

Procedure Title	Remuneration (Board Employee) - Additional Work		
Date of Issue	March 26, 2003	Related Policy	
Revision Dates		Related Forms	AF 4102 AF 7305
Review Date		Originator	
References			

Procedure:

Rationale:

Instances do occur where Board employees are approved to perform extra outside their normal day to day activities, not provided for in a collective agreement. To ensure that the requirements of the Canada Customs and Revenue Agency are met the following process must be followed. The following procedure is intended to clarify how a supervisor notifies the payroll department of a contract and the subsequent payment of the employee.

Procedure:

The Canada Customs and Revenue Agency requires that the Board, deduct income tax, Canada Pension premiums and Employment Insurance premiums for all employees of the Board, regardless of the duties they are performing. All employment income is then reported on a T4 for income tax purposes.

As the Canada Customs and Revenue Agency requirements also apply to any payment for contract work outside of an employees normal day to day activities the following notification process must be followed:

1. The employee's supervisor notifies payroll that an employee will be performing contract work by completing the following sections of form AF 7305 "Employee Information Form":
 - Part A - fill in the employee's name
 - Part C - provide a start and termination date
 - Part D - provide details of the contract, including rate of pay and also record a GL code
 - Part E - complete the signatures (principal/supervisor and employee)
2. When an employee has completed contract time have the employee complete form AF 4102 "Time Sheet (Employee Contracts).
3. Submit the completed form AF 4102 to the attention of the Supervisor of Payroll.
4. It is the supervisor's responsibility to ensure that the contract amount paid is not exceeded.
5. Contact the Superintendent of Finance, ext. 2008 or the Supervisor of Payroll, ext. 2010 if you have questions pertaining to this procedure.