

Becoming an electronic pension adjustment (EPA) reporter

We send you your employees' pension adjustment (PA) information, which you then use to populate the PA box (box 52) on your employees' T4s.

To become an EPA reporter, follow these simple steps:

1. Consider the following information you need to know when switching to EPA reporting.
 - We will provide you with data in **.csv format**, as in the table below.

SIN	Last name	First name	Date of birth	Employee number	PA amount	Tax year	PA type	Date produced
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Example:

111111111	Brown	Christine	19550505		2082	2017	ORIG	20180202
222222222	Gunter	Larry	19550122		11240	2017	ORIG	20180202
333333333	Wong	Sherry	19650110		4076	2017	ORIG	20180202
444444444	Evans	Jack	19741001		14268	2017	ORIG	20180202
555555555	Parish	Lynn	19800108		2199	2017	ORIG	20180202

- We can produce EPAs for your employees who are on long-term disability (LTD). If you don't produce T4s for employees on LTD, we will continue to send them paper T4A statements—this is the default option.
- We will send your EPA file and a PDF summary of the file by the end of the second week in February. Your organization's PA contact will receive an email notifying them when the files are available on the secure employer website in File Pick-up. Before we can prepare your EPA file, you will need to submit your annual or segment December *Payroll Report* by January 10.
- We will send paper T4A statements to your employees whose PAs are calculated after we send you the EPA file and before the final calculation run in mid-February. We will also produce paper T4A statements for your employees who have ended their employment in the calendar year. We will report the PA amount on the paper T4A statements to Canada Revenue Agency (CRA). We will also mail the paper T4 statements to these affected employees.
- We may calculate an amended pension adjustment (APA) if an employee's data changes after you receive your EPA file. If this happens, you will receive the APAs in June and December. You must provide the corresponding APA amount to CRA, follow CRA's formatting standards. Also, you must inform your employees of their APA amounts.

Note:

Consult with your IT department and/or payroll provider to make sure you can accept or convert the .csv format to populate your employees' T4 slips.

EMPLOYER REPORTING INSTRUCTIONS

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2. Contact Employer Operations to ask any questions and request to become an EPA reporter by November 30. When you contact us, we will
 - confirm we received your request,
 - ask you to confirm you read and understand the information outlined above,
 - respond to any questions and concerns, and
 - confirm we've set you up as an EPA reporter.

Resources

- Section 9 of the *Employer Instruction Manual*

Employer Operations

Message Board

employer.services@pensionsbc.ca

Toll-free (Canada/U.S.):
1-855-356-9701