



Date Jan 30, 2018

Reference number 123456789

OTTAWA
ON
CA
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Subject: Pensionable and insurable earnings review (PIER)

We finished reviewing your 2017T4 return. We wanted to confirm that you deducted, remitted, and reported enough Canada Pension Plan (CPP) contributions and employment insurance (EI) premiums for your employees. Based on the amounts on the employee T4 slips, we found the following deficiencies:

Tax year: 2017

Case number: 123456789

Reply by: 2018-03-01

Employees' share of CPP deficiency	\$0.00	
Plus: employer's share	\$0.00	
		= \$0.00

Employees' share of EI deficiency	\$535.00	
Plus: employer's share (employee's share 1.4000)	\$749.00	
		= \$1,284.00

Total CPP and EI deficiencies for tax year 2017		\$1,284.00
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To get the PIER details, go to the Payroll section of the **My Business Account** homepage and select "PIER overview". From there, you can view, download, or reply to the PIER.

Compare your records to the PIER to see if you made any keying or reporting errors. You can find a list of the common reporting errors in the help pages of **My Business Account**.

If you disagree with our calculations, go to "PIER overview" and select "Reply now."

You can pay:

- in person with your personalized PIER voucher at your Canadian financial institution
- online at **Canada.ca/my-cra-payment**
- online by setting up a pre-authorized debit agreement at **Canada.ca/my-cra-business-account**

For more information, go to **Canada.ca/cra-pier** or call us at 819-536-6382

