



Summerside, PE C1N 6A2

000000655

SALTIRE HOLDINGS LTD.
2555 LEGGETT DR
ANMORE BC V3H 4W9

Notice details

Account number	70475 1148 RP0001
Date issued	Mar 6, 2025
Tax year	2024
Return address	Canada Revenue Agency Surrey, BC V3T 5E1

Notice of pensionable and insurable earnings review (PIER)

Each year, we compare the amounts you reported on the T4 slips you filed with your T4 summary. We do this to make sure the pensionable and insurable earnings you reported match the Canada Pension Plan (CPP) contributions and employment insurance (EI) premiums you withheld and remitted. This year, the amounts you reported show some deficiencies. Check your records for keying or reporting errors. If the amounts you reported are correct, please explain the deficiencies.

If we do not receive an explanation within 30 calendar days of the date of this notice, we will charge you any overdue amounts as well as any penalties and interest that apply.

Thank you,

Bob Hamilton
Commissioner of Revenue

PIER summary total

You have a calculated debit deficiency.

Total deficiency: \$2,291.03

Payment options

If you have a deficiency, you can pay:

- online
- by mail to CRA

For more information, go to the **How do you pay?** section of this notice.

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PD101 E (24)X



Canada Revenue Agency
Agence du revenu
du Canada

Summerside, PE C1N 6A2
1233

Remittance voucher PIER deficiencies
Pay online or at your financial institution



Protected B when completed
PD101 E (24)X

Account number

06

70475 1148 RP0001

2 0 0

Year

2024

Month

12

Day

31

Amount paid

SALTIRE HOLDINGS LTD.
2555 LEGGETT DR
ANMORE BC V3H 4W9

0614080006000200704751148RP00012024123100002291030614087

12 2204 1171

96

Pensionable and insurable earning review (PIER)
summary and listing

We reviewed your 2024 T4 return. Based on the amounts you reported on your employee T4 slip(s), we found the following deficiencies for your Canada Pension Plan (CPP) contributions or employment insurance (EI) premiums, or both.

To correct the deficiencies, make any changes on the PIER summary or listing, or both. If no changes are required, provide an explanation in the comment section(s). For each explanation, you may use a response listed under "Common reasons for deficiencies." Make sure to send us any documents that support your changes.

To submit this form and supporting documents, follow the instructions on page 1 of this notice.

Common reasons for the deficiencies

1. Greater than 40% shareholder
2. Non-arm's length employee (including less than 40% shareholder)
3. Employee under the age of 18 or over 70 (provide a copy of payroll records)
4. Employee from age 65 to 70 with a completed Form CPT30, Election to Stop Contributing to the Canada Pension Plan or Revocation of a Prior Election (provide a copy of CPT30 and payroll records)
5. Top-up
6. Non-cash taxable benefits (state the specific benefit(s) in "Comments")
7. Other (give explanation in "Comments")

Notice details

Account number 70475 1148 RP0001
Case number 531748510
Date issued Mar 6, 2025
Tax year 2024
EI rate 1.400
Return address Canada Revenue Agency
Surrey, BC V3T 5E1

PIER summary

Description	\$ Employee's share	\$ Employer's share	\$ Total employee's and employer's share	Comments
Total CPP deficiency	576.86	576.86	1,153.72	
Total second CPP deficiency	0.00	0.00	0.00	
Total EI deficiency	473.88	663.43	1,137.31	
Total deficiency	1,050.74	1,240.29	2,291.03	

PIER listing

If you left a blank space in box 26, "Pensionable earnings", or in box 24, "Insurable earnings", we used box 14, "Employee income", for our calculations.

Identifiers	\$ Pensionable earnings (box 26)	\$ Insurable earnings (box 24)	\$ CPP reported (box 16)	\$ CPP required	\$ Second CPP reported (box 16A)	\$ Second CPP required	\$ EI reported (box 18)	\$ EI required	\$ CPP total deficiency (employee share)	\$ Second CPP total deficiency (employee share)	\$ EI total deficiency (employee share)	\$ Total deficiency (employee share)
Surname, initial: BADIEE, P Employee number: 1007 000000 Province: BC Social Insurance number: XXX XX0 863	94,262	63,200	3,648.87	3,867.50	0.00		985.91	1,049.12	218.63		63.21	281.84
Employer comments:												

Notice details

Account number	70475 1148 RP0001
Case number	531748510
Date issued	Mar 6, 2025
Tax year	2024
EI rate	1.400
Return address	Canada Revenue Agency Surrey, BC V3T 5E1

Identifiers	\$ Pensionable earnings (box 26)	\$ Insurable earnings (box 24)	\$ CPP reported (box 16)	\$ CPP required	\$ Second CPP reported (box 16A)	\$ Second CPP required	\$ EI reported (box 18)	\$ EI required	\$ CPP total deficiency (employee share)	\$ Second CPP total deficiency (employee share)	\$ EI total deficiency (employee share)	\$ Total deficiency (employee share)
Surname, initial: FRASER, S Employee number: 1001 000000 Province: BC Social insurance number: XXX XX6 122	99,999	63,200	3,509.27	3,867.50	0.00		638.45	1,049.12	358.23		410.67	768.90
Employer comments:												

Allow 10 business days for us to process your payment. Threshold 2 remitters must pay through their Canadian financial institution.

Person we can contact for more information

Telephone number

Personal information is collected under the Income Tax Act (ITA) and is used to verify compliance with obligations related to withholding, remitting, reporting and filing. It may also be used for any other purpose as authorized by the ITA. It may be shared or verified with other federal, provincial/territorial government institutions in accordance with sharing agreements. A refusal to provide the information may result in penalties, interest payable or other actions. Personal information is described in CRA PPU 120 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information and to file a complaint with the Privacy Commissioner of Canada regarding our handling of their information.