



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*

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