



CALENDAR · 2026 CANADIAN YEAR-END

The 2026 T4 and year-end deadline calendar.

Filing deadlines, T4 box-by-box reference, T2200 and T4A trigger conditions. One calendar. Not three browser tabs and a Slack thread.

MAR 2, 2026 DEADLINE | \$100/DAY LATE PENALTY | 5-SLIP E-FILE THRESHOLD

Year-end is a project, not an afterthought.

For the 2025 tax year, T4 slips must be filed with the CRA AND distributed to employees by February 28, 2026. Because February 28, 2026 falls on a Saturday, the actual deadline is Monday, March 2, 2026. Filing more than 5 T4 slips requires electronic submission. Late filing penalties start at \$100 per day on the T4 Summary, capped at \$7,500.

This calendar captures every Canadian payroll year-end deadline, the T4 box-by-box reference for the most error-prone fields, and the T4A and T2200 trigger conditions that get missed because they were not part of regular payroll. Each row has a **Do this** line that names the action and the source.

The 4 sections

- **1. Filing deadline calendar 2026 (10).** Every key date from January through April, with the CRA penalty for missing it.
- **2. T4 box-by-box reference (8 key boxes).** Box 14, 16, 16A, 18, 22, 24, 26, 40 (the ones that generate most CRA corrections).
- **3. T4A and T2200 trigger conditions (5).** When the wrong slip ends up on a T4 instead of a T4A. When T2200 is required (working-from-home, vehicle allowance, signed-by-employer obligation).
- **4. Common errors and how to amend (4).** Wrong province code, missing taxable benefits, CPP/EI mismatches, the amended-T4 process.



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WORKING WITH CANADIAN HR AND PAYROLL TEAMS

This calendar was built from 25 years of Workzoom (formerly Nortek) T4 processing across hundreds of Canadian employers. Every date and threshold was cross-referenced against the CRA's 2026 published guides as of May 2026.

Edition 2026 · Last refreshed May 2026

01 Filing deadline calendar 2026

10 DATES

DATE	WHAT IS DUE	PENALTY IF MISSED
Jan 15, 2026	December 2025 source deduction remittance (most monthly remitters)	3% to 10% of remittance + interest
Jan 31, 2026	RRSP contribution receipts to employees (for contributions in first 60 days of 2026)	Administrative, not direct penalty
Feb 15, 2026	January 2026 source deduction remittance	3% to 10% of remittance + interest
Feb 28, 2026 (Sat) → Mar 2, 2026 (Mon)	T4, T4A, T4A-NR slips filed with CRA AND distributed to employees. T4 Summary filed.	\$100/day on T4 Summary, capped \$7,500. \$250 for paper-filing more than 5 slips. Per-slip penalties for incorrect SIN.
Mar 15, 2026	February 2026 source deduction remittance	3% to 10% of remittance + interest
Mar 31, 2026	T5018 (subcontractor statement) for construction industry	\$100/day cap \$7,500
Apr 1, 2026	NR4 statements for non-resident payments distributed and filed	\$100/day cap \$7,500
Apr 30, 2026	Personal income tax filing for employees (and any T2200 they need from the employer should be in their hands well before this)	5% of balance + 1%/mo for employees (not employer penalty)
Jun 15, 2026	Self-employed personal tax filing	5% + 1%/mo (self-employed)
Jun 30, 2026	T1135 (foreign income verification) if applicable	\$25/day cap \$2,500

BOX 14

Employment income. Total before deductions, including salary, wages, bonuses, commissions, taxable allowances, and the taxable value of benefits.

Common error: leaving taxable benefits out of Box 14 but including them in Box 40. Box 14 needs the full picture. If an employer-paid group life insurance premium creates a taxable benefit, it goes in Box 14 AND gets detailed in the relevant benefit box.

BOX 16

Employee's CPP contributions (QPP for Quebec). Total CPP the employee contributed through payroll deductions for the year. Not the employer match.

Common error: expecting Box 16 to match Box 14. CPP is calculated only on pensionable earnings between \$3,500 basic exemption and the first ceiling (\$74,600 for 2025). Maximum Box 16 = \$4,230.45 for 2025.

BOX 16A

Employee's CPP2 contributions. Second additional CPP on earnings between the first (\$74,600) and second (\$85,000) ceiling. New since 2024.

Common error: payroll system not updated for the 2025 second ceiling of \$85,000 (was \$81,200 in 2024). If Box 16A is missing for employees earning \$74,600 to \$85,000, the system is misconfigured.

BOX 18

Employee's EI premiums. Total EI deducted during the year. Quebec employees pay the reduced rate because QPIP covers parental benefits separately.

Common error: using the federal EI rate for Quebec employees. 2025 federal EI rate is 1.63%; Quebec EI rate is 1.31%. Spot-check Quebec slips before submission.

BOX 22

Income tax deducted. Total federal and provincial tax withheld during the year.

Common error: Box 22 not matching the sum of payroll tax remittances. If Box 22 totals across all T4s exceed remittances, the employer has a shortfall that compounds interest from the original remittance dates.

BOX 24

EI insurable earnings. The portion of Box 14 subject to EI premiums, capped at the annual maximum insurable earnings (\$68,900 for 2025).

Common error: Box 24 left blank or set to Box 14. Box 24 caps at \$68,900; if the employee earned more, Box 24 = \$68,900 even though Box 14 is higher.

BOX 26

CPP/QPP pensionable earnings. The portion of Box 14 subject to CPP, capped at the first ceiling (\$74,600 for 2025) minus the basic exemption (\$3,500).

Common error: not subtracting the basic exemption. Box 26 max for 2025 = \$71,100 (\$74,600 - \$3,500).

Other taxable allowances and benefits not included elsewhere. Health and dental premiums (if employer-paid in Quebec), parking, gift cards over \$500, etc.

Common error: putting Box 40 items in Box 14 only (missing the breakout) or in Box 40 only (missing the Box 14 inclusion). Both are required for any taxable benefit.

TR1

Issue a T4A (not T4) for retiring allowances, severance paid after the year of termination, pension payments, and self-employed commissions paid to non-employees.

Do this: Severance paid in the same calendar year as termination usually goes on the T4 (Box 14, with appropriate detail box). Severance paid in a subsequent year goes on a T4A. Confirm by year of payment, not year of termination.

TR2

Issue T2200 (Declaration of Conditions of Employment) when the employee is required by their employment contract to incur expenses they will claim on their personal tax return.

Do this: Most common triggers: working from home (employer required, not employee chose), vehicle allowance, supplies purchase requirement, home office allowance. Sign and date the T2200 by April 30 so employees can file their personal return on time.

TR3

Issue T2200S (simplified) for employees who claim home office expenses under the flat-rate method (post-COVID simplification).

Do this: The flat-rate method is much easier for employees than the detailed method. Default to T2200S unless the employee specifically requests the full T2200 for high-expense claims.

TR4

Issue T4A-NR for non-resident contractors or self-employed individuals paid for services performed in Canada.

Do this: Withholding may be required under Regulation 105 (15% on gross fees to non-residents). Coordinate with finance before the first payment to a new non-resident.

TR5

Issue T5018 (Statement of Contract Payments) for construction-industry subcontractor payments.

Do this: If you operate in construction and pay subcontractors, the T5018 is due March 31 (later than T4). Many construction employers miss this because it falls outside the regular T4 cycle.

A note on the e-file threshold

If you file more than 5 T4 slips, you MUST file electronically. Options: CRA Web Forms (free, manual entry), Internet file transfer (XML upload from your payroll system), or payroll software with direct CRA integration. Paper-filing more than 5 slips triggers a \$250 penalty.

ER 1

Wrong province of employment code. The 2-letter code in Box 10 must match where the employee physically worked, not their residence or the head-office province.

Common error: defaulting all employees to the head-office province. A remote employee in Quebec working for an Ontario employer is Province of Employment = QC. The wrong code triggers personal tax assessment errors for the employee.

ER 2

Missing taxable benefits in Box 14 / Box 40. Employer-paid group life premiums, employer-paid medical premiums (in Quebec), parking, gift cards over \$500 per year.

Common error: tracking taxable benefits in a separate spreadsheet that does not flow into the T4 build. Confirm every employer-paid benefit category once, in writing, with finance before the T4 build runs.

ER 3

CPP/EI reconciliation mismatch. Box 16/16A or Box 18 totals across all T4s do not match remittances submitted during the year.

Common error: manual rate updates mid-year that did not flow into all employees. Run a reconciliation report BEFORE the T4 build: total CPP, CPP2, EI from payroll vs total remitted to CRA. Variances mean either a misconfigured rate or a missed remittance.

ER 4

Amending a T4 after filing. Submit an amended T4 electronically through the same channel as the original. Match using employee SIN and tax year.

Do this: Amend as soon as the error is found. Correction does NOT reverse penalties on any remittance shortfall caused by the original mistake. The remittance shortfall keeps accruing interest from the date it should have been remitted.

If you cannot meet the March 2 deadline

There is no extension. The CRA does not grant filing-deadline extensions for T4. If you will be late: file what you can on time, file the rest as amendments as soon as ready, document the reason for the delay, and expect the \$100/day penalty on the T4 Summary (capped \$7,500). Late penalties scale with how many slips and how late: filing partial is better than filing none.

Where every deadline and threshold came from.

Primary sources:

- **CRA: Employers' Guide T4 Information for Payers (RC4120).** canada.ca/en/revenue-agency/services/forms-publications/publications/rc4120.html.
- **CRA: Employers' Guide Filing the T4 Slip and Summary (RC4120).**
- **CRA: Penalties for Failure to File Information Returns.** canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/penalties.html.
- **CRA 2025/2026 Payroll Deduction Tables.** CPP, CPP2, EI maximums.
- **Income Tax Act, Regulation 205.** T4 information return filing requirements.

Workzoom's role. Workzoom generates T4 slips from live payroll data, runs the reconciliation report against remittances, and produces the electronic file you submit to the CRA before the February deadline. Box 14, 16, 16A, 18, 22, 24, 26, 40 all populate from the same employee record, eliminating the cross-system reconciliation that drives most year-end errors. Pricing starts at \$4 per employee per month per suite, no setup fees, month-to-month. Reference customers across Canada include County of Renfrew (900 employees), Silvera for Seniors (400 employees), Ktunaxa Nation Council, Northern Sunrise County, and Driving Change Automotive Group.

This document is operational guidance, not tax advice. Confirm specific T4 questions with the CRA or a Canadian payroll accountant before filing.

CLOSING · HOW WORKZOOM RUNS T4 YEAR-END

February becomes boring. That is the goal.

Workzoom generates T4 slips from live payroll data, runs the CPP/EI reconciliation against remittances automatically, and produces the electronic file you submit to the CRA in one click. Box 14, 16, 16A, 18, 22, 24, 26, 40 all populate from the same employee record. No spreadsheets, no cross-system reconciliation, no panic in late February.

T4 + T4A AUTOMATED | \$4 / EMPLOYEE / MONTH | MONTH-TO-MONTH

NEXT STEP

Book a 30-minute walkthrough on production data.

We will pull a sample T4 build for County of Renfrew or Ktunaxa Nation Council and walk the reconciliation report, the box-level population, and the CRA e-file. Bring this calendar; we will answer every line on the spot.

[workzoom.com / canada](https://workzoom.com/canada)