

Complying With Regulations

As an employer, you are required to comply with certain regulations including mandatory payroll deductions, Workers' Compensation, and employment standards. Many of these standards have been put in place for the benefit of employees and being covered by such regulations goes a long way to meeting their basic needs relating to maintenance and security. In the long run, such regulations benefit both the employee and the employer.

Regulations Checklist

Employers need to comply with the following:

Payroll Deductions

- Income Tax
- Canada Pension Plan
- Unemployment Insurance
- Workers' Compensation
- Safety Guidelines

Legislated Employment Standards

- Minimum Wage
- Annual Vacation and Holiday Pay
- Payment of Wages
- Termination of Employment
- Child Employment
- Maternity Leave
- General Holidays
- Human Rights Legislation

Payroll Deductions

For full details on what, when and how much to deduct, contact your nearest Revenue Canada Taxation Office. You will be required to fill in and return a Revenue Canada Employer Registration Form. Also request a current Employer Payroll Package. The form, Employer Guide for Source Deductions, Revenue Canada T4001(E), gives full details.

Under most circumstances, you will make payroll deductions for three reasons:

Income Tax

Ask your employee to fill in a TD1 form. Depending on how much the employee estimates he or she will earn during the year, you will be required to deduct income tax from the paycheque.

Canada Pension Plan

You are expected to deduct the employee's CPP contribution. These contributions begin once the employee has earned \$250.00 and worked 25 days. As the employer, you are also required to pay an employer contribution equal to the amount of the employee contribution. You will not deduct CPP contributions under the following circumstances:

- the employee is under 18 years of age
- the employee is over 70 years or has opted out of the Canada Pension Plan

Unemployment Insurance

Deductions for unemployment insurance must be made if and when an employee has worked 15 hours or earned \$142.00 per week. At that time, you are required to go back to day one of the employment period and make deductions for that period as well. It is therefore recommended that you deduct unemployment insurance premiums for every individual you employ, regardless of the amount that may be earned. As the employer, you will be required to pay contributions 1.4 times the value of the employee's premiums.

For full details and up-to-date information on deductions at source, contact your nearest Revenue Canada taxation office. It will be listed in the blue pages of your telephone directory

Workers' Compensation

Any farmer who operates as a limited company or employs full-time, part-time or seasonal workers is required to register and pay assessments to the Workers' Compensation Board.

The Workers' Compensation system in British Columbia provides two-way protection. For the worker, the system seeks to improve job health and safety and helps soften the financial consequences of an industrial injury or disease. For the employer, it removes the threat of a lawsuit and possible heavy settlement if an injured worker sues for damages and it provides a mechanism for sharing of costs in industrial injuries and disease.

Unlike farm workers in some other provinces, farm workers are covered under Workers' Compensation in this province. Some farm employers in provinces which don't have this protection regard the B.C. system as being an important benefit.

For details on how to register and submit payroll returns and assessment payments, contact the nearest Workers' Compensation Board office.

The WCB has publications available which describe the program and the responsibilities and rights of both employers and employees. One is called "Farmers and the WCB" and outlines your responsibilities as an employer. The other, "Farm Workers and the WCB", explains compensation procedures for claimants. You are encouraged to keep copies of this publication on hand for your employees.

For full details and up-to-date information on Workers' Compensation, contact the Workers' Compensation Board office closest to you.

Payroll Contributions			
Item	Employee Contribution	Employer Contribution	When Submitted
Income Tax	Calculated from Payroll Deduction Tables (refer to Revenue Canada T4001 (E))	–	Monthly
Canada Pension Plan	Calculated from Payroll Deduction Tables	Amount equal to employee contribution	Monthly
Unemployment	Calculated from Payroll Deduction Tables	1.4 X employee contribution	Monthly
Workers' Compensation	–	3% of gross wages	Quarterly or annually depending on size of payroll

Safety

Until recently, farm employees were not covered by the provincial Industrial Health and Safety Regulations. Regulations are now being changed so that farm employees will be covered by these provincial regulations.

The Farm and Ranch Safety Agency has a series of Farm Safety Checklists which you are encouraged to use as you assess safety matters on your own property.

Copies of these checklists and publications relating to safety matters are available from the B.C. Federation of Agriculture office in Victoria at 846 Broughton Street, Victoria, B.C. V8W 1E4.

One checklist refers specifically to Employee Training and Accommodation and is reproduced here.

Employee Training/Accommodation

- 1) Is there a training schedule or checklist for new employees for each facet of the operation? (e.g. machinery operation, animal handling, ladder use, etc.) Yes No
- 2) Does the training include:
 - emphasis on safety Yes No
 - proper lifting techniques Yes No
 - emphasis on hand safety Yes No
 - where to go for help with a task Yes No
 - where to go for help in an emergency ... Yes No
 - explanation of each job's hazards and how to deal with them Yes No
- 3) Does the farmer assume the employee knows how to do a task? Yes No
- 4) Are safety posters put up and pamphlets available? Yes No
- 5) Are accommodations well away from pesticide storage or spray areas, and other potentially hazardous areas? Yes No
- 6) Do the accommodations have: showers heating toilets electricity?

For up-to-date information on the Industrial Health and Safety Regulations, contact the Workers' Compensation Board office closest to you.

Legislated Employment Standards

As an employer, you are required to comply with certain regulations which spell out employment standards. Familiarize yourself with the following standards.

- Payment of wages - regulates such things as how often wages must be paid, in what form, and what records must be kept.
- Annual vacation - stipulates how much annual vacation an employer must give, how much vacation pay, etc.
- Termination of employment - specifies when written notice is required, how much notice is required, etc.
- Child employment - notes that a permit is required to employ someone under the age of 15 years.
- Maternity leave - notes that an employer is not permitted to terminate the employee for reasons only that the employee is pregnant; specifies matters such as leave of absence, continuation of benefits, etc.
- Minimum wage - spells out both hourly minimum wage rates and piece work rates
- General holidays - names the general holidays (New Year's Day, Christmas Day etc.) and specifies when employees are entitled to them.

Other employment standards relating to Employment Agencies and Farm Labour Contractors may apply to some farming operations.

For full details and up-to-date information on Employment Standards, contact the B.C. Ministry of Labour and Consumer Services, Employment Standards Branch.

Human Rights

As you go through the process of hiring an employee, you need to keep in mind some of the provisions of the Canadian Human Rights Act.

Sections 7 and 8 of that Act state the following:

7. It is a discriminatory practice, directly or indirectly,
 - (a) to refuse to employ or continue to employ any individual, or

(b) in the course of employment, to differentiate adversely in relation to an employee, on a prohibited ground of discrimination.

8. It is discriminatory practice

(a) to use or circulate any form of application for employment, or

(b) in connection with employment or prospective employment,

(i) to publish any advertisement, or

(ii) to make any written or oral inquiry...that expresses or implies any limitation, specification, or preference based on a prohibited ground of discrimination.

The “prohibited grounds of discrimination” referred to in the Act include race, national or ethnic origin, colour, religion, sex, age or mental or physical disability.

Employers should keep in mind that what really matters is the actual impact of their employment systems and personnel policies. While employers may not intend to discriminate, traditionally used selection procedures may operate to exclude individuals from certain groups disproportionately. Employers should ask themselves the following questions:

1. Might the answer to a particular question be used to exclude certain groups disproportionately? e.g. height and weight requirements tend to screen out disproportionate numbers of women and some minorities.
2. Is the information asked for really necessary to assess the applicant’s ability to perform the job? e.g. birthplace

Limitations, specifications, or preferences that relate to a genuine occupational requirement are not considered discriminatory.

For further information on human rights, contact the B.C. Ministry of Labour and Consumer Services, Employment Standards Branch.