



Payroll Basics for Employers

What to know before you run payroll in Canada.

BEFORE YOU PAY ANYONE

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| ☐ Open a CRA payroll (RP) account | ☐ Confirm employee vs contractor status |
| ☐ Collect TD1 forms from employees | ☐ Register with WorkSafeBC |

EACH PAY RUN

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| ☐ Calculate gross pay | ☐ Remit deductions to CRA on time |
| ☐ Deduct CPP, EI, and income tax | ☐ Keep pay records & stubs |

REMITTING & YEAR-END

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| ☐ Remit by the 15th of the next month (regular remitter) | ☐ File the T4 summary with CRA |
| ☐ Prepare T4/T4A slips by end of February | ☐ Reconcile remittances to payroll |

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