

Pay Statement Guidelines™

The Canadian Payroll Association's mission statement is Payroll Leadership through Advocacy and Education. The Association is committed to providing the payroll-related services payroll professionals and their employers need to ensure compliance with over 190 legislative requirements that impact payroll.

All references to legislative requirements are current at the time of publication; however government legislation shall prevail if there are any discrepancies between the guidelines and government statutes or regulations.

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INTRODUCTION

As the authoritative source of Canadian payroll knowledge, one of the objectives of the Canadian Payroll Association (CPA) is to publish guidelines that can be referenced as CPA Payroll Best Practices for payroll practitioners and their employers.

A challenge for many payroll professionals is having their employers understand that payroll is mission critical and requires in-depth knowledge and skills to ensure compliance.

The CPA guidelines can assist organizations with preparing for a payroll audit. They can also provide benchmarking tools for designing and/or implementing Payroll Best Practices.

These guidelines were created by a task force of CPA staff and subject matter expert payroll professionals, ensuring both the accuracy of the information and the practicality of its application, based on real-life experiences within various organizations.

The CPA would like to thank the subject matter experts for their participation on the task force and their contributions to these guidelines.

CPA members should direct any legislative questions on these guidelines to:



The Canadian Payroll Association's Payroll InfoLine

Toll-free: 1-800-387-4693 ext. 772

Phone: 416-487-3380 ext. 772

Email: info@payroll.ca

KEYWORD SEARCH AND HYPERLINKS

When viewing any of the CPA's guidelines online, readers can search for keywords appearing within the document. For example, if information is required on a certain word or phrase, type the word or phrase in the search window (activated by pressing the "Ctrl" and "F" keys simultaneously on most applications).

These guidelines contain **hyperlinks** within the document itself. All government forms, guides and websites discussed within the guidelines can also be accessed using these hyperlinks, which were active at the time of publication. Up-to-date links to major government websites such as Canada Revenue Agency, Service Canada, Revenu Québec and employment/labour standards can be accessed through the **Resources → Government Links** page on the CPA's website, payroll.ca.

There is a quiz at the end of the document to test your knowledge and you can also take the quiz online by visiting the guidelines section of our website (payroll.ca → **Resources** → **Payroll Guidelines**).



PAY STATEMENT GUIDELINES

As the pay statement provides details for an employee on their earnings and deductions each pay period and is perhaps the document most frequently distributed to employees, it may be viewed as a vital means of communication from the employer to the employee.

Through the use of an easy-to-follow template supplemented by charts, the CPA's Pay Statement Guidelines provides recommendations that can assist practitioners in providing the minimum information required for employee pay statements within multi-jurisdictional legislation.

EMPLOYMENT STANDARDS

The information reported on an employee's pay statement must comply with employment/labour standards as per the legislation in the jurisdiction where the work is performed. For example, if an employee works at the employer's establishment in Alberta, the employer must ensure that the pay statement is compliant under Alberta's **Employment Standards Code**. An employee working out their home in Alberta would still be covered under Alberta's **Employment Standards Code**.

Employees who are covered under federal jurisdiction, for example banks and airlines, fall under the **Canada Labour Code, Part III (CLC, Part III)**. Employees who are part of a union are covered under the terms of their collective agreement, which should at least meet minimum standards.

FRENCH PAY STATEMENTS FOR QUEBEC EMPLOYEES

Although Quebec's labour standards do not discuss the issue, the **Charter of the French Language** indicates that all written communications to an employee must be provided in French:

- 41.** *Every employer shall draw up his written communications to his staff in the official language. He shall draw up and publish his offers of employment or promotion in French.*

Section 89 of the Act provides the possibility of producing a bilingual pay statement in both French and another language:

- 89.** *Where this Act does not require the use of the official language exclusively, the official language and another language may be used together.*

CPA RECOMMENDED MINIMUMS

The Pay Statement Guidelines Task Force identified reporting the following on pay statements as minimum Payroll Best Practices, even when not necessarily mandated by legislation:

Employee Name	Vacation Payments	Allowances (living)
Employer Name	Statutory/Public/General Holiday Pay/Hours	Other Earnings/Payments/Benefits
Pay Period Date	Overtime Wages	Gross Earnings
Payment Date	Overtime Banked Time Taken	Itemized Deductions
Rate/Hours	Bonus	Net Pay
Regular Wages	Commissions	

PAY STATEMENT LEGISLATIVE REQUIREMENTS CHART

The chart is intended to simplify the complexity of the legislation provided in these guidelines. It identifies all jurisdictions and the components of a pay statement that are required by the legislation, as well as those identified as recommended minimum Payroll Best Practices. When reviewing this chart please consider the following symbols:

✓	Legislative requirements (see Appendix 1 for legislation references and Appendix 2 for legislative requirements).
	No symbol indicates the absence of legislative requirements.
*	CPA recommended minimum
1	In some jurisdictions, the legislation makes general references to “other” earnings and payments. Hence, all types of earnings, even those not specifically described in the legislation, are to be included on the pay statement.
2	Legislation specific to Ontario includes vacation pay reporting requirements. This will be discussed in detail later in the guidelines. (See section on CPA Payroll Best Practices .)
3	Electronic pay statements can be produced and implemented as a replacement for paper pay statements provided that employees have confidential access to view and print them.
4	An employer may provide electronic pay statements to Quebec employees as long as access and confidentiality exists and that copies may be printed; however, the employee must always be given a paper statement if requested.
5	Details of bonus or living allowances must be provided upon the employee’s request.

PAY STATEMENT LEGISLATIVE REQUIREMENTS

Legislative Requirements and/or CPA Recommended:	Canada Labour Code, Part III	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland and Labrador	Northwest Territories	Nova Scotia	Nunavut	Ontario	Prince Edward Island	Quebec	Saskatchewan	Yukon
Employee Name	*	*	*	*	*	*	*	*	*	*	✓	✓	✓	*
Employer Name	*	*	✓	*	*	*	*	*	*	*	✓	✓	✓	*
Pay Period Date	✓	✓	*	*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Date of Payment	*	*	*	*	*	*	*	*	*	*	*	✓	*	*
Rate	✓	✓	✓	✓	*	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hours (Total hours worked/banked)	✓	✓	✓	✓	*	✓	✓	✓	✓	*	✓	✓	✓	✓
Gross Earnings	*	*	*	✓	✓	✓	*	*	*	✓	✓	✓	✓	✓
Itemized Deductions	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Net Pay	✓	*	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Regular Wages	*	✓	*	✓	*	*	*	*	*	*	*	*	*	*
Vacation Pay	*	✓	1	*	*	✓	*	*	*	1 2	✓	✓	✓	*
Statutory/Public/General Holiday Pay/Hours	*	✓	1	*	*	*	✓	*	*	1	1	✓	✓	*

Legislative Requirements and/or CPA Recommended:	Canada Labour Code, Part III	Alberta	British Columbia	Manitoba	New Brunswick	Newfoundland and Labrador	Northwest Territories	Nova Scotia	Nunavut	Ontario	Prince Edward Island	Quebec	Saskatchewan	Yukon
Other Earnings/ Payments	*	*	✓	*	*	*	*	*	*	✓	✓	✓	*	*
Bonus	*	*	✓	*	*	*	5	*	5	1	1	✓	*	*
Commissions	*	*	1	*	*	*	*	*	*	1	1	✓	*	*
Allowances (living)	*	*	✓	*	*	*	5	*	5	✓	✓	✓	*	*
Overtime Wages	*	✓	✓	✓	*	*	*	*	*	1	1	✓	*	*
Overtime Banked Time Taken	*	✓	✓	*	*	*	*	*	*	*	*	*	*	*
Overtime Banked Time		✓	✓											
Overtime Rate (1.5x or 2x)		✓	✓			✓				1	1	✓		
Declared/Allocated Tips												✓		
Employer Address			✓								✓			
Occupation												✓		
Changes in Rates/ Deduction Amounts				✓										
Electronic Statement	3	3	3	3	3	3	3	3	3	3	3	4	3	3

✓ Legislative Requirements

* CPA recommended minimum

1 Other earnings/payments

2 Vacation pay reporting requirement

3 Employee must have confidential access to view and print

4 Employee must have confidential access to view and print and employee must always be given a paper statement if requested

5 Details of bonus or living allowances must be provided upon employee's request

CPA PAYROLL BEST PRACTICES

CPA Payroll Best Practices are intended to maximize the quality, accuracy, timeliness, efficiency and effectiveness of processes and procedures.

The objective of payroll is to pay employees accurately, on time and in compliance with legislative requirements. These are goals and objectives that lend themselves well to benchmarking, resulting in the development of standards of practice. These practices must continue to evolve with the introduction of new legislation, new technology, company policies, collective agreements and trends. The practice to be implemented depends on the needs of the organization and its current challenges.

The CPA proposes the following Payroll Best Practices related to pay statements:

A - Communication Plan

B - Pay Statement Sample Template

C - Electronic Pay Statement

D - Vacation Accrual Reporting

E - Privacy Considerations

F - Sample Lexicon

G - Annual Statement of Compensation and Benefits

A – COMMUNICATION PLAN

Communication is an essential payroll activity; to ensure a clear understanding of pay statement information it is critical to develop a comprehensive communication plan to educate employees on the various components of the pay statement and how these components impact their net pay.

The CPA recommends the following measures:

- Publish a template that will identify all elements of the pay statement including details of the earnings and deductions.
- Explain how different exemption amounts and tax credits can impact net pay, be unique to each individual and change over time.
- Involve payroll in the orientation of new employees and include a **sample lexicon** in the commencement package.
- Consider the organization's broader communication strategies utilizing their intranet, the Internet and print publications.
- Prepare an annual statement of compensation and benefits.

B – PAY STATEMENT SAMPLE TEMPLATE

The CPA has conducted benchmarking in relation to the pay statement. Based on the feedback received from several large multi-jurisdictional employers, as well as payroll service providers, the following template was developed. The purpose of the template is to serve as an example of an effective pay statement; however, payroll solutions and software applications differ in their configurations resulting in wide-ranging visual outputs.

The template includes the legislative requirements that apply to all jurisdictions as well as the specific CPA recommended information that will help an employee understand the earnings, deductions and calculations required to determine their net pay.

The following are CPA Payroll Best Practices:

- All earnings, inclusive of taxable benefits and allowances, should clearly appear on the pay statement as separate codes.
- Statutory deductions should be clearly identified and shown, when possible, in the required order of priority.
- The pay statement should also reflect year-to-date totals for earnings, hours and deductions.

C – ELECTRONIC PAY STATEMENT

Electronic pay statements may result in cost savings for the organization and better access to information for employees, depending on the payroll service or software provider.

When reviewing or preparing to launch pay statements electronically, there are other considerations beyond the legislative requirements. If your organization is providing remote access to pay statements, it is important to ensure that a secure Information Technology (IT) protocol is in place. Paper pay statements must be provided to employees who are terminated or on a leave of absence if electronic access has been revoked.

In Quebec, the employee must always be given a paper statement if requested.

Other considerations may include:

PRIVACY AND ACCESS

Employees must have a confidential way to view and access their pay statements, for example, self-service kiosks in the absence of a personal workstation.

ABILITY TO PRINT

Employees must have the ability to print their pay statements within a confidential environment at the workplace or at a remote location through a secure channel.

CHOICE OF OPTING IN OR OUT

It is important to consider current employees as well as new employees. To avoid legal issues, current employees should not be forced to opt for electronic pay statements; they should be asked to agree to receive their statements electronically. This can, however, be made a condition of employment for new employees or be part of a collective agreement.

RECORD RETENTION

Under federal legislation (*CLC, Part III*), employers are required to keep a history of all electronic pay statements for current and past employees for a period of at least three years from the day on which the document is first provided to the employee. Such requirements vary across jurisdictions (see [Appendix 3](#)).

D – VACATION ACCRUAL REPORTING

As vacation represents a significant liability to an organization, it is important to track and report vacation based on legislative requirements or on “greater right or benefits entitlements” if that is the organization’s policy. Accrued vacation must be reconciled and reported on the financial statements. Vacation is also a critical component of compensation and overall job satisfaction as it can greatly influence an organization’s ability to attract and retain talent.

Other considerations related to vacation may include:

- Although it is not legislated in all jurisdictions that vacation be reflected on the pay statement, it is crucial to record, monitor and communicate vacation entitlement effectively.
- Section 41.1(1) of Ontario’s *Employment Standards Act, 2000* requires an employer to provide a written annual statement, upon the employee’s request, containing the details of each employee’s annual vacation entitlement.
- The CPA recommends extending the above process, or a similar process, to all employees multi-jurisdictionally through the annual statement of compensation and benefits.

E – PRIVACY CONSIDERATIONS

By its very nature, payroll has always operated under the assumption of confidentiality and non-disclosure of employees' personal and related information. While pay statement legislation does not have specific requirements related to privacy, there are important considerations that organizations need to make related to the information contained on the pay statement and whether the information should be included.

These considerations include:

Social Insurance Number

The Government of Canada uses the social insurance number (SIN) to confirm that employees are eligible to work in Canada and/or receive government benefits and services. As the government does not currently accept pay statements to confirm such eligibility, the SIN should not be recorded on the pay statement nor should it be used in any way as an identification number. For example, the SIN should not be used as the employee number on the pay statement.

Bank Account Information

Although not legislated, a Payroll Best Practice is to not include the complete bank account information on the pay statement due to the risk of lost or misplaced pay statements. Leaving only the last four digits visible could allow the employee to confirm which account(s) the net pay was deposited while minimizing the risk of identity fraud.

Distribution

When physically distributed, pay statements must be properly sealed and delivered in person. For example, pay statements must not be left in an unattended workstation.

F – SAMPLE LEXICON

The term “lexicon” is used to provide a language’s inventory. The lexicon used on the pay statement is important especially as it relates to statutory deductions.

The CPA recommends the use of certain codes as per the following lexicon:

STATUTORY DEDUCTIONS	
Pay Statement Code	Description
CPP	Canada Pension Plan
QPP	Quebec Pension Plan
EI	Employment Insurance
QPIP	Quebec Parental Insurance Plan
Fed Tax	Federal Income Tax
Prov Tax	Quebec Provincial Income Tax
NT Tax	Northwest Territory Payroll Tax
NU Tax	Nunavut Payroll Tax

Other considerations may include:

- It is recommended that statutory deductions appear on the pay statement in the same order of priority as the deductions are withheld in compliance with federal and provincial legislation.
- The lexicon should be clear and concise, keeping in mind the level of understanding of payroll terminology by employees and end-users.
- When possible, use a lexicon that is consistent with government terminology, for example, CPP/QPP (Canada Pension Plan/Quebec Pension Plan) versus GPP (government pension plan); automobile versus car allowance. Please refer to the [CPA's Payroll Lexicon \(payroll.ca → Resources → Tools → Payroll Terminology\)](#).
- Payroll systems may have varied criteria relating to field length, order of priority and the number of available earning, benefit and deduction codes. For example, our research indicates that available field length could range from 6 to 15 characters. Such criteria should be taken into consideration when developing the pay statement codes. For further information, contact your payroll service provider or payroll software developer.
- The lexicon on a pay statement template and related documentation such as an Annual Statement of Compensation and Benefits should be consistent.

G – ANNUAL STATEMENT OF COMPENSATION AND BENEFITS

The pay statement does not include all items related to an employee's total compensation. The CPA recommends an Annual Statement of Compensation and Benefits (see [Appendix 4](#)), that will communicate additional details relevant to the total overall compensation. The example provided in [Appendix 4](#) incorporates the practices below; however, it should be customized to your organization's requirements and policies.

- To provide consistency, the coding on the Annual Statement of Compensation and Benefits should mirror the coding on the pay statement.
- The Annual Statement should include all compensation, for example, bonuses, retroactive pay and allowances.
- The value of employer-paid benefits should include the employer portions of CPP/QPP contributions and EI and QPIP premiums, as well as any other employer-paid provincial taxes, for example, the Employer Health Tax (EHT) in Ontario.
- The total value of employer-paid benefits.
- The total accrual balances for vacation, sick time, overtime and any other benefits driven by company policy or collective agreement.

As an alternative to an actual statement of compensation and benefits, some employers may inquire with their payroll service provider or payroll software developer about the possibility of providing this additional compensation information directly on the pay statement in a separate section.

SCOPE AND PROCESS

The CPA gathered input from several stakeholders in order to draft the Pay Statement Guidelines:

- Several large multi-jurisdictional employers were consulted and asked about their current practices and existing processes.
- The Task Force identified common elements as the basis for the development of the Pay Statement Guidelines.
- The CPA regularly consults with subject matter experts and payroll solution providers for review, comments and reactions.

The CPA is very pleased with the supportive feedback received from stakeholders and subject matter experts. Most of the respondents indicated that the guidelines covered all the major requirements. Some provided suggestions that broadened the context of the guidelines and many of these were integrated into this document.

FEEDBACK

The CPA appreciates your comments and welcomes your suggestions as we seek to continually improve our member resources. Please direct any feedback on these guidelines to:

Janet Spence, CPM
Manager, Compliance Services and Programs
The Canadian Payroll Association
Email: guidelines@payroll.ca

TEST YOUR KNOWLEDGE

Please read each scenario and select the correct response. (The answers are provided on the next page.)

1. Charles lives in British Columbia but physically reports to work at his employer's establishment in Alberta. His employer must comply with which jurisdiction's pay statement legislation?
 - A. British Columbia
 - B. Alberta
 - C. Both British Columbia and Alberta

2. What Quebec legislation requires that Quebec employees receive their pay stubs either in French, or French and another language?
 - A. The *Charter of the French Language*
 - B. The *Labour Standards Act*
 - C. The *Privacy Act*

3. Reporting vacation pay on pay statements is:
 - A. required for all jurisdictions
 - B. not required for all jurisdictions
 - C. not required in for all jurisdictions, but is considered as a Payroll Best Practice

4. What is required for an employer to distribute pay statements electronically?
 - A. The employee must own a computer
 - B. The employer must have an intranet
 - C. The employee must have confidential access to view and print

5. Which document communicates additional details relevant to the employee's total overall compensation?
 - A. A pay statement
 - B. An annual statement of compensation and benefits
 - C. A payroll lexicon

ANSWERS

1. Charles lives in British Columbia but physically reports to work at his employer's establishment in Alberta. His employer must comply with which jurisdiction's pay statement legislation?

A. British Columbia

B. Alberta

C. Both British Columbia and Alberta

The correct answer is B. Alberta is where the work is performed and the information reported on an employee's pay statement must comply with the employment/labour standards of where the work is performed.

2. What Quebec legislation requires that Quebec employees receive their pay stubs either in French, or French and another language?

A. The Charter of the French Language

B. The *Labour Standards Act*

C. The Privacy Act

The correct answer is A. The Charter of the French Language requires that Quebec employees receive their pay stub either in French, or French and another language. (See the section [French Pay Statements for Quebec Employees.](#))

3. Reporting vacation pay on pay statements is:

A. required for all jurisdictions

B. not required for all jurisdictions

C. not required for all jurisdictions, but is considered a CPA Payroll Best Practice

The correct answer is C. Reporting vacation pay on pay statements is not required for all jurisdictions, but is considered a CPA Payroll Best Practice.

4. What is required for an employer to distribute pay statements electronically?

A. The employee must own a computer

B. The employer must have an intranet

C. The employee must have confidential access to view and print

The correct answer is C. The employee must have confidential access to view and print before an employer can distribute pay statements electronically.

5. Which document communicates additional details relevant to the employee's total overall compensation?

A. A pay statement

B. An annual statement of compensation and benefits

C. A payroll lexicon

The correct answer is B. An annual statement of compensation and benefits communicates additional details relevant to the employee's total overall compensation.

RESOURCES

CANADIAN PAYROLL ASSOCIATION

[Government Links](#) (payroll.ca → Resources → Government Links)

[Payroll Guidelines](#) (payroll.ca → Resources → Payroll Guidelines) (member login required)

APPENDIX 1 – LEGISLATION REFERENCES

The applicable names used to describe pay statements, as well as the relevant legislation, are provided below.

Jurisdiction	Legislative description (name)	Legislation
Federal (CLC, Part III)	Pay Statement	Subsection 254(1) of the <i>Canada Labour Code, Part III</i>
Alberta	Written statement in legislation. Fact sheet on Payment of Earnings refers to it as a Pay Statement.	Subsection 14 (1) and (2) of the <i>Employment Standards Code</i>
British Columbia	Wage Statement	Subsection 27 (1) to (4) of the <i>Employment Standards Act</i>
Manitoba	Written statement in <i>Employment Standards Code</i> . Referred to as Pay Statement in published documents (Employer's Guide).	Subsection 135 (4) and (5) of the <i>Employment Standards Code</i>
New Brunswick	Statement	Subsection 36 (1) <i>Employment Standards Act</i>
Newfoundland and Labrador	Written statement in legislation. Referred to as Statement of Earnings in fact sheet.	Subsection 35 (a) to (e) <i>Labour Standards Act</i>
Northwest Territories	Pay Statement	Subsection 19 (1) to (3) of <i>Employment Standards Act, SNWT 2007</i>
Nova Scotia	Statement in Writing (legislation). A fact sheet illustrates the requirements and refers to statement as a "Pay Stub."	Subsection 9 (1) of the <i>General Labour Standards Code Regulations made under subsection 4(2) and Subsection 7 of the Labour Standards Code</i>
Nunavut	Pay Statement	Subsection 48 (1) to (3) of the <i>Labour Standards Act</i>
Ontario	Statement re: Wages	Subsection 12 (1) to (3) of the <i>Employment Standards Act, 2000</i>
Prince Edward Island	Pay Statement	Subsection 5.3 of the <i>Employment Standards Act</i>
Quebec	Pay Sheet Use of the French language	Subsection 46 of the <i>An Act respecting labour standards</i> Subsections 41 and 89 of Quebec's <i>Charter of the French Language</i>
Saskatchewan	Written Statement	Subsection 48 (1) to (5) of the <i>Labour Standards Act</i> and Subsection 28 <i>Labour Standards Regulations (1995)</i>
Yukon	Employee's Statement	Subsection 63 (a) to (e) of the <i>Employment Standards Act</i>

APPENDIX 2 – JURISDICTIONAL LEGISLATIVE REQUIREMENTS

The following table summarizes legislative requirements and was used to further develop the chart included in the guidelines on page 3.

Jurisdiction	Pay statement requirements
Federal (CLC, Part III) Electronic pay statements	1. Pay period dates 2. Total hours worked 3. Rate 4. Deductions 5. Net pay Note: Any or all of the above requirements may be exempted by Ministerial order. An employer may provide electronic pay statements as long as access and confidentiality exists, that copies may be printed, and that access remains for three years from the first use. (Legislation: Electronic Alternatives Regulations for the Purposes of Subsection 254(1) of the <i>Canada Labour Code</i>)
Alberta Electronic pay statements	1. Pay period dates 2. Total regular hours worked 3. Total overtime hours worked 4. Wage rate 5. Overtime rate 6. Regular wages 7. Overtime wages 8. a) Overtime hours banked b) Banked overtime hours taken 9. Vacation pay 10. General holiday pay 11. Earnings paid that show each component separately 12. Deductions and details of purpose An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position *).
British Columbia Electronic pay statements	1. Employer's name and address 2. Total hours worked 3. Rate and hours worked at each rate 4. Overtime hours and rate 5. Other earnings the employee is entitled to 6. Bonus or living allowance 7. Deductions and details of purpose 8. Net pay 9. Wages taken from time bank and remaining balance An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed. (Legislation: Section 27(2) of the <i>Employment Standards Act</i>)
Manitoba Electronic pay statements	1. Total hours worked 2. Rate and changes in rate 3. Overtime hours 4. Regular wages 5. Gross wages 6. Deductions and details of purpose 7. Changes in deduction amounts 8. Net pay An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position *).
New Brunswick Electronic pay statements	1. Pay period dates 2. Gross wages 3. Deductions and details of purpose 4. Net pay An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position *).
Newfoundland and Labrador Electronic pay statements	1. Gross wages 2. Pay period dates 3. Rate(s) 4. Total hours worked at each rate 5. Deductions and details of purpose 6. Net pay An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position *).

Jurisdiction	Pay statement requirements
Northwest Territories	<ol style="list-style-type: none"> 1. Pay period dates 2. Total hours 3. Statutory holiday hours 4. Rate 5. Deductions and details of purpose 6. Net pay 7. Details of bonus/living allowance upon employee's request
Electronic pay statements	An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed. If employees object to electronic statements, employers may be required to produce printed copies. (Legislation: subsection 19(3) of <i>Employment Standards Act, SNWT 2007</i>)
Nova Scotia	<ol style="list-style-type: none"> 1. Pay period dates 2. Total hours worked 3. Rate 4. Deductions and details of purpose 5. Net pay
Electronic pay statements	An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position*).
Nunavut	<ol style="list-style-type: none"> 1. Pay period dates 2. Total hours 3. Rate 4. Deductions and details of purpose 5. Net pay 6. Details of bonus/living allowance upon employee's request
Electronic pay statements	An employer may make an application to provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position*).
Ontario	<ol style="list-style-type: none"> 1. Pay period dates 2. Rate 3. Other payment or living allowance such as room and board 4. Gross wages 5. Deductions and details of purpose 6. Net pay
Electronic pay statements	Employers are allowed to provide electronic statements as long as access and confidentiality exists and that copies may be printed. (Legislation: subsection 12 (3) of the <i>Employment Standards Act, 2000</i> and administrative position* regarding confidentiality)
A record of vacation time and vacation pay containing the following should be kept for three years:	<ol style="list-style-type: none"> 1) Vacation time earned but not taken before the vacation year 2) Vacation time earned during the current vacation year 3) Vacation time taken during the current vacation year 4) Vacation time earned since employment date and not taken to date 5) Vacation pay paid during the current vacation year 6) Wages on which the vacation pay paid under #5 was calculated on, and the period the wages were earned
	An employee may request, in writing, a copy of the above statement once per year.
Prince Edward Island	<ol style="list-style-type: none"> 1. Name of employer and address 2. Name of employee 3. Pay period dates 4. Rate 5. Gross wages 6. Deductions and details of purpose 7. Any bonus or other payments 8. Net pay 9. Total hours worked 10. Vacation pay paid 11. Gross amount of any pay in lieu of notice of termination
Electronic pay statements	An employer may provide electronic pay statements as long as access and confidentiality exists and the employee may produce printed copies. (Legislation: subsection 5.3(2) of the <i>Employment Standards Act</i>)

Jurisdiction	Pay statement requirements
Quebec	<ol style="list-style-type: none"> 1. Name of employer 2. Name of employee 3. Employee's occupation 4. Date of payment and pay period of payment 5. Hours paid at prevailing rate 6. Overtime hours and rate or overtime hours replaced by a leave with the applicable premium 7. Bonuses, indemnities (such as vacation or statutory holiday pay), allowances or commissions 8. Wage rate 9. Gross wages 10. Nature and amount of deductions 11. Net pay 12. Declared gratuities 13. Allocated gratuities
Electronic pay statements	An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed; however, the employee must always be given a paper statement if requested (administrative position*).
Saskatchewan	<ol style="list-style-type: none"> 1. Name of employer and employee 2. Pay period dates 3. Total hours worked 4. Rate of pay 5. Gross wages 6. Deductions and details of purpose 7. Net pay 8. Public and annual holiday pay as required
Electronic pay statements	Pay statement must be easily separated from cheque or bank deposit slip. An employer may provide electronic pay statements as long as access and confidentiality exists and employees may print a copy (administrative position*).
Yukon	<ol style="list-style-type: none"> 1. Pay period dates 2. Total hours 3. Rate 4. Deductions and details of purpose 5. Net pay
Electronic pay statements	An employer may provide electronic pay statements as long as access and confidentiality exists and that copies may be printed (administrative position*).

*An administrative position is not legislated; however, it will be implemented as a practice. Administrative positions may also be incorporated in legislative interpretations. For example, *Quebec Labour Standard's interpretation of section 46* provides for electronic pay statements even though the legislation does not. Other jurisdictions may incorporate administrative positions in fact sheets, internal communication documents, etc.

Some jurisdictions will legislate (write into law) provisions that others accept administratively. An example of this would be Ontario, which has legislated that an employer can produce pay statements electronically as per section 12 (3) of the *Employment Standards Act, 2000*.

APPENDIX 3 – EMPLOYMENT/LABOUR STANDARDS: RECORD RETENTION

The information contained in an employee’s pay statement is regarded as a record of an employee’s earnings and deductions for a particular pay period. Each province sets its own rules as to how long such records must be retained, generally from one to five years depending on the jurisdiction. Written permission is required for destruction earlier.

It is also important to consider the six years plus current legislative requirements related to the *Income Tax Act* from the Canada Revenue Agency (CRA) and the *Taxation Act* from Revenu Québec (RQ) which applies to the actual year-end slips.

CLC, Part III	36 months after worked performed
Alberta	3 years from date record made
British Columbia	2 years after termination of employment
Manitoba – general	3 years from date record made
New Brunswick	36 months after work is performed
Newfoundland and Labrador	4 years from date of last entry
Northwest Territories/Nunavut	2 years from date record made
Nova Scotia	12 months after work is performed
Ontario	3 years from date record made
Prince Edward Island	36 months after work is performed
Quebec	3 years after work is performed
Saskatchewan	5 years after termination of employment
Yukon	12 months after the work is performed

APPENDIX 4 – ANNUAL STATEMENT OF COMPENSATION AND BENEFITS

Employee: _____

Annual Salary: _____

Additional Compensation: _____

Discretionary Bonus _____

Retroactive Salary Increase _____

Sick Leave _____

Vacation _____

Total Additional Compensation _____

Value of Employer-Paid Benefits:

Basic Life Insurance _____

Accidental Death & Dismemberment _____

DC Pension Plan _____

Medical _____

Dental _____

RRSP _____

Company Automobile Taxable Benefit _____

Canada/Quebec Pension Plan _____

Employment Insurance _____

Quebec Parental Insurance Plan _____

Workers Compensation Board _____

Total Benefits _____

Total Salary and Benefits _____

Value of Employee Paid Benefits:

Basic Life Insurance _____

Accidental Death Insurance _____

Long Term Disability _____

DC Pension Plan _____

Canada/Quebec Pension Plan _____

Employment Insurance _____

Quebec Parental Insurance Plan _____

Total Payroll Benefit Deductions _____

Accruals:

Vacation Carry-Over	A	Banked Time Carry-Over	X
Vacation Current Year	B	Banked Time Current Year	Y
Vacation Taken	C	Banked Time Taken	Z
Vacation Balance	(A+B)-C	Banked Time Balance	(X+Y)-Z

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