

FREQUENTLY ASKED QUESTIONS (FAQ) - PREPARING T4 AND RL-I SLIPS

Version in date of December 2, 2024

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I. How can I validate the group insurance contribution paid by CCQ employees? *(Updated)*

On August 16, 2021, modifications made to the 2022-2025 union agreement, negotiated by the employer and employee union parties, were endorsed by the *Construction Industry Social Benefits Committee (CISBC)*. These modifications refer to the **MÉDIC Construction** insurance plan.

Following these modifications, a contribution of \$0.37 per hour worked, plus the 9% provincial tax, was in place until April 27, 2024. It was increased to \$0.43 on April 28, 2024. For each concerned employee, the total of this contribution has to be displayed in an additional box with the code 85 on the T4 slip and code 235 on the RL-1 slip.

Maestro* takes care of automatically calculating and entering the amount on the T4 and RL-1 slips. However, if you did not update the social benefits for the new contribution to be calculated starting on May 1st, it is possible that the amount is not correct. If that is the case, you must perform a box redefinition to adjust the amount.

The **Validation of the Group Insurance Contribution for CCQ Employees** list, available by clicking on the **Export to Excel** icon in the **Print T4 and RL-1** option, has been added to help you understand and validate the amount that will be entered in the government slips.

Column	Description
Hours	This column displays the amount of hours worked in a CCQ trade sector.
Group Insurance	This column displays the calculated amount in the employee's pay.
With Tax (following the Group Insurance column)	This column displays the same amount as in the Group Insurance column, plus the 9% provincial tax.
Estimated Amount before April 28	This column displays the amount that should have been calculated, even if the rates were not updated in time for the new contribution. The value is simply the number of hours worked multiplied by the \$0.37 rate.
With Tax (following the Estimated Amount column)	This column displays the estimated amount plus the 9% provincial tax. /
Estimated Amount After April 28	This column displays the amount that should have been calculated, even if the rates were not updated before the new contribution came into effect. The value is simply the number of hours worked multiplied by a rate of \$0.43.
Estimated Total	This column displays the total estimated amounts for the year, in addition to the 9% provincial tax. It is this amount (employee total) that must be entered on the T4 and RL-1 slips.

How To?

Column	Description
Difference	This column displays the difference between the group insurance amount (including tax) calculated on the employee's pay and the total estimated amount.

To add a subtotal amount by employee:

1. Delete the line without any information under the list's column titles.

Employee No.	Last Name	First Name	Cheque Date	Date	Group	Year	Province	Payroll Completed	Hours	Group Insurance	With Tax	Estimated Amount (Hrs*0.23) Before May 1st	With Tax	Estimated Amount (Hrs*0.31) After May 1st	With Tax	Estimated Total	Difference
1	Boston	Echo	2022-03-07	2022-03-12	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
140	Denver	Papa	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
141	Henry	Mike	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
141	Henry	Mike	2022-01-27	2022-02-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
162	Boston	Oscar	2022-08-25	2022-08-20	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
162	Boston	Oscar	2022-08-28	2022-08-27	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
70007	Nom emp	Oscar	2022-01-10	2022-01-22	P	2022	QUE	1	8,00	0,00	0,00	1,84	2,01	0,00	0,00	2,01	-2,01
70007	Nom emp	Oscar	2022-01-16	2022-04-23	P	2022	QUE	1	78,00	0,00	0,00	17,94	19,55	0,00	0,00	19,55	-19,55
70007	Nom emp	Oscar	2022-02-07	2022-03-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
70008	Tests	Taux réduit	2022-03-23	2022-02-26	P	2022	QUE	1	30,00	0,00	0,00	6,90	7,52	0,00	0,00	7,52	-7,52
70009	Zero	Hotel	2022-10-06	2022-11-12	P	2022	QUE	1	30,00	0,00	0,00	0,00	0,00	12,40	13,52	13,52	-13,52
70010	Peter	Romeo	2022-06-28	2022-08-27	P	2022	QUE	1	44,50	13,80	15,04	0,00	0,00	13,80	15,04	15,04	0,00
70011	Ocean	Charlie	2022-01-09	2022-01-08	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
70011	Ocean	Charlie	2022-01-16	2022-01-22	P	2022	QUE	1	32,00	7,36	8,02	7,36	8,02	0,00	0,00	8,02	0,00

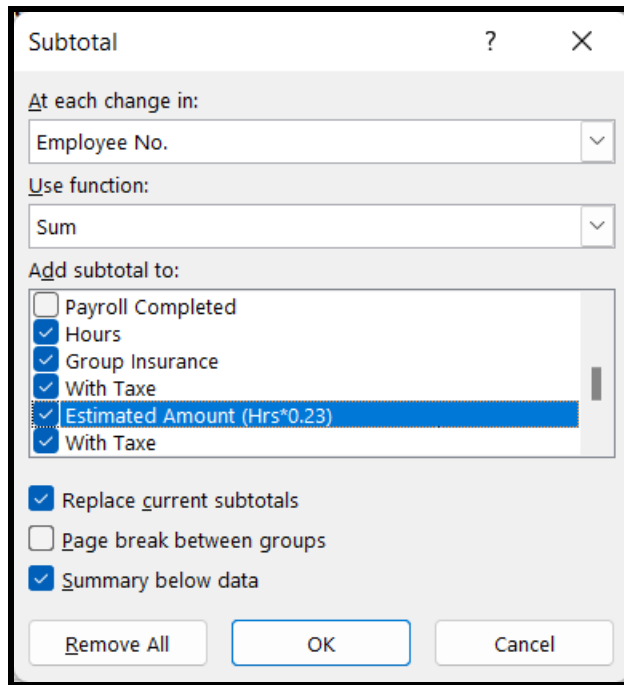
2. Click on the **Data** option in the toolbar.

Employee No.	Last Name	First Name	Cheque Date	Date	Group	Year	Province	Payroll Completed	Hours	Group Insurance	With Tax	Estimated Amount (Hrs*0.23) Before May 1st	With Tax	Estimated Amount (Hrs*0.31) After May 1st	With Tax	Estimated Total	Difference
1	Boston	Echo	2022-03-07	2022-03-12	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
140	Denver	Papa	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
141	Henry	Mike	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
141	Henry	Mike	2022-01-27	2022-02-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
162	Boston	Oscar	2022-08-25	2022-08-20	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
162	Boston	Oscar	2022-08-28	2022-08-27	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
70007	Nom emp	Oscar	2022-01-10	2022-01-22	P	2022	QUE	1	8,00	0,00	0,00	1,84	2,01	0,00	0,00	2,01	-2,01

3. Then, in the **Outline** section, click on the **Subtotal** icon.

4. Check the columns for which you wish to add a subtotal amount.

How To?



5. Click **OK**.

To only display the subtotal lines by employee, click on the level 2 box, displayed in the top-left corner of the Excel grid.

Employee No.	Last Name	First Name	Cheque Date	Date	Group	Year	Province	Payroll Completed	Hours	Group Insurance	With Tax	Estimated Amount (Hrs*0.23) Before May 1st	With Tax	Estimated Amount (Hrs*0.31) After May 1st	With Tax	Estimated Total	Difference	
1	Total	Boston	Echo	2022-03-07	2022-03-12	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
2	140 Total	Denver	Papa	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
3	141 Total	Henry	Mike	2022-01-27	2022-01-29	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
4	141 Total	Henry	Mike	2022-01-27	2022-02-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
5	162 Total	Boston	Oscar	2022-08-25	2022-08-20	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
6	162 Total	Boston	Oscar	2022-08-28	2022-08-27	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
7	20007 Total	Nom emp	Oscar	2022-01-10	2022-01-22	P	2022	QUE	1	8,00	0,00	0,00	1,84	2,01	0,00	0,00	2,01	-2,01
8	20007 Total	Nom emp	Oscar	2022-01-16	2022-04-23	P	2022	QUE	1	78,00	0,00	0,00	17,94	19,55	0,00	0,00	19,55	-19,55
9	20007 Total	Nom emp	Oscar	2022-02-07	2022-03-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03

To come back to the more detailed format, click on the level 3 box.

Employee No.	Last Name	First Name	Cheque Date	Date	Group	Year	Province	Payroll Completed	Hours	Group Insurance	With Tax	Estimated Amount (Hrs*0.23) Before May 1st	With Tax	Estimated Amount (Hrs*0.31) After May 1st	With Tax	Estimated Total	Difference	
1	Total											10,03	9,20	10,03	0,00	0,00	10,03	0,00
2	140 Total											0,00	9,20	10,03	0,00	0,00	10,03	-10,03
3	141 Total											10,03	18,40	20,06	0,00	0,00	20,06	-10,03
4	162 Total											27,04	0,00	0,00	24,80	27,04	27,04	0,00
5	20007 Total											0,00	26,58	31,59	0,00	0,00	31,59	-31,59
6	20008 Total											0,00	6,90	7,52	0,00	0,00	7,52	-7,52
7	20009 Total											0,00	0,00	0,00	12,40	13,52	13,52	-13,52
8	20010 Total											15,04	0,00	0,00	13,80	15,04	15,04	0,00
9	20011 Total											63,26	37,26	40,61	30,69	33,44	74,05	-10,79

How To?

Performing a Box Redefinition

If the calculated and estimated amount do not match, you must perform a box redefinition to enter the right amount of the employee's slips.

For all information concerning box redefinitions in **maestro***, we invite you to read the *How-To* [Redefine Boxes](#).

2. Which reports should I use to verify the information appearing on the T4 and RL-I slips? *(Updated)*

The **T4 and RL-I Control Report** and **T4 and RL-I Summary Control Report** are used to validate payroll data and compare it with government slips after the data has been generated. The main difference between both reports is how the information is presented.

T4 and RL-I Control Report Features

- For each employee, each line presents the information from a box (one box per line);
- The **Difference** column includes an amount if a box redefinition applies to an employee;
- If the **Deduction Details** box is checked, the bonus details as well as union and pension fund contributions are displayed. *This information is not available on the **T4 and RL-I Summary Control Report**.*

T4 and RL-I Summary Control Report Features

- For each employee, each box's information is presented in columns.
- If the **Print detail** box is checked, each employee's details are presented on 6 lines:
 - Opening Cumulative;
 - Cumulative Modifications;
 - Payroll;
 - Total of the first three lines;
 - Slip (T4, T4A or RL-I);
 - Difference (includes an amount when a box redefinition applies to the employee).
- If the **Print detail** box is not checked, each employee's details are presented on a single line and correspond to the information printed on the slip (T4, T4A or RL-I). If there's an asterisk in front of the employee's number, it indicates that the data was not generated for that employee.



It is possible that the **Additional Boxes** column may not be large enough. It is therefore preferable to export the report in *Excel* to correctly see the amounts of each of these additional boxes.

The **Pivotal Analysis of Generated Values** displays the government slip information once the data was generated. The display format can be easily modified and the data can be exported into an Excel file.



Since 2019, five lists have been added to **maestro***. They allow to validate the amounts displayed on the T4 and RL-I slips, in addition to the forms mentioned above, and can be accessed by clicking on the



Excel export icon of the **Print and RI-T Slips** option. These lists allow, in part, to validate the contribution amounts paid by the employer to the *Commission des normes du travail (CNT)* and to the *Fonds de services de santé (FSS)*. Click on a liste for more information concerning it.

- [Validation of the CNT Contribution including Cumulative Modifications](#)
- [Validation of the Detailed CNT Contribution](#)
- [Validation of the detailed HSF Contribution including Cumulative Modifications](#)
- [Validation of the Detailed HSF Contribution](#)
- [Validation of the Group Insurance Contribution for CCQ Employees](#)
- [Validate Box G-I on the RL-I](#)

3. How can I validate the amount of the contribution paid to the Commission des normes du travail (CNT)? *Quebec Only*



Though the CNT acronym is still used in **maestro***, it refers to the new CNESST entity – the *Commission des normes, de l'équité, de la santé et de la sécurité du travail*, previously known as the *Commission des normes du travail*.

The contribution amount displayed on the **Employer's Summary** (available through **Print T4 and RL-I** option) is calculated using the subjected remuneration amount multiplied by the rate indicated in the government tables. The remuneration amount can be validated by running the **Validation of the CNT Contribution** list available by clicking the **Export to Excel** icon located in the toolbar of the **Print T4 and RL-I** window.

The total of the **Adjusted Salary** column (maximum subjected amount) from the **Validation of the CNT Contribution** list should correspond to the amount displayed in the **Employer's Summary**. If the amounts don't match, users should print the **Validation of the Detailed CNT Contribution** list (accessible through the **Export to Excel** icon, same as the previous list) to check the amount calculated per pay and per employee, for each period throughout the year. The CNT total contribution displayed on the detailed list should correspond to the total displayed on the **Validation of the CNT Contribution** list unless the employee cumulatives were modified. These modifications (if any) are included in the **Validation of the CNT Contribution** list, but not in the detailed one.

4. How can I validate the amount of the contribution paid to the Health Services Fund (HSF)? *Quebec Only (Updated)*

The employer's contribution amount represents the estimated amount calculated during the year using the rate indicated in the government tables. The HSF actual contribution rate is calculated using the tax year's total payroll.

The rates used to produce the **Employer's Summary** are based on the data displayed in the following table.

	Health Services Fund contribution rates (in %) for 2024
Total Payroll (TP)	Service and Construction sector 's SMEs
\$1,000,000 or less	1.65
\$1,000,000 to \$7,500,000	$1.2485 + (0.4015 \times TP/1,000,000)^1$
\$7,500,000 or more	4.26
<i>1. The contribution rate must be rounded-off to the second decimal point. If the third decimal is greater than, or equal to 5, the second decimal is rounded-up to the superior whole number.</i>	

To validate the salary, review the **Validation of the HSF Contribution** list that can be accessed by clicking the *Excel* exportation icon of the **Print T4 and RL-1** option. The total of the **Provincial Taxable Gross** column should match the total payroll (excluding the wages of employees outside Quebec). Bear in mind that since the **Validation of the HSF Contribution** list is based on the pay of each employee for each period, modifications to employee cumulatives are not included (though they appear in the **Employer's Summary** report for the first period). Incidentally, a note is displayed at the bottom of the **Employer's Summary** when modifications have been made to employee cumulatives.

5. Am I Using the Correct Rate When Calculating the Actual Contribution, Which Appears on the Employer's Summary, if my Company Also Works in the Primary and Manufacturing Sectors? *(Updated)*

To benefit from the primary and manufacturing sector rate, the next two conditions need to be satisfied:

- The total payroll for 2024 must be less than \$7.5 million; and
- More than 50% of your total payroll for the year must come from the following sectors: agriculture, forestry, fishing and hunting, and the mining, quarrying, oil and gas extraction.


If the two conditions are not met, the actual contribution calculation will be accurate, since it uses the rates in effect for services and construction sector SMEs.

However, if the two conditions are met, you must use the following table:

HSF Contribution Rate (in %) for 2024	
Total Payroll (TP)	Primary and manufacturing Sectors SMEs
\$1,000,000 or less	1.25
\$1,000,000 and \$7,500,000	$0.7869 + (0.4631 \times TP / 1,000,000)^1$
\$7,500,000 or more	4.26

1. The contribution rate must be rounded-off to the second decimal point. If the third decimal is greater than, or equal to 5, the second decimal is rounded-up to the superior whole number.

To know if more than 50% of your company's annual payroll can be attributed to the primary and manufacturing sectors, use the **Pivotal Hours Analysis**. By selecting the appropriate dates and projects for which a primary or manufacturing sector salary has been paid, you can determine the total payroll for these sectors. Next, compare the total payroll to previous ones in order to figure out your HSF reduced contribution rate eligibility.



It is important to know to which sector a project will be linked before starting that said project. It makes follow-ups easier to do.

You must not only consider the salary of employees directly working on these tasks, but the employees indirectly working on them as well.

For more information concerning this topic, consult the following Web page: [Small and Medium-Sized Businesses in the Primary and Manufacturing Sectors](#).

6. How can I include an additional box to a slip?

In some cases, it may be required to include an additional box to print an amount in the **Other information** section of the T4 slip or the **Additional information** section of the RL-I slip.

For instance, if board or lodging was provided free of charge to an employee, the **Redefine Boxes** option will be required to enter the corresponding taxable amount. After adding the box, enter code 30 and the taxable amount. These details will be displayed in the **Additional information** section.

On the T4 slip, additional boxes A, B and C already default to a specific use:

- Additional box A is used to display code 34 for situations where an employer provides an automobile or a motor vehicle to an employee;

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- Additional box B is used to display code 40 – when an employer pays or gives an employee other taxable allowances or benefits that were not taken into account elsewhere on the T4 slip. Code 40 includes social benefits as well as the taxable portion of group insurance;
- Last, additional box C is used to display code 85 which covers the premiums paid by an employee for a private health services plan.

It is not necessary to redefine the A, B, and C boxes if the associated 34, 40, and 85 codes are used as listed above. However, if any of these codes are not used, the A, B, and C boxes can be redefined to display other amounts, in addition to the D, E, and F boxes.

On the RL-I slip, the **Comment** 1 to 4 boxes allow the inclusion of boxes in the **Additional information** section. If no box redefinition is made, the first box defaults to code 235 which covers the premiums paid by an employee for a private health services plan, while the second box defaults to code G-I, when an employee contributes to a *Worker's Fund* pension fund type.



For more information concerning box redefinition, please consult the How-To **Redefine Boxes**.

7. Why would I redefine a box?

The **Redefine Boxes** option serves more than one function:

- Include additional boxes (as described above);
- When needed, modify the amount that appears in one of the slip's boxes; and
- If premium codes are used to pay a taxable allowance, indicate in maestro* that the amounts paid and associated to these premiums must be printed.

For instance, if a premium is used to reimburse expenses related to the use of an automobile or motor vehicle, it is necessary to redefine a box to indicate which premium code should be read (such as VEHICLE) and the number of the box that needs to be printed. In this example, it would entail selecting additional box C and indicating PREMIUM.VEHICLE as the formula and 40 in the additional box number.

A second example where a box redefinition may be required involves displaying a donation amount in the N box of the RL-I when an employer employs a premium called DONATION to deduct the amount donated to charity. That amount could also be entered directly into the Formula column, though in this situation, the employee number will have to be indicated.

Finally, some box redefinitions are also required in the case where an indigenous employee performs their work on a reserve. Consult the [following item](#) for more information.



For more information concerning box redefinition, please consult the the How-To **Redefine Boxes**.



When boxes are redefined, it is essential to generate the data again to ensure **maestro*** takes the redefinition into account.

8. What Are the Applicable Particularities When Producing T4 and RL-I Slips for an Indigenous Employee? *(Updated)*

Some particularities apply when T4 and RL-I slips need to be produced for an indigenous employee who performs their work on a reserve, whether it be partially or fully. Indeed, the portion of the income proper to the work performed on the reserve must be appear in different boxes than the ones normally used. More precisely, this portion of the employee's income must be entered in box 71 of the T4 slip (instead of box 14 of this form, for the federal government) as well as in box R of the RL-I slip (instead of box A of this form, for the provincial government). Consequently, box redefinitions must be performed.

Codes **94 - Indian Act (exempt employment income) - RPP contributions** and **95 - Indian Act (exempt employment income) - Union dues** have been added to the T4 slip for 2024. It is important to check if a box redefinition is required to declare amounts when using these boxes.



For more information concerning box redefinitions for indigenous employees, refer to the How To - [Preparing T4 and RL-I Slips for an Indigenous Employee](#).

9. How do I enter a taxable benefit in maestro*?

The **Enter Taxable Benefits** option enables employers to execute taxable benefits transactions that are not calculated through payroll or done on a regular basis.

It may be applied when a car allowance is calculated annually. The transactions added through this option are found in the employees' cumulatives and are used to process T4 and RL-I slips. Review the [Payment of a car allowance](#) in **maestro*** How To for more information.



The date indicated must fall within a pay period where the last day is included in the taxation year. The addition of a taxable benefit must always be made before the data generation step.

If taxable benefits are entered in the **Employee Management** option, these benefits are included in every pay. It is not necessary to use this option.

10. What should I do if there is an error while generating the XML file? (erroneous data or error message) *(Updated)*

- If an error occurs when generating the T4 or T4A/XML file, see the [XML Specifications – T4](#) or [XML Specifications – T4A](#) documents to verify the government's requirements;



An important change was made at the federal level in 2024. The Canadian Revenue Agency will now use the employer number to identify the transmitter of the T4 and T4A XML files. This number is entered in the **Federal Rates** tab of the [Government Tables](#) option. It is therefore important to enter this number for the provinces for which XML files will be transmitted. All the information used to identify the transmitter are described in the [XML Specifications - T619](#) document.

- If an error occurs when generating the RL-I/XML, see the **XML Specifications - RI** (*available in French only*).



After correcting an error, it is recommended to generate the data again before creating the XML file again.

11. What should I do if a box is not displaying the expected amount?

When the amount displayed in a box is not the one expected, start by verifying if redefining a box can correct the situation. It is also possible to print the **T4 and RL-I Summary Control Report** by checking the **Print detail** box to see if a modification was made to the employee's cumulative sometime during the year.

Once the source of the error has been identified, make the correction and generate the data again to ensure **maestro*** includes the latest modifications.



For more information concerning box redefinition, please consult the How To [Redefine Boxes](#).

12. Box 28 CPP/QPP Exemption: under which conditions will maestro* check box 28? (Updated)

Maestro* will automatically check box **28-Exempt CPP/QPP** when needed:

- For an employee whose working province is Quebec, the box will be checked if the employee encounters any of the following:
 - The employee did not pay any contribution to the QQP during the taxation year
 - The employee was younger than, or has reached the age of 18 during the taxation year or the employee is aged 73 years or older by the end of the taxation year.
- For an employee whose working province is not Quebec, the box will be checked if the employee encounters any of the following:
 - The employee did not pay any contribution to the CPP during the taxation year.
 - The employee was younger than, or has reached the age of 18 during the taxation year, or the employee was 70 years old at the beginning of the year.

How To?

For an employee whose province of work is Quebec, box 28 will not be checked if:

- Boxes 16, 17, or 26 display an amount greater than 0.
- The employee has reached the age of 65 years old and completed the RR-50 form, terminating their contributions to the QPP.

For an employee whose province of work is not the province of Quebec, box 28 will not be checked if:

- Boxes 16, 17, or 26 display an amount greater than 0.
- The employee has reached the age of 65 years old and completed the CPT30 form, terminating their contributions to the CPP.

To ensure box 28 is checked, given the previous circumstances, the user must redefine the employee's and box 28's formula, so as to inscribe an X in the formula.

For more information concerning box 28, consult the following Web page: [Filling out the T4 slip](#)


13. How to Validate a Pension Adjustment and the Amount Contributed to an RPP

Validating Box 52 - Pension Adjustment

The Pension Adjustment (PA) represents the advantages granted to an employee throughout the year when they contribute to a Registered Pension Plan (RPP) or a Deferred Profit-Sharing Plan (DPSP) or, in some cases, to a Non-Registered Pension Plan.

The amount can be found in Box 52 of the T4 slip.

To validate this amount, compare the value to the amount displayed in the contribution to a pension plan report.


 **maestro*** > Time Management > Payroll > Reports > **Pension Plan Contributions Report**

1. Select a province; all other fields keep their default value.
2. **The Pension Adjustment** column total must be equal to the total of the same column on the **T4 and RL-I Summary Control Report**.

Validate Box 20 - RPP

The amount contributed to a Registered Pension Plan (RPP) can be found in Box 20 of the T4 slip or Box D of the RL-I Slip.

To validate this amount, compare the value to the amount displayed in the contribution to a pension plan report.

 **maestro*** > Time Management > Payroll > Reports > **Pension Plan Contributions Report**

How To?

1. Select a province; all other fields keep their default value.
2. Check **RPA type only**.
3. The **Pension Plan, Employee Amt** and **Social Benefits, Employee Amt** column totals must be equal to the **RPA** column total on the **T4 and RL-I Summary Control Report**.



When no date is selected, the report treats all payrolls for the year, as indicated at the bottom right of **maestro***'s main page.

Furthermore, since T4 and RL-I slips for the year are produced in the beginning of the next one, it is important to go and change the active year before printing the report.

The report automatically includes pension plans entered in the **Employee Management** option, RPA type pension plans entered in the **Define Pension Plan** option, and FPE type pension plans entered in the **Union Management** option.

The report also includes the employee's share of the social benefits paid by CCQ employees.

I4. What are the new boxes on the T4, T4A, and RL-I Slips for 2024? **(Updated)**

RL-I

Box **B** has been renamed **B.A** and box **B.B** has been added. These boxes will hold the first (**B.A**) and second (**B.B**) QPP contributions made by the employee.

Box **U** has been removed; box **G-3** will now have to be used in the complementary information.

T4

The T4 slip was modified last year to add boxes 16A and 17A which contains the second employee contributions to the CPP and QPP.

There are no new boxes for the T4 slip for 2024.

However, codes 94 and 95 have been added for first nation employees. See [question 8](#) for more details.

T4A

There are no new boxes for the T4A slip for 2024.

15. Is it mandatory to fill in the 45 - Employer-offered dental benefits box on the T4 slip and the 015 - Payer-offered dental benefits box on the T4A slip? (Updated)

It is mandatory, starting in 2023, to indicate whether the employee or a member of their family could, on december 31st of the taxation year, have access to a dental insurance or coverage of all dental services. If the new box **45** is left empty on the T4 slip, the XML file will not be valid.

On the T4A, the box **015** must contain a value only if an amount is entered in box **016 - Pension or superannuation**. However, the file will still be valid if box **015** is left empty.

If box **45** on the T4 slip or box **015** on the T4A slip contains a value other than the five possible choices (1, 2, 3, 4, or 5), the CRA will contact the declarant and ask them to correct and retransfer the file.

Choices are the following:

1. No access to dental insurance or coverage of any dental services.
2. Access to a dental insurance or to dental coverage of any type for the beneficiary only.
3. Access to a dental insurance or to dental coverage of any type for the beneficiary, their partner, dependent children.
4. Access to a dental insurance or to dental coverage of any type for the beneficiary and their partner.
5. Access to a dental insurance or to dental coverage of any type for the beneficiary and their dependent children.

As of 2024, it is no longer necessary to perform a box redefinition as the value can now be selected in the [Employee Management](#) option, **Income Tax** tab, **Federal** section.

For employees governed by the CCQ, the value that should be entered in box **45** on the T4 slip and/or **015** on the T4A is *1*. The CCQ will provide a T4A slip to the employees, indicating the value applicable to each employee.

For employees governed by any other union in Canada and if the employer does not offer any dental coverage, the value that should be entered in box **45** on the T4 slip and/or **015** on the T4A is *1*.

16. Some employees have an amount entered with the code G-I in the Additional Information section of their RL-I. What is this amount and how can we validate it?

Code G-I contains the value of a taxable benefit arising from an amount paid to acquire, for the employee's benefit, a share or fraction of a share issued by the Solidarity Fund FTQ.

This code also contains the amount of a taxable benefit in kind if no amount was paid to the employee for the pay period in which the benefit was granted. If that is the case, the amount will be displayed in the **Difference** column on the **T4 and RL-I Control Report** and on the **Difference** line of the **T4 and RL-I Summary Control Report** when the **Print Detail** box is checked.

How To?

A new list has been added to allow users to validate the amount entered with the G-I code. This list is called **Validation of the G-I box on the RL-I slip**. This list is available under the **Export to Excel** icon of the **Print T4 and RL-I Slips** option.



Warning! the G-I box only applies to the province of Quebec. It is therefore important to make sure to ask for the list with a province code belonging to the province of Quebec.

17. Do I Need to Produce a Summary Report to the Federal Government?

Quebec only

After validating the XML files, users must send them to the federal and provincial governments; **maestro*** does not do it automatically. To do so, use the following links:

- Provincial: <https://www.revenuquebec.ca/en/businesses/rl-slips-and-summaries/sending-rl-slips-and-summaries/>
- Federal: <https://www.canada.ca/en/revenue-agency/services/e-services/filing-information-returns-electronically-t4-t5-other-types-returns-overview.html>

Additionally, the **Employer's Summary** report, available in the **Print T4 and RL-I** option in **maestro***, under the **Processing** section, provides all the information required to complete the RLZ-I.S form (*Summary of Source Deductions and Employer Contributions*). However, companies are responsible of filling out and sending the form the Quebec government. No equivalent report is required by the Canadian government.

18. Change of Payroll Active Year - How to Verify the Taxation Year?

It is important to verify the active year to make sure the appropriate calendar year is selected in **maestro***. To do so:

- a. From the main **maestro*** menu, click on **Active Year: 20XX** located on the right side of the ribbon at the bottom of the window.
- b. Select the year and click **Ok**.



If the year does not appear in the lower right corner of the window, click on the Time Management module to the left of the window. The year will appear.

SEE ALSO

- [Redefine Boxes](#)
- [Preparing T4 and RL-I Slips for an Indigenous Employee.](#)

How To?

Version in date of December 2, 2024