

Solutions Manual for Introduction to Payroll Administration CDN 6th Dryden

Chapter 2

Labour Standards

LO1 Understand the impact of Labour and Employment standards on payroll calculation

This chapter may be one of the most challenging in the text in terms of the potential amount of detail that is appropriate for the class. It is suggested that the rules related to federal or provincial jurisdiction are reviewed at the beginning of the class as it is important to distinguish which standards need to be followed by the employer.

The federal government and many provinces have implemented temporary changes to some employment standards to alleviate the impact of the pandemic on workers. The textbook does provide detailed information on these changes as they be removed prior to students studying the material. An in-class exercise to research the temporary changes can be useful to allow the students to practice accessing government information sites.

Another key learning for the students is to be aware that each jurisdiction may have specialized employment standards for some industries or occupations. It is management's responsibility to understand and apply the appropriate standards to the workplace. The payroll administrator should be able to research and keep current with those standards that impact the correct payment to employees.

This chapter's subject matter may be new to students and therefore a research project may be useful in providing an opportunity to acquire relevant knowledge and communicate the results through a report. An example of an assignment that has been used successfully with students of a variety of backgrounds is on the following page. Usually, the students compare and contrast the Canada Labour Code to the employment standards of the province of the class, and to another province or territory assigned by the instructor.

Payroll Administration

Chapter 2 Assignment

Assignment is worth __% of total grade.

The assignment will provide students with an opportunity to research employment standards in a chosen territory or province and provide a comparison to the standards under the Canada Labour Code and the _____ Employment Standards Act.

After selecting a province or territory each student will do independent research and complete a comparison of standards similar to the following based on the employment standards listed in the Microsoft Word template below.

This is intended to be a summary comparison and therefore it is not expected that there be any significant detail for each standard. Expected length is about 3-5 pages including source references.

Student name: _____

Student #: _____

Standard	Canada Labour Code	Employment Standards Act of _____	"Provincial Act" of _____
1. Minimum wages			
2. Overtime			
3. Hours of work			
4. Holiday pay			
5. Vacation pay			
6. Termination pay			
7. Deductions			
8. Statement of earnings			
9. Minimum age			
10. Leaves of absence			

LO2 Explain how employer policies may affect payroll administration

The key understanding for students is to appreciate that the employment standards provide the minimum standard for employment practices. Employers may be more generous than the standard if management feels a need to meet industry or geographic competition, or to motivate and reward employees.

A suggested class activity is to have students discuss personal experiences and knowledge of employers being more generous than the standards.

LO3 Identify impact of a Collective Bargaining Agreement on payroll administration

If a union agreement is in place, then any contract provision that is more generous than the employment standards will take precedence. However, a union contract cannot provide for less than the employment standards. Class discussion of how a change in minimum wages or statutory holidays may impact payroll application can be helpful in reinforcing this situation.

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LO4 Identify sources for obtaining updated standards

The textbook provides online addresses for provincial and territorial employment standards research. In class discussion and presentation of other information sources for receiving updates is useful for the student.

Solutions to Questions

- 2-1 The criteria used to determine the applicable jurisdiction for employment standards will depend on the employer's jurisdiction as covered in chapter 1 and the location where the work is performed.
- 2-2 The most recent employment standards to be introduced in most jurisdictions include reservist leave, organ donation leave, leave of absence when a child has disappeared or dies as a result of a criminal action. Students should also be aware that some governments in 2020 and 2021 have introduced temporary changes to employment standards to accommodate pandemic related workplace challenges. [TBEXAM.COM](https://www.tbexam.com)
- 2-3 Employers may provide for additional employment benefits or better working conditions than required under employment standards legislation. The legislation provides for the minimum condition or benefit that must be provided to the employee.
- 2-4 Union agreements may contain provision that are more generous than employment standards and therefore must be honoured by the employer. Should the union agreement provide less benefit to the employee than the legislated standard then the standard must be honoured by the employer.
- 2-5 If an employer wants to establish a policy that will impact employees in multiple jurisdictions then the policy must meet the most generous standard of the jurisdictions.

Suggested Exercises:

- 2-1** This exercise can be used as a major assignment for each student to be given a different province/territory, or an in-class activity. The following template may be a useful starting point, the answers will vary based on the standards in place when the research is done.

Assignment is worth ____% of total grade.

The assignment will provide students with an opportunity to research employment standards in a chosen territory or province and provide a comparison to the standards under the Canada Labour Code and the Ontario Employment Standards Act.

After selecting a province or territory each student will do independent research and complete a comparison of standards similar to the following based on the employment standards listed in the Microsoft Word template below.

This is intended to be a summary comparison and therefore it is not expected that there be any significant of detail for each standard. Expected length is about 3-5 pages including source references.

Student name: _____ **TBEXAM.COM** Student #: _____

Standard	Canada Labour Code	Employment Standards Act of Ontario	"Provincial Act"
1. Minimum wages			
2. Overtime			
3. Hours of work			
4. Holiday pay			
5. Vacation pay			
6. Termination pay			
7. Deductions			
8. Statement of earnings			
9. Minimum age			
10. Leaves of absence			

- 2-2 – 2-5** These exercises are intended to provide research practice into employment standards and the format can be flexible. They could be an in-class activity, group or individual assignment. The table show above could be adapted by focussing on minimum wages only and adding columns for the number of desired jurisdictions.
- 2-6** The review of an employer's policy manual and union contract can be a very interesting exercise for the class. This may be done as group work or instructor led analysis of the documents.

Assessment Questions:

- 2-1** c) The minimum workplace standards that apply to employment practices
- 2-2** a) \$15.00 per hour
- 2-3** c) 10% grater than the general minimum wage
- 2-4** d) All of the above
- 2-5** a) If hours worked exceed 44 hours a week
- 2-6** a) British Columbia
- 2-7** d) Ten
- 2-8** c) Nine
- 2-9** d) 2 weeks per year of service, 3 weeks after 5 consecutive years of service, 4 weeks after 10 consecutive years of service.
- 2-10** b) 2 weeks per year of service. 3 weeks after 5 consecutive years of service
- 2-11** c) Is applied if more generous than employment standards
- 2-12** d) Is applied if more generous than employment standards