

**AC201**  
**Payroll Administration**

**3 Credits**

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## AC201 Version: 14



# Payroll Administration

## Calendar Description

This is an introductory course in payroll. Topics include employment standards, designation of individuals as employees or contractors, record keeping requirements, payroll calculations, taxable and non-taxable benefits, payroll journal entries, reporting requirements, and employee termination.

## Rationale

This is a required course for Accounting Technician students. Credit transfer has been negotiated with the Canadian Institute of Bookkeeping.

The payroll record-keeping task for business is fundamental to the provision of accurate and timely labour and operating cost information and the need for compliance with all legislation. This course introduces students to the many facets of payroll facing business.

## Prerequisites

None

## Co-Requisites

[AC130](#)

## Course Learning Outcomes

Upon successful completion of this course, students will be able to

1. list the responsibilities of the payroll function.
2. state the federal and provincial legislation and identify their impact on the payroll function.
3. list the tasks that need to be performed on the commencement of an individual's employment.
4. apply the provisions of the Employment Standards Code for the Province of Alberta.
5. recognize the issues involved in assessing whether an individual is an employee or is self-employed.

6. calculate earnings for part-time, full-time, wage earning, salaried, and commissions-based employees.
7. calculate statutory deductions for Canada Pension Plan, Employment Insurance, and Income Tax.
8. differentiate between taxable benefits, allowances, and expense reimbursements and incorporate those applicable in the preparation of payroll.
9. prepare payroll calculations for situations involving retroactive pay, bonuses, commission payments, vacation pay not taken, and director's fees.
10. differentiate between the categories of non-statutory deductions and incorporate them into the calculation of payroll.
11. incorporate termination payments into the determination of payroll.
12. accurately prepare Records of Employment for a variety of employment situations.
13. prepare T4's and summaries for remittance to Revenue Canada.

## **Resource Materials**

Revenue Canada guides, Interpretation Bulletins, Employer's

Guide to Payroll Deductions, Payroll Deduction Table and forms

Province of Alberta Employment Standards Code

Handouts as applicable.

## **Conduct of Course**

Students should come to class prepared to discuss the topic at hand. This requires a familiarity with the content of the topic to be discussed in class by pre-reading the required material as set out in the course schedule or as assigned by the instructor.

Lab assignments are required to be handed in as set out by the individual instructor.

Class time is comprised of a combination of interrelated lectures and work sessions supplemented with handout materials, whiteboards, PowerPoint, Blackboard, and overheads. Students are encouraged to participate in discussions and in clarifying topical material.

## **Evaluation Procedures**

Students are tested on materials from readings, handouts, and assigned problems.

A final grade is determined in the following manner:

Assignments	25%
Exam 1 (Chapters 1-5)	25%
Exam 2 (Chapters 6-9)	25%
Final Exam	<u>25%</u>
Total	100%

Students must attempt all exams in order to receive a grade. No rewrites are offered.

All marks are recorded as percentages and then converted to a final letter grade according to the following criteria:

### Grade Equivalents and Course Pass Requirements

*A minimum grade of D (50%) (1.00) is required to pass this course.*

Letter	F	D	D+	C-	C	C+	B-	B	B+	A-	A	A+
Percent Range	0-49	50-52	53-56	57-59	60-64	65-69	70-74	75-79	80-84	85-89	90-94	95-100
Points	0.00	1.00	1.30	1.70	2.00	2.30	2.70	3.00	3.30	3.70	4.00	4.00

**Students must maintain a cumulative grade of C (GPA - Grade Point Average of 2.00) in order to qualify to graduate.**

### Attendance

Regular attendance is essential for success in any course. Absence for any reason does not relieve a student of the responsibility of completing course work and assignments to the satisfaction of the instructor. Poor attendance may result in the termination of a student from a course(s).

If you do not meet the established attendance requirements, your instructor will recommend that the Registrar withdraw you from the course. A failing grade of RW (Required to Withdraw) will appear on your transcript.

In cases of repeated absences due to illness, the student may be requested to submit a medical certificate.

*Instructors have the authority to require attendance at classes.*

## Course Units/Topics

Week	Topical Content	Resource Material
1	Chapter 1 - Payroll Responsibilities	Class Notes, CRA Booklet: Employee or Self-Employed?
2	Chapter 2 - Payroll Legislation Chapter 3 - New Employees	Class Notes, Privacy Legislation
3	Chapter 4 - Employment Standards	Class Notes, Employment Standards Code of Alberta
4, 5	Chapter 5 - Earnings Chapter 6 - Canada Pension Plan, Employment Insurance	Class Notes, CRA Guides
	<b>Chapter 1-5 Exam</b>	
5, 6	Chapter 7 - Income Tax	Class Notes, CRA Guides, Canadian Income Tax Act
6, 7	Chapter 8 - Allowances, Benefits, Expense Reimbursements	CRA Guides, Interpretation Bulletins
7, 8	Chapter 9 - Non-Regular Payments	CRA Guides
	<b>Chapter 6-9 Exam</b>	
8, 9	Chapter 10 - Non-Statutory Deductions	Class Notes, CRA Guides
10, 11	Chapter 11 - Commission Payments	Class Notes, CRA Guides
11, 12	Chapter 12 - Employee Termination	Class Notes
13	Chapter 13 - Record of Employment	CRA Form - Record of Employment
14	Chapter 14 - CRA Payroll Reporting	CRA Guides, T4s, T4 Summary
15	<b>Final Exam</b>	



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