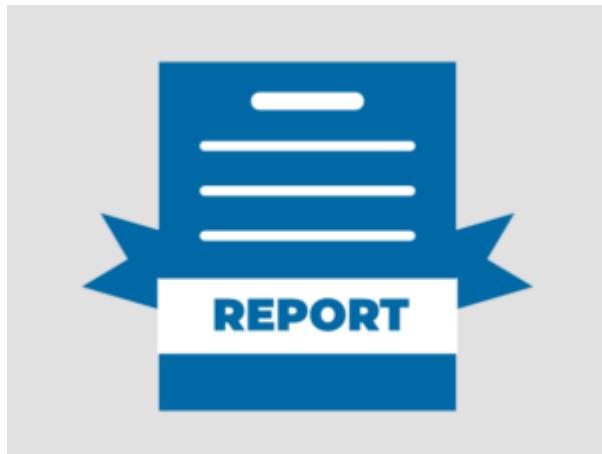


Paying Your People in Canada



So, your business has grown – and now you are planning to set up an office or perhaps full operations in Canada? This Ceridian whitepaper illustrates the unique payroll issues in Canada – it is written from the perspective of a US company expanding to Canada, but the core concepts are applicable.