

GENERAL PAYROLL INFORMATION

HOW TO GET STARTED:

1. Ensure that your organization has a Revenue Canada Business number

Organizations will require a business number, as they have to register for GST/HST. For more information, visit the website at: www.cra.gc.ca or call 1-800-959-5525.

2. Ensure that your organization has Workers' Compensation or equivalent private liability insurance coverage

Organizations employing workers, even on a casual basis, must register with the Workers' Compensation Board and provide coverage for their employees. If the Workers' Compensation Board determines that coverage is not required for the type of work they will be doing, equivalent private liability insurance must be obtained. Workers' Compensation costs for program employees can be claimed at the end of the project on the claim for reimbursement form (not for profit organizations only).

Workers Compensation - phone 954-4321 or 1-800-362-3340.

3. Ensure that each employee fills out the following:

- Employee Profile form and is approved by program staff before hiring;
- 2008 Personal Tax Credits Return (TD1) which can be found on-line at www.cra-arc.gc.ca/payroll/ ; and
- 2008 Manitoba Personal Tax Credits Return (TD1MB) which can be found on-line at www.cra-arc.gc.ca/payroll/

4. Employers are required to ensure that child abuse registry and criminal records checks are conducted on all program employees who will be working with youth under the age of 18.

- Child Abuse Registry - call 945-6967 or 1-800-282-8069 (ext. 6967).
- Criminal Records Check - call (204) 986-6073 in Winnipeg.

WEB SITES AND GUIDES TO ASSIST EMPLOYERS:

5. www.gov.mb.ca/labour/standards

This web site provides employers with valuable information on: keeping records, paying employees, vacations and general holidays and termination.

6. www.cra.gc.ca/orderforms

Employer's Guide - Payroll Deductions (Basic Information). Guide assists employers with various pay-related duties.

7. www.cra.gc.ca/forms

Employer's Guide - Filing the T4 Slip and Summary Form and Employer's Guide - Remitting Payroll Deductions.

8. www.cra.gc.ca/payroll

Payroll Deductions Tables (CPP, EI and income tax deductions). Information on employer and employee deductions.

SAMPLE PAYROLL:

- You are an employer in Manitoba. Sara, your employee, earns \$350 a week and is paid bi-weekly (refer to bi-weekly sections of the Payroll Deductions Tables Guide) - [$\$8.75 \times 40 \text{ hours/week} \times 2 = \700.00].
- Because Sara will earn no other income this year, she is in both a federal and provincial claim code #1. To determine claim codes, refer to the Payroll Deductions Tables Guide (CPP, EI, and income tax deductions).

Gross pay for two-week period	Federal Tax Deductions	Provincial Tax Deductions	CPP	EI	Net pay
\$700.00	\$34.25	\$37.60	\$27.99	\$12.11	\$588.05

Please Note : Vacation pay should be added to the Gross Pay at a rate of 4% (either on each paycheck or at the end of the project).

For Example: $\$700.00 \times .04 = \28.00 Vacation Pay

Total Gross Pay = $\$700.00 + \$28.00 = \$728.00$ (less deductions)

**All forms and guides are available at any Canada Customs and Revenue Agency
or for further inquiries call 1-800-959-5525.**