

Payroll Source Deduction 신고하기

1. My payment

Google에서 my payment with debit card 를 검색하거나 아래 URL 을 Ctrl 키를 누르시고 클릭하시면 아래와 같이 debit card 로 결제하실 수 있는 화면으로 이동합니다.

<https://www.canada.ca/en/revenue-agency/services/e-services/payment-save-time-pay-online.html>

Steps

01 | Have an activated debit card

To use My Payment, you need an activated debit card with **one or more** of the following logos:

Visa Debit



If your card has the Visa Debit logo **and** the *Interac* logo, use the Visa Debit option to pay.

▶ Participating Canadian banks and credit unions using the Visa Debit logo

Debit Mastercard



If your card has the Debit Mastercard logo **and** the *Interac* logo, use the Debit Mastercard option to pay.

▶ Participating Canadian banks and credit unions using the Debit Mastercard logo

▶ Disclaimer: The CRA does not endorse companies

Fees and transaction limitations

The CRA does not charge a fee for using this service.

Ask your bank or credit union about any fees they may charge for making online payments, as well as any transaction limits.

02 | Make the payment

Pay now using My Payment

Hours of service 24 hours a day, 7 days a week. [Hours of service](#)

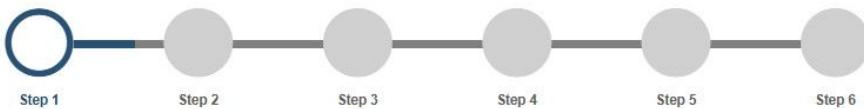
Have a secure connection Refer to: [Access online services safely](#)

Use a modern browser You will not be able to access My Payment using an older browser that does not support the latest security standards. Refer to: [Your browser and troubleshooting tips](#)

2. Pay now using My Payment 클릭

3. Select payment type: Payroll source deductions 선택

Select payment type



Summary of payments to be made: \$0.00

Individuals

- [Individual income tax \(T1\)](#)
- [Benefits and credits repayment](#)
- [First-home savings account \(FHSA\)](#)
- [Section 216 tax return](#)
- [Underused housing tax](#)

Businesses

- [GST/HST](#)
- [Payroll source deductions](#)
- [Corporation income tax \(T2\)](#)
- [Excise duty](#)
- [Excise tax](#)

4. Example – 직원 수, 급여 및 Payroll source deduction 내용을 아래와 같이 가정함

구분	내용	
전체 직원 수	10 명	
Total salaries	\$10,000.00	A
Total tax paid	\$1,000.00	B
CPP contribution – 직원부담	\$450.00	C
CPP contribution – 고용주부담(=Cx1.0)	\$450.00	D
EI contribution – 직원부담	\$160.00	E
EI contribution – 고용주부담(=Ex1.4)	\$224.00	F
Source deduction (=B+C+D+E+F)	\$2,284.00	G
직원에게 지급되는 순 급여액(=A-B-C-E)	\$8,390.00	

5. Select payment allocation: Regular remittance 선택

Payroll source deductions

Summary of payments to be made: \$0.00

- Regular remittance
- Quarterly remittance
- Accelerated threshold 1 remittance
- Accelerated threshold 2 remittance
- Balance due
- Arrears remittance
- Pensionable and insurable earnings review (PIER)
- Payment on filing
- Wage subsidies and hiring program repayment

6. Payroll source deductions 정보 입력

납세자의 Account number(비즈니스번호+RP 0001), Gross payroll(센트단위는 입력 안됨), 직원 수, 해당 급여 월과 납부해야 할 source deduction 금액을 입력한 뒤 Next 를 클릭합니다.

Payroll source deductions

Regular remittance

Summary of payments to be made: \$0.00

* Account number (required)

123456789 RP 0001

* Gross payroll (required)

\$ 10000 .00

* Number of employees (required)

10

* Period end (required)

2025 April

* Amount (required)

\$ 2284

Previous

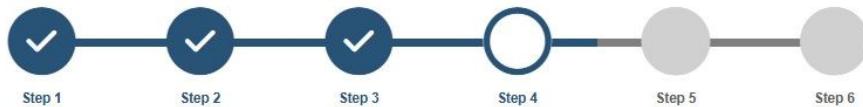
Cancel this payment

Next

7. 입력 사항 확인 후 Confirm and proceed to pay 클릭

입력한 정보를 다시 확인합니다. 다른 payment 를 추가하는 경우에는 Add another payment 를 선택하고 지금까지의 과정을 반복합니다. 입력된 정보가 모두 확인되면 Confirm and proceed to pay 를 클릭합니다.

Payment details - confirmation



Important

Confirm account number(s) are correct.

These payments are included in your transaction.

Payroll source deductions

Edit	Delete	Payment allocation	Account number	Gross payroll	Number of employees	Period end	Amount
		Regular remittance	123456789 RP0001	\$10,000.00	10	2025-04	\$2,284.00
Sub-total: \$2,284.00							

[+Add another payment](#)

Total amount to be paid from your financial institution: \$2,284.00 CAD

[Cancel session](#)

[Confirm and proceed to pay](#)

8. Visa Debit or Debit Mastercard 선택 후 Pay now 클릭

Proceed to pay



You will now be directed to a secure site to complete the payment portion of your transaction with your Visa® Debit or Debit Mastercard® client card.

Note

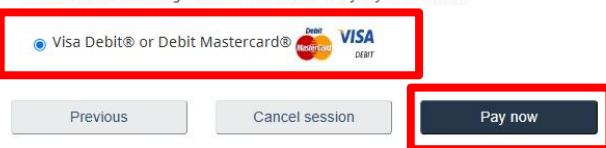
The CRA and your financial institution do not exchange personal or account specific information. Only Visa Debit, and Debit Mastercard are accepted. Credit cards are **not** accepted.

You have 18 minutes to complete your payment.

Amount to be paid: \$2,284.00 CAD

* Please select your method of payment (required)

Note: Effective September 10, 2024 Interac® Debit cards can no longer be used to make payments directly to the CRA. You can still use your Visa Debit or Debit Mastercard bank access cards through CRA's secure electronic My Payment service.



9. 이름, 카드번호, 유효기간, cvv 입력 후 Pay 클릭

A screenshot of a payment details interface. At the top, it says 'Checkout'. Below that is a 'Payment Method' section showing 'VISA DEBIT' and 'MasterCard DEBIT' logos. A red box highlights the 'Cardholder Name' input field and the 'Card Number', 'MMYY', and 'CVV' input fields. Below this is an 'Order Summary' section showing a total of '\$2,284.00'. At the bottom is a 'Pay' button, which is also highlighted with a red box.