



Learn Canadian Payroll I Course Outline*

This seminar is presented with the cooperation of The National Payroll Institute.

- Introduction
 - Defining payroll
 - o Roles and responsibilities
 - Earnings and deductions
 - o Methods of payment
 - o Controls and security
- Employer-Employee Relationship
 - Employer-employee relationship
 - Hiring an employee
- Employment/Labour Standards
 - o Minimum wage
 - $\circ \quad \text{Pay frequency} \quad$
 - o Pay statement
 - $\circ \quad \text{Hours of work} \\$
 - \circ Overtime
 - Rest periods
 - Statutory holidays
 - Vacation pay and time
 - o Leaves

*Program subject to change without notice

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- Taxable Benefits and Allowances
 - Accidental death & dismemberment (AD&D)
 - Group term life insurance premiums
 - Private health care/insurance plan (Quebec only)
 - Registered retirement savings plan
 - Gifts and awards
 - Automobile allowance
 - Meal allowance (overtime)
 - Uniform and special clothing
- Producing a Regular Pay
 - Gross earnings
 - o Insurable earnings
 - Pensionable earnings
 - Net Taxable Income
 - Statutory deductions
 - Calculating the net pay