

Employment vs. Contractor Work Flow

I need to pay an individual for a service. How?

Was this individual an employee at any point during the time of the service?

Yes

Call HR Data Control for info on forms

No

Go to Questionnaire

If Employment

If Unsure

Contact HR Consultant for a ruling

If Non-Employment

If Non-Employment

Guest Travel Claim-T4A NR

No

Canadian Resident?

Yes

SPS Form- T4-A

Business #?

No

Is this >\$5000 for the calendar year?

No

Yes

PS-ICA Req'd - T4-A

Yes

Is this >\$5000 for the calendar year?

No

Yes

PS-Req'd to purchase- EPIC - No Tax Slip

PS-ICA Req'd - EPIC - No Tax slip