

**OPSEU Local 560**  
**Your Seneca College**  
**Faculty Union**

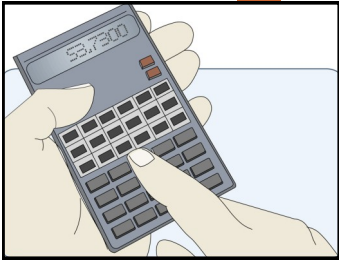
Mar 2, 2012

Contact your union at:

**union@opseu560.org**

or

416-495-1599



THE LOCAL

EXPRESS

### Electronic Delivery of T4 Slips

As you may have read, the college has determined that you can only receive your T4 income tax slips electronically. The way Seneca has done this is a clear and blatant violation of the regulations of the Canada Revenue Agency [CRA] regarding electronic T4's:

#### **Distributing T4 slips to employees\***

You must give employees their T4 slips on or before the **last day of February following the calendar year to which the slips apply**. If you do not, you may be subject to a penalty. The penalty for failing to distribute T4 slips to a recipients is \$25 per day for each such failure with a minimum penalty of \$100 and a maximum of \$2,500.

Give the employee one of the following:

- two copies, sent by mail to their last known address;
- two copies, delivered in person; or
- one copy distributed electronically (for example, by email) **if you have received the employee's consent in writing or electronic format.**

Seneca never sought the employees' consent to issue electronic T4's. In fact, employees who have explicitly requested paper rather than electronic copies were advised by the college that they could not receive paper T4 slips. The college is clearly in violation of the regulations of the CRA and Income Tax Act.

If you wish to receive paper versions of your T4's, you should so advise the college. Even if you are content with or prefer an electronic copy only, the college still must ask and receive your permission. E-mail manager of payroll: Karen.Mendler@senecacollege.ca.

Several faculty members had already raised concerns about the security of an electronic-only system for payroll information. Now this obvious failure to comply with a crystal clear requirement of the CRA should be troubling to all employees. This is not just about limiting an individual's preference but about violating our individual rights.

\*<http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/rtrns/t4/slps/dstrbt-eng.html>