



## 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