

Farm Employment Records and Forms



Employment and Immigration Canada
RECORD OF EMPLOYMENT
 RELEVÉ D'EMPLOI

1. Serial No. / No. de série: **T0000000**

2. Serial No. of year / No. de l'année: **00**

3. Employer's Name and Address / Nom et adresse de l'employeur

5. R.C. Employer Acct. No. / No. de compte de l'employeur à R.C.

6. Employer's Name and Address / Nom et adresse de l'employeur

7. Employee's Occupation / Profession

8. End Of Week / Fin de semaine (jour travaillé)

Return copies 1, 2 and 3 to the office of the tax authority in the province where you received this form.
 Retenez les copies 1, 2 et 3 au bureau d'impôt qui vous a remis la présente formule.

EMPLOYER REGISTRATION
ENREGISTREMENT DE L'EMPLOYEUR

1. Name under which you received this form / Nom sous lequel l'entreprise est exploitée

2. Legal name of business / Nom légal de l'entreprise

3. Mailing address / Adresse postale

Area Code - Telephone Number / Code régional - No. de téléphone

Location Address (Include name of Municipality to which taxes are paid) / Adresse de l'entreprise (Indiquer le nom de la municipalité à laquelle les taxes sont payés)

UNEMPLOYMENT INSURANCE
 EXEMPLES—SEMI-MONTHLY PAYROLL / EXEMPLES—PAIE BI-MENSUELLE—Période de 15 jours

DECEMBER—DÉCEMBRE

S - D	M - L	T - M	W - M
		6	7
4	5	13	14
11	12	20	21
18	19	27	28
25	26		

Before calculating any Unemployment Insurance premium refer to the Special Instructions on Pages 2 and 3.

Calendar Week Ending / Semaine civile se terminant le	Hours worked / Heures de travail	Gross Remuneration / Rémunération brute	Insurable Earnings / Rémunération assurable
1. 3 Dec—déc.	10	\$ 20.00	
10 Dec—déc.	25	50.00	
17 Dec—déc.	30	60.00	
Total	65	\$130.00	\$130.00
2. 3 Dec—déc.	25	\$ 50.00	
10 Dec—déc.	24	48.00	
Total	49	\$ 98.00	\$ 98.00
3. 3 Dec—déc.	6	\$ 12.00	
10 Dec—déc.	12	24.00	
17 Dec—déc.	12	24.00	
Total	30	\$ 60.00	Nil—Néant
4. 3 Dec—déc.	—	\$ 48.00	
10 Dec—déc.	24	10.00	
17 Dec—déc.	5		
Total	29	\$ 58.00	\$ 48.00

DAILY PAY RATES
TENIR SUR LA RÉMUNÉRATION QUOTIDIENNE

C.P.P. Deduct per day / R.P.C. Retenir par jour	U.I. Deduct per day / Ass-chôm Retenir par jour	Daily rate of pay / Taux quotidien de rémunération	C.P.P. Deduct per day / R.P.C. Retenir par jour	U.I. Deduct per day / Ass-chôm Retenir par jour
29	34	41.25 - 41.79		
30	35	41.80 - 42.35		
31	36	42.36 - 42.90		
32	37	42.91 - 43.46		
33	38	43.47 - 44.02		
34	39	44.03 - 44.57		
35	40	44.58 - 45.13		
36	41	45.14 - 45.68		
37	42	45.69 - 46.24		
38	43	46.25 - 46.79		
39	44	46.80 - 47.35		
40	45	47.36 - 47.90		
41	46	47.91 - 48.46		
42	47	48.47 - 49.02		
43	48	49.03 - 49.57		
44	49	49.58 - 50.13		
45	50	50.14 - 50.68		
46	51	50.69 - 51.24		
47	52	51.25 - 51.79		
48	53	51.80 - 52.35		
49	54	52.36 - 52.90		
50	55	52.91 - 53.46		
51	56	53.47 - 54.02		
52	57	54.03 - 54.57		
53	58	54.58 - 55.13		
54	59	55.14 - 55.68		
55	60	55.69 - 56.24		
56	61	56.25 - 56.79		
57	62	56.80 - 57.35		
58	63	57.36 - 57.90		
59	64	57.91 - 58.46		
60	65	58.47 - 59.02		
61	66	59.03 - 59.57		
62	67	59.58 - 60.13		
63	68			
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93	98			
94	99			
95	100			

For determining the amount to be retained, first find the rate of remuneration, then multiply by the amount shown in the column "R.P.C.—Retenir par jour" by the number of days worked, multiply by the amount shown in the column "Ass.—chôm.—Retenir par jour", by the number of days of work.

Pour connaître le montant à retenir, trouvez d'abord le taux de rémunération, puis multipliez le montant figurant dans la colonne "R.P.C.—Retenir par jour" par le nombre de jours de travail, multipliez ensuite le montant figurant dans la colonne "Ass.—chôm.—Retenir par jour", par le nombre de jours de travail.

It is different from the number mentioned / Ce n'est pas le même que le nombre mentionné

If not known check here / Si on ne sait pas, cocher ici

Cochez, si on ne sait pas

Position — Poste

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or
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FARM EMPLOYMENT
RECORDS AND FORMS

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Alberta
AGRICULTURE
Farm Business Management Branch

PREFACE

Alberta Farmers who employ part-time or full-time workers or who pay wages to family members have to comply with a variety of laws and regulations governing employment relationships. These requirements make it necessary to prepare a variety of records and to complete several forms at different times during the duration or at completion of employment.

This publication was prepared to provide farm managers with advice on record-keeping requirements, payroll preparation and other information on the requirements a farmer has to observe when he employs family members or outside labor.

Farm Employment Records and Forms was prepared by Judy Lloyd, B.Sc., C.M.A., a Manager with Deloitte Haskins and Sells in Calgary and by George Maicher, farm management economist, under the direction of Harry Warne, Supervisor, Financial Management Section, Farm Business Management Branch, Alberta Agriculture, Olds, Alberta.

The co-operation of Vera Baker, payroll supervisor, Westburne Drilling (Canada) Ltd. and Darlene Hovind, payroll supervisor, Suncor Inc., in the reviewing and providing constructive comments on the material for this publication, is gratefully appreciated. Both Vera and Darlene are executive members of the Canadian Payroll Association.

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INTRODUCTION

In the whole area of farm recordkeeping and paperwork, the payroll area probably receives the least attention and generates the most questions from farmers who are required to keep these records. This publication is designed to answer questions about the laws and requirements of government bodies regarding forms and records for your employees.

A multitude of payroll forms is required from every employer. Many of these forms are complex and it is difficult to find answers to specific questions. On many farms employment is seasonal, and forms are only filled in periodically. Even where you once knew the answers, it is easy to forget them.

This publication is intended as a step by step guide through the requirements of the payroll process with some discussion of the commonly encountered problem areas. We are also providing a list of the government and private industry sources of information to answer other more specific concerns.

DEFINING THE EMPLOYMENT ROLE

The question often arises as to whether a worker can be hired under a contract rather than as an employee, and if so, under what conditions, and in what circumstances this would be of benefit.

In many farm operations, workers are paid as though they were contract laborers, that is no payroll records are kept and no deductions are made and submitted to Revenue Canada on their behalf. In many cases, the workers are truly employees and therefore the contract treatment is improper.

Revenue Canada's definition says that "an employer-employee relationship exists where the person paying for the services has the right to control and direct the person performing the services", both as to the results required and the means of achieving the required results.

The contract laborer is a self-employed worker who has been contracted to perform a specific job or series of jobs for you. As is clearly the case when you hire a mechanic to fix your combine, or a builder to construct a building, normally the contractor is given the parameters of the job and your specifications as to the completion of the job (timing, appearance, etc.) and left to complete the work in the fashion chosen by him and without your supervision or guidance.

For example, you hire that person to complete the harvesting, and he/she decides when (within reason) to start and what field patterns to use and whether to fix the machinery after he/she finishes in the evening or before beginning in the morning, with no direction from you, then you have hired a contractor. If, however, you hire someone to harvest your grain, you direct that person by indicating when he/she must work, how the job must be done, what machinery will be used and what harvesting pattern must be followed: the person is your employee, whether or not this was intended. The self-direction of activity constitutes the essential difference between the contract worker and the employee.

In most cases the contractor will be paid for the job done by some specified measurement (acres, number of animals treated, number of hours worked, etc.) The contract worker is not paid for idle hours or uncompleted work. Normally, the contract worker invoices the hirer for payment of any moneys owing to him.

The contract worker is not covered by the employment standards that govern the working conditions of employees, nor is the hirer required to maintain worker records or to withhold any portion of the payment made to him for any of the payroll deductions described in the following chapters.

There are situations where both the laborer and the hirer wish to establish a contract relationship. This may occur if the job required is of short duration, or is seasonal, or where laborers have other business interests that demand their free time.

Where a contract is desirable, it should be written and specific as to job requirements, when and how payment will be earned and triggered, and when the job will be completed. It should also be signed by both parties.

It is important to note that contract laborers, as self-employed individuals, are responsible for their own income tax, and Canada Pension contributions. Also, earnings from self-employment are not insurable under the Unemployment Insurance Act.

EMPLOYMENT OF FAMILY MEMBERS

Many farmers and farm corporations employ family members in the operations of the farm. This employment is often not specific as to job description, salary, and timing of payment which may depend on the work that needs to be done, and the cash available to pay for it, or the tax position of the proprietor or the corporation at the end of the fiscal year.

In order for the wages paid to an employee to be deductible from farm or business income, the work performed by the employee has to be performed for the purpose of earning income from the business operation. Thus, if a farm employee is being paid to cook family meals and clean the house, the job being performed is not directly related to earning the farm income and the wages are not deductible. If, however, a farm has several hired men and an indoor worker is hired to cook for the workers, the wages would be deductible. It is important, therefore, to ensure that the jobs assigned to family members are in the income producing categories.

Wage levels for jobs held by family members must be reasonable for the type of work performed. The best measurement is what you would be willing to pay someone else to do the same job. It is very difficult to justify to Revenue Canada's auditors that your 14 year old son's harvesting assistance is really worth \$12,000. However, if that 14 year old does chores every night, hauls grain through harvest, and enters records on the computer, such a salary could be justified.

Similarly, where the farm wife is described as bringing meals to the field at harvest time, a large salary is difficult to justify. However, her secretarial skills (telephone, typing, and letter writing), courier role (driving to town for parts), accounting skills (bill paying, bookkeeping), negotiating skills (talking to the banker), and physical farm labor all have proven market value. Thus jobs which include these types of activities have a market value.

In many cases, the size of salaries paid to family members vary from year to year. If the amounts paid are justifiable because of the work done and because of the farm financial performance, this variability is quite acceptable.

Many farmers decide on the wages to be paid to family members based on their tax position at the end of the year. It follows that the pay period is once a year at the end of the fiscal year.

Revenue Canada has no major concerns with this arrangement, provided that payment is actually made and deductions are remitted as required. The Alberta Employment Standards Act sets the maximum pay period allowable as one month. This restriction would apply to wages, but would not apply to remuneration items such as incentive payments, bonuses, or directors' fees.

Paying wages to employees based on an annual pay period would be classed as a non-monetary violation of The Employment Standards Act. However, the employer would only be prosecuted in the case of a written complaint by an employee.

LEGISLATION GOVERNING EMPLOYERS/EMPLOYEES

Several pieces of legislation, some provincial and some federal, are of concern to the employer. The province exercises jurisdiction over working conditions and over the handling of any disputes and disagreements between employers and employees. As well, the province administers The Workers' Compensation Act.

Federally, the employer must comply with legislation contained in the Canada Pension Plan, the Unemployment Insurance Act, and the Income Tax Act, all of which place certain requirements on him. Employers who hire foreign workers must also be aware of the requirements in the Immigration Act.

PROVINCIAL LEGISLATION

The LABOR RELATIONS ACT and The EMPLOYMENT STANDARDS ACT govern the working conditions and the treatment of employees in Alberta.

The LABOR RELATIONS ACT, which sets out the processes for settling disputes and for bargaining with employees or their agents, specifically excludes farm employees from its jurisdiction. Thus the Labor Relations Board which is established by the act, does not have any power of enforcement with respect to farm employers.

The EMPLOYMENT STANDARDS ACT sets out the working standards and conditions applicable to employees in the province.

By specific exclusion, the following provisions of The Employment Standards Act do not apply to farm employees:

- Hours of work and overtime pay
- Minimum wage
- Vacations and vacation pay
- General holidays and general holiday pay
- Employment of young persons

The only provisions of The Employment Standards Act which do apply to farm employees are:

Payment of wages: This provision specifies that a pay period must not exceed one month, and that payment for work done must be made within 10 days of the end of the pay period, or in the case of termination of the employee, immediately. This section also disallows any deduction from an employee's pay for faulty workmanship or loss of cash or property if anyone other than the employee has access to the cash or property.

Termination of employment: This provision specifies that an employer must give an employee written notice of termination.

If the employee has been employed by the employer for 3 months to 2 years, the notice required is 7 days; if the employee has been employed for 2 years or more, notice of 14 days is required.

The employer may pay the employee a sum of money equivalent to the regular wages the employee would have earned in the above period in lieu of the notice required above.

No notice of payment is required where the employee has been employed less than 3 months, where employment was offered on a seasonal basis, or where the employment was terminated for just cause.

Maternity benefits: This provision specifies that a pregnant employee is entitled to leave of 18 weeks and shall, after completion of her leave, be entitled to resume the same position or a position comparable to the position she held when her leave commenced.

The WORKERS' COMPENSATION ACT provides a compensation scheme for employees who are injured, disabled, or killed on the job. Under this act employers are assessed a premium based on the industry and on the forecast of payroll for the year. If any employee is injured on the job, the act provides for compensation to the injured employee while he/she is off work because of the injury. It also provides medical care and rehabilitation.

Employers and workers in the farming industry are exempt from the provisions other than those enrolled under The Workers' Compensation Act. However, farmers may, if they so wish, apply to the board for coverage under the act for workers in their employment. They may also apply for coverage for themselves.

Premiums assessed employers under the Workers' Compensation act vary by industry according to the number of claims experienced by the board from the industry. Premiums for farm workers are in a relatively high risk class (For more detail see appendix C).

FEDERAL LEGISLATION

Employer requirements under the CANADA PENSION PLAN, the UNEMPLOYMENT INSURANCE ACT, and the INCOME TAX ACT are outlined in two publications sent each year to every registered employer: Canada Pension Plan Contribution and Unemployment Insurance Premium Tables, and Income Tax Deductions at Source (Tables). In these publications, changes in laws, policies and procedures are outlined at the front of the publication. This section should be read each year before starting payroll deductions for the year. The publications also provide general information as to the application of each act and the basis for making deductions and the amounts of such deductions required.

Canada Pension contributions and Unemployment Insurance premiums are the same across Canada. Income tax rates vary from province to province and the tables are different for each province. Farmers with employees in provinces other than Alberta must use the publications appropriate for those provinces.

To streamline the application of the three Acts, all payroll remittances are collected and administered by Revenue Canada. Questions regarding deductions, submissions and other payroll matters can be addressed to the appropriate taxation centre. Questions dealing with other concerns would be addressed to the appropriate agency as detailed in appendix C.

The provisions for hiring foreign workers are legislated under the CANADA IMMIGRATION ACT and are administered by Canada Manpower.

Canada has labor exchange programs with the Caribbean and Mexico as well as International Youth Exchange Programs. These programs are designed to provide temporary agricultural workers for Canadian farmers.

The procedure for hiring foreign workers can take several months and should be commenced in plenty of time prior to requiring the laborers. All questions regarding foreign hirings should be addressed to your local Canada Employment Centre.

GETTING STARTED

FORM PD20

Every employer must register with Revenue Canada and obtain an employer registration number. Each entity must have its own number, e.g., if you as a proprietor have an employee, and your corporation also has employees, each employer should be registered separately.

If you are operating as a proprietorship with employees, and you decide to incorporate your farm operations, your corporation is required to apply for its own employer registration number. If the proprietorship ceases to employ workers, it would be wound up as indicated in the section on year-end procedures.

Even if you employ only family members, or only your spouse, you are still an employer and require a registration number.

To register with Revenue Canada, employers must complete form PD20 available from the local district taxation office. (See sample in appendix B). Upon receipt of the completed PD20, Revenue Canada will assign an employer registration number and open an account to receive payroll remittances. This number should be used on all payroll submissions and correspondence regarding payroll and employee records.

APPLICATION FOR SOCIAL INSURANCE NUMBER

All employees are required to obtain a social insurance number. Application forms are available from Canada Employment Centres. If an employee has lost or is unable to produce his/her Social Insurance Number, the employer should require a new application or adequate documentation providing the existence of the number.

WARNING

Persons whose social insurance number begins with the number "9" are only eligible to work in Canada if they have a temporary work permit valid for a particular employer. If you hire a person with such a number without the applicable work permit, you are committing an offense under the Canada Immigration Act which carries penalties of \$50 to \$1,000 in fines and/or imprisonment from 1 to 18 months. CHECK THE EMPLOYEE'S SOCIAL INSURANCE NUMBER!

TD FORMS

TD forms are required in all cases where income tax deductions are other than the standard prescribed rates. The common forms used for farm employees are the TD1, TD3 and TD5 forms.

TD1

When a new employee starts, or when an employee changes marital or family status, a TD1 should be completed certifying the employee's personal exemptions and determining a net claim code for income tax deductions. Where a TD1 is not completed, the employer must use Net Claim Code 1 (the highest tax deductions).

When an employee experiences a change in personal circumstances, he must file a new TD1 within 7 days.

TD3 and TD5

Various other TD forms are also available from your District Taxation Office and must be completed and signed by the employee and kept on file by the employer for any employee who has reason to require tax deductions other than the normal prescribed rates; e.g., a TD3 should be completed where an employee wishes an increased tax deduction, a TD5 where an employee wants a reduction of the normal automobile stand-by charges.

Employers must retain completed TD forms on file. If you have reason to believe that a TD form contains doubtful information, you should refer it to the district taxation office.

TD forms are available from the local district taxation office. Examples of several of these forms are included in appendix A.

MONTHLY PAPERWORK

Every employer is required to keep records of account which contain enough information to establish the amounts paid and benefits supplied to each employee, and all deductions and employer contributions made for these employees.

Records should include as a minimum the following information:

- Name of employee
- Social insurance number
- (Permanent) address
- Pay period and rate of pay
- For each period worked, hours worked (if applicable), gross earnings, deductions, net pay, employer contributions, insurable earnings, and pensionable earnings.
- Employee's age and birthdate, if under 18 or over 69

Earnings Subject To Deductions

Every employer is required to withhold from the earnings paid to every employee prescribed amounts for Income Tax, Canada Pension contributions, and Unemployment Insurance premiums. The amounts withheld are based on the gross earnings of the employee.

Gross Earnings

The following amounts must be included in calculating gross earnings of an employee:

- Salary or wages
- Commissions or bonuses
- Vacation Pay
- Gratuities
- Benefits under government programs
- Pensions
- Retiring allowances
- Taxable benefits

Taxable benefits are the non-cash extras that are given to an employee, often without any thought as to the value of these. These benefits, or perks, are considered earnings and must be added to the gross earnings of the employee. Taxable benefits include:

- Room and board
- Any premiums or third party payments made by the employer
- Use of automobile (2 percent of cost of the automobile per month plus a pro-rata charge for operating costs. If less than 1000 km per month of personal use, then a TD5 form can be submitted requesting a reduced charge)
- Gifts (with the exception of Christmas and wedding gifts if the value is under \$100 and if the employer does not deduct the expense)
- Free holiday trips, airline tickets, etc.
- Tuition fees, bursaries
- Spouses' expenses where the spouse accompanies the employee on a business trip.

The amounts described above make up an employee's gross earnings subject to deductions. However, certain amounts are excluded when determining Canada Pension Plan contributions and Unemployment Insurance Premiums.

Pensionable Earnings

For Canada Pension, certain payments are not subject to contributions and should not be included in pensionable earnings:

- Payments to an employee in agriculture who works less than 25 days and is paid less than \$250 in a calendar year.
- Payments to an employee who is under 18 years of age or over 70 years of age. Contributions begin/cease at the beginning of the month following the employee's birthday.
- Payments to an employee who is receiving a retirement or disability pension from either the Canada or the Quebec Pension Plan.

Insurable Earnings

For Unemployment Insurance, premiums are not payable on the following payments and these amounts are not included in insurable earnings:

- Payments to an employee who is 65 years of age or older.
- Payments to an employee who works less than 15 hours or earns less than the minimum insurable amount (\$92 for 1985) in a week.
- Payments to an employee who is the spouse of the employer. This exception does not apply if the employer is a partnership.
- Payments to an employee where the employer is a corporation of which the employee and his/her spouse own 40 percent or more of the voting shares.
- Payments to an employee who is a dependant of the employer.
- In agriculture, payments to an employee who is employed less than 7 days in the calendar year.
- Where no cash remuneration is paid.
- Where payment is for a director's fees.

MONTHLY REMITTANCE

Remittance to Revenue Canada must be made within fifteen days following each month in which deductions have been taken from employees, plus the employer contributions required. (Alberta employers remit to the Winnipeg Taxation Centre). If you are a registered employer, you will have received a form PD7AR which should be included with your remittance. Remittances can be mailed or paid at your bank.

Late remittances are subject to a penalty of 10 percent of the amount owing plus interest.

For employers who are not registered, remittances should be submitted by the fifteenth of the month following the payment to employees together with a letter requesting that an account be opened for you. Revenue Canada will send a PD20 for you to complete and will open an account.

If you cease business, all remittances must be sent in within 7 days of closing down. If you have no employees subject to deductions in a given month, Revenue Canada should be notified within fifteen days of the month end by completing the reverse side of the PD7AR form.

The penalty for late remittance or failure to remit amounts withheld from employees is \$10 or 10 percent of the amount required, whichever is greater, plus interest on the balance owing.

Where an employer fails to withhold and remit source deductions, he is liable for the full amount which should have been withheld from the employee plus the employer share. Penalties apply as described above. In addition, the employer may be subject to a fine not exceeding \$5,000 and/or imprisonment not exceeding six months.

Where an assessment has been made on an employer for an employee's share of withholdings, the employer may recover such amounts from the employee's wages for previous pay periods provided they do not extend back more than 12 months.

YEARLY PAPERWORK

By the last day of February each year, every employer is required to prepare and file a T4-T4A Summary and T4 Supplementaries for wages paid to employees during the previous year. The completed forms should be sent to the Winnipeg Taxation Centre.

The employer is also required to forward T4 supplementaries to each employee to whom salary, wages, or other remuneration including any taxable benefits was paid during the year.

If an employee was employed in more than one province during the year, separate T4 supplementaries are required for each province.

If an employee has left, and has not provided a forwarding address, the employer should retain the employee's copies of the T4 Supplementary until a forwarding address is provided.

Penalties for late filing of the returns or for late distribution of the supplementaries to employees is \$10 for each day of default to a maximum of \$2,500.

EMPLOYER WHO CEASES BUSINESS

Where a business has been discontinued, the T4-T4A Summary and T4 Supplementaries must be completed and filed within 30 days of cessation of the business. In these cases, if the forms for the current year are not available the employer will have to use the previous year's forms and correct the references to the year.

WHEN AN EMPLOYEE LEAVES

Every employee in insurable employment who has an interruption of earnings must be issued a Record of Employment (EMP2100) by the employer within five days of the interruption.

A Record of Employment should be issued when any of the following interruptions/situations occur:

An employee is laid off or leaves for the season, for a period of time, or permanently.

An employee is off work, either temporarily or permanently, due to illness, injury or pregnancy.

An employee has reached age 65.

An employee is transferred to a different employer number, even if the employee is immediately rehired. For example, in the case described under getting started, where a proprietorship transfers its employees to a corporation, all employees are discharged by the proprietorship and a Record of Employment should be issued to each employee who had insurable earnings by the proprietorship.

Insurable earnings include all earnings, to the maximums shown in the Unemployment Insurance Premium Tables booklet, except for the types of payments described as exempted payments in the monthly paperwork section above. Generally speaking, if an amount attracts a premium for unemployment insurance, it is included in insurable earnings.

Record of Employment forms may be obtained from your nearest Canada Employment Centre. These forms are registered to your employer number and have serial numbers. If forms are lost or stolen, the Unemployment Insurance Commission must be notified at once of the missing serial numbers.

A publication for employers entitled How to Complete the Record of Employment is available from your Canada Employment Centre. As this is a difficult document to complete, and as the information is used to determine your employee's eligibility for Unemployment Insurance, it is important to follow instructions to the letter. Any questions should be addressed to the nearest Canada Employment Centre.

It is important to note that where a laborer was hired on a contract, no insurable earnings would be incurred and no Record of Employment form would be supplied to the laborer once the contract has been terminated or completed.

APPENDIX A

SAMPLE PAYROLL AND FORMS

To illustrate the payroll process, this appendix contains an example of a payroll showing all of the forms normally used for the farm payroll and how to complete them using the case study below:

CASE SCENARIO

Farmer Albert Jones is operating a grain farm near Anywhere, Alberta. In 1985, he hired one seasonal farm worker, George Smith to work from April to November for a base salary of \$1200 per month plus \$7 per hour for every hour worked in excess of 180 hours a month.

George also gets room and board and the use of a farm pickup truck for his personal driving. Room and board is valued at \$225 per month. The benefit for using the truck is \$90 per month (2% of \$4500, the original cost of the truck) plus \$50 for fuel and repairs.

For 1985, Albert Jones has also decided to pay his wife, Martha, a salary of \$10,000/annum.

The following pages illustrate the forms that are normally required in accounting for a farm payroll. The forms are presented in the same order as they are discussed in the text of this publication under the following headings:

GETTING STARTED/COMMENCEMENT OF EMPLOYMENT

- Employer Registration
- Application for Social Insurance Number
- Tax Exemption Return - TD1 FORM

MONTHLY PAPERWORK

- Payroll Ledger
- Tables
- Pay Record Form
- Remittance Advice

YEARLY PAPERWORK

- Payroll summary
- T4 Supplementary
- T4 - T4A Summary

TERMINATION PAPERS

- Record of Employment

GETTING STARTED/COMMENCEMENT OF EMPLOYMENT

1. EMPLOYER REGISTRATION, FORM PD20

Mr. Jones completed this form in 1983 when he first hired an employee and required an account for submitting payroll deductions. The account will remain in place as long as he continues to make payroll submissions or until he requests that it be closed.

T

Please PRINT firmly all required information — *Inscrire les renseignements demandés d'une main ferme (EN MAJUSCULES)*

 Revenue Canada Taxation	Revenu Canada Impôt	EMPLOYER REGISTRATION ENREGISTREMENT DE L'EMPLOYEUR	PD 20 Rev. 75
• Return copies 1, 2 and 3 to the Taxation Office from which you received this form. Retain the 4th copy for your records.		• Retournez les copies 1, 2 et 3 au bureau d'impôt qui vous a remis la présente formule. Classez la 4 ^e copie dans vos dossiers.	
Employer Number Assigned Numéro d'employeur attribué		[] [] [] [] [] [] [] [] [] [] [] []	
1. Name under which business operates — <i>Nom sous lequel l'entreprise est exploitée</i> ALBERT JONES		Area Code — Telephone Number Code régional — N° de téléphone 403 555 1111	
2. Legal name of business — <i>Nom légal de l'entreprise</i> Same as above <input checked="" type="checkbox"/> or Même que ci-dessus <input type="checkbox"/>		Area Code — Telephone Number Code régional — N° de téléphone [] [] [] [] [] [] [] [] [] [] [] []	
3. Mailing Address — <i>Adresse postale</i> Box 777 ANYTOWN, ALBERTA		4. Location Address (Include name of Municipality to which taxes are paid) <i>Adresse de l'entreprise (Précisez le nom de la municipalité à laquelle les impôts fonciers sont payés)</i> SE 30-33-3-W4 in the COUNTY OF GRAINLAND	
5. Address at which books and records will be kept — <i>Adresse où les livres et les registres seront conservés</i> Same as above <input checked="" type="checkbox"/> or Même que ci-dessus <input type="checkbox"/>		Postal Code — Code postal [] [] [] [] [] [] [] [] [] [] [] []	
6. Date business began to operate — <i>Début de l'exploitation de l'entreprise</i> Day 01 Month 01 Year 1981		7. Duration of business operation — <i>Durée de l'exploitation de l'entreprise</i> Year round <input checked="" type="checkbox"/> Seasonal <input type="checkbox"/> from de to à	
8. Date first employees were engaged — <i>Date d'embauchage des premiers employés</i> Day 15 Month APRIL Year 1983		9. Estimated number of employees when business is in full operation Nombre approximatif d'employés lorsque l'entreprise est en pleine activité 2	
10. Computerized Payroll Feuilles de paye informatisées Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>			
11. (a) Check One Of The Following — <i>Cocher l'une des cases</i>			
<input type="checkbox"/> Government Sponsored Project <i>Projet parrainé par le gouvernement</i>			
<input type="checkbox"/> Non-Business Activity (household, pension account, etc.) State Nature: <i>Activité non commerciale (compte domestique, de pensions, etc.). Précisez-en la nature</i>			
<input type="checkbox"/> Fishing and Trapping <i>Pêche et piégeage</i>			
<input type="checkbox"/> Mining (include Exploration) <i>Opérations minières (y compris l'exploration)</i>			
<input type="checkbox"/> Manufacturing <i>Fabrication</i>			
<input type="checkbox"/> Construction <i>Construction</i>			
<input type="checkbox"/> Transportation, Storage & Communication <i>Transport, entreposage et communication</i>			
<input type="checkbox"/> Retail Trade <i>Commerce de détail</i>			
<input type="checkbox"/> Wholesale Trade <i>Commerce de gros</i>			
<input type="checkbox"/> Finance <i>Finances</i>			
<input type="checkbox"/> Service <i>Services</i>			
<input type="checkbox"/> Repair <i>Réparations</i>			
<input type="checkbox"/> Other (Specify) <i>Autres (précisez)</i>			
<input checked="" type="checkbox"/> Agriculture <i>Agriculture</i>		<input type="checkbox"/> Grain Production <i>Production de céréales</i>	
<input type="checkbox"/> Logging <i>Opérations forestières</i>			
(b) State products manufactured, handled or sold or type of services rendered: <i>Indiquez les produits fabriqués, tenus ou vendus ou le genre de services offerts:</i>			
GRAIN PRODUCTION			
(c) If operation is a franchise, state name and address of franchisor <i>Si l'exploitation est une concession, indiquez le nom et l'adresse du concessionnaire</i>			
12. Type of business ownership — <i>Mode de propriété</i> Incorporated <input type="checkbox"/> Unincorporated <input checked="" type="checkbox"/> Other (specify) <input type="checkbox"/> <i>Constituée en corporation Non constituée en corporation Autre (précisez)</i>		13. If foreign ownership, state country <i>Pour une propriété étrangère, indiquez le pays</i>	
14. If a proprietorship or partnership, state name(s) and Soc. Ins. No(s) of the owner(s) <i>Pour une entreprise individuelle ou une société, indiquez le ou les noms et N.A.S. du ou des propriétaires</i>			
Name ALBERT JONES Nom [] [] [] [] [] [] [] [] [] [] [] []			
Are there more than 3 partners? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Y a-t-il plus que 3 associés? Oui Non</i>			
If there are more than 3 partners attach a list. <i>S'il y a plus de 3 associés, joignez-en une liste à la présente.</i>			
15. Name and address of business' bank — <i>Nom et adresse de la banque de l'entreprise</i> CENTRAL CREDIT UNION, ANYTOWN, ALBERTA		16. Language in which correspondence desired <i>Langue désirée de la correspondance</i> English <input checked="" type="checkbox"/> French <input type="checkbox"/> Anglais Français	
17. Revenue Canada Taxation Employer Number(s), if any other than above <i>N° ou n°s d'employeur attribués par Revenu Canada Impôt.</i>			
[] [] [] [] [] [] [] [] [] [] [] []			
Active <input type="checkbox"/> or Date Ceased <input type="checkbox"/> Actif <input type="checkbox"/> ou date de cessation <input type="checkbox"/>			
If not known check here <input type="checkbox"/> Cochez, si n° ou n°s inconnus <input type="checkbox"/>			
I HEREBY CERTIFY that the information provided above is true, correct and complete <i>JE CERTIFIE par les présentes que les renseignements fournis ci-dessus sont vrais, exacts et complets</i>			
Date April 20 19 83		Signature of Employer or Authorized Officer — <i>Signature de l'employeur ou d'un agent autorisé</i> a Jones	
		OWNER Position — Poste	

2. APPLICATION FOR A SOCIAL INSURANCE NUMBER, FORM EMP 2120 S-1

Since George did not have a Social Insurance Number when he commenced employment, he was required to file for one. A Social Insurance Number is assigned for life; once an individual has a number, he should not apply for another one. A lost card can be replaced by application to your nearest Canada Employment Centre.

Employment and Immigration Canada / Emploi et Immigration Canada		CERTIFICATION STAMP (DO NOT WRITE IN THESE SPACES) 17	
APPLICATION FOR A SOCIAL INSURANCE NUMBER OR REPLACEMENT OF SOCIAL INSURANCE NUMBER CARD NOT TO BE USED TO AMEND SOCIAL INSURANCE RECORDS (USE FORM EMP 2121 (S-5)) PP DARK INK OR USE TYPEWRITER. LEAD PENCIL NOT ACCEPTED INFORMATION GIVEN HERE MUST BE ACCURATE			
1	LAST GIVEN NAME GEORGE	MIDDLE NAME RONALD	PRESENT FAMILY NAME (Surname) SMITH
2	DATE OF BIRTH Day Month Year 12 04 1965	3	SURNAME AT BIRTH (if not same as in box 1) SMITH
4	SEX Male <input checked="" type="checkbox"/> Female <input type="checkbox"/>	5	YOUR MAILING ADDRESS IS (Number and Street) BOX 111 (City, Town, Village) NOWHERE (Province) ALTA (Postal Code) T6T 6T6
6	PLACE OF BIRTH (City, Town, Village) NOWHERE (County or District) ALBERTA (Province, State, Territory) CANADA	DO NOT WRITE IN THIS SPACE	
7	MOTHER'S LAST OR FAMILY NAME AT HER BIRTH BLACK	8	FATHER'S FIRST NAME JOHN
9	HAVE YOU EVER BEFORE APPLIED FOR OR RECEIVED A SOCIAL INSURANCE NUMBER? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Don't Know <input type="checkbox"/>	IF ANSWER IS "YES" PRINT YOUR NUMBER HERE Don't Know Number <input type="checkbox"/>	
10	DATE APRIL 15, 1985	11	MARITAL STATUS Married <input type="checkbox"/> Single <input checked="" type="checkbox"/> Other <input type="checkbox"/>
12	STATUS IN CANADA Canadian Citizen <input checked="" type="checkbox"/> Landed Immigrant <input type="checkbox"/> Other <input type="checkbox"/>		
13	SIGN HERE G Smith	14	IF MARK X IS USED AS SIGNATURE IN BOX 13, HAVE TWO WITNESSES SIGN HERE Signature of First Witness Signature of Second Witness
15	YOUR EMPLOYER'S NAME IS ALBERT JONES	16	YOUR EMPLOYER'S ADDRESS IS (Number and Street) BOX 777 (City, Town, Village) ANYTOWN (Province) ALTA. (Postal Code) T0T0T0
DO NOT WRITE IN THIS SPACE		DO NOT WRITE IN THIS SPACE	

EMP. 2120 (3-78) S-1

IMPORTANT ▶ YOUR SOCIAL INSURANCE CARD WILL BE MAILED TO YOU AT THE ADDRESS THAT YOU INDICATE BELOW

Area Code 403	YOUR TELEPHONE NUMBER 555 1111
-------------------------	--

- WHAT TO DO WITH YOUR CARD WHEN YOU RECEIVE IT
- Sign the card
 - Keep the card with you at all times
 - Copy your number carefully on all income tax returns and documents requesting it.
 - Write your number on all letters or documents relating to the Canada Pension Plan, Quebec Pension Plan, Unemployment Insurance or letters to provincial or federal government departments.



Information collected in this form is used for the purpose of issuing Social Insurance Numbers. Its collection is authorized by the Unemployment Insurance Act. For more details on the uses and the rights concerning inspection and correction of the information, refer to the Federal Information Bank Index and in particular to Information Bank No. 4145, available at Post Offices and most libraries.

NOTE: It is a criminal offence to knowingly apply for more than one social insurance number. You are not permitted to give or lend your card to anyone.

MAIL TO: PRINT IN BLOCK LETTERS FULL MAILING ADDRESS WHERE YOU WANT YOUR CARD SENT

TAKE CARE OF YOUR CARD. IT IS VALUABLE. COPY YOUR NUMBER HERE AND KEEP FOR YOUR RECORDS

NAME	GEORGE SMITH
ADDRESS	c/o BOX 777
CITY, PROVINCE	ANYTOWN, ALBERTA
POSTAL CODE	T0T0T0

YOUR SOCIAL INSURANCE NUMBER IS:
THIS NUMBER IS ISSUED IN YOUR NAME ONLY

IMPORTANT ▶ THIS APPLICATION WILL BE REJECTED IF NOT ACCOMPANIED BY AN ORIGINAL OR CERTIFIED COPY OF A CANADIAN BIRTH CERTIFICATE (OR OTHER APPROPRIATE PRIMARY IDENTITY DOCUMENT SPECIFIED IN THE SOCIAL INSURANCE NUMBER GUIDE) AND A PHOTOSTAT OF YOUR DRIVER'S LICENCE OR AN EQUIVALENT SECONDARY DOCUMENT LISTED IN THE GUIDE. ◀

EMP. 2120 (3-78) S-1

(FRANÇAIS AU VERSO)

3. TAX EXEMPTION RETURN, TD1 FORM

The Tax Exemption Return indicates that for the calculation of income taxes withheld by Farmer Jones, George will come under Code 1. Since George Smith is Code 1, a TD1 would not be required in this case. This form does, however, provide information such as name, address, and Social Insurance Number which Mr. Jones needs for his payroll records.



Revenue Canada
Taxation

Revenu Canada
Impôt

TAX EXEMPTION RETURN
DECLARATION D'EXEMPTIONS D'IMPÔT

TD1
Rev. 1985

1. A duly completed copy of this return must be filed by an individual with an employer on commencement of employment, if

- (a) you are in receipt of salary, wages, commissions or other remuneration or filed with the payer, if
- (b) you are in receipt of a superannuation or pension benefit (including an annuity payment) made pursuant to or under a superannuation or pension fund or plan, or
- (c) you are in receipt of a benefit under the Unemployment Insurance Act, 1971, or
- (d) you are in receipt of a training allowance paid under the National Training Act except to the extent that it was paid as or on account of an allowance for personal or living expenses while living away from home,
- and in any case,
- (e) within seven days of any change in your exemptions.

2. This return need not be filed if you are resident in Canada and claim the "Basic Personal Exemption" only; income tax will be deducted by using Net Claim Code "1".

3. You may ask your District Taxation Office to authorize an increase in exemptions if you believe

- (a) you are entitled to additional deductions (e.g. alimony payments), or
- (b) as a non-resident you can establish that all or substantially all (at least 90%) of your total world income for the year will be included in taxable income earned in Canada.

4. Net income of your spouse or dependants includes any pension or supplement under the Old Age Security Act or any similar Act of a province, benefits under the Canada or Quebec Pension Plan and the Unemployment Insurance Act, 1971.

1. Vous êtes tenu de remettre un exemplaire dûment rempli de la présente déclaration à votre employeur au début de votre emploi,

- a) si vous recevez un traitement, un salaire, des commissions ou toute autre rémunération; ou de la remettre au payeur,
 - b) si vous recevez des prestations de retraite ou de pension (y compris des paiements de rente) en vertu d'un fonds ou d'un régime de pensions ou de retraite;
 - c) si vous recevez des prestations en vertu de la Loi de 1971 sur l'assurance-chômage; ou
 - d) si vous recevez une allocation de formation en vertu de la Loi nationale sur la formation, sauf si elle est versée comme frais de subsistance ou frais engagés à l'extérieur;
- vous devez aussi remettre cette déclaration
- e) dans les sept jours suivant tout changement dans vos exemptions.

2. Vous n'avez pas à remplir cette déclaration si vous êtes résident du Canada et si vous ne demandez que l'exemption personnelle de base; vos retenues d'impôt seront faites selon le code de demande nette «1».

3. Vous pouvez demander à votre bureau de district d'impôt l'autorisation d'augmenter votre exemption de retenues,

- a) si vous croyez avoir droit à d'autres déductions (ex. pension alimentaire), ou
- b) si en qualité de non-résident, vous pouvez établir que la totalité ou la presque totalité (au moins 90%) de votre revenu total de toutes provenances de l'année sera inclus dans votre revenu imposable gagné au Canada.

4. Le revenu net de votre conjoint ou des personnes à votre charge comprend toute pension ou tout supplément en vertu de la Loi sur la sécurité de la vieillesse ou de toute loi provinciale semblable, et les prestations du Régime de pensions du Canada, du Régime de rentes du Québec ou de la Loi de 1971 sur l'assurance-chômage.

FAMILY OR LAST NAME (FAMILIALE - NOM DE FAMILLE (en majuscules))

SMITH
ADDRESS - ADRESSE
BOX 111
NO WHERÉ, ALBERTA T6T6T6

USUAL FIRST NAME AND INITIALS - PRÉNOM USUEL ET INITIALES

GEORGE
FOR NON-RESIDENT ONLY - RÉSERVÉ AUX NON-RÉSIDENTS
COUNTRY OF PERMANENT RESIDENCE
PAYS DE LA RÉSIDENCE PERMANENTE

EMPLOYEE NO. - NUMÉRO DE L'EMPLOIÉ

SOCIAL INSURANCE NUMBER
NUMÉRO D'ASSURANCE SOCIALE
6616717181818
DATE OF BIRTH - DATE DE NAISSANCE
Day-Month-Year
12 04 1953

Complete the "Claim for Exemptions" on reverse end enter your "Net Claim", if

- (i) you are resident in Canada, or
- (ii) you satisfy item 3(b) above.

Refer to the "Table" below and enter the applicable "Net Claim Code". Enter "0" if not resident in Canada unless claim established under 3(b).

Net Claim - Demande nette

\$ 4140 -

Net Claim Code - Code de demande nette

1

Remplissez la section «Exemptions demandées» au verso et inscrivez votre «Demande nette»,

- (i) si vous êtes résident du Canada, ou
- (ii) si vous remplissez la condition en 3b) ci-dessus.

Consultez la «Table» ci-dessous et inscrivez le «Code de demande nettes» approprié. Inscrivez «0» si vous êtes non-résident du Canada, sauf si votre demande est établie en vertu de 3b) ci-dessus.

Table of Net Claim Codes 1985 Table des codes de demande nette

Net Claim - Demande nette	Net Claim Code	Net Claim - Demande nette	Net Claim Code
Exceeding - Not exceeding Excédent - N'excédent pas		Exceeding - Not exceeding Excédent - N'excédent pas	
For use in Tables 11 and 12 Utilisation: Tables 11 et 12	0	\$ 7,740 - 8,500	8
\$4,139 - 4,190	1	8,500 - 9,300	9
4,190 - 4,850	2	9,300 - 10,170	10
4,850 - 5,570	3	10,170 - 11,020	11
5,570 - 6,190	4	11,020 - 11,840	12
6,190 - 7,000	5	11,840 - 12,470	13
7,000 - 7,370	6	12,470 and up - et plus	X
7,370 - 7,740	7	No tax withholding required Aucune retenue d'impôt requise	E

* Your "Net Claim Code" is used by the employer or the payer to determine the tax deduction required from payments received as listed in 1 (a) to (d) above.

Claim for Exemption from Tax Deduction - Valid for current calendar year only

My estimated income from all sources for the year (excluding Family Allowance payments) will not exceed my Net Claim amount. My total estimated income from all sources for the year is \$.

If you qualify for this exemption your net claim code is "E".

Note: Subject to 3(b) above, no such exemptions may be claimed here by a person not resident in Canada during the year.

* L'employeur ou le payeur utilise votre «Code de demande nettes» pour calculer l'impôt à retenir sur les paiements indiqués en 1a) à d) ci-dessus.

Demande d'exemption de retenues d'impôt - Valable seulement pour l'année civile en cours.

Mon revenu estimatif de toutes provenances pour l'année (à l'exclusion des allocations familiales) sera inférieur au montant de ma «Demande nette». Le total de mon revenu estimatif de toutes provenances de l'année est \$.

Si vous avez droit à cette exemption, votre code de demande nette est «E».

Note: Sous réserve de la condition en 3b) ci-dessus, cette demande d'exemption ne peut être faite ici par une personne non résidente du Canada pendant l'année.

Certification

I HEREBY CERTIFY that the information given in this return is true, correct and complete to the best of my knowledge and belief.

Signature George Smith

It is a serious offence to make a false return - Faire une fausse déclaration constitue une infraction grave.

Attestation

J'atteste par les présentes que les renseignements donnés dans cette déclaration sont vrais, exacts et complets pour autant que je sache.

Date April 15 1985

Warning: An employer or payor should refer a form TD1 containing doubtful statements to the District Taxation Office. Any person who knowingly accepts a form TD1 containing false or deceptive statements commits a serious offence. Employers and payors must retain completed forms TD1 for inspection by officers of the Department of National Revenue, Taxation.

Avertissement: L'employeur ou le payeur doit avertir au bureau de district d'impôt toute formule TD1 renfermant une déclaration douteuse. Quiconque accepte sciemment une formule TD1 renfermant une déclaration fautive ou douteuse commet une infraction grave. Les employeurs et les payeurs doivent conserver les formules TD1 dûment remplies pour inspection par les agents de Revenu Canada, Impôt.

Claim for Exemptions—Exemptions demandées

Basic Personal Exemption—Exemption personnelle de base

Married or Equivalent Exemption—Exemption de marié(e) ou l'équivalent

\$ 4,140

If applicable, claim only one of these 4 items—Demandez, selon votre cas, une seule des possibilités suivantes:

Married and supporting spouse—Marié(e) et soutien de son conjoint

- 1. whose net income while married, will not exceed \$510
- 2. whose net income while married, will exceed \$510 but not \$4,140

Claim—Demandez \$ 3,630

Less: spouse's net income—Moins le revenu net du conjoint \$

Claim—Demandez \$

Single, divorced, separated or widow(er)—Célibataire, divorcé(e), séparé(e) ou veuf(veuve)

(See information in item A below) If the dependent's net income for the year—(Si vous êtes soutien d'une personne à charge (Voir dans le note A, au bas de la page, les renseignements sur les personnes à charge)

- 3. Supporting dependent whose net income will not exceed \$510
- 4. Supporting dependent whose net income will exceed \$510 but not \$4,140

Claim—Demandez \$ 3,630

Less: dependent's net income—Moins le revenu net de la personne à votre charge \$

Claim—Demandez \$

*Name end relationship to you: Nom et fin de parenté avec vous:

Exemption for Wholly Dependent Children—Exemption pour enfants entièrement à charge

See information in item B below. Provide details below. Voir dans le note B, au bas de la page, les renseignements sur les enfants à charge. Donnez les précisions demandées.

Under age 18 at December 31st—If net income will not exceed \$2,720, claim \$710. If net income will exceed \$2,720 but not \$4,140, claim \$710 minus one-half the amount in excess of \$2,720.

Age 18 or over at December 31st—If net income will not exceed \$2,720, claim \$1,420. If net income will exceed \$2,720 but not \$4,140, claim \$1,420 minus the amount in excess of \$2,720.

Moins de 18 ans le 31 décembre—Si son revenu net ne dépassera pas 2 720 \$, demandez 710 \$. Si son revenu net se situera entre 2 720 \$ et 4 140 \$, demandez 710 \$ moins la moitié de la fraction qui dépassera 2 720 \$.

18 ans ou plus le 31 décembre—Si son revenu net ne dépassera pas 2 720 \$, demandez 1 420 \$. Si son revenu net se situera entre 2 720 \$ et 4 140 \$, demandez 1 420 \$ moins la fraction qui dépassera 2 720 \$.

Name of child (Attach list if over 14 years of age—Nom et adresse de la personne à charge (Faute d'espace, annexez une liste)	Estimated annual net income—Revenu net annuel estimé	Date of birth			If over 21, state school attended or whether infirm—Si plus de 21 ans, indiquez l'école fréquentée ou dites s'il est infirme
		Day	Month	Year	

\$

Exemption for Other Dependents—Exemption pour autres personnes à charge

Parents, Grandparents, Brothers, Sisters, Aunts or Uncles Resident in Canada (including in-laws). Père, mère, grands-parents, frères, sœurs, tantes et oncles résidant au Canada (et ceux du conjoint).

See information in item C and provide details below.

See information in item C and provide details below. Voir dans le note C, au bas de la page, les renseignements sur les autres personnes à charge. Donnez les précisions demandées.

Name and address of dependent (Attach list if spouse or dependent child—(Faute d'espace, annexez une liste)	Dependent's—Personne à charge	Estimated cost to you of support of dependent—Montant estimé pour l'entretien de la personne à charge	If over 21, state school attended or whether infirm—Si elle a plus de 21 ans, indiquez l'école fréquentée ou dites si elle est infirme
	Net income Revenu net	Year of birth Année de naissance	

\$

Age Exemptions—Exemption en raison d'âge

If you are 65 years of age or over—Si vous avez 65 ans ou plus

Claim—Demandez \$ 2,590

If your spouse is 65 years of age or over you may claim any unused balance of the exemption amount (maximum \$2,590)—Si votre conjoint a 65 ans ou plus, vous pouvez demander la fraction inutilisée de son exemption jusqu'à concurrence de 2 590 \$.

Unused Balance
Fraction inutilisée

Pension Income or Qualified Pension Income Exemption—Exemption relative au revenu de pensions ou au revenu de pensions admissible

If you are 60 years of age or over and have qualified pension income or are 65 years of age or over and have pension income, or if under age 60 and no contribution has been made to a registered retirement savings plan or registered pension plan from a qualified pension income, claim the lesser of \$1,000 or the amount received.

Si vous avez 60 ans ou plus et avez un revenu de pensions admissible, ou si vous avez 65 ans ou plus et avez un revenu de pensions, ou si vous avez moins de 60 ans et n'avez fait aucune contribution provenant d'un revenu de pensions admissible dans un régime enregistré d'épargne-retraite ou un régime enregistré de pensions, demandez le montant de la pension reçu jusqu'à concurrence de 1 000 \$.

\$

Disability Exemptions—Exemption pour invalidité

For persons blind at any time in the year, or confined to a bed or wheelchair for a substantial period each day throughout any 12 month period beginning in the year—Pour les personnes aveugles à une date quelconque de l'année et pour celles qui doivent garder le lit ou demeurer dans un fauteuil roulant une grande partie de la journée, tous les jours, pendant 12 mois consécutifs commençant dans l'année.

For yourself—Pour vous-même

Claim—Demandez \$ 2,590

You may claim any unused balance of the disability exemption (maximum \$2,590) to which your spouse, child, grandchild or supported individual (see item A below) is entitled—Vous pouvez demander la fraction inutilisée (maximum 2 590 \$) de l'exemption pour invalidité à laquelle ont droit votre conjoint, vos enfants, petits-enfants ou personnes à votre charge (voir note A au bas de la page).

Unused Balance
Fraction inutilisée

Student Exemptions—Exemption pour les étudiants

- Claim \$50 for each month in the year you will be a student in full-time attendance at only the following: a university or college or an institution offering job retaining courses. Demandez 50 \$ pour chaque mois de l'année où vous fréquenteriez à plein temps une université, un collège ou un établissement dispensant des cours de rééducation professionnelle.
- Claim your tuition fees less the total amount of all scholarships, fellowships or bursaries exceeding \$500 which you will receive during the calendar year—Demandez vos frais de scolarité moins la fraction qui dépasse 500 \$ du total de toutes les bourses d'études, de perfectionnement (fellowships) ou d'entretien que vous recevrez au cours de l'année civile.

Total—Total \$ 4140 -

Deduct: Taxable Family Allowance Payments (To be received in year for children claimed above.)

Soustraire: les allocations familiales imposables (A recevoir au cours de l'année pour les enfants nommés ci-dessus)

Net Claim—(Will not be less than \$4,140. Enter this amount on reverse side.)

Demande nette—(Ne doit pas être inférieure à 4 140\$. Inscrire ce montant au verso.)

\$ 4140 -

A—Claim exemption for a relative (a) wholly dependent on you or you and one or more other persons, and (b) residing with you, in a dwelling maintained by you or by you and other persons to whom the dependant is related. (Claim only if there is agreement that no other person claims for the same dependent or for the same residence.)
B—Claim exemption for a wholly dependent son, daughter, grandchild, niece or nephew under 21, or any age if in full-time attendance at school, college, university or infirm. Claim only for a niece or nephew if: (a) you have complete custody and control, and (b) the child resides in Canada. Do not claim here for a child claimed in item 3 or 4.
C—Do not claim over the maximum described in the "Wholly Dependent Children" area. If any other person contributes to the support of the dependant, the aggregate claimed by you and the other person must not exceed the allowable maximum. No claim may be made here for a dependant over age 21 who is not mentally or physically infirm (except a brother or sister in full-time attendance at a school or university) or a dependant claimed in item 3 or 4.

A—Demandez une exemption pour un parent (a) entièrement à votre charge ou à votre charge et à celle d'une ou de plusieurs autres personnes; et (b) résidant avec vous dans un logement tenu par vous ou par vous et d'autres personnes apparentées à la personne à charge. (Ne demandez cette exemption que s'il est entendu que personne d'autre ne la demandera pour la même personne à charge ou pour le même logement.)
B—Demandez une exemption pour un fils, fille, petit-enfant, neveu ou nièce de moins de 21 ans entièrement à votre charge; ou de tout âge si fréquente à plein temps l'école, le collège, l'université, ou s'il est infirme. Un neveu ou nièce ne peut être à votre charge que (a) si vous en avez la garde et la responsabilité entière; et (b) si l'enfant réside au Canada. Ne faites pas de demande ici pour un enfant nommé en 3 ou 4.
C—Ne demandez pas plus que le maximum indiqué dans la section "Entièrement dépendant à charge". Si quelqu'un d'autre aide à subvenir aux besoins de la personne à charge, le montant total demandé par vous et l'autre personne ne doit pas dépasser le montant admissible. Ne faites pas de demande ici pour une personne à charge de plus de 21 ans qui n'est pas atteinte d'infirmité physique ou mentale (sauf un frère ou une sœur qui fréquente à plein temps l'école ou l'université), ou pour une personne à charge nommée en 3 ou 4.

PAYROLL

NAME: GEORGE SMITH

TAX CODE: 1

ADDRESS: Box 111

SALARY: \$1200 per month + \$7 over 180 hours

Nowhere, AG T6T 6T6

DATE STARTED: April 15/85

S.I.N. 666 777 888

DATE TERMINATED: Nov. 30/85

	DATE (1)	HOURS (2)	GROSS PAY (3)	TAXABLE BENEFITS (4)	C.P.P. (5)	U.I.C. (6)	INCOME TAX (7)
1	APR 30	90	600 -	182 50	12 36	18 39	129 05
2							
3	MAY 31	220	1480 -	365 -	29 76	43 36	337 95
4							
5	JUN 30	180	1200 -	365 -	24 72	36 78	257 55
6							
7	JUL 30	180	1200 -	365 -	24 72	36 78	257 55
8							
9	AUG 31	255	1725 -	365 -	34 13	46 84	411 45
10							
11	SEP 30	265	1795 -	365 -	35 39	46 84	431 25
12							
13	OCT 31	180	1200 -	365 -	24 72	36 78	257 55
14							
15	NOV 30	160	1200 -	365 -	24 72	36 78	257 55
16							
17			10400 -	2737 50	210 52	302 55	2339 90
18							

1985 PAYROL

	NAME	S.I.N.	GROSS PAY	TAXABLE BENEFITS	TOTAL EARNINGS	C.P.P.
1						
2	MARTHA JONES	445556667	10000 -	—	10000 -	138 60
3						
4	GEORGE SMITH	666777888	10400 -	2737 50	13137 50	210 52
5						
6					23137 50	349 12
7						

RECORD

8 ADVANCES & DEDUCTIONS (8)		9 NET PAY (9)		10 INSURABLE EARNINGS (10)		11 PENSIONABLE EARNINGS (11)		12 EMPLOYER C.P.P. (12)		13 SHARE U.I.C. (13)		14 REMITTED TO R.C.T. (14)	
	-		440 20		782 50		782 50		12 36		25 75		197 91
Advance	500 -		568 93		1845 -		1845 -		29 76		60 70		501 53
Phone	40 -		840 95		1565 -		1565 -		24 72		51 49		395 26
	-		880 95		1565 -		1565 -		24 72		51 49		395 26
Phone	55 -		1177 58		1993 33		2090 -		34 13		65 58		592 13
			1281 52		1993 33		2160 -		35 39		65 58		614 45
			880 95		1565 -		1565 -		24 72		51 49		395 26
			880 95		1565 -		1565 -		24 72		51 49		395 26
	595 -		6952 03		12874 16		13137 50		210 52		423 57		3487 06

SUMMARY

8 U.I.C.		9 INCOME TAX		10 INSURABLE EARNINGS		11 PENSIONABLE EARNINGS		12 EMPLOYER C.P.P.		13 SHARE U.I.C.		14 REMITTED TO R.C.T.	
	-		733 20		-		10 000 -		138 60		-		1010 40
	302 55		2339 90		12874 16		13137 50		210 52		423 57		3487 06
	302 55		3073 10						349 12		423 57		4497 46

MONTHLY PAPERWORK

1. PAYROLL LEDGER

Each month, the amount payable to George Smith, and the payroll submissions required on his behalf are calculated and recorded on a payroll ledger. In this case where the farm has only one employee, a simple 14-column ledger sheet is sufficient to keep the required records.

Column 1 - DATE - Refers to the date of each pay period.

Column 2 - HOURS - Because George is paid additional salary for hours worked in addition to the base of 180 hours, a monthly record of hours worked is kept.

Column 3 - GROSS PAY - Gross pay is calculated here as the base pay of \$1200 per month, plus the added pay for hours over 180. In April, George worked only half the month, so his salary is prorated accordingly. In May, George's total hours of 220 exceed the base by 40 hours. His pay of \$1480 is made up of \$1200 plus \$280 (\$7 x 40 hours).

Column 4 - TAXABLE BENEFITS - George's Taxable Benefits for housing and the use of the farm truck are included as part of the payroll calculations which are based on Gross Earnings. The taxable benefits for May are \$365 (room and board \$225 plus truck allowance \$90 and fuel \$50). For April, the taxable benefits are \$182.50 as George only worked half the month. As a result, the benefits are prorated accordingly.

Column 5, 12 and 11 - C.P.P. CONTRIBUTIONS AND PENSIONABLE EARNINGS.

C.P.P. Contributions to the Canada Pension Plan are based on Gross Earnings (Gross Pay plus Taxable Benefits). Since George is paid monthly, one would use the monthly pay period table in the Canada Pension Plan Contributions and Unemployment Insurance Tables, to determine his C.P.P. contributions. Within the pay period, in the column marked "Remuneration" look for the range that includes the gross earnings for that period (\$1845). The amount shown in the column to the right is the employee contribution of \$29.76. This amount is entered in Column 5. The employer is required to make the same contribution as the employee, so the same amount \$29.76 is recorded in Column 12.

Pensionable Earnings will equal gross earnings for each period until the year's maximum pensionable earnings are reached. The maximum amount is outlined in schedule 1, page 1, of the C.P.P. Contribution Tables. (\$23,400 in 1985). Any earnings in excess of the year's maximum are not subject to C.P.P. contributions.

S.I.N. 666 777 888 DATE TERMINATED: Nov. 30/85

1	2	3	4	5	11	12
DATE (1)	HOURS (2)	GROSS PAY (3)	TAXABLE BENEFITS (4)	C.P.P. (5)	PENSIONABLE EARNINGS (11)	EMPLOYER C.P.P. (12)
1 APR 30	90	600-	182.50	12.36	782.50	12.36
2						
3 MAY 31	220	1480-	365-	29.76	1845-	29.76
4						

Column 6, 13 and 10 - U.I.C. PREMIUMS AND INSURABLE EARNINGS - Premiums required for Unemployment Insurance are also based on Gross Earnings. To determine the premium required, look up the Tables in the last half of the book. Under the column headed "Remuneration", look up the range that includes the Gross Earnings (\$1845) for the pay period. The amount in the column to the right is the required premium (\$43.36). This amount is recorded in column 6 of the payroll ledger. The employer is required to submit a premium equal to 1.4 times the employee premium. The employer's share for the May pay period of \$60.70 ($\43.36×1.4) is entered in Column 13.

S.I.N. 666 777 888		DATE TERMINATED: Nov. 30/85						
1	2	3	4	5	6	10	13	
DATE (1)	HOURS (2)	GROSS PAY (3)	TAXABLE BENEFITS (4)	C.P.P. (5)	U.I.C. (6)	INSURABLE EARNINGS (10)	SHARE U.I.C. (13)	
1	APR 30	90	600-	182.50	12.36	18.39	782.50	25.75
2								
3	MAY 31	220	1480-	365-	29.76	43.36	1845-	60.70
4								

As the tables apply to all pay periods, the minimum and maximum insurable earnings for the pay period must also be kept in mind. The minimum and maximum amounts are outlined for different pay periods in Schedule II, Page 1 of the C.P.P. contributions and Unemployment Insurance Premium Tables. (In 1985 for monthly pay periods the minimum was \$398.66 and the maximum \$1,993.33).

If, for example George had earned less than \$398.66 in any month, the earnings would not be insurable. As well, earnings in excess of the monthly maximum are not insurable. In both August and September, George's earnings were in excess of the monthly maximums. His premiums for these two months are therefore the monthly maximum premiums of \$46.84 and the insurable earnings entered in Column 10 are \$1,993.33 for each of these months rather than the actual gross earnings in these months.

Column 7 - INCOME TAX - Income taxes to be withheld are determined based on taxable income (Gross Earnings minus C.P.P. and U.I.C. Contributions). George's taxable income in May was \$1,771.88 [$\$1,845 - (\$29.76 + \$43.36)$]. Using the tables provided, look up the appropriate PAY PERIOD. (monthly for George Smith). In the left hand column, find the pay range that includes the taxable income of \$1,771.88. Follow the row containing the range across to the appropriate code column (as determined on the employee's TD1 form). The amount shown is the tax to be deducted from the employee's earnings.

As previously determined, George's exemptions make him fall under Code 1. As a result, \$337.95 is the amount to be deducted from his earnings and is recorded in column 7.

S.I.N. 666 777 888		DATE TERMINATED: Nov. 30/85					
1	2	3	4	5	6	7	
DATE (1)	HOURS (2)	GROSS PAY (3)	TAXABLE BENEFITS (4)	C.P.P. (5)	U.I.C. (6)	INCOME TAX (7)	
1	APR 30	90	600-	182.50	12.36	18.39	129.05
2							
3	MAY 31	220	1480-	365-	29.76	43.36	337.95
4							

Column 8 - ADVANCES/DEDUCTIONS - Amounts advanced to George against his pay, or other charges such as telephone, are deducted from George's pay. These amounts are only used to determine net pay. In May, George had an advance of \$500 so his net pay was \$569.93.

Column 9 - NET PAY - This is the amount the employee's cheque will be made out for at the end of the pay period. It will be determined by subtracting all the employee's deductions from Gross Pay. George's pay deductions for May amounted to \$911.07 (C.P.P. \$29.76 + U.I.C. \$43.36 + Income Tax \$337.95 + Advance \$500). George's gross pay for May was \$1,480 so his net pay will be \$ 568.93.

S.I.N.}		DATE TERMINATED: <i>Nov. 30/85</i>						
1	2	3	4	5	6	7	8	9
DATE	GROSS PAY	TAXABLE BENEFITS	C.P.P.	U.I.C.	INCOME TAX	ADVANCES & DEDUCTIONS	NET PAY	
(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1	<i>APR 30</i>	600 -	102 50	12 36	18 39	129 05	-	440 20
2								
3	<i>MAY 31</i>	1480 -	365 -	29 76	43 36	337 95	<i>Advance 500 -</i>	568 93
4								

Column 14 - REMITTED TO REVENUE CANADA TAXATION - The amount to be remitted to Revenue Canada Taxation each month, is the sum of the amounts in Columns 5,6,7, 12 and 13. A total of \$501.53 for the month of May in our example. The amount must be remitted within 15 days of the month in which the pay period ended (June 15th for the May pay period).

S.I.N. <i>Nov. 30/85</i>							
1	2	5	6	7	12	13	14
DATE	C.P.P.	U.I.C.	INCOME TAX	EMPLOYER C.P.P.	SHARE U.I.C.	REMITTED TO R.C.T.	
(1)	(5)	(6)	(7)	(12)	(13)	(14)	
1	<i>APR 30</i>	12 36	18 39	129 05	12 36	25 75	197 91
2							
3	<i>MAY 31</i>	29 76	43 36	337 95	29 76	60 70	501 53
4							

2. 1985 TABLES

Each year the tables illustrated are provided to registered employers. The pages copied are to illustrate the examples detailed in the explanations of Columns 5, 6 and 7 in the payroll ledger shown above.



1985

canada
pension plan
contribution
and
unemployment
insurance
premium
tables

INCLUDING INSTRUCTIONS
TO EMPLOYERS

tables
de cotisations
au régime
de pensions
du canada et
de primes
d'assurance-
chômage

Y COMPRIS LES INDICATIONS À
L'INTENTION DES EMPLOYEURS

EFFECTIVE
DATE

DATE D'ENTRÉE
EN VIGUEUR

JANUARY 1, 1985

1^{er} JANVIER 1985

The following are in effect for 1985

Les éléments suivants sont en vigueur en 1985

CANADA PENSION PLAN	SCHEDULE I — ANNEXE I	RÉGIME DE PENSIONS DU CANADA
—Year's maximum pensionable earnings —Maximum des gains annuels ouvrant droit à pension		<u>\$23,400.00</u>
—Year's basic exemption —Exemption de base de l'année		2,300.00
—Maximum earnings on which contributions are based —maximum des gains sur lequel se fonde le calcul des cotisations		21,100.00
—Maximum Employee Contribution —Cotisation maximale de l'employé	1.8% of/de \$21,100.00	379.80
—Maximum Employer Contribution —Cotisation maximale de l'employeur	1.8% of/de \$21,100.00	379.80

UNEMPLOYMENT INSURANCE	SCHEDULE II — ANNEXE II	ASSURANCE-CHÔMAGE
SCHEDULE OF MINIMUM HOURLY AND PERCENTAGE THRESHOLDS AND MAXIMUM INSURABLE EARNINGS FOR VARIOUS PAY PERIODS		
TABLEAUX DES SEUILS MINIMUMS D'HEURES ET DE POURCENTAGES ET DU MAXIMUM DE LA RÉMUNÉRATION ASSURABLE POUR DIVERSES PÉRIODES DE PAIE		

Under Regulation 13 employees' earnings are insurable when one of the two following conditions is met; (i) they have cash earnings of 20% of the maximum weekly insurable earnings or (ii) worked 15 hours in a week. As long as an employee is employed in each week or part week of the pay period and the cash earnings or hours worked in the pay period are equal to or exceed the minimum for the pay period as in the table below, earnings for the whole pay period are insurable.

En vertu de l'article 13 du Règlement, la rémunération d'un employé est assurable quand une des deux conditions suivantes est remplie: (i) sa rémunération en espèces est égale à 20% du maximum de la rémunération hebdomadaire assurable, ou (ii) il a travaillé quinze heures dans une semaine. Tant qu'un employé travaille au cours de chaque semaine ou partie de semaine de la période de paie et que sa rémunération en espèces ou les heures de travail dans la période de paie sont égales au minimum ou le dépassent pour la période de paie selon la table ci-dessous, la rémunération pour toute la période de paie est assurable.

Pay Period Période de paie	Note*: It is necessary to fall below both of the minimum requirements specified in U.I. Regulation 13 in order to be in EXCEPTED employment for U.I. purposes. Remarque: Pour qu'un emploi soit EX-CLU aux fins de l'A.-C., l'employé ne doit atteindre aucun des deux seuils minimaux énoncés dans l'article 13 du Règlement sur l'A.-C.	Minimum* Minimum		Maximum Insurable Earnings Maximum de la rémunération assurable	Maximum Premium Prime maximum	
		Hours d'heures	Earnings rémunération		Per Period @ 2.35% Pour période @ 2,35%	Per Annum see Note(1) Par année voir remarque(1)
Weekly—Hebdomadaire (52 P.P.)		15	92.00	460.00	10.81	562.12(1)
Bi-Weekly—Quinzaine (26 P.P.)		30	184.00	920.00	21.62	562.12(1)
Semi-Monthly—Bi-mensuelle (24 P.P.)		33	199.33	996.66	23.42	562.08
Monthly—Mensuelle (12 P.P.)		65	<u>398.66</u>	<u>1,993.33</u>	<u>46.84</u>	562.08
10 Pay Periods Per Year—10 périodes de paie par année		78	478.40	2,392.00	56.21	562.10
13 Pay Periods Per Year—13 périodes de paie par année		60	368.00	1,840.00	43.24	562.12
22 Pay Periods Per Year—22 périodes de paie par année		35	217.45	1,087.27	25.55	562.10
Yearly—Annuelle			4,784.00	23,920.00		562.12
—Employee Premium Rate —Taux de la prime ouvrière		2.35% Note(1) See "Additional weekly or bi-weekly premiums". 2,35% Remarque(1) Voir «Primes hebdomadaires ou de quinzaine supplémentaires».				
—Employer Premium Rate —Taux de la prime patronale		1.4 times employee's premium (unless a reduced rate applies) see "Employer's premium rate reduction". 1,4 fois le montant de la prime ouvrière (à moins qu'un taux réduit ne s'applique) voir «Reduction du taux de la prime patronale».				

Note: Should this issue be received after deductions have been made for some 1985 periods, those deductions will have to be recalculated using the new 1985 rates contained in this publication.

Remarque: Si des retenues ont été effectuées pour des périodes de paie en 1985 avant que la présente brochure ait été reçue, elles devront être recalculées suivant les nouveaux taux de 1985 qui y sont indiqués.

MONTHLY PAY PERIOD — PÉRIODE MENSUELLE DE PAIE

1791.39 — 1960.27

Remuneration Rémunération		C.P.P. R.P.C.	Remuneration Rémunération		C.P.P. R.P.C.	Remuneration Rémunération		C.P.P. R.P.C.	Remuneration Rémunération		C.P.P. R.P.C.
From-de	To-à		From-de	To-à		From-de	To-à		From-de	To-à	
1791.39	1791.99	29.30	1831.39	1831.93	29.52	1871.39	1871.93	30.24	1911.39	1911.93	30.96
1791.94	1792.49	29.31	1831.94	1832.49	29.53	1871.94	1872.49	30.25	1911.94	1912.49	30.97
1792.50	1793.04	29.32	1832.50	1833.04	29.54	1872.50	1873.04	30.26	1912.50	1913.04	30.98
1793.05	1793.60	29.33	1833.05	1833.60	29.55	1873.05	1873.60	30.27	1913.05	1913.60	30.99
1793.61	1794.15	29.34	1833.61	1834.15	29.56	1873.61	1874.15	30.28	1913.61	1914.15	31.00
1794.16	1794.71	29.35	1834.16	1834.71	29.57	1874.16	1874.71	30.29	1914.16	1914.71	31.01
1794.72	1795.27	29.36	1834.72	1835.27	29.58	1874.72	1875.27	30.30	1914.72	1915.27	31.02
1795.28	1795.82	29.37	1835.28	1835.82	29.59	1875.28	1875.82	30.31	1915.28	1915.82	31.03
1795.83	1796.38	29.38	1835.83	1836.38	29.60	1875.83	1876.38	30.32	1915.83	1916.38	31.04
1796.39	1796.93	29.39	1836.39	1836.93	29.61	1876.39	1876.93	30.33	1916.39	1916.93	31.05
1796.94	1797.49	29.40	1836.94	1837.49	29.62	1876.94	1877.49	30.34	1916.94	1917.49	31.06
1797.50	1798.04	29.41	1837.50	1838.04	29.63	1877.50	1878.04	30.35	1917.50	1918.04	31.07
1798.05	1798.60	29.42	1838.05	1838.60	29.64	1878.05	1878.60	30.36	1918.05	1918.60	31.08
1798.61	1799.15	29.43	1838.61	1839.15	29.65	1878.61	1879.15	30.37	1918.61	1919.15	31.09
1799.16	1799.71	29.44	1839.16	1839.71	29.66	1879.16	1879.71	30.38	1919.16	1919.71	31.10
1799.72	1800.27	29.45	1839.72	1840.27	29.67	1879.72	1880.27	30.39	1919.72	1920.27	31.11
1800.28	1800.82	29.46	1840.28	1840.82	29.68	1880.28	1880.82	30.40	1920.28	1920.82	31.12
1800.83	1801.38	29.47	1840.83	1841.38	29.69	1880.83	1881.38	30.41	1920.83	1921.38	31.13
1801.39	1801.93	29.48	1841.39	1841.93	29.70	1881.39	1881.93	30.42	1921.39	1921.93	31.14
1801.94	1802.49	29.49	1841.94	1842.49	29.71	1881.94	1882.49	30.43	1921.94	1922.49	31.15
1802.50	1803.04	29.50	1842.50	1843.04	29.72	1882.50	1883.04	30.44	1922.50	1923.04	31.16
1803.05	1803.60	29.51	1843.05	1843.60	29.73	1883.05	1883.60	30.45	1923.05	1923.60	31.17
1803.61	1804.15	29.52	1843.61	1844.15	29.74	1883.61	1884.15	30.46	1923.61	1924.15	31.18
1804.16	1804.71	29.53	1844.16	1844.71	29.75	1884.16	1884.71	30.47	1924.16	1924.71	31.19
1804.72	1805.27	29.54	1844.72	1845.27	29.76	1884.72	1885.27	30.48	1924.72	1925.27	31.20
1805.28	1805.82	29.55	1845.28	1845.82	29.77	1885.28	1885.82	30.49	1925.28	1925.82	31.21
1805.83	1806.38	29.56	1845.83	1846.38	29.78	1885.83	1886.38	30.50	1925.83	1926.38	31.22
1806.39	1806.93	29.57	1846.39	1846.93	29.79	1886.39	1886.93	30.51	1926.39	1926.93	31.23
1806.94	1807.49	29.58	1846.94	1847.49	29.80	1886.94	1887.49	30.52	1926.94	1927.49	31.24
1807.50	1808.04	29.59	1847.50	1848.04	29.81	1887.50	1888.04	30.53	1927.50	1928.04	31.25
1808.05	1808.60	29.60	1848.05	1848.60	29.82	1888.05	1888.60	30.54	1928.05	1928.60	31.26
1808.61	1809.15	29.61	1848.61	1849.15	29.83	1888.61	1889.15	30.55	1928.61	1929.15	31.27
1809.16	1809.71	29.62	1849.16	1849.71	29.84	1889.16	1889.71	30.56	1929.16	1929.71	31.28
1809.72	1810.27	29.63	1849.72	1850.27	29.85	1889.72	1890.27	30.57	1929.72	1930.27	31.29
1810.28	1810.82	29.64	1850.28	1850.82	29.86	1890.28	1890.82	30.58	1930.28	1930.82	31.30
1810.83	1811.38	29.65	1850.83	1851.38	29.87	1890.83	1891.38	30.59	1930.83	1931.38	31.31
1811.39	1811.93	29.66	1851.39	1851.93	29.88	1891.39	1891.93	30.60	1931.39	1931.93	31.32
1811.94	1812.49	29.67	1851.94	1852.49	29.89	1891.94	1892.49	30.61	1931.94	1932.49	31.33
1812.50	1813.04	29.68	1852.50	1853.04	29.90	1892.50	1893.04	30.62	1932.50	1933.04	31.34
1813.05	1813.60	29.69	1853.05	1853.60	29.91	1893.05	1893.60	30.63	1933.05	1933.60	31.35
1813.61	1814.15	29.70	1853.61	1854.15	29.92	1893.61	1894.15	30.64	1933.61	1934.15	31.36
1814.16	1814.71	29.71	1854.16	1854.71	29.93	1894.16	1894.71	30.65	1934.16	1934.71	31.37
1814.72	1815.27	29.72	1854.72	1855.27	29.94	1894.72	1895.27	30.66	1934.72	1935.27	31.38
1815.28	1815.82	29.73	1855.28	1855.82	29.95	1895.28	1895.82	30.67	1935.28	1935.82	31.39
1815.83	1816.38	29.74	1855.83	1856.38	29.96	1895.83	1896.38	30.68	1935.83	1936.38	31.40
1816.39	1816.93	29.75	1856.39	1856.93	29.97	1896.39	1896.93	30.69	1936.39	1936.93	31.41
1816.94	1817.49	29.76	1856.94	1857.49	29.98	1896.94	1897.49	30.70	1936.94	1937.49	31.42
1817.50	1818.04	29.77	1857.50	1858.04	29.99	1897.50	1898.04	30.71	1937.50	1938.04	31.43
1818.05	1818.60	29.78	1858.05	1858.60	30.00	1898.05	1898.60	30.72	1938.05	1938.60	31.44
1818.61	1819.15	29.79	1858.61	1859.15	30.01	1898.61	1899.15	30.73	1938.61	1939.15	31.45
1819.16	1819.71	29.80	1859.16	1859.71	30.02	1899.16	1899.71	30.74	1939.16	1939.71	31.46
1819.72	1820.27	29.81	1859.72	1860.27	30.03	1899.72	1900.27	30.75	1939.72	1940.27	31.47
1820.28	1820.82	29.82	1860.28	1860.82	30.04	1900.28	1900.82	30.76	1940.28	1940.82	31.48
1820.83	1821.38	29.83	1860.83	1861.38	30.05	1900.83	1901.38	30.77	1940.83	1941.38	31.49
1821.39	1821.93	29.84	1861.39	1861.93	30.06	1901.39	1901.93	30.78	1941.39	1941.93	31.50
1821.94	1822.49	29.85	1861.94	1862.49	30.07	1901.94	1902.49	30.79	1941.94	1942.49	31.51
1822.50	1823.04	29.86	1862.50	1863.04	30.08	1902.50	1903.04	30.80	1942.50	1943.04	31.52
1823.05	1823.60	29.87	1863.05	1863.60	30.09	1903.05	1903.60	30.81	1943.05	1943.60	31.53
1823.61	1824.15	29.88	1863.61	1864.15	30.10	1903.61	1904.15	30.82	1943.61	1944.15	31.54
1824.16	1824.71	29.89	1864.16	1864.71	30.11	1904.16	1904.71	30.83	1944.16	1944.71	31.55
1824.72	1825.27	29.90	1864.72	1865.27	30.12	1904.72	1905.27	30.84	1944.72	1945.27	31.56
1825.28	1825.82	29.91	1865.28	1865.82	30.13	1905.28	1905.82	30.85	1945.28	1945.82	31.57
1825.83	1826.38	29.92	1865.83	1866.38	30.14	1905.83	1906.38	30.86	1945.83	1946.38	31.58
1826.39	1826.93	29.93	1866.39	1866.93	30.15	1906.39	1906.93	30.87	1946.39	1946.93	31.59
1826.94	1827.49	29.94	1866.94	1867.49	30.16	1906.94	1907.49	30.88	1946.94	1947.49	31.60
1827.50	1828.04	29.95	1867.50	1868.04	30.17	1907.50	1908.04	30.89	1947.50	1948.04	31.61
1828.05	1828.60	29.96	1868.05	1868.60	30.18	1908.05	1908.60	30.90	1948.05	1948.60	31.62
1828.61	1829.15	29.97	1868.61	1869.15	30.19	1908.61	1909.15	30.91	1948.61	1949.15	31.63
1829.16	1829.71	29.98	1869.16	1869.71	30.20	1909.16	1909.71	30.92	1949.16	1949.71	31.64
1829.72	1830.27	29.99	1869.72	1870.27	30.21	1909.72	1910.27	30.93	1949.72	1950.27	31.65
1830.28	1830.82	29.50	1870.28	1870.82	30.22	1910.28	1910.82	30.94	1950.28	1950.82	31.70
1830.83	1831.38	29.51	1870.83	1871.38	30.23	1910.83	1911.38	30.95	1950.83	1951.38	31.79

For minimum and maximum insurable earnings amounts for various pay periods see Schedule II. For the maximum premium deduction for various pay periods see bottom of this page.

Les montants minimum et maximum des gains assurables pour diverses périodes de paie figurent en annexe II. La déduction maximale de primes pour diverses périodes de paie figure au bas de la présente page.

Remuneration Rémunération		U.I. Premium Prime d'a-c.	Remuneration Rémunération		U.I. Premium Prime d'a-c.	Remuneration Rémunération		U.I. Premium Prime d'a-c.	Remuneration Rémunération		U.I. Premium Prime d'a-c.
From-de	To-a		From-de	To-a		From-de	To-a		From-de	To-a	
1838.52 - 1838.93		43.21	1869.15 - 1869.57		43.93	1899.79 - 1900.21		44.65	1930.43 - 1930.85		45.37
1838.94 - 1839.36		43.22	1869.58 - 1869.99		43.94	1900.22 - 1900.63		44.66	1930.86 - 1931.27		45.38
1839.37 - 1839.78		43.23	1870.00 - 1870.42		43.95	1900.64 - 1901.06		44.67	1931.28 - 1931.70		45.39
1839.79 - 1840.21		43.24	1870.43 - 1870.85		43.96	1901.07 - 1901.48		44.68	1931.71 - 1932.12		45.40
1840.22 - 1840.63		43.25	1870.86 - 1871.27		43.97	1901.49 - 1901.91		44.69	1932.13 - 1932.55		45.41
1840.64 - 1841.06		43.26	1871.28 - 1871.70		43.98	1901.92 - 1902.34		44.70	1932.56 - 1932.97		45.42
1841.07 - 1841.49		43.27	1871.71 - 1872.12		43.99	1902.35 - 1902.76		44.71	1932.98 - 1933.40		45.43
1841.50 - 1841.91		43.28	1872.13 - 1872.55		44.00	1902.77 - 1903.19		44.72	1933.41 - 1933.82		45.44
1841.92 - 1842.34		43.29	1872.56 - 1872.97		44.01	1903.20 - 1903.61		44.73	1933.83 - 1934.25		45.45
1842.35 - 1842.76		43.30	1872.98 - 1873.40		44.02	1903.62 - 1904.04		44.74	1934.26 - 1934.68		45.46
1842.77 - 1843.19		43.31	1873.41 - 1873.82		44.03	1904.05 - 1904.46		44.75	1934.69 - 1935.10		45.47
1843.20 - 1843.61		43.32	1873.83 - 1874.25		44.04	1904.47 - 1904.89		44.76	1935.11 - 1935.53		45.48
1843.62 - 1844.04		43.33	1874.26 - 1874.68		44.05	1904.90 - 1905.31		44.77	1935.54 - 1935.95		45.49
1844.05 - 1844.46		43.34	1874.69 - 1875.10		44.06	1905.32 - 1905.74		44.78	1935.96 - 1936.38		45.50
1844.47 - 1844.89		43.35	1875.11 - 1875.53		44.07	1905.75 - 1906.17		44.79	1936.39 - 1936.80		45.51
1844.90 - 1845.31		43.36	1875.54 - 1875.95		44.08	1906.18 - 1906.59		44.80	1936.81 - 1937.23		45.52
1845.32 - 1845.74		43.37	1875.96 - 1876.38		44.09	1906.60 - 1907.02		44.81	1937.24 - 1937.65		45.53
1845.75 - 1846.17		43.38	1876.39 - 1876.80		44.10	1907.03 - 1907.44		44.82	1937.66 - 1938.08		45.54
1846.18 - 1846.59		43.39	1876.81 - 1877.23		44.11	1907.45 - 1907.87		44.83	1938.09 - 1938.51		45.55
1846.60 - 1847.02		43.40	1877.24 - 1877.65		44.12	1907.88 - 1908.29		44.84	1938.52 - 1938.93		45.56
1847.03 - 1847.44		43.41	1877.66 - 1878.08		44.13	1908.30 - 1908.72		44.85	1938.94 - 1939.36		45.57
1847.45 - 1847.87		43.42	1878.09 - 1878.51		44.14	1908.73 - 1909.14		44.86	1939.37 - 1939.78		45.58
1847.88 - 1848.29		43.43	1878.52 - 1878.93		44.15	1909.15 - 1909.57		44.87	1939.79 - 1940.21		45.59
1848.30 - 1848.72		43.44	1878.94 - 1879.36		44.16	1909.58 - 1909.99		44.88	1940.22 - 1940.63		45.60
1848.73 - 1849.14		43.45	1879.37 - 1879.78		44.17	1910.00 - 1910.42		44.89	1940.64 - 1941.06		45.61
1849.15 - 1849.57		43.46	1879.79 - 1880.21		44.18	1910.43 - 1910.85		44.90	1941.07 - 1941.48		45.62
1849.58 - 1849.99		43.47	1880.22 - 1880.63		44.19	1910.86 - 1911.27		44.91	1941.49 - 1941.91		45.63
1850.00 - 1850.42		43.48	1880.64 - 1881.06		44.20	1911.28 - 1911.70		44.92	1941.92 - 1942.34		45.64
1850.43 - 1850.85		43.49	1881.07 - 1881.48		44.21	1911.71 - 1912.12		44.93	1942.35 - 1942.76		45.65
1850.86 - 1851.27		43.50	1881.49 - 1881.91		44.22	1912.13 - 1912.55		44.94	1942.77 - 1943.19		45.66
1851.28 - 1851.70		43.51	1881.92 - 1882.34		44.23	1912.56 - 1912.97		44.95	1943.20 - 1943.61		45.67
1851.71 - 1852.12		43.52	1882.35 - 1882.76		44.24	1912.98 - 1913.40		44.96	1943.62 - 1944.04		45.68
1852.13 - 1852.55		43.53	1882.77 - 1883.19		44.25	1913.41 - 1913.82		44.97	1944.05 - 1944.46		45.69
1852.56 - 1852.97		43.54	1883.20 - 1883.61		44.26	1913.83 - 1914.25		44.98	1944.47 - 1944.89		45.70
1852.98 - 1853.40		43.55	1883.62 - 1884.04		44.27	1914.26 - 1914.68		44.99	1944.90 - 1945.31		45.71
1853.41 - 1853.82		43.56	1884.05 - 1884.46		44.28	1914.69 - 1915.10		45.00	1945.32 - 1945.74		45.72
1853.83 - 1854.25		43.57	1884.47 - 1884.89		44.29	1915.11 - 1915.53		45.01	1945.75 - 1946.17		45.73
1854.26 - 1854.68		43.58	1884.90 - 1885.31		44.30	1915.54 - 1915.95		45.02	1946.18 - 1946.59		45.74
1854.69 - 1855.10		43.59	1885.32 - 1885.74		44.31	1915.96 - 1916.38		45.03	1946.60 - 1947.02		45.75
1855.11 - 1855.53		43.60	1885.75 - 1886.17		44.32	1916.39 - 1916.80		45.04	1947.03 - 1947.44		45.76
1855.54 - 1855.95		43.61	1886.18 - 1886.59		44.33	1916.81 - 1917.23		45.05	1947.45 - 1947.87		45.77
1855.96 - 1856.38		43.62	1886.60 - 1887.02		44.34	1917.24 - 1917.65		45.06	1947.88 - 1948.29		45.78
1856.39 - 1856.80		43.63	1887.03 - 1887.44		44.35	1917.66 - 1918.08		45.07	1948.30 - 1948.72		45.79
1856.81 - 1857.23		43.64	1887.45 - 1887.87		44.36	1918.09 - 1918.51		45.08	1948.73 - 1949.14		45.80
1857.24 - 1857.65		43.65	1887.88 - 1888.29		44.37	1918.52 - 1918.93		45.09	1949.15 - 1949.57		45.81
1857.66 - 1858.08		43.66	1888.30 - 1888.72		44.38	1918.94 - 1919.36		45.10	1949.58 - 1949.99		45.82
1858.09 - 1858.51		43.67	1888.73 - 1889.14		44.39	1919.37 - 1919.78		45.11	1950.00 - 1950.42		45.83
1858.52 - 1858.93		43.68	1889.15 - 1889.57		44.40	1919.79 - 1920.21		45.12	1950.43 - 1950.85		45.84
1858.94 - 1859.36		43.69	1889.58 - 1889.99		44.41	1920.22 - 1920.63		45.13	1950.86 - 1951.27		45.85
1859.37 - 1859.78		43.70	1890.00 - 1890.42		44.42	1920.64 - 1921.06		45.14	1951.28 - 1951.70		45.86
1859.79 - 1860.21		43.71	1890.43 - 1890.85		44.43	1921.07 - 1921.48		45.15	1951.71 - 1952.12		45.87
1860.22 - 1860.63		43.72	1890.86 - 1891.27		44.44	1921.49 - 1921.91		45.16	1952.13 - 1952.55		45.88
1860.64 - 1861.06		43.73	1891.28 - 1891.70		44.45	1921.92 - 1922.34		45.17	1952.56 - 1952.97		45.89
1861.07 - 1861.48		43.74	1891.71 - 1892.12		44.46	1922.35 - 1922.76		45.18	1952.98 - 1953.40		45.90
1861.49 - 1861.91		43.75	1892.13 - 1892.55		44.47	1922.77 - 1923.19		45.19	1953.41 - 1953.82		45.91
1861.92 - 1862.34		43.76	1892.56 - 1892.97		44.48	1923.20 - 1923.61		45.20	1953.83 - 1954.25		45.92
1862.35 - 1862.76		43.77	1892.98 - 1893.40		44.49	1923.62 - 1924.04		45.21	1954.26 - 1954.68		45.93
1862.77 - 1863.19		43.78	1893.41 - 1893.82		44.50	1924.05 - 1924.46		45.22	1954.69 - 1955.10		45.94
1863.20 - 1863.61		43.79	1893.83 - 1894.25		44.51	1924.47 - 1924.89		45.23	1955.11 - 1955.53		45.95
1863.62 - 1864.04		43.80	1894.26 - 1894.68		44.52	1924.90 - 1925.31		45.24	1955.54 - 1955.95		45.96
1864.05 - 1864.46		43.81	1894.69 - 1895.10		44.53	1925.32 - 1925.74		45.25	1955.96 - 1956.38		45.97
1864.47 - 1864.89		43.82	1895.11 - 1895.53		44.54	1925.75 - 1926.17		45.26	1956.39 - 1956.80		45.98
1864.90 - 1865.31		43.83	1895.54 - 1895.95		44.55	1926.18 - 1926.59		45.27	1956.81 - 1957.23		45.99
1865.32 - 1865.74		43.84	1895.96 - 1896.38		44.56	1926.60 - 1927.02		45.28	1957.24 - 1957.65		46.00
1865.75 - 1866.17		43.85	1896.39 - 1896.80		44.57	1927.03 - 1927.44		45.29	1957.66 - 1958.08		46.01
1866.18 - 1866.59		43.86	1896.81 - 1897.23		44.58	1927.45 - 1927.87		45.30	1958.09 - 1958.51		46.02
1866.60 - 1867.02		43.87	1897.24 - 1897.65		44.59	1927.88 - 1928.29		45.31	1958.52 - 1958.93		46.03
1867.03 - 1867.44		43.88	1897.66 - 1898.08		44.60	1928.30 - 1928.72		45.32	1958.94 - 1959.36		46.04
1867.45 - 1867.87		43.89	1898.09 - 1898.51		44.61	1928.73 - 1929.14		45.33	1959.37 - 1959.78		46.05
1867.88 - 1868.29		43.90	1898.52 - 1898.93		44.62	1929.15 - 1929.57		45.34	1959.79 - 1960.21		46.06
1868.30 - 1868.72		43.91	1898.94 - 1899.36		44.63	1929.58 - 1929.99		45.35	1960.22 - 1960.63		46.07
1868.73 - 1869.14		43.92	1899.37 - 1899.78		44.64	1930.00 - 1930.42		45.36	1960.64 - 1961.06		46.08

Maximum Premium Deduction for a

Pay Period of the stated frequency.

Déduction maximale de prime pour une

période de paie d'une durée donnée.

Weekly - Hebdomadaire

Bi-Weekly - Deux semaines

Semi-Monthly - Bi-mensuel

Monthly - Mensuellement

10.81

21.62

23.42

46.84

10 pp per year - 10 pp par année

13 pp per year - 13 pp par année

22 pp per year - 22 pp par année

56.21

43.24

25.55



**JANUARY
JANVIER**

1985

ALBERTA

TABLES

**Income tax
deductions
at
source**

**Retenues
d'impôt sur le
revenu à la
source**



MONTHLY TAX DEDUCTIONS
Basis — 12 Pay Periods per Year

RETENUES D'IMPÔT PAR MOIS
Base — 12 périodes de paie par année

TABLE 5

IF THE EMPLOYEE'S "NET CLAIM CODE" ON FORM TDI IS — SI LE "CODE DE DEMANDE NETTE" DE L'EMPLOYÉ SELON LA FORMULE TDI EST DE

See note on page 26
Voir remarque p. 26

MONTHLY PAY
Use appropriate bracket
PAIE PAR MOIS
Utilisez le palier approprié

DEDUCT FROM EACH PAY — RETENEZ SUR CHAQUE PAIE

Column A
Colonne A

	1	2	3	4	5	6	7	8	9	10	11	12	13
Under-Moins de	.00												
\$ 514.00 — 523.99	.75												
524.00 — 533.99	2.35												
534.00 — 543.99	3.95												
544.00 — 553.99	5.55	.50											
554.00 — 563.99	7.15	2.10											
564.00 — 573.99	8.75	3.70											
574.00 — 583.99	10.35	5.30											
584.00 — 593.99	11.95	6.90											
594.00 — 603.99	13.55	8.50											
604.00 — 613.99	15.15	10.10	.90										
614.00 — 623.99	16.85	11.70	2.50										
624.00 — 633.99	18.55	13.30	4.10										
634.00 — 643.99	20.25	14.90	5.70										
644.00 — 653.99	21.95	16.55	7.30										
654.00 — 663.99	23.65	18.25	8.90										
664.00 — 673.99	25.35	19.95	10.50	1.55									
674.00 — 683.99	27.05	21.65	12.10	3.15									
684.00 — 693.99	28.75	23.35	13.70	4.75									
694.00 — 703.99	30.45	25.05	15.30	6.35									
704.00 — 713.99	32.15	26.75	16.95	7.95									
714.00 — 723.99	33.85	28.45	18.65	9.55									
724.00 — 733.99	35.80	30.15	20.35	11.15	1.60								
734.00 — 743.99	38.65	31.85	22.05	12.75	3.20								
744.00 — 753.99	41.45	33.55	23.75	14.35	4.80								
754.00 — 763.99	44.25	35.35	25.45	16.00	6.40								
764.00 — 773.99	47.05	38.15	27.15	17.70	8.00	.15							
774.00 — 783.99	49.85	40.95	28.85	19.40	9.60	1.75							
784.00 — 793.99	52.65	43.80	30.55	21.10	11.20	3.35							
794.00 — 803.99	55.50	46.60	32.25	22.80	12.80	4.95							
804.00 — 813.99	58.30	49.40	33.95	24.50	14.40	6.55	1.60						
814.00 — 823.99	61.10	52.20	36.05	26.20	16.05	8.15	3.20						
824.00 — 833.99	63.90	55.00	38.85	27.90	17.75	9.75	4.80						
834.00 — 843.99	66.90	57.80	41.65	29.60	19.45	11.35	6.40						
844.00 — 853.99	69.85	60.65	44.50	31.30	21.15	12.95	8.00	.50					
854.00 — 863.99	72.85	63.45	47.30	33.00	22.85	14.55	9.60	2.10					
864.00 — 873.99	75.80	66.40	50.10	34.70	24.55	16.20	11.20	3.70					
874.00 — 883.99	78.80	69.35	52.90	37.20	26.25	17.90	12.80	5.30					
884.00 — 893.99	81.75	72.35	55.70	40.05	27.95	19.60	14.40	6.90					
894.00 — 903.99	84.75	75.30	58.55	42.85	29.65	21.30	16.05	8.50					

RETENUES D'IMPÔT PAR MOIS

Base — 12 périodes de paie par année

MONTHLY TAX DEDUCTIONS

Base — 12 Pay Periods per Year

MONTHLY PAY Use appropriate bracket PAIE PAR MOIS Utilisez le palier approprié	IF THE EMPLOYEE'S "NET CLAIM CODE" ON FORM TD1 IS — SI LE "CODE DE DEMANDE NETTE" DE L'EMPLOYÉ SELON LA FORMULE TD1 EST DE												See note on page 26 Voir remarque p. 26	
	1	2	3	4	5	6	7	8	9	10	11	12		13
	DEDUCT FROM EACH PAY — RETENEZ SUR CHAQUE PAIE												Column A Colonne A	
\$1446.00 — 1463.99	246.30	237.70	222.00	206.80	190.55	176.90	167.25	152.45	132.05	111.15	89.80	69.15	51.85	17.30
1464.00 — 1483.99	251.75	243.15	227.45	212.25	196.00	182.60	173.50	158.75	138.30	117.10	95.75	75.10	57.45	17.65
1484.00 — 1503.99	257.55	248.60	232.90	217.70	201.45	188.05	179.65	165.00	144.60	123.05	101.70	81.00	63.10	17.90
1504.00 — 1523.99	263.30	254.20	238.35	223.15	206.90	193.50	185.10	171.30	150.90	129.05	107.65	86.95	69.00	17.95
1524.00 — 1543.99	269.05	259.95	243.80	228.60	212.35	198.95	190.55	177.55	157.15	135.30	113.60	92.90	74.95	17.95
1544.00 — 1563.99	274.80	265.50	249.30	234.05	217.80	204.40	196.00	183.15	163.45	141.60	119.55	98.85	80.90	17.95
1564.00 — 1583.99	280.55	271.45	254.95	239.50	223.25	209.85	201.45	188.60	169.70	147.85	125.50	104.80	86.85	17.95
1584.00 — 1603.99	286.25	277.20	260.70	244.95	228.70	215.30	206.90	194.05	176.00	154.15	131.65	110.75	92.80	17.95
1604.00 — 1623.99	292.00	282.90	266.40	250.40	234.15	220.75	212.35	199.50	181.80	160.45	137.95	116.70	98.75	17.95
1624.00 — 1643.99	297.75	288.65	272.15	256.15	239.60	226.20	217.80	204.95	187.25	166.70	144.20	122.65	104.70	17.95
1644.00 — 1663.99	303.50	294.40	277.90	261.90	245.05	231.65	223.25	210.40	192.70	173.00	150.50	128.65	110.65	18.00
1664.00 — 1683.99	309.25	300.15	283.65	267.60	250.55	237.10	228.70	215.90	198.15	179.20	156.75	134.90	116.60	18.30
1684.00 — 1703.99	314.95	305.90	289.40	273.35	256.25	242.55	234.15	221.35	203.60	184.65	163.05	141.20	122.55	18.65
1704.00 — 1723.99	320.70	311.60	295.10	279.10	262.00	248.05	239.60	226.80	209.05	190.10	169.35	147.50	128.50	19.00
1724.00 — 1743.99	326.45	317.35	300.85	284.85	267.75	253.65	245.05	232.25	214.50	195.55	175.60	153.75	134.80	19.00
1744.00 — 1763.99	332.20	323.10	306.60	290.60	273.50	259.35	250.55	237.70	219.95	201.00	181.45	160.05	141.05	19.00
1764.00 — 1783.99	337.95	328.85	312.35	296.30	279.20	265.10	256.25	243.15	225.40	206.45	186.90	166.30	147.35	19.00
1784.00 — 1803.99	343.70	334.60	318.10	302.05	284.95	270.85	262.00	248.60	230.85	211.90	192.35	172.60	153.65	19.00
1804.00 — 1823.99	349.45	340.30	323.80	307.80	290.70	276.60	267.75	254.20	236.30	217.35	197.80	178.85	159.90	19.00
1824.00 — 1843.99	355.15	346.05	329.55	313.55	296.45	282.35	273.50	259.95	241.80	222.80	203.25	184.30	166.20	19.00
1844.00 — 1863.99	360.90	351.80	335.30	319.30	302.20	288.05	279.20	265.70	247.25	228.25	208.70	189.75	172.45	19.00
1864.00 — 1883.99	366.65	357.55	341.05	325.00	307.90	293.80	284.95	271.45	252.80	233.70	214.15	195.20	178.75	19.00
1884.00 — 1903.99	372.35	363.30	346.80	330.75	313.65	299.55	290.70	277.20	258.55	239.60	219.60	200.65	184.20	19.00
1904.00 — 1923.99	378.45	369.00	352.50	336.50	319.40	305.30	296.45	282.90	264.25	244.60	225.10	206.10	189.65	19.00
1924.00 — 1943.99	385.05	374.75	358.25	342.25	325.15	311.05	302.20	288.65	270.00	250.05	230.55	211.55	195.10	19.00
1944.00 — 1963.99	391.65	381.20	364.00	348.00	330.90	316.75	307.90	294.40	275.75	255.80	236.00	217.00	200.55	19.00
1964.00 — 1983.99	398.25	387.80	369.75	353.70	336.60	322.50	313.65	300.15	281.50	261.50	241.45	222.45	206.00	19.00
1984.00 — 2003.99	404.85	394.40	375.50	359.45	342.35	328.25	319.40	305.90	287.25	267.25	246.90	227.90	211.45	19.00
2004.00 — 2023.99	411.45	401.00	382.05	365.20	348.10	334.00	325.15	311.60	292.95	273.00	252.45	233.55	216.90	19.00
2024.00 — 2043.99	418.05	407.60	388.65	370.95	353.85	339.75	330.90	317.35	298.70	278.75	258.15	238.80	222.35	19.00
2044.00 — 2063.99	424.65	414.20	395.25	376.80	359.60	345.45	342.35	328.10	304.45	284.50	263.90	244.30	227.80	19.00
2064.00 — 2083.99	431.25	420.80	401.85	383.40	365.30	351.20	346.35	333.85	310.20	290.20	269.65	249.75	233.25	19.00
2084.00 — 2103.99	437.85	427.40	408.45	390.00	371.05	356.95	348.10	334.60	315.95	295.95	275.40	255.40	238.70	19.00
2104.00 — 2123.99	444.45	434.00	415.05	396.60	376.95	362.70	353.85	340.30	321.65	301.70	281.15	261.15	244.15	19.00
2124.00 — 2143.99	451.05	440.60	421.65	403.20	383.55	368.45	359.60	346.05	327.40	307.85	286.85	266.90	249.60	19.00
2144.00 — 2163.99	457.65	447.20	428.25	409.80	390.15	374.15	365.30	351.80	333.15	313.20	292.60	272.65	255.30	19.00
2164.00 — 2203.99	467.55	457.10	438.15	419.70	400.05	383.80	373.95	360.40	341.75	321.80	301.20	281.25	263.90	19.00
2204.00 — 2243.99	480.75	470.30	451.35	432.90	413.25	397.00	386.85	371.90	353.25	333.25	312.70	292.75	275.40	19.00
2244.00 — 2283.99	493.95	483.50	464.55	446.10	426.45	410.20	400.05	384.50	364.75	344.75	324.20	304.20	286.85	19.00
2284.00 — 2323.99	507.15	496.70	477.75	459.30	439.65	423.40	413.25	397.70	376.25	356.25	335.65	315.70	298.35	19.00

3. PAYROLL RECORD

Each pay period, the employer should provide to the employee a summary of the payroll transaction for the period. The sample provided gives George Smith the basic information regarding his paycheck for the month of May.

PAYROLL RECORD

NAME: GEORGE SMITH

PAY PERIOD: MAY 1 - MAY 31, 1985

REGULAR TIME 1200.00

OVERTIME 40 hours 280.00

BONUS _____

TAXABLE BENEFITS 365.00

TOTAL EARNINGS 1845.00

DEDUCTIONS:

CANADA PENSION 29.76

UNEMPLOYMENT INSURANCE 43.36

INCOME TAX 337.95

OTHER

ADVANCE 500.00

TAX BENEFITS 365.00

1276.07

NET PAY 568.93

4. PD7AR

This form is provided by Revenue Canada to advise them of the amounts being submitted by Mr. Jones each month and to ensure that the amounts are credited to Mr. Jones' payroll account.

PD7AR
REV 88

Revenue Canada Taxation / Revenu Canada Impôt

NAME, ADDRESS AND OTHER CHANGES / CHANGEMENTS DE NOM D'ADRESSE ET DE PROPRIÉTÉ

1 ALBERT JONES
Box 777
Anytown, Alberta
T0T 0T0

REMITTANCE FORM - FORMULE DE VERSEMENT

COMPLETE THE UNSHADED BOXES ONLY / NE REMPLIR QUE LES CASES NON OMBRAGÉES

DEDUCTIONS WITHHELD DURING THE MONTH OF RETENUES AU MOIS DE **19**

C.P.P. CONTRIBUTIONS / CONTRIBUTIONS AU R.C.

U.I. PREMIUMS / PRIMES D'U.I.

TAX DEDUCTIONS / RETENUES D'IMPÔT

CURRENT PAYMENT / Paiement courant

ARRARIS PAYMENTS / Paiement d'arriérés

TOTAL PAYMENT / Paiement total

XXX 900 009

Sub-Code	I.P. CODE	NO. OF PAYTS	MONTH	YEAR
Source	Code PPT	NUM. PER.	MOIS	ANNÉE
	1			

Revenue Canada Taxation / Revenu Canada Impôt

2 EMPLOYER NUMBER / N° DE L'EMPLOYEUR: XXX 900 009

EMPLOYER NAME / NOM DE L'EMPLOIE: ALBERT JONES

WINNIPEG R3C 3P6

3 STATEMENT OF ACCOUNT AS OF / ÉTAT DE COMPTE TELÉDÉ

14 FEB 1986

AMOUNT PAID / MONTANT PAÏÉ	AMOUNT OWING / MONTANT DÛ
PRESENT BALANCE	4,497.46 CR
	0.00

DATE: 14 FEB 1986

EXPLANATION OF CHANGES - EXPLICATION DES CHANGEMENTS

AMOUNT - MONTANT

4 EMPLOYER NUMBER / N° DE L'EMPLOYEUR: XXX 900 009

ALBERT JONES

THANK YOU FOR ADVISING US THAT YOU HAVE NO EMPLOYEES UNTIL NOV. PLEASE RETAIN THIS REMITTANCE RETURN FOR USE WHEN MAKING YOUR NEXT PAYMENT OF DEDUCTIONS AT SOURCE.

PD7AR
REV 88

YEARLY PAPERWORK

1. Payroll Summary

The payroll summary is used to summarize and total the payroll at the end of the year. This summary is not necessary where the farm has only one employee and the totals can be used directly from totals on the payroll ledger for the employee.

In the case of Martha Jones, a payroll ledger is not used as her payroll records for the year consist of a single pay transaction.

Withholdings were determined in this case as follows:

C.P.P. is calculated as 1.8% of the earnings subject to contribution (gross earnings of \$10,000 minus the annual exemption for 1985 of \$2,300).

U.I.C. is not required as Martha is employed by her spouse.

Income Tax withholding is calculated by determining the taxable income for the year (gross earnings of \$10,000 minus C.P.P. contributions of \$168.60, or \$9,837.40). This amount is then divided by 12 to determine the monthly equivalent (\$819.78). The tables are then used to determine the monthly tax withholdings that would be required. Since Martha will not be declaring any dependants, she will fall under exemption Code 1 and her tax deduction is \$61.10. Multiply this amount (\$61.10) by 12 to arrive at the annual tax deduction (\$733.20).

1985 PAYROLL SUMMARY

1	2	3	4	5	6	7	8	9	10	11	12	13	14
NAME		S. I. N.	GROSS PAY	TAXABLE BENEFITS	TOTAL EARNINGS	C. P. P.	U. I. C.	INCOME TAX	EMPLOYER C. P. P.	SHARE U. I. C.	REMITTED TO R. C. T.		
MARTHA JONES		44535667	10000 -	-	10000 -	186.60	-	733.20	186.60	-	1010.40		
GEORGE SMITH		66677888	10400 -	2737.50	13137.50	210.52	302.55	2339.90	210.52	423.57	3487.06		
					23137.50	349.12	302.55	3073.10	349.12	423.57	4497.46		

2. T4 Supplementary

All information required for the T4 Supplementary forms for George Smith and for Martha Jones is included in the payroll summary.

6297914

T4-1985
Supplementary - Supplémentaire

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS REVENUS D'EMPLOI AVANT RÉTÈNUES 13 137.50	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN DU CANADA COTISATION DE PENSION (EMPLOYÉ) 210.52	(E) UI PREMIUM PRIME D'A-C 302.55	(F) REGISTERED PENSION PLAN CONTRIBUTION COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS 1050.00	(G) INCOME TAX DEDUCTED IMPÔT SUR LE REVENU RÉTENU 2339.90	(H) UI INSURABLE EARNINGS GAINS ASSURABLES 12974.16	(I) C/P PENSIONABLE EARNINGS GAINS OUVRIER DROIT À PENSIONS - R.P.C. 13137.50	(J) EXEMPT EXONÉRATION UL A-C
(K) TAXABLE ALLOWANCES AND BENEFITS AVANTAGES IMPOSABLES 1687.50		(L) RENT FREE AND LOW RENT HOUSING LOGEMENT GRATUIT OU À COÛT MODIQUE	(M) PERSONAL USE OF EMPLOYER'S AUTO USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR	(N) INTEREST FREE AND LOW INTEREST LOANS PRÊTS SANS INTÉRÊT OU À FAIBLE INTÉRÊT	(O) OTHER TAXABLE ALLOW. AND BENEFITS AUTRES AVANTAGES IMPOSABLES		
(P) EMPLOYMENT COMMISSIONS COMMISSIONS D'EMPLOI	(Q) PENSION PLAN REGISTRATION NUMBER N° D'ENREGISTREMENT RÉGIME DE PENSIONS	(R) PAYMENTS TO DPSP PAIEMENTS À UN RPB	(S) CHARITABLE DONATIONS DOIS DE CHARITÉ	(T) UNION DUES COTISATIONS SYNDICALES	(A) PROVINCE OF EMPLOYMENT PROVINCE D'EMPLOI AB	(B) SOCIAL INSURANCE NUMBER N° D'ASSURANCE SOCIALE 666-777-888	(U) EMPLOYEE NO. N° DE L'EMPLOYÉ

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

→ SMITH, GEORGE
Box 111
NOWHERE, ALTA
T6T 6T6

ALBERT JONES
Box 777
ANYTOWN, ALTA
T0T 0T0

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

TO BE RETURNED WITH T4-T4A SUMMARY
À RETOURNER AVEC LA T4-T4A SOMMAIRE

6297915

T4-1985
Supplementary - Supplémentaire

STATEMENT OF REMUNERATION PAID
ÉTAT DE LA RÉMUNÉRATION PAYÉE

(C) EMPLOYMENT INCOME BEFORE DEDUCTIONS REVENUS D'EMPLOI AVANT RÉTÈNUES 10000.00	(D) EMPLOYEE'S PENSION CONTRIBUTION CANADA PLAN DU CANADA COTISATION DE PENSION (EMPLOYÉ) 138.60	(E) UI PREMIUM PRIME D'A-C	(F) REGISTERED PENSION PLAN CONTRIBUTION COTISATIONS RÉGIME ENREGISTRÉ DE PENSIONS	(G) INCOME TAX DEDUCTED IMPÔT SUR LE REVENU RÉTENU 733.20	(H) UI INSURABLE EARNINGS GAINS ASSURABLES	(I) C/P PENSIONABLE EARNINGS GAINS OUVRIER DROIT À PENSIONS - R.P.C.	(J) EXEMPT EXONÉRATION UL A-C
(K) TAXABLE ALLOWANCES AND BENEFITS AVANTAGES IMPOSABLES		(L) RENT FREE AND LOW RENT HOUSING LOGEMENT GRATUIT OU À COÛT MODIQUE	(M) PERSONAL USE OF EMPLOYER'S AUTO USAGE PERSONNEL DE L'AUTO DE L'EMPLOYEUR	(N) INTEREST FREE AND LOW INTEREST LOANS PRÊTS SANS INTÉRÊT OU À FAIBLE INTÉRÊT	(O) OTHER TAXABLE ALLOW. AND BENEFITS AUTRES AVANTAGES IMPOSABLES		
(P) EMPLOYMENT COMMISSIONS COMMISSIONS D'EMPLOI	(Q) PENSION PLAN REGISTRATION NUMBER N° D'ENREGISTREMENT RÉGIME DE PENSIONS	(R) PAYMENTS TO DPSP PAIEMENTS À UN RPB	(S) CHARITABLE DONATIONS DOIS DE CHARITÉ	(T) UNION DUES COTISATIONS SYNDICALES	(A) PROVINCE OF EMPLOYMENT PROVINCE D'EMPLOI AB	(B) SOCIAL INSURANCE NUMBER N° D'ASSURANCE SOCIALE 445-556-667	(U) EMPLOYEE NO. N° DE L'EMPLOYÉ

NAME AND ADDRESS OF EMPLOYER OR PAYOR
NOM ET ADRESSE DE L'EMPLOYEUR OU DU PAYEUR

→ JONES, MARTHA
Box 777
ANYTOWN, ALTA
T0T 0T0

ALBERT JONES
Box 777
ANYTOWN, ALTA
T0T 0T0

EMPLOYEE: SURNAME FIRST (in capital letters) USUAL FIRST NAME AND INITIALS AND FULL ADDRESS
EMPLOYÉ: NOM DE FAMILLE D'ABORD (en capitales) PRÉNOM USUEL ET ADRESSE COMPLÈTE

TO BE RETURNED WITH T4-T4A SUMMARY
À RETOURNER AVEC LA T4-T4A SOMMAIRE

3. T4 - T4A Summary

The T4 - T4A Summary is a total of the information provided in all of the T4 Supplementaries prepared for the calendar year. Again, the information can be taken directly from the payroll summary.



Revenue Canada / Revenu Canada
Taxation / Impôt
1985

T4-T4A SUMMARY - 1985
SUMMARY OF REMUNERATION PAID
FOR THE YEAR ENDING 31 ST DECEMBER, 1985

copy 1

IF YOU SUBMIT YOUR T4-T4A RETURN ON MAGNETIC TAPE PLACE TICK MARK (✓) INSIDE THE SYMBOL AT LEFT AND ENSURE THAT TAPE(S) AND PAPER RETURNS ARE SHIPPED TOGETHER TO THE TAPE FILER ADDRESS IN THE BOOKLET (PAGE 7) ENTITLED, "COMPUTER SPECIFICATIONS FOR T4 DATA FILED ON MAGNETIC TAPE".

Employer name and number must correspond to that shown on your Tax Deduction - Canada Pension Plan - Unemployment Insurance Remittance Return, form PD 7A.	EMPLOYER NO. (Per Remittance Return)	NAME AND ADDRESS OF EMPLOYER
	XIX900009 WINNIPEG R3C3P8 TAXATION OFFICE	ALBERT JONES Box 777 ANYTOWN, ALTA. TOTOTO 00 CODE 24

AMOUNTS MUST BE REPORTED IN CANADIAN FUNDS

T4 SUPPLEMENTARY TOTALS 1985

TOTAL NUMBER OF T4 SLIPS FILED *	①	2	△
EMPLOYMENT INCOME BEFORE DEDUCTIONS - BOX (D), T4 SLIPS	②	23 137.50	△
REGISTERED PENSION PLAN CONTRIBUTIONS - BOX (R), T4 SLIPS	③		△
EMPLOYEES' PENSION CONTRIBUTIONS - CANADA PLAN - BOX (D), T4 SLIPS	④	349.12	△
EMPLOYEES' UNEMPLOYMENT INSURANCE PREMIUMS - BOX (E), T4 SLIPS	⑤	302.55	△
T4 INCOME TAX DEDUCTED - BOX (G), T4 SLIPS	⑥	3073.10	△
EMPLOYER'S PENSION CONTRIBUTIONS - CANADA PLAN	⑦	349.12	△
EMPLOYER'S UNEMPLOYMENT INSURANCE PREMIUMS	⑧	423.57	△

* FOR RETURNS OVER 300 T4 SLIPS PLEASE REFER TO INSTRUCTIONS IN EMPLOYER'S AND TRUSTEE'S GUIDE

T4A / T4A-NR SUPPLEMENTARY TOTALS 1985

TOTAL NUMBER OF T4A SLIPS FILED **	⑨		△
TOTAL NUMBER OF T4A-NR SLIPS FILED	⑩		△
TOTAL T4A PENSION OR SUPERANNUATION TOTALS - BOX (C), T4A SLIPS	⑪		△
TOTAL T4A INCOME TAX DEDUCTED - BOX (L), T4A SLIPS	⑫		△
TOTAL T4A-NR INCOME TAX DEDUCTED - BOX (D), T4A-NR SLIPS	⑬		△

** FOR RETURNS OVER 300 T4A SLIPS PLEASE REFER TO INSTRUCTIONS IN EMPLOYER'S AND TRUSTEE'S GUIDE

TOTAL DEDUCTIONS REPORTED ⑭-⑰-⑱-⑲-⑳-㉑
SUBTRACT TOTAL REMITTANCES FOR THIS RETURN
A DIFFERENCE OF LESS THAN \$1 IS
NEITHER CHARGED NOR REFUNDED

⑭	4497.46	If you have not remitted the total deductions reported, the balance should be forwarded with this summary. Any balance owing may be subject to penalty for late remitting.
⑮	4497.46	
⑯	0	

UNINCORPORATED EMPLOYERS: ENTER THE SOCIAL INSURANCE NUMBER OF THE PROPRIETOR OR PRINCIPAL PARTNER.

444555666

PERSON FROM WHOM FURTHER INFORMATION MAY BE OBTAINED REGARDING THE T4-T4A RETURN:

Name: MARTHA JONES
Usual First Name: MARTHA
Surname: JONES
Taxation Number: 403-5551111
Area Code: 403

Retain Copy 3 of this Summary for your records. Forward Copies 1 and 2 of this Summary, Copy 1 of related forms T4 Supplementary and/or Copies 1 and 2 of related forms T4A and/or T4A-NR Supplementary to:

Information Processing, Revenue Canada Taxation Centre,
876 Heron Road,
Ottawa, Ontario K1A 1G9

CERTIFICATION

I HEREBY CERTIFY that the information given in the T4-T4A Return - Form T4-T4A Summary and related forms T4 Supplementary, T4A Supplementary and T4A-NR Supplementary - is true, correct and complete in every respect.

FEB. 20/86

A Jones

OWNER

Date

Signature of authorized person

Position or Office

FOR DEPARTMENTAL USE ONLY - PLEASE DO NOT WRITE IN THIS AREA

Transfer Action	⑰	1	LAST TO CURR.	⑱	T4A TD	MANUALLY CALCULATED	Prefered Return	1	NO	Type ORIG.
	3	OTHER	⑲	T4A-NR TD	2	YES		21	1	
REJECT CORRECTIONS ONLY	T4 BAL.	1	OVERRIDE	1	DELETE	3	REJECT NUMBER			
INITIALS	CODE 2	CORR.	INC.	EMP. C.	DRESSED	REV.	RICHE			
DATE										

CANADIAN HUMAN RIGHTS ACT FEDERAL INFORMATION BANK NUMBER 15815 - FORM AUTHORIZED AND PRESCRIBED BY ORDER OF THE MINISTER OF NATIONAL REVENUE
THIS FORM IS AVAILABLE IN FRENCH AT YOUR NEAREST DISTRICT TAXATION OFFICE - CETTE FORMULE EST DISPONIBLE EN FRANÇAIS À VOTRE BUREAU DE DISTRICT D'IMPÔT

TERMINATION PAPERS

Record of Employment

The Record of Employment advises the Unemployment Insurance Commission of George Smith's eligibility for Unemployment Insurance Benefits which he has earned during his employment with Albert Jones.

The booklet "How to Complete The Record of Employment", available from your Canada Employment Centre will assist employers in completing this form.

Section 20 of the form can be confusing to complete. Note in the example provided that only the last 20 weeks of employment are detailed. The information is provided in reverse order, i.e., the last pay period first.

The insurable earnings calculated for each pay period on the monthly payroll ledger are the earnings reported in this section.

Note that for the monthly pay period, each period is 4-1/3 weeks. To make up the 20 weeks, the last period reported on is only 2-2/3 weeks (period 5 in Section 20 of the form). The pay for this last period is determined by applying the percentages given in the information booklet.

Employment and Immigration Canada / Emploi et Immigration Canada

RECORD OF EMPLOYMENT / RELEVÉ D'EMPLOI

Serial No. / N° de série: R 20680718

Employer's Name and Address: ALBERT JONES, Box 777, ANYS TOWN, ALTA. T0T 0T0

Employer's Social Insurance No.: XX X 1900 009

Employee's Name and Address: GEORGE SMITH, Box 111, NOWHERE, ALTA. T6T 6T6

Employee's Occupation: FARM LABORER

Insurable Earnings by Pay Period (P 1) table:

PP	Insurable Earnings	PP	Insurable Earnings
1	1565.00	11	
2	1565.50	12	
3	1993.33	13	
4	1993.33	14	
5	962.47	15	225
6		16	
7		17	
8		18	
9		19	
10		20	

Total of all entries: 8079.00

Final insurable earnings for the weeks shown in item 12: 8079.00

Totals of all entries: 4035.55

Reason for leaving this record: A - Shortage of work

Comments: 8079.00

Signature: A. JONES

Date of issue: 04/28/85

TO EXTRACT CARBONS - REMOVE THE SIDE FIRST / POUR ENLEVER LES CARBONES - DETACHER D'ABORD CE CÔTÉ-C

SPICED AND VOICED RECORDS MUST BE SENT TO THE CANADA EMPLOYMENT AND IMMIGRATION COMMISSION, P.O. BOX 5000 BATHURST, NEW BRUNSWICK, CANADA E2A 4E8

LES RELEVÉS ENVOYÉS ET ENVOYÉS À LA COMMISSION DE L'EMPLOI ET DE L'IMMIGRATION, C.P. 5000 BATHURST, NOUVEAU-BRUNSWICK, CANADA E2A 4E8

APPENDIX B - PROGRAMS

EMPLOYMENT ASSISTANCE PROGRAMS

Several federal and provincial programs exist which are designed to help employers to hire and/or help pay workers they wouldn't have employed otherwise. Most of these programs are designed to increase the skills of the employee and make her or him a more valuable and productive member of the labor force.

CANADA EMPLOYMENT CENTRE PROGRAMS

The federal government has initiated a new plan to reduce unemployment and improve the skills of the Canadian labor force. Several of these programs may be of interest to farmers, ranchers or feedlot operators.

These programs provide assistance to the employer and to the employee for both on the job and off the job training. The programs can help pay for the upgrading of the skills of the employee or help to hire a new employee who would not have been hired otherwise.

Eligibility for any of the programs may depend on the particular situation in your area and on your farm. It is therefore suggested that you contact the Canada Employment Centre nearest you to find out whether you, your employee or both of you could benefit from any of these programs.

Some of the programs that may be of relevance to your particular situation are:

Skill Investment: Aimed to help employed workers plan for change in advance. For employers, it is a practical way to avoid laying off adaptable, capable employees during times of change.

On-and off the job training, can be combined with work experience, and federal funding will give workers and employers stable financial support for up to three years of training.

Job Entry: Finding a job after school can be a challenge for many young people, and finding a job may be a challenge as well for many of the women who are re-entering the work force after several years at home.

To acquire skills and experience, these two groups require an integrated program of training and work experience to enable them to become active members of the labor force.

Through a combination of up to 52 weeks of skill-training and practical work experience, Job Entry provides for individual needs while at the same time addressing local labor market requirements. It offers unique opportunities for a business in an area to ensure that specific training projects are relevant to real labor market needs and meaningful for women and youth.

Job Entry participants can benefit from an allowance schedule including supplementary allowances for dependants, care, travel, commuting expenses or costs of living away from home.

Job Development: Job Development focuses on individual needs and improved long-term employment prospects in the context of local economic growth and potential. The goal of the Job Development Program is to create a skilled work force.

The program will help those Canadians who are most in need - those out of work for 24 out of the last 30 weeks. Job Development offers employers a wage subsidy or a combination of wage subsidies and capital and training contributions to hire and train the workers they need to meet the changing demands of the market place.

Skill Shortages: In some farming operations, appropriately skilled workers may be in short supply. For the employer, this shortage may represent a fundamental obstacle to maintaining a competitive operation, and can lead to the loss of existing business.

The skill shortages program provides much needed financial assistance for employers who must train these workers in these required skills.

Assistance for training under the program may last up to three years so that employers can train highly-skilled workers. Required skills will be identified regionally and locally for the first time to ensure that training relates directly to the needs of the local economy.

An employer can train current employees or ask the Canada Employment Centre to refer qualified candidates who can be hired and trained.

The program can be adapted to a wide variety of needs. Assistance is available for both on and off-the job training, for both full and part-time training. Assistance for training can last up to three years.

Hiring Foreign

Workers: Sometimes there are jobs to be done on farms for which not enough workers are available. Farmers can apply to the Canada Manpower Centres to hire foreign workers.

The procedures for hiring foreign workers can take several months and should be started to allow sufficient time before the labours are required.

Canada has labor exchange programs with the Caribbean and Mexico. In addition, an International Youth Exchange Program exists that provides temporary agricultural workers for Canadian Farmers. The contact addresses for these programs are: Alberta Hokkaido Dairy Exchange Host Family Association, Department of Continuing Education, Olds College, Olds, Alberta, T0M 1P0, Phone: 556-8343.

or

International Agricultural Exchange Association,
1211 - 11th Ave. S.W., Calgary, Alberta T3C 0M5,
Phone: 244-1814.

Provincially Funded Programs: These programs can be accessed through Employment Development offices, and Alberta Career Centers of Alberta Manpower.

Alberta Youth Employment

and Training Program: This program consists of two parts. The first part "Post secondary internship and training" is designed to help recent post secondary graduates obtain employment related to their field of study. Employees must be hired on a full-time basis for 12 months. To be eligible, employees need to have been residents of Alberta for the past three years, graduated from a post secondary institution within the past 24 months and be unemployed for the past two months or work significantly below academic and/or experience qualifications.

The subsidy is on a cost-shared basis of 50 percent, subsidizing employee's salary up to \$3.75/hr or \$7,800 a year for work, or up to \$25/day for each day of approved training.

The second part of this program is a career counselling component aimed at 17-24 year olds who are not post-secondary graduates. Employees under this component must be hired on a full-time basis for six months and must be out of the secondary school system for at least 12 months and be unemployed for two of these months.

The reimbursement of wages is on a cost-shared basis of 50 percent of salary up to \$3.50/hour for salaries, or \$15/day subsidies are provided or \$75/week for approved training. There is a \$3,000 bonus at the end of 12 months if the person is still employed, however, no wage subsidy is provided for the second six month period.

Alberta Wage Subsidy Program

The Alberta Wage Subsidy Program is targeted to create new job opportunities in the private sector for unemployed Albertans, or in some cases, to retain existing part-time employees who may be considered for full-time employment.

Employees must be hired on a full-time basis for a minimum of three months to a maximum of six months. Positions must not affect security or hours of work of present employees and must be filled after application has been approved. Employees must have been Alberta residents for the past three years to be eligible.

Reimbursement of wages to employers is on a cost-shared basis. Subsidies are provided.

Summer Temporary Employment Program (S.T.E.P.)

This program is intended to create temporary employment opportunities for Albertans during the summer months. Farmers must provide full-time employment for at least two months under the S.T.E.P. program.

Again, employees must have been Alberta residents for the past three years and must be 15 years of age or older and be legally entitled to work in Canada.

Reimbursement to farm employers is on a cost-shared basis up to \$300/month.

Alberta Training Program (A.T.P.)

The Alberta Training Program has been designed to upgrade Alberta's labor force by providing job training and skill development incentives. The length of the training depends on the occupation and type of training plan.

To be eligible, candidates must be 16 years of age or older and be an employee at the start of the training program. They must also be legally entitled to work in Canada and have been an Alberta resident for the past three years.

Reimbursement to employers is on a cost-shared basis subsidies are up to a maximum of \$7.50/hr or \$300/week per employee. There is also a provision for the partial payment of instructional costs.

Alberta Green Certificate

Training Program: The Green Certificate Program is a farm-oriented program: its goal is to qualify individuals to effectively fill key roles in the agriculture industry. Its objectives are to train individuals according to ability, aptitude and personal preference as:

1. General farm workers
2. Foremen, herdsman-women
3. Farm managers.

Trainees learn through on-the-job experience under the guidance of an experienced farmer. This training is supplemented by other resources such as seminars, workshops, etc.

The trainee is evaluated on the basis of his/her ability to perform specific skills. Trainees progress at their own rate. Trainees must be 18 years of age or over and sincerely interested in making farming their career. They must be residents of Alberta and legally entitled to work in Canada, i.e. citizens or landed immigrants.

Any farmer who feels he or she can provide a good learning atmosphere is invited to apply as a trainer. Training farms are approved on the basis of the training capabilities of the operator, and the facilities and enterprise experience that they can provide for the trainee.

The Green Certificate Program receives joint financial support from the federal and provincial governments. This financial support is available to farmer trainers in recognition of the extra effort and time required to provide training. Trainees attending colleges may receive financial assistance as arranged by the regional farm training specialist.

Trainees wishing to enter the program or farmers who would like to be approved as trainers should apply to their regional farm training specialist located in the regional offices of Alberta Agriculture in Lethbridge, Airdrie, Red Deer, Vermilion, Barrhead and Fairview.

APPENDIX C

QUICK REFERENCE SUMMARY

This appendix contains a summary of the agencies and of the forms referred to in this publication. The agencies are listed according to the level of government under which they are administered; the forms are identified by number and are in the order in which they are described in the publication.

PROVINCIAL AGENCIES

Employment Standards Branch

EDMONTON
#403, 10339 - 124 Street
Edmonton T5N 3W1
Phone: 427-3731

GRANDE PRAIRIE
#3501, Provincial Building
10320 - 99 Street
Grande Prairie T8V 6J4
Phone: 538-5253

ST. PAUL
407, 5025 - 49 Avenue
Box 2109
St. Paul T0A 3A0
Phone: 645-6349

CALGARY
Deerfoot Junction, Tower 3
Room 3300, 1212 - 31 Avenue N.E.
Calgary T2E 7S8
Phone: 291-4572

MEDICINE HAT
2 Floor, Provincial Building
Medicine Hat T1A 4J6
Phone: 529-3524

EDSON
Box 1658, 5041 - 1 Avenue
Grand Trunk Shopping Centre
Edson T0E 0P0
Phone: 329-5447

RED DEER
2 Floor, Provincial Building
4920 - 51 Street
Red Deer T4N 6K8

LETHBRIDGE
#377 Government Centre
208 - 5 Avenue South, Box 3014
Lethbridge T1H 0H5

Workers' Compensation Board

CALGARY
132 - 16 Avenue N.E.
Phone: 297-3460

EDMONTON
9912 - 107 Street
Phone: 427-1100

FEDERAL AGENCIES

Revenue Canada Taxation
Regional Taxation Centre:

Taxation Centre
Winnipeg, Manitoba
R3C 3M3

District Taxation Office:

Revenue Canada Taxation
220 - 4 Ave. S.E.
Calgary, Alta. T2G 0L1
Phone: 292-4225

Revenue Canada Taxation
9820 - 107 St.
Edmonton, Alta. T5K 1E8
Phone: 420-5544

Unemployment Insurance Commission (Look under Employment and Immigration
Canada in phone book.)

Canada Pension Plan:

10055-106 Street,
Edmonton, Alberta
T5J 2Z6
420-2630

Government of Canada Building
284 - 220 - 4 Ave. S.E.
Calgary, Alta. T2G 0L1
292-5559

THE FORMS AND WHERE TO GET THEM

PD20 EMPLOYER REGISTRATION

Required: to register a new employer and set up a source deductions account with Revenue Canada

Obtained from: District Taxation Office

Questions: District Taxation Office

PD7AR REMITTANCE RETURN

Required: to submit with monthly payroll deductions

Obtained from: supplied automatically by Revenue Canada to every registered employer.

Questions: Taxation Centre, Winnipeg

EMP 2120 APPLICATION FOR A SOCIAL INSURANCE NUMBER

Required: for an employee who does not have a number, or for employees who have lost their cards

Obtained from: Canada Employment Centre or local Post Office

Questions: Canada Employment and Immigration

TD1 TAX EXEMPTION RETURN

Required: for a new employee, or where an employee's marital or dependency circumstances have changed

Obtained from: District Taxation Office, Public Forms

Questions: District Taxation Office, Source Deductions

TD1X STATEMENT OF REMUNERATION, EXEMPTIONS AND EXPENSES

Required: each year by an employee paid on a commission basis

Obtained from: District Taxation Office, Public Forms

Questions: District Taxation Office, Source Deductions

TD3 REQUEST FOR TAX DEDUCTIONS

Required: for an employee who wishes tax deductions increased above what the law requires

Obtained from: District Taxation Office, Public Forms

Questions: District Taxation Office, Source Deductions

TD5 APPLICATION FOR REDUCTION OF THE AUTOMOBILE STANDBY CHARGE

Required: where an employee drives on average less than 1000 kilometers per month for personal purposes

Obtained from: District Taxation Office, Public Forms

Questions: District Taxation Office, Source Deductions

T4-T4A SUMMARY OF REMUNERATION PAID

Required: by the end of February each year for all remuneration paid the previous calendar year, or within 30 days of ceasing business

Obtained from: District Taxation Office, Public Forms

Questions: District Taxation Office, Source Deductions

EMP 2106 RECORD OF EMPLOYMENT

Required: within 5 days of any interruption in earnings of an employee

Obtained from: Canada Employment Centre

Questions: Canada Employment Centre

N.L.C. - B.N.C.



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