



MEMORANDUM

To: Ministers and Treasurers Serving Canadian Churches, Agencies, and Other Employers

From: Katie Henry, Pension Administrator

Date: October 15, 2025

Subject: Tax Related Reporting for 2025

According to the provisions of the Income Tax Act, your church or other employer will be required to file a Statement of Remuneration Paid (form T-4) for each person employed in 2025. This form requires employers to report the amount of the "Pension Adjustment" (P.A.) for the year, and you should furnish a copy of this memorandum to the person responsible for preparing your T-4 for 2025.

Disclosure of the P.A. amount in the T-4 is intended, among other things, to assist you and Canada Revenue Agency in determining the amount of contribution that may be made by you to a Registered Retirement Savings Plan (RRSP), if you so decide. For your information, the amount of the P.A. is determined annually based on information received from the actuary for the Ministers' Pension Plan. Whoever prepares your T-4 must report the P.A. amount. The registration number of the plan, **0458596**, must also be shown on the T-4.

For those ministers who were in our pension plan the entire year, the P.A. is **\$7,103**. If you were in the plan for less than the entire year, the PA will be lower and can be determined using the formula $[\$855.84 \times (\text{months of pensionable service in 2025}) / 12] \times 9 - \600 , rounded to the nearest dollar. For example, if you were in the Plan for only eight months, then your P.A. would be \$4,535 $[\$855.84 \times 8 / 12 \times 9 - \$600]$. Remember there is no need for an employer to report a P.A. for a person who died during the year.

Please contact Terry Veldboom in our Burlington office at 905-336-2920 with any questions.

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