

Reminder: New EI Parental Sharing Benefit Expected to Begin in March

Just a reminder...The federal government announced last year that it would launch a new Employment Insurance (EI) parental sharing benefit on March 17, 2019.

The new measure will provide an extra five weeks of EI parental benefits for parents who agree to share the program's standard 35 weeks of parental benefits, for a total of 40 weeks. For parents opting for the program's extended parental benefit of 61 weeks, the new measure will provide an additional eight weeks of benefits for parents who agree to share the leave, for a total of 69 weeks. If the government implements the new benefit on March 17, parents of children born or placed for adoption on or after that date would be eligible for it.

When the government first proposed the new sharing benefit in last year's federal budget, it expected to implement it in June 2019. However, last fall Minister of Families, Children and Social Development Jean-Yves Duclos announced that the launch date would move up by three months.

In December, Canada's Parliament passed legislation to create the new benefit. It also amended the *Canada Labour Code* to allow for additional parental leave for federally regulated employees who opt for the new benefit. Where more than one employee takes parental leave for the same birth or adoption, the Code will allow for a leave of up to 71 weeks. The maximum amount of parental leave that one employee may take for the same birth or adoption will remain 63 weeks. The maximum combined maternity and parental leave that more than one employee may take for the same birth or adoption will be 86 weeks. The maximum amount of combined maternity and parental leave that one employee may take for the same birth or adoption will remain 78 weeks.

We will continue to monitor this story and will report on further developments in upcoming releases.

Reminder: T4/RL-1 Filing Deadline Approaching

Just a reminder...The deadline for filing T4s, T4As and T4A-NRs with the Canada Revenue Agency (CRA) is Thursday, February 28, 2019. It is also the due date for filing RL-1s and RL-2s with Revenu Québec. Employers must submit NR4 forms to the CRA by April 1, 2019. The regular due date, March 31, falls on a Sunday this year; however, as a best practice, employers should try to submit the returns by Friday, March 29, 2019.

For more information on year end filing, please see the Year End Checklist and Chapter 9, Year End Reporting.

Reminder of February Holidays

Just a reminder... Monday, February 18, 2019 is a statutory holiday in Alberta, British Columbia, Manitoba, New Brunswick, Nova Scotia, Ontario, Prince Edward Island, and

Saskatchewan. This is the first year that B.C. is celebrating the holiday on the third Monday in February. Previously, it fell on the second Monday in the month.

In most jurisdictions, the holiday is called Family Day. In Manitoba, it is known as Louis Riel Day. In Nova Scotia, the holiday is called Heritage Day, and in P.E.I., it is named Islander Day.

For more information on statutory holiday requirements, please refer to chapter 19, Statutory Holidays.

Reminder: Deadline Approaching for Filing Workers' Compensation Reports

Just a reminder... Most workers' compensation bodies in Canada require employers to file an annual payroll report by the last day of February. Many boards now offer online filing. For specific due dates, requirements, and filing options, refer to the website of the applicable board.

For Quebec, the annual report, called a *Déclaration des salaires*, is due before March 15, 2019. In Ontario, employers who pay their Workplace Safety and Insurance Board (WSIB) premiums monthly must file a *Reconciliation Form* with the WSIB by March 31, 2019.

Reminder: Deadline Approaching for Filing Health-related Tax Returns

Just a reminder... Employers who are required to pay the Manitoba Health and Post Secondary Education Tax Levy must file a *Health and Education Tax Levy Annual Report* with the provincial Finance Department by April 1, 2019. The report is normally due by March 31, but since that date falls on a Sunday this year, the return is due on the next business day.

Employers who are required to pay the Ontario Employer Health Tax must file an *Annual Return* with the Finance Ministry no later than March 15, 2019.

Newfoundland and Labrador Minimum Wage Rising April 1st

The Newfoundland and Labrador government will raise the province's minimum wage rate from \$11.15 an hour to \$11.40 on April 1, 2019, Minister of Advanced Education, Skills and Labour Bernard Davis recently announced.

Last year, the government began indexing the minimum wage rate to increases in the consumer price index for Canada, with wage adjustments to occur on April 1 every year.

We will update [Table 17.1, Minimum Wages](#), to incorporate the rate change in an upcoming release.

Payroll Q & A

Question: How long are employees required to work for their employer before they may take parental leave allowed under employment/labour standards?

Answer: The following chart sets out the minimum employment period for employees to qualify

for parental leave under provincial/territorial employer/labour standards laws and the *Canada Labour Code* for federally regulated employees:

Canada Labour Code: six consecutive months

Alberta: 90 days

British Columbia: none

Manitoba: seven consecutive months

New Brunswick: none

Newfoundland and Labrador: 20 consecutive weeks

Northwest Territories: 12 consecutive months

Nova Scotia: none

Nunavut: 12 consecutive months

Ontario: 13 weeks

Prince Edward Island: 20 weeks

Quebec: none

Saskatchewan: more than 13 consecutive weeks

Yukon: 12 months

For more information on parental leave, please refer to the applicable jurisdiction in chapter 15, Leaves.