

2025 YEAR-END AND NEW YEAR PAYROLL REMINDERS

October 2, 2025 And After the final payroll of 2025 Review Trial Tax Forms and other Year End Balancing Reports	Trial Tax Forms (T4/T4A/RL1) in TeamPay Go to Reports & Utilities >Manage Tax Forms Choose: Type (Trial Tax Form), Tax Form (All), Taxation Year applicable and search date Other Year End Balancing Reports, go to Reports & Utilities>Year End Reports Find Report of Tax Form Balances (Trial Run) and Tax Form Run Control (Trail Run) under Report Type
Year to Date Adjustments on or before the last payroll of 2025	The Best Practice is submitting your adjustments with your regular payroll runs, in addition to being at no additional cost, you also avoid the risk of late remittances to government agencies.
Pension Adjustment (PA)	The General Council Office will calculate and provide ADP with the Pension Adjustments (required for Box 52 on the T4). No action is required from pastoral charges.
The Canadian Dental Care Plan reporting requirement is mandatory for 2025 tax year reporting cycle and electronic filing.	Code 1-for Employee without UCC benefit coverage as of December 31, 2025 (including former employees who ended their employment during 2025) Code 3-for employee with UCC benefit coverage as of December 31, 2025
Prior to the First payroll run of 2026	For Pastoral charges with bi-weekly payroll frequency, verify the number of pays for 2026, and advise ADP accordingly if there is any change in number of pays (i.e. from 26 to 27 or vice-versa).
The First Payroll run of 2026	Adjust salaries for Ministry Personnel on the first payroll of 2026. Recalculate Taxable benefits per new salary for the benefit plan members. Refer to Minimum Salaries & Reimbursements for Ministry Personnel (2026) and 2026 Premiums and Taxable Benefits Calculator for details. https://united-church.ca/sites/default/files/2025-10/salary-schedule-ministry_2026.pdf https://united-church.ca/sites/default/files/2025-10/2026_premiums_and_taxable_benefits_calculator.xlsx
2025 Tax Form Production timelines	All adjustments related to 2025 payroll that are submitted after last pay of 2025 are subject to ADP fees. You will also be responsible for remitting statutory deductions for the Year-end adjustments to the appropriate government agencies. The production of 2025 Tax form is January 28, 2026. Any Year-end adjustments related to 2025 must be done by 12:00 noon January 21, 2026.

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February 2026	If you need to make corrections after the Final Tax forms have been produced, please contact ADP Client services.
Special note to Quebec Employers	Employers in Quebec need to complete and submit the RL-1 Summary to RQ prior to the last business day in February 2026.

Contact: 1-800-268-3781 option 2 OR pastoralchargepayroll@united-church.ca