

# Alberta Payroll Regulations & Processing

## Course Outline

### LESSON 1: INITIATING PAYROLL

WHAT IS PAYROLL?  
EMPLOYEE VS CONTRACTOR  
HIRING EMPLOYEES  
*Hiring a New Employee*  
TD1 FORMS AND CLAIM CODES  
*Federal and Provincial TD1 Forms*  
*Request for Additional Tax Deductions*  
*Claim Codes*

### LESSON 2: WAGES & BENEFITS

REGULAR INCOME  
OTHER TYPES OF INCOME  
*Commission Income*  
*Shift Differential Income*  
*Taxable Benefits*

### LESSON 3: EMPLOYMENT STANDARDS

HIRING EMPLOYEES UNDER THE AGE OF 18  
MINIMUM WAGE  
PAYMENT OF EARNINGS  
*Gross Pay and Net Pay*  
*Payroll Advances*  
*Pay Periods*  
*Deductions from Earnings*  
*Pay Stubs*  
VACATIONS AND VACATION PAY  
*Retained vs Paid Out*  
OVERTIME HOURS AND OVERTIME PAY  
HOURS OF WORK, REST PERIODS AND DAYS OF REST  
GENERAL HOLIDAYS AND GENERAL HOLIDAY PAY  
CALCULATING AVERAGE DAILY WAGE  
STAT HOLIDAY ENTITLEMENT FLOW CHART

### LESSON 4: STATUTORY DEDUCTIONS

DEDUCTIONS  
*CPP Contributions and Thresholds*  
*EI Contributions and Thresholds*  
*Federal and Provincial Taxes*  
*Other Deductions*  
*Tax Rulings*

### LESSON 5: PAYROLL CALCULATIONS & PAYMENTS

PAYROLL CALCULATIONS  
*Computerized Accounting Systems*  
*The Payroll Deductions Online Calculator*  
PROCESSING METHODS  
*Manual Cheques*  
*Telpay and Other Direct Deposit Methods*  
PAYROLL REMITTANCES  
*Due Dates*  
*Regular (New) Remitter*  
*Quarterly Remitter*  
*Accelerated Remitter*  
*Penalties*  
*Remitting Deductions*

### LESSON 6: PAYROLL ACCOUNTS AND REPORTING

PAYROLL ACCOUNTS IN THE CHART OF ACCOUNTS  
*Payroll Liabilities*  
*Payroll Expenses*  
MANUAL PAYROLL TRACKING AND ENTRIES  
*Results of Payroll Journal Entries*

### LESSON 7: CEASING EMPLOYMENT

REASONS FOR ENDING EMPLOYMENT  
*Notice Exceptions*  
*Temporary Layoffs*  
ISSUING FINAL PAY  
*Vacation Paid Out*  
*Banked Overtime*  
*Severance Pay*  
RECORD OF EMPLOYMENT (ROE)

### LESSON 8: PREPARING AND FILING T4'S

T4 FORMS  
T4 SUMMARY FORMS

### LESSON 9: WORKERS COMPENSATION BOARD INFORMATION

DO I NEED A WCB ACCOUNT?  
*Compulsory coverage*  
*Voluntary coverage*  
*Out of Province coverage*  
EMPLOYER WCB ANNUAL RETURN  
WCB PREMIUM AUDITS  
EMPLOYER RESPONSIBILITIES FOR WORK-RELATED INJURIES AND ILLNESSES