# Corporate Policies

SECTION: COMPENSATION SUBJECT: Payroll Deductions			
POLICY/PROCEDURE NO. 4.2.0	EFFECTIVE DATE: October 16, 2002		PAGE: 1 OF 2
SUPERCEDES POLICY DATED: New		APPROVED BY: Council AF123-2002	

## **POLICY STATEMENT:**

Statutory and individual payroll deductions will be made in accordance with all appropriate legislation and employee approvals as may be required from time to time.

## **PURPOSE:**

To ensure all employee payroll deductions are accurately and properly made.

### **SCOPE:**

All employees.

# **PROCEDURE:**

- 1. For the purpose of this policy, earnings are defined as an employee's salary, whether paid on an hourly or annual basis. Earnings also include premium payments such as overtime, performance bonuses, temporary allowances, vacation pay, etc. All earnings are subject to statutory deductions.
- 2. On behalf of the employees, the Corporation processes and remits a variety of deductions. Payment for these deductions are the responsibility of:
  - a. The Corporation;
  - b. The employee; or
  - c. Shared between the Corporation and the employee
- 3. Statutory deductions, as legislated by various government agencies will include:
  - a. Government pension plans
  - b. Employment insurance



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- c. Federal tax
- d. Additional deductions that may be legislated
- 4. Additional mandatory deductions can include:
  - a. Union dues
  - b. OMERS pension plan
  - c. Garnishees
- 5. Additional elected deductions may include:
  - a. Charitable donations
  - b. Premiums for enhanced employee benefits
  - c. Other payroll deductions authorized by the employee

# **ACCOUNTABILITY:**

The Employment and Development Services Section of the Human Resources Division, in collaboration with Payroll Services, are responsible for ensuring adherence to the policy as outlined above. Additionally, the Corporation's Payroll Services is responsible for timely and accurate remittances to various agencies and organizations.

### **ADMINISTRATION:**

Human Resources Division, City of Brampton 1st Flr-2 Wellington St. West Brampton, Ontario L6Y 4R2

### **CONTACT:**

Human Resources Advisor, Human Resources Division. (905) 874-2546 or (905) 874-3377

