



Payroll Requirements

Information for SIAST Students

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 deductions required by law (e.g. Income Tax, Canada Pension Plan (C.P.P.), Employment Insurance) or voluntary employee purchases from the employer may be taken from wages. Items such as cash shortages and broken or damaged goods cannot be deducted unless the employer obtains a court judgement.

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 the:

- 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 records for each employee must provide:

- a) the name and address of the employee;
- b) a brief job description;
- c) start and end dates of employment;
- d) hours at which work begins and ends each day;
- e) times for breaks;
- f) total number of hours worked each day and each week;
- g) regular rate of wages;
- h) total wages paid;
- i) dates on which each holiday is taken;
- j) total wage and annual holiday pay for any period of employment; and,
- k) all deductions from wages and the reason for each deduction.

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.

To contact the Labour Standards Branch:

Visit our website: www.labour.gov.sk.ca

Call: 1-800-667-1783 toll free in Canada fax: (306) 787-4780 in Regina