

The Canadian Dental Care Program

Changes to T4 and T4A Reporting

Issuers of T4 and T4A tax slips must include reporting for the 2023 tax year on the T4 Statement of Remuneration or the T4A Statement of Pension, Retirement, Annuity, and Other Income. A new box has been added to indicate whether the individual had access to dental insurance or dental coverage of any kind, as of December 31, 2023. Dental coverage includes insured and administrative services only (ASO) arrangements as well as Health Care Spending Accounts and Wellness Accounts.

The Canada Revenue Agency has added:

- **T4** - Box 45 *Employer-offered Dental Benefits*
- **T4A** - Box 015 *Payer-offered Dental Benefits* which is mandatory if an amount is reported in Box 016, *Pension or Superannuation*.

One of the following codes is required:

- **Code 1** - No access to any dental care insurance, or coverage of dental services of any kind.
- **Code 2** - Access to any dental care insurance, or coverage of dental services of any kind for only the payee.
- **Code 3** - Access to any dental care insurance, or coverage of dental services of any kind for payee, spouse, and dependents.
- **Code 4** - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and their spouse.
- **Code 5** - Access to any dental care insurance, or coverage of dental services of any kind for only the payee and dependents.

Note: Plan members who have declined or waived dental coverage are still deemed to have access to the coverage.

Your accountant or payroll service provider can assist you with any reporting requirements.

Questions?

If you have any questions, please contact your Group Benefits Plan Advisor.