509 Payroll

Belief

The Maskwacis Education Schools Commission (MESC) follows cultural and traditional teachings of the Maskwacis Cree, in particular Wahkohtowin. Wahkohtowin is the belief that all things are related and connected, that all of existence has spirit and that living in a good way requires us to maintain good relationships with each other and other aspects of existence. We recognize that respect for mother earth, elders, youth, and the Treaties are paramount to planning ahead and making decisions for future generations.

Salaries, wages, payroll remittance and associated benefits constitute a significant portion of the MESC overall expenditures. The MESC believes that all employees receive accurate pay in a timely and efficient manner and that payroll expenses are recorded accurately.

Procedures

Full time Employees

- 1. All payroll documentation including TD1, payroll master, direct deposit, pension and benefit forms must be completed prior to pay period.
- 2. All full-time employees shall be paid every second Friday as per the 26 pay period bi-weekly schedule.
- 3. Employees hired five days prior to the pay day shall be paid on the following pay period.
- 4. All employees' exception forms must be signed and received by Payroll on the Friday before the pay week.
- 5. All payroll will be electronically deposited directly to individual bank accounts.
- 6. Employees are entitled to statutory holiday pay only if they have worked 30 days prior to the statutory holiday.
- 7. employees are not allowed any payroll advances.
- 8. The following payroll deductions will be made:
 - 8.1. Income Tax
 - 8.2. Canada Pension Plan
 - 8.3. Pension

- 8.4. Employment Insurance
- 8.5. Group Benefits
- 9. A detailed statement of earnings and deductions shall be emailed to each employee through the MESC email.

Casual/Supply Teachers (Form 510-1 - Atrieve)

- 10. All payroll documentation including payroll master form and direct deposit forms must be completed prior to pay period.
- 11. Timesheets must be submitted into Finance on Friday by 4:30pm before the pay week.
- 12. All timesheets should be emailed to <u>timesheets@maskwcaised.ca</u>.
- 13. All timesheets must be coded and signed by each site Supervisor prior to submission.
- 14. Casual employees will be paid 4% vacation pay based on their earnings on every pay cheque.
- 15. All payroll will be electronically deposited directly to individual bank accounts.
- 16. The following payroll deductions will be made:
 - 16.1. Income Tax
 - 16.2. Canada Pension Plan
 - 16.3. Employment Insurance

Overtime/Emergency/On Call (Form 510-2 - Atrieve)

- 17. MESC defines overtime in the same manner as Alberta's Employment Standards. Overtime is defined as all hours worked in excess of: eight hours a day, or 44 hours per week.
- 18. Ordinarily, extra hours and/or overtime are not required and Supervisors have the responsibility to ensure that the annual work schedule is within the maximum contract hours. Additional overtime must be pre-approved by the employee's supervisor and in discussion with the Director prior to the employee working extra hours and/or overtime. Employees who are required to work overtime must sign an overtime agreement.
- 19. All approved overtime hours will be paid at the rate of 1.5 times the employee pay rate.

- 20. Supervisors are exempt from overtime but will adhere to the on call guidelines.
- 21. Refer to Employee Handbook Section of On Call pay.
- 22. Timesheets for overtime must be signed and submitted the Friday before pay week and will be processed with the normal scheduled bi-weekly pay.

Change in Employee Employment Status

Maternity Leave

- 23. Employees on a 10 month contract will be provided a pay differential between 12 month pay and 10 month pay upon last day of work and will receive the **greater** of:
 - 23.1. the pay differential or;
 - 23.2. 2 weeks of bi-weekly pay.

Terminated Employees

- 24. Employees entitled to vacation, overtime and bank hour pay (if applicable) will be paid out these entitlements upon termination of employment.
- 25. Record of Employment will be available for pick-up 5 days after the employee's last pay period and will be filed directly with Service Canada.

References

MESC Board of Governors Policy; EL-7