



# Canadian Pensions and Retirement Plans: Payroll's Responsibility Course Outline\*

This seminar is presented with the cooperation of The National Payroll Institute.

- Plan types and features
  - Overview of the various types of plans
  - Key features of a plan document or employer policy
- Managing contributions and payroll withholding
  - Contribution limits based on plan type
  - Impact of both employee and employer contributions on statutory payroll withholding
  - Legislative requirements related to employee eligibility to join the plan and remittance deadlines for employee and employer contributions
- Correcting contribution errors
  - Correcting missed contributions based on plan type
  - Correcting over contributions based on plan type
- Impact of leaves of absence on plan contributions
  - Contributions during a leave
  - Retroactive contributions following a leave
- Year-end reporting
  - Pension Adjustment reporting for registered plans on T4 slips
  - Reporting of employee contributions on the T4 and RL-1 slips

*\*Program subject to change without notice*

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