Payroll Administration in Canada
2016 Course Outline

What Is Payroll Administration In Canada?
- Roles and responsibilities
- Roles of Canadian Government Agencies
- Privacy legislation
- New employer checklist

Definition of an Employee
- Employee-employer relationship
- Criteria used to determine employment status (Quebec)
- Required information for new employee
- Social Insurance Numbers (SIN)
- Completing the personal tax credits return and source deductions return
- Federal TD1 Form – personal tax credit return
- Provincial/territorial TD1 Form
- Determining which provincial/territorial income tax to use
- Quebec TP-1015 3-V Form source deductions return

Types of Deductions
- Deduction priority
- Statutory deductions
- Canada Pension Plan (CPP) contributions
- Quebec Pension Plan (QPP) contributions
- Employment Insurance (EI) premiums
- Quebec Parental Insurance Plan (QPIP) premiums
- Income tax
- Federal income tax
- Provincial income tax
- Quebec income tax
- Mandatory deductions
- Company compulsory deductions
- Voluntary deductions

Types of Remuneration
- Earnings
- Taxable benefits and allowances
- Fair market value of benefits and allowances
- Tax reporting and withholding
- Automobile benefits
- Group Insurance plans
- Group RRSP
- Technology tools
- Gifts and awards

Producing a Pay
- Gross to net
- Calculating Canada/Quebec Pension Plan (CPP/QPP) contributions
- Calculating Employment Insurance (EI) premiums
- Calculating Quebec Parental Insurance Plan (QPIP) premiums
- Calculating income tax withholding
- Employee transfer in/out of Quebec
- The manual pay statement

Government Remittances
- Canada Revenue Agency payroll account
- Reporting and remitting federal statutory deductions
- EI premium reduction
- Report on Hirings (ROH) program
- Reporting and remitting statutory deductions – Quebec
- Quebec Health Services Fund
- Commissions De La Santé Et La Sécurité Au Travail (CSST)
- Quebec Labour Standards Contributions – CNT
- Contributions to The Workforce Skills Development and Recognition Fund (WSDRF)
- Reporting and remittance requirements
- Provincial health care funding
- British Columbia Medical Services Plan
- Manitoba Health and Post-Secondary Education Tax
- Newfoundland and Labrador Health and Post-Secondary Education Tax
- Ontario Employer Health Tax
- Northwest Territories/Nunavut Payroll Tax

Workers’ Compensation
- Managing workers’ compensation (WC)
- Funding workers’ compensation
- Workers’ compensation premium
- The assessment process
- Workers’ compensation awards
- Advance on awards
- Salary continuance
- Topping-up
- Reporting CSST payments

Employment Standards
- Minimum age
- Minimum wage
- Hours of work legislation
- Overtime
- Rest periods
- Legislation regarding leaves
- Bereavement
- Citizenship leave
- Compassionate care leave
- Family responsibility/crisis leave
- Jury duty
- Maternity (pregnancy), parental, adoption, and child care
- Reservist leave
- Sick leave
- Voting
- Wedding
- Other types of leaves
- Statutory/public holidays
- Statutory holidays and overtime calculations
- Vacation pay legislation
- Vacation pay on termination
- Deductions for overpayment of wages

Terminations
- Special termination situations
- Notice of individual terminations
- Notice of group terminations
- Temporary layoffs
- Severance pay
- Salary continuance
- Retiring allowance
- Statutory deductions from a retiring allowance
- Transferring amounts to an RRSP/RPP
- Legal and counseling fees
- Summary of termination payments
- Record of Employment (ROE)

Pensions and Pension Adjustments
- Pensions and pension adjustments
- Pension adjustment reversals (PARS)

Year-end
- Getting ready for year-end
- Pensionable and Insurable Earnings Review (PIER)
- Which forms do I use?
- When to order forms and guides
- Completing the T4 and T4 Summary
- T4 Slip sample
- Completing the T4A Slip
- T4A summary
- Repayment of salary or wages by an employee
- Salary paid in error
- QPP and QPIP reconciliation
- Completing the RL-1 & RL-2 Forms

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