

New Mandatory Dental Benefits Code for Payroll Reporting

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Earlier this year, the Government of Canada introduced the new Dental Care Measures Act*. This Act requires employers to indicate dental coverage offered to their employees and plan members through T4/T4A reporting to ensure that the new dental care plan is limited to Canadians with an unmet need for dental care who don't have access to private insurance. This reporting requirement begins with the 2023 tax year. Specifically, it requires employers to report on a tax slip whether an employee, former employee or a spouse of a deceased employee was eligible on December 31 of the reporting tax year to access dental insurance or dental coverage of any kind, due to current or former employment. Reporting covers only whether it was available to them.

As a client of Deluxe, do I need to do anything?

Yes. When you login to PAYweb after October 5, 2023, you will automatically be taken to a new **Dental Benefits Code screen** where you can setup a default Dental Benefits code. The default Dental Benefits Code is the code that will apply to ALL employees unless you define a different code for specific employees in their profile. The Dental Benefits Code will print in T4 box 45 or T4A box 015. Descriptions of the 5 valid government provided Dental Benefits codes are shown below:

Company Profile Security Settings & Contacts **Dental Benefits Code** Multi-user

[The Dental Care Measures Act:](#)
This act requires employers to report dental coverage offered to their employees and plan members through T4/T4A reporting to ensure that the new dental care plan is limited to Canadians with an unmet need for dental care who don't have access to private insurance. This reporting requirement begins with the 2023 tax year. Specifically, it requires employers to report on a tax slip whether an employee, former employee or a spouse of a deceased employee was eligible on December 31 of the reporting tax year to access dental insurance or dental coverage of any kind, due to current or former employment. Reporting covers only whether it was available to them.

Default Dental Benefits Code for ALL Employees: This code prints in T4 Box 45 or T4A Box 015 for all employees unless an alternative code is specified in the Codes tab of the Employee's Profile.

Code 1 - No access to any dental care insurance, or coverage of dental services of any kind
Code 2 - Access to any dental care insurance, or coverage of dental services of any kind for only the payee
Code 3 - Access to any dental care insurance, or coverage of dental services of any kind for payee, spouse and dependants
Code 4 - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and their spouse
Code 5 - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and dependants

What If I Have Employees with a Dental Benefits Code That Differs from the Default?

If you have employees with a dental benefits code that is different than the default, then you can override the default code by defining the alternative code within the employee's profile on the **Codes** tab as follows:

Employee: 1289 SMITH, JOHN

Warning: You cannot delete Codes. To expire them, change the Dates.

Code	Value	Effective From Date	Effective To Date
DENBENCODE	DENBENCODE 3	09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999
		09/06/2023	12/31/9999

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What If I Don't Know My Default Dental Benefits Code?

If you don't know what your default dental benefits code is at this time, you can simply exit this screen. Your default dental benefits code can be entered at any time by navigating to the **Company Profile Menu** and select either the **Dental Benefits Code tab** or the **Security & Profile option**.

What If I Don't Setup the Default Dental Benefits Code?

If you have not setup a default dental benefits code, then you will be forced to select a default code when you complete the **Company Profile Review and Update (CPRU)** later this year. This is because the Dental Benefits Code is mandatory for all T4 and T4A slips beginning with the 2023 tax year. The default Dental Benefits Code will be found on the **CRA tab** of the CPRU as follows:

CRA Business Number Information

Below is the information we have for your CRA business number.
Please indicate any changes you require for the new year or leave blank if no changes are needed.
Click on **Save and Continue** when finished.

	2023 CURRENT YEAR	2024 NEW YEAR
Deluxe remits CRA/RQ Source Deductions & CNESST	Yes	<input data-bbox="976 422 1008 453" type="text" value="?"/> <input data-bbox="1016 422 1105 453" type="text"/>
Canada Revenue Agency (CRA) Remittance Threshold - >	No Action Required: Deluxe is notified by the CRA and will update on your behalf	
Employee's Employment Insurance (EI) Rate:	The CRA rate is automatically updated by Deluxe Payroll.	
Employer's Employment Insurance (EI) Premiums:		
Payroll Program Account	888888888 RP 0001	<input data-bbox="1016 621 1073 646" type="text"/> <input data-bbox="1089 621 1117 646" type="text"/>
EI Premium Rate	1.4000	<input data-bbox="1016 653 1089 678" type="text"/> <input data-bbox="1089 653 1117 678" type="text"/>
Payroll Program Account	888888888 RP	<input data-bbox="1016 684 1073 709" type="text"/> <input data-bbox="1089 684 1117 709" type="text"/>
EI Premium Rate		<input data-bbox="1016 716 1073 741" type="text"/> <input data-bbox="1089 716 1117 741" type="text"/>
Default Dental Benefits Code for ALL Employees:	<input data-bbox="602 783 883 808" type="text" value="Please select a Code"/>	This code prints in T4 Box 45 or T4A Box 015 for all employees unless an alternative code is specified in the Codes tab of the Employee's Profile.

- Code 1 - No access to any dental care insurance, or coverage of dental services of any kind
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- Code 3 - Access to any dental care insurance, or coverage of dental services of any kind for payee, spouse and dependants
- Code 4 - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and their spouse
- Code 5 - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and dependants

*[Dental Care Measures Act \(justice.gc.ca\)](http://justice.gc.ca)