

Twelve checks before your next remittance

For Canadian security guard and mobile patrol companies. Rules current to 14 October 2026.

- ☐ **Test worker status for each guard**
Control, tools, chance of profit or risk of loss. Guide RC4110, not the agreement.
- ☐ **Write the pensionable-pay page**
Every pay type marked pensionable and insurable, or not. One page, done once.
- ☐ **Include shift premiums in the calculation**
Evening and night differentials are pensionable and insurable earnings.
- ☐ **Include public holiday pay**
Fully taxable and subject to CPP, EI and income tax like regular wages.
- ☐ **Handle bonuses on the right method**
Bonus method or aggregate method. Running them as regular pay causes errors.
- ☐ **Deduct on retroactive pay too**
Full source deductions on the total owed, not just on the going-forward rate.
- ☐ **Collect receipts for every allowance**
No receipt means a taxable benefit on the T4. A receipt means neither.
- ☐ **Check your remittance band**
Quarterly under \$25,000, monthly to \$99,999, accelerated over \$100,000.
- ☐ **Reconcile billed hours to paid hours**
Monthly. A gap is the first thing a CRA auditor looks for in this sector.
- ☐ **Issue T4A slips to real subcontractors**
With a written agreement showing independent status behind each one.
- ☐ **Put vehicles and radios in the right class**
Patrol vehicles Class 10, radios Class 8. Uniforms are a current expense.
- ☐ **File slips by the end of February**
And amend promptly where something was missed. Keep records six years.

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