

Payroll Q & A

| Questions | Answers |
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| <p>Where do I send my approved forms to?</p> | <p>Payroll@tikinagan.org OR Fax: 807-737-5072</p> <p>Direct Line Payroll Clerk – 807-737-7400 ext 2222 Payroll Supervisor 807-737-7400 ext 2322</p> <p>APPROVED: Timesheets Leave Forms Premium Pay forms On-Call & Tracking Sheets</p> |
| <p>Why is my payroll cheque less in January than it was in December?</p> | <p>During the year, employees are required to contribute to the Canada Pension Plan (CPP) and Employment Insurance (EI). Once you reach the maximum amount for the year, you stop paying into it. However, your first pay day in January in each new year, you start contributing to CPP and EI again up to the maximum set out by Canada Revenue Agency.</p> <p>The maximum contribution limit for the year 2023: CPP - \$ 3,754.45 EI - \$ 1,002.45</p> <p>**Please note contribution rates/maximums change from year to year**</p> <p>Federal and Provincial income rates change in January and July of each year. You can find the current rates effective January 1, 2023 at: T4032ON Payroll Deductions Tables - Ontario - Effective January 1, 2023 - Canada.ca</p> <p>Please see below this chart the CPP & EI maximums for 2022, 2021</p> |
| <p>What is a TD1?</p> | <p>TD1 – Personal Tax Credits is a form used to determine the amount of tax to be deducted from an employee’s employment income or other income, such as pension income. There are federal and provincial territorial TD1 forms.</p> <p>As an employer, we are responsible for deducting income tax from the remuneration or other income we pay.</p> <p>There is no age limit for deducting income tax and there is no employer contribution required.</p> |
| <p>I would like to increase/decrease my</p> | <p>Canada Revenue Agency sets the contribution rates each year and we are required by law to deduct the mandatory deductions. These are mandatory deductions which cannot be increased or decreased.</p> |

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| <p>deductions on my payroll cheque such as CPP, EI or income tax - can I do that?</p> | <p>However, if you would like additional taxes (income tax only) taken off your payroll cheque, you can complete the current TD1 Form. You can request this form from Human Resources. Once completed, please send them to hr@tikinagan.org for your personnel file. HR will forward the completed form to Payroll.</p> |
| <p>Current Employees - Why didn't I receive my paycheque in my bank account?</p> | <p>There could be several factors why did not receive your payroll cheque.</p> <ol style="list-style-type: none"> 1. Payroll did not receive your approved timesheet. Reminders are sent to employees who we have not yet received a timesheet. If Payroll still has not received your timesheet before we close off Payroll, it is switched to a Manual Cheque and held until your timesheet is received. Once we receive your approved timesheet, it's the employees responsibility to make arrangements to have their payroll cheque picked up/delivered. 2. If you recently switched banks and closed your bank account that we have on file after payroll is processed, your payroll cheque is sent back to our bank account. This usually takes a couple days to return to our bank and Payroll will require confirmation the funds have been returned before we can reissue your cheque. <p>Forward any new banking information by the end of a pay period.</p> |
| <p>Employees leaving the Agency – Why didn't I receive my final pay?</p> | <ol style="list-style-type: none"> 1. Payroll requires your final approved timesheet submitted within the deadline. 2. All equipment must be returned such as: photo ID, cell phone, office keys, key fobs, laptop, printer, surfaces, scanners and any/or other equipment that has been assigned. |
| <p>Why was my Premium Pay and/or OnCall not included on my pay cheque?</p> | <p>There could be several factors why your Premium Pay, On Call was not included in your payroll cheque.</p> <ol style="list-style-type: none"> 1. Payroll did not receive your Approved Premium Pay Form/OnCall timesheet within the deadline set by the Pay Period Schedule. Reminders are sent to staff when timesheets/ forms are due to Payroll. They will be processed on the next payroll. 2. Payroll did receive your Premium Pay form, however, Payroll did not receive “email” approval by your Supervisor/Service Manager. Payroll does not process any Premium Pay and/or OnCall without approvals. Once we receive approval, it will be processed on the next pay day. 3. Payroll received your approved OnCall timesheet, however; Payroll did not receive your OnCall tracking sheet. Tracking sheets must be submitted with your approved OnCall Timesheet before it can be processed for payment. |

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| <p>How can I get my balances for Vacation, Sick, Overtime, Cultural/Wellness Days?</p> | <p>You can find your balances on your paystub. Currently Cultural/Wellness days are not shown on your paystub; however Payroll is working on getting them included.</p> <p>When reviewing your paystub please refer to the <i>“as of date”</i>. This means balances have been updated up to that date only.</p> <p>Any time off you have taken after that date is not reflected in our system. Please ensure you keep track of your balances until Payroll updates them in the system.</p> <p>This is what you will see on your paystub:</p> <p style="text-align: center;"> <u>CTO</u> 12.00 <u>Vacation</u> 7.58 <u>Sick</u> 0.80 <u>As At:</u> 24-Dec-21 </p> |
| <p>Why are my balances not correct on my paystub?</p> | <p>Payroll strives to update balances on employee paystubs each payroll; however; we do our best to get them entered before we have to close the final payroll. You can always send an email to Payroll@tikinagan.org for updated balances.</p> <p>If you find any discrepancies with your balances, please contact Payroll@tikinagan.org and we will review your balances with you.</p> <p>It is possible for errors to occur. Example: overtime was calculated incorrectly. Always refer to your contract on how overtime is calculated for your position. You can always speak with one of the Payroll Staff who will assist you in completing your “email timesheet” or regular timesheet form.</p> |
| <p>When do my cultural/wellness days reset?</p> | <p>Your cultural/wellness days resets on your Anniversary/Hire date. You are entitled to 5 Cultural/Wellness days each year. These must be used before your anniversary date and does not carry forward.</p> <p>Example: You were hired on February 15, 2021. You receive 5 days automatically upon your hired date. These days must be used by February 14, 2022. If you did not use all your Cultural/Wellness before that date, they are lost and not carried forward. On February 15, 2022, they are reset to 5 days. Cultural/Wellness days must be scheduled in advance.</p> |
| <p>I took some time off but realize I don’t have enough vacation, CTO or Cultural Wellness days to cover my days off. Can I</p> | <p>Sick days are only used when you are ill, medical appointments etc. They cannot be used if you were away on vacation/CTO/ Cultural and Wellness and you don’t have enough time to cover. If you should become ill while on vacation, you will need a doctor’s note to change your vacation days to sick days.</p> |

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| <p>use my banked sick time to cover my days off?</p> | |
| <p>When will I receive my T4?</p> | <p>T4's are issued once a year for the prior year no later than February 28.</p> <p>Please ensure the HR Dept. has your most current address on file.</p> |
| <p>When will I receive my Record of Employment (ROE) when I resign or leave the agency?</p> | <p>Record of Employments are processed within 5 work days after your last pay day.</p> <p>Example: Your last day of work or last day paid was on January 13, 2022. This falls on pay period: January 8-21, 2022 with pay day of January 28, 2022. Payroll will require your final timesheet to be submitted within the deadline. Your ROE will be processed no later than 5 work days after your last pay day. For this example, your ROE will be issued no later than February 4, 2022.</p> |
| <p>Why didn't I receive a copy of my Record of Employment (ROE)?</p> | <p>ROE's are electronically submitted to Service Canada. If you would like a copy of your ROE, please request a copy by sending an email to Payroll@tikinagan.org.</p> |
| <p>I changed my address and/ or banking information. How do I let you know?</p> | <p>If you have changed your mailing address, you must inform Human Resources department at hr@tikinagan.org. They will update your address in the payroll system. Please ensure you update your current phone number.</p> <p>If you changed your banking information you must complete the Direct Deposit form which can be found on the shared drive and/or Staff Portal. This is to be submitted to the HR department at hr@tikinagan.org for your personnel file and HR will send the completed form to Payroll.</p> <p>Once Payroll has received your completed Direct Deposit form, we will contact you by phone for verification/confirmation before we change your banking information in our system. Please expect a phone call from one of the Payroll staff and be available to verify your new banking information.</p> |
| <p>Can I request my CTO and/or vacation days be paid out?</p> | <p>CTO must be used by March 31st of each year. You cannot request any CTO or vacation days be paid out due to personal budget finances. The agency is not a financial institution for this.</p> <p>A memo from the Director of Finance & Administration will be sent to all staff if a payout in CTO and/or Vacation is to occur. This is dependent on available funding.</p> |

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| <p>I transferred to another position. What happens to my CTO hours?</p> | <p>When an employee transfers to another position within the agency, CTO time off can be taken before starting a new position. This must be agreed upon between the former and new supervisor. Payroll needs to be informed before the transfer occurs.</p> <p>If time off does not occur, CTO hours will be paid out at the former rate of pay.</p> <p>Earned vacation time must be discussed with the former and new supervisor before transferring to the new position.</p> |
| <p>I am going on leave such as sick, maternity, education. What happens to my banked CTO hours?</p> | <p>CTO hours is paid out when an employee goes on leave.</p> |
| <p>Addition Payroll Run</p> | <p>There are 26 pay days each year in which payroll is processed. Please refer to the Pay Period Schedule for the pay dates which can be found on the Shared Drive and/or Staff Portal.</p> <p>Any additional runs must be approved by the Director of Finance & Administration.</p> |
| <p>Annual Increases</p> | <p>Annual increases are paid in the pay period the annual increase occurs.</p> <p>Example: Your annual increase is effective January 13, 2022. This falls on pay period January 8-21, 2022. You will receive your increase on pay day January 28, 2022.</p> <p>Please contact the HR Dept for any questions or concerns regarding your annual increase.</p> <p>If Payroll has not received the Annual Increase notice from HR department prior to closing, you will receive any retro payment on the next payroll cycle after we have received the Annual Increase notice.</p> |
| <p>Garnishments</p> | <p>Tikinagan is required by law to abide by all Garnishment Orders.</p> <p>When Tikinagan receives a Garnishment Order, a copy is sent to the employee and the HR Department.</p> <p>If there are any concerns with the Garnishment Order you must contact the Court directly. Payroll cannot stop or change the amount of any garnishments until we have received a formal written cancellation/change orders directly from the court.</p> |

Additional Information regarding CPP/EI Rates

CPP contribution rates, maximums and exemptions

| Year | Maximum annual pensionable earnings | Basic exemption amount | Maximum contributory earnings | Employee and employer contribution rate (%) | Maximum annual employee and employer contribution | Maximum annual self-employed contribution |
|------|-------------------------------------|------------------------|-------------------------------|---|---|---|
| 2023 | \$66,600 | \$3,500 | \$63,100 | 5.95 | \$3,754.45 | \$7,508.90 |
| 2022 | \$64,900 | \$3,500 | \$61,400 | 5.70 | \$3,499.80 | \$6,999.60 |
| 2021 | \$61,600 | \$3,500 | \$58,100 | 5.45 | \$3,166.45 | \$6,332.90 |
| 2020 | \$58,700 | \$3,500 | \$55,200 | 5.25 | \$2,898.00 | \$5,796.00 |
| 2019 | \$57,400 | \$3,500 | \$53,900 | 5.10 | \$2,748.90 | \$5,497.80 |

Federal EI premium rates and maximums

| Year | Maximum annual insurable earnings | Rate (%) | Maximum annual employee premium | Maximum annual employer premium |
|------|-----------------------------------|----------|---------------------------------|---------------------------------|
| 2023 | \$61,500 | 1.63 | \$1,002.45 | \$1,403.43 |
| 2022 | \$60,300 | 1.58 | \$952.74 | \$1,333.84 |
| 2021 | \$56,300 | 1.58 | \$889.54 | \$1,245.36 |