

Your Guide to the Business Payrolls Survey

Please read this Reporting Guide BEFORE entering your information on the reporting record form. It will help you to understand the requirements for this survey. Please keep this Reporting Guide for future reference.

The Survey Reporting Record	Dates Relating to the Last Regular Pay Period																																																															
<p>The "Survey Reporting Record" is a worksheet where you can record your employment and payrolls figures in readiness for the telephone interview. It can also serve as a written record of the information that you give to the Statistics Canada Interviewer. However, if you prefer to mail your completed form, please use the enclosed return envelope and mail it by the date shown on the label.</p> <p>Reporting Period</p> <p>The survey reference month has been preprinted in the top right hand corner of the reporting record label. It is shown as a four digit number (e.g., for March 2005, the code would be 0503). All information should relate to monies paid out in that month. This form will be provided monthly.</p> <p>Specified Record Coverage</p> <p>The information for this report should relate only to the specified record coverage, as printed on the label of the reporting record, on the line below the postal code.</p> <ul style="list-style-type: none"> ● If the record coverage is described as one or more locations, report the information for all employees at the specified locations. ● If the record coverage is specified as all employees, report for all employees of the company. <p>Record your information in the first column. Use the additional columns on the form to record more than one payroll within an employee category for the last pay period of the month.</p> <p>Examples:</p> <p><i>There are two separate payrolls kept by a school board for their teachers. One is for their full-time teachers while the other is for their part-time teachers. To report this information for the last pay period, the payroll for the full-time teachers would be entered in the first column, and the payroll for the part-time teachers would be entered in the second column.</i></p> <p><i>A school board has two different pay frequencies for their supply teachers: some are paid every week and others are paid every two weeks. To report information for the last pay period, the supply teachers paid weekly would be recorded in the first column, with dates corresponding to a weekly period and those paid every two weeks would be reported in the second column, with dates corresponding to a two week period.</i></p>	<p>Last Pay Period in the Month Start and End Dates (Items 3, 8, 13 and 17)</p> <p>The last pay period in the month is the last payroll accounting period recorded in the books as an accrued expense. It does not matter that the payroll cheques have yet to be issued for this period.</p> <ul style="list-style-type: none"> ➤ Record the start and end dates for the last complete pay period in the month for each applicable employee category. If your last pay period runs a few days into the next month, you may report that period. <p>Example:</p> <p><i>For the same school board used in the preceding example, the last pay period would be from October 20th to November 2nd. Because the employees would not be paid until November, this period is not covered in the Gross Monthly Payroll.</i></p> <p>Special Payments Made at Anytime During the Month Start and End Dates that the Special Payment Covers (Items 6, 11, 15 and 19)</p> <ul style="list-style-type: none"> ➤ Report all special payments made in the survey reference month. Record the start and end dates of the period that the special payment covers. Do not report the dates when this pay was given to the employee(s). <p>Example:</p> <p><i>On April 24, non-teaching staff received a production bonus totalling \$2,200 for work performed from January 1 2005 to March 31, 2005. The dates to be reported in Item 6 for this special payment in the April survey reference month would be from 01-01-05 to 31-03-05.</i></p>																																																															
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<p>Employee:</p> <p><i>Any person receiving pay for services rendered in Canada or for paid absence, and for whom the employer is required to complete a Canada Revenue Agency T-4 Supplementary Form. These persons may work on a full-time, part-time, casual or temporary basis.</i></p> <p>Non-Teaching Staff:</p> <p><i>All employees other than teachers and academic staff. Non-teaching staff includes the president, vice-president, librarian, registrar, bursar, accountant, guidance counsellor, laboratory technicians, personnel officers, and other services such as janitors, caretakers and bus drivers.</i></p> <p>Teaching Staff:</p> <p><i>Those classified as teachers, instructors or academics in the payroll records, whether they teach during the day or evening. Teaching staff includes the principal, vice-principal, professors, associate professors, assistant professors, deans, heads of departments, masters, associate masters, assistant masters and teachers. This category excludes supply or substitute teachers.</i></p> <p>Working Owners of Incorporated Businesses:</p> <p><i>Working directors, working owners, partners and other officers of incorporated businesses for whom the employer is required to complete a Canada Revenue Agency T-4 Supplementary Form.</i></p> <p>Supply or Substitute Teachers:</p> <p><i>Teachers who are called in to teach whenever their services are needed, either to augment existing staff or as short-term replacements for full or part-time teachers.</i></p> <p>Part-time Employees:</p> <p><i>Any employee who works less than 30 hours a week.</i></p>																																																																
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<p>Start and End Dates of the Gross Monthly Payroll (Item 1b)</p> <p>Record the starting date of the first regular pay period and the last day of the last regular pay period for which employees were paid during the reference month.</p> <p>Example:</p> <p><i>In October, a school board paid its teachers (for a bi-weekly pay) on October 10th, and on October 24th. If the school board pays its teachers with a 5 day lag time, the start and end dates for the payroll would be from September 22nd, to October 19th. (22/09 to 19/10) These are the required dates because the pay period starting September 22nd is the first to be paid out in October and the pay period ending on October 19th is the last to be paid out in October.</i></p>																																																																
<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="7" style="text-align: center; padding: 5px;">Mid September - October</th> </tr> <tr> <th style="padding: 5px;">S</th> <th style="padding: 5px;">M</th> <th style="padding: 5px;">T</th> <th style="padding: 5px;">W</th> <th style="padding: 5px;">T</th> <th style="padding: 5px;">F</th> <th style="padding: 5px;">S</th> </tr> </thead> <tbody> <tr> <td style="padding: 5px;">16</td> <td style="padding: 5px;">17</td> <td style="padding: 5px;">18</td> <td style="padding: 5px;">19</td> <td style="padding: 5px;">20</td> <td style="padding: 5px;">21</td> <td style="padding: 5px; text-align: center;">22</td> </tr> <tr> <td style="padding: 5px;">23</td> <td style="padding: 5px;">24</td> <td style="padding: 5px;">25</td> <td style="padding: 5px; text-align: center;">26</td> <td style="padding: 5px;">27</td> <td style="padding: 5px;">28</td> <td style="padding: 5px;">29</td> </tr> <tr> <td style="padding: 5px;">30</td> <td style="padding: 5px; text-align: center;">1</td> <td style="padding: 5px; text-align: center;">2</td> <td style="padding: 5px; text-align: center;">3</td> <td style="padding: 5px; text-align: center;">4</td> <td style="padding: 5px; text-align: center;">5</td> <td style="padding: 5px; text-align: center;">6</td> </tr> <tr> <td style="padding: 5px; text-align: center;">7</td> <td style="padding: 5px; text-align: center;">8</td> <td style="padding: 5px; text-align: center;">9</td> <td style="padding: 5px; text-align: center;">10</td> <td style="padding: 5px; text-align: center;">11</td> <td style="padding: 5px; text-align: center;">12</td> <td style="padding: 5px; text-align: center;">13</td> </tr> <tr> <td style="padding: 5px; text-align: center;">14</td> <td style="padding: 5px; text-align: center;">15</td> <td style="padding: 5px; text-align: center;">16</td> <td style="padding: 5px; text-align: center;">17</td> <td style="padding: 5px; text-align: center;">18</td> <td style="padding: 5px; text-align: center;">19</td> <td style="padding: 5px; text-align: center;">20</td> </tr> <tr> <td style="padding: 5px; text-align: center;">21</td> <td style="padding: 5px; text-align: center;">22</td> <td style="padding: 5px; text-align: center;">23</td> <td style="padding: 5px; text-align: center;">24</td> <td style="padding: 5px; text-align: center;">25</td> <td style="padding: 5px; text-align: center;">26</td> <td style="padding: 5px; text-align: center;">27</td> </tr> <tr> <td style="padding: 5px; text-align: center;">28</td> <td style="padding: 5px; text-align: center;">29</td> <td style="padding: 5px; text-align: center;">30</td> <td style="padding: 5px; text-align: center;">31</td> <td style="padding: 5px; text-align: center;">1</td> <td style="padding: 5px; text-align: center;">2</td> <td></td> </tr> </tbody> </table> <p style="margin-top: 10px;"> Payday Pay period start date Pay period end date </p>		Mid September - October							S	M	T	W	T	F	S	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	1	2	
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<p>Total Number of Employees (Item 1c)</p> <ul style="list-style-type: none"> ➤ For the specified coverage, record the total number of employees that are receiving pay for work performed or paid absence for the last pay period of the month. Include working owners, paid family members, and part-time employees, if applicable. <p>Number of Part-time Employees (Item 1d)</p> <ul style="list-style-type: none"> ➤ Record the total number of part-time employees receiving pay for work performed or paid absence for the last pay period of the month. <p>This is a separate count of the employees working less than 30 hours a week. They must be included in Item 1c, "Total number of employees".</p> <p>Number of Employees (Items 2, 7, 12 and 16)</p> <ul style="list-style-type: none"> ➤ Select the appropriate employment category and record the number of employees that are receiving pay for work performed or paid absence for the last pay period of the month. Count the employees in only one employment category. 																																																																

Payments

Gross Monthly Payroll (Item 1a)

For the specified coverage, this is the total remuneration paid to employees in the survey reference month, before deductions. The amount should be equivalent to the total of all amounts subject to appear in Box 14 of the T-4 slip for the year (regular pay, overtime pay and special payments).

It includes:

- regular wages and salaries;
- commissions;
- overtime pay;
- paid leave;
- piecework payments;
- special payments; and
- taxable federal allowances and benefits that are recognized by Canada Revenue Agency.

It excludes:

- the employer's contribution to pension plans, employment insurance and other employee benefits;
- compensation in kind;
- travel expenses; and
- non-taxable benefits, such as:
 - premiums under private health services plans;
 - recreational facilities provided by the employer;
 - moving expenses paid by the employer; and
 - certain employee counselling services such as substance abuse, stress management, job placement and retirement planning.

- Record the gross monthly payroll, including taxable federal allowances and benefits, for the specified coverage printed on the survey reporting record.

Regular Gross Pay (Items 4a, 9, 14 and 18)

These are the:

- regular wages and salaries;
- regularly scheduled or incidental overtime pay relating specifically to overtime worked in the last pay period of the month; and
- regularly paid commissions or bonuses relating to the last pay period of the month (for example, the production, incentive, isolation, hazard or underground bonus)

payable for work performed and paid absence for the last pay period of the month, **before** deductions.

It excludes:

- all payments that are not for the last pay period being reported;
- worker's compensation advances paid pending settlement of a claim;
- compensation in kind;
- taxable and non-taxable allowances and benefits;
- travel expenses; and
- fees of directors who are not employees of the company.

- Record the regular gross pay payable for the last pay period of the month for each employee category. Include any overtime pay for hours worked in the same period.

Overtime Payments (Item 4b)

These are payments for all hours worked in excess of the standard workday or workweek in the last pay period of the month. Overtime pay represents the payment due **after** rate factors have been applied. (Please refer to "Regular Gross Pay" and "Special Payments" for additional details.)

Payments (continued)

Special Payments (Items 6, 11, 15 and 19)

Special payments are amounts paid to employees for work performed or for other entitlements that:

- do not relate exclusively to the last pay period of the month;
- are made at any time during the month; and
- are not part of regular wages and salaries.

Special payments can be for:

- accumulated overtime covering more than the last pay period being reported;
- accumulated vacation pay;
- bonuses and commissions;
- termination, severance and retirement payments;
- cost of living adjustments;
- retroactive payments;
- "top-ups" (Supplementary Employment Insurance Benefits) for workers' compensation, sickness, maternity, adoption and parental leave, above and beyond Workers' Compensation Board or Employment Insurance compensation; and
- working owner's draw.

Note: This is not a complete list of special payment categories. Please refer to your "Guide for Reporting Special Payments" for more details. If you are not sure that an amount qualifies as a special payment, then ask your Interviewer for assistance.

Special payments **exclude** all remuneration recorded as regular wages and salaries, as well as taxable and non-taxable allowances and benefits. (Please refer to "Gross Monthly Payroll" for examples of non-taxable benefits.)

- For all special payments made during the reference month, record the type of special payment, the amount paid and the period that the special payment covers.

Hours

Average Number of Working Hours in a Week (Items 5 and 10)

- Record the average number of hours of work normally scheduled in a workweek for each applicable employee category. If all the employees within the category have the same number of scheduled workweek hours, then record the average number of hours worked by these employees. Record the time in decimals.

- However, if some employees within the category work a different number of regular hours a week, then record the average number of hours worked by these employees.

Example:

If 4 full-time teachers work 40 hours a week and 2 part-time teachers work 24 hours a week, then the average for these employees would be:

$$\frac{(4 \times 40) + (2 \times 24)}{(4 + 2)} = 34.66 \text{ average hours}$$

Thank you for your co-operation!