

**ATTENTION: News Editors, Business Editors**

**Sick Day? Parental Leave? Retirement? What Employers Need to Know About Administering Payments in Special Circumstances**

**Special Payments Seminar Offered by The Canadian Payroll Association Enables Payroll to Manage Employee's Unique Circumstances**

**TORONTO (May 11, 2016)** – Payroll is rarely straightforward; practitioners who administer payroll are consistently responsible for managing employees' pay that falls outside the norm of the payroll cycle. [Special payments](#) cover a whole host of payment exceptions including [employee bonuses](#), [severance pay](#), workers' compensation [top-ups](#), and [death and retirement benefits](#), to name a few. Also included are payments that cover employees when they're away from the office for [planned or un-planned absences](#) like vacation, sickness and parental leave.

How can employers help payroll and HR manage the volume and complexity of special payments? By encouraging payroll and HR practitioners to undertake ongoing professional development, employers can be assured that their staff will have the knowledge, tools and resources needed to confidently handle special payments and properly administer the Record of Employment (ROE) on behalf of employees. [The Canadian Payroll Association's Special Payments & Completing the ROE seminar](#), offered across Canada throughout the year, arms payroll and HR practitioners with the knowledge to understand what special payments are and when they apply, provides a thorough block-by-block walkthrough of the ROE, and supplies an ROE Checklist to enable practitioners to confidently and correctly administer the form.

**Payroll Implications for Special Payment Situations**

When it comes to special payments, every organization is unique. The administration of special payments within an organization will depend on numerous factors including federal and provincial legislation, employer procedure and policy, and employee behavior and circumstances.

Is an employee retiring and eligible for a retiring allowance? Did an employee exceed expectations and is now eligible for a bonus or commissions? Is a staff member taking parental leave and will they receive a special top-up payment under company policy? Knowing how to handle these special payments and the ROE is crucial.

Navigating so many factors relies on cooperation and knowledge-sharing between management, human resources and payroll. In many smaller organizations, where the HR and payroll function are handled by a single party, practitioners must consider the implications of special payments from a payroll perspective while managing the employee's ROE. For industries with high-turnover environments, such as retail or hospitality, managing the ROE and affiliated special payments are a major responsibility for both HR and payroll. Ultimately, it is important for employers to acknowledge the complexity behind special payments to more fully understand what entitlements may affect your employees or your bottom line.



## Record of Employment Doesn't Have to Be a Pain

Because the ROE is a mandatory form required by the government after an employee experiences an interruption of earnings, payroll and HR practitioners *must* properly navigate the complexity of the ROE form to ensure that they are remaining compliant. Practitioners are legislatively required to issue the ROE five days after the employee's final pay period. The Government of Canada states that the ROE is "the single most important document used by employees in establishing a claim for Employment Insurance (EI) benefits." Despite the importance placed on this form, the Canadian Payroll Association's 2014 [Member Census](#) revealed that the ROE remains a pain point for many payroll practitioners who are struggling to keep abreast of changing and complex federal and provincial legislation and growing workload demands.

"Employers should be aware how the changing regulatory landscape and changing employee circumstances place operational challenges on payroll and HR pertaining to special payments and the ROE," said Janet Spence, Manager of Compliance Services and Programs at [the Canadian Payroll Association](#). "It is in the best interest of employers to encourage their payroll and HR staff to continue their professional development on these topics to ensure ongoing compliance."

The CPA's [Special Payments & Completing the ROE](#) seminar is one of more than 20 different topics covered by the Association's [Professional Development Seminars](#). These seminars, available across Canada for members and non-members in payroll, accounting, finance and human resources, provide vital knowledge to support payroll compliance. For a complete listing of seminar dates and for more information on the Canadian Payroll Association's [Professional Development Seminars](#), [Certification Programs](#) and [Benefits of Membership](#), visit [payroll.ca](#) / [paie.ca](#).

- 30 -

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### About the Canadian Payroll Association:

Canada's 1.5 million employers rely on payroll practitioners to ensure the timely and accurate annual payment of \$901 billion in wages and taxable benefits, \$305 billion in statutory remittances to the federal and provincial governments, and \$169 billion in health and retirement benefits, while complying with more than 200 federal and provincial regulatory requirements. Since 1978, the Canadian Payroll Association has annually influenced the payroll compliance practices and processes of over 500,000 organizational payrolls. As the authoritative source of Canadian payroll compliance knowledge, the Canadian Payroll Association promotes payroll compliance through education and advocacy.

