

deluxe®

PIER Newsletter

Dear Valued Deluxe Payroll Client,

Every year the Canada Revenue Agency (CRA) and Revenu Quebec (RQ) determines if each employee has contributed the correct amount of CPP/QPP, EI and QPIP. When the CRA or RQ identifies a deficiency, they will issue a Pensionable and Insurable Earnings Report (PIER). This type of notice can result in penalties if they are not resolved in a timely manner.

One way to avoid receiving a PIER Notice from the CRA and RQ is to review the employees' CPP/QPP, EI and QPIP deductions throughout the course of the year.

Deluxe Payroll's PIER Report is available for you to generate after each successful submission of the payroll.

WHAT IS THE DELUXE PAYROLL PIER REPORT?

The PIER Report tool helps you see where your employees currently stand with their CPP/QPP and EI contributions. If any of them have not contributed enough, or too much, this report is a great way to find that out and make any corrections before Year End.

Why would an employee not contribute enough?

EI is calculated using a percentage of your employee's earnings. Short contributions can occur when you manually override an employee's EI deductions instead of letting the system calculate it.

CPP/QPP is calculated using a percentage of your employees' earnings/benefits and has an exemption amount that, through the CRA, Deluxe Payroll assigns every time you pay them based on pay frequency. Short contributions can occur when you manually override a CPP/QPP contribution amount instead of letting the system calculate it, or when you pay someone too often and end up using more than a year's worth of exemption.

How can I generate a PIER Report?

1. From your Deluxe Payroll Account main menu, click on **Additional Features**
2. Click on **Additional Reports 2**
3. From the list of available reports, select **PIER Report**

I HAVE AMOUNTS SHOWING UNDER THE DIFFERENCE COLUMN, WHAT DO I DO ABOUT IT?

Amounts determined as a possible discrepancy must be investigated first before making any corrections. Looking at the employee's pay history records for the year would help you identify where the issue occurred and how to fix it. However, there are some discrepancies that are to occur normally that do not require corrections:

- An employee has a birthday milestone in the current year (turned 18 or 70 outside of Quebec, turned 18 in Quebec)
- An employee is a casual employee whose earnings are irregular and or frequently skips a pay period
- An employee submitted a CPT30 Form (outside of Quebec)

HOW CAN I LEARN MORE ABOUT THE PIER REPORT IN THE DELUXE SYSTEM INCLUDING INVESTIGATING REASONS BEHIND THE DISCREPANCY AND HOW TO RESOLVE THEM?

[Click Here](#) to watch our video on How to Read the PIER Report

[Click Here](#) to read our full PIER Report manual

DISCLAIMER:

This PIER Report is only a guide to help you identify possible issues within the payroll system. Any payroll transaction not recorded in our system or transactions sent directly to the governments are not reflected in this report.