



T4/Relevé 1 Tax News

Why do I get a T4/RL-1?

Usually, funds received to cover relocation expenses are a reimbursement and are generally not taxable. However, as discussed during the planning sessions, Canada Revenue Agency (CRA) does deem certain relocation expenses as taxable when reimbursed by an employer.

Note: The Financial Worksheet Tab located on your Secure Website provides a 'Taxable Benefits Summary' sub-menu which identifies those expenses which have been reimbursed as taxable benefits during your relocation.

When will I receive my T4/RL-1 for Relocation Taxable Benefits reimbursed in 2018?

BGRS will be issuing a T4/RL-1 for your Taxable Relocation Benefits reimbursed in 2018. It will be available by February 28th, 2019, on your Secure Website, accessible through www.irp-pri.com. Simply select the "Secure Website Login" link, enter your User ID and Password, choose **Financial Worksheet** from the top menu then select **T4/RL-1 Forms** from the left menu. An electronic tax slip in PDF version may be printed for your records.

How can I retrieve my electronic T4/RL-1 for 2018 or for a previous year?

Transferees whose files were opened from 2011 onward will have their tax slips uploaded to their Secure Website. Follow the steps outlined above to access your Secure Website.

Important Note: Each relocation file has a separate Password and unique User ID for the Secure Website. Should you have had a relocation file opened in 2018 and a reimbursement for a previous year's file, two separate T4/RL-1s will be created. Each tax slip will be uploaded to the appropriate file and must be accessed separately. Please contact BGRS at communications@bgrs.ca if you do not have access to all the required files.

What if there is an error on my 2018 T4/RL-1 issued by BGRS?

If you believe that your 2018 T4/RL-1 is incorrect, please contact BGRS at communications@bgrs.ca. We will review the information and if a correction is required, an amended T4/RL-1 will be issued and uploaded to your Secure Website within 2-3 weeks. The amended T4/RL-1 will be clearly identified with the mention 'AMENDED'.

BGRS will also send a copy of the amended T4/RL-1 to CRA explaining the amendment. The invalid T4/RL-1 should be discarded and not used for income tax calculation purposes.

Why have I received a T4/RL-1 several years after my last move?

Retroactive Adjustment of Posting Allowance (RAPA) payments issued in 2018 are deemed a taxable benefit regardless of when the move was completed. You will need to log in to the appropriate relocation file in order to retrieve your T4/RL-1.

Why have I received two T4s and one RL-1?

If you have received benefit reimbursement payments in two different provinces, one of which is Québec, separate T4s have to be issued, indicating the payment and deductions for each location. Additionally you will receive an RL-1 for the benefit reimbursement made in Québec. Please note that the amount reported on the RL-1 on Box A is less than the amount reported on Box 14 of the T4 issued for Québec, as Québec allows a deduction of 2 weeks' salary on the RL-1 for reported income.

Who gets an RL-1?

As a rule, the salaries, wages and taxable benefits that must be entered on the RL-1 slip are those paid:

- To an employee who reports for work at an establishment of an employer in Québec;

- To an employee who, though not required to report for work at an establishment of the employer (in Québec or elsewhere), is remunerated by an establishment of the employer in Québec.