Payroll (Canadian) 1st edition Dryden Test Bank

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TRUE/FALSE. Write 'T' if the statement is true and 'F' if the statement is false.

1) An employer can offer compensation and benefits better than those outlined in employment standards legislation.
Answer: True False

2) An Ontario employee may face disciplinary action for refusing to work more than 8 hours in one day, even if the employer does not have a written agreement or approval from the Ministry of Labour.
Answer: True False

3) Qualifying federal employees must receive a day off work and be paid at their regular rate for Family Day under the Canada Labour Code and Holidays Act.
Answer: True False

4) Ontario employees may be unpaid during their vacation from work if they receive 4% of their gross earnings in lieu of vacation each pay.
Answer: True False

5) An employee who permanently terminates employment during the year is owed accrued vacation for time earned but not taken during the year.
Answer: True False

6) British Columbia senior executive employees may be paid on a monthly basis.
Answer: True False

7) Ontario senior executive employees may be paid on a monthly basis.
Answer: True False

8) Quebec senior executive employees may be paid on a monthly basis.
Answer: True False

9) Ontario employees are entitled to one day off with pay to get married.
Answer: True False

10) Quebec employees are entitled to one day off with pay to get married.
Answer: True False

11) A Quebec employer can offer an entry level wage of $11 per hour to new adult employees who do not serve liquor.
Answer: True False

12) An Ontario employer can offer an entry level wage of $11 per hour to new adult employees who do not serve liquor.
Answer: True False

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13) A British Columbia employer can choose to pay overtime after 35 hours per week and 7 hours per day.

Answer: True False

14) Payroll professionals are responsible for staying up to date with changes in legislation affecting their organization.

Answer: True False

MULTIPLE CHOICE. Choose the one alternative that best completes the statement or answers the question.

15) What is the minimum wage per hour that can be paid to an adult employee serving liquor directly to customers as part of their regular work in an Ontario business?

A) $11.25 B) $10.55 C) $9.80 D) $12.40 E) $11.20

Answer: C

16) What is the minimum wage per hour that can be paid to a student under the age of 18 doing paid work in their own home in an Ontario business?

A) $11.25 B) $10.55 C) $9.80 D) $12.40 E) $11.20

Answer: D

17) What is the minimum wage per hour that can be paid to an adult employee NOT serving liquor directly to customers as part of their regular work in a British Columbia business?

A) $11.25 B) $9.20 C) $10.55 D) $9.80 E) $10.45

Answer: E

18) An Ontario employee working a 4 hour shift is entitled to an unpaid break of the following duration:

A) 20 minutes
B) 0 minutes (no break is required)
C) 15 minutes
D) 30 minutes
E) 45 minutes

Answer: B

19) British Columbia employees must receive _____ as vacation after 5 years of service.

A) 4% of gross pay
B) 2 weeks
C) 6% of gross pay
D) 4 weeks
E) 8% of gross pay

Answer: C

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20) These are Statutory payroll deductions, required by law.
A) Family Support, Employment Insurance and Taxes
B) Pension, Union Dues and Group Insurance Premiums
C) Pension, Employment Insurance and Taxes
D) Pension, Union Dues, and Taxes
E) Union Dues, Employment Insurance and Taxes
Answer: C

SHORT ANSWER. Write the word or phrase that best completes each statement or answers the question.

21) Explain the rules regarding overtime pay under the Canada Labour Code and briefly describe the 3 general exceptions to this rule.
Answer: Overtime must be paid at a rate of 1.5 times normal rate per hour of pay for any hours worked over 8 per day or 40 per week. Exceptions to this rule may be made if the employees are considered management or professionals, if the employer uses an averaging agreement (overtime would only apply to hours exceeding an average of 40 per week), or if there is a modified work schedule which is standard for the employment.

22) A Quebec employee who has completed 90 days of employment is asked to work on Canada Day in a manufacturing plant. Her normal rate of pay is $20 per hour. How much would this employee for each hour worked on Canada Day? Explain your answer and the calculation.
Answer: Employees who work on a statutory holiday are entitled to receive their normal rate of pay plus a premium of 1.5 times the rate for hours worked, if they have completed 30 days of employment prior to the holiday. In Quebec, Canada Day is a Statutory Holiday. This employee would be entitled to receive $50 per hour for work on Canada Day ($20 regular rate plus a premium of $30 per hour representing 1.5 times the normal rate).

23) What are the minimum contents of a statement of earnings under federal legislation?
Answer: Under federal legislation, at minimum, employees must be provided with a statement of earnings that outlines the period of time for which earnings are being paid, the number and type of hours (such as straight, overtime, holiday, etc), the rate of wage of each type of hours or the salary amount for the period, and the net pay. Statements must also include enough detail to allow the employee to identify the purpose and amounts of each payment.

24) Explain the differences between Federal and Ontario legislation regarding Pregnancy/Maternity Leave.
Answer: Under both employees are able to take up to 17 weeks of unpaid leave. Federal employees must have worked for 6 consecutive months and give 4 weeks notice prior to the due date or intended leave. Ontario employees only need to have worked 13 (not consecutive) weeks and give 2 weeks written notice prior to the date of leave. Federal employees must provide a certificate from a medical practitioner whereas Ontario employees only need provide one if requested by the employer. Federal legislation also restricts the timing of the leave to occur no earlier than 11 weeks before the due date and no later than 17 weeks after.

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25) Do employment standard minimums restrict the ability of employers to offer competitive wages and benefits? Explain.

Answer: Employment standards minimums outline only the minimum required by law to protect employees. Employers are able to exceed these minimums in order to offer more attractive compensation packages if they choose. If employer policy is better than employment standards minimums, the policies will supersede the legislation.

26) What happens if a Collective Bargaining Agreement is in place that outlines different terms and conditions than the relevant employment standard minimums?

Answer: The Collective Bargaining Agreement must be followed when administering the payroll unless the terms and conditions are less advantageous to the employee than the minimum legislated standard. In the case where terms and conditions are different, whichever is the most advantageous to the employee must be followed.

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1) TRUE
2) FALSE
3) FALSE
4) TRUE
5) TRUE
6) FALSE
7) TRUE
8) TRUE
9) FALSE
10) TRUE
11) TRUE
12) FALSE
13) TRUE
14) TRUE
15) C
16) D
17) E
18) B
19) C
20) C
21) Overtime must be paid at a rate of 1.5 times normal rate per hour of pay for any hours worked over 8 per day or 40 per week. Exceptions to this rule may be made if the employees are considered management or professionals, if the employer uses an averaging agreement (overtime would only apply to hours exceeding an average of 40 per week), or if there is a modified work schedule which is standard for the employment.
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24) Under both employees are able to take up to 17 weeks of unpaid leave. Federal employees must have worked for 6 consecutive months and give 4 weeks notice prior to the due date or intended leave. Ontario employees only need to have worked 13 (not consecutive) weeks and give 2 weeks written notice prior to the date of leave. Federal employees must provide a certificate from a medical practitioner whereas Ontario employees only need provide one if requested by the employer. Federal legislation also restricts the timing of the leave to occur no earlier than 11 weeks before the due date and no later than 17 weeks after.
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