



Canada Revenue
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Seasonal Agricultural Workers Program

Is this guide for you?

This guide has information employers and liaison officers need to help foreign workers employed in Canada under the Seasonal Agricultural Workers Program meet their tax obligations in Canada.

A liaison officer is a foreign government official, usually working at an embassy or a consulate in Canada, who is responsible for administering the Seasonal Agricultural Workers Program for workers from that country.

Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to **canada.ca/cra-multiple-formats** or call **1-800-959-5525**.

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How are seasonal agricultural workers taxed in Canada?

Depending on certain factors, foreign seasonal agricultural workers may have to pay income tax in Canada. This guide explains how to determine whether you should withhold tax from a worker's earnings and, if so, how much tax to withhold.

In Canada, taxation is based on residency. Therefore, a worker's residency status will affect how the worker is taxed in Canada. The workers in the Seasonal Agricultural Workers Program are non-residents, deemed non-residents, or deemed residents.

Non-residents

A worker from another country who does not establish significant residential ties with Canada and who is in Canada for less than 183 days is a **non-resident**.

A non-resident is subject to Canadian income tax only on income from Canadian sources.

A non-resident worker can claim non-refundable tax credits if **90% or more** of the worker's income is from Canadian employment. That worker can claim in full any personal amounts that apply. These include the basic personal amount and, if applicable, the spouse or common-law partner amount or the amount for an eligible dependant.

If **less** than 90% of the non-resident worker's income is from Canadian employment, that worker cannot claim most non-refundable tax credits.

Note

Whether or not the 90% rule is met, non-resident workers can claim Canada Pension Plan (CPP) and Quebec Pension Plan (QPP) contributions and employment insurance (EI) premiums as non-refundable tax credits on their income tax and benefit return.

Deemed non-residents

A seasonal worker is a **deemed non-resident** for Canadian income tax purposes if **all** of the following conditions are met:

- the worker is in Canada for more than 183 days in the year
- the worker is considered a resident of another country with which Canada has an income tax treaty

Canada has income tax treaties with the following countries that have workers participating in this program: Mexico, Barbados, Jamaica, and Trinidad and Tobago.

Note

Deemed non-residents are taxed in the same manner as non-residents.

Deemed residents

A worker from a non-treaty country who is in Canada for 183 days or more in a calendar year is a **deemed resident**. A deemed resident is subject to Canadian income tax on income from all sources both inside and outside Canada.

A deemed resident can claim in full all non-refundable tax credits that apply. These include the basic personal amount and, if applicable, the spouse or common-law partner amount or the amount for an eligible dependant.

Note

Workers who are deemed residents can claim CPP/QPP contributions and EI premiums as non-refundable tax credits on their income tax and benefit return.

Double taxation

A tax treaty between Canada and the worker's home country ensures that the worker does not have to pay tax twice (double taxation) on the same income. If Canada does not have a treaty with the home country, the worker may have to pay tax in both countries on the same income. In this case, the liaison officer should contact the tax authority in the worker's home country to determine whether the amount of tax payable to that country can be reduced by the amount of tax paid to Canada.

Employer withholding

Seasonal agricultural workers from foreign countries who have regular and continuous employment in Canada are subject to tax deductions in the same way as Canadian residents.

You can find general information on withholding requirements in Guide T4001, Employers' Guide – Payroll Deductions and Remittances. This guide is available on our website at canada.ca/cra-forms-publications or by calling 1-800-959-5525.

Income tax withholding

There are three forms to help determine whether you should withhold tax and, if so, how much:

- federal Form TD1, Personal Tax Credits Return, which liaison officers should complete for all workers
- provincial or territorial Form TD1, which liaison officers should complete for most workers, as applicable
- an optional withholding waiver that liaison officers can complete in addition to the TD1 forms

In addition to withholding income tax, you are also responsible for deducting Canada Pension Plan contributions and employment insurance premiums.

In Quebec, you may have to deduct Quebec Pension Plan (QPP) contributions. For information on the QPP, get the Guide for Employers: Source Deductions and Contributions (TP-1015.G-V) from Revenu Québec at revenuquebec.ca.

Canada Pension Plan (CPP) contributions

You have to deduct CPP contributions according to the instructions in Guide T4001, Employers' Guide – Payroll Deductions and Remittances.

Employment insurance (EI) premiums

You have to deduct EI premiums according to the instructions in Guide T4001, Employers' Guide – Payroll Deductions and Remittances.

Form TD1, Personal Tax Credits Return

All persons working in Canada have to complete the federal Form TD1 and a provincial or territorial Form TD1, if applicable, and give them to their employers. The TD1 forms help you determine the amount of tax, if any, to deduct from a worker's earnings.

Separate worksheets (federal and provincial or territorial) are available to calculate partial claims for certain non-refundable tax credits.

Provincial or territorial TD1 forms

Each province or territory (except Quebec) has its own Form TD1. All seasonal agricultural workers who claim more than the basic personal amount should complete Form TD1 for the province or territory where they are employed.

Employment in Quebec

Workers who are employed in the province of Quebec have to complete a federal Form TD1, Personal Tax Credits Return. If applicable, they also have to complete a provincial Form TP-1015.3-V, Source Deductions Return, which is available from Revenu Québec at revenuquebec.ca.

Claim codes

The total amount a worker claims will determine which claim code you will use. Claim codes are listed in each version of Guide T4032, Payroll Deductions Tables. In some cases, you will use one claim code for the federal Form TD1 and another claim code for the provincial form.

If a worker does not give you a completed provincial Form TD1, you should deduct provincial tax using claim code "0."

Payroll deductions tables

The payroll deductions tables help you calculate CPP contributions, EI premiums, and the amount of federal, provincial (except Quebec), and territorial income tax that must be deducted from amounts paid.

You can use any of the following versions of the payroll deductions tables:

- **Payroll Deductions Tables (T4032) and Payroll Deductions Supplementary Tables (T4008)** – You can use these tables to calculate payroll deductions for all provinces and territories. They are available at canada.ca/payroll
- You can use our **Payroll Deductions Online Calculator (PDOC)** to calculate payroll deductions. It can be accessed through canada.ca/pdoc

- **Payroll Deductions Formulas for Computer Programs (T4127)** – You may want to use these formulas instead of the printed tables to calculate the worker's payroll deductions. This publication contains the formulas to calculate CPP contributions, EI premiums, and federal, provincial (except Quebec), and territorial income tax

All the payroll deductions tables are available for each province and territory, and also for workers working beyond the limits of any province or outside Canada.

Penalties interest and other consequences

Failure to deduct

If you fail to deduct the required CPP contributions or EI premiums from the amounts you pay your employee, you are liable for these amounts even if you cannot recover the amounts from the employee. We will assess you for both the employer's share and the employee's share of any contributions and premiums owing. We will also assess a penalty and interest as described in the section "Penalty for failure to deduct" on this page.

If you failed to deduct the required amount of income tax from the amounts you pay your employee, you may be assessed a penalty as described below. As soon as you realize you did not deduct the proper amount of income tax, you should let your employee know. Your employee can either pay the amount when they file their income tax and benefit return or they can ask you to deduct more income tax at source.

Penalty for failure to deduct

We can assess a penalty of **10%** of the amount of CPP, EI, and income tax you did not deduct.

If you are assessed this penalty more than once in a calendar year, we will apply a **20%** penalty to the second or later failures if they were made knowingly or under circumstances of gross negligence.

Failure to remit amounts deducted

When you deduct CPP contributions, EI premiums or income tax from the amounts you pay to your employee or other individual, you have to remit them to the Receiver General for Canada. Also, you have to include your share of CPP contributions and EI premiums when you remit.

We will assess you for both the employer's share and the employee's share of any CPP contributions and EI premiums that you deducted but did not remit. We will also assess a penalty and interest as described in the section "Penalty for failure to remit and remitting late" below.

Penalty for failure to remit and remitting late

We can assess a penalty when:

- you deduct the amounts, but do not remit them to us
- you deduct the amounts, but send them to us late

When the due date falls on a Saturday, a Sunday, or a public holiday recognized by the Canada Revenue Agency (CRA), we consider your payment to be on time if we receive it on the next business day.

The penalty is:

- 3% if the amount is one to three days late
- 5% if it is four or five days late
- 7% if it is six or seven days late
- 10% if it is more than seven days late or if no amount is remitted

Generally, we only apply this penalty to the part of the amount you failed to remit that is more than \$500. However, we will apply the penalty to the total amount if the failure was made knowingly or under circumstances of gross negligence.

In addition, if you are assessed this penalty more than once in a calendar year, we will assess a **20%** penalty on the second or later failures if they were made knowingly or under circumstances of gross negligence. If you send a payment to cover the balance due with your return, it will be considered late. Penalty and interest charges may apply.

Whether you file online or file a paper return, you can make your payment in several ways. For more information, go to canada.ca/cra-my-payment or see Guide T4001, Employer's Guide – Payroll Deductions and remittances.

Notes

We will charge you a fee for any payment that your financial institution refuses to process. If your payment is late, we can also charge you a penalty and interest to any amount you owe.

Regardless of your filing method, Threshold 2 remitters must remit any balance due online or in person at their Canadian financial institution.

Interest

If you fail to pay an amount, we may apply interest from the day your payment was due. The interest rate we use is determined every three months, based on prescribed interest rates. Interest is compounded daily. We also apply interest to unpaid penalties. For the prescribed interest rates, go to canada.ca/taxes-interest-rates.

Cancel or waive penalties or interest

The CRA administers legislation, commonly called taxpayer relief provisions, that allows the CRA discretion to cancel or waive penalties or interest when taxpayers cannot meet their tax obligations due to circumstances beyond their control.

The CRA's discretion to grant relief is limited to any period that ended within 10 calendar years before the year in which a request is made.

For penalties, the CRA will consider your request only if it relates to a tax year or fiscal period ending in any of the 10 calendar years before the year in which you make your request. For example, your request made in 2022 must relate to a penalty for a tax year or fiscal period ending in 2012 or later.

For interest on a balance owing for any tax year or fiscal period, the CRA will consider only the amounts that accrued during the 10 calendar years before the year in which you make your request. For example, your request made in 2022 must relate to interest that accrued in 2012 or later.

To make a request, fill out Form RC4288, Request for Taxpayer Relief – Cancel or Waive Penalties or Interest. For more information about relief from penalties or interest and how to submit your request, go to canada.ca/cancel-waive-penalties-interest.

Non-refundable tax credits

The federal and provincial or territorial non-refundable tax credits are indexed according to federal and provincial or territorial legislation. The chart listing the basic personal amount, the spouse or common-law partner amount, and the amount for an eligible dependant is on page 8. You can also find these amounts on the TD1 forms.

Certifying TD1 forms

In the home country, a designated government official should complete the TD1 forms on behalf of each worker, one federal form and one form for the province or territory where the worker will be employed.

The designated government official has to make sure that the worker meets certain criteria before certifying the TD1 forms with an official stamp. The official has to examine the documents provided by the worker to support claims for personal amounts on the TD1 forms and verify that the claims are correct (for example, a marriage certificate or other document to support a claim for the spouse or common-law partner amount or a birth certificate to support a claim for the amount for an eligible dependant).

The official also has to verify that:

- 90% or more of the worker's world income for the year will be included when determining taxable income in Canada
- the worker is from a non-treaty country and will be in Canada for 183 days or more in the year

If a worker does not meet these criteria, the designated government official should not certify the TD1 forms.

What can workers claim on their TD1 forms?

Personal amounts are non-refundable tax credits that a worker may be able to claim on an income tax and benefit return and on the TD1 forms. Personal amounts include the basic personal amount, the spouse or common-law partner amount, and the amount for an eligible dependant. A worker cannot claim CPP/QPP contributions and EI premiums on the TD1 forms because these are included in the payroll deductions calculations.

Spouse or common-law partner amount

A worker can claim this amount for a legally married spouse or a common-law partner. The worker must use the

spouse or common-law partner's net world income to calculate the non-refundable tax credits available.

Amount for an eligible dependant

A worker who is single, divorced, widowed, or separated (and not living in a common-law relationship) can only claim the amount for the worker's child if the child meets all of the following conditions:

- is under 18 years old
- is living at any time during the year with the worker in a home the worker maintains
- is related to the worker by blood, marriage, or adoption

Note

The worker cannot claim this amount for any other relative (such as a niece, nephew, brother, or sister) even though the three conditions above have been met.

To claim the amount for an eligible dependant, the liaison officer has to complete Schedule 5, Amounts for Spouse or Common-law Partner and Dependants, and attach it to the worker's return. Schedule 5 can be found in the income tax package for non-residents and deemed residents of Canada. Both are available on our website at canada.ca/taxes-general-package.

TD1 forms – Questions and answers

What if the worker's earnings are less than the personal amounts?

If you are a liaison officer, make sure that the total of the worker's eligible non-refundable tax credits is entered on line 13, "Total claim amount," on all TD1 forms. The employer will use the amount on line 13 and the payroll deductions tables to determine the correct amount of tax to deduct, if any.

What if the worker's earnings are more than the personal amounts?

If a worker's expected earnings are more than the personal amounts claimed on the TD1 forms, the liaison officer should make sure the employer deducts income tax **from the start of that year**. This way, the employer will not have to deduct excessive amounts of tax in the last few pay periods.

What if the worker's earnings are expected to be close to the personal amounts?

The employer should keep track of the worker's income to know when the worker's earnings exceed the personal amounts claimed on the TD1s. As soon as the worker **earns more than the personal amounts claimed**, the employer has to deduct tax from the total employment income the worker earns (generally claim code "0").

Alternatively, the employer can deduct income tax from **the start of that year**. This way, the employer will not have to deduct excessive amounts of tax in the last few pay periods if the worker's earnings exceed the personal amounts claimed on the TD1s.

What if a worker arrives without TD1 forms or with forms that have not been certified?

If a worker arrives without TD1 forms or if the worker's TD1 forms have not been certified with an official stamp, the employer must deduct income tax based on net claim code "0." However, this can result in excessive tax deductions if the worker qualifies to claim personal amounts. The liaison officer should verify the claim and submit revised and certified TD1 forms as soon as possible.

On receipt of the amended TD1 forms, the employer can begin to deduct tax according to the payroll deductions tables, based on the new total claim amounts shown on line 13 of the TD1 forms. We may be able to refund to the worker part or all of the excess income tax withheld by the employer. However, we will refund this amount only after an income tax and benefit return has been filed on the worker's behalf.

What if both spouses or both common-law partners work in the Seasonal Agricultural Workers Program?

If both spouses or both common-law partners work in the Seasonal Agricultural Workers Program, the liaison officer should attach a note to each of their TD1 forms. If both spouses or both common-law partners are employed, the full spouse or common-law partner amount can be claimed only if the net world income of one of them is less than the spousal net income threshold (see the chart on page 8). A partial claim may be allowed if the net world income of one of them is more than the spousal net income threshold but less than the spouse or common-law partner amount.

More about TD1 forms

- If you hire a worker without certified TD1 forms, you should contact the worker's liaison officer to make sure that certified forms will be submitted as soon as possible
- You should not accept TD1 forms that have been physically altered. If you receive an altered Form TD1, you should ask the liaison officer to complete and submit a new form for the worker
- As long as the foreign designated government official has certified the original TD1 forms, additional forms do not have to be certified for the same worker unless the worker's personal amounts change
- The liaison officer has to give you copies of the original TD1 forms and any revised TD1 forms. The TD1 forms must be kept for future reference and copies must be included with the worker's income tax and benefit return
- You have to keep a copy of the original forms and a copy of the revised versions you receive to support the payroll deductions and income tax withheld

T4 information return and slips

You have to file a T4 information return by the **last day of February following the calendar year to which the information return applies**. If the last day of February is a Saturday or Sunday, the information return is due the next business day.

We consider the return to be filed on time if we receive it or if it is postmarked on or before the due date.

Box 29 – Employment code

Enter code “15” in box 29 of the T4 slips prepared for the seasonal agricultural workers you employ.

For more information, see Guide RC4120, Employers’ Guide – Filing the T4 Slip and Summary.

Distributing T4 slips

You must give workers 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 recipients is \$25 per day for each such failure with a minimum penalty of \$100 and a maximum of \$2,500.

For more information, on how to distribute your T4 slips, see Guide RC4120, Employers’ Guide – Filing the T4 Slip and Summary.

Late filing and failure to file the T4 information return

The minimum penalty for late filing and/or failing to file the T4 information return is \$100 and the maximum penalty is \$7,500. For the complete penalty structure, go to canada.ca/penalty-information-returns.

Non-refundable tax credits for 2022

Form TD1	Basic personal amount	Spouse or common-law partner amount	Amount for an eligible dependant	Spouse or common-law partner or eligible dependant net income threshold amount	Total personal amount
Federal (TD1)	\$14,398	\$14,398	\$14,398	n/a	\$28,796
Nova Scotia (TD1NS)	\$11,481	\$11,481	\$11,481	\$848	\$22,962
Prince Edward Island (TD1PE)	\$11,250	\$10,510	\$10,510	\$955	\$21,760
New Brunswick (TD1NB)	\$10,817	\$9,186	\$9,186	\$919	\$20,003
Ontario (TD1ON)	\$11,141	\$9,460	\$9,460	\$946	\$20,601
Manitoba (TD1MB)	\$10,145	\$9,134	\$9,134	n/a	\$19,279
Saskatchewan (TD1SK)	\$16,615	\$16,615	\$16,615	\$1,662	\$33,230
Alberta (TD1AB)	\$19,369	\$19,369	\$19,369	n/a	\$38,738
British Columbia (TD1BC)	\$11,302	\$9,678	\$9,678	\$968	\$20,980

Notes

Workers employed in Quebec only submit a federal Form TD1.

The Federal TD1’s basic personal amount assumes a net income of \$155,625 or less.

Seasonal agricultural workers are currently employed in Nova Scotia, Prince Edward Island, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and Quebec.

The total personal amount is the basic personal amount plus the spouse or common-law partner amount or the amount for an eligible dependant.

Provincial non-refundable tax credits are subject to change according to provincial budgets and resulting legislation.

Waiver from withholding tax

We can grant a waiver from withholding tax in certain situations. If a tax treaty exists between Canada and a worker's home country, a certain amount of employment income may be exempt from Canadian tax, based on the "dependent personal services" provision of the treaty.

If a worker is already entitled to claim personal amounts that are higher than the treaty-exempt amount, liaison officers should not request a waiver. However, when a waiver would be beneficial, a liaison officer can request a waiver on behalf of that worker. The liaison officer can get this waiver from one of our tax services offices and must then give it to the worker's employer. As long as the worker's earnings are not more than the treaty amount, you are not required to withhold tax from the worker's earnings.

However, you must continue to deduct CPP contributions and EI premiums. For more information, see Guide T4001, Employers' Guide – Payroll Deductions and Remittances.

Tax treaties exist between Canada and the following countries that have workers participating in the program: Barbados, Jamaica, Mexico, and Trinidad and Tobago. Workers from these countries may meet the treaty requirements for exempt income if the worker is present in Canada for less than 183 days. The threshold amounts in the treaties are as follows:

- CAN\$10,000 for workers from Barbados, according to the Canada-Barbados Tax Agreement – Agreement between Competent Authorities regarding Article XVI
- CAN\$5,000 for workers from Jamaica
- CAN\$16,000 for workers from Mexico
- CAN\$8,500 for workers from Trinidad and Tobago

If a worker's employment income is less than the threshold amount, the entire employment income amount is exempt from Canadian income tax. However, if a worker's employment income is more than the exempt amount, the entire amount of employment income is subject to Canadian income tax, not just the amount that is more than the treaty-exempt amount. A seasonal agricultural worker may be entitled to a refund. For more information, see "Filing an income tax and benefit return for a worker" on page 10.

When will a waiver not benefit a worker?

Liaison officers should request a waiver on behalf of a worker only if it will benefit that worker. Otherwise, the additional paperwork can create confusion and possible errors in the withholding of tax.

Generally, if the personal amounts claimed on a Form TD1 are higher than any amount claimed on a waiver, it will not benefit that worker. In this situation, a waiver should not be requested.

Two additional situations when a waiver **will not** benefit a worker are as follows:

- If a worker from Trinidad and Tobago expects to be in Canada for more than 182 days in the year, the provision of the tax treaty allowing the specified amount of exempt income does not apply. In this case, the liaison officer should not request a waiver for the worker
- If a worker expects to earn more than the treaty-exempt amount, the liaison officer should not request a waiver since the full amount of income will be subject to tax. Liaison officers for workers from Jamaica will usually not request waivers since the income earned by a worker will usually be more than the exempt amount. In most cases, it would be more beneficial for the worker to claim personal amounts

When will a waiver benefit a worker?

A waiver will benefit a worker from **Mexico** if:

- the worker is single, without dependants and earns more than the personal amount of \$14,398 but less than \$16,000
- the worker does not meet the 90% rule and earns less than the \$16,000

A waiver will benefit a worker from **Barbados** if the worker does not meet the 90% rule and earns less than \$10,000.

A waiver will benefit a worker from **Trinidad and Tobago** if the worker does not meet the 90% rule and earns less than \$8,500.

Waivers will also benefit workers from **Jamaica** who do not meet the 90% rule and earn less than the \$5,000.

Liaison officers and waivers

If a waiver will benefit the worker, the liaison officer should provide it to you at the beginning of employment. The liaison officer should also provide you with completed and certified TD1 forms.

Employers and waivers

You should keep track of the worker's income to know when the waiver no longer applies. As soon as the worker **earns more than the treaty-exempt amount**, you have to deduct tax from the total employment income the worker earns (claim code "0").

Transferring a worker to another employer

In some situations, a worker may be transferred from one employer to another. To make sure the transition is smooth, the previous employer, the new employer, and the liaison officer have certain responsibilities.

Liaison officers and transfers

When a worker is transferred to another employer, the liaison officer should:

- Make sure that copies of the original TD1 forms accompany the worker

- Inform the new employer of the worker's earnings to date. The liaison officer or previous employer has to provide a statement of the worker's earnings up to the date of transfer to ensure the new employer will withhold the required amount of income tax
- Follow the procedures set out in this guide when providing revised TD1 forms
- Obtain a new waiver for a worker who is taking advantage of a tax treaty and give the new employer the new waiver that shows the amount of earnings limit still available under the applicable tax treaty. The amount still available is the treaty-exempt amount **minus** the worker's earnings up to the date of the transfer

Employers and transfers

When a worker is transferred to another employer, the new employer is responsible for all of the following:

- Determining the amount of tax to withhold based on the total claim amount on the TD1 forms that accompany the worker
- Making sure that the liaison officer or previous employer provided a statement of the worker's earnings up to the date of the transfer so that the new employer can withhold the required amount of income tax
- Getting a new waiver, if applicable. The new waiver will show the amount of earnings limit still available under the tax treaty. The amount still available is the treaty-exempt amount **minus** the worker's earnings up to the transfer date

If the TD1 forms show personal amounts higher than the income limit on the waiver, the new employer does not have to withhold income tax until the worker's earnings are more than the personal amounts.

If a Form TD1 has been revised, the new employer is only responsible for withholding tax based on the total claim amount on the revised Form TD1.

Filing an income tax and benefit return for a worker

Who must file?

An income tax and benefit return must be filed on behalf of a foreign seasonal agricultural worker if one of the following applies:

- the worker is requesting a refund of income tax, CPP contributions overpayment, or EI premiums overpayment
- the worker has to pay income tax for the year in which the employment income was earned
- we send the worker a request to file an income tax and benefit return

Note

If a worker who earns more than the basic personal amount (\$14,398 in 2022, \$13,808 in 2021) does not file an income tax and benefit return, that worker may receive a request to file from the Canada Revenue Agency.

There are other reasons why a worker has to file an income tax and benefit return. For more information, see the Federal Income Tax Guide.

Why should a return be filed?

An income tax and revenue return should be filed on behalf of **all** foreign seasonal agricultural workers for the following reasons:

- to ensure workers receive a refund of any excess tax withheld or overpayment of CPP contributions
- to allow workers to claim applicable deductions or exemptions to reduce their tax
- to allow CRA to update the workers' CPP contributions for future pension purpose
- to confirm the amounts claimed on the TD1s

Who should file?

A liaison officer may file the income tax and benefit return on behalf of a foreign seasonal agricultural worker.

Alternatively, a worker can choose to have someone other than a liaison officer file a return on the worker's behalf. For more information, go to canada.ca/taxes-representative-authorization.

Which return to file?

Workers from countries with which Canada has a tax treaty should file an Income Tax and Benefit Return **for the province or territory where they were employed**.

Workers from countries that do not have a tax-treaty who were in Canada **less than 183 days** are considered non-residents and should file an Income Tax and Benefit Return **for the province or territory where they were employed**.

Workers from a country that does not have a tax-treaty and who were in Canada for **183 days or more** are considered deemed residents. These workers should file an Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada to report their world income. Their return must include a note giving the dates they came into and left Canada.

Multiple jurisdictions

In certain situations, a worker may be subject to taxation in two or more jurisdictions (e.g.: employed in more than one province in the same tax year). Form T2203, Provincial and Territorial Taxes for Multiple Jurisdictions must be completed and included with the worker's income tax and benefit return. This will ensure that their income, non-refundable tax credits and tax payable are allocated correctly to the appropriate tax jurisdiction.

Two situations where Form T2203 is required are as follows:

- The worker receives employment income from more than one province in the same tax year. The provincial tax rates and non-refundable tax credits for each province will be used to calculate the tax payable for that province, using Form T2203
- The worker receives employment income from a province and also receives CPP (or certain other Canadian source pension type income) in the same tax year. The worker can elect under section 217 of the Income Tax Act to include the CPP income on their income tax and benefit return. The CPP income will be subject to federal tax and non-resident surtax. The employment income will be subject to federal and provincial tax. The federal and provincial tax rates and non-refundable tax credits (NRTC) will be used to calculate the tax payable for each jurisdiction, using Form T2203

Notes

If the CPP payments are more than 10% of the workers income for the year and the worker does not elect to file under section 217, the worker will not meet the 90% rule and will not be able to claim most NRTCs.

For more information, go to canada.ca/taxes, or see Guide T4145, Electing Under Section 217 of the Income Tax Act.

Time limit for refunds

A worker can usually claim an **income tax** refund within three years of the due date of the original income tax and benefit return. In some situations, this time limit may be extended. For more details, contact your tax services office.

To refund a **CPP contribution overpayment**, we have to receive the request for refund within four years of the end of the tax year.

To refund an **EI premium overpayment**, we have to receive the request for refund within three years of the end of the tax year.

Filing an income tax and benefit return

Information about your residence – page 1:

On the first line, enter the province or territory where the worker earned employment income in Canada. If the worker is from a non-treaty country and is in Canada for more than 182 days, enter "Other" on the first line.

On the second line, enter the name of the country where the worker normally resides. This does not apply if the worker is from non-treaty country and is in Canada for more than 182 days, since the Income Tax and Benefit Return for Non-Residents and Deemed Residents of Canada has only one line for residence.

Do not complete a date of entry or departure.

Where to mail the paper return

If the worker's address is in:

- Denmark, France, the Netherlands, the United Kingdom, or the United States, send the return to the following address:

T1 Processing Division
Winnipeg Tax Centre
PO Box 14001, Station Main
Winnipeg MB R3C 3M3

- any other country, send the return to the following address:

T1 Processing Division
Sudbury Tax Centre
1050 Notre Dame Avenue
Sudbury ON P3A 5C2

Be sure to write "seasonal agricultural worker" at the top of page 1 of each return. Also, if the worker is electing under section 217, write "Section 217" at the top of page 1.

The following schedules and forms **must be attached** to each return:

- **Form T1248** (Schedule D), Information About Your Residency Status
- **Income Tax and Benefit Return**, to claim federal non-refundable tax credits
- provincial or territorial **Form 428** to claim provincial or territorial non-refundable tax credits and to calculate your provincial tax (except for deemed residents and workers employed in Quebec)
- copies of the certified federal and provincial or territorial **TD1 forms** and any tax waivers
- **T4 slips**
- **Schedule A**, Statement of World Income (Form 5013-SA)
- **Schedule 5**, Amounts for Spouse or Common-Law Partner and Dependants (only if the worker is claiming the eligible dependant amount)
- **Form T2203**, Provincial and Territorial Taxes for Multiple Jurisdictions, only if filing a multiple jurisdictions return when a worker, in the same tax year, has:
 - received employment income from more than one province
 - received employment and CPP (or similar Canadian source pension) income and elects under section 217 for pension income

- **Schedule C**, Electing under Section 217 of the Income Tax Act, only if filing a multiple jurisdictions return and electing under section 217 for CPP or similar Canadian source pension income

Goods and services tax/harmonized sales tax (GST/HST) credit

To qualify for the GST/HST credit, the workers must be considered **deemed residents** of Canada in both the previous year and the current year. An income tax and benefit return must be filed for the workers for each year.

Deemed residents of Canada may also be entitled to claim the GST/HST credit for their spouse or common-law partner and children. For more information, see the section called “Goods and services tax/harmonized sales tax (GST/HST) credit” in the Federal Income Tax Guide for non-residents and deemed residents of Canada.

Digital services

Handling business taxes online

Use the CRA's digital services for businesses throughout the year to:

- apply for COVID-19 support payments
- make a payment to the CRA online with My Payment or a pre-authorized debit (PAD) agreement, or create a QR code to pay in person at Canada Post
- request a payment search
- file or amend information returns without a web access code
- submit documents to the CRA
- authorize a representative for online access to your business accounts
- register to receive email notifications and to view mail from the CRA in My Business Account
- manage addresses
- manage direct deposit information
- view and pay account balance
- calculate instalment payments
- provide a nil remittance
- transfer a misallocated payment
- download reports

To log in to or register for the CRA's digital services, go to:

- My Business Account at canada.ca/my-cra-business-account, if you are a business owner
- Represent a Client at canada.ca/taxes-representatives, if you are an authorized representative or employee

For more information, go to canada.ca/taxes-business-online.

CRA BizApp

CRA BizApp is a mobile web app that offers secure access for small business owners and sole proprietors to view accounting transactions, pay outstanding balances, make interim payments, and more.

You can access CRA BizApp on any mobile device with an Internet browser—no app stores needed! To access the app, go to canada.ca/cra-mobile-apps.

Receiving your CRA mail online

Sign up for email notifications to find out when your CRA mail, like your PD7A – Statement of account for current source deductions, is available online.

For more information, go to canada.ca/cra-business-email-notifications.

Authorizing the withdrawal of a pre-determined amount from your Canadian chequing account

PAD is a secure online, self-service, payment option for individuals and businesses to pay their taxes. A PAD lets you set authorize withdrawals from your Canadian chequing account to pay the CRA. You can set the payment dates and amounts of your PAD agreement using the CRA's secure My Business Account service at canada.ca/my-cra-business-account, or the CRA BizApp at canada.ca/cra-mobile-apps. PADs are flexible and managed by you. You can use My Business Account to view historical records and modify, cancel, or skip a payment. For more information, go to canada.ca/pay-authorized-debit.

Electronic payments

Make your payment using:

- your Canadian financial institution's online or telephone banking services
- the CRA's My Payment service at canada.ca/cra-my-payment
- your credit card, Interac e-transfer, or PayPal through one of the CRA's third-party service providers
- pre-authorized debit (PAD) at canada.ca/my-cra-business-account

For more information, go to canada.ca/payments.

For more information

What if you need help?

If you need more information after reading this guide, go to canada.ca/taxes or call 1-800-959-5525.

Direct deposit

Direct deposit is a fast, convenient, and secure way to get your CRA payments directly into your account at a financial institution in Canada. For more information and ways to enrol, go to canada.ca/cra-direct-deposit.

Due dates

When a due date falls on a Saturday, Sunday, or public holiday recognized by the CRA, your payment is considered on time if the CRA receives it or if it is postmarked on or before the next business day.

For more information, go to canada.ca/payroll and select "Important dates for payroll."

Forms and publications

The CRA encourages electronic filing of your return. If you need a paper version of the CRA's forms and publications, go to canada.ca/cra-forms-publications or call 1-800-959-5525.

Electronic mailing lists

The CRA can notify you by email when new information on a subject of interest to you is available on the website. To subscribe to the electronic mailing lists, go to canada.ca/cra-email-lists.

Teletypewriter (TTY) users

If you have a hearing or speech impairment and use a TTY, call 1-800-665-0354.

If you use an **operator-assisted relay service**, call our regular telephone numbers instead of the TTY number.

Complaints and disputes

Service complaints

You can expect to be treated fairly under clear and established rules, and get a high level of service each time you deal with the Canada Revenue Agency (CRA). For more information about the Taxpayer Bill of Rights, go to canada.ca/taxpayer-rights.

If you are not satisfied with the service you received:

1. Try to resolve the matter with the CRA employee you have been dealing with or call the telephone number provided in the CRA's correspondence. If you do not have contact information, go to canada.ca/cra-contact.

2. If you have not been able to resolve your service-related issue, you can ask to discuss the matter with the employee's supervisor.

3. File a service complaint by filling out Form RC193, Service Feedback. For more information and to learn how to file a complaint, go to canada.ca/cra-service-feedback.

If you are not satisfied with how the CRA has handled your service-related complaint, you can submit a complaint to the Office of the Taxpayers' Ombudsperson.

Formal disputes (objections and appeals)

If you disagree with an assessment, determination, or decision, you have the right to register a formal dispute.

For more information about objections and formal disputes, and related deadlines, go to canada.ca/cra-complaints-disputes.

Reprisal complaints

If you have previously submitted a service complaint or requested a formal review of a CRA decision and feel you were not treated impartially by a CRA employee, you can submit a reprisal complaint by filling out Form RC459, Reprisal Complaint.

For more information about complaints and disputes, go to canada.ca/cra-complaints-disputes.

International tax and non-resident enquiries

For questions on how to file income tax and benefit returns for foreign seasonal agricultural workers, on how the provisions of tax treaties apply to these workers, or about individual workers, go to canada.ca/cra-contact.