



February 6, 2024

Box 45 on T4 Slips

CLR has received questions from a number members regarding Box 45 on the 2023 T4 Slip. Box 45 requires employers to report one of the following with respect to dental coverage:

- 1 – Not eligible to access any dental care insurance, or coverage of dental services of any kind
- 2 – Payee only
- 3 – Payee, spouse and dependent children
- 4 – Payee and their spouse
- 5 – Payee and their dependent children

We have researched the information available on the CRA website as well as information provided by various payroll providers. In addition, we sought confirmation of our findings from a tax lawyer. At this time we offer the following guidance when completing T4 Slips for your employees.

- **For employees who are members of the Building Trade Unions** under the Standard Agreements, the dental benefit for your employees is provided by the Union and not the Employer. Therefore, you are required to report code “1” for these employees on the T4 Slip.
- **For employees who are not members of one of the building trade unions** where you provide dental benefits directly you are required to select the appropriate code for the dental benefit you provide to those employees.

Should you have any questions about this bulletin please contact your CLR Staff Representative.