PAYROLL · SETUP & PAY RUN

Payroll Information Form & Employer Guide

What we need to set up your payroll, add an employee, and run each pay period on time.

HOW TO USE THIS FORM

Part 1 is completed once, when we set up payroll for your business. Part 2 is completed once for each new employee. Part 3 is what we need from you before every pay run. Parts 4 to 6 explain the obligations that come with being an employer, so there are no surprises.

Part 1 — Employer setup (complete once)

BUSINESS INFORMATION

Legal name of employer:

Operating / trade name:

Business Number (9 digits):

Payroll program account (RP0001):

Business address:

Contact name and position:

Email and phone:

PAYROLL PARAMETERS

Province of employment:

Pay frequency (weekly / bi-weekly / semi-monthly / monthly):

First pay period start date:

First pay date:

Payment method (direct deposit / cheque):

Bank account for payroll funding:

REGISTRATIONS — PLEASE CONFIRM STATUS

- ☐ CRA payroll program account (RP) opened
- ☐ WSIB account opened, or exemption confirmed
- ☐ Employer Health Tax registration, for Ontario employers above the exemption threshold
- ☐ Workplace policies in place — this is an employment law matter, not a tax one

IF YOU DO NOT YET HAVE A PAYROLL ACCOUNT

A CRA payroll program account must be open before the first remittance is due. We can guide you through opening one, but the registration must be completed by an authorised representative of the business. Tell us early — an account opened late means the first remittance is late.

Part 2 — New employee information (one per employee)

PERSONAL DETAILS

Full legal name:

Social Insurance Number:

Date of birth (YYYY-MM-DD):

Home address:

Personal email:

Phone number:

EMPLOYMENT DETAILS

Job title:

Start date:

Employment type (full-time / part-time / casual / contract):

Province of employment:

Pay rate — hourly rate or annual salary:

Standard hours per week:

Vacation entitlement (percentage or weeks):

Probation period, if any:

DEDUCTIONS AND BANKING

- ☐ Signed federal TD1 form received
- ☐ Signed provincial TD1 form received (for example TD1ON in Ontario)
- ☐ Void cheque or direct deposit form received
- ☐ Additional tax to be deducted at the employee's request, if any
- ☐ Benefit or RRSP deductions to be applied, with amounts
- ☐ Garnishment or support order in place, with the supporting document

> **SIN NUMBERS BEGINNING WITH 9**
>
> A SIN starting with 9 is issued to a person who is not a Canadian citizen or permanent resident and is valid only while their work authorisation is valid. Please give us the expiry date and check it before each renewal — employing a person past their authorisation carries consequences for the employer as well as the worker.

Part 3 — What we need before every pay run

Please send this at least two business days before the pay date. Late submissions may push the pay date out.

Item	Applies to	Notes
Hours worked	Hourly employees	By employee, per pay period
Overtime hours	Hourly employees	Shown separately from regular hours

Item	Applies to	Notes
Statutory holiday hours	All	Identify the holiday
Vacation taken or paid out	All	Hours or dollar amount
Sick or unpaid leave	All	Days and whether paid
Bonuses or commissions	As applicable	Gross amount, per employee
Expense reimbursements	As applicable	Kept separate — not taxable pay
New hires or terminations	As applicable	Dates and final pay details
Rate or status changes	As applicable	Effective date
Taxable benefits	As applicable	Vehicle, insurance, allowances

PAY PERIOD SUMMARY — FOR YOUR USE

Pay period from:

Pay period to:

Pay date:

Number of employees paid:

Submitted by:

Date submitted:

Part 4 — Deductions we make and remit

Deduction	Employee	Employer
Income tax — federal and provincial	Deducted from pay	No employer share
Canada Pension Plan (CPP)	Deducted from pay	Employer matches the employee contribution
Employment Insurance (EI)	Deducted from pay	Employer pays a higher multiple of the employee premium
Employer Health Tax (Ontario)	Not applicable	Employer only, above the exemption threshold
WSIB premiums	Not applicable	Employer only, where coverage applies

Contribution rates, maximum pensionable and insurable earnings, and exemption thresholds are set each year and change annually. We apply the current-year figures; please do not rely on last year's numbers when budgeting.

Part 5 — Employer deadlines

Obligation	When
Source deduction remittance — regular remitter	By the 15th day of the month following the month in which the pay was made
T4 and T4A slips issued to employees and filed with the CRA	By the last day of February following the calendar year
Record of Employment (ROE) — filed electronically	Within five calendar days after the end of the pay period in which the interruption of earnings occurs
WSIB premium reporting	On the schedule assigned to your account
Ontario Employer Health Tax annual return	On the schedule assigned to your account

Remitter frequency can be accelerated where average monthly withholdings are high. The CRA notifies employers of their remitter type; tell us if you receive such a notice, as the deadlines change immediately.

LATE REMITTANCES ARE EXPENSIVE

The CRA applies a penalty on late source deduction remittances, and the penalty increases where the failure is repeated. Source deductions are held in trust for the Crown, and directors can be held personally liable for amounts a corporation fails to remit. This is the single payroll obligation we most strongly advise you never to miss.

Part 6 — When an employee leaves

- ☐ Confirm the last day worked and the reason for the separation
- ☐ Calculate final regular pay, overtime, and any statutory holiday pay owing
- ☐ Pay out accrued and unused vacation pay
- ☐ Determine termination pay or pay in lieu of notice, where the Employment Standards Act applies
- ☐ Determine severance pay, where the employer and employee meet the qualifying conditions
- ☐ Issue the Record of Employment within the required time
- ☐ Recover company property, access cards, and system access
- ☐ Confirm the final pay date and the method of payment

EMPLOYMENT STANDARDS ARE NOT TAX

Notice, termination pay, and severance are governed by the Employment Standards Act, 2000 in Ontario and by the terms of the employment contract and the common law. PPND calculates and processes what you instruct us to pay. We are not employment lawyers, and for any contested or complex termination we recommend you take legal advice before the final pay is processed.

The payroll problems we see most often

- Contractors treated as employees, or employees treated as contractors — the CRA looks at the substance of the relationship, not the label on the invoice
- Taxable benefits such as personal use of a company vehicle never being reported
- Hours submitted after the pay date, then corrected in the following period

- Payroll run from a bank account without sufficient funds for the remittance
- TD1 forms never collected, so default claim amounts are applied
- Vacation pay accrued but never tracked, surfacing as a large liability on termination

Questions

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IMPORTANT — PLEASE READ

This checklist is general guidance prepared by PPND Taxation & Financial Services Inc. for the convenience of our clients. It is not tax, legal, or accounting advice for your particular situation, and it is not a complete statement of the law. Filing deadlines, rates, thresholds, and reporting requirements change; always confirm the current-year position with us before acting. Payroll obligations also arise under provincial employment standards and workplace safety legislation, which are outside the scope of this document. If your circumstances are unusual or you are unsure whether something applies to you, contact us before filing.