

**Client Name:** \_\_\_\_\_

**Contact name:** \_\_\_\_\_ **Email:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_ **Fax:** \_\_\_\_\_

*It is the responsibility of the employer to ensure the accuracy of the information provided to MAC LLP.*

**1. Does the business own vehicles that are driven by the shareholders and/or employees?**

Vehicles include service vehicles that are driven to/from work by employees.

\_\_\_\_\_ No \_\_\_\_\_ Yes (complete the following chart):

	Employee #1:	Employee #2:
Vehicle driven by: (name of employee)		
Make and model of vehicle		
Original Cost of Vehicle or monthly lease payment		
# of km driven in 2023 for business		
# of km driven in 2023 for personal (includes driving between home & work)		

(please use a separate page if more space is required)

**2. Does the business have a group insurance plan?**

\_\_\_\_\_ No \_\_\_\_\_ Yes (complete the following chart):

Y/N	Benefit or Deduction	Provide totals for each employee
	Employer paid life insurance premiums	
	Employee paid health insurance	
	Other (RRSP, pension plan)	

(please use a separate page if more space is required)

<b>Completed by:</b> (print name)	
<b>Signature and date</b>	<b>X</b> <b>Date:</b>

**Client Name:** \_\_\_\_\_

**3. Does the business offer dental benefits to employees?**

It is now mandatory to report what kind of dental benefits are available to each employee regardless of what coverage was used. Please indicate for each employee the amount of OFFERED dental benefits covered by the employer, using the codes below:

Code 1 – NO access to any insurance or coverage (no benefits plan or reimbursement offered)

Where there is access to any dental care insurance, or coverage of dental services of any kind:

Code 2 – For Payee

Code 3 – For Payee, Spouse, and dependents

Code 4 – For Payee and Spouse

Code 5 – For Payee and dependents

**4. Does the business have any of the following that are NOT recorded in the payroll records?**

\_\_\_\_\_ No \_\_\_\_\_ Yes (complete the following chart):

Y/N	Remuneration	Details for each employee
	Gifts (not cash) valued in excess of \$500	
	Gifts of cash or gift certificates – any amount	
	Casual wages	
	Board and/or lodging provided to employee	
	Other – provide details	

(please use a separate page if more space is required)

**5. Do any employees or shareholders live in a house owned by the business?**

\_\_\_\_\_ No \_\_\_\_\_ Yes (complete the following):

Please provide third party support for the Fair Market Value (example: letter from a realtor or print an advertisement (online or newspaper) for similar accommodations).

Fair Market Value rent to use for the taxable benefit \$ \_\_\_\_\_ per month

Rent paid by employee/shareholder \$ \_\_\_\_\_ per month

<b>Completed by:</b> (print name)	
<b>Signature and date</b>	<b>X</b> <b>Date:</b>

**Client Name:** \_\_\_\_\_

**6. List the employees who are 65 to 70 years of age.**

If these employees have elected to stop paying CPP contributions, please provide the date of the completed and signed election form. If there is no election form, it is the responsibility of the employer to withhold and remit CPP contributions.

Employee Name	Birthday	Election signed	Date of signed election form
		Yes No	
		Yes No	
		Yes No	

(please use a separate page if more space is required)

<b>Completed by:</b> (print name)			
<b>Signature and date</b>	<b>X</b>		<b>Date:</b>