



# Payroll e-Newsletter

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## Contact Us

[payroll.benefits@hpedsb.on.ca](mailto:payroll.benefits@hpedsb.on.ca)

## Employee or Self Employed?

Along with paying employees accurately and on time, the most important job for Payroll Services is ensuring that the Hastings & Prince Edward District School Board (HPEDSB) is in compliance with government rules and regulations.

One of the regulations that Payroll Services must be compliant with is the collection and remittance of payroll taxes from all HPEDSB employees and correctly treating individuals as an employee rather than as self-employed.

To date, we have been asked to consider teachers, trainers, and consultants as self-employed but having a business number and invoicing HPEDSB for services provided does not make an individual self-employed in Canada Revenue Agency's (CRA) eyes. There is a department within the federal government which will make a legal determination regarding an individual's status and their ruling is binding.

If you believe that you meet the requirements to be self-employed, you can contact CRA at +1-800-959-5525 or go online to [RC4110 - Employee or Self Employed](#) to get more information.

You can obtain a ruling from CRA using Form CPT1 available on the web at <http://www.cra-arc.gc.ca/forms/> or by phone at +1-800-959-2221. Bring a copy of the ruling in to our office in order to be paid through Accounting.



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## What Does CRA Say? Canada Revenue Agency

An employer-employee relationship exists if you have the right to control and direct the person or people who perform the services. Although a written contract might indicate that an individual is **self-employed**, we may not consider the individual as such if there is evidence of an employer-employee relationship.

The written contract and working conditions must be examined to determine if an employer-employee relationship exists. For more information, see the publication called *Employee or Self-Employed?* (RC4110).

If you or an employee have any doubt whether an employer-employee relationship exists, you can ask for a ruling. Complete Form CPT1, *Request for a Ruling as to the Status of a Worker Under the Canada Pension Plan or Employment Insurance Act*, and send it to Revenue Collections at any tax services office.

A ruling for purposes of the *Employment Insurance Act* or *Canada Pension Plan* has to be requested before June 30 of the year following the year in which the activity or services in question took place.

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## You Can Help!

You can help by laying out the expectation to an individual who wants to perform a service(s) for your school or office by explaining that they will be paid through payroll. The individual must provide us with their Social Insurance Number (SIN), proper name, mailing address, date of birth, and a void cheque for payroll deposit. The individual may also be required to provide Human Resources Services (HR) with a criminal record check and TB test.

Contact Jo-Anne Newman at ext 2106 or <mailto:human.resources@hpedsb.on.ca>



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