

# UNDERSTANDING YOUR PAY & PAYSLIPS



# AGENDA

1. UBC Payroll Cycle
2. Payment Elections
3. Viewing Payslips
4. Payslip Earnings and Calculations
5. Payslip Deductions and Calculations
6. Payslip – Employer Paid Benefits
7. Service Now & Payroll Contact Information



# UBC PAYROLL CYCLE

Payroll is processed for deposit **2** business days before the pay date. The exception is December 31<sup>st</sup> pay - pay is processed one week in advance



Semi-monthly: Paid on the business day closest to the 15<sup>th</sup> and last day of the month

OCTOBER							NOVEMBER							DECEMBER						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
														31						

UBC Payroll Calendar can be found at: <https://finance.ubc.ca/important-dates-payroll>



# TIMESHEET DEADLINES: DECEMBER 2023

December 31<sup>st</sup> pay is processed on December 21, 2023.

Timesheet entry, submission  
and Approval Deadline 4:00 pm

**December 20, 2023**



DECEMBER 2023						
SUN	MON	TUE	WED	THU	FRI	SAT
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



# Payment Elections (Direct Deposit)

UBC's preferred method of payment is direct deposit

- If an employee wants to change their bank account details, this change needs to be completed prior to the payroll being processed for deposit
- To update banking information the employee can:
  - search 'Payment Elections' and then can choose Edit, Remove or View to make updates
  - Knowledge Base Article: Change My Direct Deposit or Payment Elections  
[https://ubc.service-now.com/selfservice?id=kb\\_article&sys\\_id=e259d2401b687190ba8f539f034bcbce&table=kb\\_knowledge](https://ubc.service-now.com/selfservice?id=kb_article&sys_id=e259d2401b687190ba8f539f034bcbce&table=kb_knowledge)



# View Payslips

Payslip Printing Details 1 item



Company	Payslip Printing Details
<a href="#">UBC The University of British Columbia</a>	Worker does not receive a paper copy of payslips.

Print Multiple Payslips

Payslips 10 items



Payment Date	Period Start Date	Period End Date	Company	Gross Amount	Net Amount	View	Print
2023-10-18	2023-09-16	2023-09-30	<a href="#">The University of British Columbia</a>	786.52	707.80	<a href="#">View</a>	<a href="#">Print</a>
2023-10-13	2023-10-01	2023-10-15	<a href="#">The University of British Columbia</a>	2,572.64	1,820.91	<a href="#">View</a>	<a href="#">Print</a>
2023-09-29	2023-09-09	2023-09-23	<a href="#">The University of British Columbia</a>	713.25	659.20	<a href="#">View</a>	<a href="#">Print</a>
2023-09-29	2023-09-16	2023-09-30	<a href="#">The University of British Columbia</a>	2,135.02	1,526.14	<a href="#">View</a>	<a href="#">Print</a>
2023-09-29	2023-09-09	2023-09-23	<a href="#">The University of British Columbia</a>	0.00	0.00	<a href="#">View</a>	<a href="#">Print</a>

Off-cycle pay Run

Semi-Monthly Hourly pay Run

Semi-Monthly Salary pay Run



THE UNIVERSITY OF BRITISH COLUMBIA

Operational Excellence

Finance & Operational Excellence

# Compensation

## Step 1

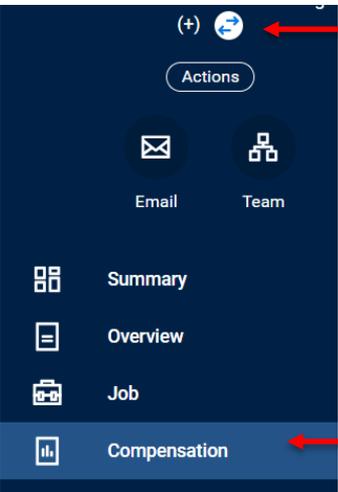
Click Here



View Profile

Then Click Here

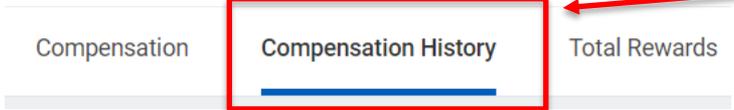
## Step 2



Click here to toggle between appointments

Then Click here to Open Compensation

## Step 3



Click here to view Compensation History

Click here to export to excel



# Earnings: Retroactive Pay

Retroactive pay is automatically calculated by the payroll system.

## Exceptions:

- late time sheet entry/approval former workers
- employees with salaried AND hourly positions
- change in pay group (unpaid to paid)



# Earnings: Retroactive Pay

You can click on the column header to sort the dates in Ascending or Descending order



Earnings  
11 items

Description	Dates	Hours	Rate	Amount
BCGEU UBCO - Afternoon Shift	2023-02-01 - 2023-02-15	28.00	1.00	28.00
Regular Earnings	2023-02-01 - 2023-02-15	0.50	23.723077	11.87
Regular Earnings	2023-02-01 - 2023-02-15	77.00	0.00	1,799.00
BCGEU UBCO - Afternoon Shift	2023-01-16 - 2023-01-31	54.50	1.00	54.50
BCGEU UBCO - Afternoon Shift	2023-01-16 - 2023-01-31	-26.50	1.00	(26.50)

- Scenario:** An employee was paid 26.50 hours of afternoon shift premiums on January 31<sup>st</sup>. The employee should have been paid for 54.5 hours for the period of January 16-31, 2023.



# Retroactive Payroll calculations – increased earnings

**Scenario:** An employee had 24 hours of overtime processed on the May 31<sup>st</sup> pay period. The overtime entered was incorrect as 63 hours of overtime should have been entered.

Description	Dates	Hours	Rate	Amount
Overtime - Double Time	2022-05-16 - 2022-05-31	63.00	77.83	4,903.29
Overtime - Double Time	2022-05-16 - 2022-05-31	-24.00	77.83	(1,867.92)

The above example shows the correction on the June 15 pay. Instead of reporting the difference of 39 hours, the system is more transparent; it shows what was originally paid and what should have been paid.

- **Note:**
- The positive line represents the NEW total amount of that payment type for that period
- The negative line represents the OLD total amount



# Retroactive Payroll calculations – decreased earnings

**Scenario:** An employee was paid 25.50 hours of rotating shift. The employee should only have been paid for 16 hours for the period of May 16 to May 31, 2022.

Description	Dates	Hours	Rate	Amount
IUOE Rotating Shift (12%)	2022-05-16 - 2022-05-31	-25.50	38.92	(119.10)
IUOE Rotating Shift (12%)	2022-05-16 - 2022-05-31	16.00	38.92	74.73

The above example shows the correction. Instead of reporting the difference of -9.5 hours, the system is more transparent; it shows what was originally paid and what should have been paid.

## Note:

- The positive line represents the NEW total amount of that payment type for that period
- The negative line represents the OLD total amount



# Earnings for Multiple Appointments

Student has a GRA & GTA appointment.

- GTA appointments are paid as 20% Student Fellowship and 80% Regular Earnings
  - GTA is \$235.82 semi-monthly
    - $\$235.82 \times 20\% = \$47.17$  Fellowship Earnings
    - $\$235.82 \times 80\% = \$188.65$  Regular earnings
- GRA is paid 100% Student Fellowship earnings
  - \$750.00 semi-monthly

## Earnings

11 items

Description	Dates	Hours	Rate	Amount
Regular Earnings	2023-10-01 - 2023-10-15	6.00	0.00	188.65
Student Fellowship	2023-10-01 - 2023-10-15	0.00	0.00	797.17

Student Fellowship = \$797.17 (\$750.00 GRA + \$47.17 GTA)

Regular Earnings = \$188.65



THE UNIVERSITY OF BRITISH COLUMBIA

Operational Excellence  
Finance & Operational Excellence

# Salary Calculation - Earnings

Salaried employees receive a set amount of compensation semi-monthly regardless of how many hours are worked or taken as paid leave.

## Scenario:

- Annual salary of \$75,000
- Semi-monthly salary =  $\$75,000 \div 24 \text{ pay periods} = \$3,125$

Based on a 7 hour per day work schedule there are 1820 hours worked in a year.

$$[(7 \text{ hours} \times 5 \text{ days}) \times 52 \text{ weeks}] = 1,820 \text{ hours}$$

- Hourly rate =  $\$75,000 \div 1820 \text{ total annual hours} = \$41.21 \text{ hourly rate}$



# Salary Calculation - Hours

Each semi-monthly pay period may have a different number of work days:

- July 1 to 15, 2023    10 working days    70 hours total
- July 16 to 31, 2023    11 working days    77 hours total

## Scenario:

- Annual salary of \$75,000
- Semi-monthly salary =  $\$75,000 \div 24$  pay periods = \$3,125

## Hourly rate by pay period:

- July 1 to 15, 2023    70 hours total     $\$3,125 \div 70$  hours = \$44.64 hourly rate
- July 16 to 31, 2023    77 hours total     $\$3,125 \div 77$  hours = \$40.58 hourly rate

\*\*\*rates for vacation/sick are different from the regular rate ( $\$75,000 \div 1820 = \$41.209$ )



# Salary Calculation - Vacation Pay

## Scenario:

- Employee takes 14 hours of paid vacation time

Pay Period: July 1-15, 2023			Pay Period: July 16-31, 2023		
Hourly rate by pay period:			Hourly rate by pay period:		
$\$3,125 \div 70 \text{ hours} = \$44.643$			$\$3,125 \div 77 \text{ hours} = \$40.584$		
<b><u>Earnings on Payslip:</u></b>			<b><u>Earnings on Payslip:</u></b>		
Regular Earnings Staff	= $\$3,125 - \$625.00$	2,500.00	Regular Earnings Staff	= $\$3,125 - \$568.18$	2,556.82
Vacation Pay Staff	= $\$44.643 \times 14 \text{ hours}$	625.00	Vacation Pay Staff	= $\$40.584 \times 14 \text{ hours}$	568.18
Total Semi-Monthly Pay		<u>3,125.00</u>	Total Semi-Monthly Pay		<u>3,125.00</u>



# Earnings: Premium Pay

Premium Pay & Shift Differentials can include:

- BCGEU Afternoon Shift
- BCGEU Graveyard Shift
- Temporary Promotion
- Red Seal
- Standby Pay

There is a standard rate for each premium. The standard rate is shown on the pay slip for each premium and the actual hours worked.



# Termination or Retirement

Workday Employee Self Service, using existing CWL and password, is available for 18 months after termination for access to:

1. Pay slips
2. Tax slips



# Deductions - Statutory Deductions

Statutory Taxes 4 items



Description	Amount	YTD
Canada Pension Plan (CPP)	122.58	1,935.20
Employment Insurance - EI	35.90	565.00
Federal Income Tax (FIT)	179.16	3,170.45
Province Income Tax (PIT) - BC	72.65	1,294.86
<b>Total:</b>	<b>410.29</b>	<b>6,965.51</b>



THE UNIVERSITY OF BRITISH COLUMBIA

**Operational Excellence**

Finance & Operational Excellence

# Canada Pension Plan

	2023	2024
Maximum Pensionable Earnings	66,600.00	\$68,500.00 **
Annual Exemption	3,500.00	3,500.00
Contributory Earnings	63,100.00	65,000.00
Contribution Rate	5.95%	5.95%
Maximum Annual Contribution	3,754.45	3,867.50
		** Projected YMPE



# CPP Enhancement

## Phase 1:

- Increased employee and employer contributions as follows:
- 4.95% to 5.95% over five years (2019 – 2023)

## Phase 2:

- A new Additional Yearly Maximum Pensionable Earnings (AYMPE) value to be introduced over two years (2024 – 2025)
- In 2024 AYMPE will be approximately 7% above YMPE
- In 2025 AYMPE will be approximately 14% above YMPE
- Contribution rate of 4% on enhanced earnings (the difference between AYMPE and YMPE) will apply



# CPP Enhancement

What does the CPP Enhancement mean for employees?

- Increase in pensionable earnings and CPP contributions
- Employee's may contribute longer
- Some employees may no longer enjoy a contribution holiday



# CPP CPT30

Employees over age 65 AND in receipt of a CPP benefit:

- Can complete a CPT30 form to stop contributions
- Effective first pay period following receipt
- Must be receiving a retirement benefit
- Notes:
  - Age 18 contributions start
  - Age 70 contributions stop



# Employment Insurance

	2023	2024
Insurable Earnings	\$61,500.00	\$63,200.00
Employee Premium Rate	1.63%	1.66%
Employee Maximum Premium	\$1,002.45	\$1,049.12
Employer Premium Rate (unreduced)	2.282%	2.324%
Employer Maximum Premium	\$1,403.43	\$1,468.77



# Employment Insurance

- Payments made on a T4A are not subject to EI premiums  
Eg. Fellowship earnings
- Maternity/Parental leave top up payments are not subject to EI premiums



# Federal and Provincial Tax Elections

## Withholding

Description	Federal	Work Province
Total Claim Amount	15000	11981
Living Prescribed Zone	0	0
Additional Tax Amounts	0	0

# TD1 Federal and Provincial Income Tax Elections

	<b>TD1 Federal</b>	<b>TD1-BC</b>
<b>2020</b>	\$13,229	
<b>2021</b>	\$13,808	\$11,070
<b>2022</b>	\$14,398	\$11,302
<b>2023</b>	\$15,000	\$11,981
<b>2024</b>	Annual indexing will apply	



# TD1 Forms

- New forms not required to update BPA
- New forms should be requested from employees that:
  - claim a lower BPA amount
  - claim additional amounts (e.g. spousal, tuition, caregiver)
  - claimed exemption from tax as a result of income less than total TD1 credits
  - requested an additional voluntary tax deduction (unless it remains unchanged)
- Employees should submit new forms at any time
  - if their claim changes (e.g. spouse obtains employment)



# TD1 Forms - Tuition

## Tuition

- Employees need to claim based on the calendar or taxation year
- Students often enter their September to April tuition amount in error
  - Eg: For 2023/2024 Academic Year
    - September to December claimed on 2023 TD1
    - January to April 2024 claimed on 2024 TD1

## Additional tax:

- More than one employer or payor, employee should not claim BPA
- To avoid a large amount of tax owing upon tax filing
- Forced savings



# TD1 Forms – Exempt tax

## **Total income is less than the total claim amount**

Tick this box if your total income for the year from **all** employers and payers will be **less** than your total claim amount on line 13. Your employer or payer will not deduct tax from your earnings.

Do not advise an employee to check this box!



THE UNIVERSITY OF BRITISH COLUMBIA

**Operational Excellence**

Finance & Operational Excellence

# Pre & Post Tax Deductions

- Pre-tax deductions reduce the amount of income that the employee has to pay taxes on. Examples are:
  - Pension
  - Union Dues
- Post tax deductions are taken from employee wages after you withhold taxes. Post-tax deductions have no effect on an employee's taxable income. Examples are:
  - Disability Insurance
  - Optional Life and AD&D Insurance
  - Donations
  - Personal Expense Recovery
  - Parking



# Employer Paid Benefits

- Employer Paid Benefits will vary based on the employee type. These can include:
  - Basic Life Insurance (Taxable Benefit)
  - Extended Health
  - Dental
  - EFAP
  - Employer Paid Pension



# Payroll Operations Website

UBC Okanagan Payroll Website:

<https://finance.ok.ubc.ca/payroll/>

UBC Vancouver Payroll Website:

<https://finance.ubc.ca/payroll>



THE UNIVERSITY OF BRITISH COLUMBIA

**Operational Excellence**

Finance & Operational Excellence

# How to Contact Payroll

Payroll Operations is requesting that all inquiries be submitted via the [UBC Self-Service Portal](https://ubc.service-now.com/selfservice) ( <https://ubc.service-now.com/selfservice> ).

In the self service ticketing system go to:

- Request a Service
- Request Workday Support
- Campus: UBC – Okanagan
- Category: Payroll

Please ensure to indicate all relevant information in your ticket such as:

- Employee Name & ID
- Position #
- Pay periods/dates in question



THE UNIVERSITY OF BRITISH COLUMBIA

**Operational Excellence**  
Finance & Operational Excellence

## FURTHER QUESTIONS?

Email:

[ubco.payroll@ubc.ca](mailto:ubco.payroll@ubc.ca)

