



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*

Last updated 5 January 2026