

# Learn Canadian Payroll II

## Course Outline\*

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

- Irregular Earnings
  - Bonuses
  - Vacation pay
  - Overtime pay
  - Pay in lieu of notice
  - Commissions
  - Sick leave payments
  - Retroactive payments
- Correcting Errors and Recovery Salary or Wage
  - Correcting a payroll error
  - Pay adjustment to correct an underpayment
  - Recovering overpayment
  - Salary paid in error
  - Repayment of salary or wages
- Statutory Remittances and Reporting
  - Canada Revenue Agency (CRA) payroll account
  - When and how to remit to the CRA
- Employment Insurance premium reduction
- Revenu Quebec (RQ) enterprise number
- When and how to remit to the RQ
- Other Government Reporting and Retention
  - Provincial healthcare and education taxes and remittances
  - Provincial workers' compensation reporting
  - Statistics Canada
  - Records retention
  - Privacy legislation
- Termination of Employment
  - Notice of Termination
  - Salary Continuance
  - Severance pay
  - Retiring allowances
  - Record of employment
  - Commission record of employment

*\*Program subject to change without notice*

*Last updated 30 January 2024*