# New Mandatory Dental Benefits Code for Payroll Reporting

\*\*\* NEW - Mandatory Dental Benefits Code for Payroll Reporting

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.

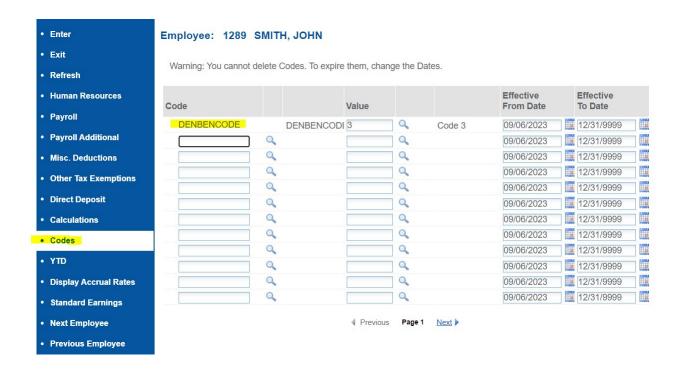
# As a client of Deluxe, do I need to do anything?

**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 <u>default</u> Dental Benefits code. The default Dental Benefits Code is the code that will apply to <u>ALL</u> 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 & C	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:	Please select a Code   V	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:



## 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 <u>mandatory</u> 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 2024 CURRENT NEW YEAR YEAR Deluxe remits CRA/RQ Source Deductions & CNESST Yes 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 1.4000 El Premium Rate Payroll Program Account 88888888 RP El Premium Rate Default Dental Benefits Code This code prints in T4 Box 45 or T4A Box 015 for all Please select a Code employees unless an alternative code is specified in for ALL Employees: 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 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

<sup>\*</sup>Dental Care Measures Act (justice.gc.ca)