



Tax Form Box Descriptions Guide

This guide contains the criteria for printing on each form.



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ADP Canada can produce tax forms for Regular and Pension Annuity payrolls

Electronic filing is available by default except for T4A-RCA. Canada Revenue Agency (CRA) does not require the employer to file the tax form summary for those employers electing to have ADP Canada file electronically.

Conversely, Ministère du Revenu du Québec (MRQ) requires that employers file the tax form summary on paper for forms Relevé 1 and Relevé 2 regardless of how the employee copies are filed.

A test run of tax forms is available during the year and will be produced automatically with your final pay of the tax year. Box totals are available from that test run to assist you in balancing your tax forms (REPORT OF TAX FORM BALANCES and TAX FORM RUN CONTROLS REPORT). These same reports are also produced with each tax form production displaying your final totals.

ADP is committed to providing unparalleled support for your Year-end processing and reporting needs.

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Regular Payrolls - Tax Form Box Descriptions

Regular payroll programming is available for those employers who wish to produce tax forms for employees, vendors (T4A) or customers (patronage payments).

ADP Canada can produce forms T4, T4A, T4A-NR, Relevé 1 and Relevé 2 forms for your Regular Payroll.

T4 Tax Form Box Descriptions

Box 10: Province of Employment

Province of employment for wages reported on the tax form as identified in Province of Employment (PREM).

Box 12: Social Insurance Number

If the social insurance number is missing (000-000-000), please obtain and enter the employee's social insurance number before your employee tax forms are produced. (see error message on Tax Form Run Controls Report produced with your trial run of tax forms).

An employer is required to make a reasonable effort to obtain a Social Insurance number from every employee. Failure to do so could result in CRA and/or MRQ assessing the employer with a penalty.

Box 14: Employment Income

Total gross earnings including commissions and taxable benefits. Its total should reflect all appropriate earnings categories on the TOTALS REPORT and/or PAYROLL REGISTER.

Box 16: Employee's CPP Contributions

CPP contributions deducted for all employees outside of Québec. There should not be a CPP deduction for employees under the age of 18 or over the age of 70.

Box 17: Employee's QPP Contributions

QPP contributions deducted for all employees in Québec. There should not be a QPP deduction for employees under the age of 18.

Box 18: Employee's EI Premiums

Employment Insurance deduction.

Box 20: RPP Contributions

The amount of the employee's registered pension plan contributions including past service contributions.

Box 22: Income Tax Deducted

The total amount of federal and provincial (except Québec) and territorial taxes deducted less any taxes deducted from Lump-sum payments (i.e. on T4A tax form) if the employee receives also a T4A; otherwise, lump sum taxes will be reported on the T4.

Box 24: EI Insurable Earnings

This is the amount of earnings subject to EI premiums. Box 24 should be blank if its value is the same as box 14, the employee's insurable earnings are equal to or more than the maximum for the year, or if the employee has no insurable earnings. This amount should not exceed box 14 unless a Deferred Salary Leave was paid to the employee and EI premiums were deducted, or the employee is a Status Indian.

Box 26: CPP-QPP Pensionable Earnings

This is the amount of earnings subject to CPP or QPP contributions. Box 26 should be blank if its amount is equal to box 14, equal to or more than the maximum for the year, or if the employee has no pensionable earnings. If an amount is displayed in this box, it is usually for those employees turning 18 or, in the case of CPP, turning 70 this year.

Box 28: Exempt (CPP/QPP, EI and PPIP)

X' is printed in the CPP/QPP box if the employee was exempt from CPP/QPP premiums for the entire year.

'X' is printed in the EI box if the employee was exempt from EI premiums for the entire year.

'X' is printed in the PPIP box if the employee was exempt from PPIP premiums for the entire year.

Box 29: Employment Code

The default for this box is blank. Other values include:

- 11 Placement Agency – self-employed
- 12 Driver of taxi or any other passenger-carrying vehicle
- 13 Barber or hairdresser
- 14 Withdrawal from a prescribed salary deferral arrangement plan
- 15 Seasonal Agricultural Workers Program
- 16 Detached employee – social security agreement
- 17 Fishers

Contact your ADP Canada's Client Services Group if the employee requires a value in this box and it appears blank.

Code 30: Housing, Board, and Lodging

The amount of employer provided free or subsidized housing, meals or board and lodging. This amount should be included in box 14.

Code 31: Special Work Site

The amount of employer paid expenses for board and lodging at a special work site in a prescribed zone. This amount should not be included in box 14 or code 30.

Code 32: Travel in a Prescribed Zone

The amount of employer paid travel assistance (including medical travel) for an employee living in a Prescribed Zone. This amount **should be included** in Box 14.

Code 33: Medical Travel.

The amount of employer assistance paid to an employee living in a prescribed zone for medical travel. This amount should be included in box 14 & 32.

Code 34: Personal Use of Employer's Automobile

The benefit amount resulting from the employee's use of an employer provided automobile. This amount includes operating costs and standby charges and should be included in box 14.

Code 36: Interest-Free and Low-Interest Loan

The amount of benefit resulting from an employer provided interest free or low interest loan. This amount should be included in box 14.

Code 37: Employee Home-Relocation Loan Deduction

The deductible portion of the amount reported in box 36.

Code 38: Security Options Benefit

The benefit amount resulting from the employee's purchase of shares under the corporation's agreement. This benefit also applies to share purchase plans and shares provided as gifts. This amount should be included in box 14.

Code 39: Security Options Deduction 110(1)(d)

One-half of the amounts reported in box 38 if the employee is eligible for the deduction under paragraph 110(1)(d) of the Income Tax Act.

Code 40: Other Taxable Allowances and Benefits

Other taxable allowances and benefit amounts that are not reported elsewhere on the T4 slip. This amount should be included in box 14.

Code 41: Security Options Deductions 110(1)(d.1)

One-half of the amounts reported in box 38 if the employee is eligible for the deduction under paragraph 110(1)(d.1) of the Income Tax Act. This code relates to private companies.

Code 42: Employment Commissions

Commission earnings. This amount should be included in box 14.

Code 43: Canadian Forces Personnel and Police Deduction:

A deduction from taxable income for the amount of employment earnings (including taxable allowance) of Canadian forces personnel and police who are deployed outside Canada on a high-risk or current moderate-risk operational mission.

Box 44: Union Dues

The amount of union dues deducted, if you have asked ADP Canada to print them on your tax forms (optional).

Box 46: Charitable Donations

The amount of registered charity deductions, if you have asked ADP Canada to print them on your tax forms (optional).

Box 50: RPP or DPSP Registration Number

The seven-digit numeric RPP or DPSP registration number. This number should print for both contributory and non-contributory members of your plan.

Box 52: Pension Adjustment

If your company has a RPP or DPSP, this is the employee's Pension Adjustment amount. Amounts are reported in whole dollars. Contact your pension plan administrator to obtain the amount that should be displayed in this box. Pension Adjustment amounts must be submitted on a Year-end Adjustment Run for employees belonging to a Defined Benefit Pension Plan.

Code 53: Deferred Security Options Benefits

Deferred Options Benefits should include the amount of the stock options the employee elected to defer (before March 4, 2010). These values should not be reported in box 14 or code 38 but should be considered for CPP/QPP Pensionable Earnings & contributions, and EHT, QC HSF, MB HET, NL HAPSET employer contributions.

Box 54: Business Number

The 15-digit Business Number (BN) used to remit the employees' statutory deductions. This number only appears on the government copy of the T4. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Box 55: Employee's Provincial Parental Insurance Plan Premiums

Reflects the PPIP Premiums deducted from employees working in Québec.

Box 56: Provincial Parental Insurance Plan Insurable Earnings

Reflects the earnings used in the calculation of PPIP premiums deducted from employees working in Québec up to an annual maximum. The box will be blank if, there are no insurable earnings, the earnings are the same as the employment income in box 14, or the insurable earnings are over the maximum for the year.

Code 66: Eligible Retiring Allowances

Amount of retirement allowance eligible for transfer to an RPP or RRSP (even if it is not transferred).

Code 67: Non-eligible Retiring Allowances

Amount of retirement allowance not eligible for transfer to an RPP or RRSP.

Code 70: Municipal Officer's Expense Allowance

The non-taxable portion of the expense allowance paid to an elected officer to perform the duties of their office.

Code 71: Status Indian employee

The amount of non-taxable income paid to a Status Indian employee.

Code 72: Section 122.3 Income – Employment Outside Canada

If your employee is employed outside Canada and is entitled to an overseas employment tax credit in accordance with Section 122.3 of the Income Tax Act, enter the qualifying amount.

Code 73: Number of Days Outside Canada

Number of qualifying days worked outside of Canada (see code 72).

Code 74: Pre-1990 Past Service Contributions while a Contributor

The contributions to a registered pension plan for a Pre-1990 past service contributions while the employee was a contributor to the pension plan.

Code 75: Pre-1990 Past Service Contributions while Not a Contributor

The contributions to a registered pension plan for a Pre-1990 past service contributions while the employee was not a contributor to the pension plan.

Code 77: Workers' Compensation Benefits Repaid to the Employer

The workers' compensation benefits repaid to the employer that had been previously included in the employee's salary.

Code 78: Fishers - Gross Earnings

The amount paid to the fisher from the proceeds of a catch.

Code 79: Fishers - Net Partnership Amount

This is the product of the gross earnings amount (or gross value of the catch) reported in box 78, minus the 25% prescribed amount and the total amount paid to the share-persons reported in box 80, multiplied by your partnership agreement allocation.

Code 80: Fishers - Shareperson Amount

This is the amount paid or payable to the fisher from the proceeds of a catch based on the sharing arrangement agreed to prior to embarking on the fishing trip.

Code 81: Placement or Employment Agency Workers Gross Earnings

The amount paid to Placement/Employment Agency workers. Not used for workers hired under a contract for service (independent worker).

Code 82: Drivers of Taxis or Other Passenger-Carrying Vehicles Gross Earnings

The amount paid to a driver of taxi or other passenger-carrying vehicle (not considered an employee).

Code 83: Barbers or Hairdressers Gross Earnings

The amount paid to barbers or hairdressers (not considered an employee).

Code 84: Public transit pass

The amount to be claimed by employee on income tax return for cost of transit. If any portion was paid by the employer, also report a taxable benefit in code 40.

Code 85: Employee-Paid Premiums for Private Health Services Plans

The amount to be claimed by employee for premiums paid to private health services plans.

Footnote

Displays a Miscellaneous Footnote, if set-up for the employee. Call your ADP Canada Client Services Group to set-up the programming required to print a miscellaneous footnote. The footnote prints only on the paper copies of the T4 (not included on xml file).

T4A Tax Form Box Descriptions

Box 012: Social Insurance Number

If the social insurance number is missing (000-000-000), please obtain and enter the employee's social insurance number before your employee tax forms are produced (see error message on Tax Form Run Controls Report produced with your trial run of tax forms).

An employer is required to make a reasonable effort to obtain a Social Insurance number from every employee. Failure to do so could result in CRA and/or MRQ assessing the employer with a penalty.

Box 013: Business Number (BN)

If the recipient of the reported amount is a business (sole proprietor, partnership, or corporation), displays the first nine digits of the recipient's BN. The business number entered must have an RP extension.

Box 018: Lump-Sum Payments

The amount of lump-sum payments.

Box 020: Self-Employed Commissions

Amounts paid to self-employed agents.

Box 022: Income Tax Deducted

Amount of federal and provincial (except Québec) and territorial lump sum taxes deducted. If retiring allowances are paid along with other T4A income, the total lump sum tax is reported on the T4A, even though the retiring allowance is reported on the T4. If the employee does not have reportable T4A earnings, the lump sum tax will be reported on the T4 instead.

Box 028: Other Income

Amount of other income. Includes payments made to a business (see box 13).

Box 030: Patronage Allocations

Reported when the recipient of the T4A is a customer, not an employee...report the total of all allocations you gave to this customer for their patronage.

Box 034: Pension Adjustment

If your company has a RPP or DPSP, this is the employee's Pension Adjustment amount during a period of leave or reduced service. Amounts are reported in whole dollars. Contact your pension plan administrator to obtain the amount that should be displayed in this box. Employees with an amount in this box should not be receiving a T4.

Pension Adjustment amounts must be entered on a Year-end Adjustment Run for employees belonging to a Defined Benefit Pension Plan.

Box 046: Charitable Donations

The amount of charity deductions (optional) for employees receiving only T4A income. If employee also receives a T4, the charity contributions will print on the T4.

Box 061: Payer's Business Number (BN)

The 15-digit Payer's Business Number (BN) used to remit the employee's statutory deductions. This number only appears on the employer copy of the T4A. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Call your ADP Canada Client Services Group if you require the programming to print additional Other Information boxes (previously reported as footnotes on the T4A.). See CRA's web site for a complete list.



Please Note: if an employee has more than one additional Other Information boxes to report, you can set-up via additional payroll employee records (ID).

T4A-NR Tax Form Box Descriptions

Box 11: Recipient Code

Identifies the type of recipient (defaults to 1 for individual).

Box 12: Recipient's Identification Number or Individual Tax Number

Report the non-resident's social insurance number. If the number is missing (000-000-000), please obtain and enter it before your employee tax forms are produced. ADP is unable to file tax forms via Mag Media if any of your employees SIN#s are missing (see error message on Tax Form Run Controls Report produced with your trial run of tax forms).

An employer is required to make a reasonable effort to obtain a social insurance number from every employee. Failure to do so could result in CRA and/or MRQ assessing the employer with a penalty.

Box 13: Business Number (of the Recipient)

If the recipient of the reported amount is a business (sole proprietor, partnership, or corporation), displays the first nine digits of the recipient's BN. The business number entered must have an RP extension.

Box 14: Foreign Tax Identification Number

Displays Foreign Social Security Number (if available).

Box 16: Professional Name

Displays the recipient's professional or operating name if different than the legal name.

Box 18: Gross Income

Displays the total of all income paid to the non-resident for services rendered in Canada.

Box 20: Travel Expenses

Displays the total of all travel expenses (including transportation, accommodation and meals) paid to the recipient of the T4A-NR.

Box 22: Income Tax Deducted

Displays the total of all income tax deducted from income displayed on the T4ANR.

Box 23: Reduction Authorized

Displays a one digit value indicating if CRA has authorized a reduction in the recipient's taxation rate. Defaults to 0 (no reduction applied).

Box 24: City & Province or Territory where Services Are Rendered

Displays the city and province or territory in Canada where the non-resident is rendering their services.

Box 26: Number of Days Recipient Was Present in Canada

Displays the number of days the recipient was present in Canada including weekends & holidays. Displays a 3 digit numeric value rounded to the nearest whole number.

Box 27: Country Code of Residence

Displays the employee's 3 digit country code of tax residency.

Box 28: Non-Resident's Industry Type Code

Displays the recipient's industry type code if set up.

Payer's Business Number

The 15-digit Business Number (BN) used to remit the employee's statutory deductions. This number only appears on the government copy of the T4A-NR. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Footnote Area

Call your ADP Canada Client Services Group if you require the programming to print a footnote on the T4A-NR. The text portion of the footnote prints only on the paper copies of the tax form (not on the xml file). See CRA's web site for a complete list of applicable footnote codes/text.



Please Note: Recipients of income reported on T4A-NR must not have any tax form accumulations for other CRA tax forms (i.e. T4 or T4A) within the same employee identification number. This situation would cause incorrect tax forms to be produced and display a difference on your test run of tax forms (Report of Tax Form Balances – DIFF column).

Relevé 1 Tax Form Box Descriptions

Box A: Employment Income before Source Deductions

Total gross earnings including commissions and taxable benefits. Its total should reflect all appropriate earnings categories on the TOTALS REPORT and/or PAYROLL REGISTER. The value may differ from the employment income reported in box 14 on the employee's T4.

Box B: Contributions to the Québec Pension Plan (QPP)

Québec Pension Plan deduction. There should not be a QPP deduction for employees under the age of 18.

Box C: Employment Insurance Premiums

Employment insurance premium deduction.

Box D: Contributions to a Registered Pension Plan (RPP)

The amount of registered pension plan contributions.

Box E: Québec Income Tax Withheld at Source

The amount of Québec income tax deducted less any taxes deducted from payments reported on Relevé 2

Box F: Union Dues

The amount of union dues deducted is displayed if you have asked ADP Canada to print them on your tax forms (optional).

Box G: Pensionable Salary or Wages under the Québec Pension Plan (QPP)

This box will be blank if its amount is equal to the total of box A, Q and U. If an amount is displayed in this box it is usually for those employees turning 18 this year, and represents the amount of earnings they made that are subject to QPP Premiums.

Box H: Québec Parental Insurance Plan Premiums

Employee's QPIP deduction.

Box I: Québec Parental Insurance Plan Insurable Earnings

QPIP premiums are based on QPIP Year-to-date Insurable Earnings

Box J: Contributions Paid by the Employer under a Private Health Services Plan

This is the taxable benefit amount for Québec purposes only. This amount should also be included in box A. If the private health services plan is also a multi-employer insurance plan, ensure the value prints in box P rather than box J.

Box K: Trips Made by a Resident of a Designated Remote Area

The amount of employer paid travel assistance for an employee living in a designated remote area (includes medical travel). This amount should be included in box A.

Box L: Other benefits

Other taxable allowances and benefits not already displayed in boxes J, K, P, V or W. This amount should be included in box A.

Box M: Commissions

Commission earnings (excludes commissions paid to self-employed persons – see Box O). This amount should be included in box A.

Box N: Charitable Donations

The amount of charity deductions, if you have asked ADP Canada to print them on your tax forms (optional).

Box O: Other Income Not Included in Box A

The amount of other income not included in box A. This income may be subject to special lump sum tax rates.

Refer also Code (case O) for the 2-digit code identifying the type of income reported.

Box P: Contributions to a Multi-Employer Insurance Plan

The taxable benefit representing the amount paid to an administrator of a multi-employer insurance plan in relation to the coverage received by the employee. This amount should be included in box A.

Box Q: Deferred Salary or Wages

Salary or wages, or deferred stock option benefits that are tax exempt due to deferral and not included in the amount in box A or box R. These amounts are subject to QPP, QC HSF, WSDRF, CNT & Compensation Tax. These amounts are not subject to QPIP.

Box R: Tax-Exempt Income Paid to an Indian

The amount of tax-exempt income paid to a Status Indian employee.

Box S: Tips Received

Amount of tips received (not included in box T) that have been added to the employee's income. This amount should be included in the amount in box A or box R.

Box T: Tips Allocated by the Employer

Amount of tips allocated to the employee. This amount should be included in box A or box R.

Box U: Phased Retirement

Amount deemed, under a Phased Retirement Arrangement, to be income received from pensionable employment, on which an additional contribution to the QPP is calculated. This amount is tax-exempt and is not included in the amount in box A or box R.

Box V: Meals and Accommodation

The amount of employer provided free or subsidized meals and accommodation. This amount should be included in box A.

Box W: Use of a Motor Vehicle for Personal Purposes

The benefit amount resulting from the employee's personal use of an employer provided automobile. This amount includes operating costs and standby charges. This amount should be included in box A.

Code (Case 0) Box

Displays the appropriate code to indicate the type of income reported in box O. Refer to MRQ's web site (Guide to Filing the RL-1 slip) for a full list of codes. Contact your ADP Canada Client Services Group if the correct code is not displayed (can be over-ridden).

Footnotes

Call your ADP Canada Client Services Group if you require the programming to print a footnote on the Relevé 1. The text portion of the footnote prints only on the paper copies of the tax form (not on the xml file).

Relevé 2 Tax Form Box Descriptions

Box C: Other Payments

The amount of lump-sum payments that are not included in box A (or box O) of the Relevé 1.

Box J: Québec Income Tax Withheld

Amount of Québec income tax deducted on Relevé 2 reported income.

Provenance des Revenus Box

Employees that receive a payment that is to be reported on a Relevé 2 must have a source of income code displayed in the Provenance des revenus box.

ADP Canada will default this box to a value of RPA, identifying the amount as a payment from a registered pension plan.

Contact your ADP Canada Client Services Group should any other value be required as this value can be over-ridden.

Pension/Annuity Payrolls – Tax Form Box Descriptions

Pension Annuity programming is available for those employers who wish to produce tax forms for former employees. ADP Canada can produce forms T4A, T4A-RCA, NR4, Relevé 1 and Relevé 2 forms.

Electronic filing is available by default for all forms except T4A-RCA.

T4A

Box 012: Social Insurance Number

If the social insurance number is missing (000-000-000), please obtain and enter the pensioner's social insurance number before your pensioner tax forms are produced (see error message on Tax Form Run Controls Report produced with your trial run of tax forms).

An employer is required to make a reasonable effort to obtain a social insurance number from every pensioner. Failure to do so could result in CRA and/or MRQ assessing the employer with a penalty.

Box 016: Pension and Superannuation Payments

The amount of pension or superannuation payments.

Box 018: Lump-Sum Payments

The amount of lump-sum payments.

Box 022: Income Tax Deducted

Amount of federal and provincial (except Québec) and territorial taxes deducted on T4A reported income.

Box 024: Annuities

Amount of annuity payment paid to Canadian residents from a life annuity purchased from the proceeds of a Life Income Fund (LIF).



Please Note: Starting in 2011 for 2010 reporting, Retiring Allowances must be reported on a T4 instead of T4A. These amounts can be reported via Regular Payrolls. Please contact your ADP client services group for assistance.

Box 028: Other Income

Amounts of other income including taxable benefits.

Box 032: Registered Pension Plan Contribution (Past Service)

Amounts of contributions a former employer made to buy past pension service.

Box 034: Pension Adjustment

If your company has a RPP or DPSP, this is the employee's pension adjustment amount during a period of leave or reduced service. Amounts are reported in whole dollars. Contact your pension plan administrator to obtain the amount that should be displayed in this box. Employees with an amount in this box should not be receiving a T4.

Pension Adjustment amounts (if any) must be entered on a Year-end Adjustment Run for pensioners belonging to a Defined Benefit Pension Plan.

Box 036: Pension Plan Registration Number

The seven-digit numeric RPP or DPSP registration number. This number should print for both contributory and non-contributory members of your plan.

Box 046: Charitable Donations

The amount of charity deductions (optional).

Box 061: Payer's Business Number (BN)

The 15-digit Payer's Business Number (BN) used to remit the employee's statutory deductions. This number only appears on the employer copy of the T4A. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Call your ADP Canada Client Services Group if you require the programming to print additional Other Information boxes (previously reported as footnotes on the T4A.). See CRA's web site for a complete list.



Please Note: If an employee has more than one additional Other Information boxes to report, you can set-up via additional payroll employee records (ID).

NR4

Box 11: Recipient Code

Type of recipient (defaults to 1 for individual).

Box 12: Country Code

Recipient's country of tax residency. Used to determine the appropriate tax rate.

Payer or Remitter Identification Number

Employee's full employee identification (company code, branch, department & employee number).

Box 13: Foreign or Canadian Tax Identification Number

Either the recipient's Social Security number or Canadian Social Insurance number.

Box 14/24: Income Code

2 digit numeric code identifying the type of earnings paid to the non-resident.

Box 15/25: Currency Code

Hard coded CAD for Canada

Box 16/26: Gross Income

Total of all income paid with the same income code (see box 14/24) and exemption code (box 18/28).

Box 17/27: Non-Resident Tax Withheld

Total of all non-resident tax deducted from the earnings reported in box 16/26. Non-resident tax is associated with the earnings number from which it was calculated.

Box 18/28: Exemption Code

Exemption code associated with the earnings reported in box 16/26. Used if the type of income is exempt (value is defined in the Income Tax Act of Canada).

Non-Resident Account Number

The 9-digit Business Number (BN) used to remit the non-resident tax deductions. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Footnotes

Call your ADP Canada Client Services Group if you require the programming to print a footnote on the NR4. The text portion of the footnote prints only on the paper copies of the tax form (not on the xml file).

T4A-RCA

For Canadian residents only (non-residents receiving this type of payment should have that income reported on form NR4).

- Pensioners receiving both a pension payment and an RCA payment must have two separate payroll identification numbers. Do not accumulate both types of income within the same payroll identification number.
- Taxes deducted from T4A-RCA payments must be in a separate remittance number (tax packet) from all other payroll remittances.
- T4A-RCA forms and the associated Year-end summary must be filed by the employer to CRA under separate cover. They will not be filed by ADP Canada on behalf of the Client or included on the xml file (Mag Media). Box totals are provided on the Report of Tax Form Balances.

Box 12: Refund of Employer Contributions

Displays the amount refunded to the employer.

Box 14: Refund of Employee Contributions

Displays the refund of contributions made by the pensioner or another beneficiary.

Box 16: Distributions

Displays the amount paid to the pensioner as benefits from the RCA.

Box 18: Selling Price of an Interest in the RCA

Displays the amount the pensioner received for selling an interest in the RCA.

Box 20: Other Amounts

Displays the amount that results from certain RCA trust transactions.

Box 22: Income Tax Deducted

Displays the amount of income tax deducted from the pensioner's earnings paid on the T4A-RCA.

Box 24: Social Insurance Number

If the social insurance number is missing (000-000-000), please obtain and enter prior to the production of the pensioner's tax forms. An employer is required to make a reasonable effort to obtain a Social Insurance number from every pensioner. Failure to do so could result in CRA and/or MRQ assessing the employer with a penalty

Box 61: Business Number

The 15-digit Business Number (BN) used to remit the recipient's statutory deductions. CRA cannot process your tax forms if the value in this box is blank. Call your ADP Canada Client Services Group immediately with this number so it can be added to your profile before your tax forms are produced.

Footnotes

Call your ADP Canada Client Services Group if you require the programming to print a footnote on T4A-RCA

Relevé 1

Box A: Employment Income before Source Deductions

Total Québec taxable benefits.

Box D: Contributions to a Registered Pension Plan (RPP)

The amount of registered pension plan contributions.

Box E: Québec Income Tax Withheld at Source

The amount of Québec income tax deducted from payments made to a Quebec employee on a T4A-RCA.

Box J: Contributions Paid by the Employer under a Private Health Services Plan

This is the taxable benefit amount for Québec purposes only. This amount should also be included in box A.

Box L: Other Benefits

The other taxable benefit amount. This amount should be included in box A.

Box N: Charitable Donations

The amount of charity deductions, if you have asked ADP Canada to print them on your tax forms (optional).

Box O: Other Taxable Income

The amount of other taxable income not included in box A. This taxable income is subject to special lump sum tax rates (refer also Code (case O) for the 2-digit code identifying the type of income reported).

Code (Case O) Box

Displays the appropriate code to indicate the type of income reported in box O. Contact your ADP Canada Client Services Group if the correct code is not displayed (can be over-ridden).

Footnotes

Call your ADP Canada Client Services Group if you require the programming to print a footnote on the Relevé 1. The text portion of the footnote prints only on the paper copies of the tax form (not on the xml file).

Relevé 2 Tax Form Box Descriptions

Box A: Registered or Unregistered Pension Plan Payments

The amount of payments made out of the pension plan.

Box B: RRSP, RRIF, DPSP or Annuity Payments

The amount of certain payments from RRSP, RRIF, DPSP or annuity plans.

Box C: Other payments

Other payments made to pensioners not defined above.

Box J: Québec Income Tax Withheld

Amount of Québec income tax deducted on Relevé 2 reported income.

Provenance des Revenus Box

Pensioners that receive a payment that is to be reported on a Relevé 2 must have a source of income code displayed in the Provenance des revenus box. ADP Canada will print the value according to the type of payment received by the pensioner:

RPA = pension or superannuation payment

RO = other annuity payment

RE = I.A.A.C payment

RPDB = Deferred Profit Sharing plan payment

Contact your ADP Canada Client Services Group should any other value be required as this value can be over-ridden.