

# Group Benefits Newsletter

Issue 28  
Fall 2023

## Updates to the new Canadian Dental Care Plan

In March 2023, the government revisited ideas and plans to set up a program for dental, the Canadian Dental Care Plan (CDCP).

Click here for the [news release](#).

Click here for the 2023 [Federal budget](#).

### *Who and What is the program for?*

The CDCP is being implemented per the 2023 budget for **uninsured** Canadians who have an annual family income of less than \$90,000. If a family income is less than \$70,000, co-pays will not apply. If Canadians have access to dental coverage, they won't be eligible for the CDCP.

### *What do Employers have to do?*

Employers have a new tax reporting obligation beginning for the 2023 tax-reporting period, you are required to report on the tax slip if an employee, former employee, or spouse of a deceased employee was eligible on **December 31 of the applicable tax year**. T4's created in January 2024 for the 2023 tax year will be reflective of December 31, 2023.

There will be a new box that is required to be filled in.

Box 45 (T4): Employer Offered Dental Benefits

Box 015 (T4A): Payer Offered Dental Benefits. Mandatory if reported in Box 016, Pension or Superannuation. Otherwise, this box will be optional.

**NOTE:** Codes are not dependent on whether the employee has elected dental coverage or not. The code reflects if coverage is available to the employee based on their group benefit plan.



CODE	DESCRIPTION
1	No access to any dental care insurance, or coverage of dental services of any kind.
2	Access to any dental care insurance, or coverage of dental services of any kind for only the payee. *
3	Access to any dental care insurance, or coverage of dental services of any kind for payee, spouse, and dependents.
4	Access to any dental care insurance, or coverage of dental services of any kind for only the payee and their spouse.
5	Access to any dental care insurance, or coverage of dental services of any kind for only the payee and dependents.

\* Payee refers to employee



**ProBenefits Inc.**

employer benefit solutions

#8, 4402 – 37 Street, Stony Plain, AB T7Z 2A9

Ph. 780 963 5230 Toll Free 800 375 3360

Fax 780 963 0982

[www.probenefitsinc.ca](http://www.probenefitsinc.ca)

Affiliated with Main Street Financial