PAYROLL DEDUCTION PROGRAM WHY CHOOSE LEUCAN?



PAYROLL DEDUCTION PROGRAM

EMPLOYER ACTING AS A BENEFACTOR FOR A CHARITABLE ORGANIZATION

Setting up a payroll deduction program is a simple and easy way of supporting cancer-stricken children and their families. It is also a way to position your organization as a good corporate citizen with minimum impact on your budget and that of your employees. Donations made by your employees will enable Leucan to pursue its mission: fostering the recovery of cancer-stricken children and the well-being of the entire family through the provision of tailored and distinctive support services at every stage of cancer and its effects.

A payroll deduction donation consists in deducting an amount from the employee's salary on each of their pay. The donation amount is determined by the employee and deducted from the net pay after tax.

The employer then collects the donations and transfers the total to the benefiting charitable organization, in this case: Leucan.

In addition, the employer can encourage employees to sign up for the program by committing to matching donations through a matching gift program. In short, a payroll deduction program provides your employees with an opportunity to support Leucan, the Association for children with cancer. Below are some of the benefits of instituting this program in your organization:

- Positions your organization as a good corporate citizen. Your participation will raise your profile and show that you value the quality of life of the people in your community
- Your generosity will encourage and inspire your employees to get involved
- The program is easy to set up and manage
- Minimal impact on employees' personal budget
- To encourage your employees' participation, you can also establish a gift matching program!

Benefactor:

An employer can act as a benefactor for a charitable organization by collecting funds for this organization.

Employer's role:

As a benefactor, the employer agrees to collect donations made by employees, typically through payroll deductions, and to transfer the money to charitable organizations (through an agreement between the employer and an organization). When an employer agrees to act as a benefactor for several charitable organizations, an employee charity trust must be established, pursuant to the Canada Revenue Agency. Leucan can provide you with the information you need to establish an employee charity trust.

STEPS FOR EMPLOYERS INTERESTED IN BECOMING A LEUCAN BENEFACTOR

- The employer chooses to remit donations to one charitable organization or establishes an employee charity trust and includes a number of potential charities employees can select on the payroll deduction donation form.
- The employer obtains the registered charity number of the designated charitable organization (Leucan's registered charity number is 11901 8703 RR0001).
- The employer distributes the payroll deduction donation form to employees who wish to support Leucan.
- The employer creates a charity donation code in the general ledger (if you choose to support several charitable organizations, please create a code for each). Money collected through payroll deductions will be kept in this account until it is remitted to the designated charitable organization.
- The employer must include the donations collected from the employee through payroll deductions in the appropriate section of the T4 and Relevé 1 (RL-1) forms. The amounts will not appear in the Summary sections of those forms as the employer has no obligation to specify the names of the designated charitable organizations.
- The employer and a representative from Leucan will designate the persons in charge of the program within their respective organizational structures and determine the installment payment schedule for the calendar year.
- Should the ARC conduct a tax audit, the benefiting charitable organization must produce supporting documents for donations received through an employer's payroll deduction program.

IF YOUR ORGANIZATION USES A THIRD-PARTY PAYROLL SERVICE

- Ask your payroll service provider to create a new code for charitable donations.
- Work with the provider to determine who will be responsible for remitting the donations to Leucan. If that responsibility falls to the employer, please see the relevant section on the next page.

IF YOUR ORGANIZATION USES AN INTERNAL PAYROLL DEPARTMENT

 Create a new payroll deduction code in the general ledger. This will enable a direct link between your payroll module and the account payable module. Individual donations to Leucan will be consolidated under one account payable.

STEPS FOR EMPLOYERS INTERESTED IN BECOMING A LEUCAN BENEFACTOR (CONT'D)

HOW WILL YOUR ORGANIZATION REMIT CONTRIBUTIONS FROM YOUR EMPLOYEES TO THE REPRESENTATIVE FROM LEUCAN?

- We recommend setting up a fixed remittance date, every month on the 15th, for the total donations collected during the previous month.
- You can use a bank transfer or send a cheque made out to Leucan. To facilitate the process, please contact your regional Leucan representative (please see the contact information at the bottom of this page).

TAX RECEIPTS

• Your organization must include donations made by payroll deductions on employees' T4 forms. Leucan does not issue tax receipts for contributions made by payroll deductions.

PAYROLL DEDUCTION DONATION FORM

- We recommend appointing a person in charge of distributing and collecting the forms.
- Participating employees need to sign the form.
- Copy distribution: The original copy goes to the payroll department (staff office) and two photocopies should be made: one for the donor (employee) and the other for the representative from Leucan.











LEUCAN

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FREQUENTLY ASKED QUESTIONS

WHY CHOOSE LEUCAN AS A BENEFICIARY?

For more than 40 years, Leucan has been supporting cancer-stricken children and their families. As the faithful ally of hundreds of families and thousands of members across Quebec, the Association provides distinctive and tailored services to meet the needs of children and families, in addition to funding clinical research in pediatric cancer. Over the years, the highly-qualified team of Leucan has developed an innovative expertise to provide the following services:

Leucan is a universal cause that affects everyone: Every member of society is concerned about issues related to cancer and children.

Financial assistance and emotional support: The donations you collect will have a direct impact on the lives of the families of cancer-stricken children. *Leucan is always there to meet the needs of families.*

Referral services and Leucan Information Centre: Leucan is the leading funder of clinical research in Quebec, which supports the continuous improvement of treatments for a better recovery.

Follow-up services for patients who recovered: Despite an ever-growing survival rate, childhood cancer survivors often have to live with sequelae for which they need support and services.

Massage therapy: In addition to providing a moment of relaxation for children, massages alleviate pain and stress, improve immune functions in patients, and help children to relearn to associate touch with pleasure in spite of treatments.

Hosting in hospital playrooms: Playrooms and fun activities help children to feel like children again and not just like cancer patients.

Socio-recreational activities: To break families out of the isolation created by a cancer diagnosis, Leucan organizes safe and supervised socio-recreational activities tailored to their needs and taking into account their reality.

End-of-life and bereavement follow-up services: To provide both support and a presence to bereaved parents and siblings.

School Awareness Program: This program equips parents, school personnel, and classmates with information and tools to better understand the reality of cancer-stricken students and their specific needs.

"Because no child should be diagnosed with cancer!"



LEUCAN'S EXTENDED FAMILY:

HUNDREDS OF FAMILIES AND THOUSANDS OF MEMBERS ACROSS QUEBEC

AN AVERAGE OF 300 NEW AND RECURRENCE DIAGNOSIS EVERY YEAR

NEARLY 2,000 VOLUNTEERS

MORE THAN 70 EMPLOYEES

AND YOU!



PAYROLL DEDUCTION PROGRAM FOR DONATIONS IN SUPPORT OF LEUCAN

Employee Authorization Form

| . , | | |
|--|--|-----------------------------|
| Name of employer: | | |
| Full address: | | |
| Section 1 — Enrolment | | |
| Date: | Employee number: | |
| Section 2 — Employee Information | | |
| Last name: | Surname and initial | (s): |
| Address: | | |
| City/Town: | Province: | Postal code: |
| Section 3 — Payroll Deduction | | |
| I would like to donate to Leucan via | payroll deductions (registered charity number | : 11901 8703 RR0001) |
| Per pay period: □ \$20 □ \$10 □ \$5 | Other amount: \$ | |
| Section 4 — Signature | PLEASE NOTE THAT PAYROLL DEDUCTIONS WILL BE RECU | URRING UNTIL FURTHER NOTICE |
| Employee signature: | | Date:// |
| Employer representative signature: _ | | Date:/ |
| Employer representative print name: | | |

Please return this completed form to the person responsible for the Payroll Deduction Program who will make photocopies for the employee and the representative from Leucan.



For more information, please contact us:

550 Beaumont Avenue, suite 300, Montreal, Quebec H3N 1V1

Phone: 514-731-3696 Fax: 514-731-2667

