



Sage 50 Accounting—Canadian Edition

What's New

Release 2025.2

June 2025

Sage 50—Canadian Edition

Customer sales: 1-888-261-9610

Customer service: 1-888-222-8985

Customer support: 1-888-522-2722

Sage50Accounting.ca

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Contents

Sage 50 Accounting—Canadian Edition (Release 2025.2)	1
What's new and product improvements	1
Government compliance	1
Payroll tax updates for July 1, 2025	1
Temporary Relevé 1 (RL-1.T) slip	1
Change to HST in Nova Scotia	1
Payroll tax changes - Effective July 1, 2025	2
What's new in this tax update	2
Federal - Change to income tax brackets and rates	2
Alberta - Change to income tax brackets and rates	3
Alberta - Change to WCB maximum	3
Alberta - Additional tax credit	3
Manitoba - Change to income tax brackets	3
Manitoba - Change to basic personal amount	4
Nova Scotia - Change to basic personal amount	4
Prince Edward Island - Change to basic personal amount	4
Saskatchewan - Change to basic personal amount	4
Resolved Issues	5
Sage 50 Accounting—Canadian Edition (Release 2025.1)	6
What's new and product improvements	6
Sage Connect	6
Provide customers with PDF invoices	6
Government forms	6
Additional fields for T4 forms	6
Additional fields for RL-1 forms	7
Additional fields for T4A forms	7
Government compliance	7
Payroll tax updates for January 1, 2025	7
Resolved Issues	7
Payroll tax changes - Effective January 1, 2025	8

What's new in this tax update	8
Changes to tax brackets and rates	8
Federal	8
Alberta	9
British Columbia	9
Manitoba	9
New Brunswick	9
Newfoundland & Labrador	10
Northwest Territories	10
Nova Scotia	10
Nunavut	10
Ontario	11
Prince Edward Island	11
Quebec	11
Saskatchewan	12
Yukon	12
Changes to taxes and rates	12
Indexing factors for 2025	13
Workers' Compensation Board Maximum Assessable Earnings	13
Changes to the Canadian Pension Plan	14
Changes to the Quebec Pension Plan	14
Changes to Employment Insurance	15
Changes to the Quebec Parental Insurance Plan	15
Before you start processing payroll	15
Preparing for payroll after tax changes	16
Step 1: Adjust employees' federal personal tax credit claims	16
Step 2: Adjust employees' provincial (or territorial) personal tax credit claims	16
Indexation Guidelines	17
Calculate the federal claim amount that is subject to indexing	17
General Information about Product Updates and Product Upgrades	18
How is Sage 50 Accounting updated?	18
How to automatically update Sage 50 Accounting	18
How to manually update Sage 50 Accounting	18
Download product updates from the Sage 50 website	19

How to upgrade to Sage 50 Accounting	19
Sage 50 Accounting—Canadian Edition (Release 2025.0)	20
Sage Connect	20
Give customers real-time access to invoices	20
Improved user experience	20
Test company and Read-only company types	20
Resolved Issues	21

Sage 50 Accounting—Canadian Edition (Release 2025.2)

This product update covers all product solutions of Sage 50 Accounting (Release 2025.2).

What's new and product improvements

	Pro	Premium	Quantum	Accountants Edition
Government compliance				
Payroll tax updates for July 1, 2025 If you have a support plan that includes payroll tax updates, you benefit from timely and comprehensive in-house payroll processing within Sage 50 Accounting to help you save time and reduce the risk of payroll tax penalties at year-end. ¹	Yes	Yes	Yes	Yes
Temporary Relevé 1 (RL-1.T) slip You are now able to file RL-1.T slips for the year 2025 for employees residing in Quebec. ²	Yes	Yes	Yes	Yes
Change to HST in Nova Scotia For new companies created in this version of Sage 50, we have updated the HST for Nova Scotia to 14%, reflecting the new rate that went into effect April 1st, 2025. If you have an existing company with Nova Scotia HST, and have not yet updated to the new rate, see How to update sales tax codes for instructions on how to update it.	Yes	Yes	Yes	Yes

¹You need a service plan that includes payroll.

²See reference 1

Payroll tax changes - Effective July 1, 2025

Important! If you have a support plan that includes payroll tax updates, your Product Update includes the payroll tax changes for July 1st, 2025. For complete details on the CRA income tax changes, contact your local tax services office or visit the [CRA web site](#).

Your payroll update reflects the federal and provincial tax formulas in effect on Jul 1st, 2025, as provided in the latest editions of:

- the Canada Revenue Agency's document T4127-JUL Payroll Deductions Formulas - 121st Edition - Effective July 1, 2025.
- the Revenu Québec's TP-1015.F-V (2025-01) - Formulas to Calculate Source Deductions and Contributions.

What's new in this tax update

This tax update contains changes to payroll tax tables and Sage 50 Accounting payroll tax calculations. This document addresses only the payroll tax changes that may require you to adjust your payroll records.

Federal - Change to income tax brackets and rates

Effective July 1, 2025, the lowest federal income tax rate will be reduced from 15% to 14%. The federal tax brackets and rates as of July 1, 2025 are:

2025 Brackets	Rates
First \$57,375	14%
Over \$57,375 to \$114,750	20.5%
Over \$114,750 to \$177,882	26%
Over \$177,882 to \$253,414	29%
Over \$253,414	33%

Alberta - Change to income tax brackets and rates

Alberta has a new tax rate of 8% that's applied to the first \$60,000 of an individual's taxable income. Since employees have been taxed at 10% for the first six months of the year, a prorated tax rate of 6% will apply for the remaining six months, commencing in July.

2025 Brackets	Rates
First \$60,000	6% (prorated)
Over \$60,000 to \$151,234	10%
Over \$151,234 to \$181,481	12%
Over \$181,481 to \$241,974	13%
Over \$241,974 to \$362,961	14%
Over \$362,961	15%

Alberta - Change to WCB maximum

The WCB maximum assessable earnings for Alberta has been updated to reflect the 2025 value of \$106,400.

Alberta - Additional tax credit

Alberta has introduced the Alberta Supplemental Tax Credit for taxpayers with personal tax credits greater than \$60,000.

Manitoba - Change to income tax brackets

For 2025 and subsequent tax years, the Manitoba personal income tax bracket thresholds will not be indexed. The Manitoba tax brackets for 2025 are:

2025 Brackets	Rates
First \$47,000	10.8%
Over \$47,000 to \$100,000	12.75%
Over \$100,000	17.4%

Since employers have made deductions based on the indexed personal income tax bracket thresholds for the first six months of the year, prorated amounts are applicable for payroll effective July 1st. These prorated amounts are:

2025 Brackets (prorated)	Rates
First \$46,513	10.8%
Over \$46,513 to \$98,796	12.75%
Over \$98,796	17.4%

Manitoba - Change to basic personal amount

For 2025 and subsequent tax years, the Manitoba basic personal amount will not be indexed.

The basic personal amount has decreased from \$15,969 to \$15,780. A prorated basic personal amount of \$15,591 will be applicable for the remaining six months of the year, commencing in July.

Refer to Step 2 in [Preparing for payroll after changes](#) for information about changing the basic personal amount for employees.

Nova Scotia - Change to basic personal amount

The basic personal amount in Nova Scotia has become fixed at \$11,744, and not adjusted downward, regardless of taxable income.

Refer to Step 2 in [Preparing for payroll after changes](#) for information about changing the basic personal amount for employees.

Prince Edward Island - Change to basic personal amount

The basic personal amount for Prince Edward Island has increased from \$14,250 to \$14,650. A prorated basic personal amount of \$15,050 will be applicable for the remaining six months of the year, commencing in July.

Refer to Step 2 in [Preparing for payroll after changes](#) for information about changing the basic personal amount for employees.

Saskatchewan - Change to basic personal amount

The basic personal amount has increased from \$18,491 to \$19,491. A prorated basic personal amount of \$19,991 will be applicable for the remaining six months of the year, commencing in July.

Refer to Step 2 in [Preparing for payroll after changes](#) for information about changing the basic personal amount for employees.

Resolved Issues

These issues have been resolved:

(Pro Accounting and higher) To prevent potential sync issues with Sage HR, we have added additional validation steps when syncing employee records and uploading documents.

Sage 50 Accounting—Canadian Edition (Release 2025.1)

This product update covers all product solutions of Sage 50 Accounting (Release 2025.1) and includes the updates from previous releases.

What's new and product improvements

	Pro	Premium	Quantum	Accountant Edition
Sage Connect				
Provide customers with PDF invoices With Sage Connect integration, you can now upload invoice files in PDF format for customers to view in the Customer Account Portal. ³	Yes	Yes	Yes	Yes
Government forms				
Additional fields for T4 forms You can now report amounts reimbursed for workers' compensation benefits (Code 77), amounts paid to a person who performed volunteer emergency services (Code 87), and security options (Code 90). If your employee is registered or entitled to be registered under the Indian Act, you can report RPP contributions (Code 94) and union dues (Code 95). ⁴	Yes	Yes	Yes	Yes

³This update requires the latest version of Sage 50 Accounting and an active cloud subscription. To check if you're on the latest version, contact 1-888-261-9610 to speak with one of our representatives.

⁴See reference 1

	Pro	Premium	Quantum	Accountant Edition
Additional fields for RL-1 forms You can now report amounts repaid for wage loss replacement benefits (Code O-4) and taxable benefits in kind (Code G-1). ⁵	Yes	Yes	Yes	Yes
Additional fields for T4A forms You can now report amounts paid for scholarships, bursaries, and artist's' project grants (Code 105) as well as the amount of funding paid for tuition assistance for adult basic education (Code 196). ⁶	Yes	Yes	Yes	Yes
Government compliance				
Payroll tax updates for January 1, 2025 If you have a support plan that includes payroll tax updates, you benefit from timely and comprehensive in-house payroll processing within Sage 50 Accounting to help you save time and reduce the risk of payroll tax penalties at year-end. ⁷	Yes	Yes	Yes	Yes

Resolved Issues

The following issues have been resolved:

(Pro Accounting and higher) The release number for some customer data did not update to 2025.0 after converting data with the 2025.0 product release. This occurred if data was cloud onboarded and the user did not sign in with the data owner's Sage account at the end of the file conversion process. This has been resolved.

⁵See reference 1

⁶See reference 1

⁷See reference 1

(Pro Accounting and higher) Recurring payroll entries with manually entered tax amounts are now recalled correctly.

Payroll tax changes - Effective January 1, 2025

Important! If you have a support plan that includes payroll tax updates, your Product Update includes the payroll tax changes for January 1, 2025. For complete details on the CRA income tax changes, contact your local tax services office or visit the [CRA](#) web site.

Your payroll update reflects the federal and provincial tax schedules in effect on January 1, 2025, as stated in the latest edition of the documents Payroll Deductions Formulas from the CRA, Revenu Québec's Guide for Employers: Source Deductions and Contributions, as well as the schedules of Employment Insurance, Canada Pension Plan, and Québec Pension Plan.

What's new in this tax update

This tax update contains changes to payroll tax tables and Sage 50 Accounting payroll tax calculations. This document addresses only the payroll tax changes that may require you to adjust your payroll records.

Changes to tax brackets and rates

The following changes have been announced for either tax rates or income thresholds. These changes are effective January 1, 2025, unless otherwise stated.

Federal

2025 Brackets	Rates
First \$57,375	15%
Over \$57,375 to \$114,750	20.5%
Over \$114,750 to \$177,882	26%
Over \$177,882 to \$253,414	29%
Over \$253,414	33%

Alberta

2025 Brackets	Rates
First \$151,234	10%
Over \$151,234 to \$181,481	12%
Over \$181,481 to \$241,974	13%
Over \$241,974 to \$362,961	14%
Over \$362,961	15%

British Columbia

2025 Brackets	Rates
First \$49,279	5.06%
Over \$49,279 to \$98,560	7.7%
Over \$98,560 to \$113,158	10.5%
Over \$113,158 to \$137,407	12.29%
Over \$137,407 to \$186,306	14.7%
Over \$186,306 to \$259,829	16.8%
Over \$259,829	20.5%

Manitoba

2025 Brackets	Rates
First \$47,564	10.8%
Over \$47,564 to \$101,200	12.75%
Over \$101,200	17.4%

New Brunswick

2025 Brackets	Rates
First \$51,306	9.4%
Over \$51,306 to \$102,614	14%
Over \$102,614 to \$190,060	16%
Over \$190,060	19.5%

Newfoundland & Labrador

2025 Brackets	Rates
First \$44,192	8.7%
Over \$44,192 to \$88,382	14.5%
Over \$88,382 to \$157,792	15.8%
Over \$157,792 to \$220,910	17.8%
Over \$220,910 to \$282,214	19.8%
Over \$282,214 to \$564,429	20.8%
Over \$564,429 to \$1,128,858	21.3%
Over \$1,128,858	21.8%

Northwest Territories

2025 Brackets	Rates
First \$51,964	5.9%
Over \$51,964 to \$103,930	8.6%
Over \$103,930 to \$168,967	12.2%
Over \$168,967	14.05%

Nova Scotia

2025 Brackets	Rates
First \$30,507	8.79%
Over \$30,507 to \$61,015	14.95%
Over \$61,015 to \$95,883	16.67%
Over \$95,883 to \$154,650	17.5%
Over \$154,650	21%

Nunavut

2025 Brackets	Rates
First \$54,707	4.0%

2025 Brackets	Rates
Over \$54,707 to \$109,413	7.0%
Over \$109,413 to \$177,881	9.0%
Over \$177,881	11.5%

Ontario

2025 Brackets	Rates
First \$52,886	5.05%
Over \$52,886 to \$105,775	9.15%
Over \$105,775 to \$150,000	11.16%
Over \$150,000 to \$220,000	12.16%
Over \$220,000	13.16%

Prince Edward Island

2025 Brackets	Rates
First \$33,328	9.50%
Over \$33,328 to \$64,656	13.47%
Over \$64,656 to \$105,000	16.60%
Over \$105,000 to \$140,000	17.62%
Over \$140,000	19.00%

Quebec

2025 Brackets	Rates
First \$53,255	14%
Over \$53,255 to \$106,495	19%
Over \$106,495 to \$129,590	24%
Over \$129,590	25.75%

Saskatchewan

2025 Brackets	Rates
First \$53,463	10.5%
Over \$53,463 to \$152,750	12.5%
Over \$152,750	14.5%

Yukon

2025 Brackets	Rates
First \$57,375	6.4%
Over \$57,375 to \$114,750	9.0%
Over \$114,750 to \$177,882	10.9%
Over \$177,882 to \$500,000	12.8%
Over \$500,000	15.0%

Changes to taxes and rates

The federal, provincial, and territorial personal tax credits that employees can claim are changing. These changes are reflected in the new federal, provincial, and territorial TD1 forms, and the Quebec TP-1015.3-V form.

Provinces / Territories	Basic Personal Amounts
Federal	\$16,129
Alberta	\$22,323
British Columbia	\$12,932
Manitoba	\$15,969
New Brunswick	\$13,396
Newfoundland and Labrador	\$11,067
Northwest Territories	\$17,842
Nova Scotia	\$11,744
Nunavut	\$19,274
Ontario	\$12,747
PEI	\$14,250

Provinces / Territories	Basic Personal Amounts
Quebec	\$18,571
Saskatchewan	\$18,991
Yukon	\$16,129

Indexing factors for 2025

The federal government, provinces, and territories have announced their indexing factors.

Provinces / Territories	Indexing Factor
Federal	2.7%
Alberta	2.0%
British Columbia	2.8%
Manitoba	1.2%
New Brunswick	2.7%
Newfoundland and Labrador	2.3%
Northwest Territories	2.7%
Nova Scotia	3.1%
Nunavut	2.7%
Ontario	2.8%
Quebec	2.85%
Saskatchewan	2.7%
Yukon	2.7%

Workers' Compensation Board Maximum Assessable Earnings

The maximum assessable earnings are as follows:

Provinces / Territories	Maximum Assessable Earnings
Alberta	\$104,600
British Columbia	\$121,500
Manitoba	\$167,050
New Brunswick	\$84,200

Provinces / Territories	Maximum Assessable Earnings
Newfoundland and Labrador	\$79,345
Northwest Territories	\$112,600
Nova Scotia	\$76,300
Nunavut	\$113,900
Ontario	\$117,000
PEI	\$82,900
Quebec	\$98,000
Saskatchewan	\$104,531
Yukon	\$104,975

Changes to the Canadian Pension Plan

There have been changes to the Canada Pension Plan (CPP). For 2025, the CPP has two brackets. The first bracket is for a maximum pensionable earnings of \$71,300. The contribution rate for employees and employers is 5.95%. Employees and employers can each contribute up to a maximum of \$4,034.10.

The second bracket is for earnings between \$71,300 and \$81,200 to calculate additional CPP contributions, indicated as CPP2 in Sage 50⁸. Pensionable earnings between \$71,300 and \$81,200 are subject to CPP2, which has a contribution rate of 4%. Employees and employers can each contribute up to a maximum of \$396.00.

Brackets	Employee Contribution Rate	Employer Contribution Rate
CPP - First \$71,300	5.95%	5.95%
CPP2 - Over \$71,300 to \$81,200	4%	4%

Changes to the Quebec Pension Plan

There have been changes to the Quebec Pension Plan (QPP). For 2025, the QPP has two brackets. The first bracket is for a maximum pensionable earnings of \$71,300. The contribution

⁸In the Remittances reports and Payments window, the total CPP amount is a combined amount of CPP and CPP2.

rate for employees and employers is 6.4%. Employees and employers can each contribute up to a maximum of \$4,339.20.

The second bracket is for earnings between \$71,300 and \$81,200 to calculate additional QPP contributions, indicated as QPP2 in Sage 50⁹. Pensionable earnings between \$71,300 and \$81,200 are subject to QPP2, which has a contribution rate of 4%. Employees and employers can each contribute up to a maximum of \$396.00.

Brackets	Employee Contribution Rate	Employer Contribution Rate
QPP - First \$71,300	6.4%	6.4%
QPP2 - Over \$71,300 to \$81,200	4%	4%

Changes to Employment Insurance

For 2025, outside Quebec, the premium rate will be 1.64%, with the annual maximum insurable earnings at \$65,700.00. The maximum premium amount will be \$1,077.48.

In Quebec, the premium rate will be 1.31%, with the annual maximum insurable earnings at \$65,700.00. The maximum premium amount will be \$860.67.

Changes to the Quebec Parental Insurance Plan

For 2025, the maximum Quebec Parental Insurance Plan (QPIP) insurable earnings amount will be \$98,000. The QPIP employee premium rate is 0.494%. The maximum annual premium amount will be \$484.12.

Before you start processing payroll

- Review the new federal TD1 form and the TD1 form for your province or territory (or the TP 1015.3- V form for Québec) to become familiar with any changes.
- Provide your employees with the 2025 federal/provincial/territorial TD1 forms. Employees only need to fill out the TD1 form in the following circumstances:
 - Employees have a new employer or payer and will receive salary, wages, commissions, pensions, employment insurance benefits, or any other remunerations.

⁹In the Remittances reports and Payments window, the total QPP amount is a combined amount of QPP and QPP2.

- Employees want to change the amounts they previously claimed.
 - Employees want to claim the deduction for living in a prescribed zone.
 - Employees want to increase the amount of tax deducted at the source.
- Adjust your employee records in Sage 50 Accounting to reflect the new tax credit amounts.

Preparing for payroll after tax changes

This section describes what you need to adjust in Sage 50 Accounting after tax changes become effective.

Step 1: Adjust employees' federal personal tax credit claims

To adjust the federal personal tax credit claims, follow these steps:

1. If an employee's personal claim amount has changed, this employee must complete the new federal TD1 form.
2. Close all Employee Records windows in Sage 50 Accounting.
3. From the Home window, choose the Maintenance menu, then Update Employee Claims.
4. Select Federal to indicate you are updating the federal tax credits.
5. From the list, select all or only those employees you want to modify.
6. To update the basic personal amounts, click Update Basic Personal Amount.
7. To update the indexed amounts from the federal TD1 form, do one of the following:
 - Select Factor and enter the factor by which the claim amount will increase.
 - Select Amount and enter the amount by which the claim amount will increase. If you need guidance in calculating this amount, see [Indexation Guidelines](#).
8. To update the non-indexed amounts from the federal TD1 form, enter the amount changes in the Non-Indexed Amounts column for each employee.

Step 2: Adjust employees' provincial (or territorial) personal tax credit claims

To adjust the provincial/territorial claims, follow these steps:

1. If an employee's personal claim amount has changed, the employee must complete the new provincial or territorial TD1 form (or TP 1015.3 V form, for Québec).
2. Close all Employee Records windows in Sage 50 Accounting.
3. From the Home window, choose the Maintenance menu, then Update Employee Claims.

4. Select Provincial to indicate you are updating the provincial or territorial tax credits and then the province or territory that you want to make changes for.
5. From the list, select all or only those employees you want to modify.
6. To update the basic personal amounts, click Update Basic Personal Amount.
7. To update the indexed amounts from the provincial or territorial TD1 form, do one of the following:
 - Select Factor and enter the indexing factor by which the claim amount will increase.
 - Select Amount and enter the amount by which the claim amount will increase. If you need guidance in calculating this amount, see [Indexation Guidelines](#).
8. To update the non-indexed amounts from the provincial/territorial TD1 form, enter the amount changes in the Non-Indexed Amounts column for each employee.

Indexation Guidelines

In Sage 50 Accounting there are two fields on the Taxes tab of the Employees Record window which hold the employee's claim amounts that are subject to indexing:

- Federal Other Indexed Amounts
- Provincial Other Indexed Amounts

Calculate the federal claim amount that is subject to indexing

From the Total Claim Amount of the federal TD1 form, subtract the items that are not subject to indexing. Currently, the personal tax credit amounts on the federal TD1 form that are not subject to indexing are:

- Pension Income Amount
- Tuition and Education Amount (full time)
- Tuition and Education Amount (part-time)
- Pension Income, Tuition, and Education Amounts Transferred from Spouse or Dependant

For provincial claims, some provincial and territorial governments have set their own indexation requirements. For example, in Alberta and Ontario, all personal tax credit amounts are subject to indexing.

Because indexation requirements vary from jurisdiction to jurisdiction, and are subject to change, you should review the indexation requirements set by the federal, provincial or territorial

governments before entering the employee's Federal (or Provincial) claim subject to indexing field.

General Information about Product Updates and Product Upgrades

Important! Sage 50 Accounting product updates are only available to current subscribers of a Sage Business Care plan. Payroll updates and features are only available to current subscribers of a Sage Business Care plan with payroll tax table updates. If you do not know whether your subscription is current, or you need to sign up or renew your subscription, contact Customer Sales at 1-888-261-9610.

How is Sage 50 Accounting updated?

- Automatically, using Sage 50 Accounting (recommended)
- Manually, using Sage 50 Accounting.
- By downloading the update from the Sage 50 website.
- By running the product update disk, if you have paid to receive a disk.

Important! Always back up your data before installing your product update, and before any major changes, such as before advancing the session date to a new calendar or fiscal year.

How to automatically update Sage 50 Accounting

Sage 50 Accounting automatically checks for product updates whenever you are connected to the Internet. When an update is available, the update downloads in the background. When you close Sage 50 Accounting, you will be notified that an update is available to be installed. Click Yes to install it. You do not need to enter any information during the update process.

For more information, search for “Automatic Updates” in the Help.

How to manually update Sage 50 Accounting

By default, “Automatic Updates” are turned on. We recommend that you keep this setting turned on. If you choose to turn off this option, you can always manually download the updates when you are connected to the Internet.

Download product updates from the Sage 50 website

For your convenience, updates are also available on the [Sage 50 website](#). Please follow the installation instructions.

Important! Updating Sage 50 Accounting in a multi-user environment (Sage 50 Premium Accounting and higher)

- Install this product update on all computers running Sage 50 Accounting, including computers on which you have performed server-only type installations of Sage 50 Accounting.

How to upgrade to Sage 50 Accounting

An upgrade of Sage 50 Accounting can involve one or more of the following changes:

- **Getting the latest version** - If you would like to get the latest updates offered for your current Sage 50 Accounting product, you can upgrade from an earlier version of Sage 50 Accounting.
- **Moving to a higher Sage 50 Accounting product** - If your business requires a richer set of accounting features, you can upgrade to the latest version of a higher Sage 50 Accounting product (for example, moving from Sage 50 Premium Accounting to Sage 50 Quantum Accounting). This option also upgrades your version of Sage 50 Accounting if you are not already using the latest version of the program.
- **Adding more user licences** - If you want to increase the number of concurrent users in Sage 50 Accounting, you can upgrade your program to allow more users. If required, this option also upgrades your version and moves you to a higher Sage 50 Accounting product at the same time.

For any of these scenarios or for more information about upgrading your Sage 50 Accounting solution, contact Customer Sales at 1-888-261-9610.

Sage 50 Accounting—Canadian Edition (Release 2025.0)

This product update covers all product solutions of Sage 50 Accounting (Release 2025.0).

	Pro	Premium	Quantum	Accountants Edition
Sage Connect				
<p>Give customers real-time access to invoices</p> <p>With the Sage Connect Customer Account Portal, customers can view invoices and make payments anytime from anywhere.</p> <p>This portal empowers your business to get paid faster, reconcile statements, and email payment reminders.</p> <p>Unlock your time and close your books faster.¹⁰</p>	Yes	Yes	Yes	Yes
Improved user experience				
<p>Test company and Read-only company types</p> <p>We've introduced new company types to differentiate between live, active company files and copies used for backups, reporting, or testing new features. This ensures that only the most up-to-date version of your company data is synchronized with your connected services.</p> <p>To explore new features and services, create a Test company. For backups or reporting purposes, use a Read-only company.¹¹</p>	Yes	Yes	Yes	Yes

¹⁰See reference 3

¹¹See reference 3

Resolved Issues

The following issues have been resolved:

(Pro Accounting and higher) In some situations, negative zero amounts could be printed on T4 and RL-1 slips which may be rejected by Canada Revenue Agency and Revenue Quebec.

