



## Monthly Report of Hours and Employer GST Claim Form

Accompanying this cover letter is a Monthly Report of Hours and Employer GST Claim Form (the "Form"), which should be completed and returned to CLR on a monthly basis. Processing of the Form should take place immediately following the processing of the monthly remittance (i.e., Employer contributions plus Employee deductions) to each Union(s) to which a CLR member is signatory. Going forward, a copy of the Form will be sent to you on a monthly basis.

CLR dues (which are also often referred to as Employer Contribution to the Contract Administration Fund) are currently payable at the rate of \$0.13 per hour on behalf of each employee working under one or more of the collective agreements listed in Sections, "A", "B" and "C".

CLR dues are inclusive of 5% GST, therefore an Employer is able to claim GST Input Tax Credits based on dues paid. By claiming such Credits an Employer will reduce the amount of GST which would otherwise be payable by the Employer to the Canada Revenue Agency ("CRA").

### PART 1 OF 2 - SECTIONS "A", "B" AND "C"

1. Utilize Section "A" and Section "B" of the Form to record hours worked with respect to collective agreements for which CLR dues are paid directly to the Union (which are forwarded to CLR by the Union after the fact).
2. Utilize Section "C" of the Form to record hours worked with respect to collective agreements which do not provide for the payment of CLR dues as part of the monthly Union remittance. Section "C" collective agreements therefore require CLR dues to be payable directly to CLR by the Employer on a monthly basis. The applicable payment should be payable to CLR of BC.

### PART 2 OF 2 - CALCULATION OF GST INPUT TAX CREDIT

Please enter the appropriate hours in the box next to the applicable collective agreement, and total the various columns as indicated. A grid for the final GST Input Tax Credit calculation process is provided on page 2 of the Form. Employers that complete and return the Form to CLR, including the GST Input Tax Credit calculation, will fulfill the CRA's requirements for record keeping.

### SUMMARY

An electronic version of the Monthly Report of Hours and Employer GST Claim Form can be found on the CLR website, <https://www.clra-bc.com/resources/forms/>. Please download the form before submitting.

Completed copies of the Monthly Report of Hours and Employer GST Claim Form should be sent to CLR on a monthly basis via email to [admin@clra-bc.com](mailto:admin@clra-bc.com). If you have any questions or concerns regarding the Form, please contact Krista Welters, Administrative Assistant, at [admin@clra-bc.com](mailto:admin@clra-bc.com).