



Finance

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Memorandum

To: All UWindsor Employees

From: Jessica Higgins, Payroll Manager

Subject: Special Items Regarding 2020 T4s

New boxes 57, 58, 59 and 60 populated on the T4 slip

New T4 reporting requirements:

For the 2020 tax year, the Canada Revenue Agency (CRA) will be introducing additional reporting for the T4 slip, Statement of Remuneration Paid.¹

Additional reporting requirements will apply to **all** employers, and will help the CRA validate payments under the [Canada Emergency Wage Subsidy \(CEWS\)](#), the [Canada Emergency Response Benefit \(CERB\)](#), and the [Canada Emergency Student Benefit \(CESB\)](#). How to report employment income during COVID-19 pay periods.

For the tax year 2020, in addition to reporting employment income in Box 14 or Code 71, use new other information codes when reporting employment income and retroactive payments in the following periods:²

- Code 57: Employment income – March 15 to May 9
- Code 58: Employment income – May 10 to July 4
- Code 59: Employment income – July 5 to August 29
- Code 60: Employment income – August 30 to September 26

27 pays for permanent Bi-weekly employees:

- This is a payroll occurrence that only happens every 11 years due to the number of days in the calendar year, resulting in 27 biweekly pays. Those permanent biweekly employees who normally receive 26 pays will have received 27 pays for the 2020 calendar year. This will be reflected on your T4.
- *Note - this does not affect those on semi-monthly payroll receiving 24 pays a year.*

¹ <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/support-employers-cra-covid-19.html>

² <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/support-employers-cra-covid-19.html>