

Sample pay statement

Overview

The *Employment Standards Code* requires an employer to provide employees with a written statement of earnings at the end of each pay period.



Pay statements are sometimes called pay stubs.

There are several pieces of information that a statement of earnings must include. Use the statement of earnings checklist to ensure your company's pay stub includes all the necessary information.

Statement of earnings checklist	
✓	Pay period covered by the statement
✓	Number of regular and overtime hours worked
✓	Number of hours taken off in lieu of overtime
✓	Wage rate and overtime rate
✓	Earnings paid: showing each component of the earnings separately (e.g. wages, overtime, general holiday pay and vacation pay)
✓	Amount of deductions from earnings and the reason for each deduction



Pay statements can either be provided in as printed copies or electronically. Electronic statements are acceptable if employees have confidential access to and can view and print them.

Privacy legislation may require an employer to maintain the confidentiality of the employee's payroll information.

Sample Pay Statement

Name:	Jack G. Candle
Pay period:	April 21-25, Year
Wage rate:	\$15.00/hour
Overtime rate:	\$22.50/hour
Overtime hours worked:	2
Overtime hours banked:	2

	Hours	Earnings	
Earnings:			
Regular hours	36	\$540.00	
Overtime	2		
Time off in lieu of overtime (taken April 22, Year) (2 banked hours x \$15.00/hour)	2	\$30.00	
General holiday pay ¹ (8 hours x \$15/hour x 1.5)	8	\$180.00	
Vacation pay (4% x \$570 wages (\$540 regular hours + \$30 time off in lieu of overtime)) ²		\$22.80	
Total earnings:			\$772.80

Deductions: (amounts are examples only)			
Income tax		(\$50.00)	
EI		(\$20.00)	
CPP		(\$9.00)	
Total deductions:			(\$79.00)
Net pay			\$693.80

1 In this example, the employee works on the general holiday but it is not a regular day of work. Then they are entitled to 1.5 times their regular wage rate for all hours worked.

2 Time off in lieu of overtime is considered wages, so is included in the calculation of vacation pay.

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Ask a question online at: <https://www.alberta.ca/contact-employment-standards.aspx>

TTY/TDD for the deaf or hard of hearing:

780-427-9999 (Edmonton and surrounding areas) 1-800-232-7215 (Toll-free)