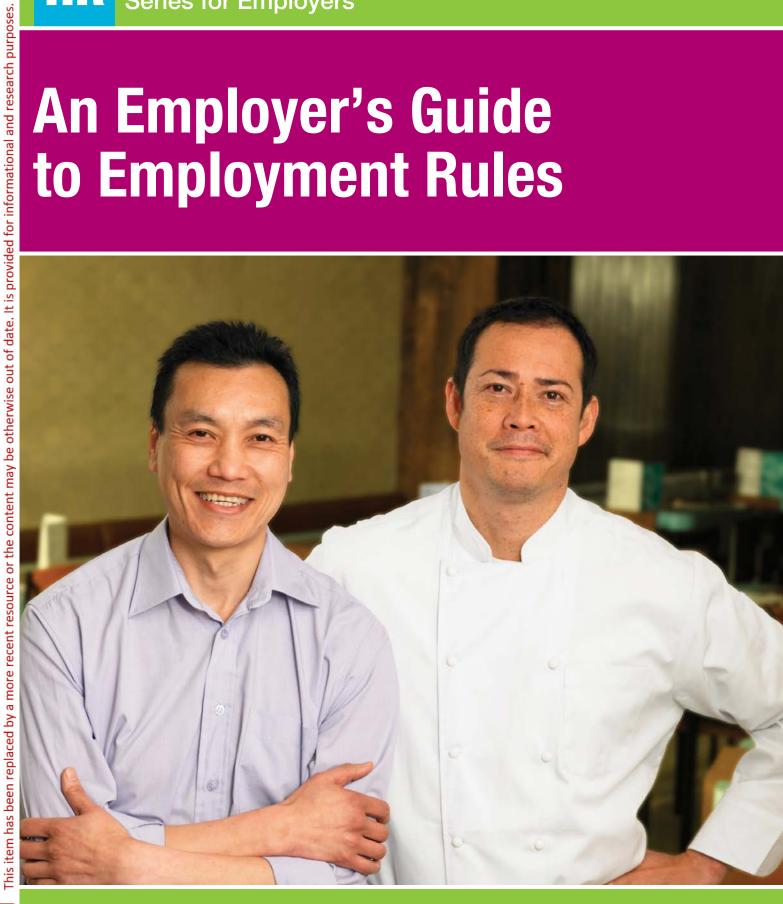
An Employer's Guide to Employment Rules



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Information in this publication was accurate, to the best of our knowledge, at the time of printing. However, legislation, labour market information, websites and programs are subject to change, and we encourage you to confirm with additional sources of information when making career, education, employment and business decisions.

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All photos in this booklet are for illustrative purposes only. They are not actual photos of any individuals mentioned.

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About This Publication



This publication contains information particularly useful if you are new to hiring employees.

What this book covers

You may find it helpful if you are an employer, a manager, a supervisor, a business owner, a leader or co-ordinator of a not-for-profit organization, or a bookkeeper, accountant or clerk with payroll responsibilities.

Generally, if you have such roles or duties, you must be aware of laws governing what you need to do

- before and while hiring employees
- when staff are employed
- when employees leave the workplace



What this book doesn't cover

This publication assumes that you have done the preparation necessary to start a business or not-for-profit organization. That would include obtaining a Business Number, necessary provincial or federal licensing, registration, incorporation and meeting any local government requirements for zoning or licensing. If you need more information on setting up a business—

including planning, financing and marketing—other resources are available. For example, the online-only publication *Self-Employment: Is it for Me?* is available through the alis website at **alis.alberta.ca/publications**. In addition, general and specific business start-up information is available through the Business Link at **businesslink.ca**.

Complying with legislation

Provincial regulations

As you recruit, hire and employ workers and terminate employment, you may be affected by Alberta's

- Employment Standards Code and Regulation
- Human Rights Act
- Personal Information Protection Act
- Occupational Health and Safety Act, the
 Occupational Health and Safety Regulation and Code
- Workers' Compensation Act
- Labour Relations Code
- Tobacco Reduction Act
- Apprenticeship and Industry Training Act
- Enhanced Protection for Farm and Ranch Workers Act
- Fair and Family-friendly Workplaces Act

Key areas you must pay special attention to are employment standards, employee payroll deductions, occupational health and safety, workers' compensation and human rights. In addition, you will likely need to follow federal laws from

- Canada Revenue Agency
- Service Canada (Canada Pension Plan and Employment Insurance)
- Immigration, Refugees and Citizenship Canada (IRCC)

Federal regulations

This publication focuses on the requirements of the majority of Alberta workplaces regulated by provincial rather than federal employment and occupational health and safety standards.

For federally regulated organizations, these laws apply:

- Canada Labour Code, Part II (occupational health and safety)
- Canada Labour Code, Part III (labour standards)
- Canadian Human Rights Act

Employees working in the following fields fall under federal jurisdiction and are not covered by Alberta's Employment Standards Code:

- banks
- marine shipping, ferry and port services
- air transportation, including airports, aerodromes and airlines
- railway and road transportation that involves crossing provincial or international borders
- canals, pipelines, tunnels and bridges (crossing provincial borders)
- telephone, telegraph and cable systems
- radio and television broadcasting
- grain elevators, feed and seed mills
- uranium mining and processing
- businesses dealing with the protection of fisheries as a natural resource
- many First Nation activities
- most federal Crown corporations
- private businesses necessary to the operation of a federal act

Usually, requirements for federally regulated firms are similar to those followed by provincially regulated employers.

Before You Offer the Job



As you recruit and interview potential employees, you must be careful to follow employment rules to ensure you protect applicants' human rights and meet other requirements.

Criminal record checks and bonding

You may sometimes need job applicants to undergo a criminal record check before they are hired. Be sure to apply the same checks and standards to everyone applying for similar work. A criminal record check will tell you whether potential employees have a criminal record that would make them unsuited for certain work for health and safety reasons. If employees will be working with the young, the elderly or other vulnerable people, they may be required to do a more extensive vulnerable sector check.

Criminal record checks and vulnerable sector checks may be based on the employee's name and date of birth, or they may require the employee to submit fingerprints. A potential employee can obtain a criminal record check or vulnerable sector check through a local police service or the RCMP. Processing times can be anywhere from several days to several weeks. More information is available on the RCMP website at rcmp-grc.gc.ca or on local police service websites.

For some positions, you may require that employees be bondable. Anyone convicted of fraud usually is not bondable. Insurance companies that handle commercial insurance and bonding companies—not the police—provide bonding certification.



Protecting human rights

You must meet certain requirements under Alberta's *Human Rights Act* before you begin recruiting. You cannot discriminate based on the following *protected grounds*:

- race
- religious belief
- colour
- gender (including pregnancy and sexual harassment)
- gender identity
- gender expression
- physical disability
- mental disability
- age*
- ancestry
- place of origin
- marital status
- source of income
- family status
- sexual orientation

Be aware of these protected grounds during recruiting, interviewing and hiring, while employing someone and when someone stops working for you. You cannot directly or indirectly, intentionally or unintentionally, ask job applicants or employees about any of the protected grounds.

What Can Employers Ask You?, available at alis.alberta.ca/articles, provides examples of appropriate and inappropriate questions.

While recruiting, and when hiring and employing workers, you must

- build an inclusive workplace by ensuring against discrimination based on the protected grounds
- consider workplace requests to accommodate employees with special needs (see Responding to the duty to accommodate, page 11).



Human rights workshops for employers

The Alberta Human Rights Commission offers customized workshops on Human Rights in the Workplace, as well as public workshops covering such topics as the Duty to Accommodate and Human Rights and the Employment Process.

For information and schedules, or to register for a workshop online, visit **albertahumanrights.ab.ca**. For more details about customized workshops, email educationcommunityservices@gov.ab.ca.

* As of January 2018, the *Act* was amended to include age as a protected ground in additional areas. Persons under age 18 still have employment restrictions based on age, which are not grounds for discrimination complaints. For further information, go to albertahumanrights.ab.ca.

Protecting human rights when hiring

Task	Do Not	
Developing job descriptions	exclude someone from applying based on gender or other protected grounds	
Writing employment notices or advertisements	demand that candidates have certain characteristics that would discriminate against certain groups—for example, saying applicants must be under age 45	
Creating standard, preprinted job application forms	ask the applicant's age, apart from whether he or she is older than 12, 15 or 18	
	ask if the applicant is married	
	use biased words, such as "Christian name" or "maiden name" – instead use "surname" or "last name"	
Screening job applications	use information related to protected grounds, even if the applicant freely provides	

be able to lift a certain amount of weight

the information

FIND OUT MORE

Human Rights in the Workplace

albertahumanrights.ab.ca

Interviewing applicants

Asking for and checking

Considering pre-employment

references

testing

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south and Red Deer)

TTY, call 1-800-232-7215 toll-free

Canada-Alberta JOBS

ask questions that require applicants to reveal information related to protected grounds

ask applicants to include in written references information related to protected

ask applicants to complete tests that may exclude them from a job for irrelevant reasons—for example, asking someone to demonstrate keyboarding skills if

applying for a labour job in construction or asking an applicant for an office job to

grounds—do not ask for such information while following up on references

The Canada-Alberta Job Order Bank Service (work.alberta.ca/skills/job-bank.html) allows you to post job opportunities and be instantly matched with job seekers. The Government of Alberta promotes these job postings to Albertans on alis.alberta.ca/occinfo/jobs-in-alberta.

Recruiting from diverse groups



Youth

Alberta's employment standards legislation has rules and restrictions on employing workers under the age of 18. New standards will come into effect soon.

- 12 year olds and under can be only be employed in 'artistic endeavours' that are authorized by a permit from the Director of Employment Standards
- 13 14 years old can only be employed in jobs considered 'light work,' or any non-hazardous work that is authorized by a permit from the Director of Employment Standards. Parental consent must also be given
- 15 years old can participate in most jobs, except those defined as 'hazardous work'
- 16 17 years old can be employed in all work types, except what's considered 'hazardous work' unless a permit authorizes it from the Director of Employment Standards.

Youth employment permits aren't required for 16 and 17 year olds when they're involved in off-campus education programs or work experience programs which are approved by the Government of Alberta.

To apply for a permit, visit alberta.ca/es-youth-employment-permit.aspx.

Artistic endeavours include

- Recorded entertainment
 - film, radio, video or television
 - television and radio commercials
- voice recordings for video and computer gaming
- live performances
- entertainment industry
 - theatre plays
 - musical performances

Hazardous work is defined according to Occupational Health and Safety (OHS) legislation. For more information, go to work.alberta.ca/ohs then select OHS Laws from the left-hand menu.

FIND OUT MORE

Employees Under Age 18

alberta.ca/ESyouth

1-877-427-3731 (toll-free)

780-427-3731 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Diversity and Inclusion in the Workplace

alis.alberta.ca/employers

Students in unpaid work experience and apprenticeship programs

Students participating in recognized work experience programs are exempt from minimum wage standards. However, when partnering with a local school board in such a program, you are still expected to meet required health and safety standards and undergo health and safety inspections.

The Registered Apprenticeship Program allows high school students to earn hours toward an apprenticeship program and credits toward a high school diploma while doing paid work. Since students in such programs are covered under the Occupational Health and Safety Code, you are responsible for ensuring their health and safety on the job.

FIND OUT MORE

Apprenticeship and Industry Training

tradesecrets.alberta.ca

Check the website for the office phone number nearest you.

Apprenticeship Job Creation Tax Credit

This non-refundable tax credit available through the Canada Revenue Agency allows employers to claim a percentage of the eligible salaries and wages payable to each eligible apprentice. For more information about this program, visit the website at cra.gc.ca.

International students

International students studying full time at post-secondary institutions may be permitted to work, depending on their student registration status. Immigration, Refugees and Citizenship Canada (IRCC) allows off-campus employment for international students who are enrolled full time in an academic, vocational or professional training program that leads to a degree, diploma or certificate (ESL/ELP programs are not eligible).

While these international students do not need a work permit, they do have to apply for a Social Insurance Number (SIN) from Service Canada. This allows eligible foreign students to work up to 20 hours a week during the academic year and to work full time during breaks and summer or winter holidays.

In addition, a Post-Graduation Work Permit program lets you hire international students who have recently completed a post-graduate program of at least eight months in Canada, which allows these international students to work in Canada for specified periods following graduation to gain work experience in their field of study.

International students who are in a co-op or internship program as part of their curriculum require a Co-op Work Permit.

FIND OUT MORE

Working International Students

canada.ca/en/immigration-refugees-citizenship/ services/study-canada/work.html

1-888-242-2100 (toll-free)

TTY, call 1-888-576-8502 toll-free



Temporary foreign workers

All of the employment standards and human rights requirements that apply to Canadian citizens and permanent residents of Canada also apply to temporary foreign workers.

The Temporary Foreign Worker Program allows employers to hire foreign workers to meet short-term, temporary labour pressures. Before hiring temporary foreign workers, you must apply to Employment and Social Development Canada (ESDC) for a labour market impact assessment (LMIA). ESDC will provide a positive LMIA if it is satisfied that you have made a reasonable effort to find and train willing and available workers in Canada and that there will be a positive or neutral impact on the Canadian labour market. You will need to provide a copy of the LMIA to the worker.

The foreign worker must then apply to Immigration, Refugees and Citizenship Canada (IRCC) for a work permit. IRCC decides whether the foreign worker meets the requirements of the Temporary Foreign Worker Program and can be issued a work permit. The foreign worker will be screened at the border upon entering Canada to ensure he or she meets admission requirements before the work permit is issued. Some jobs are exempt from requiring an LMIA or work permit.

Independent contractors and contract workers

Rather than hire an employee, you may decide to have work done by an independent contractor. Independent contractors are not employees and are not covered by Alberta's employment standards legislation. A number of requirements must be met for someone to be considered an independent contractor rather than an employee. For example, independent contractors normally supply their own tools and equipment, provide their own benefits and training and make their own tax deductions.

However, if you hire a contract worker through a temporary employment agency, that worker will be covered by Alberta's Employment Standards. Normally, such agencies handle candidate screening and the temporary employee's payroll.

For more detailed information on this topic, view or download the online-only publication *Employee or Contractor? Know the Difference* at alis.alberta.ca/publications.

The International Mobility Program may allow you to hire foreign workers for temporary employment without an LMIA if you can show your type of work meets one of the exemption categories. If you need help with this, you can contact the International Mobility Worker Unit for Alberta.

You may be required to pay an employer compliance fee under this program, unless you are part of certain programs or agreements that are exempted, such as charitable or religious work.

You need to provide a letter explaining your exemption when you submit your offer of employment form to IRCC. The foreign worker must then apply to IRCC for a work permit, as noted above.

FIND OUT MORE

Temporary Foreign Worker Program/International Mobility Program

albertacanada.com/employers (go to Recruit, then click on International Recruitment)

Federal contact

1-877-427-6419 (toll-free)

780-427-6419 (Edmonton)

Provincial contact

1-877-944-9955 (toll free)

Work Permits

cic.gc.ca/English/work/index.asp

Click on *Hire foreign worker* in the left-hand column, then click on *Temporary workers*.

1-888-242-2100 (toll-free)

Labour Market Impact Assessments

canada.gc.ca (search for LMIA)

1-800-418-4446 (toll-free)

Alberta Temporary Foreign Worker Advisory Office

work.alberta.ca/immigration/temporary-foreignworker-advisory-office.html

Email: lbr.tfwao@gov.ab.ca

780-644-2584 (north of Red Deer)

403-476-4540 (south of Red Deer)

Canada Pension Plan, Alberta Supports and AISH clients

You can hire and employ persons receiving support from Canada Pension, Assured Income for the Severely Handicapped (AISH) or Alberta Supports. Be aware that they do not need to divulge that they are clients of these income support programs.

If you hire someone who is under 65 years old and receiving a retirement pension from CPP, both you and the employee will have to make CPP contributions. If you hire someone who is between the ages of 65 and 70, that person has the choice of contributing to CPP or not. If he or she contributes, then you will also have to contribute. For employees who choose not to contribute, an election (CPT30) is available on the Canada Revenue Agency website (**cra-arc.gc.ca**). In this latter case, do not make employee deductions or employer contributions to CPP.

If you hire clients of Alberta Supports Income Support or AISH, be aware that they may continue to be eligible for employment-related supports and health-related benefits.

FIND OUT MORE

Canada Pension Plan Contributions

canada.ca

Type 'CPP' in the search tool

1-800-277-9914 (toll-free)

TTY, call 1-800-255-4786 toll-free

Alberta Supports

alberta.ca/alberta-supports.aspx

1-877-644-9992 (toll-free)

780-644-9992 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Assured Income for the Severely Handicapped (AISH)

alberta.ca/aish

1-877-644-9992 (toll-free)

780-644-9992 (Edmonton)

TTY, call 1-800-232-7215 toll-free, or 780-427-9999 in Edmonton

Alberta Adult Health Benefit

The Alberta Adult Health Benefit plan helps pay for eye exams, eyeglasses, prescriptions, essential medications, diabetic supplies, emergency ambulance services and dental care for families and individuals with limited incomes. Employees whose income is below a certain level may qualify, information about the plan is available online at alberta.ca/alberta-adult-health-benefit.aspx or by phone at 1-877-469-5437 toll-free or 780-427-6848 in Edmonton.

Persons with disabilities

Under Alberta's *Human Rights Act*, you cannot discriminate on the basis of physical or mental disability when hiring, provided the person can perform the job with reasonable accommodation or adjustments. Canada's human rights law and the Canadian Human Rights Commission have similar requirements for federally regulated employers.

Supports for employees with disabilities

Disability Related Employment Supports (DRES) helps adult workers and students with disabilities overcome barriers to employment and education. As an employer, you can access DRES for help with providing workplace modifications, such as installing assistive technologies, adding a wheelchair ramp or changing the height of a countertop. More information is available online at alberta.ca/disability-related-employment-supports.aspx

The Canadian Council on Rehabilitation and Work (online at ccrw.org) works with employees and employers to develop equity and inclusion in workplaces. Along with the Government of Canada, it sponsors WORK*ink* (workink.com), a virtual employment resource centre connecting qualified job seekers with employers.

The Opportunities Fund for Persons With Disabilities finances projects to help persons with disabilities prepare for and obtain and maintain employment. Find out more online at canada.ca/esdc, under Funding programs.

Responding to the duty to accommodate

You may have to make changes in your workplace to ensure an employee's human rights are not violated. This is what is called "the duty to accommodate" under human rights law. Whether the duty or need to accommodate arises before or after someone starts working for you, you have a duty to make accommodations.

Depending on the employee's individual needs, the duty to accommodate can lead to changes and adjustments in the workplace including

- buying or modifying tools, equipment and aids (such as providing larger computer monitors, improving lighting or supplying ergonomic chairs)
- altering the premises to make them more accessible
- altering job duties (such as assigning someone with reduced mobility to office rather than outside duties)
- providing flexible work schedules
- offering rehabilitation programs
- providing support for recuperation (such as allowing someone to work temporarily from home)
- approving a transfer to a different job
- assigning other employees to provide support for some tasks
- relaxing requirements to wear a uniform

You have a legal duty to take reasonable steps, to the point of undue hardship, to accommodate an employee's individual needs based on the protected grounds. You can claim undue hardship if the adjustments would create financial loss or intolerable disruption to your business. In most situations, you would be required to provide some accommodation to meet the needs of an employee with a disability.

In addition to your duty to accommodate under human rights law, you are required to help injured workers to return to work if you are covered by workers' compensation.

For more information, see Where to Look for Diverse Talent, available at alis, alberta, ca/articles.



FIND OUT MORE

Duty to Accommodate: Alberta Human Rights Act

albertahumanrights.ab.ca

Click on *Interpretive bulletins* and see *Duty to accommodate*.

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south and Red Deer)

TTY, call 1-800-232-7215 toll-free

Duty to Accommodate: Canadian Human Rights Commission

chrc.gc.ca

Click on About Human Rights and see What is the Duty to Accommodate

1-888-214-1090 (toll-free)

780-495-4040 (Edmonton)

TTY, call 1-888-643-3304 toll-free

Confirming valid Social Insurance Numbers

Employees working in Canada must have a valid nine-digit Canadian Social Insurance Number (SIN). You cannot ask job seekers for their SIN until after you hire them. Before hiring you can ask if they are entitled to work in Canada. A "yes" generally indicates they already have a SIN or are entitled to apply for one.

Once hired for pensionable or insurable employment—meaning they make contributions that may entitle them to receive future Employment Insurance or Canada Pension payments—employers must request the new employee's SIN within three days after employment begins. Ask to view the employee's SIN or confirmation of SIN letter. Employees can obtain a SIN at any Service Canada Office. As of 2014, plastic SIN cards are no longer produced; new and replacement SINs are supported by a letter only. You can also call Service Canada's Employment Insurance telephone information service to confirm a SIN. You will need your own payroll or Business Number, along with the employee's full name, SIN and date of birth.

If employees do not provide a SIN within three days of starting work, you must tell them how to apply for a SIN at a Service Canada Office. If their application and documents are in order, they will receive their SIN in one visit. Be sure they provide you with their SIN once they receive it.

When an employee does not provide a SIN to you within 3 days of receiving it, you must inform Service Canada within six days of your employee's start date, and prove that you have made a reasonable effort, such as making a written request to obtain the SIN. Without proof of such

R E S P BE

effort, you may be fined \$100 by the Canada Revenue Agency for each case where you fail to get an employee's SIN. While waiting to receive your employee's SIN, you continue to deduct, remit and report deductions for the employee.

The SIN is confidential and should be used only for income-related information. Do not use it as a general identification number for other purposes.

Social Insurance Numbers starting with 9

A person with a Social Insurance Number beginning with 9 is not a Canadian citizen or permanent resident but has received a valid work permit issued by Immigration, Refuees and Citizenship Canada (IRCC). These temporary SIN numbers have an expiry date matching the date of a work permit. If the expiry date has passed, the holder of the SIN can no longer work in Canada. If one of your employees has a temporary SIN that expires, have the employee contact IRCC. (See Temporary Foreign Workers, page 9.)

The employee has the right to continue working while their work permit renewal application is being processed, until a decision is made. Once a new work permit expiry date is provided by the worker to you and Service Canada, you should take steps to renew or re-hire the employee.

You should also check the work permit to make sure that the employee is permitted to work for you. The permit will either include the phrase "open to all employers" or show only one employer's name. If a person is restricted to working for a specific employer, no other company can employ that person until the work permit is changed.

FIND OUT MORE

SIN Application and Employer Information

canada.ca (Search for SIN employer)

SINs Starting with 9

canada.ca (Search for SIN begin 9)

1-800-206-7218 (toll-free)

TTY, call 1-800-529-3742 toll-free

Your Employee's First Days on the Job



It is important to make new employees aware of your expectations for workplace behaviour, dress and health and safety practices.

Setting standards for dress and appearance

Just as you must meet the Alberta Human Rights Act requirements before and during hiring (see **Protecting human rights**, page 5), you must also obey the law—including by not discriminating on any protected grounds—once someone is working.

Questions about employee dress and appearance might arise during the hiring process but may not become an issue until someone is actually working. The Alberta Human Rights Commission lets you set what it terms a "reasonable" appearance and grooming code that you believe to be necessary for safely and effectively conducting your business. (The Commission can provide further information on what it considers "reasonable.") This may include requiring your employees to meet standards for health and safety, provided these requirements do not discriminate against any employee's protected grounds.

FIND OUT MORE

Appearance and Dress Codes

albertahumanrights.ab.ca

Click on *Information Sheets*. Click on *Protected Grounds*, then scroll to *Dress Codes*.

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south and Red Deer)

TTY, call 1-800-232-7215 toll-free



Introducing new employees to your workplace

Make your new employees' first few days easier by

- telling them what actions and behaviour are expected and acceptable in your workplace, to prevent accidents and misunderstandings. Expectations can include a discussion of
 - punctuality and attendance
 - personal use of company equipment, such as computers, phones, vehicles and tools
 - standards for dress and appearance
 - sexual harassment or bullying policies
 - food at workstations
 - behaviour on the job (for example, cellphone use or listening to music while working)
 - safety policies and procedures
- combining verbal communication with written material to help employees retain information
- letting your current employees know that someone new is joining the workplace

- introducing new employees to their immediate supervisors and co-workers, and HR staff
- touring them around the entire workplace, or at least those areas near their workstations, to point out washrooms, lunchrooms, rest areas, first aid stations, emergency equipment and exits, and any other facilities
- providing them with the tools, supplies or resources to do their job
- providing administrative procedures or codes, such as how to use or access computers, photocopiers or phones
- having a co-worker check in on new employees during their first few days to ask about any questions or concerns

Some employers choose to capture this information, as well as information on benefits, entitlements, safe work practices and performance reviews, in an employee handbook or orientation sheet. Depending on your workplace and new employees' background and experience, your approach may vary.

Testing for drugs and alcohol

Employment-related testing for drugs and alcohol is an area of Canadian law that is still evolving. Once you have hired employees and are considering such testing, seek guidance from the Alberta Human Rights Commission.

FIND OUT MORE

Drug and Alcohol Testing

albertahumanrights.ab.ca

Click on Information Sheets.

Click on Protected Grounds, then scroll to Drug and Alcohol Dependencies in Alberta Workplaces.

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south of Red Deer)

TTY, call 1-800-232-7215 toll-free



Meeting Canada Revenue Agency requirements

The Canada Revenue Agency (CRA) collects both federal and provincial personal income taxes, as well as Canada Pension Plan contributions and Employment Insurance premiums. On your employees' behalf, you must make the proper deductions from their earnings, remit the deducted funds along with your employer's portion and report the information to the CRA.

All source deductions are to be held in trust for the Receiver General.

Completing TD1 forms

You must have every new employee complete a Personal Tax Credits Return (TD1) form and the provincial Alberta Personal Tax Credits Return (TD1AB) form. The TD1 and TD1AB forms help you determine what credits an employee is entitled to and what deductions you make from the employee's earnings. These forms also help you obtain and record key information, such as an employee's name, address and Social Insurance Number.

Keep the TD1 and TD1AB forms on file (CRA may ask for them) and use them in combination with payroll deduction tables to calculate your employees' net pay.

Employees paid by commission and claiming expenses use the TD1X, Statement of Commission Income and Expenses for Payroll Tax Deductions.

Some Indigenous employees may be exempt from their income being taxable. These employees should fill out a TD1-IN form to determine this.

Follow these procedures when completing TD1 or TD1X forms:

- Instead of paper copies, employees can fill out forms online and send to you.
- If an employee does not fill in a TD1, TD1AB or TD1X form, the employee is entitled only to the basic personal deduction. You are still responsible to start calculating and withholding payroll deductions while waiting for the forms.

- If you believe any information supplied on a TD1 or TD1X to be fraudulent, report it by calling 1-800-959-5525 toll-free
- If an employee's status changes (for example, adds a dependant), have the employee fill out and sign a new TD1 or TD1X no later than seven days after the change.
- Retain paper and electronic CRA records for six years from the end of the last tax year they relate to.

Your Business Number and CRA payroll account

The Business Number (BN) is a nine-digit identifier that allows Canadian businesses to register program accounts with the CRA for payroll deductions, the goods and services tax (GST), corporate taxes and import/export levies.

If you currently operate a business as a sole proprietorship, partnership or corporation, you should already have a BN registered with the CRA. When you hire one or more employees, you must register for a CRA payroll account to be linked to your BN before the first remittance due date. Your remittance due date is the 15th day of the month after the month in which you begin withholding deductions from your employee's pay.

To register a payroll account, get a copy of the Payroll Account Information (RC1B) form.

For more information about obtaining a BN or registering a payroll account, call the CRA at 1-800-959-5525 toll-free or visit the website at cra.gc.ca.

FIND OUT MORE

Canada Revenue Agency — Payroll Information

canada.ca

To view the video series "Payroll Information for a New Small Business," type the series name in the search tool.

1-800-959-5525 (toll-free)

TTY, call 1-800-665-0354 toll-free

Making the workplace healthy and safe

Orienting new employees

While occupational health and safety are essential for all employees, those new to a workplace may be particularly vulnerable to workplace hazards. It is especially important that all new employees be made aware of

- any physical, chemical, biological and psychosocial (e.g. work-related stress, fatigue, verbal abuse) hazards present in their work environment
- proper use of machinery and equipment
- use, care and limitations of personal protective equipment
- health and safety procedures
- actions to take in the event of an emergency

The extra time you take to orient your employees will help ensure their health and safety while they are working. Do not just rely upon on-the-job experience to teach health and safety lessons. It is your responsibility to ensure workers can competently perform their job safely.

As an employer, you need to be aware of these three health and safety worker rights:

- The right to refuse unsafe work. Employers can't penalize workers for exercising this right.
- The right to know requires employers to inform workers about potential hazards and provide access to basic health and safety information in the workplace.
- The right to participate ensures workers are involved in health and safety discussions, including participation in health and safety committees.

Joint Work Site Health and Safety Committees

Worker and employer representatives are required to work together to identify and solve health and safety concerns at the work site. These representatives also promote awareness and interest in health and safety, as part of workers' basic health and safety rights. Employers with 20 or more workers on a project that is expected to last 90 days or more are required to establish a joint work site health and safety committee (HSC). When there are five to 19 workers employed, there must be a designated health and safety (HS) representative.

Keeping young workers safe

In the case of younger employees, you may be their first employer or it may be the first time they have done this type of work. While the health and safety of all employees are important, it is especially important to safeguard younger employees, who are more likely than older workers to be injured on the job.

See page 7 for details of allowable work for youth.

For more information, see X-treme Safety: A Survival Guide for New and Young Workers, available at alis.alberta.ca/publications.

FIND OUT MORE

Young Worker Safety

work.alberta.ca/occupational-health-safety/youngworkers.html

1-866-415-8690 (toll-free)

780-415-8690 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Identifying and managing workplace hazards

To meet the requirements of Alberta's Occupational Health and Safety Act, Regulation and Code, you must identify, assess and take action to eliminate hazards in your workplace before hiring your first employee, even if those hazards are not identified in occupational health and safety legislation.

Hazards, whether physical, chemical, biological or psychosocial, are any situation, condition or thing that may endanger a worker's immediate or long-term health and safety. Once a hazard has been identified, you must assess the risk and first try to eliminate the hazard. If you cannot eliminate the hazard, use engineering or administrative controls, personal protective equipment or a combination of controls to protect your employees.

When you have completed your written hazard assessment, you must share the results with all current employees and any new employees you hire. The hazard assessment must be updated each time there are changes to equipment, materials or work procedures, or at least every three years.

Two helpful occupational health and safety resources are the Occupational Health and Safety Tool Kit for Small Business and the OHS Code Explanation Guide. To find these publications, go to work.alberta.ca/occupational-health-safety/ohs-publications.html and type the publication title into the search function.

Types of hazard controls

Engineering controls

Using engineering controls is the preferred approach. Engineering controls involve the elimination, modification or isolation of hazards, such as removing or storing objects that could cause trips and falls.

Elimination can include

- installing mechanized lifting equipment to replace manual lifting
- practising good housekeeping

Modifications can include

- diluting the strength of cleaning materials and chemicals
- reducing package size or weight to reduce heavy lifting

Isolation can include

- insulating to reduce or remove noise
- installing guards on and around machinery
- ventilating harmful materials

Administrative controls

Using administrative controls is the preferred approach if engineering controls are not available or practical.

Examples include

- changing the work location to avoid hazards
- increasing the length or number of breaks to reduce employee fatigue
- using safe work procedures (for example, workplace rules prohibiting use of equipment on wet or frozen surfaces)
- rotating jobs or tasks to reduce length of exposure to potentially hazardous conditions

Personal protective equipment (PPE)

Use PPE if engineering or administrative controls are not available or practical. Examples include protective gloves and clothing, steel-toed boots, earplugs, safety glasses, fall harnesses and respirators.

Ensure

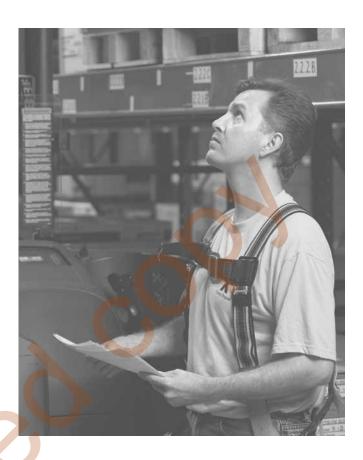
- protective equipment fits and is comfortable
- employees are properly trained to use the equipment
- equipment is clean, properly stored and well maintained

Workplace Hazardous Materials Information System (WHMIS)

Alberta's Occupational Health and Safety Act requires that hazardous products—including poisonous, infectious, hazardous and flammable materials—be properly handled, labelled, stored and disposed of according to Workplace Hazardous Materials Information System (WHMIS) regulations. WHMIS is a national hazard communication system.

You must keep a current inventory of controlled products used at your workplace. Safety Data Sheets (SDS), which provide basic technical information about a product's physical characteristics and hazardous properties, should be available for all hazardous products and be accessible to employees. Employees who may be exposed to a harmful substance must be trained to both identify and protect themselves from hazards.

More information is available from the Canadian Centre for Occupational Health and Safety. ccohs.ca/oshanswers/chemicals/whmis_ghs/general.html.



FIND OUT MORE

Occupational Health and Safety (OHS)

work.alberta.ca/ohs

1-866-415-8690 (toll-free)

780-415-8690 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton



Reporting incidents to Occupational Health and Safety (OHS)

You are required to report an incident at your workplace that

- results in death
- causes your worker to be admitted to hospital
- involves an unplanned or uncontrolled explosion, fire or flood that causes, or has the potential to cause, a serious injury
- involves the collapse or upset of a crane, derrick or hoist
- involves the collapse or failure of any component of a building or structure critical to its structural integrity
- is a "near miss" (had the potential to result in serious injury or accident)

Report the details of the incident by having the contractor or employer responsible for the workplace call the OHS Contact Centre at 1-866-415-8690 toll-free or 780-415-8690 in the Edmonton area.

While Employees Are Working



Your legal responsibilities once an employee is working include managing employee records, protecting employees' personal information, deducting and remitting tax and other payments and meeting requirements for paying employees and providing time off work.

Managing employee records

Apart from helping you meet legal requirements for the provincial and federal government, keeping good employment records ensures proper deductions are made and your employees receive correct pay, entitlements and benefits. When a new employee starts, you will have to obtain information from them in order to set up their payroll records so you can make the proper deductions. Maintaining complete and up-to-date records also ensures payments and deductions are not too high or too low, which improves your cash flow management.

Payroll records

Alberta's Employment Standards Code requires that you keep a current payroll record for each employee, listing

- the employee's name, address and date of birth
- when the employee began current employment
- regular and overtime hours worked (recorded daily)
- deductions (for income tax, Canada Pension Plan contributions and Employment Insurance premiums) and other tax-related information, including information about any pay garnishees
- time off for overtime provided by you and taken by the employee, as well as details of the changes
- start and end date of the employee's vacation and the period of employment in which the vacation was earned
- starting wage and overtime rates and any changes in rates

- information about leaves taken (see Providing different types of leave, page 36)
- copies of termination notices (see Issuing and receiving termination notices, page 40)
- written requests for return to work after temporary layoffs

Keep the employee's payroll record on file for at least three years from the date each record is made.

Pay administration records

Besides maintaining payroll records required by Alberta's Employment Standards Code, you must set up a pay administration record for each employee that contains

- the employee's job title and job description
- any correspondence with or related to the employee
- discipline reports
- copies of TD1 forms and waivers

In addition to these requirements, you may also find it helpful to include

- copies of workers' compensation information and claims
- copies of the employee's performance reviews, signed and dated by the reviewer and the employee
- information about any benefits the employee is receiving

Safeguarding personal information and privacy

Alberta's *Personal Information Protection Act*, which affects for-profit and not-for-profit private sector employers, outlines the collection, use, disclosure and sharing of personal information about applicants and employees. While you may need to collect, use and disclose certain personal information, you must, according to privacy legislation, explain the reason for collecting the information and how it may be used or disclosed. Generally, you will be gathering the information directly from the individual. In some cases, privacy legislation allows you to collect it indirectly from other sources, such as from someone's previous workplace.

Collecting personal information

General employee personal information might include

- name
- address
- telephone number
- date of birth
- Social Insurance Number (SIN)
- education history
- beneficiary information

Some information, such as an employee's SIN or date of birth, can be requested only *after* someone is hired.

As an employer, you may collect and use personal information about employees for

- staffing, including recruitment and termination
- payroll and benefits
- performance evaluation
- training and development programs
- workplace health and safety programs

Protecting personal information

Carefully limit access to an employee's personal information. Within the workplace, those who need access might include the employee, the employee's supervisor and other staff handling accounting, payroll, deductions, benefits or related issues.

When requested by the employee, you must

- correct his or her personal information
- allow access to the employee's own personal information or explain why it cannot be released
- explain how any personal information is being used

Apart from sharing relevant information with government agencies, such as the Canada Revenue Agency, or benefit providers, such as Alberta Blue Cross, restrict sharing personal information beyond your workplace.

Legislation does allow you to share personal information

- to contact family in an emergency
- to assist in law enforcement investigations
- in situations authorized by the employee (for instance, confirming earnings for a bank)
- when required to by law, or government enactment

FIND OUT MORE

Personal Information and Privacy

servicealberta.ca/pipa

oipc.ab.ca

1-888-878-4044 (toll-free)

780-422-6860 (Edmonton)

403-297-2728 (Calgary)

Processing pay deductions

Providing a statement of earnings and deductions

Under Alberta's Employment Standards Code, you must provide employees with a written statement of earnings and deductions (a pay slip or pay stub) each time they are paid. You can distribute the pay slip electronically if your employees can receive and print an electronic version.

Your pay statement must include

- the worker's name
- the pay period the statement covers
- the wage rate and the overtime rate
- general holiday pay
- regular hours worked and earnings from regular hours
- overtime worked and earnings from overtime work
- time off earned and taken instead of overtime
- the amount of each deduction and the reason for the deduction

If asked by your employees, you must provide them with a detailed accounting of earnings and deductions.

Employees may agree to deductions from their pay, such as union dues covered by a collective agreement or authorized deductions such as social club dues or charitable contributions. Have employees sign a date-specific and amount-specific authorization for each type of deduction. These additional deductions must be included on the pay statement. In some cases, employees may sign a waiver declining certain coverage.

Deducting for clothing, board and lodging

Under Alberta's Employment Standards Code, you cannot charge your staff anything for buying, cleaning and maintaining work clothes and uniforms.

There are also limits to the rates you can charge employees for providing them with a place to stay. Check with Employment Standards to determine the current board and lodging rates.

Deducting for cash shortages

Cash shortages can be deducted from an employee's pay only

- if the employee has sole access to the cash in question (no one else, including the employer, manager or supervisor, can have access) and
- if the employee also signs an authorization specific to the amount and date of the shortage in question. Employers cannot ask employees to sign a blanket authorization stating that any shortages will be deducted from their pay.

FIND OUT MORE

Earnings and Deductions

alberta.ca/deductions-from-earnings.aspx

1-877-427-3731 (toll-free)

780-427-3731 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Garnisheeing earnings

If employees do not make satisfactory payment arrangements for an outstanding debt, they may face a judgment or court order requiring you to make mandatory regular deductions from their earnings. If an employee faces a garnishee, you will be notified by the organization involved and informed of what steps to follow.

The usual sources of such orders to garnishee earnings are the courts of law, Canada Revenue Agency and Alberta's Maintenance Enforcement Program (MEP).

MEP collects debts owing for child support under the terms of court orders and certain legal agreements. If you receive a Support Deduction Notice from MEP, you must calculate the amounts to be paid to MEP in accordance with the notice. Contact MEP if you require assistance with calculating these amounts.

FIND OUT MORE

Alberta Maintenance Enforcement Program

justice.alberta.ca/programs services/mep



How entitlements and benefits differ

Entitlements are what you must *legally provide* your employees. Alberta's Employment Standards Code specifies a number of requirements that amount to entitlements, such as how many hours an employee can work before being *entitled* by law to a work break.

Benefits are items you *may* offer in addition to entitlements. Benefits might include health club memberships, supplemental insurance coverage or company pension plans paid in part or in whole by you. Employees may agree in writing for you to make deductions for benefits, such as medical and life insurance and dental coverage. In some cases employees may sign a waiver declining certain benefit programs that you offer.

Remitting to Canada Revenue Agency

You must calculate and remit to the Canada Revenue Agency (CRA) federal and provincial income tax deductions, Employment Insurance (EI) premiums and Canada Pension Plan (CPP) contributions deducted from your employees' earnings. You are responsible for remitting both the employee and employer portions for CPP and EI when applicable. Do not deduct CPP contributions from employees who are 70 or older, from anyone already receiving CPP retirement or disability benefits or from employees younger than 18.

Knowing when to remit

If you are a new employer or if your average monthly withholding amount was below an established amount (which could be reset over time), the CRA considers you a regular remitter. This means you must remit your deductions so the CRA receives them no later than the 15th day of the month following the month you made the deductions. The CRA will look at your average monthly withholding amount and adjust it if necessary. If your average monthly withholding amount is lower than the set amount and you have a perfect compliance history with the CRA, the agency may make you a quarterly remitter and inform you of the change.

Filing late or submitting an insufficient amount will result in penalties and interest charges. Even if you do not have a remittance to make, you must inform the CRA. You can use the TeleReply service to let CRA know that you have no payroll deduction remittance to make during a specific remittance period. Call the CRA payroll deductions
TeleReply service at 1-800-959-2256 toll-free and follow the step-by-step instructions.

Calculating remittances

Use the employee's earnings and information from the Personal Tax Credits Return (TD1) form and the provincial Alberta Personal Tax Credits Return (TD1AB) form to determine how much to remit to CRA. For information on how to calculate remittances, visit the CRA website at **canada.ca**. Or, call the CRA Business Information Service at 1-800-959-5525 toll-free (**TTY**, call 1-800-665-0354 toll-free).

Filing regular remittances

Remit deductions and premiums to the CRA

- electronically by telephone or Internet banking
- at a bank or other financial institution
- at an automated teller machine
- by mail with a cheque or money order

Although you keep individual records for each employee, you will submit the tax, CPP and El remittance in a bulk amount for all employees.

Issuing T4 forms

Each year, prepare a Statement of Remuneration Paid (T4) form for each of your employees and report the CPP contribution, El premium and income tax deductions you made to the CRA on behalf of each employee for the previous calendar year. You must deliver copies of the T4 to your employees on or before the last day of February, in one of the following ways:

- two copies, sent by mail to their last known address
- two copies, delivered in person
- one copy distributed electronically (for example, by email), if your employees have provided written consent

Prepare and submit to the CRA a Summary of Remuneration Paid (T4 Summary) form, to report the total amount of CPP contributions, EI premiums and tax deductions you have remitted for all of your employees during the previous calendar year, along with your employer portion.

Send a copy of the T4 and T4 Summary electronically or by mail to the CRA on or before the last day of February.

FIND OUT MORE

CRA Remittances

canada.ca (search for CRA remittance)

1-800-959-5525 (toll-free)

TTY, call 1-800-665-0354 toll-free

Paying employees

You can pay employees by cash, money order, cheque or direct deposit. You can also decide when to pay your employees—every week, every second week or once a month (the longest pay period allowed). Alberta's Employment Standards Code requires that employees be paid no later than 10 days after the end of a pay period.

Ensuring equal pay for similar work

Alberta's human rights law requires you to pay men and women the same rate if they are working at the same place and performing the same or similar work. If you pay different rates, your decision must be based on factors other than gender, such as experience or education.

FIND OUT MORE

Equality of Pay

albertahumanrights.ab.ca

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south of Red Deer)

TTY, call 1-800-232-7215 toll-free



Paying minimum regular pay

Alberta's Employment Standards Code enforces

- the minimum hourly pay rate
- the minimum number of hours per shift employees must be paid for
- pay requirements for employees on call

While most employees are paid a minimum hourly rate, some pay rates are based on minimum weekly or monthly pay levels set by Employment Standards. A weekly minimum wage applies to many salespersons and professionals, while a monthly minimum wage applies to domestic employees working in a private dwelling and living in their employers' homes.

Reducing earnings

If you are reducing an employee's wage rate, or overtime, vacation, general holiday or termination pay, you must give the employee notice before the start of the pay period in which the reduction takes effect. If you do not notify the employee of the reduction before the start of the pay period, you must pay the employee at the old rate.

Paying for overtime work

Make your overtime policy clear to employees when they are hired.

You must pay your employees overtime pay for hours worked in excess of eight hours per day or 44 hours per week, whichever is greater.

Different rules apply to different industries. For information on overtime policy and overtime pay in different occupations or industries, see **Find Out More**, on the following page.

Paying for travel time, meetings and training

Employees are working when they are providing services for you as an employer. Work includes the time employees spend at meetings or training that you request them to attend, and time spent travelling between job locations. It does not include the time employees spend travelling to and from work.

Paying for vacation time

The vacation pay you owe an employee depends on

- how long the employee has worked for you
- whether the employee is paid by the month
- whether the employee works in construction or brush clearing

Under the Employment Standards Code, if an employee

- has worked for you for a year, you must provide two weeks' paid vacation
- has worked for you for five years, you must provide three weeks' paid vacation
- leaves before working a year, you must pay out vacation pay at four per cent of his or her regular earnings
- is a construction or brush clearing employee as defined in the Code, you must pay vacation pay equal to six percent of his or her regular pay

Although you can pay vacation pay at any time, it must be paid no later than the first scheduled payday after the employee's vacation begins.

FIND OUT MORE

Travel, Meeting or Training Pay

alberta.ca/minimum-wage.aspx

Vacation Pay

alberta.ca/vacation-pay.aspx



Paying general holiday pay

When a general holiday falls on a regular workday and employees are not scheduled to work, they are entitled to be paid at least their average daily wage.

However, an employee is not entitled to general holiday pay if he or she

- does not work on the general holiday when required or scheduled to do so
- is absent from employment without your consent on the last regular workday before the holiday or the first regular workday after the holiday

General (statutory) holidays in Alberta

There are nine general (statutory) holidays in Alberta: New Year's Day, Alberta Family Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Remembrance Day and Christmas Day. Some employers provide Easter Monday, Heritage Day and Boxing Day as optional general holidays. If you designate any of these optional days as a general holiday, all rules for general holiday pay will apply.



Paying for working on general holidays

Employees working on a general holiday who are eligible for general holiday pay are entitled to either

- their average daily wage plus a minimum of time and a half (1.5 times) their regular hourly rate for the hours worked on the holiday
- regular wages and any applicable overtime worked on the holiday, plus a future day off with pay at their average daily wage

Different rules apply to employees in the construction and brush clearing industries.

For more information on exemptions, average daily wage calculations, exceptions and more, visit alberta.ca/general-holidays-pay.aspx.

Performance reviews and employee feedback

Performance reviews are an important means of assessing performance and providing and receiving feedback. Such periodic evaluations involving employers (or their representatives) and employees help

- set individual performance expectations
- provide ongoing feedback
- review performance

Performance reviews provide an opportunity to discuss an employee's strengths or weaknesses. Comments and suggestions from employees can also help you improve your operation.

FIND OUT MORE

Overtime Pay

alberta.ca/overtime-hours-overtime-pay.aspx

General Holidays and Pay

alberta.ca/general-holidays-pay.aspx

1-877-427-3731 (toll-free)

780-427-3731 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Arranging work breaks and vacations

You must provide employees with

- breaks during work time
- paid time off work for vacation

Scheduling work breaks

Alberta's Employment Standards Code states the frequency and minimum length of breaks you must give employees during working hours and between shifts.

FIND OUT MORE

Hours of Work and Rest

alberta.ca/hours-work-rest.aspx

1-877-427-3731 (toll-free)

780-427-3731 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton



Required rest and break periods

Time period	Break or rest requirement	
in every 5 hours of work	Employees are entitled to at least 30 minutes of rest, paid or unpaid. If an employee's actions are restricted, such as being unable to leave the premises, then the break must be paid.	
12 hours	Maximum work period in a day, except in emergencies and some industries (such as geophysical exploration and oil well servicing).	
8 hours	Minimum rest period between shifts when an employee is asked to change from one shift to another (for example, moving from the night shift to the day shift).	
24 hours	Minimum period for being notified of a shift change.	
1 day	Minimum rest period for each week. Rest days can be accumulated for use at one time within a four-week period.	
24 consecutive days	Maximum consecutive days an employee can work. This period must be followed by four consecutive days of rest.	

Granting vacation time

Employment Standards requirements for paying employees' vacation pay have been noted earlier in this publication (see **Paying for vacation time**, page 25). In addition to these payment requirements, the Employment Standards Code states the entitlements for granting your employees with time off for vacation.

Employees are entitled to take their vacation in an unbroken period or in shorter periods of not less than a day. Ask employees to state in writing if they want to take only part of their annual vacation.

The amount of vacation time employees are entitled to depends on how long they have worked for you.

If you cannot agree with employees on when they will take their vacation, you can set the time but you must provide at least two weeks' notice.

You may establish a common anniversary date for all employees in your workplace and start calculating vacation entitlements from that date. However, employees cannot have their vacation time reduced because you have set a common anniversary date.

Basic vacation pay entitlement

Time worked	Entitlement
After 1, 2, 3 or 4 years	2 weeks' paid vacation
After 5 years or more	3 weeks' paid vacation

Working for short periods

Sometimes you may only need staff for a short period of time. Or you may decide to send workers home before their scheduled work day ends, such as during a slow period in a store or restaurant.

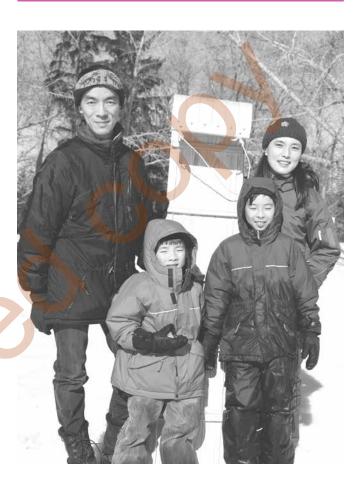
Whenever an employee is required to report to work, they must be paid for at least three hours of pay at the minimum wage, or the hours worked at the employee's regular wage, whichever is more.

Some employees are eligible for two hours minimum compensation, such as school bus drivers.

FIND OUT MORE

Vacations and Vacation Pay

alberta.ca/vacation-pay.aspx



Keeping a healthy and safe workplace

Your responsibilities under Alberta's occupational health and safety legislation include but are not limited to

- ensuring the health, safety and welfare of workers and the public
- identifying, assessing and controlling workplace hazards
- providing competent supervisors, training workers, and preventing violence and harassment
- informing workers of any danger on the work site
- working with the joint worksite health and safety committee or representative in setting safe practices and ensuring they are followed
- ensuring workers have the proper equipment, skills and training to do their jobs safely
- keeping equipment in safe working order
- labelling, storing and disposing properly all hazardous materials
- monitoring workers who may be exposed to certain controlled products (and in some cases, may require health examinations)
- reporting serious workplace injuries and near misses (see Reporting incidents to Occupational Health and Safety, page 18.)

The Occupational Health and Safety Act allows workers the right and responsibility to refuse dangerous work and be protected from employer repercussions. You are violating the Act if you fire or penalize an employee for refusing to work in unsafe or unhealthy conditions.

Provincial occupational health and safety laws cover most Alberta workers. Employees in federally regulated industries are covered by the Canada Labour Code, Part II.



The financial benefits of health and safety

A healthy and safe workplace

- enhances workers' productivity and morale
- saves replacement worker costs
- saves equipment repair costs
- may reduce your WCB premiums
- reduces the likelihood of OHS officers laying charges against your company or organization, ordering costly shutdowns of your workplace or issuing Administrative Penalties and tickets for not complying with OHS regulations.

Assessing workplace hazards

You have a continued responsibility under Alberta's Occupational Health and Safety Code to maintain an up-to-date Workplace Hazardous Materials Information System (WHMIS). You must provide general information about WHMIS to your employees, as well as ensure they receive information about specific hazards and safe work procedures. (See Workplace Hazardous Materials Information System (WHMIS), page 18.)

The OHS Act requires that you identify and eliminate or control existing or potential workplace hazards. You must conduct a hazard assessment even before employees are hired in your workplace (see Identifying and Managing Workplace Hazards, page 16). Managing workplace hazards is an ongoing responsibility once employees are on the job. Hazards must be reassessed at reasonable intervals (preferably annually) and when there are additions or changes to work processes.



Preparing for emergencies

Despite preventive efforts, injuries and emergencies sometimes happen. The Occupational Health and Safety Code requires you to have a response plan for all potential emergencies in your workplace—including but not limited to fires and chemical spills—that may require rescue or evacuation. Your emergency preparedness plan should

- be in writing
- be shared with all affected workers and employees
- be updated to reflect current work site conditions
- designate who will provide rescue services and supervise evacuation procedures in an emergency

In addition, you must provide designated rescue and evacuation persons with

- emergency response training
- appropriate personal protective clothing and equipment, if required
- regular emergency drills to help them competently carry out their duties

Employees working alone

An employee is considered to be working alone at a work site if assistance is not readily available when needed. For any of your employees who will be working alone, you must

- closely examine and identify existing or potential health and safety hazards in the workplace. The assessment must be in writing and communicated to all affected staff members who work alone.
- eliminate or reduce the hazards. You must take practical steps to remove the hazards identified. If you cannot eliminate these hazards, you must apply procedures that will reduce or control them.
- establish an effective means of communication for employees to contact other people who can respond to the employee's need. The system must be appropriate to the hazards involved.
- ensure employees are trained and educated so they can perform their jobs safely. Employees must be made aware of the hazards of working alone and the preventive measures in place to reduce or eliminate potential risks.

For more information, go to work.alberta.ca/occupational-health-safety/ohs-publications.html and search for Working Alone.

Preventing violence and harassment

Alberta's Occupational Health and Safety Act requires that you have procedures to prevent, investigate and report cases of threatened, attempted or actual workplace violence (including physical assault or aggression).

Personal harassment can include

- verbal abuse or threats
- unwelcome remarks about a person's body or attire
- displaying pornographic, racist or other offensive or derogatory pictures
- making awkward or embarrassing jokes
- harrassment or bullying

Personal harassment may also take the form of bullying. Under Alberta's human rights law, you are responsible for eliminating discrimination in your workplace related to any of the protected grounds, including age, gender, marital status, race, ancestry, sexual orientation or religion. (See Protecting Human Rights, page 5.)

Unwanted sexual advances, unwanted requests for sexual favours and other unwanted verbal or physical conduct of a sexual nature constitutes sexual harassment and can result in charges under *Alberta's Human Rights Act*.

For more information, go to

work.alberta.ca/occupational-health-safety/
ohs-publications.html and search for Violence and
Harassment, or see the articles Sexual Harassment:
Find Out What You Need to Know and What You Need
to Know About Bullying in the Workplace, available at
alis.alberta.ca/articles.

Resolving workplace conflicts

It is unlikely that everyone in a workplace will agree about everything. Recognize the dangers of workplace conflicts. Don't let differences of opinion generate negative conflicts that hinder performance or, worse, spiral into physical confrontations.

The article Talking It Out: Resolving Conflict at Work (available at alis.alberta.ca/articles) and the online-only publication Let's Talk: A Guide to Resolving Workplace Conflicts (online at alis.alberta.ca/publications) also contain useful information about resolving workplace conflicts.

FIND OUT MORE

Occupational Health and Safety

work.alberta.ca/ohs

1-866-415-8690 (toll-free)

780-415-8690 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Developing a Harassment Policy

albertahumanrights.ab.ca

Click on Information Sheets and scroll down to Developing and implementing an effective harassment and sexual harassment policy.

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (Red Deer south)

TTY, call 1-800-232-7215 toll-free, 780-427-1597 in Edmonton or 403-297-5639 in Calgary

Workplace Violence Seminars

wcb.ab.ca Click on Resources and scroll to For employers—seminars and workshops

1-866-922-9221 (toll-free)

780-498-3999 (Edmonton)

403-517-6000 (Calgary)

TTY, call 1-866-922-9221 toll-free and enter 780-498-7895 or call 780-498-7895 in Edmonton

Providing workers' compensation coverage

Most Alberta employers are required to protect themselves and their employees by providing liability and disability insurance for work-related injuries and illness. Coverage is provided through the Workers' Compensation Board of Alberta (WCB), which

- pays an injured worker's lost wages and medical expenses whether or not that worker was responsible for the work-related injury
- coordinates and pays for medical treatments needed for recovery
- helps injured workers and their employers find suitable return-to-work options, such as modified work

WCB coverage means that those included in your policy give up the right to sue for workplace injuries and illnesses. This provides you with valuable protection as an employer.

If you have WCB coverage, you must

- tell workers about their coverage
- report workplace injuries to WCB within 72 hours after becoming aware of an injury or illness
- keep records of WCB payments and claims information
- help injured workers return to work (see Responding to the Duty to Accommodate, page 11)

You can open a WCB account online at wcb.ab.ca.

You pay the entire WCB premium and cannot deduct any portion from your employees' earnings to cover WCB costs. How much you pay depends on

- the employee's gross earnings
- your WCB claims record
- your industry



WCB seminars for employers

The Workers' Compensation Board of Alberta provides free seminars and workshops for employers with a valid WCB account on topics including an overview of workers' compensation, workplace violence, disability management, modified duties and understanding the appeals system. The half-day employer information sessions cover various WCB basics such as managing your WCB account, who's a worker, insurable earnings and coverage for business owners. Workshops and seminars are offered in Edmonton and Calgary and, based on demand, elsewhere in the province. For more information or to register online, visit wcb.ab.ca. Click on Resources and scroll to For employers—seminars and workshops.

Who is covered

WCB regulations do not refer to "employees" but to "workers," a term that includes employees but may also include independent contractors or even those volunteering at your workplace.

WCB coverage includes workers who are

- full time
- part time
- casual
- temporary
- contract employees
- apprentices
- subcontractors
- foreign workers
- volunteers
- working on commission

Students taking part in recognized work-experience programs are covered by a WCB account paid for by the Government of Alberta.

Certain industries are not required to have WCB coverage. A list of exempted industries can be found on the WCB website at **wcb.ab.ca**. Search for exempted industries.

Businesses whose partners, sole proprietor or directors are its only employees are not required to have WCB coverage, but many obtain optional coverage. Organizations registered with Alberta's Corporate Registry as societies, associations or corporations are required to have a WCB account.

If you must have WCB coverage but operate without it, you face retroactive assessments and penalties.

Managing workplace wellness

Your employees' workplace stressors may be an invisible threat to health and safety, contributing to inattention on the job or failure to follow proper health and safety procedures. Achieving a healthy work-life balance can help employees better deal with emotional and psychological stress. The articles Discover Strategies for Coping With Stress at Work, and Create a Balanced Lifestyle both provide useful information about how to handle workplace stressors and how a healthy balance between the times spent on and off the job can contribute to your employees' well-being.

When to report injuries to the WCB

You must report to the WCB within 72 hours of being notified of an injury if

- the worker will be off the job beyond the day the injury happened
- the worker will need to do different work as a result of the injury
- the injury requires ongoing medical treatment or results in permanent disability
- there is a fatality

You must also report to the WCB when an employee returns to work following an injury.

FIND OUT MORE

Workers' Compensation Board-Alberta

wcb.ab.ca

1-866-922-9221 (toll-free)

780-498-3999 (Edmonton)

403-517-6000 (Calgary)

TTY, call 1-866-922-9221 toll-free and enter 780-498-7895 or call 780-498-7895 in Edmonton

Understanding Alberta's Labour Relations Code

Alberta's labour laws outline the rights and responsibilities of employers, employees and trade unions in labour relations matters. Most employees in the province are subject to Alberta's Labour Relations Code. The Code excludes

- professionals, such as doctors, dentists and architects
- workers employed in a managerial or confidential labour relations capacity
- employees and employers in industries subject to federal legislation

Specific legislation also exists for provincial public servants, police officers and some post-secondary institutions.

Employers whose employees are unionized or are considering unionization should be aware of Alberta's labour laws and should understand the restrictions placed by legislation on an employer's behaviour and actions. The Code outlines a number of prohibited practices for employers, including

- discriminating against a person because he or she is a member or supporter of a trade union
- threatening or intimidating an employee against joining or continuing to be a member of a union
- bargaining with a trade union that is not the certified bargaining agent
- imposing a penalty on, or otherwise disciplining an employee, for participating in a legal strike

The Code also prohibits unilateral changes to rates of pay and terms and conditions of employment during unionization and at certain points in the collective bargaining cycle. Employers in the construction industry are subject to special rules when their employees wish to join a union, including the possibility of being subject to pre-existing provincial collective agreements.



FIND OUT MORE

Alberta Labour Laws

alrb.gov.ab.ca

See A Guide to Alberta's Labour Relations Laws

1-800-463-2572 (toll-free)

780-422-5926 (Edmonton)

403-297-4334 (Calgary)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

When Employees Leave Temporarily



Your employees may ask for time off work—perhaps weeks, months or years. With important exceptions, you have the right to decide whether to grant your employees leave and allow them to later return to your workplace. You can also lay off employees temporarily for limited periods without permanently terminating them.

Providing Records of Employment for temporary leave

You must provide employees with a Record of Employment (ROE) if they leave work temporarily as a result of pregnancy, injury, illness, other types of leave or unpaid leave.

The federal government uses the ROE to determine whether the employee qualifies for Employment Insurance benefits, at what rate and for how long. With some exceptions, you must issue an ROE within five calendar days of the interruption of earnings or when you become aware of the interruption. An interruption of earnings occurs when employees

- quit their job
- are laid off or terminated
- have had (within the last 52 weeks or since the last ROE), or are anticipated to have, seven consecutive calendar days without both work and insurable earnings from the employer

You must store a copy of each ROE for six years.

FIND OUT MORE

Record of Employment

canada.ca (search for Record of Employment)

1-800-367-5693 (toll-free)



Providing different types of leave

When employees have worked for you for at least 90 days, the Employment Standards Code entitles them to different types of leave. These leaves must be granted to eligible employees, and employers must give them back

their same or equivalent job upon their return. Employers do not have to pay workers while they are on these leaves. In some cases, the worker may be eligible for El.

Type of leave and eligibility	Length of leave	Leave requirements
Bereavement Employees who have had a death in the family (for definition of "family" see link)	Up to 3 days per year	 3 days total per year, not per incident Cannot be carried over into a new calendar year Notice to employer required as soon as possible Don't require a medical certificate or other documentation for this leave Employer may have their own policy regarding documentation For more information, go to alberta.ca/bereavement-leave.aspx
Citizenship Ceremony Employees who are receiving a Canadian citizenship certificate	One Half day	 Only allowed once Only for the employee receiving a Canadian citizenship certificate Employees not becoming citizens are not eligible Notice to employer required as soon as possible For more information, go to alberta.ca/citizenship-ceremony-leave.aspx
Compassionate Care Employees who must provide care to someone at risk of dying	Up to 27 weeks	 Can be broken up into multiple leave periods. Each must be at least one week long Leave ends when the person dies the leave expires employee stops care 2 weeks' notice required before taking leave, or as soon as possible Must provide a medical certificate from a nurse practitioner or physician, stating either the family member is at risk of dying within 26 weeks The family member requires care by one or more family members If more care is required when the leave finishes, the employee can request another period of leave. A new medical certificate must be provided. For more information, go to alberta.ca/compassionate-care-leave.aspx
Critical Illness Employees who need to care for a critically ill family member	Up to 36 weeks (to care for a child under 18) Up to 16 weeks (to care for an adult)	 Must provide a medical certificate from a nurse practitioner or physician, stating the child or adult is critically ill and requires care by a family member the start and expected end dates of the leave 2 weeks' notice required before taking leave, or as soon as possible Can be broken up into multiple leave periods. Each must be at least one week long For more information, go to alberta.ca/critical-illness-leave.aspx

Type of leave and eligibility	Length of leave	Leave requirements
Death or Disappearance of a Child Employees whose child has disappeared or died as a result of a probable crime	Up to 52 weeks (for the disappearance of a child) Up to 104 weeks (for the death of a child)	 Guardians or people who have custody of the child are eligible, even if not related by blood or adoption If the employee has been charged with the crime that caused the death or disappearance, they are not eligible for the leave Notice to employer required as soon as possible For more information, go to alberta.ca/death-disappearance-of-child-leave.aspx
Domestic Violence Employees who experience domestic violence to themselves, their child or a relative	Up to 10 days per year Can be broken into smaller leave periods	 Domestic violence includes physical intimidation, harm or threats mental or emotional abuse forced confinement unwanted or forced sexual contact stalking Leave can be taken to seek medical attention get counselling get help from victim services get legal or law enforcement help relocate (temporarily or permanently) Notice to employer required as soon as possible For more information, go to alberta.ca/domestic-violence-leave.aspx
Long Term Illness and Injury Employees with a long-term illness or injury, or who have been quarantined Maternity Birth mothers	Up to 16 weeks per year Can be broken into smaller leave periods Up to 16 weeks Leave can begin up to 13 weeks before due date, and no later than date of birth	 Must provide a medical certificate from a nurse practitioner or physician to the employer, stating the estimated length of the leave. If more time is required when the leave finishes, another medical certificate must be provided, for an additional period Notice to employer required before taking leave, or as soon as possible For more information, go to alberta.ca/long-term-illness-injury-leave.aspx Employers can require employees to provide a medical certificate from a nurse practitioner or physician, confirming pregnancy and estimated due date A medical certificate is required within 2 weeks of the mother's last day of work 6 weeks' notice required before taking leave, or as soon as possible. 4 weeks' notice required before planned return-to-work, change to return-to-work date or decision not to return to work at end of leave For more information, go to alberta.ca/maternity-parental-leave.aspx

Type of leave and eligibility	Length of leave	Leave requirements
Parental Birth mothers, after maternity leave Other parent Adoptive parents	Up to 62 weeks (total by one or both parents)	 Parental leave can be shared between both parents If both parents work for the same employer, the employer isn't required to allow leave to both at the same time Notice to employer required before taking leave, or as soon as possible Must be completed within 78 weeks of birth or adoption date For more information, go to alberta.ca/maternity-parental-leave.aspx
Personal and Family Responsibility Employees attending to personal health issues, or meeting responsibilities related to a family member	Up to 5 days per calendar year Can be broken into half-days, if agreed between employee and employer	 The leave must be necessary for either the health of the employee meeting a family responsibility Leaves cannot be carried over into a new calendar year Laws don't require providing a medical certificate or other documentation to the employer for this leave Employer may have their own policy regarding documentation For more information, go to alberta.ca/personal-family-responsibility-leave.aspx
Reservist Employees who are reservists in the Canadian forces, to attend annual training or being called into service	Up to 20 days per calendar year As long as necessary, if called into service Can be broken into multiple leaves	 NOTE: Employees are eligible only after 26 weeks of employment Employers may request documentation from the employee's commanding officer that verifies the worker is involved in training or service that qualifies for this leave the start and expected end date of the leave 4 weeks' notice required before taking more than 4 weeks leave, or as soon as possible. For more information, go to alberta.ca/reservist-leave.aspx

Additional information about maternity leave

Even if your employee has not worked **90 days**, Alberta's human rights law prevents you from firing, laying off, reducing the hours of work or forcing a resignation because circumstances such as pregnancy or childbirth. You may also have a need to meet human rights requirements regarding the duty to accommodate. For example, an employee who can no longer lift heavy items could be provided with different tasks.

Birth mothers must take at least 6 weeks off after birth for their health and recovery, unless they provide a medical certificate that states returning to work won't endanger the mother's health, and the employer agrees to the early return.

In the event of a miscarriage or stillbirth within 16 weeks of the expected due date, birth mothers are still entitled to maternity leave but not parental leave.

Laying off and recalling employees

All employees who are temporarily laid off are entitled to receive proper notice. The notice must be

- in writing
- state that it's a temporary layoff notice, and its effective date
- include sections 62-64 of the Code

The notice is required

- at least one week prior to the layoff date, if the employee has been there less than 2 years
- at least two weeks prior to the layoff date, if the employee has been there 2 or more years

You can temporarily lay off employees for up to 60 days without giving them a termination notice. However, if you do not recall the employees on or before the 60th day, you must give them a termination notice or termination pay. (See Issuing and Receiving Termination Notices, page 40.) If your employee does not return to work within one week (seven days) of receiving a recall notice, you do not have to provide the employee with a termination notice or termination pay.



Temporary Layoffs

alberta.ca/temporary-layoffs.aspx



When Employees Leave Permanently



Sometimes employees decide to leave a job or you decide to dismiss them. You may terminate an employee because of a lack of work or because of something the employee did or failed to do. In either case, you must give the proper notice and be sure the termination does not violate the employee's human rights.

Issuing and receiving termination notices

Alberta's Employment Standards Code specifies the notice period employers and employees must give when someone is asked to leave or decides to leave a job. This termination notice period depends on how long the employee has worked for you.

You or your employees must give termination notice in writing. Once an employee hands in his or her notice, you cannot reduce pay or change any other employment conditions, such as overtime or vacation pay. If you ask an employee to stop working immediately or partway through a notice period, you must pay the employee until the end of the notice period.

Under the Code, when terminating an employee you can provide

- a termination notice. In this case, the employee works and is paid regular pay until the end of the notice period.
- pay instead of a termination notice. In this case, the employee ends work immediately but is paid for the duration of the notice period.
- a combination of a termination notice and pay in lieu of the termination notice period if you ask the employee to stop work before the end of the notice period required by the Code.

You do not need to provide termination notice if the employee is a construction employee. Other situations that do not require a termination notice include

- if the layoff is temporary (up to 60 days)
- if an employee refuses your offer of reasonable alternative work
- if work is unavailable because of a strike or lockout
- if the employee is terminated for just cause

Your employees do not have to give a termination notice if they stop work for personal health or safety reasons or because of reductions in wage rates.

FIND OUT MORE

Termination Notice and Pay

alberta.ca/termination-pay.aspx

1-877-427-3731 (toll-free)

780-427-3731 (Edmonton)

TTY, call 1-800-232-7215 toll-free or 780-427-9999 in Edmonton

Notice employer required to give

How long employee has worked for you	Advance notice you must give
90 days or less (probation period)	None
More than 90 days but less than 2 years	1 week
2 years or more but less than 4 years	2 weeks
4 years or more but less than 6 years	4 weeks
6 years or more but less than 8 years	5 weeks
8 years or more but less than 10 years	6 weeks
10 years or more	8 weeks

Deciding to lay off employees

Lay off employees is a difficult decision to make and carry out. If you are thinking about cutting staff, there are many practical and legal considerations to keep in mind before, during and after layoffs.

Notice employee required to give

How long employee has worked for you	Advance notice employee must give
3 months or less	None
More than 3 months but less than 2 years	1 week
2 years or more	2 weeks

Group terminations

On rare occasions, larger companies may find themselves forced to consider terminations of groups of staff. If more than 50 people are to be terminated by an employer, special rules apply.

Written notice must be given to

- the Minister of Labour
- the affected employees
- any union(s) the employees belong to according to the following notice periods:

Number of employees being terminated	Advance notice employee must give
More than 50 but less than 100	8 weeks
100 or more but less than 300	12 weeks
300 or more employees	16 weeks

For more information on this topic, go to **alberta.ca/ group-terminations.aspx**.

Protecting human rights when terminating

When you terminate an employee, be sure you safeguard the employee's human rights based on the protected grounds. Particular circumstances may determine whether you are justified in dismissing an employee. Contact Employment Standards and the Alberta Human Rights Commission if you are uncertain.

FIND OUT MORE

Termination and Human Rights

albertahumanrights.ab.ca

310-0000 (toll-free), and enter the 10-digit regional office number

780-427-7661 (north of Red Deer)

403-297-6571 (south and Red Deer)

TTY, call 1-800-232-7215 toll-free

ended if notice had been given

Making final payments

When an employee leaves permanently, you must make your final payment to them within the following time frames.

Circumstance When pay is due You give the termination notice or payment instead of notice. Your employee gives termination notice. You are not required to give termination notice. Your employee does not have to give termination notice. Your employee is required to give termination notice but does 10 days after the date when notice would have

not do so.

Issuing a Record of Employment

Just as you must issue a Record of Employment (ROE) to employees who have a temporary disruption of seven consecutive days of both work and insurable earnings (see Providing Records of Employment for Temporary Leave, page 35), you must also issue an ROE when employees leave permanently as a result of quitting or being terminated. As with temporary work disruptions, the federal government uses the ROE when determining the departing employee's eligibility for Employment Insurance.

FIND OUT MORE

Record of Employment

canada.ca (search for Record of Employment)
1-800-367-5693 (toll-free)

When is an ROE necessary?

An ROE can be produced for various temporary reasons, such as shortage of work, strike or lockout, return to school, illness or injury, maternity, work-sharing (with a Service Canada agreement), apprentice training, leave of absence, or parental or compassionate care.

Regardless of whether the employee intends to file a claim for Employment Insurance (EI) benefits, you have to issue an ROE

- each time an employee experiences an interruption of earnings
- when Service Canada requests one

An interruption of earnings occurs when

- a full-time employee has had or is anticipated to have seven consecutive calendar days with no work and no insurable earnings from you
- an employee's salary falls below 60 per cent of regular weekly earnings as a result of specific circumstances identified on the Service Canada website
- a part-time, on-call or casual worker is no longer on your active employment list, or has not done any work or earned any insurable earnings for 30 days

Service Canada might request an ROE when

- an employee is working two jobs and experiences an interruption of earnings in one of them (because although the employee is still working for you, he or she may qualify for some El benefits)
- your pay period type changes
- there is a change in ownership
- an employer declares bankruptcy

Keep a copy of each ROE for six years.

Resources

Government of Alberta

Resources on occupational health and safety, Alberta's employment standards and other workplace topics for employers can be found at **alberta.ca**.

Information is also available directly from Alberta Supports Centres across the province. To locate a centre near you, visit alis.alberta.ca/awc.

alis.alberta.ca

Here you'll find work search resources, job banks, company and industry research links and more. OCCinfo provides up to date information on Alberta's occupations. Browse through more than 550 occupational profiles and learn about their employment outlook as well as wage and salary ranges by region.

ALIS Articles

For articles on workplace topics, visit alis.alberta.ca/articles. Search by keyword, topic or audience.

Employment Standards

Employment Standards Contact Centre To answer your questions about legislation that applies to Alberta employers and employees, contact the Employment Standards Contact Centre at 1-877-427-3731 (toll free) or 780-427-3731 (Edmonton) or visit alberta.ca/employment-standards.aspx.

Employment Standards Tool Kit for Employers

The tool kit offers concise explanations of Alberta's Employment Standards Code and Regulation, including real world examples, best practice guidelines, templates, checklists and sample letters. View or order a hard copy at alberta.ca/employment-standards-publications.aspx.



Occupational Health and Safety

Questions about legislation or employer supports for managing a safe and healthy workplace can be directed to the Occupational Health and Safety Contact Centre. Call **1-866-415-8690** (toll free) or **780-415-8690** (in Edmonton) or visit **work.alberta.ca/ohs**.

Occupational Health and Safety Tool Kit for Small Business The tool kit includes practical tools to help small businesses comply with occupational health and safety legislation. View or download at work.alberta.ca/occupational-health-safety/ohspublications.html (see the section Best Practices) or order a hard copy by calling the Occupational Health and Safety Contact Centre.

Provincial resources at a glance

Apprenticeship and Industry Training

- certification and supervision of apprentices
- requirements for apprentice employees
- Registered Apprenticeship Program for students
- temporary foreign worker program for designated trades

tradesecrets.alberta.ca

Assured Income for the Severely Handicapped (AISH)

income and employment supports for AISH clients

alberta.ca/aish

Disability Related Employment Supports (DRES)

- individualized employment supports
- assistive technologies
- modifications in the workplace

alberta.ca/disability-related-employment-supports.aspx

Employment Standards

- deductions from earnings
- employee entitlements
- exempted industries and occupations
- general (statutory) holidays
- hiring youth
- hours of work and rest
- unpaid leaves

- maintaining employment records
- minimum wage
- overtime and overtime pay
- termination and termination pay
- vacations and vacation pay
- working alone

alberta.ca/EmploymentStandards

Human Rights

- duty to accommodate
- dress and appearance
- drug and alcohol testing
- personal and sexual harassment
- protected grounds
- workplace discrimination
- workplace diversity

albertahumanrights.ab.ca

Income Support

 income, health, employment and training supports for low-income Albertans

alberta.ca/income-support.aspx

Information and Privacy

- employee privacy
- employee records and files

servicealberta.ca/pipa-overview.cfm oipc.ab.ca

Job Order Bank Service (JOBS)

post online recruitment ads

Canada-Alberta Job Order Bank Service (JOBS) work.alberta.ca/skills/job-bank.html

Labour Relations

- labour relations issues
- strikes and lockouts
- unfair labour practices
- collective bargaining process
- union membership and dues

alrb.gov.ab.ca

Occupational Health and Safety

- assessing and controlling workplace hazards
- emergency response and preparedness
- informing workers of workplace dangers
- monitoring exposure to controlled products
- drug and alcohol testing
- reporting injuries and fatalities
- setting up safe work practices
- WHMIS
- working alone
- workplace violence/ harassment/bullying

work.alberta.ca/ohs

Smoking in the Workplace

- regulations relating to tobacco use in the workplace
- tobacco reduction strategies

health.alberta.ca

Worker Attraction and Retention

- recruiting, hiring and retaining foreign and domestic workers
- using employment agencies

albertacanada.com/employers

Workers' Compensation

- applying for a WCB account
- disability payments
- reporting injuries
- WCB exempted industries
- WCB records and claims
- premiums
- violence prevention programs

wcb.ab.ca

Federal resources at a glance

Canada Pension Plan

calculating CPP deductions

canada.ca/cpp

Employment Insurance

- employee eligibility for benefits eligibility
- employee portion of El premiums
- calculating and deducting El premiums

canada.ca/ei

Federally Regulated Employers

- federal workplace health and safety
- federal employment standards
- federal labour legislation

canada.ca (search for Federal Labour Standards)

Immigration

- Canadian work permits
- hiring foreign workers
- labour market impact assessments and work permit applications

canada.ca/en/services/immigration-citizenship.html

International Students

work permits for students

canada.ca/en/immigration-refugees-citizenship/services/study-canada/work. html

Opportunities Fund for Persons With Disabilities

financing that helps persons with disabilities prepare for and maintain employment

canada.ca (search for Opportunities Fund)

Payroll Deductions

- Business Numbers
- Canada Pension
- CRA payroll account
- Employment Insuranceforms including T4 and TD1
- personal income tax
- Social Insurance Numbers (payroll)
- submitting payroll deductions
 tax credits for apprenticeship and other job creation programs
- withholding payroll deductions

canada.ca/en/revenue-agency.html

Record of Employment

canada.ca (search for Record of Employment)

Social Insurance Numbers - Payroll

using Social Insurance Numbers for payroll

canada.ca (search for Social Insurance Number)

Social Insurance Numbers - Temporary

- temporary numbers issued
- Social Insurance Numbers for international students

canada.ca (search for Temporary SIN)

Other business resources

Business Link

The Business Link provides information and services to Albertans who are starting or expanding their business. Information is available on business planning, start-up, regulatory requirements, financing and loan programs, marketing, e-business, Indigenous business, exports and imports as well as government programs and services.

canadabusiness.ab.ca

1-800-272-9675 (toll-free)

Canadian Centre for Occupational Health and Safety

The centre provides access to occupational health and safety resources on topics including health and wellness, legislation, WHMIS and control and elimination of workplace hazards.

ccohs.ca

1-800-668-4284 (toll-free)

Canadian Federation of Independent Business

The federation represents the interest of small- and medium-sized firms and provides practical advice and links relating to business operations, including managing employees.

cfib.ca

403-444-9290 (Calgary)

1-888-231-2232 (toll free)

Canadian Council on Rehabilitation and Work (CCRW)

The council works with employees and employers to develop equity and inclusion in workplaces. CCRW sponsors WORK*ink*, a virtual employment resource centre that connects qualified job seekers with employers (visit **workink.com** for more information).

ccrw.org

1-800-664-0925 (toll-free)

Canadian Legal Information Institute

The institute provides the public with free online access to legal decisions in Canada. When searching the database for cases and decisions, use keywords.

canlii.ca

Law Information Centres (LInC)

These centres provide information to help the public understand civil and criminal matters, as well as Alberta's legal system.

albertacourts.ab.ca

310-0000 (toll-free), and enter the 10-digit number for the Centre nearest you

780-644-8217 (Edmonton)

780-833-4234 (Grande Prairie)

403-755-1469 (Red Deer)



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