DIALOGUE

National Payroll Institute | **Volume 45, Issue 4**

Payroll Team of the Year: **Intact Financial Corporation**

Countdown to 2024: A Guide to Year-End Payroll Changes

Inside the Institute: An EDI Progress Report

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NATIONAL PAYROLL INSTITUTE

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Empowering Our Payroll Community

As we approach the end of the year, I want to take a moment to reflect on the essential role that payroll plays in our organizations, and express my gratitude to the tens of thousands of dedicated professionals who make it all happen seamlessly.

Payroll is often a behind-the-scenes function, quietly ensuring everyone is paid accurately and on time. At the National Payroll Institute, we are committed to raising the profile of payroll professionals and acknowledging their vital contributions publicly, such as through our Payroll Team of the Year award. It is essential for Canadians to understand the significance of payroll and recognize that its seamless operation is not a magical occurrence but the result of the hard work of dedicated professionals.

Never is that truer than at year-end. Closing off the year is no simple task, and it is important that payroll professionals be organized and meticulous in their work.

The Year-End Checklist, a longstanding resource for our members, serves as a guide to ensure compliance. I am also heartened to see many of you participating in our year-end seminars and webinars, demonstrating your high commitment to excellence.

While we champion the work done behind the scenes in payroll, we also recognize the importance of shining a light on the Institute's projects. Over a year ago, we sought your input on our Equity, Diversity and Inclusion (EDI) strategic initiative. Today, I am excited to announce that we are ready to move forward with our action plan to foster an increased sense of belonging for all members. Led by our dedicated Board, this initiative will permeate through every level of our organization, from staff to volunteers right through to our broader contributors. Our EDI initiative is a testament to our commitment to creating an inclusive and sustainable community. Stay tuned for various initiatives, starting with a call to action to join our EDI Volunteer Committee in the new year.

As we wrap up this year, I extend my warmest wishes for healthy and happy holidays to each of you. May the upcoming year bring continued success, growth and prosperity to both you and your organizations. ■

Peter Tzanetakis
The National Payroll Institute

Year-End Excellence

As we navigate the bustling year-end season and gear up for the opportunities that lie ahead, I want to take a moment to share some systems and strategies I have implemented, which I hope you will find useful as well.

First and foremost, beginning early fall, it's crucial to review and update checklists. My team and I make it a priority to ensure all required tasks for year-end and new year compliance are meticulously planned. We also review any new codes inputted into our payroll system to ensure they are in compliance and flowing into the correct boxes for the T4s prior to year-end. And we provide a second set of eyes for each other to ensure dates and amounts are accurate — this is especially important when you work across multiple jurisdictions.

Monthly reviews are cornerstone of our approach. Regularly assessing completed tasks allows us to refine checklists, adding new responsibilities and removing obsolete ones. This helps streamline our processes for the upcoming year.

As payroll professionals, our journey is facilitated by resources and support provided by the National Payroll Institute. At this time of year, I strongly recommend the Institute's year-end sessions. Whether you are new to payroll or a seasoned professional, they provide a comprehensive understanding of evolving regulations and requirements.

Given the ever-changing landscape in which we all work, discussions within our network also play a pivotal role in staying up to date. From managing dental benefits requirements to navigating the intricacies of Phase 2 of the Canada and Quebec Pension Plan enhancements, it's crucial to share experiences and insights. When in doubt, the Institute's guidelines, Late-Breaking Payroll News and Payroll InfoLine are also invaluable resources for addressing complex scenarios such as these.

As the voice of payroll in your organization, I encourage each of you to create your own systems and strategies for year-end and 2024. It will help you maintain focus and feel confident responding to any inquiries your teams and organizations may have.

Wishing you all a successful year-end and a promising start to the new year! ■

Carolyn Lesyshen, PLP
Servus Credit Union Ltd.

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The following are some of the most common questions we received through the National Payroll Institute's *Payroll InfoLine*™

Q We are a transportation company (trains and buses) that offers a benefit to our retirees and their surviving spouses: discounted or free trips. How do we report this? What about in the case of a surviving spouse of a deceased employee?

A If an organization is in the business of operating a bus, streetcar, subway, commuter train or bus, or ferry service and provides free transit passes to employees or their families, special rules apply.

If free or discounted passes are provided to a current or retired employee of one of the businesses mentioned above, and the passes are only for the employee's or the retiree's use, there is no taxable benefit for the current or retired employee. Therefore, no reporting is required for the employee or the retiree.

When providing transit passes to a current or former employee's spouse, the fair market value of the pass is a taxable benefit for the current or former employee's spouse. The taxable benefit amounts would be reported on the employee's T4A slip, using Code 028, "Other income," in the "Other information" area at the bottom of the slip.

If an organization is providing transit passes to a deceased employee's spouse, it is not treated the same in terms of year-end reporting purposes. In this scenario, the taxable benefit would be reported on the spouse's T4A slip, using Code 028, "Other income," in the "Other information" area at the bottom of the slip.

For more information: **www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4130/employers-guide-taxable-benefits-allowances.html**

Q An employee will go on paternity leave but wants to work one day per week. How do employers report this on the Record of Employment (ROE)? Should they provide any comments in Block 18?

A An ROE should be issued each time an employee experiences an interruption of earnings. In the case of parental benefits, an interruption of earnings occurs when an employee's salary falls below 60 per cent of regular weekly earnings.

In this case, the first day of the interruption of earnings is the Sunday of the week in which the salary falls below 60 per cent of the regular weekly earnings. (For more information, see Chapter 1 of the guide, "How to Complete the Record of Employment (ROE) Form," under "Cases of an interruption of earnings.")

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Where an employee has experienced an interruption of earnings based on the above definition, the date included in Block 11 (The last day for which paid) will be the day before the start of the interruption of earnings.

The employer does not need to include comments in Block 18 regarding the employee's plan to work one day per week. It is the employee's responsibility to advise Service Canada of the details (i.e., hours and earnings) of any work they perform while receiving employment insurance (EI) benefits. (For more information: **www.canada.ca/en/services/benefits/ei/ei-maternity-parental/after-applying.html**)

Q Can an employer defer a bonus payment for up to three years?

A Bonuses are payments made at the employer's discretion and paid over and above the employee's regular salary or wage.

If an employee has earned a bonus, the terms and conditions of their contract will dictate when the bonus is paid. Therefore, a bonus is payable according to the employer's terms and agreement.

Suppose the employer states that a bonus is annually paid on June 1st of every year. In that case, the bonus cannot be deferred unless otherwise stated in the company policy or the employment agreement.

Q Can an employee on maternity leave transition from maternity leave to short-term disability (STD) leave and back?

A An employee can interrupt their maternity or parental leave to go on STD leave. However, as there are specific deadlines by which these benefits can be collected, an employee may not be able to receive their full entitlement to benefits. The transition to STD may impact the number of weeks of entitlement they receive depending on whether they are receiving maternity or parental benefits.

Factors that Service Canada would consider include the following:

- Is the employee sick, and should they switch to sickness benefits? If they are sick, there may be other entitlements or extensions the employee could be eligible for after their STD benefits are exhausted.

- Any earnings received while in receipt of EI maternity benefits must be declared. Earnings will be deducted from benefits at 50 cents for every dollar earned or received while on claim, up to a maximum of 90 per cent of the weekly earnings used to establish the claimant's EI benefit rate. Any earnings above this threshold will be deducted dollar for dollar from benefits (*Employment Insurance Act*, paragraph 19(2)). Exceptions to this provision are cases where an employer who is registered in the Premium Reduction Program (PRP) makes wage-loss indemnity (WLI) or paid sick leave (PSL) payments. WLI or PSL payments paid through a registered plan and for which the employer has been granted a premium reduction are deducted dollar for dollar during the benefit period; this ensures that employers registered in the PRP remain first payers (*Employment Insurance Act*, paragraph 22(5)).

- During the parental period, no benefits are payable if the earnings equal or exceed the employee's normal weekly insured earnings (NWIE). If the earnings are less than the NWIE, Service Canada deducts an amount equal to a combination of 50 per cent of the earnings threshold, then 100 per cent of the earnings that exceed the earnings threshold. These types of earnings would not allow a claim extension.

- The EI legislation sets out the specific timeframe for maternity benefits to be paid to a claimant (*Employment Insurance Act*, paragraph 22(2)). This period begins the earlier of 12 weeks before the week in which the child's birth is expected or the week in which the child is born. It ends 17 weeks after the latter of the week in which the birth of the child is expected or the week in which the child is born. The window for payment of these benefits allows the claimant some flexibility to decide when maternity benefits will begin or end within this legislated period. This window can only be extended if the child is hospitalized and can go no longer than 52 weeks after birth. This window extension does not extend the length of the claim.

- Suppose an employee wishes to collect sick benefits during their maternity window. In that case, they must demonstrate their availability – essentially, if they were not sick, would they be working or looking for work? If the employee is on maternity leave from their employer during the period of sickness requested, the clients are not considered otherwise available.

- The standard parental benefits window begins with the week in which the child is born or placed with the claimant for purposes of adoption and ends 52 weeks after that week. The extended parental benefits window begins with the week in which the child is born or placed with the claimant for purposes of adoption and ends 78 weeks after that week (*Employment Insurance Act*, paragraph 23(3.21)). This window can be extended if the newborn or child placed for adoption is hospitalized during this 53- or 79-week period. The window may be extended by one week for each week or part week during which the child or children are in the hospital, up to a maximum of 104 weeks (*Employment Insurance Act*, paragraphs 23(3) and 23(3.1)).

- Employees receiving EI maternity or parental benefits who wish to convert to sickness benefits and provide proof of incapacity are exempt from showing they would otherwise be available for work.

- Employees who receive multiple special benefits during their initial 52-week benefit period may be eligible for an extension of benefits (no regular benefits paid).

Q Employees buy vacation days and take them during the year. At the end of the year, the employer pays the balance of the unused vacation purchased. What is the tax implication while buying the vacation days and taking the days from the vacation purchased bucket?

A The Canada Revenue Agency (CRA) does not consider the vacation purchase to be a salary deferral plan as outined in paragraph 248(1) of the *Income Tax Act*: a plan or arrangement made between an employee and an employer where an employee postpones receiving salary and wages to a *later* year. This scenario provides for a postponement in the same year. Thus, the rules around salary deferral plans do not apply in this case.

A vacation purchase plan is not a prescribed plan (as defined in Income Tax Regulation 6801), so the better approach would be to adopt the same treatment as a non-prescribed plan, where employers should treat the deferred salary and wages as employment income in the year in which the employee earns the amount. Thus, unless it falls within a flexible employee benefit plan (see below), employers would deduct the CPP contributions, EI premiums and income tax based on the amount the employee earned before the purchase of the vacating days. (For more information: **www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/special-payments/salary-deferral-arrangements-other-than-prescribed-plans.html**)

If the arrangement qualifies as a flexible employee benefit plan (see **www.canada.ca/en/revenue-agency/services/forms-publications/publications/it529/archived-flexible-employee-benefit-programs.html#P139_31088**), the vacation days may be purchased before taxes. The amounts deducted from pay to buy the extra vacation would not be subject to source deductions, though they would be once the vacation is taken (and amounts repaid to the employee) or cashed out.

For example, if an employee is paid $2,000 in the pay period and spends $100 buying vacation time in that same pay period, the taxable income is $1,900, subject to source deductions. When the vacation is taken in the fiscal year, or if not taken and cashed out, it will be pensionable, insurable and taxable in the pay period it is paid out.

For T4 reporting purposes, the vacation "purchase" amount is considered income reported in Box 14 (whether it is paid during vacation taken by the employee or when it is cashed out) and must be included in taxable income. The amount is also subject to CPP and EI withholdings.

Q How should employers handle reporting requirements related to the amalgamation of companies?

A An amalgamation occurs when two or more corporations, known as predecessor corporations, combine their businesses to form a new successor corporation. When one company amalgamates with another, there are two ways that it can continue to be identified: the successor corporation can apply for a new business number (BN) or it can keep the BN of one of the predecessor corporations.

If the successor corporation chooses to apply for a new BN, the CRA will register the new BN and CRA accounts for it.

If the successor corporation chooses to keep the BN of one of the predecessor corporations, it must send a letter to your tax services office or tax centre to inform the CRA which number to keep. However, if one of the predecessor corporations is a non-resident, this is not an option. The successor corporation must apply for a new BN.

Since no new employer exists for CPP and EI purposes, employers should continue to deduct for CPP and EI purposes as usual, taking into consideration the deductions and remittances that had occurred before the amalgamation. These remittances should be reported under the payroll program account of the successor BN.

The successor corporation should file the T4 returns for the entire year. The predecessor corporations do not have to file T4 returns for the period leading up to the amalgamation.

Q We make additional payments to employees outside of the regular payroll cycle. Can the lump-sum tax rates be used?

A No. Additional payments made to existing employees constitute employment income. It does not matter if they are referred to as bonuses, commissions or other names. The bonus taxation method must be used.

When income taxes are calculated for regular pay in payroll systems, they are based on the employee's earnings being at a certain level. However, the employee's salary or average earnings need to be recalculated when a bonus or commission is paid.

For example, an employee receiving an annual salary of $70,000 per year earns a bonus, commission or other payment of $10,000. They will be taxed based on $80,000 per year when they file their personal income tax return.

The employee's income tax deductions each pay period, however, are only calculated based on an annual salary of $70,000. With an additional payment, the payroll system must recalculate the employee's taxes based on $80,000 and then calculate the difference between the income taxes the employee pays regularly and the employee's newly revised salary, which has been increased by $10,000 for the entire year.

Suppose the employee has sufficient contribution room in their registered retirement savings plan (RRSP), and the employer transfers the funds directly into the employee's RRSP. In that case, they may do the transfer tax free. However, CPP, QPP, EI and QPIP must be deducted if the employee has not reached the yearly maximums.

The lump-sum tax rates should only be used for non-employment income, like retiring allowances paid on termination. Note: even though the employer can use the lump-sum tax rates when paying retiring allowances, the employee will still pay income tax of their total income during the year when they file their personal income tax return. Therefore, in many cases, as a best practice, it would be advisable for the employer to use the bonus tax method upon termination, as this process would make up for any shortfall that would occur with the lump-sum tax rates when paying the retiring allowances to the employee upon termination. ■

> *"When income taxes are calculated for regular pay in payroll systems, they are based on the employee's earnings being at a certain level."*

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Payroll Team of the Year: **Intact Financial Corporation**

The National Payroll Institute is pleased to announce the winners of the second annual Heart of Business Award – Payroll Team of the Year.

Intact Financial Corporation was presented with the Award of Excellence, which honours a payroll team exemplifying professionalism, dedication and collaboration contributing to their employer's overall success.

The award was given to Intact Financial in recognition of the payroll team's commitment to its three core priorities:

- Employees must be paid on time and without error.
- Ensure that payroll is processed in accordance with company policies and in compliance with federal and provincial law.
- Embody the company's values every day – which include operational excellence.

September 2023 marks the first anniversary of the deployment of a new integrated Human Resources management system at Intact Financial. The primary goal of this project was to provide employees and managers with a tool that would give them an optimal experience with talent acquisition and management, onboarding, performance management, training, and more. But this employee-oriented project also required significant changes to payroll.

The team had a clear mission: establish effective, straightforward policies that support rapid and consistent growth for the company. Thanks to the training and resources provided by the Institute, the team was up to the challenge.

Intact Financial Corporation team (not all pictured):

Melvin Afonso
Anna Agnano-Vitelli
Julia Andrews
Sanjivee Annasamy
Shawn Barbazuk
Tracey Barnable
Christian Coutu
Tania Daluiso
Sandra Drouin
Stéphanie Gaudreau
Sonia Garofalo
Nicole Goodyear
Eric Green
Dayna Griffin
Louise Lapointe
Josie Lonobile
Linda Martucci
Francoise Montoro
Stéphane Nadeau
Nathalie Ocampo
Nancy Roy
Tara Skinner-Humby
Julie Valluzzi

Twelve months later, payroll processes are streamlined and a number are now fully automated. And as the operational side of payroll gradually declines, the team is embracing its increasingly analytical and strategic role.

"What makes this team truly exceptional is its commitment to the project from the very beginning, and its dedication to ensuring the project's success," explains Peter Tzanetakis, President of the Institute. "This was the second payroll system change Intact had undergone in a period of five years, which required a high level of determination and adaptability. The cooperation and resilience the team showed was remarkable, especially as their daily tasks are now changed forever."

Awards of Merit were given to Agnico Eagle Mines Limited, Alberta Health Services, Maximus Canada Inc. and NES Global Limited for their outstanding service and commitment.

The Institute is very proud of all the winners, who represent the highest levels of dedication, integrity and professionalism, making Canada's payroll professionals the heart of business. ■

Inside the Institute:

An EDI Progress Report

By Erin Griffin, Manager of Public Relations, National Payroll Institute

All around the world, organizations are making Equity, Diversity and Inclusion (EDI) a priority — and rightfully so. Be that through initiatives, new policies, campaigns and intentional action, so many are understanding the importance of applying these principles to their business practices.

Here at the National Payroll Institute, we're proud of our culture — both as a member organization and an employer. The payroll profession is diverse, and our organization reflects this. We also understand how important it is to be transparent about our practices and our plan to move forward towards an even more equitable, diverse and inclusive future.

As we close out 2023, we want to let you, our members, know about the progress we've made and where we're heading in 2024 and beyond.

What is EDI and Why is it Important?

EDI has become a bit of a buzzword over the past few years, which can, unfortunately, dilute the importance of it — making it seem like "just another box" for organizations to check off. When broken down to the three words it represents, however, it becomes clear just how important it is.

- **Equity:** Equity is different from equality. Equity speaks to the concept of fairness — of taking steps to create a level playing field for all those involved, and giving them what they need to be successful.
- **Diversity:** Diversity is the practice or quality of including or involving people from a range of different social and ethnic backgrounds and of different genders, sexual orientations, etc. This is critical for a national organization such as ours because it ensures we're learning from perspectives that represent the diversity of the payroll profession and Canada.
- **Inclusion:** Inclusion speaks to the culture of an organization. It means that an organization creates space for members and employees to participate, feeling welcomed — despite any differences that may exist. As an organization built on the idea of community, this is central to what we are and strive to be.

What has the National Payroll Institute Done to Address EDI?

Understanding that effective EDI practices are important to us as well as to our members, the National Payroll Institute identified the need for strategic planning efforts for advancing EDI.

In September 2021, the Board of Directors engaged in training that covered the foundations of EDI and decided there was a need for data to ensure that meaningful decisions could be made in this space. As a result, HRx Technologies Inc., an EDI consulting firm based in Vancouver, BC, was engaged to conduct an EDI audit and develop an action plan for the Institute.

The audit included:

- A review of existing organizational documentation
- An EDI insight survey for all Institute employees and members
- Focus groups and interviews with employees and members from different areas of expertise and geographic locations
- Facilitated workshops with the leadership team
- A review of peer organizations within the field of payroll and other industries

The results of this audit clearly identified the areas where we're doing well, and those where we have room to improve — and we're committed to doing so!

To date, the Institute has established an EDI Employee Committee and an EDI Volunteer Committee. Committee members will work to help us identify and address the opportunities for growth and hold the Institute accountable as we progress. Rest assured that this is being taken seriously and while it takes a bit of time to see the fruits of these efforts, the seeds have certainly been planted and are taking root throughout the Institute.

What's Next?

Over the coming year, you will start to see more from our EDI initiatives. You can look forward to a dedicated webpage on **payroll.ca** that will provide updates on all things EDI and make it easier for our members to get involved in the activations happening throughout the country.

We're taking a close look at our events, both in person and online, and evaluating how we can ensure they are as inclusive and accessible as possible.

We'll also be making changes to our internal policies that will continue to position the Institute as a great place to work, learn and be a member.

We thank everyone who has been involved in the process so far, and look forward to continuing to work together to make the Institute all that it can be. ■

Navigating the Evolution of ePayroll

By Gaetano Gagliardi, PLP, and Catherine Robert-Frigon,
Government & Legislative Affairs, National Payroll Institute

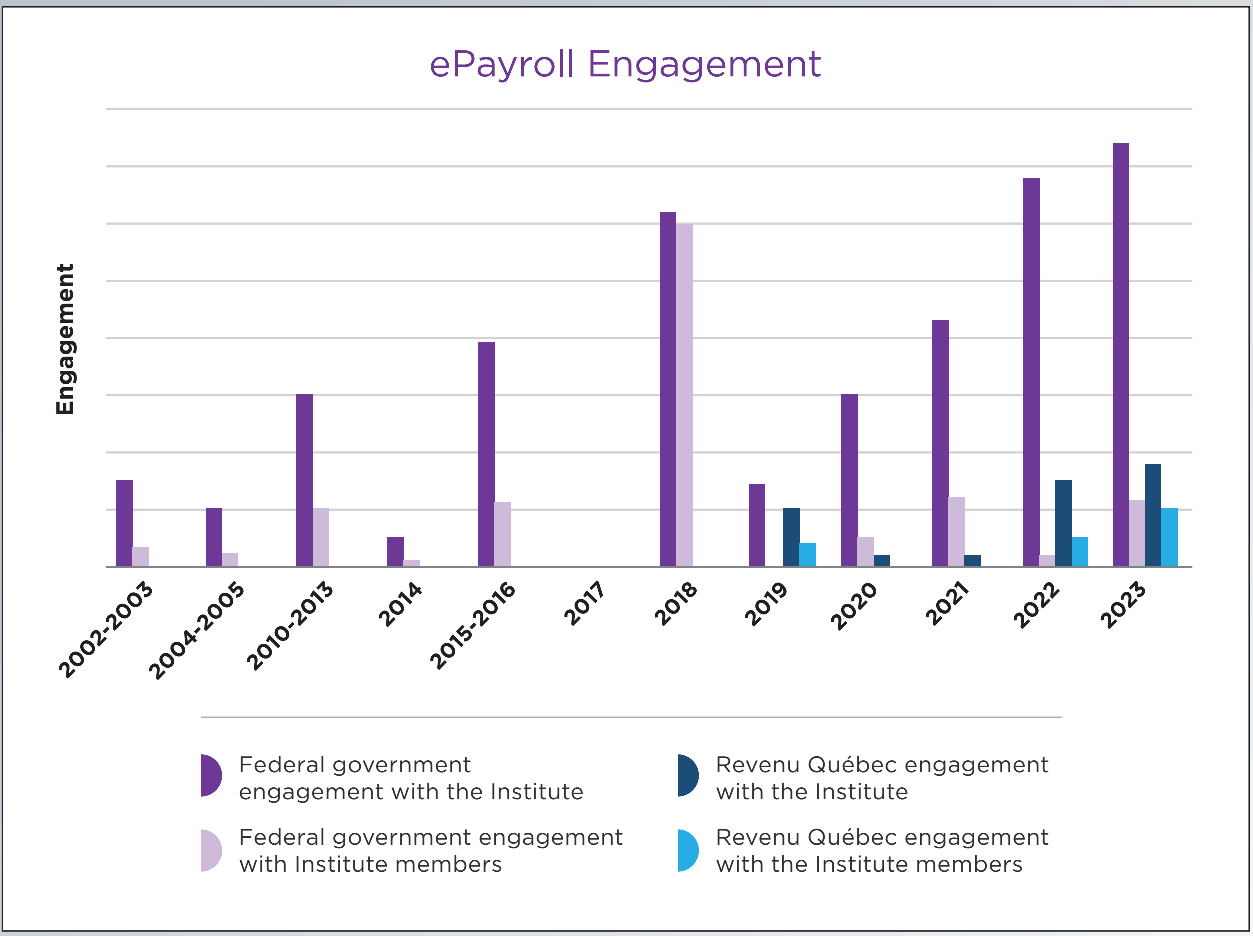
The ePayroll project, a Government of Canada initiative aimed at modernizing the transmission of payroll, employment and demographic information to government departments and agencies, has held a prominent place on the National Payroll Institute's agenda since 2002. Its momentum gained traction with the federal government's commitment to a real-time reporting system in the 2021 budget. Since then, the National Payroll Institute has emerged as a key stakeholder and a trusted advisor to the government on this initiative.

Currently, employers send payroll information at a particular time, such as when they issue a T4 slip or a Record of Employment (ROE), often needing to provide the same information to multiple government departments and agencies. Using near real-time payroll reporting, the goal of ePayroll is to reduce the administrative burden for Canadian employers, and streamline the delivery of government benefits and services. The expectation will be for employers to share payroll and demographic employee information to a single repository each time a payroll is processed, eliminating the need to manipulate data to issue a T4 or ROE.

Collaborating closely with government, the Institute has worked diligently to advance the more streamlined approach ePayroll provides.

For example, the Institute conducted extensive research on jurisdictions like Australia and the UK, where ePayroll-type solutions have been implemented. The insights gained from this research were shared with the government to integrate any lessons learned into the planning process for Canada.

The following graph illustrates the Institute's engagement over the years in ePayroll initiatives measuring work effort hours, meetings and member participation. Notably, a significant shift occurred in 2019, when responsibility of this project was moved from Service Canada to the Canada Revenue Agency (CRA). This transition resulted in a noteworthy uptick in engagement from all stakeholders.



Major Advancements and Collaborative Initiatives

- **CRA's External Advisory Panel:** The National Payroll Institute joined the CRA's External Advisory Panel, a consultative forum for the Government of Canada to engage in meaningful dialogue with senior leaders from key stakeholder organizations.
- **High-level meetings:** The Institute held meetings with the President of the Treasury Board of Canada, a senior official within the Privy Council Office, the Minister of Finance, the Canadian Chamber of Commerce, the CRA and Service Canada's Director Generals responsible for ePayroll, La Féderation des chambres de commerce au Québec, and more.
- **Cross-country consultations:** The Institute conducted consultation sessions throughout Canada with members, which are summarized in our "What We Heard" report. (Find it in the Advocacy section at **payroll.ca**.)
- **Auditor General's report:** The Auditor General published "Report 10: Specific COVID-19 Benefits," which relied on the Institute's 2021 analysis of Canada's federal response as compared to other countries, which concluded that real-time payroll data could have been used to quickly assess federal COVID-19 benefits eligibility and calculate benefit payments, improving the overall efficiency and accuracy of the COVID-19 program.
- **International collaborations:** The Institute delivered an international panel discussion during its 2023 Annual Conference with guests from the Chartered Institute of Payroll Professionals (CIPP – UK), the Australian Tax Office, The Association of Payroll Specialists (TAPS – Australia) and the CRA's Assistant Commissioner. The Institute also participated in the CIPP and the TAPS 2023 conferences – two countries that have successfully implemented real-time reporting systems.
- **CRA consultations:** Along with members, the Institute participated in various CRA consultation sessions across the country.

The National Payroll Institute remains steadfast in its commitment to advancing the ePayroll initiative for the benefit of payroll professionals, Canadian employers and government services. ■

What Does Single Touch Payroll Mean for Payroll in Australia?

"Using Single Touch Payroll (STP) compliant payroll software to generate the STP report, which compiles payroll data for submission to the Australian Tax Office, is super easy and secure. Data is encrypted during transmission to prevent unauthorized access."

– Youhanna Milad, Payroll Leader, Energy Australia Services PTY LTD

"We did not change the way we manage our pay processing at all when STP was introduced because we always validate the accuracy of every payroll by cross checking it with our other internal reports prior to releasing the funds for direct deposit. This ultimately ensures our payroll records are in 'real time' balance with our STP reporting ensuring seamless financial year-end processing."

– Kim Dodd, Head of Payroll, Hammond Care Australia

"STP provided a much-needed method to simplify customer payroll reporting obligations, whilst giving the ATO (tax agency) real time insight to ensure compliance. The initial effort and cost involved in building support and transitioning customers to STP were high; however, the benefits to customers and reduction in end of year support far outweighed this."

– Paul Hooker, Technical Architect, Zone&Co

"STP has had a positive impact on the reporting of payroll-related data in Australia. Validation is key to this success. In my experience, I have found this has led to a much smoother year-end process and a greater understanding businesses have of their payroll data."

– Belinda Stewart, Business Engagement Manager, Paypac Payroll Services Australia

Countdown to

2024

A Guide to Year-End Payroll Changes

By Tina Beauchamp, PLP, Education Content Specialist, National Payroll Institute

Brace yourself! Year-end 2023 is fast approaching, and you need to begin preparing for new reporting requirements and changes impacting your 2024 payrolls. Some of the more notable changes include the following:

T4 Slip Updates

The Canada Revenue Agency (CRA) has released an updated version of the T4 slip with three new boxes:

- Box 45 is a new mandatory reporting requirement that begins in 2023. Employers offering dental benefits to their employees are asked to report the type of coverage they make available. Health Canada requires this information to aid them in determining eligibility for the new government dental benefits that will be rolled out in 2024.
- Box 16A for an employee's second Canada Pension Plan (CPP) contribution will be used for 2024 reporting when employees are subject to the new second CPP contribution.
- Box 17A for employee's second Quebec Pension Plan (QPP) contribution will be used for 2024 reporting when employees in Quebec are subject to the new second QPP contribution.

T4A Slip Updates

The CRA has releasing an updated version of the T4A slip with one new box:

- Box 015 is a new reporting requirement that begins in 2023. Employers offering dental benefits to their former employees or retirees are asked to report the type of coverage they make available. Reporting on the T4A slip in Box 015 is only mandatory if the payor also reports a pension or superannuation amount in Box 016.

CPP and QPP Enhancement: Phase 2

Since 2019, the Canada and Quebec Pension Plans have gradually been undergoing enhancement. Phase 1 came to completion in 2023, with the contribution rates for each program increasing a full one per cent.

Starting in 2024, a new Year's Additional Maximum Pensionable Earnings (YAMPE) value will be announced. Employees with pensionable earnings greater than the Year's Maximum Pensionable Earnings (YMPE) will have a four per cent contribution withheld on earnings between YMPE and YAMPE.

As noted above, new boxes have been added to the T4 slip to report these new contributions. Pensionable earnings will continue to be reported in Box 26, with the new YAMPE value becoming the reporting maximum.

Update to Province of Employment Rules

Effective January 1, 2024, employers who have entered into an employment contract with an employee to work remotely should review updated province of employment rules.

Although an employee hired to work remotely is not required to report to a physical employer establishment, they may be considered taxable in the jurisdiction in which they work if there is an employer establishment they can reasonably be considered attached to.

The CRA has updated its webpage, "Determine the Province of Employment (POE)" with more information on this change and added an interactive questionnaire to assist employers in determining the correct province of employment to use. (See **www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/set-up-new-employee/determine-province-employment.html**)

Quebec Pension Plan

In addition to the new YAMPE value and second QPP contribution, Revenu Québec will also be introducing the following changes to the Quebec Pension Plan program in 2024:

- QPP contributions will end on the last pay of the year in which an employee reaches age 72. Effective the first pay of the next year, QPP contributions will no longer be required.
- Employees over the age of 65 who are receiving a QPP pension benefit will now be given the choice to opt out of QPP contributions. Revenu Quebec will design a form similar to the CRA form CPT30: *Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election* to enable eligible employees to select this option.

New RL-1 Reporting for 2024

Revenu Québec has updated the RL-1 slip for the 2024 reporting year with two new boxes and two new footnote codes:

- Box B.A will be used for the first QPP contribution
- Box B.B will be used for the new four per cent contribution
- New footnote codes for employees who also have CPP contributions:
  - Code B-1 CPP contributions
  - Code B-2 Second CPP contributions

Pensionable earnings will continue to be reported in Box G, with the new YAMPE value becoming the reporting maximum.

As we move into the final month of 2023 payroll professionals should be preparing for year-end reporting and the changes that will impact their 2024 payrolls. To help you stay up to date, check out the Resources section of our website at **payroll.ca**, where you will find the popular Compliance Rates Sheet, sample employee communications to communicate the changes, and more. ■

2023

Year-End/New Year Checklist

ITEM	ACTION TO BE TAKEN	✔
Start-up	Create a year-end reference file	
	Determine which forms will be required (T4, T4A, RL-1, NR4)	
	Download guides and forms from the CRA	
	Download guides and forms from Revenu Québec	
	Hold a year-end meeting with stakeholders (IT, HR, Finance)	
Balance & Reconcile	Review payroll set up to make sure earnings, taxable benefits and deductions have been programmed accurately	
	Ensure amounts recovered for administrative errors or repayment of salary or wages have been accurately captured for year-end reporting	
	Update any manual or cancelled cheques to payroll	
	Reconcile payroll bank account for uncashed or stale-dated cheques that need to be replaced or cancelled	
	Balance the payroll tax account remittances to the payroll register	
	Run test T4/RL-1 slip and summary report to validate earnings and deductions are reporting in the correct boxes and balance to the payroll register	
	Conduct self-audit of CPP, QPP, EI and QPIP statutory deductions	
	Remit outstanding CPP, QPP, EI and QPIP statutory deductions with or before final remittance for the tax year	
	Ensure accurate social insurance numbers are reported	
	Update WC/CNESST awards reimbursed to the employer	
Taxable Benefits	Ensure taxable benefits are reported each pay period when received or as enjoyed	
	Process taxable benefit adjustments, e.g., company car benefits	
	Validate benefits are reported in all required boxes on tax slips	

ITEM	ACTION TO BE TAKEN	✓
Pension Adjustment	Validate pensionable earnings per company plan document	○
	Calculate pension adjustment	○
	Ensure RPP registration number are reporting in Box 50 for all plan members	○
	Verify reporting of taxable refunds if necessary	○
Filing Procedures	Choose filing method (paper, online, XML)	○
	Choose the method of delivery to employees (electronic or paper)	○
	Make note of filing deadlines and penalties for non-compliance	○
	Establish policies and procedures for amending or cancelling slips	○
	File slips and summaries with the CRA	○
	File slips and summaries with Revenu Québec	○
Jurisdic-tional Reporting	Employer health tax returns	○
	Workers' compensation annual reconciliation/return	○
	Northwest Territories/Nunavut Payroll Tax return	○
	Revenu Québec annual summary • Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) • Workforce Skills Development and Recognition Fund (WSDRF) • *Déclaration des activitiés de formation* (Quebec employers who pay WSDRF are required to complete this form)	○
Year-End Accounting	Perform year-end accruals	○
	Reconcile all payroll-related general ledger (GL) accounts	○
	Validate earnings and deductions are charged to correct GL cost centre account	○
Set-up for New Payroll Year	Review payroll calendar for payroll processing/payday conflicts (statutory holidays, etc.)	○
	Weekly or bi-weekly pay frequency: watch for 53/27 pay year • How will the CPP/QPP exemption be handled? • Are any taxable benefits or deductions affected?	○
	Distribute new payroll cut-off schedule to HR, timekeepers, managers and supervisors and unions, as necessary	○
	Carry forward balances • Vacation accruals • Banked overtime • Unused sick days (if carry-forward allowed) • Outstanding loans payable • Garnishment balances	○
	Update TD1 and TP-1015.3-V basic personal amounts	○
	Remind employees to file new TD1 or TP-1015.3-V forms for additional tax credits, if required	○
	Remind commission employees to file new TD1X/TP-1015.R.13.1-V	○
	Communicate CPP, QPP, EI and QPIP statutory deductions rates and maximums for the new payroll year	○

Visit **payroll.ca** for more information.

Guidelines for Compliant Employee Transfers Within Canada

By Irena Stoyanova, PLP, Payroll Compliance Advisor, National Payroll Institute

In today's dynamic business world, employees may report to their employer's business establishments in different jurisdictions across Canada. Whether this is a short-term move or a permanent relocation, employers must navigate province of employment and taxation requirements as well as compliance issues to ensure accurate withholding, remitting and reporting of statutory deductions.

Determining Province of Employment

An employee's province of employment is defined as the province or territory where the employee reports for work physically at the employer's permanent or deemed establishment.

Where the employee works fully remotely, their province of employment is determined as follows:

- Where there is an employer establishment in their jurisdiction to which they would otherwise reasonably be required to report to work at, or are considered attached to, the province of employment is the jurisdiction in which this establishment is located, or
- Where there is no employer establishment in their jurisdiction to which they would otherwise be required to report to work at, or would be considered attached to, the province of employment is the jurisdiction from which they are paid.

Avoiding Deficiencies

Income tax: When an employee is transferred partway through the year to a different province within the same business entity and under the same employer, several considerations come into play. First, you'll need to apply the correct provincial or territorial tax rates for the new location. In addition, separate T4 slips will be issued for earnings and deductions related to each province or territory at year-end.

Employment Insurance (EI) premiums: EI premiums are calculated based on the employee's province of employment up to the legislated Maximum Insurable Earnings (MIE) ($63,200 for 2024). Box 24 on each T4 slip reports the actual insurable earnings for each period worked in different provinces or territories.

Year-end adjustments for Quebec: Where an employee has different provinces of employment during the year, including Quebec, year-end adjustments between the Quebec Parental Insurance Plan (QPIP) and EI deductions will be reconciled during income tax return filings via an annual process coordinated between the Canada Revenue Agency (CRA) and Revenu Québec.

Canada Pension Plan (CPP) and Québec Pension Plan (QPP): When an employee transfers into or out of Quebec while working for the same employer and under the same business entity, CPP and QPP contributions require special attention. QPP has a higher contribution rate than CPP, but both have the same Year's Maximum Pensionable Earnings (YMPE) ($68,500 for 2024), Year's Additional Maximum Pensionable Earnings (YAMPE) ($73,200 for 2024) and basic annual exemption of $3,500.

For employees transferring into Quebec, the amount reported in Box G on the RL-1 should not surpass the YMPE. To harmonize CPP and QPP contributions, the year-to-date contributions paid to CPP are considered via a weighting factor, calculated by dividing the QPP rate by the CPP rate. Then the year-to-date CPP contributions are multiplied by the weighting factor:

- Year-to-date CPP contributions x (QPP rate ÷ CPP rate)

After performing this calculation, the year-to-date amount will be credited to the employee's QPP account. Subsequently, QPP contributions will continue based on this calculated value. When the combined total of weighted CPP contributions and year-to-date QPP contributions reaches the YAMPE, no additional QPP contributions will be deducted.

The following special reporting is required on the RL-1 slip to report the previously withheld CPP contributions and the applicable pensionable earnings:

- Footnote B-1 – CPP contribution amount
- Footnote G-2 – pensionable earnings under the CPP

If the employee has already reached the YMPE and YAMPE for CPP before transferring into Quebec, they are considered to have met the YMPE and YAMPE for QPP. Therefore, they will not be required to contribute to QPP.

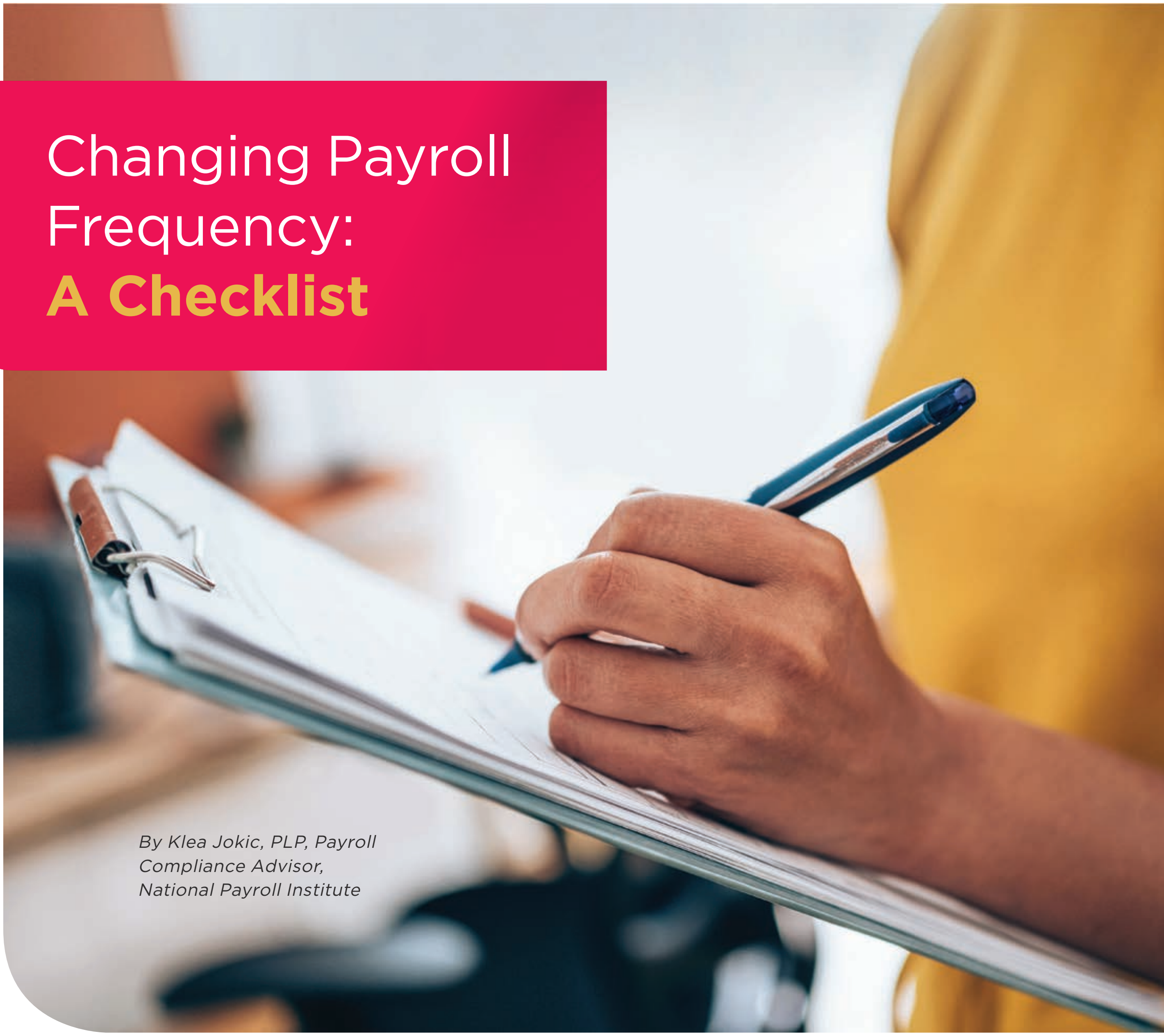
"For employees transferring into Quebec, the amount reported in Box G on the RL-1 should not surpass the YMPE."

Alternatively, where an employee transfers out of Quebec, the weighting factor is calculated by dividing the CPP rate by the QPP rate, and the employee will continue paying contributions at the rate of the new province of employment until the annual maximum contributions are met or to the end of the taxation year, whichever occurs first.

Compliance Resources

To ensure compliance, employers seeking guidance on source deductions and employer contributions during employee transfers from an establishment subject to CPP to an establishment subject to QPP and vice versa can refer to the following CRA and RQ guidelines:

- **About the deduction of Canada Pension Plan (CPP) contributions (www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/canada-pension-plan-cpp.html)**
- **Employee Transferred from an Establishment Subject to the Canada Pension Plan to an Establishment Subject to the Québec Pension Plan (www.revenuquebec.ca/en/businesses/source-deductions-and-employer-contributions/special-cases-source-deductions-and-employer-contributions-in-certain-situations/employee-transferred-from-an-establishment-subject-to-the-canada-pension-plan-to-an-establishment-subject-to-the-quebec-pension-plan/)** ■



Changing Payroll Frequency: **A Checklist**

By Klea Jokic, PLP, Payroll Compliance Advisor, National Payroll Institute

Changing payroll frequency is a multifaceted endeavour that requires careful preparation and a comprehensive understanding of legislation. Successfully transitioning to a new payroll schedule can yield significant benefits, but it's crucial to approach this change with a well-informed strategy.

1 **Perform a financial assessment:** Before changing payroll frequency, organizations must assess their financial situation and projected cash flows. This ensures that the proposed change is not only viable in the short term but also sustainable in the long run.

2 **Navigate legislation and agreements:** Employers must refer to their province or territory's employment and labour standards act for the specific requirements regarding pay periods and payment frequencies. They must also communicate changes in payroll frequency to employees according to specific notice periods. The recommendation is to provide the maximum termination notice as outlined in the act. Finally, employers must ensure any changes are compliant with collective agreements and internal company policies, as applicable.

3 **Build a strong team:** Forming a dedicated project team is a key component of successful payroll frequency changes. This team typically includes representatives from Payroll, Human Resources, Information Technology, Management and, if applicable, the external payroll provider. Their collective expertise and coordination are instrumental in orchestrating a smooth transition.

4 **Follow a checklist:** To facilitate the process, we've created the comprehensive *Changing Payroll Frequency Checklist*, which covers the considerations involved in changing payroll frequency and highlights the relevant legislation that organizations need to be aware of.

5 **Leverage payroll best practices:** For more details, best practices, legislative guidance and templates to aid in your planning, consult the National Payroll Institute's **Changing Payroll Frequency Payroll Best Practices Guidelines** at **payroll.ca** (member login required). These guidelines also address the occurrence of 27 biweekly or 53 weekly pay periods.

Changing Payroll Frequency **Checklist**

Item	Action to be taken	Done
Legislated payroll frequency	Check for permitted legislated payroll frequency in the jurisdiction(s) where employees perform their jobs and the timing of regular payment.	○
Union agreement	Check union requirements, if applicable.	○
Date of change	Set an effective date for the payroll frequency change.	○
Communication	Develop a communications plan for: ◗ Financial institutions ◗ Pension provider administrator ◗ Benefit provider administrator ◗ Union representatives ◗ Garnishees (family court) ◗ Charitable organizations ◗ Employees ◗ Internal stakeholders ◗ External stakeholders (if you participate in the Reports on Hiring, Automated Earnings Reporting system, Statistics Canada, etc.) Issue a new payroll calendar or schedule to all relevant stakeholders.	○
Timekeeping process	Review and establish if there will be an impact on the current processes for: ◗ Processing regular pay (paying current or in arrears) ◗ Calculating overtime hours ◗ Deadlines for submitting and approving timesheet Consider if there is any need to adjust forms and documents to accommodate the change.	○
Lapse in payment	Determine how to bridge the gap if the change involves a lapse in payment: ◗ Payroll advance ◗ Short-term loans	○
Payroll system changes	Specify what changes have to be implemented in the payroll system and other systems that interface with the pay-roll system.	○
Service Canada – ROE	Prepare to issue ROEs for all employees, even if they do not experience an interruption of earnings.	○

Changing Payroll Frequency **Checklist**

Item	Action to be taken	Done
Employee set-up	Review the employee's profile for: ◗ Salaries, recalculated according to the new payroll frequency ◗ Additional income tax requested. If yes, send new TD1 or TP-1015.3-V forms to be filled out. ◗ Split deposits ◗ Vacation balance Note to change payroll frequency for re-activated employees.	○
Contributions and deductions	Determine whether recalculations are required for: ◗ Bonus payments ◗ Commission payments ◗ Director's fees ◗ Salary deferral arrangements ◗ Taxable benefits • Employer-paid life insurance • Accidental death and dismemberment • Critical illness premiums • Employer-provided vehicle • RRSP employer contributions ◗ Allowances (car, cellphone, internet) ◗ Top-up payments (maternity/parental, worker's compensation) ◗ Garnishment(s) ◗ Union dues ◗ Pension plan ◗ RRSP employee contributions ◗ Employee-paid benefits ◗ Voluntary deductions (charitable donations, social club contributions)	○
CPP/QPP YTD	Ensure accurate amounts of CPP and QPP contributions have been deducted.	○
Reporting	Analyze accrual reports to determine if adjustments are required to generate and distribute reports, as well as adjustments to the accrual formula for: ◗ Vacation ◗ Sick ◗ Personal time off	○
Remittance(s)	Determine if the payroll frequency change will change: ◗ Canada Revenue Agency remittance schedule ◗ Revenu Québec remittance schedule ◗ Provincial health taxes or levies ◗ Worker's compensation	○

UNDERSTANDING SUPPLEMENTAL UNEMPLOYMENT BENEFITS PLANS

By Manon Amiot, PCP, Junior Payroll Compliance Advisor, National Payroll Institute

When employees are receiving Employment Insurance (EI) benefits, their income can take a significant hit depending on the type of claim they're making. Studies have shown a strong connection between financial well-being and mental health, with financial stress leading to issues like depression, anxiety, fatigue and sleep problems.

Offering a Supplemental Unemployment Benefits (SUB) plan can alleviate financial stress, improve mental health and aid in faster recovery for illness-related leaves.

THE GROWING SIGNIFICANCE OF SUB PLANS

An increasing number of Canadian employers are recognizing the importance of SUB plans and including them in their benefit packages. According to a 2021 survey by Aon involving 207 Canadian employers, 58 per cent offer maternity top-up, 33 per cent offer parental or adoption top-up, and 32 per cent with employees in Quebec offer paternity top-up. The same survey showed that six per cent of employers also offer top-up for compassionate care leave, four per cent for child critical illness leave, and five per cent for adult critical illness leave.[1]

These plans can boost weekly earnings during absences caused by temporary work shortages, training, illness, parental leave and more.

58% of employers offer maternity top-up

33% of employers offer parental or adoption top-up

32% of employers with employees in Quebec offer paternity top-up

TYPES OF SUB PLANS

Registered SUB Plans

Registered SUB plans are provided to cover a period of unemployment weekly earnings when employees are unemployed due to a temporary stoppage of work, training, illness, injury or quarantine. They must be registered with Service Canada before their effective date and must meet specific criteria. Acceptable plans are ones that:

- Identify the group(s) of employees covered.
- Cover a period of unemployment caused by one or a combination of the following:
  - temporary stoppage of work;
  - training;
  - illness, injury, or quarantine.
- Require employees to apply for and be in receipt of EI benefits in order to receive payments under the plan.
- Require that the combined weekly payments from the plan and the portion of the EI weekly benefit rate does not exceed 95 per cent of the employee's normal weekly earnings.
- Require the employer to finance them.
- Require that, on termination, all remaining assets of the plan will be reverted to the employer or be used for payments under the plan or for its administrative costs.
- Require that written notice of any change to the plan be given to Service Canada within 30 days after the effective date of the change.

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[1] *Aon Health Solutions, "Supporting Families at Work: Maternity and Parental Top-up Trends," September 2021.*

- Provide that the employees have no vested right to payments under the plan except during a period of unemployment specified in the plan.
- Provide that payments in respect of guaranteed annual remuneration, deferred remuneration or severance pay will not be reduced or increased by payments received under the plan.

The employer is fully responsible for funding the plan and can finance it in one of three ways:

- Make the payments from the general revenue of the company;
- Make deposits into a trust fund established to provide the SUB payments; or
- Pay the total of the insurance premiums that are required to finance the SUB payments.

When financed from the general revenue of the company, the plan must be registered with Service Canada and payments made to employees are taxable and pensionable.

When financed through a trust fund established to provide the SUB payments, the plan must be registered with the Canada Revenue Agency (CRA) and the employer must pay the contributions to trustees. The benefit payments the employee receives from a plan registered with the CRA are not pensionable or insurable. The payments are taxable in the employee's earnings for the year.

> *A registered SUB plan payment cannot exceed 95 per cent of an employee's normal weekly earnings.*

FOR MORE INFORMATION:

www.canada.ca/en/revenue-agency/services/tax/registered-plans-administrators/supplementary-unemployment-benefit-plans/register-overview.html

Unregistered SUB Plans

Unregistered SUB plans, or top-up plans, are often used for maternity, adoption, parental, caregiver and compassionate care leaves. Some employers also offer them for employees on workers' compensation leave. These plans do not need to be registered with Service Canada.

The top-up amount is not considered insurable earnings and is not deducted from the employee's EI benefits when two specific requirements are met:

- When the payment is added to the employee's EI weekly benefits, the combined amount does not exceed the employee's normal weekly earnings from employment — 100 per cent of gross salary.

- The payment is not used to reduce other accumulated employment benefits, such as banked sick leave, vacation leave credits or severance pay.

Employers may have additional requirements as long as they do not affect the above two conditions. For example, the plan could require that the employee return to work for at least one year after the leave of absence or the employee needs to repay the amount upon resignation.

Top-up payments can be made as a lump-sum amount or periodically, and are taxable and pensionable but not insurable. If the employee is in the province of Quebec, the amount is not subject to the Quebec Parental Insurance Plan (QPIP).

Where employers offer a top-up on workers' compensation payments, any top-up payments made before the workers' compensation board accepts the claim are taxable, pensionable and insurable. Top-up payments made after the board has accepted the claim are not insurable.

Even though top-up plans do not need to be registered, it is essential to keep a record showing the effective date and that the two requirements noted above are met. To ensure compliance with the EI program, it is a best practice to request that the employee's EI statement confirm the benefit amount they are receiving and base the top-up payment on this figure.

Finally, while registered SUB plans cannot exceed 95 per cent of the employee's normal weekly earnings, unregistered SUB plan cans offer up to 100 per cent. In both cases, the amount payable to the employee is taxable and pensionable but not insurable as long as the above criteria are met.

In conclusion, registered and unregistered SUB plans can play a significant role in supporting employees during times of need and can contribute to their overall well-being. ■

By Johanna Van Bilsen, Learning & Development Specialist, and Glenn Villapando, Learning & Development Support, MaxPeople

The Power of FEEDBACK

Feedback is a term that often carries a negative connotation in the workplace. When preparing for your annual review, for instance, you might feel nervous and apprehensive, as such feedback is frequently linked to criticism, negativity and perhaps even a touch of fear.

However, as a payroll professional who frequently provides feedback on strategies and processes that affect your work, or as a payroll manager who must regularly provide feedback to your team, you know that it is a powerful tool. When handled properly, feedback can significantly boost employee morale and increase productivity. It can also lead to more efficient processes and a higher quality of work.

In this article, we'll delve into the nuances of feedback, exploring seven actionable steps you can start implementing today. By the end, you'll know how to transform feedback into an empowering tool that not only fosters individual development but also strengthens your value in the ever-evolving employment landscape.

7 Steps for Effective Feedback

1 | MAKE IT TIMELY. Timeliness is key. Providing feedback promptly allows for immediate reflection and correction. Delayed feedback can be less effective and sometimes forgotten altogether. For example, when you notice a discrepancy in a colleague's work, address it promptly to prevent further errors.

2 | USE "I" STATEMENTS. Using "I" statements helps frame feedback from your personal perspective: how you experienced the situation and how you felt. This approach makes feedback feel less like blame and more like collaboration, reducing defensiveness and encouraging open communication. For example, saying "I felt uncomfortable when…", instead of "You made me uncomfortable when…".

3 | MAKE IT CONVERSATIONAL. Rather than simply telling someone what they did right or wrong, ask questions and involve them in the discussion. Encourage them to come up with their solutions and insights, which fosters a sense of ownership and responsibility. For instance, when addressing a colleague's performance, ask open-ended questions like, "What do you think went well, and where do you see room for improvement?"

4 | BE DIRECT (AND CONSTRUCTIVE). Be clear and concise when delivering feedback. For example, instead of saying, "I think maybe losing your temper with Jim might not be a good idea," be more direct and constructive: "Losing your temper with Jim was unacceptable, and we need to make sure it doesn't happen again."

5 | BE SOLUTION ORIENTED. When addressing issues, always transition into a solution-oriented mindset. This is key to fostering personal and professional growth. After pointing out a problem, suggest possible ways to prevent it from happening again. For example, follow up with, "Let's discuss a plan to prevent this from happening again."

6 | BE EMPATHETIC. It's important to understand the context behind someone's actions. Instead of jumping to conclusions, ask questions like, "What was going on at the time? Why did you respond this way?" This approach shows empathy and provides an opportunity for the individual to explain their perspective.

7 | REMEMBER INDIVIDUAL PREFERENCES. Just as it's essential to reflect on how you give feedback, it's equally important to consider how you prefer to receive feedback. Understanding your preferences can help you tailor your feedback-giving approach to match the recipient's needs. For instance, while you may prefer feedback that's direct and to the point, you'll want to adjust your approach when providing feedback to someone who would see that as harsh.

Feedback is not a bad thing. Rather, it is your secret weapon for continuous improvement. When given and received effectively, it serves as a highly effective driver for growth. Embrace it, use it wisely, and watch your professional value soar. ■

If you or your organization would like further advice from MaxPeople in harnessing the power of feedback and creating a culture of growth, including group feedback training and personalized 1:1 coaching, contact us at ***chat@maxpeoplehr.com****.*

Honour Roll

The National Payroll Institute wishes to recognize and congratulate the professionals who recently achieved the designations of Payroll Leadership Professional (PLP), Payroll Compliance Professional (PCP) and Professionnel de la paie du Québec (PPQ).

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