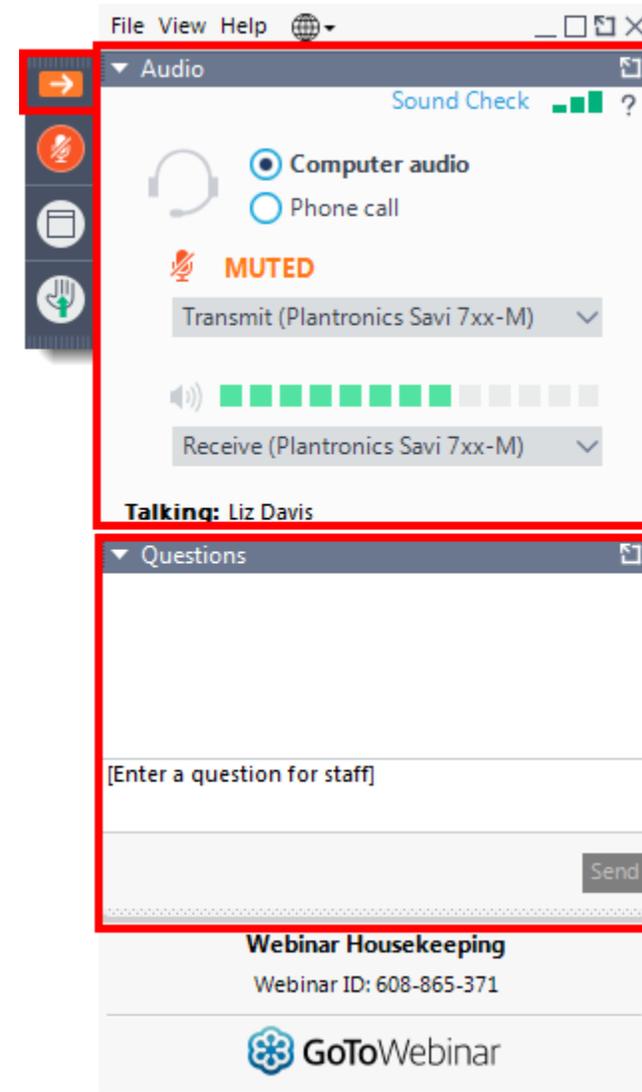


While we wait – audio instructions

1. Select the *Audio* section of the GoToWebinar control panel.
2. Select *Computer audio*
3. To submit a question or comment, type it in the Questions panel.



Land Acknowledgement

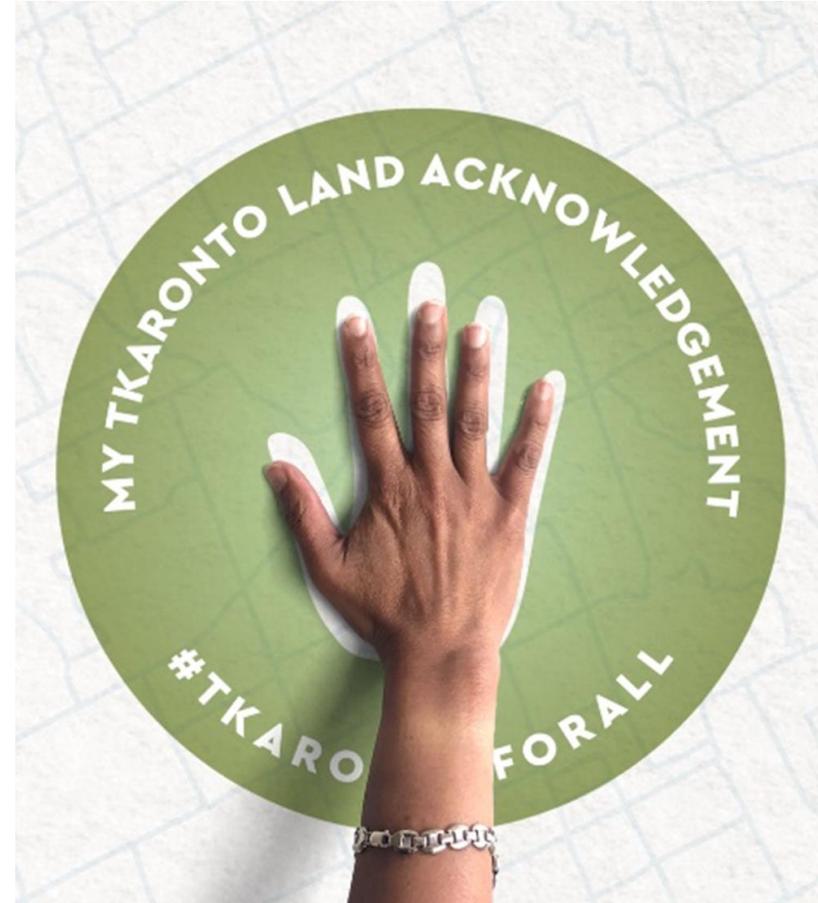
“We acknowledge that our office sits on the traditional territory of many nations, including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples, and is now home to many diverse First Nations, Inuit, and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 with the Mississaugas of the Credit.”

Pronunciation

Anishnabeg: (ah-nish-naw-bek)

Haudenosaunee: (hoodt-en-oh-show-nee)

Métis: (may-tee)





Year End Updates for Payroll Based Reporting

Employer Education Session

January 9, 2023



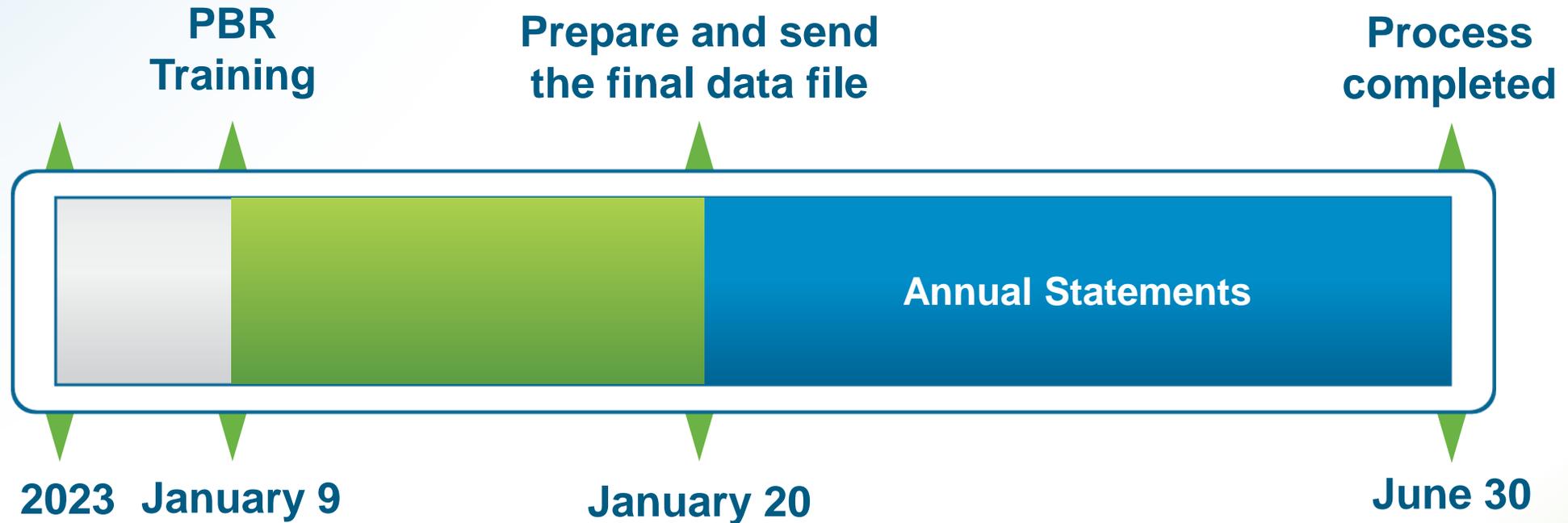


Agenda

1. Deadline for reporting 2022 data
2. Leave Status Reporting
3. Pension Adjustments
4. Contribution Reconciliation

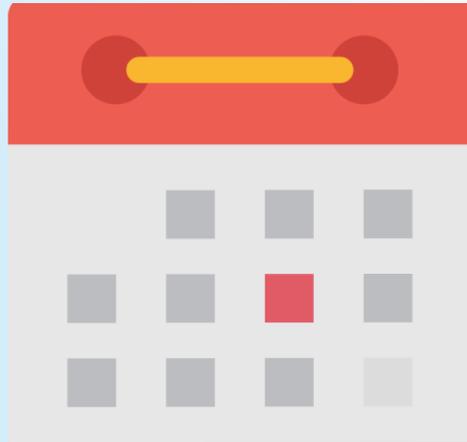
Deadline for Reporting 2022 Data

Payroll Based Reporting (PBR) Data Collection Schedule



Deadline for Reporting 2022 Data

- December 2022 payroll data must be submitted no later than January 20, 2023
- Delays in reporting your 2022 data may result in delays in the Annual Statement process



Data Collection Reminder

Payroll files must be submitted at the same time you make your remittance payments

- No later than the 20th calendar day of the following month

Leave Status Reporting

Leave Reporting

- The reporting of leave statuses have been completed through the Payroll Based Reporting (PBR) files throughout the year
- Reasons to report Leaves to CAAT:
 - Member records are up to date and align with contribution information
 - Members can utilize “Purchase your Leave” feature on member portal
 - Reporting electronically is easier than a Leave Notification form

Leave Reporting – PBR Data File

- Any leaves not reported throughout the year can be reported on your last 2022 PBR data file
- A separate PBR data file can also be submitted – Only ***DR*** and ***Parameters*** tab required
- PBR files can accept up to 4 statuses changes per member
 - Use the **ESTATUS**, **ESTATUS2**, **ESTATUS3**, and **ESTATUS4** columns
 - Report the appropriate effective dates with each status
- Contact your Employer Pension Analyst if you have additional statuses to report

Leave Reporting – Employment History

Quick Search

Dashboard

Find a member

Message Centre

Document Centre

Member enrolment

Termination of employment

Report a leave

Purchase requests 0

Pension application

Pension estimate

Find a member

Start, or follow-up on a transaction for a specific member

Enter search term

Social Insurance Number

Member ID

First name

Last name



Other information

Activity Log

Employment Information

Employment History

Effective date	Employment status
01-Jan-2021	Active

« ‹ 1 › » 5 items per page 1 - 1 of 1 items

Contact Information

Member Plan History

Member Purchase History

Forms

Leave Reporting – PBR Data File

ESTATUS Code to use	Leave Type
PRG	Maternity/Parental/Adoption Leave – continued contributions
PRN	Maternity/Parental/Adoption Leave – no contributions
STL	Unpaid Approved Statutory Leave – no contributions
LOA	Unpaid Leave of Absence
LAY	Layoff
GRV	Grievance
ACT	Active status, when returning from Leave



Steve

Example: Reporting Multiple Leaves

- Parental Leave (with contributions) – March 1, 2022
- Return from Leave – May 15, 2022
- Unpaid LOA– May 31, 2022
- Return from LOA – November 7, 2022

Reporting on PBR Data File:

AF	AG	AH	AI	AJ	AK	AL	AM
ESTATUS	ESTATUS_EDATE	ESTATUS2	ESTATUS_EDATE2	ESTATUS3	ESTATUS_EDATE3	ESTATUS4	ESTATUS_EDATE4
PRG	3/1/2022	ACT	5/15/2022	LOA	5/31/2022	ACT	11/7/2022

Pension Adjustment (PA)

Pension Adjustment Formula - 2022

$$9 \times \text{Benefit Entitlement} - \$600$$

- **Benefit Entitlement** = (Total Contributions) x 8.5%
- This formula is only applicable when calculating 2022 Pension Adjustments (PA)

Pension Adjustment Tool for Employers

The screenshot displays the CAAT Pension Plan Employer Manual website. The header includes the CAAT logo and the text 'EMPLOYER MANUAL - A resource for CAAT Plan administrators'. A left-hand navigation menu lists various topics, with 'Calculators and spreadsheets' selected. The main content area, titled 'Calculators and spreadsheets', provides an overview and lists several tools. One link, 'DBplus PA Batch calculation spreadsheet for Employers that participate in DBplus only (Excel) - November 2021', is highlighted with a green rectangular border.

caat
PENSION PLAN

EMPLOYER MANUAL
A resource for CAAT Plan administrators

Contents

- Enrolment
- Contributions, Service and Earnings
 - Contributory Earnings Decision Trees
 - Contributions Remittance
 - Training Resources
 - FAQs
- Leaves and Pension Purchases
- Transfers
- Disability
- Marriage Breakdown
- Termination
- Working past age 65
- Retirement
- Death
- Member/Non-Member monthly data
- Payroll-Based Reporting (PBR)
- Forms
- Calculators and spreadsheets**

You are here: Calculators and spreadsheets

Calculators and spreadsheets

This page contains information and links to all employer and member calculators and worksheets.

Results are based on information provided by the user, and are not reviewed or verified by the CAAT Pension Plan.

Employer calculators

- [PA calculator](#) (for DBprime PA calculations, and for OTRFT PA calculations from 2018 and before) - November 2021 update
- [DBprime PA Batch calculation spreadsheet](#) (Excel) - November 2021
- [DBplus PA Batch calculation spreadsheet](#) (Excel) - November 2021
- [DBplus PA Batch calculation spreadsheet for Employers that participate in DBplus only](#) (Excel) - November 2021
- [3-Step Pension Estimator and DBplus Estimator](#)

OTRFT service and contributions (up to December 31, 2018)

- [OTRFT Pensionable Service spreadsheet](#) (Excel) - February 24, 2017
- [OTRFT Pensionable Service spreadsheet - expanded rows](#) (Excel) - February 24, 2017

DBplus Batch PA Calculation Spreadsheet

- Use this tool to calculate a batch of pension adjustments

CAAT Pension Plan

DBplus Batch PA Calculation for Future Accrual Only (FAO) Employers

ver: 1_2022



Year: <input type="text" value="2022"/>	Annual Pension Factor: 8.5%
PA Offset**:	Maximum Contributions (Money Purchase Limit): \$30,780 Maximum PA: \$30,180

** PA Offset defaults to \$600 if not entered, and should be \$600 in most cases, except possibly in the first year of the employer joining DBplus if there is a previous plan. Please contact CAAT Pension Plan if you need help determining your PA Offset.

This spreadsheet is intended to be used for calculating PAs for active members in the DBplus design. It does not take into consideration current year contributions made to a DB or DC pension plan prior to the enrolment date, in determining maximum contributions. For FAO employers in the first year of PA reporting, we use a \$600 offset and this will be split and prorated between the prior plan and DBplus.

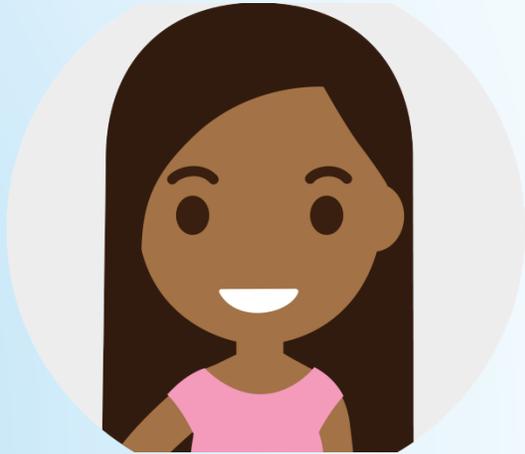
The CAAT Pension Plan will calculate PAs related to any long-term disability periods.

Results are based on information provided by the user, and are neither reviewed nor verified by the CAAT Pension Plan. Please check the CAAT Pension Plan website to ensure you are using the current version of this spreadsheet.

Member SIN/ID/EE No.	Name	Member Contributions (Actual + Deemed)	Employer Contributions (Actual + Deemed)	Total Contributions	Benefit Accrual	Pension Adjustment	Warnings
1		\$2,000.00	\$2,000.00	\$4,000.00	\$340.00	\$2,460	
2		\$1,200.00	\$1,200.00	\$2,400.00	\$204.00	\$1,236	
3		\$6,605.00	\$6,603.00	\$13,208.00	\$1,122.68	\$9,504	Member and Employer contributions differ by more than \$1 - may be OK if member and employer have different rates. Total contributions exceed maximum allowable. Benefit Accrual has been capped based on maximum contributions.
4		\$15,400.00	\$15,400.00	\$30,800.00	\$2,616.30	\$22,947	
5				\$0.00	\$0.00	\$0	
6				\$0.00	\$0.00	\$0	
7				\$0.00	\$0.00	\$0	
8				\$0.00	\$0.00	\$0	

Pension Adjustment – Reporting to CAAT

- Enter the Pension Adjustment (PA) information on your last 2022 PBR data file using the following columns:
 - **D2PA** – Enter the calculated PA amount in this column, rounded to the nearest dollar
 - **D2PAYEAR** – Enter “12/31/2022”
- A separate PBR file only containing a **DR** and **Parameters** to report only PA amounts is also acceptable



Jill

Reporting on PBR Data File:

AV	AW
D2PA	D2PAYEAR
7050	12/31/2022

Example: 2022 Pension Adjustment

- 2022 earnings = \$100,000
- 5% contribution rate for both member and employer
- Total Member contributions = \$5,000
- Total Employer contribution = \$5,000
- Total 2022 DBplus contributions = \$10,000,
- Calculated 2022 Pension Adjustment:
 - $[9 \times (10,000 \times 0.085)] - 600 = \mathbf{\$7,050}$

Pension Adjustment – Reporting on T4

Canada Revenue Agency / Agence du revenu du Canada

T4
Statement of Remuneration Paid / État de la rémunération payée

Year / Année: []

Employer's name – Nom de l'employeur: []

Employer's account number / Numéro de compte de l'employeur: [54] []

Social insurance number / Numéro d'assurance sociale: [12] []

Exempt – Exemption: CPP/QPP [28] [] EI [] PPIP [] RPC/RRQ [] AE [] RPAP []

Province of employment / Province d'emploi: [10] []

Employment code / Code d'emploi: [29] []

Employee's name and address – Nom et adresse de l'employé:
Last name (in capital letters) – Nom de famille (en lettres moulées): []
First name – Prénom: [] Initial – Initiale: []

14	Employment income / Revenus d'emploi	22	Income tax deducted / Impôt sur le revenu retenu
16	Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	24	EI insurable earnings / Gains assurables d'AE
17	Employee's QPP contributions – see over / Cotisations de l'employé au RRQ – voir au verso	26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRQ
18	Employee's EI premiums / Cotisations de l'employé à l'AE	44	Union dues / Cotisations syndicales
20	RPP contributions / Cotisations à un RPA	46	Charitable donations / Dons de bienfaisance
52	Pension adjustment / Facteur d'équivalence	50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
55	Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	56	PPIP insurable earnings / Gains assurables du RPAP

Box B when completed / Protégé B une fois rempli

Box 20: Total annual Member contribution

Box 52: Calculated Pension Adjustment

Box 50: 0589895
CAAT's Registration Number

Contribution Reconciliation

Contribution Reconciliation

- CAAT processes the 2022 Contribution Reconciliation in conjunction with the Annual Statements
- Employers will receive:
 - CAAT Summary of 2022 Contributions
 - Contribution Reconciliation Letter

Contribution Reconciliation

- CAAT Summary of 2022 Contributions file contains two tabs:
 - **Account Summary** – Details the monthly contributions received by CAAT
 - **Member Summary** – Details the total 2022 employee and employer contributions reported for each employee
- Contribution Reconciliation Letter
 - Will summarize any over/under contribution amounts owed

Contribution Reconciliation – Sample

- Account Summary

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Description	GL	Source Class	January	February	March	April	May	June	July	August	September	October	November	December	Total
2	Basic	ABCDE-000-XYZ-1	Member	15617.73	28162.12	20567.62	21626.06	26212.11	22671.29	21281.58	21676.88	21676.88	21676.88	21676.88	21676.88	264522.9
3	Employer Basic	ABCDE-000-XYZ-2	Employer	15617.73	28162.12	20567.62	21626.06	26212.11	22671.29	21281.58	21676.88	21676.88	21676.88	21676.88	21676.88	264522.9
4	Pregnancy	ABCDE-000-SRT-1	Member	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Employer Pregnancy	ABCDE-000-SRT-2	Employer	0	0	0	0	0	0	0	0	0	0	0	0	0
6	DBplus LTD/WCB Employee	ABCDE-000-FGH-1	Member	0	0	0	0	0	0	0	0	0	0	0	0	0
7	DBplus LTD/WCB Employer	ABCDE-000-FGH-2	Employer	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total			31235.45	56324.23	41135.23	43252.11	52424.22	45342.57	42563.15	43353.75	43353.75	43353.75	43353.75	43353.75	529045.7
9																
10																
11																

- Member Summary

	A	B	C	D	E	F	G
1	MKEY	SIN	NAME	EMPLOYEE_ID	TOTAL_EE	TOTAL_ER	COMBINED_TOTAL
2	18AA01	111xxxxxx	KJBOLKAJE LKJBOIJA	AA11	2342.25	2342.25	4684.5
3	18AA02	222xxxxxx	AJGKLJALK KLAIJKLAKJ	AA22	2624.56	2624.56	5249.12
4	18AA03	333xxxxxx	EEEJJJLS LLLLLIQ	AA33	7843.45	7843.45	15686.9
5	18AA04	444xxxxxx	BNSE JHJKWEH	AA44	7334.66	7334.66	14669.32
6	18AA05	555xxxxxx	AKLDBNJ IOJHO	AA55	2434.45	2434.45	4868.9
7	18AA06	667xxxxxx	KLAIJK OAGJ	AA66	3243.22	3243.22	6486.44
8	18AA07	777xxxxxx	ALKSJGE WEWEGWIE	AA77	5343	5343	10686
9	18AA08	888xxxxxx	IIIIAA AIGISI	AA88	2346.6	2346.6	4693.2
10	18AA09	999xxxxxx	GJWIEJGO JOG	AA99	6345.6	6345.6	12691.2
11	18AA10	475690533	IWOONBIW WIOI	AA110	3456.33	3456.33	6912.66



Questions?

