



ACCOUNTING ENTRIES - EXPLANATIONS

AMOUNT PAID: payments of Canada Pension Plan contributions, Employment Insurance premiums and income tax (net of adjustments) for the year indicated.

GROSS PAYROLL IN REMITTING PERIOD (dollars only): all remuneration before any deductions. It includes regular wages, commissions, overtime pay, paid leave, taxable benefits and allowances, piecework payments, and special payments. It is equivalent to the monthly total of all amounts that would appear in Box 14, "Employment income" on the T4 slip. For quarterly remitters, it is the total of these amounts for the last month of the quarter.

NUMBER OF EMPLOYEES IN LAST PAY PERIOD: the number of people who drew pay during the last pay period in the month or quarter. Include anyone for whom you will complete a T4 slip, such as part-time and temporary employees, employees absent with pay, etc. Do not include persons for whom you will not complete a T4 slip, such as occasional employees not part of your payroll, and persons who did not draw pay in the last pay period in the month or quarter such as those on unpaid leave.

REMITTING PROCEDURES

We must receive deductions made during the month or quarter by the due date. For more information see the Employer's Guide. The date of receipt is the date the payment is delivered to the Receiver General (i.e., tax services office, tax centre, or a financial institution) and not the date you mailed the payment. Please include your share of Canada Pension Plan contributions and Employment Insurance premiums when you remit your employees' deductions.

We will apply penalties for late or deficient remittances on amounts over \$500 unless the failure is made knowingly or under circumstances amounting to gross negligence, in which case the minimum \$500 will not apply.

If you make your payment at an Automated Teller Machine, check with your financial institution to make sure your payment will be processed and credited to the Receiver General account by the due date.

ENQUIRIES

If you need more information, or help in completing the form or using the Payroll Deductions Tables, contact your tax services office. Please quote your business number on all correspondence.

Form authorized by the Minister of National Revenue

AMOUNT OF PAYMENT ▶

Empty box for amount of payment

Table with 6 columns: CPP contributions, EI premiums, Tax deductions, Current payment, Gross payroll, No. of employees in last pay period

RC107 E (03)

Tear off here and return lower portion with your payment.

YOU MUST COMPLETE THIS AREA: Business Number, Legal Name, Address, City, Province, Postal Code

Do not use this area: Empty boxes for non-deductions

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Gross payroll in remitting period (dollars only): 0,0

Number of employees in last pay period: Empty box

End of remitting period for which deductions were withheld: Year, Month

Amount paid: Empty box with a decimal point

This remittance CANNOT be paid at your financial institution. It can be paid electronically or mailed to the address on the reverse of the remittance voucher.

### **Payment Options**

- Visit our Website at [www.ccra-adrc.gc.ca/electronicpayments](http://www.ccra-adrc.gc.ca/electronicpayments) for information on paying by telephone or through Internet banking, or contact your financial institution to see if it offers these services.
- Return the remittance voucher with your cheque made payable to the Receiver General, to the address shown below. Write your business number on the back of your cheque.

We will charge a fee for any dishonoured payment.

**DO NOT** staple, attach with a paper clip, tape or fold your voucher, cheque, or money order.

**DO NOT** mail cash.

**CANADA CUSTOMS  
AND REVENUE AGENCY  
TECHNOLOGY CENTRE  
875 HERON RD  
OTTAWA ON K1A 1B1**