



## News for Employers

### **Sending electronic T4 slips by email to your employees**

You can now provide T4 slips to your employees in an electronic format. **After you receive their written consent** in a letter or by email, you can send a single copy of the slip by email on or before the **last day of February**. The employee's written consent has to be kept in your files.

### **CCRA secures carbon-loaded slips for small employers**

We are securing carbon-loaded slips for **small employers**. If you still use carbon-loaded slips because:

- you will file a very small number of slips (10 slips or less); or
- you will fill them out by hand,

you can get your copies by completing the online order form at [www.ccra.gc.ca](http://www.ccra.gc.ca) or by calling **1-800-959-2221**.

### **Failure to file a large information return in an electronic format**

In the years 2000, 2001 and 2002, employers that did not comply with this regulation only received warning letters from the CCRA. Starting in April 2003, failure to comply with this regulation will result in a penalty being assessed.

Therefore, if you file more than 500 various information slips (e.g. T4, T4A, T5) and you do not file the information returns in an electronic format as required under the *Income Tax Act* and *Income Tax Regulations*, you may be guilty of an offence. See our Web site [www.ccra.gc.ca](http://www.ccra.gc.ca) for information on this subject.



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### Paper Reduction

Over the years, it has been our practice to automatically send out this guide to a significant number of clients. In recent years, as the accessibility of the Internet and other information technology has increased, we have seen a decrease in the demand for paper copies of the guide.

Therefore, in our continuing efforts to save paper, we have decided to discontinue the automatic mail-out service beginning next year.

You can view the guide online, and print out only those relevant topics you need, from our web site at [www.ccra.gc.ca](http://www.ccra.gc.ca). Alternatively, you may request a paper copy online at the same web site, or by calling 1-800-959-2221.

### Tables on Disquette (TOD)

Beginning January 1, 2004, the Canada Customs and Revenue Agency will release *Tables on Diskette (TOD)* as a Java application.

The look and functionality of TOD will not change. However, TOD will be reproduced on a compact disc instead of a diskette and Macintosh users will now be able to use TOD to calculate their payroll deductions.