



Douglas

Course Information

CCPAC Plus Canadian Payroll, Latest Edition, Ontario, No. 345

Sabourin, Noel. A

Employment Standards Act

Employment Standards Act

Douglas College payroll Manual

2 HD 3 1/2" disks

disk case

The learner has reliably demonstrated the ability to

- 1.7 leaves and jury duty;
- 1.8 statutory holidays;
- 1.9 annual vacation and pay;

payoffs;
1.11 special clothing.

an understanding of payroll concepts related to:

Demonstrate

- integrity and business ethics;
- Pay Deductions: Canada Pension Plan, Employment Insurance and Income Tax;
- non-statutory deductions;
- Workers' Compensation;
- Company Policies;
- Union Agreements;
- T4s, T4EAs, timeliness reports, payroll register, labour distribution
- records of employment etc.
- benefits (cash and non-cash): B.C. Medical Services Plan, group life
- insurance, company owned/leased automobile, PST/GST application, etc.

- 2.1 confidence
- 2.2 Statutor
- 2.3 N
- 2.4 W
- 2.5 C
- 2.6 U
- 2.7
- worksheets
- 2.8
- instr

MODULE 3 - Processing The Payroll

process the payroll manually and using software for a group of employees by:

- 1. analyzing and applying company policies and procedures to situations of varying complexity;
- 2. preparing payroll for employees of varying complexity;
- 3.3 calculating regular, overtime, vacation pay, and insurable earnings;
- 3.4 preparing journal entries to record transfer of funds, labour distribution, and payment of wages;
- 3.5 identifying and correcting payroll errors;
- 3.6 calculating and recording employer's portion of contributions, benefits, assessments and remittances to appropriate agencies.

MODULE 4 - Special Circumstances

- 1.1 understanding of an application to pay wages in lieu of notice, bonus, and vacation pay;
- 1.2 benefit adjustments;
- 1.3 Employment Insurance reduction rates;

MODULE 5 - Procedures and Reporting at Year-end

Demonstrate an understanding of:

5.1 payroll records agreement procedures:

T4 Supplementary, T4 Short, T4A Supplementary, T4 Summary, T4A Summary completion and filing.

Q: METHOD OF INSTRUCTION

Lectures, guest speakers, and independent and small group work will be used in this course. Active learning is an integral part of this course and major emphasis will be placed on this course and major