

## **PAYROLL, BENEFITS AND PENSION INFORMATION**

### **Payroll**

In order for you to be added to the payroll system, a completed TD1 (federal tax form) and, if applicable, a TD1ON (provincial tax form) must be completed and returned to HR. A copy of the TD1 and TD1ON forms are attached. **NOTE: You will not be paid until the completed tax forms are returned to HR.**

### **Benefits:**

Full Time Employees: If your first day of work is on orientation day, please proceed to orientation in Education Centre A/B and an appointment will be made for you to meet with the Benefits and Pension Coordinator. NOTE: If your first day of work does not fall on orientation day, please visit the Human Resources office on your first day to book an appointment with the Benefits and Pension Coordinator.

Part Time Employees: Part time employees who work at least 15 hours per week have the option of enrolling in health, dental and life insurance benefits. If you are interested in benefits, please book an appointment with the Benefits and Pension Coordinator within 2 weeks of your start date by calling (416)530-5460 x3803. If you enroll at a later date, restrictions to coverage may apply. If you are not interested in benefits, an appointment is not necessary. Please refer to the *Part Time Election of Benefits* sign-off sheet.

Casual Employees: Casual employees are not entitled to benefits.

### **Pension:**

Full Time Employees: Full Time permanent employees are required to join the pension plan immediately. Enrollment paperwork will be completed at your appointment with the Benefits and Pension Coordinator. Full Time Temporary employees with a contract of at least 12 months have the option of joining the pension.

Part Time/Casual Employees: Part Time and Casual employees may join the plan after 1 year, if they have met certain earnings/hours worked criteria. Part Time and Casual employees doing a reciprocal transfer from another plan may join immediately. Please book an appointment with the Benefits and Pension Coordinator if you have questions about the plan or about transferring your pension from another plan.



# 2017 Personal Tax Credits Return

Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your tax deductions.

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address	Postal code 	For non-residents only – Country of permanent residence	Social insurance number 
<p><b>1. Basic personal amount</b> – Every resident of Canada can claim this amount. If you will have more than one employer or payer at the same time in 2017, see "More than one employer or payer at the same time" on page 2. If you are a non-resident, see "Non-residents" on page 2.</p>			<b>11,635</b>
<p><b>2. Family caregiver amount for infirm children under age 18</b> – Either parent (but not both), may claim \$2,150 for each infirm child born in 2000 or later, that resides with both parents throughout the year. If the child does not reside with both parents throughout the year, the parent who is entitled to claim the "Amount for an eligible dependant" on line 8 may also claim the family caregiver amount for that same child who is under age 18.</p>			
<p><b>3. Age amount</b> – If you will be 65 or older on December 31, 2017, and your net income for the year from all sources will be \$36,430 or less, enter \$7,225. If your net income for the year will be between \$36,430 and \$84,597 and you want to calculate a partial claim, get Form TD1-WS, <i>Worksheet for the 2017 Personal Tax Credits Return</i>, and fill in the appropriate section.</p>			
<p><b>4. Pension income amount</b> – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$2,000 or your estimated annual pension income, whichever is less.</p>			
<p><b>5. Tuition (full time and part time)</b> – If you are a student enrolled at a university or college, or an educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, fill in this section. If you are enrolled full time or part time, enter the total of the tuition fees you will pay.</p>			
<p><b>6. Disability amount</b> – If you will claim the disability amount on your income tax return by using Form T2201, <i>Disability Tax Credit Certificate</i>, enter \$8,113.</p>			
<p><b>7. Spouse or common-law partner amount</b> – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be less than \$11,635 (\$13,785 if he or she is <b>infirm</b>) enter the difference between this amount and his or her estimated net income for the year. If his or her net income for the year will be \$11,635 or more (\$13,785 or more if he or she is <b>infirm</b>), you cannot claim this amount.</p>			
<p><b>8. Amount for an eligible dependant</b> – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you, and whose net income for the year will be less than \$11,635 (\$13,785 if he or she is <b>infirm</b> and you <b>cannot claim the family caregiver amount for children under age 18 for this dependant</b>), enter the difference between this amount and his or her estimated net income. If his or her net income for the year will be \$11,635 or more (\$13,785 or more if he or she is <b>infirm</b>), you cannot claim this amount.</p>			
<p><b>9. Caregiver amount</b> – If you are taking care of a dependant who lives with you, whose net income for the year will be \$16,163 or less, and who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> <li>• parent or grandparent (aged 65 or older), enter \$4,732 (\$6,882 if he or she is <b>infirm</b>); or</li> <li>• relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$6,882.</li> </ul> <p>If the dependant's net income for the year will be between \$16,163 and \$20,895 (\$16,163 and \$23,045 if he or she is <b>infirm</b>) and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section.</p>			
<p><b>10. Amount for infirm dependants age 18 or older</b> – If you support an infirm dependant age 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$6,902 or less, enter \$6,883. You cannot claim an amount for a dependant if you or anyone else has already claimed it on line 8 or 9. If the dependant's net income for the year will be between \$6,902 and \$13,785 and you want to calculate a partial claim, get Form TD1-WS and fill in the appropriate section.</p>			
<p><b>11. Amounts transferred from your spouse or common-law partner</b> – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition amount, or disability amount on his or her income tax return, enter the unused amount.</p>			
<p><b>12. Amounts transferred from a dependant</b> – If your dependant will not use all of his or her <b>disability amount</b> on his or her income tax return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of his or her <b>tuition amount</b> on his or her income tax return, enter the unused amount.</p>			
<p><b>13. TOTAL CLAIM AMOUNT</b> – Add lines 1 to 12. Your employer or payer will use this amount to determine the amount of your tax deductions.</p>			

**Filling out Form TD1**Fill out this form **only** if:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration;
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed);
- you want to claim the deduction for living in a prescribed zone; or
- you want to increase the amount of tax deducted at source.

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1, your employer or payer will deduct taxes after allowing the basic personal amount **only**.**More than one employer or payer at the same time**

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1 for 2017, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another Form TD1, **check** this box, enter "0" on line 13 and do not fill in lines 2 to 12.

**Total income less than total claim amount**

- Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

**Non-residents (Only fill in if you are a non-resident of Canada.)**

As a non-resident of Canada, will 90% or more of your world income be included in determining your taxable income earned in Canada in 2017?

- Yes (Fill out the previous page.)
- No (Enter "0" on line 13, and do not fill in lines 2 to 12 as you are not entitled to the personal tax credits.)

If you are unsure of your residency status, call the international tax and non-resident enquiries line at **1-800-959-8281**.**Provincial or territorial personal tax credits return**

If your claim amount on line 13 is more than \$11,635, you also have to fill out a provincial or territorial TD1 form. If you are an employee, use the Form TD1 for your province or territory of employment. If you are a pensioner, use the Form TD1 for your province or territory of residence. Your employer or payer will use both this federal form and your most recent provincial or territorial Form TD1 to determine the amount of your tax deductions.

If you are claiming the basic personal amount **only** (your claim amount on line 13 is \$11,635), your employer or payer will deduct provincial or territorial taxes after allowing the provincial or territorial basic personal amount.

**Note:** If you are a Saskatchewan resident supporting children under 18 at any time during 2017, you may be able to claim the child amount on Form TD1SK, *2017 Saskatchewan Personal Tax Credits Return*. Therefore, you may want to fill out Form TD1SK even if you are **only** claiming the basic personal amount on this form.

**Deduction for living in a prescribed zone**If you live in the Northwest Territories, Nunavut, Yukon, or another prescribed **northern** zone for more than six months in a row beginning or ending in 2017, you can claim:

- \$11.00 for each day that you live in the prescribed northern zone; or
- \$22.00 for each day that you live in the prescribed northern zone if, during that time, you live in a dwelling that you maintain, and you are the only person living in that dwelling who is claiming this deduction.

\$ Employees living in a prescribed **intermediate** zone can claim 50% of the total of the above amounts.For more information, go to [cra.gc.ca/northernresidents](http://cra.gc.ca/northernresidents).**Additional tax to be deducted**

You may want to have more tax deducted from each payment, especially if you receive other income, including non-employment income such as CPP or QPP benefits, or old age security pension. By doing this, you may not have to pay as much tax when you file your income tax return. To choose this option, state the amount of additional tax you want to have deducted from each payment. To change this deduction later, fill out a new Form TD1.

\$ **Reduction in tax deductions**You can ask to have less tax deducted on your income tax return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, *Request to Reduce Tax Deductions at Source*, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 120.

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

It is a serious offence to make a false return.

Date \_\_\_\_\_

YYYY/MM/DD

**Read page 2 before filling out this form. Your employer or payer will use this form to determine the amount of your provincial tax deductions.**

Fill out this form based on the best estimate of your circumstances.

Last name	First name and initial(s)	Date of birth (YYYY/MM/DD)	Employee number
Address	Postal code	<b>For non-residents only –</b> Country of permanent residence	Social insurance number

  

<p><b>1. Basic personal amount</b> – Every person employed in Ontario and every pensioner residing in Ontario can claim this amount. If you will have more than one employer or payer at the same time in 2017, see "More than one employer or payer at the same time" on page 2.</p>	<b>10,171</b>
<p><b>2. Age amount</b> – If you will be 65 or older on December 31, 2017, and your net income from all sources will be \$36,969 or less, enter \$4,966. If your net income for the year will be between \$36,969 and \$70,076 and you want to calculate a partial claim, get Form TD1ON-WS, <i>Worksheet for the 2017 Ontario Personal Tax Credits Return</i>, and fill in the appropriate section.</p>	
<p><b>3. Pension income amount</b> – If you will receive regular pension payments from a pension plan or fund (excluding Canada Pension Plan, Quebec Pension Plan, Old Age Security, or Guaranteed Income Supplement payments), enter \$1,406, or your estimated annual pension income, whichever is less.</p>	
<p><b>4. Tuition and education amounts (full time and part time)</b> – If you are a student enrolled at a university, college, or educational institution certified by Employment and Social Development Canada, and you will pay more than \$100 per institution in tuition fees, fill in this section. If you are enrolled full time, or if you have a mental or physical disability and are enrolled part-time, enter the total of the tuition fees you will pay for the periods before September 5, 2017, plus \$547 for each month before September 2017 that you will be enrolled. If you are enrolled part-time and do not have a mental or physical disability, enter the total of the tuition fees you will pay for the periods before September 5, 2017, plus \$164 for each month before September 2017 that you will be enrolled part-time.</p>	
<p><b>5. Disability amount</b> – If you will claim the disability amount on your income tax return by using Form T2201, <i>Disability Tax Credit Certificate</i>, enter \$8,217.</p>	
<p><b>6. Spouse or common-law partner amount</b> – If you are supporting your spouse or common-law partner who lives with you and whose net income for the year will be \$864 or less, enter \$8,636. If his or her net income for the year will be between \$864 and \$9,500 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>	
<p><b>7. Amount for an eligible dependant</b> – If you do not have a spouse or common-law partner and you support a dependent relative who lives with you and whose net income for the year will be \$864 or less, enter \$8,636. If his or her net income for the year will be between \$864 and \$9,500 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>	
<p><b>8. Caregiver amount</b> – If you are taking care of a dependant who lives with you, whose net income for the year will be \$16,401 or less, and who is either your or your spouse's or common-law partner's:</p> <ul style="list-style-type: none"> <li>• parent or grandparent (aged 65 or older); or</li> <li>• relative (aged 18 or older) who is dependent on you because of an infirmity, enter \$4,794.</li> </ul> <p>If the dependant's net income for the year will be between \$16,401 and \$21,195 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>	
<p><b>9. Amount for infirm dependants age 18 or older</b> – If you are supporting an infirm dependant aged 18 or older who is your or your spouse's or common-law partner's relative, who lives in Canada, and whose net income for the year will be \$6,814 or less, enter \$4,794. You cannot claim an amount for a dependant you claimed on line 8. If the dependant's net income for the year will be between \$6,814 and \$11,608 and you want to calculate a partial claim, get Form TD1ON-WS and fill in the appropriate section.</p>	
<p><b>10. Amounts transferred from your spouse or common-law partner</b> – If your spouse or common-law partner will not use all of his or her age amount, pension income amount, tuition and education amounts, or disability amount on his or her income tax return, enter the unused amount.</p>	
<p><b>11. Amounts transferred from a dependant</b> – If your dependant will not use all of his or her <b>disability amount</b> on his or her income tax return, enter the unused amount. If your or your spouse's or common-law partner's dependent child or grandchild will not use all of his or her <b>tuition and education amounts</b> on his or her income tax return, enter the unused amount.</p>	
<p><b>12. TOTAL CLAIM AMOUNT</b> – Add lines 1 to 11. Your employer or payer will use this amount to determine the amount of your provincial tax deductions.</p>	<div style="border: 1px solid black; width: 100px; height: 30px; margin: 0 auto;"></div>

**Filling out Form TD1ON**

Fill out this form **only** if you are an employee working in Ontario or a pensioner residing in Ontario and any of the following apply:

- you have a new employer or payer and you will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remuneration;
- you want to change amounts you previously claimed (for example, the number of your eligible dependants has changed); or
- you want to increase the amount of tax deducted at source.

Sign and date it, and give it to your employer or payer.

If you do not fill out Form TD1ON, your employer or payer will deduct taxes after allowing the basic personal amount **only**.

**More than one employer or payer at the same time**

- If you have more than one employer or payer at the same time and you have already claimed personal tax credit amounts on another Form TD1ON for 2017, you **cannot claim them again**. If your total income from all sources will be **more** than the personal tax credits you claimed on another Form TD1ON, **check** this box, enter "0" on line 12 and do not fill in lines 2 to 11.

**Total income less than total claim amount**

- Check this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 12. Your employer or payer will not deduct tax from your earnings.

**Additional tax to be deducted**

If you wish to have more tax deducted, fill in "Additional tax to be deducted" on the federal Form TD1.

**Reduction in tax deductions**

You can ask to have less tax deducted on your income tax return if you are eligible for deductions or non-refundable tax credits that are not listed on this form (for example, periodic contributions to a registered retirement savings plan (RRSP), child care or employment expenses, charitable donations, and tuition and education amounts carried forward from the previous year). To make this request, fill out Form T1213, *Request to Reduce Tax Deductions at Source*, to get a letter of authority from your tax services office. Give the letter of authority to your employer or payer. You do not need a letter of authority if your employer deducts RRSP contributions from your salary.

**Forms and publications**

To get our forms and publications, go to [cra.gc.ca/forms](http://cra.gc.ca/forms) or call **1-800-959-5525**.

Personal information is collected under the *Income Tax Act* to administer tax, benefits, and related programs. It may also be used for any purpose related to the administration or enforcement of the Act such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html](http://cra.gc.ca/gncy/tp/nfsrc/nfsrc-eng.html), Personal Information Bank CRA PPU 120.

**Certification**

I certify that the information given on this form is correct and complete.

Signature \_\_\_\_\_

It is a serious offence to make a false return.

Date \_\_\_\_\_