

# Canadian Taxable Benefits & Allowances Course Outline\*

This seminar is presented with the cooperation of The National Payroll Institute (formerly The Canadian Payroll Association).

- Taxable Benefits Legislation
  - Determining and applying taxable benefits value
  - Acts, statutes, and regulations
  - Administrative policy
  - Allowances vs. expense reimbursements vs. taxable benefits
- Sales Tax Issues
  - Goods and Services Tax (GST), Provincial Sales Tax (PST), Quebec Sales Tax (QST), Harmonized Sales Tax (HST) and other provincial taxes
  - Withholding, remitting, and reporting
- Automobile Benefits and Allowances
  - Definition, calculation
  - Deduction and reporting
  - Benefit components
  - Personal/business use
  - Reduction of the automobile benefit
- Loans and Stock Options
  - Employee loans
  - Forgiven amounts
  - Stock options/stock purchase plans
- Other Benefits and Allowances
  - Taxable vs. non-taxable benefits, allowances
  - Counselling fees and services, parking, awards, gifts, etc.
  - Car, meal, clothing, and moving allowances
  - Source deductions
  - Year-end reporting
  - Exceptions

*\*Program subject to change without notice*

*Last updated 07 February 2023*