

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*

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