

## Your Payment Statement (Pay Stub)

### Explanation of Pay Stub

The following is a sample of what your pay stub (whether attached to a cheque or a Direct Statement) will look like as well as a brief explanation of each field.

#### STATEMENT OF EARNINGS - ÉTAT DES GAINS

| P.O.<br>B.P. | DEPT.<br>MIN. | PL. LP | PRI | CDP | NAME - NOM | INIT. | GROSS - BRUT | TOTAL DEDUCTIONS<br>TOTAL DES RETENUES | NET<br>PAY | REM<br>NETTE |
|--------------|---------------|--------|-----|-----|------------|-------|--------------|--|------------|--------------|
| 1            | 2             | 3      | 4   |     | 5          |       | 6            | 7                                      | 8          |              |

#### STANDARD DEDUCTIONS (-) unless (+) indicated - RETENUES COURANTES (-) sauf si (+) est

| TAXES - IMPÔTS                     |                 | SUPER-<br>ANNUATION     | PENSION<br>DE<br>RETRAITE | C.P.P.<br>G.P.P.                                    | R.P.C.<br>R.R.Q.     | E.I.            | A.E.              | DEATH<br>BENEFITS | PREST.<br>DÉCÈS           | DISABILITY<br>INS.                       | ASS.<br>INVALIDITÉ | PROV. PROV.<br>OF DEF<br>WORK TRAV. | WORK HOURS<br>WEEK DE<br>HOURS TRAV. |
|------------------------------------|-----------------|-------------------------|---------------------------|---|----------------------|-----------------|-------------------|-------------------|---------------------------|--|--------------------|-------------------------------------|--------------------------------------|
| FED. - FÉD.                        | PROVINCIAL      |                         |                           |   |                      |                 |                   |                   |                           |  |                    |                                     |                                      |
| 9                                  | 10              | 11                      | 12                        | 13  | 14                   | 15              | 16                | 17                |                           |  |                    |                                     |                                      |
| MED. INS. PLAN - RÉGIME D'ASS. MÉD |                 | CHARITABLE<br>DONATIONS | DONS<br>DE<br>CHARITÉ     | SAVINGS BONDS<br>OBLIGATIONS<br>D'ÉPARGNE<br>CANADA | P.P.I.P.<br>R.P.A.P. | CREDIT<br>UNION | COOP<br>DE CREDIT | ASSOC.<br>DUES    | COTISATIONS<br>SYNDICALES | TAXABLE BENEFITS<br>AVANTAGES IMPOSABLES |                    |                                     |                                      |
| HEALTH - SANTÉ                     | GROUP<br>GROUPE |                         |                           |   |                      |                 |                   |                   |                           |  |                    |                                     |                                      |
| 18                                 | 19              | 20                      | 21                        | 22  | 23                   | 24              | 25                |                   |                           |  |                    |                                     |                                      |

#### ENTITLEMENTS AND OTHER DEDUCTIONS - ALLOCATIONS ET AUTRES RETENUES

|    |    | NO. - N° |  | RATE - TAUX |  | AMOUNT - MONTANT |  |
|----|----|----------|--|-------------|--|------------------|--|
|    |    |          |  |             |  |                  |  |
| 26 | 30 | 27       |  | 28          |  | 29               |  |

|  |  |
|--|--|
| Current payment information<br>Paiement actuel           |  |
| Year to date information<br>Total cumulé, année en cours |  |

H - Hour/Heure  
D - Day/Jour  
W - Week/Semaine

B - Bi wkly/Quinzaine  
M - Month/Mois  
A - Annual/Annuel

L - Lump sum/Mont. forf.  
N - Number/Nombre  
P - Percent/Pourcent

#### Explanations:

1. Statement of Earning  
Pay office number (08 = Halifax, 25 = Montreal, 34 = Toronto, 36 = Ottawa, 62 = Edmonton, 66 = Vancouver)
2. Departmental abbreviation
3. Paylist number
4. Personal Record Identifier (PRI)
5. Name and initials
6. Gross pay for the two-week period ending on the pay day (this includes salary and allowances)
7. Total deductions withheld from this particular cheque

8. Net pay = gross pay less the deductions
9. Standard deductions  
(variable depending on your marital status, tax rate and salary)
10. Federal taxes deducted according to tax code, salary and province of employment.
11. Provincial taxes deducted according to province of employment.
12. Contributions to your pension plan.
13. Canada Pension Plan/Quebec Pension Plan
14. Employment Insurance
15. The Supplementary Death Benefit is a life insurance type coverage. Participation in this plan is mandatory. Coverage is equal to twice your annual salary plus bilingual bonus (if applicable) rounded to the next multiple of \$1,000. Premiums are calculated at 15 cents per \$1,000 of coverage.
16. Disability Insurance (DI): if your position is not represented by a bargaining agent (or excluded) you will be covered under the Long-term Disability (LTD) Plan by National Life of Canada. Otherwise, you will be covered under the DI Plan by Sun Life of Canada.  
Province of work (income tax is deducted based on province of work) [10 = Newfoundland and Labrador(NL), 11 = Prince Edward Island (PE), 12 = Nova Scotia (NS), 13 = New Brunswick (NB), 24 = Quebec (QC), 35 = Ontario (ON), 46 = Manitoba (MB), 47 = Saskatchewan(SK), 48 = Alberta(AB), 59 = British Columbia (BC), 60 = Yukon (YK), 61 = Northwest Territories(NT)]
17. Assigned work week (the number of hours you work in a week)
18. Provincial Health Plan deductions (BC, Alberta)
19. Public Service Health Care Plan deductions (PSHCP)
20. Charitable donations (e.g. United Appeal)
21. Canada Savings Bonds deduction (if applicable)
22. Provincial Parental Insurance Plan (PPIP)
23. Credit Union Deduction (for loan payments, registered retirement savings plan, savings, etc.)
24. Association or union dues deduction (if applicable, deduction is taken from the second pay of the month)
25. Taxable Allowance Benefits - employer paid benefits for reporting on your T4
26. Entitlements and other deductions  
(variable depending on your status and voluntary deductions)  
Outlines salary and allowances for the period covered. The deduction adjustment is an accounting mechanism used by the Pay System to regularize the net amount of your cheques. The amount shown as a deduction adjustment on one cheque (plus or minus) will be reversed on the following cheque that same month. The province of Quebec and Ontario charge Sales Tax on insurance premiums. For Quebec, the amount is 9% on all insurance premiums and for Ontario the amount is 8%.
27. This is used to describe the number of units or hours being paid for certain entitlements (usually overtime) or deductions.
28. The rate used for the entitlement or deduction.
29. The actual amount paid or deducted.
30. Message  
A message will be printed on your payment statement only when there is a need to advise you of an important issue relating to your pay and benefits.  
NOTE: The grey shading on your regular pay (not on supplementary cheques) is for the reporting of cumulative totals throughout the year.

<http://www.tpsgc-pwgsc.gc.ca/remuneration-compensation/txt/talon-paystub-eng.html>

<http://lsminsurance.ca/calculators/canada/income-tax>

|               |                   |  |                 |                            |  |
|---------------|-------------------|--|-----------------|----------------------------|--|
| Name :        | Mr nsupe pay stub |  | * Period :      | 19 2006-09-11 - 2006-09-23 |  |
| * ID number : | 07102170          |  | Prof. No. :     |                            |  |
| Pay Scale :   | TRADES 2 AP       |  | * Actual Rate : | 19.210                     |  |
|               |                   |  | * Acct. No. :   | 00307813 9638521           |  |

  

| Deposit Date |           | Gross    | - | Statutory dedns | - | Other dedns | = | * Net    |
|--------------|-----------|----------|---|-----------------|---|-------------|---|----------|
| 2006-09-21   | Current : | 1,536.80 |   | 341.24          |   | 179.96      |   | 1,015.60 |
|              | Y.T.D :   | 1,536.80 |   | 341.24          |   | 179.96      |   | 1,015.60 |

  

|                          | Rate | Retro    |        | Current pay period |          |          | Year to date |          |
|--------------------------|------|----------|--------|--------------------|----------|----------|--------------|----------|
|                          |      | Days/Hrs | Amount | Rate               | Days/Hrs | Amount   | Days/Hrs     | Amount   |
| <b>EARNINGS</b>          |      |          |        |                    |          |          |              |          |
| 1305 Normal hours worked |      |          |        | 19.210 *           | 80.00    | 1,536.80 | 80.00        | 1,536.80 |
| **** Gross Total         |      |          |        |                    |          | 1,536.80 |              | 1,536.80 |

  

| <b>STATUTORY DEDUCTIONS</b>     |  |  |        |
|---------------------------------|--|--|--------|
| /302 Income tax/regular         |  |  | 242.71 |
| /320 CPP Employee Contribution  |  |  | 69.79  |
| /322 EI Employee Premiums       |  |  | 28.74  |
| **** Statutory Deductions Total |  |  | 341.24 |

  

| <b>OTHER DEDUCTIONS</b>     |  |  |        |
|-----------------------------|--|--|--------|
| 2006 NSUPE dues HRSB        |  |  | 20.75  |
| 3270 PENB ee HRSB           |  |  | 159.21 |
| **** Other Deductions Total |  |  | 179.96 |

  

| <b>TAXABLE BENEFITS</b>     |  |  |      |
|-----------------------------|--|--|------|
| 4471 BSL6 er HRSB           |  |  | 7.75 |
| **** Taxable Benefits Total |  |  | 7.75 |

  

| <b>REMAINING QUOTAS</b> |        |            |      |
|-------------------------|--------|------------|------|
|                         | Vacati | Quota Days | 3.34 |

Halifax Regional School Board  
90 Alderney Dr.  
Dartmouth, NS, B2Y 4S8

\* 029

\* Mr nsupe pay stub  
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