

Payroll questions

[Business](#), [Human Resources](#)



Payroll Policy The TD1 form mentions several tax credits like pension income account that can be claimed where an individual is at least 65 years old and has reported eligible annuity, superannuation, or pension payments for their T1 income tax return (Opie 21). Another tax credit is the age amount tax credit, which is for people above the age of 65 years within a specific income threshold. This tax credit is reduced with an increase in income past the limit that has been pre-determined. Finally, spousal amount tax credit can be claimed by individuals supporting their common-in-law partners or spouses whose net income is below \$629 (Opie 21). Claiming these tax credits will save the taxpayer hundreds of dollars when doing their income taxes.

Whereas lieu in notice is more like compensatory damages where there is a breach of contract, the working notice is considered as an implied term in the contract of employment. The lieu of notice, in addition, will make it harder for the employee to find alternate employment (Opie 33). Legislated notice of individual termination requirements in Quebec differ from those in Manitoba in that a minimum notice period of 2 weeks is required where an employee in Quebec is employed for 1 to 5 years, while in Manitoba the same period is required but for employees working for 1 to 3 years (Opie 35).

There are benefits to including the payroll in collective agreement negotiations for unionized organizations in that it will provide for payroll deductions of fair share payment, labor organization dues, assessments, and initiation fees (Opie 49). In case the collective agreement is either terminated or continues beyond its expiration date prior to negotiating a successor agreement, the employer will continue to abide by and honor any

dues deductions contained in the previous agreement. This will avoid cases where employees wish to revoke unilaterally deductions when the collective agreement expires (Opie 49).

The employer in Alberta is responsible solely for personal information under their control or custody, while an employer in British Columbia would be responsible for personal information under their control, which also includes personal information not in their custody (Opie 61). In addition, an employer in British Columbia is required to avail information to the public regarding the position title of all employees delegated under subsection (4) or designated under subsection (3) and contact information for employees indicated in paragraph (a) (Opie 63). This is not required for employers in Alberta.

Statutory deductions required in the Quebec territory include Canada pension plan/Quebec pension plan contributions, income tax from amount the employees receive, and employment insurance premiums (Opie 53). For income tax, statutory deductions are made by using tax tables for the province, while the Quebec pension plan contributions are based on a percentage of the employee's earnings between maximum pensionable earnings and a basic exemption that corresponds to the mean wage.

Employer contributions in Quebec include contributions to the WSDRF and the CNT, contributions to the Health Services Fund of Quebec, and compensation tax for specific financial institutions (Opie 55).

The Experience Rating Program seeks to offer employers financial incentives for them to ensure workplaces are safe, while also allowing fair employee compensation costs sharing among the employers (Opie 71). The

assessment rate in experience rating is mainly determined by the experience of the firm in comparison to fellow industry employers. Employers with lower claim costs generally receive discounts, while those with a history of claims that are higher than the industry's average pay a surcharge. The best way to reduce claims and their subsequent costs is to prevent the occurrence of injuries and, where an employee is injured, the employer could provide a safe and timely return-to-work program, offering incentives to reduce claims.

Work Cited

Opie, Theo A. HR for Controllers: A Handbook for Finance Professionals. Toronto: CCH Canadian Ltd, 2005. Print.