

Reminder: NR4 Due Date Approaching

Just a reminder... Employers who are required to file the NR4, *Statement of Amounts Paid or Credited to Non-residents of Canada*, with the Canada Revenue Agency must do so by March 31, 2021. For information on the NR4, please see 9.2.3, Reporting Income for Non-residents.

Reminder: Good Friday Statutory Holiday Occurs in April

Just a reminder... Friday, April 2, 2021, Good Friday, is a statutory holiday under employment/labour standards law in all Canadian jurisdictions. In Quebec, employers may designate either Good Friday or Easter Monday (April 5, 2021) as the statutory holiday.

For information on entitlement to the holiday and how to compensate employees for it, please refer to the applicable jurisdiction in chapter 19, Statutory Holidays.

Reminder: Minimum Wage Rates Rising on April 1

Just a reminder... Minimum wage rates will rise in a number of Canadian jurisdictions to the following amounts on April 1, 2021:

- New Brunswick: \$11.75/hour (currently \$11.70)
- Newfoundland and Labrador: \$12.50/hour (currently \$12.15) *
- Nova Scotia: \$12.95/hour (currently \$12.55)
- Prince Edward Island: \$13.00/hour (currently \$12.85)
- Yukon: \$13.85/hour (currently \$13.71)

The Nova Scotia government said it plans to review the way in which it sets the minimum wage rate in the coming months.

The P.E.I. government has also announced that the maximum amounts that employers may deduct from employees' wages if they provide board and lodging will remain at their 2020 levels, with the exception of single meals. The maximum deduction for single meals will increase from \$4.13 to \$4.25 on April 1, 2021.

*The rate will rise to \$12.75 on October 1, 2021.

Reminder: Deadline Approaching for Filing Health-related Tax Returns

Just a reminder... The deadline is approaching for filing health-related tax returns in some jurisdictions:

- **British Columbia:** Employers who are required to pay the province's Employer Health Tax (EHT) must file an annual return by March 31, 2021. Employers must file it electronically through eTaxBC. In addition to the return, employers must either pay their

final instalment payment (if paying the EHT quarterly) or their total annual EHT payment for the previous year (if paying the EHT annually). For more information, please see 13.2.2, Employer Health Tax. For information on eTaxBC, see <https://www2.gov.bc.ca/gov/content/taxes/etaxbc/help-guide>.

- **Manitoba:** Employers who are required to pay the Health and Post Secondary Education Tax Levy (HE Levy) must file a *Health and Education Tax Levy Annual Report* with the provincial Finance Department each year. The deadline for filing the 2020 report is March 31, 2021. Beginning with the 2021 tax year, employers must file tax returns and tax payments online through the provincial Finance Department's TAXcess system. For more information on the tax, please see 13.3.2, Health and Post Secondary Education Tax Levy.
- **Ontario:** Employers who are required to pay the Employer Health Tax must file their *Annual Return* no later than March 15, 2021. For more information on the EHT, please see 13.8.2, Employer Health Tax.

Reminder: Alberta to Eliminate WCB Reinstatement and Health Benefits Requirements on Apr. 1

Just a reminder...Effective April 1, 2021, employers in Alberta will no longer be required to reinstate workers injured on the job or to continue contributing to their health benefits plans.

The changes were included in Bill 47, the *Ensuring Safety and Cutting Red Tape Act, 2020*, which received royal assent on December 9, 2020.

Prior to April 1, 2021, employers in the province are required to offer to reinstate workers injured on the job on or after September 1, 2018 once they are medically and physically able to return to work if they have worked for their employer for at least 12 continuous months on the date of the injury.

The amendments will replace the requirement with a duty for employers to co-operate in an injured employee's safe return to work. Injured workers will have a duty to co-operate in developing and taking part in their medical and vocational rehabilitation plans.

Between September 1, 2018 and March 31, 2021, employers with health benefits plans must continue contributing to the plans for up to a year for workers off work due to a workplace injury. The obligation applies if the employer paid contributions to the benefits plan when the injury occurred and if the employee continues to pay his or her share, if any, of the contributions.

With the elimination of the requirement on April 1, 2021, employers will be able to choose whether they want to continue contributing to the health benefits plans for injured employees who are not working.

Reminder: Ontario WSIB *Reconciliation Form* Due by March 31

Just a reminder... Employers who pay their Ontario Workplace Safety and Insurance Board (WSIB) premiums monthly must file a *Reconciliation Form* with the WSIB no later than March 31, 2021. Online filing is available. For more information on online services, refer to the eWSIB section on the board's website at www.wsib.on.ca/. For more information on the *Reconciliation Form*, please see 22.8.3, Employer's Statement.

Reminder: CNESST Statement of Wages Due this Month

Just a reminder... The Quebec Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) requires employers to submit a *Déclaration des salaires* form before March 15, 2021. Employers must file it online. More information on online filing is available at <https://www.cnesst.gouv.qc.ca/fr/demarches-formulaires/employeur/dossier-dassurance-employeur/declaration-salaires>.

Payroll Q & A

Question: I accidentally issued a *Record of Employment* (ROE) for the wrong employee. How do I cancel it?

Answer: Service Canada does not provide an option for cancelling ROEs once employers have submitted them. The only way to correct the problem is to submit an amended ROE. In block 18 on the amended ROE (Comments), enter: "Previous ROE issued in error."

If you have not already done so, you need to complete and submit an ROE for the correct employee. If, because of the error, you are submitting the ROE later than the required deadline, you might want to contact Service Canada to let them know why the ROE is late to avoid any potential penalties.

The deadline for submitting an ROE depends on whether the employer uses the paper or electronic version. Paper ROEs are due within five calendar days of the first day that an employee has an interruption of earnings or the day the employer becomes aware of an interruption of earnings.

For electronic ROEs (e.g., ROE Web), employers with weekly, biweekly, or semi-monthly pay periods have up to five calendar days after the end of the pay period in which an employee has an interruption of earnings to submit the ROE. Employers with payrolls that are monthly or every four weeks (i.e., 13 pay periods per year) must issue electronic ROEs either up to five calendar days after the end of the pay period in which the employee has an interruption of earnings or up to 15 calendar days after the first day of the interruption of earnings, whichever comes first.