

# Payroll Requirements

Labour Standards information for the restaurant and foodservices industry



Wages can only be paid in Canadian currency, by cheque drawn on a chartered bank or credit union or by electronic deposit into the bank of the employee's choosing.

## 1. Payroll periods.

Employers have the choice to pay their employees on a weekly, bi-weekly, semi-monthly or monthly basis. However, labour standards requires that employees who are not paid on a monthly salary, receive their wages at least twice in a month. They also must be paid:

- within six days after the end of each pay period, and
- fully, within 14 days after their last day of work.

## 2. Deductions from wages.

Only the following deductions from wages are allowed:

- items required by law, such as Income Tax, Canada Pension Plan, Employment Insurance, pension plan or union dues, and
- voluntary employee purchases.

Any other deductions are not allowed.

## 3. Pay stub information.

Employers must provide employees with a written statement of earnings, which is separate and detachable from the wage cheque. This pay stub must show:

- name of employee and employer;
- period for which payment is made;
- rate of pay;
- regular and overtime hours;
- holiday pay (public and annual);
- total earnings;
- itemized list of deductions; and
- actual payment made.

## 4. Payroll records.

Payroll records on employees must be kept for five years after they leave the job. The record must show:

- name and address of employee and employer;
- brief job description;
- start and end dates of employment;
- hours at which work begins and ends each day;
- time for breaks;
- total number of hours worked each day and each week;
- regular rate of wages;
- total wages paid;
- dates on which each holiday is taken;
- total wage and annual holiday pay for any period of employment;
- all deductions from wages and the reason for each deduction;
- any amounts paid to the employee on termination of employment; and
- the date of the payment.

Note: This publication is not a legal document. The original Act and Regulations should be consulted for all purposes of interpretation and application of the law.



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