

Payroll – Know The Laws Of Your Province



Payroll regulations are vital for ensuring fair and transparent compensation practices in workplaces. These regulations require **employers** to pay at least the minimum wage, issue regular and timely payments, maintain accurate records, and provide detailed wage statements to employees. Standards also govern lawful deductions, equal pay, and proper payment methods, while protecting employees from unauthorized wage reductions or discrimination. While general payroll principles are consistent across Canada, specific requirements vary by province and territory to reflect local economic and legal conditions. Compliance with these regulations promotes financial fairness, reduces disputes, and supports a respectful and equitable work environment.

FEDERAL

In the federal jurisdiction of Canada, **employers must** comply with payroll and wage equality rules under the [Canadian Human Rights Act, Section 11](#), and the [Canada Labour Code, Sections 178–179 and 182](#). **Employers** are responsible for ensuring equal pay for male and female employees doing work of equal value, based on skill, effort, responsibility, and working conditions. Wage differences are only allowed if justified by prescribed factors—not by sex. **Employers must** also pay at least the higher of the federal or provincial minimum wage and may not reduce wages to correct disparities.

PART I – Proscribed Discrimination

Equal Wages

(1) It is a discriminatory practice for an **employer** to establish or maintain differences in wages between male and female employees employed in the same establishment who are performing work of equal value.

Assessment of Value of Work

(2) In assessing the value of work performed by employees employed in the same establishment, the criterion to be applied is the composite of the skill, effort, and responsibility **required** in the performance of the work and the conditions under which the work is performed.

Separate Establishments

(3) Separate establishments established or maintained by an **employer** solely or principally for the purpose of establishing or maintaining differences in wages between male and female employees **shall** be deemed for the purposes of this section to be the same establishment.

Different Wages Based on Prescribed Reasonable Factors

(4) Notwithstanding subsection (1), it is not a discriminatory practice to pay to male and female employees different wages if the difference is based on a factor prescribed by guidelines, issued by the Canadian Human Rights Commission pursuant to subsection 27(2), to be a reasonable factor that justifies the difference.

(5) For greater certainty, sex does not constitute a reasonable factor justifying a difference in wages.

No Reduction of Wages

(6) An **employer shall** not reduce wages in order to eliminate a discriminatory practice described in this section.

Definition of Wages

(7) For the purposes of this section, wages mean any form of remuneration payable for work performed by an individual and includes:

- (a) Salaries, commissions, vacation pay, dismissal wages, and bonuses.
- (b) Reasonable value for board, rent, housing, and lodging.
- (c) Payments in kind.
- (d) **Employer** contributions to pension funds or plans, long-term disability plans and all forms of health insurance plans.
- (e) Any other advantage received directly or indirectly from the individual's **employer. Section 11 (1) to (7).**

For more information:

- PART III – Standard Hours, Wages, Vacations and Holidays – DIVISION II – Minimum Wage and Age of Employment **Sections 178 (1) to (5), 178.1 (1) to (4), 179.**
- DIVISION III – Equal Wages **Sections 182 (1)(2).**

Further details on the Canadian Human Rights Act and Canada Labour Code can be found at justice.gc.ca and justice.gc.ca.

ALBERTA

In Alberta, under the [Employment Standards Code Part 2, Sections 7 to 13](#), employers **must** establish pay periods no longer than one month and pay all earnings—including wages, overtime, and holiday pay—within 10 days of the period's end. Upon termination, final pay **must** be issued within 10 or 31 days. **Employers must** pay at least minimum wage and use approved payment methods such as cash, cheque, or direct deposit. Deductions are only allowed if legally **required**, permitted by agreement, or authorized in writing, but deductions for faulty work, cash shortages, or property

loss are prohibited. **Employers must** also give written notice before reducing an employee's pay.

Part 2 – Standards

Division 1 – Paying Earnings

Pay Periods

(1) Every **employer must** establish one or more pay periods for the calculation of wages and overtime pay due to an employee.

(2) A pay period **must** not be longer than one work month. **Section 7 (1)(2)**.

Payment of Wages, Overtime Pay, and General Holiday Pay

(1) Wages, overtime pay, and general holiday pay earned in a pay period **must** be paid by an **employer** not later than 10 consecutive days after the end of each pay period.

(2) When an employee's employment terminates, the **employer must** pay the employee's earnings within whichever of the following periods the **employer** chooses:

(a) 10 consecutive days after the end of the pay period in which the termination of employment occurs.

(b) 31 consecutive days after the last day of employment. **Section 8 (1)(2)**.

Payment of Minimum Wage

An **employer must** pay an employee at a wage rate that is at least the minimum wage established by regulation. **Section 8.1**.

Ways of Paying Earnings

(1) In this section, "authorized financial institution" means a bank, treasury branch, credit union, loan corporation, trust corporation, or other corporation insured under the [Canada Deposit Insurance Corporation Act](#) (Canada).

(2) An employee's earnings **must** be paid by an **employer** in Canadian currency

(a) in cash or by cheque, bill of exchange or order to pay, payable on demand, drawn on an authorized financial institution, or

(b) if the **employer** so chooses, by direct deposit to the employee's account in an authorized financial institution of the employee's choice. **Section 11 (1)(2)**.

Deductions From Earnings

(1) An **employer must** not deduct, set off against or claim from the earnings of an employee any sum of money unless allowed to do so by subsection (2).

(2) An **employer** may deduct from the earnings of an employee a sum of money that is

(a) permitted or **required** to be deducted by an Act or regulation, including a regulation under this Act, or a judgment or order of a court,

(a.1) a recovery of an overpayment of earnings paid to the employee resulting from a payroll calculation error,

(a.2) a recovery of vacation pay paid to the employee in advance of the employee being entitled to it,

(b) authorized to be deducted by a collective agreement that is binding on the employee, or

(c) personally authorized in writing by the employee to be deducted.

(2.1) An **employer must** not deduct from the earnings of an employee a sum of money referred to in subsection (2)(a.1) more than 6 months after the overpayment was paid to the employee.

(3) Despite an authorization in a collective agreement or a written authorization by an employee, an **employer must** not deduct from earnings a sum for:

(a) Faulty work, as defined in the regulations, of the employee or damage caused by the employee.

(b) Cash shortages or loss of property if an individual other than the employee had access to the cash or property.

(c) Cash shortages resulting from a failure to collect all or any part of the purchase price from a purchaser.

(d) Any other circumstance specified by the regulations.

(4) An **employer must** give an employee written notice of a deduction from earnings under subsection (2)(a.1) or (a.2) before making the deduction. **Section 12 (1) to (4).**

Notice Required Before Earnings Reduced

(1) An **employer must** give each employee notice of a reduction of the employee's wage rate, overtime rate, vacation pay, general holiday pay, or termination pay before the start of the employee's pay period in which the reduction is to take effect.

(2) If an **employer** does not comply with subsection (1), an employee is entitled to the difference between the employee's wage rate, overtime rate, vacation pay, general holiday pay, or termination pay before the reduction and those rates and pay after the reduction from the time in the pay period in which the reduction was first applied to the end of that pay period. **Section 13 (1)(2).**

Further details on the Employment Standards Code can be found at canlii.org.

BRITISH COLUMBIA

In British Columbia, **employers** are **required** to address payroll responsibilities under the [Employment Standards Act, Part 3, Sections 16 to 21, 26 to 28](#). These sections require **employers** to pay at least the minimum wage, follow annual adjustments, pay wages at least semimonthly, issue final wages promptly upon termination, and ensure payment methods comply with authorized standards. **Employers must** not make unauthorized deductions, **must** provide itemized wage statements, and retain payroll records for four years.

Part 3 – Wages, Special Clothing, Records, and Gratuities

Employers Required to Pay Minimum Wage

(1) An **employer must** pay an employee at least the minimum wage as set out in sections 16.1 and 16.2.

(2) An **employer must** not, directly or indirectly, withhold, deduct or require payment of all or part of an employee's wages in a pay period to comply with subsection (1) in relation to any other pay period. **Section 16 (1)(2).**

Minimum Wage

(1) Subject to subsection (2) and section 16.2, the minimum wage is \$16.75 per hour.

(2) Subject to section 16.2, the minimum wage for a prescribed class of employees is the amount specified in, or calculated in accordance with, the regulations. **Section 16.1 (1)(2).**

Annual Adjustment of Minimum Wage

(1) In this section, "**consumer price index**" means the annual average All-items Consumer Price Index for British Columbia, as published by Statistics Canada under the authority of the [Statistics Act](#) (Canada).

(2) Subject to this section, every year on June 1, beginning on June 1, 2024:

(a) The minimum wage referred to in section 16.1 (1) is adjusted in accordance with the formula set out in subsection (4) of this section.

(b) The adjusted minimum wage is rounded to the nearest multiple of \$0.05 or, if the adjusted minimum wage is equidistant from 2 consecutive multiples, to the higher multiple.

(3) Subject to this section and the regulations, every year on June 1, beginning on June 1, 2024:

(a) A minimum wage referred to in section 16.1 (2) is adjusted in accordance with the formula set out in subsection (4) of this section, and

(b) the adjusted minimum wage is rounded to the nearest multiple of \$0.01 or, if the adjusted minimum wage is equidistant from 2 consecutive multiples, to the higher multiple.

(4) The following formula applies for the purposes of subsections (2) (a) and (3) (a):

$$\text{adjusted minimum wage} = \text{previous minimum wage} \times \frac{\text{Index A}}{\text{Index B}}$$

Index A is the consumer price index for the immediately preceding calendar year.

Index B is the consumer price index for the calendar year immediately preceding the calendar year referred to in the description of Index A.

(5) Subsections (2) and (3) do not apply to a minimum wage referred to in section 16.1 (1) or (2), as the case may be, in relation to a calendar year if the adjustment to the minimum wage under this section in that calendar year would result in a decrease in the minimum wage.

(6) The minister **must** publish the minimum wages referred to in section 16.1, as adjusted under this section, on a publicly accessible website. **Section 16.2 (1) to (6).**

Paydays

(1) At least semi-monthly and within 8 days after the end of the pay period, an **employer must** pay an employee all wages earned by the employee in a pay period.

(2) Subsection (1) does not apply to:

(a) Overtime wages credited to an employee's time bank.

(b) Vacation pay. **Section 17 (1)(2)**.

If Employment is Terminated

(1) An **employer must** pay all wages owing to an employee within 48 hours after the **employer** terminates the employment.

(2) An **employer must** pay all wages owing to an employee within 6 days after the employee terminates the employment. **Section 18 (1)(2)**.

If Employee Cannot be Located

(1) In this section, “**administrator**” has the same meaning as in the [Unclaimed Property Act](#).

(1.1) If an **employer** cannot locate an employee to pay the employee's wages, the **employer must** pay the wages to the director within 60 days after the wages became payable.

(2) The director **must** give an **employer** a receipt for any wages received from the **employer** under subsection (1.1).

(3) The director's receipt for wages is proof that the **employer's** liability for payment of the wages is discharged to the extent of the amount stated in the receipt.

(4) If the director cannot locate an employee within one year after receiving the employee's wages under this section, the director **must** transfer the wages to the administrator in accordance with the transfer schedule set by the administrator. **Section 19 (1) to (4)**.

For more information:

- How wages are paid. **Sections 20, 21, 27.**
- Payroll records. **Section 28.**

Further details on the Employment Standards Act can be found at gov.bc.ca.

[MANITOBA](#)

In Manitoba, **employers** are **required** to address payroll responsibilities under the [Employment Standards Code, Part 2, Division 1, Sections 6 to 8](#). **Employers must** ensure workers are paid at least the minimum wage, which is adjusted annually based on the Consumer Price Index and may be increased further if inflation exceeds 5%. **Employers** cannot pay less than the minimum wage unless authorized, and any change or exception **must** follow the Code's regulations.

PART 2 – MINIMUM STANDARDS

DIVISION 1 – MINIMUM WAGE

Payment of Minimum Wage

(1) An **employer shall** not pay an employee less than minimum wage for standard hours of work, unless this Code authorizes otherwise.

Minimum Wage

(2) The minimum wage refers to

(a) the minimum wage determined under [section 7](#), plus the additional amount prescribed under [section 7.1](#), if any; or

(b) in the case of a prescribed class of employees referred to in subsection 7(5), the minimum wage prescribed for that class by regulation.

One-time adjustment of minimum wage

(3) Despite clause (2)(a), the minimum wage is deemed to be \$14.15 as of April 1, 2023.

Application

(4) For certainty, the minimum wage established under subsection (3) is subject to the ongoing adjustment under [section 7](#). **Section 6 (1) to (4)**.

Determination of minimum wage

(1) On October 1 of every year starting in 2017, the minimum wage that applied to employees immediately before October 1 is to be adjusted in accordance with the following formula:

adjusted wage = previous wage × (CPI 1/CPI 2)

In this formula,

“**adjusted wage**” is the new minimum wage.

“**previous wage**” is the minimum wage without rounding that applied immediately before October 1 of the year.

“**CPI 1**” is the Consumer Price Index for the previous calendar year.

“**CPI 2**” is the Consumer Price Index for the calendar year immediately preceding the calendar year mentioned in the description of “CPI 1”.

Rounding

(2) A minimum wage determined under subsection (1) **must** be rounded up to the nearest \$0.05 increment. But a minimum wage as rounded up **must** not be used as the previous wage for the purpose of determining the adjusted wage under that subsection.

No Decrease

(3) If the adjustment otherwise **required** by this section would result in a decrease in the minimum wage, no adjustment **shall** be made.

Publication of Minimum Wage

(4) Before April 1 of every year beginning in 2018, the minister **must** publish on a government website the minimum wage that is to apply under this section starting on October 1 of that year.

Exception re: Prescribed Class of Employees

(5) This section does not apply to a prescribed class of employees for whom a minimum wage is prescribed by regulation under [clause 144\(1\)\(d\)](#).

Definition of CPI

(6) In this section, “**Consumer Price Index**” means the Consumer Price Index for Manitoba (All-items) published by Statistics Canada under the [Statistics Act](#) (Canada). **Section 7 (1) to (6)**.

Minimum Wage – Additional Amount

(1) The minister may recommend to the Lieutenant Governor in Council that a regulation be made to increase the minimum wage by the prescribed additional amount if the minister is satisfied that the change in the inflation rate in Manitoba exceeds 5% as determined in accordance with the following formula:

$$\text{inflation rate change} = \text{CPI A/CPI B}$$

In this formula,

“**CPI A**” is the Consumer Price Index for the first quarter of the current calendar year.

“**CPI B**” is the Consumer Price Index for the first quarter of the previous calendar year.

Definition of “Consumer Price Index for the First Quarter”

(2) In this section, “**Consumer Price Index for the First Quarter**” means the average of the monthly Consumer Price Index for Manitoba (All-items) for the first three months of a calendar year, as published by Statistics Canada under the [Statistics Act](#) (Canada).

Regulation – Additional Amount

(3) On recommendation of the minister under subsection (1), the Lieutenant Governor in Council may make a regulation increasing the minimum wage by a prescribed additional amount in accordance with this section.

Regulation Must be Made in Advance

(4) The regulation **must** be made at least 30 days before the regulation comes into force.

Effective Date of Regulation

(5) The regulation may come into force only on the date set out in the regulation. That date **must** be in the period beginning on or after October 1 and ending on or before December 31 of the year in which the minister makes the recommendation. **Section 7.1 (1) to (5)**.

For more information:

- Consultation requirement applies. **Sections 7.1 (6).**
- Publication of total amount. **Sections 7.1 (7).**
- Cabinet order for no increase. **Sections 8 (1).**
- Considerations for determining no increase. **Sections 8 (2).**

Further details on the Employment Standards Code can be found at canlii.org.

NEW BRUNSWICK

In New Brunswick, **employers** are **required** to comply with payroll obligations under the [Employment Standards Act, Part III, Sections 9 to 12](#). These sections authorize the Lieutenant-Governor in Council to regulate minimum wage amounts, payment schedules, allowable deductions, and special wage rates for trainees. **Employers must** adhere to these regulations, post minimum wage rules in the workplace, and notify employees of any applicable changes. Importantly, if an employee is underpaid, they have the legal right to recover the wage difference.

III – EMPLOYMENT STANDARDS

Minimum Wage Regulations

(1) The Lieutenant-Governor in Council may by regulation:

(a) Fix the amount of the minimum wage or specify the manner in which the minimum wage is to be determined for all employees or for any category of employees in any industry, business, trade, or occupation.

(b) Fix the minimum wage upon an hourly, daily, weekly, monthly, or other basis.

(c) Fix a maximum number of hours of work for which the minimum wage **shall** be paid.

(d) Fix the minimum wage payable for time worked in excess of the maximum number of hours of work established.

(e) Fix a special minimum rate of wages for employees in training or in a learning situation, other than apprentices covered by the Apprenticeship and Occupational Certification Act and limit the number of such employees to whom the special rate may be payable by any **employer**.

(f) Specify when and under what conditions deductions may be made from the minimum wage, and what notification the employee should be given thereof prior to employment.

(g) Fix the maximum amount, if any, that may be deducted from the minimum wage where the **employer** furnishes to the employee board, lodging, uniforms, laundry or other services, and prescribe the notification **required** to be given to the employee prior to employment.

(h) Prescribe the periods in respect of which wages **shall** be paid, whether daily, weekly, monthly, or for any other period, and fix the day upon which the wages for any period **shall** be paid and the manner in which they **shall** be paid.

(i) Fix a minimum wage applicable only in the part or parts of the province designated in the regulation.

(2) A regulation made under subsection (1) may be general or particular in its application.

(3) Every **employer**, unless exempted under this Act or the regulations, **shall** comply with the provisions of a regulation made under subsection (1).

(4) If a special minimum rate of wages for apprentices fixed in a regulation under the Apprenticeship and Occupational Certification Act is higher than a minimum wage fixed in a regulation made under subsection (1), the special minimum rate of wage **shall** apply with respect to those apprentices. **Section 9 (1) to (4).**

Minimum Wage Board

(1) Every two years after December 31, 2014, the Minister **shall** complete a review of the amount of the minimum wage, the manner in which minimum wage is determined and the timeline for any changes to it.

(2) In conducting a review under subsection (1), the Minister **shall**:

(a) Consider the social and economic effects of minimum wage rates in the province, including:

(i) Data respecting the demographics of employees earning minimum wage, including age and gender.

(ii) Any cost-of-living increase since any previous order or regulation, with respect to the cost to an employee of purchasing the necessities of life, including but not limited to housing, food, clothing, transportation, health care, and supplies.

(iii) Economic conditions within the province; and

(b) consult with representatives of **employers** and employees, and any other person the Minister considers appropriate. **Section 10 (1)(2).**

Posting of applicable regulations

(2) An **employer shall** post and keep posted in a conspicuous place in the **employer's** establishment a copy of all applicable minimum wage regulations.

(3) Additional notice of any regulation made under section 9 **shall** be given by **employers** to employees in such manner as the Lieutenant-Governor in Council may by regulation direct. **Section 11 (2)(3).**

Right of Underpaid Employee to Sue Employer

An employee to whom an **employer** has paid wages at a rate less than the minimum rate established by the Lieutenant-Governor in Council in the industry, business, trade or occupation in which the employee is employed is, in addition to any other remedy provided under this Act, entitled to sue for and recover as an ordinary debt from their **employer** the difference between the wages the employee has actually received from their **employer** and the wages the employee would have received from their **employer** if the employee had been paid in accordance with the minimum rate. **Section 12.**

Further details on the Employment Standards Act can be found at laws.gnb.ca.

NEWFOUNDLAND & LABRADOR

In Newfoundland and Labrador, under the [Labour Standards Act](#), **Sections 27, 30, 31, 33 to 37, employers must** pay employees at least the regulated minimum wage, provide

timely wage payments at least twice a month, and ensure all wages are paid within one week after termination. Wages **must** be paid in Canadian currency or by approved methods, and written wage statements **must** include hours worked, deductions, and net pay. **Employers** cannot make unauthorized deductions or require employees to buy uniforms unique to the business. Unpaid wages up to \$7,500 have priority over other debts.

PART V – WAGE PROTECTION

Payment of Wages

(1) At least half monthly and within 7 days after the end of the pay period, an **employer shall** pay to an employee all wages earned by the employee in a pay period.

(2) Where an employee's contract of service is terminated, the **employer shall** pay to the employee within 1 week from the date of the termination of the contract of service the wages due to that employee up until the date of termination of that contract. **Section 33 (1)(2).**

Place and Time of Payment

(1) An **employer shall** pay to an employee:

(a) At the employee's place of employment within the regular working hours of the employee or another time that the **employer** and employee may agree.

(b) At the place of normal residence of the employee either by personal delivery or by prepaid postage addressed to the employee at that address.

(c) By deposit to the account of the employee within the bank of the employee, the wages to which the employee is entitled.

(2) An **employer shall** pay the wages to which an employee is entitled

(a) in lawful currency of Canada,

(b) by cheque or order drawn on a bank in which the **employer** maintains an account, or

(c) in accordance with subsection (3).

(3) An **employer** may pay an employee's wages, with that employee's consent, by direct deposit into an account of a bank of the employee's choice. **Section 34 (1) to (3).**

Expense Advance

(1) Where, in connection with an employee's work, the employee is **required** to incur expenses, the **employer shall** advance to the employee the amount that the employee may reasonably anticipate will be incurred.

(2) An employee and an **employer** may agree not to be bound by subsection (1).

(3) Where an employee incurs expenses in excess of the amount advanced to the employee under subsection (1), or where the employee has paid for the expenses out of the employee's own money, the **employer shall** reimburse the employee for the amount spent within 2 weeks of the employee submitting a claim for payment. **Section 34.1 (1) to (3).**

Particulars to be Provided

An **employer shall** provide to an employee at the time wages are paid to the employee a written statement setting out:

- (a) The gross amount of wages expressed in Canadian currency payable under the contract of service for the period of time in respect of which the payment is made.
- (b) The relevant period referred to in paragraph (a).
- (c) The rates of wages and the number of hours worked at each rate during the relevant period.
- (d) The amount and purpose of each deduction made from the gross wage referred to in paragraph (a) specifying each amount and each purpose.
- (e) The net amount of wages to which the employee is entitled for the period referred to in paragraph (b), and **shall** ensure that the amount paid to the employee is the amount referred to in paragraph (e). **Section 35 (a) to (e).**

Illegal Provisions

(1) A provision in a contract of service is void and against public policy that requires an employee to purchase, lease or otherwise acquire property of the **employer**, or that contains conditions respecting the manner, place, time or method by which the employee is **required** to spend a part of the wages payable under that contract.

(2) Notwithstanding subsection (1), a contract of service may contain, as an essential condition of that contract, a provision requiring an employee to live within premises under the control of the **employer** and permitting the **employer** to deduct from the wages payable to that employee reasonable rental payments or charges for that part of the premises so occupied.

(3) An **employer shall** not withhold or make a deduction from an employee's wages except:

- (a) Deductions **required** by an Act of the province or of Canada.
- (b) Amounts ordered to be deducted or withheld by an order of a court.
- (c) An overpayment of wages.
- (d) Deductions related to a group benefit plan that the employee participates in.
- (e) Savings plan deductions requested by the employee.
- (f) Overpayment of or unused portion of **required** travel advances.
- (g) Deductions permitted under subsection (2). **Section 36 (1) to (3).**

Special Clothing

An **employer shall** not require an employee to pay for a uniform where the uniform

- (a) is unique to the **employer's** business operation; and
- (b) is identified with the **employer's** business operation, to an extent that would make the uniform of no practical use to the employee should the employee's employment be terminated. **Section 36.1.**

Priority of Wage Claim

(1) Notwithstanding another Act, a person to whom unpaid wages are owing by an **employer** has in respect of the wages a first priority and claim over the claims of all other creditors of the **employer**, including claims of the Crown, to the extent of \$7,500.

(1.1) Wages owing to an employee by an **employer** are considered to be held in trust by the **employer** in favour of the employee notwithstanding the wages are not held separately by the **employer** from other money of the **employer**.

(2) The right conferred by subsection (1) is ineffective unless the person to whom the wages are unpaid gives written notice of the person's claim to the director and upon receiving payment of all unpaid wages from the **employer**, the person or, where the person is represented by another person, that person **shall** immediately notify the director.

(3) A notice referred to in subsection (2) may be given by one person on behalf of another person where the person on whose behalf the notice is given has authorized it to be given. **Section 37 (1) to (3)**.

Further details on the Labour Standards Act can be found at canlii.org.

NOVA SCOTIA

In Nova Scotia, **employers must** comply with payroll rules under the [Labour Standards Code, Sections 50 to 58, 79 to 80](#). They are **required** to pay at least the minimum wage, issue pay at least semi-monthly, and provide clear wage statements. Deductions from wages are only allowed if legally authorized and cannot reduce pay below the minimum. **Employers must** also post wage orders and ensure equal pay for substantially the same work, regardless of gender.

MINIMUM WAGES

Minimum Wage Order

(1) The Governor in Council may:

(a) Fix a minimum wage for employees in different employments or in different classes or descriptions of an employment at the rate and in the manner that the Governor in Council considers advisable.

(b) Direct that no **employer**, who employs employees for whom minimum wages are so fixed, **shall** employ an employee at a rate of wages less than the minimum wages so fixed.

(2) The Governor in Council may:

(a) Apply the minimum wage so fixed to all employees or to a group or class of employees in any industry, business, trade or occupation, or to any group or class of employees in all or in any two or more industries, businesses, trades or occupations.

(b) Fix a different minimum wage to be paid to employees in the same industry, business, trade, or occupation in different parts of the Province.

(c) Fix a minimum wage applicable only in the part or parts of the Province designated in the order.

- (d) Fix the minimum wage upon an hourly, daily, weekly, or monthly basis.
- (e) Fix the maximum number of hours of labour for which the minimum wage **shall** be paid.
- (f) Fix the minimum wage payable for time worked in excess of the maximum number of hours of work established under clause (e).
- (g) Fix a special rate of wages for apprentices or inexperienced employees, and limit the number of such employees to whom the special rate may be payable by any **employer**.
- (h) Specify when and under what conditions deductions may be made from the minimum wage.
- (i) Fix the maximum amount, if any, that may be deducted from the minimum wage in cases where the **employer** furnishes to the employee board, lodging, uniforms, laundry, or other services.
- (j) Prescribe the periods in respect of which wages **shall** be paid whether daily, weekly, monthly, or for any other period, and fix the day upon which the wages payable for any period whether so prescribed or not **shall** be paid, either generally or with respect to any designated **employer**, and prescribe the manner in which wages **shall** be paid.
- (k) Establish the regular working period and the maximum number of hours of labour that may be worked regularly in any industry, business, trade, or occupation, or the part or parts thereof to which the order is applicable.
- (l) Exempt from the operation of this Act or any order made hereunder any group, class or description of employees or **employers** in any industry, business, trade, or occupation. **Section 50 (1)(2)**.

Minimum Wage Review Committee

- (1) There is hereby established a committee to be known as the Minimum Wage Review Committee.
- (2) The Minimum Wage Review Committee **shall** be composed of an equal number of employee and **employer** representatives appointed by the Minister.
- (3) The function of the Minimum Wage Review Committee is to conduct an annual review of the minimum wage and submit to the Minister a report containing the recommendations of the Committee.
- (4) The Minister **shall**:
 - (a) Make the report referred to in subsection (3) public within thirty days of receipt of the report.
 - (b) Make public the response of the Government to the report within sixty days of receipt of the report. **Section 51 (1) to (4)**.

Publication of Minimum Wage Order

Every order of the Governor in Council fixing a minimum wage **shall** be published in the Royal Gazette and **shall** take effect ten days after it is so published, or on a later day fixed by the Governor in Council and stated in the order. **Section 52**.

Temporary Suspension or Variation of Order

(2) The Governor in Council, without making a new order, may temporarily suspend or vary any order made pursuant to Section 50 so as to conform to special conditions in an industry, business, trade, or occupation. **Section 53 (2).**

Posting of Order

Every **employer** of employees affected by an order of the Governor in Council fixing a minimum wage **shall** post and keep posted in a conspicuous place in his establishment or plant a copy of the order so that all employees affected thereby may have ready access to and see the same. **Section 54.**

Deemed Agreement to Pay Minimum Wage

An **employer** who permits an employee to perform any work with respect to which a minimum wage is established is deemed to have agreed to pay the employee at least the minimum wage established. **Section 55.**

Complaint Respecting Minimum Wage

(1) Where an **employer** contravenes an order made under Section 50, an employee may make a complaint to the Director in accordance with Section 21.

(2) The Director **shall** treat a complaint under subsection (1) which alleges that an employee has not been paid all pay as a complaint under Section 81.

(3) An employee who has made a complaint under subsection (1) and who is not satisfied with the result may make a complaint to the Board in accordance with Section 23. **Section 56 (1) to (3).**

For more information:

- EQUAL PAY. **Sections 57 (1) to (6).**
- Prohibition respecting wage history. **Section 57A (1).**
- Wage information. **Section 57B.**
- Complaint to Director or Board. **Section 58.**
- PROTECTION OF PAY. **Sections 79, 79A, 80.**

Further details on the Labour Standards Code can be found at canlii.org.

NORTHWEST TERRITORIES

In the Northwest Territories, **employers must** meet payroll obligations under the [Employment Standards Act, Part 2, Sections 6, 13–19](#). **Employers are required** to pay at least the prescribed minimum wage, pay employees within 10 days of each pay period or termination, and provide wages in cash, cheque, or direct deposit. Deductions are allowed only with legal or written employee authorization. **Employers must** issue pay statements showing hours worked, wages earned, and deductions. Corporate directors may be held personally liable for up to two months of unpaid wages.

PART 2 – PAY AND WAGES

Minimum Wage

(1) Subject to this Part, an **employer shall** pay to each employee a wage equal to or greater than the prescribed minimum wage or the minimum wage fixed under subsection (2).

Minimum on Basis Other Than Time

(2) If the wages of an employee, or a class of employees, are not computed and paid solely on the basis of time, the Employment Standards Officer may, by order:

(a) Establish how the prescribed minimum wage is to be adapted to the circumstances of the employee, or a class of employees.

(b) Fix a minimum wage that, in the opinion of the Officer, is equivalent to the prescribed minimum wage.

Details of Order

(3) The order made under subsection (2)

(a) may apply to one **employer** or a group of **employers**; and

(b) may contain terms or conditions under which the order is granted. **Section 6 (1) to (3)**.

Pay Periods

Minimum Pay Period

(1) An **employer shall** calculate an employee's wages for a pay period not exceeding one month, unless a longer pay period is approved by the Employment Standards Officer.

Payment of Wages

(2) An **employer shall**, within 10 days after the pay period, pay to the employee all wages earned by the employee in that period.

Payment After Termination

(3) If the employment of an employee is terminated, the **employer shall**, within 10 days after the termination, pay to the employee all wages earned by the employee.

Entitlement to Pay

(4) An employee who is absent or unable to receive the wages in accordance with subsection (2) is entitled, on request, to receive payment of his or her wages during normal working hours.

Salaried Employees

(5) Where an employee is employed on a salaried basis and his or her employment is terminated, the employee **shall** be paid the corresponding hourly equivalent of his or her salary for every hour of work for which he or she was employed but not remunerated.

Method of Payment

(6) Every **employer shall** pay all wages, in Canadian currency, in the form of:

(a) Cash.

(b) A cheque or bill of exchange drawn on a financial institution.

(c) A direct deposit in a financial institution to an account designated by the employee. **Section 13 (1) to (6).**

Assignment of Wages

(1) No **employer shall** refuse or fail to honour a written assignment or direction of wages made by an employee to a person, account or entity specified in the assignment or direction by the employee.

Deductions

(2) No **employer shall** deduct any amount from an employee's wages other than:

(a) An amount deducted in accordance with an assignment or direction referred to in subsection (1).

(b) An amount deducted for the benefit of the employee, with that employee's consent.

(c) An amount **required** by law to be deducted. **Section 14 (1)(2).**

Payment Where Employee's Whereabouts Unknown

(1) Subject to the regulations, an **employer** who is unable to locate an employee, in order to pay the employee his or her wages, **shall** pay the wages to the Employment Standards Officer.

Discharge

(2) Payment by an **employer** under subsection (1) constitutes, to the extent of the amount paid, a discharge of the **employer's** obligation in respect of the wages owing. **Section 15 (1)(2).**

For more information:

- Disposal of wages. **Section 16.**
- Liability of corporate directors and officers. **Section 17.**
- Deemed wages. **Section 18.**
- Pay statement. **Section 19.**

Further details on the Employment Standards Act can be found at gov.nt.ca

NUNAVUT

In Nunavut, payroll responsibilities are outlined in the [Labour Standards Act](#), **Sections 12 to 14, 46(1), 49 to 60**. **Employers must** pay at least the minimum wage, maintain accurate payroll records, and pay all earned wages within 10 days of each pay period or termination. Wages **must** be paid in Canadian currency, by cheque, or direct deposit. **Employers** who fail to meet these obligations may face enforcement actions, including wage recovery orders and liens.

Minimum rate of wages

(1) Subject to this Part, an **employer shall** pay to each employee a wage at a rate not less than the rate referred to in subsection (1.1) or not less than the equivalent of that rate for the time worked by the employee.

Amount

(1.1) The minimum rate of wages to be paid by an **employer** in Nunavut is the greater of \$13 an hour and the prescribed rate.

Minimum on basis other than time

(2) Where the wages of an employee are computed and paid on a basis other than time or on a combined basis of time and some other basis, the Board may, by order,

(a) fix a standard basis of work to which a minimum wage on a basis other than time may be applied; and

(b) fix a minimum wage that, in the opinion of the Board, is equivalent to the minimum rate of wages referred to in subsection (1.1). **Section 12 (1) to (3)**

Duty of employer

(3) Subject to this Part, an **employer shall** pay to each employee who is paid on a basis other than time a wage at a rate not less than the minimum rate fixed by order under subsection (2). **Section 12(1)to(3)**

Review of minimum rate of wages

The Minister **shall** review the minimum rate of wages annually and **shall** report the results of the review to the Legislative Assembly. **Section 12.1**

Employees under age of 17 years

An **employer** may employ a person under the age of 17 years in any occupation except in the occupations and subject to the conditions that may be prescribed. **Section 13**

Payroll records

(1) An **employer shall** maintain in each place of business operated by the **employer** in Nunavut a true and correct record of the following particulars in respect of each of his or her employees at or in connection with that place of business:

(a) the hours worked or on duty each day;

(b) the gross wages and wage payments made;

(c) the name, age and residential address;

(d) the date of commencement of the present term of employment and the anniversary date of it;

(e) the rate of wage and the date and particulars of each change in the rate of wage;

(f) each annual vacation granted, showing

(i) the dates of commencement and completion,

(ii) the period of employment covered by the annual vacation, and

(iii) the amount of vacation pay given;

(g) the amount of money paid in lieu of vacation with pay on the termination of employment;

- (h) the amount of money paid for general holidays under this Act;
- (i) the amount of each deduction from the earnings of the employee and the purpose for which the deduction was made;
- (j) a copy of any notice of termination of employment;
- (k) the amount of money paid in lieu of notice of termination of employment. **Section 46 (1)(a) to (k)**

For More Information

- Regulations respecting this Part **Section 14 (a) to (h)**
- Payment Of Wages **Sections 49 to 60**

Further details on the Labour Standards Act can be found at nunavutlegislation.ca

ONTARIO

In Ontario, **employers must** comply with payroll obligations under the [Employment Standards Act](#), **Sections 11–14, 42, and 64**. They **must** pay employees on a set schedule using approved methods, issue detailed wage statements, and pay final wages promptly upon termination. Wage deductions are restricted and require legal or written authorization. **Employers must** provide equal pay for equal work regardless of sex and pay severance to eligible employees based on length of service and payroll size.

PART XII – EQUAL PAY FOR EQUAL WORK

Equal Pay for Equal Work

(1) No **employer shall** pay an employee of one sex at a rate of pay less than the rate paid to an employee of the other sex when:

- (a) They perform substantially the same kind of work in the same establishment.
- (b) Their performance requires substantially the same skill, effort, and responsibility.
- (c) Their work is performed under similar working conditions.

Exception

(2) Subsection (1) does not apply when the difference in the rate of pay is made on the basis of:

- (a) A seniority system.
- (b) A merit system.
- (c) A system that measures earnings by quantity or quality of production.
- (d) Any other factor other than sex.

Reduction Prohibited

(3) No **employer shall** reduce the rate of pay of an employee in order to comply with subsection (1).

Organizations

(4) No trade union or other organization **shall** cause or attempt to cause an **employer** to contravene subsection (1).

Deemed Wages

(5) If an employment standards officer finds that an **employer** has contravened subsection (1), the officer may determine the amount owing to an employee as a result of the contravention and that amount **shall** be deemed to be unpaid wages for that employee. **Section 42 (1) to (5)**.

PART XV – TERMINATION AND SEVERANCE OF EMPLOYMENT

Entitlement to Severance Pay

(1) An **employer** who severs an employment relationship with an employee **shall** pay severance pay to the employee if the employee was employed by the **employer** for five years or more.

(a) The severance occurred because of a permanent discontinuance of all or part of the **employer's** business at an establishment and the employee is one of 50 or more employees who have their employment relationship severed within a six-month period as a result; or

(b) the **employer** has a payroll of \$2.5 million or more.

Payroll

(2) For the purposes of subsection (1), an **employer shall** be considered to have a payroll of \$2.5 million or more if:

(a) The total wages earned by all of the **employer's** employees in the four weeks that ended with the last day of the last pay period completed prior to the severance of an employee's employment, when multiplied by 13, was \$2.5 million or more.

(b) The total wages earned by all of the **employer's** employees in the last or second-last fiscal year of the **employer** prior to the severance of an employee's employment was \$2.5 million or more.

Exceptions

(3) Prescribed employees are not entitled to severance pay under this section.

Location Deemed an Establishment

(4) A location **shall** be deemed to be an establishment under subsection (1) if:

(a) There is a permanent discontinuation of all or part of an **employer's** business at the location.

(b) The location is part of an establishment consisting of two or more locations.

(c) The **employer** severs the employment relationship of 50 or more employees within a six-month period as a result. **Section 64 (1) to (4)**.

For more information:

- PART V – PAYMENT OF WAGES. **Sections 11 (1) to (5)**.

- Statement re: wages. **Sections 12 (1)(3), 12.1.**
- **Sections 13 (1) to (6).**
- Priority of claims. **Sections 14 (1)(2).**

Further details on the Employment Standards Act can be found at ontario.ca

PRINCE EDWARD ISLAND

In Prince Edward Island, **employers must** adhere to payroll responsibilities under the [Employment Standards Act](#), **Sections 5 to 5.10**. **Employers are required** to pay at least the minimum wage as set by the board and approved by the Lieutenant Governor in Council. Wages **must** be paid regularly by cash, cheque, or direct deposit, and a pay statement with full earnings details **must** be provided. Deductions are only allowed under specific legal or written conditions, and payment **must** be made promptly upon termination. **Employers must** maintain detailed payroll records for 36 months and ensure transparency by posting wage orders.

Definitions

(1) In this section:

- (a) “Director” means a director of a corporation.
- (b) “Corporation” includes a co-operative association.

Non-Application

(2) This section does not apply to directors of corporations that are carried on without the purpose of gain.

Directors’ Liability for Pay

(3) Subject to subsection (4), the directors of a corporation that is an **employer** are jointly and severally liable with the corporation to an employee of the corporation for pay owing from the corporation to the employee, up to a maximum amount equivalent to six month’s pay, that becomes payable while they are directors if either:

- (a) The corporation is insolvent, the employee has filed a claim for unpaid pay with a receiver duly appointed in respect of the corporation or with the corporation’s trustee in bankruptcy, and the claim has not been paid; or
- (b) an inspector or the board has made an order pursuant to this Act requiring the corporation to pay an amount to the employee of the corporation on account of unpaid pay, and the corporation has failed to comply with the order within 30 days of the date the order was made.

Exception Where Due Diligence Exercised

(4) A director of a corporation is not liable for unpaid pay under this section where the director exercised the degree of care, diligence, and skill to ensure that pay owing was paid that a reasonably prudent person would have exercised in comparable circumstances.

No Relief by Contract, etc.

(5) A provision in a contract, or in the letters patent, articles, by-laws, or in a resolution of a corporation which purports to relieve a director of the corporation

from liability under this section is void and of no force and effect.

Recovery

(6) The provisions of this Act respecting the recovery of pay from an **employer** apply with necessary modifications to the recovery of pay from a director of a corporation. **Section 5.7 (1) to (6).**

PAY TRANSPARENCY

Pay History

(1) No **employer shall** seek pay history information about an applicant by any means, whether personally or through an agent.

Unprompted Disclosure

(2) Nothing in this section prohibits an applicant from voluntarily and without prompting disclosing pay history information to an **employer** or an **employer's** agent.

Comparable Pay

(3) Nothing in this section prohibits an **employer** from seeking information about the ranges of pay or aggregate pay provided for positions comparable to the position for which the applicant is applying.

Use of Information

(4) Where an applicant has made a disclosure of pay history information described in subsection,

(2) or the **employer** has obtained information described in subsection (3), nothing in this section prohibits the **employer** from considering or relying on such information in determining pay for the applicant.

Exception, Public Information

(5) This section does not apply to pay history information that is publicly available. **Section 5.8 (1) to (5).**

Pay Range Information

(1) In this section "**publicly advertised job posting**" means an external job posting for a specific job that an **employer** advertises to the general public in any manner, but for greater certainty does not include recruitment campaigns, general help wanted signs or positions that are only advertised to existing employees of the **employer**.

Required Information

(2) Every **employer** who publishes a publicly advertised job posting **shall** include in the posting information about the expected pay for the position or the range of expected pay for the position. **Section 5.9 (1)(2).**

Anti-Reprisal

No **employer** or person acting on behalf of an **employer shall** intimidate, dismiss or otherwise penalize an employee or threaten to do so because the employee has:

(a) Made inquiries to the **employer** about the employee's pay, or made inquiries or

requested information relating to the **employer's** pay policies.

(b) Disclosed the employee's pay to another employee.

(c) Given information about the **employer's** compliance or non-compliance with the requirements of sections 5.8, 5.9 or this section to the Department.

(d) Asked the **employer** to comply with sections 5.8, 5.9 or this section. **Section 5.10 (a) to (d).**

For more information:

- **Sections 5 (1) to (8), 5.1.**
- **PAY AND PROTECTION OF PAY. Sections 5.2 (1) to (6), 5.3 to 5.6.**

Further details on the Employment Standards Act can be found at princeedwardisland.ca.

QUÉBEC

In Quebec, **employers must** comply with payroll obligations under the [Act Respecting Labour Standards, Sections 40 to 51.0.1](#). They are **required** to pay at least the government-regulated minimum wage, issue pay every 16 days, and provide a clear pay sheet. Deductions are only allowed if authorized by law or with written employee consent. **Employers must** not interfere with tips or charge employees credit card fees.

CHAPTER IV – LABOUR STANDARDS

DIVISION I – WAGES

The minimum wage payable to an employee **shall** be determined by regulation of the Government.

An employee is entitled to be paid a wage that is at least equivalent to the minimum wage. **Section 40.**

No benefit having pecuniary value may be taken into account in computing the minimum wage. **Section 41.**

No **employer** may remunerate an employee at a lower rate of wage than that granted to his other employees performing the same tasks in the same establishment solely because of the employee's employment status, and in particular because the employee usually works fewer hours each week. **Section 41.1.**

No personnel placement agency may remunerate an employee at a lower rate of wage than that granted to the employees of the client enterprise who perform the same tasks in the same establishment solely because of the employee's employment status, and in particular because the employee is remunerated by such an agency or usually works fewer hours each week. **Section 41.2.**

Wages **must** be paid in cash in a sealed envelope, by cheque or by bank transfer.

An employee is deemed not to have received payment of the wages due to the employee if the cheque delivered to the employee is not cashable within the two working days following its issue. **Section 42.**

Wages **must** be paid at regular intervals of not over sixteen days, or one month in the

case of managerial personnel or of workers contemplated in subparagraphs i, ii, and iii of paragraph 10 of section 1. However, any amount in excess of the regular wages, such as a bonus or premium for overtime, earned during the week preceding payment of the wages may be paid with the subsequent regular payment or, where that is the case, at the time prescribed by a particular provision of a collective agreement or decree.

Notwithstanding the first paragraph, an **employer** may pay an employee within one month following the commencement of their employment. **Section 43.**

The wages of an employee **must** be paid directly to the employee, at the employee's place of employment and on a working day, except where the payment is made by bank transfer or is sent by mail.

The wages of an employee may also, at the employee's written request, be remitted to a third person. **Section 44.**

If the usual day of payment of wages falls on a general statutory holiday, the wages are paid to the employee on the working day preceding that day. **Section 45.**

The **employer must** remit to the employee, together with their wages, a pay sheet containing sufficient information to enable the employee to verify the computation of their wages. That pay sheet **must** include, in particular, the following information, where applicable:

- (1) The name of the **employer**.
- (2) The name of the employee.
- (3) The identification of the employee's occupation.
- (4) The date of the payment and the work period corresponding to the payment.
- (5) The number of hours paid at the prevailing rate.
- (6) The number of hours of overtime paid or replaced by a leave with the applicable premium.
- (7) The nature and amount of the bonuses, indemnities, allowances or commissions that are being paid.
- (8) The wage rate.
- (9) The amount of wages before deductions.
- (10) The nature and amount of the deductions effected.
- (11) The amount of the net wages paid to the employee.
- (12) The amount of the tips reported by the employee pursuant to section 1019.4 of the Taxation Act ([chapter I-3](#)).
- (13) The amount of the tips he has attributed to the employee under section 42.11 of the Taxation Act.

The Government, by regulation, may require any other particular it deems pertinent. It may also exempt a category of **employers** from the application of any of the above particulars. **Section 46. (1) to (13).**

No signing formality other than that establishing that the sum remitted to the

employee corresponds to the amount of net wages indicated on the pay sheet may be **required** upon payment of the wages. **Section 47.**

Acceptance of a pay sheet by an employee does not entail the employee's renunciation of the payment of all or part of the wages that are due to the employee. **Section 48.**

No **employer** may make deductions from wages unless he is **required** to do so pursuant to an Act, a regulation, a court order, a collective agreement, an order or decree, or a mandatory supplemental pension plan.

The **employer** may make deductions from wages if the employee consents thereto in writing, for a specific purpose mentioned in the writing.

The employee may at any time revoke that authorization, except where it pertains to membership in a group insurance plan, or a supplemental pension plan. The **employer shall** remit the sums so withheld to their intended receiver. **Section 49.**

Any gratuity or tip paid directly or indirectly by a patron to an employee who provided the service belongs to the employee of right and **must** not be mingled with the wages that are otherwise due to the employee. The **employer must** pay at least the prescribed minimum wage to the employee without taking into account any gratuities or tips the employee receives.

Any gratuity or tip collected by the **employer shall** be remitted in full to the employee who rendered the service. The words gratuity and tip include service charges added to the patron's bill but do not include any administrative costs added to the bill.

The **employer** may not impose an arrangement to share gratuities or a tip-sharing arrangement. Nor may the **employer** intervene, in any manner whatsoever, in the establishment of an arrangement to share gratuities or a tip-sharing arrangement. Such an arrangement **must** result solely from the free and voluntary consent of the employees entitled to gratuities or tips.

However, an indemnity provided for in any of sections 58, 62, 74, 76, 79.7, 79.16, 80, 81, 81.1, 83, and 84.0.13 is computed, in the case of an employee who is an employee referred to in section 42.11 or 1019.4 of the Taxation Act ([chapter I-3](#)), on the basis of the wages increased by the tips attributed under that section 42.11 or reported under that section 1019.4. **Section 50.**

No **employer** may require an employee to pay credit card costs. **Section 50.1.**

No **employer** may refuse to receive a written report made pursuant to section 1019.4 of the Taxation Act ([chapter I-3](#)). **Section 50.2.**

The maximum amount that an **employer** may require for room and board from one of his employees is that which is fixed by regulation of the Government. **Section 51.**

Notwithstanding section 51, an **employer** may not require an amount for room and board from a domestic who is housed or takes meals in the **employer's** residence. **Section 51.0.1.**

Further details on the Act Respecting Labour Standards can be found at gouv.qc.ca.

[SASKATCHEWAN](#)

In Saskatchewan, **employers must** comply with payroll obligations under the

Saskatchewan Employment Act, Part II, Sections 2-15, 2-16, 2-21, 2-33 to 2-38.

Employers are **required** to pay at least the prescribed minimum wage, ensure fair pay regardless of sex, and issue wages at least semi-monthly. Wages **must** be paid in Canadian currency, by cheque, or by direct deposit, and unauthorized deductions are prohibited. **Employers must** also provide detailed earnings statements and maintain payroll records for up to five years, promoting wage transparency and protecting employee rights.

PART II – Employment Standards

Subdivision 3 – Obligation to Pay Wages

Total Wages

Subject to this Part, an **employer shall** pay an employee his or her total wages payable in accordance with the terms and conditions of:

- (a) The employee's employment contract; or
- (b) if the **employer** is bound by a collective agreement, the collective agreement.

Section 2-15.

Minimum Wage

(1) An **employer shall** pay an employee:

- (a) At least the prescribed minimum wage for each hour or part of an hour in which the employee is **required** or permitted to work or to be at the **employer's** disposal; and
- (b) at least the prescribed minimum sum when the employee reports for duty.

(2) Subject to subsection (3), if an **employer** pays an employee on any basis other than by the hour, the **employer** is deemed to have satisfied clause (1)(a) if the **employer** has, for the period covered by the payday, paid the employee an amount at least equal to the amount TP calculated in accordance with the following formula:

$$TP = MW \times HW$$

Where:

MW is the prescribed minimum wage; and HW is the number of hours or parts of an hour in which the employee is **required** or permitted to work or to be at the **employer's** disposal during the period covered by payday.

(3) An **employer shall** not include in the calculation made pursuant to subsection (2) any payment the **employer** made to the employee for the purposes of:

- (a) Annual vacation pay.
- (b) Any pay **required** pursuant to clause (1)(b) for an amount exceeding the time worked.
- (c) The premium component of overtime and public holiday pay.
- (d) Public holiday pay. **Section 2-16 (1) to (3).**

Subdivision 4 – Discrimination in Pay Prohibited

No Discrimination in Pay

(1) No **employer shall** pay an employee of one sex at a rate of pay less than the rate paid to an employee of another sex if:

(a) They are employed by the **employer** for similar work that is performed in the same workplace under similar working conditions.

(b) The performance of the work requires similar skill, effort and responsibility.

(2) Subsection (1) does not apply if a payment differential is made pursuant to a seniority system or merit system.

(3) No **employer shall** reduce the rate of pay of any employee in order to comply with this section.

(4) If an **employer** has contravened subsection (1), the **employer** is not, after that contravention, entitled to reduce the rate of pay to which an employee is entitled on the grounds that the work is subsequently performed only by employees of the same sex.

(5) No **employer shall** pay an employee a different rate of pay on the basis of any prohibited ground, as defined in The Saskatchewan Human Rights Code, 2018, unless The Saskatchewan Human Rights Code, 2018 permits the different rate of pay. **Section 2-21 (1) to (5).**

Subdivision 8 – Payment of Wages

Paydays

(1) Subject to subsections (2) and (3), an **employer shall**:

(a) Pay to an employee the total wages to which the employee is entitled up to a day not more than six days before the employee's payday.

(b) Pay the employee at least:

(i) monthly,

(ii) semi-monthly, or

(iii) every 14 days.

(2) An **employer** may only pay an employee on a monthly basis if the employee is paid a salary expressed as a monthly wage or a wage expressed for a period longer than a month.

(3) If the employment of an employee ends, the **employer shall** pay to the employee the total wages to which the employee is entitled within 14 days after the day on which the employment ends.

(4) Subsection (3) does not entitle an **employer** to delay payment of any portion of wages to an employee whose employment ends if the **employer** is **required** pursuant to subsection (1) to pay those wages on an earlier date. **Section 2-33 (1) to (4).**

For more information:

- Wages to be paid notwithstanding dispute. **Sections 2-34(1).**
- How wages are paid. **Section 2-35.**

- Deductions and special clothing. **Sections 2-36 (1) to (5).**
- Statement of earnings required. **Sections 2-37 (1) to (3).**
- Subdivision 9 – Additional Obligations of Employer – Employer to keep record of wages, hours worked, etc. **Sections 2-38 (1) to (7).**

Further details on the Saskatchewan Employment Act can be found at saskatchewan.ca

YUKON TERRITORY

In Yukon, **employers** are **required** to follow payroll obligations under the [Employment Standards Act](#), specifically **Sections 17, 18, 44 to 47, and 62 to 68**. **Employers must** pay at least the minimum wage as set by the Employment Standards Board and ensure equal pay for equal work regardless of sex. They **must** maintain accurate payroll records, issue monthly wage statements, and may only deduct wages under specific lawful conditions. Wages **must** be paid within 10 days of the end of each pay period, in Canadian currency or via approved payment methods, and employees **must** receive notice before wage reductions.

PART 3 – MINIMUM WAGES

Rate

Subject to this Part, an **employer shall** pay each employee a wage at the rate of not less than the rate established by the Employment Standards Board pursuant to section 18 or not less than the equivalent of that rate for the time worked by the employee. **Section 17.**

Determination of Minimum Wages

(1) The board may, from time to time:

(a) Establish on the basis of time, the minimum wage to be paid by **employers** to employees.

(b) Establish the amount by which the wages of an employee may be reduced for any pay period below the minimum wage, either by deduction from wages or by payment from the employee to the **employer**, if board or lodging or both are furnished by or on behalf of an **employer** to an employee, if the arrangement is accepted by that employee.

(2) If on the application of the director or an **employer**, employee, or trade union representing employees directly affected by the matter, the board considers it necessary, it may:

(a) Require **employers** to pay employees who report for work at the call of the **employer**, wages for any minimum number of hours as may be prescribed whether or not the employee is called on to perform any work after reporting for work.

(b) Set the maximum price to be charged for board, whether full or partial, supplied by or on behalf of an **employer** to an employee, and the maximum deduction to be made in respect of board from the wages of the employee by the **employer**.

(c) Set the maximum price to be charged for living quarters, either permanent or temporary, furnished by or on behalf of an **employer** to an employee, whether or not the quarters are self-contained and whether or not the **employer** retains general possession and custody of them, or the maximum deduction to be made in respect of the quarters from the wages of the employee by the **employer**.

(d) Set the charges or deductions for furnishing uniforms or other articles of wearing apparel that an **employer** may require an employee to wear, and require an **employer** in any specified circumstances to provide, maintain, or launder uniforms or other articles of wearing apparel that the **employer** requires an employee to wear.

(e) Set the charges or deductions for furnishing any tools or equipment that an **employer** may require an employee to use and for the maintenance and repair of any such tools or equipment.

(f) Specify the circumstances and occupations in which persons under 17 years of age may be employed by an **employer**, set the conditions of that employment.

(g) Exempt, on any terms and conditions and for any periods considered advisable, any **employer** from the application of section 17 in respect of any class of employees who are being trained on the job, if the training facilities provided and used by the **employer** are adequate to provide a training program that will increase the skill or proficiency of an employee.

(3) On an application pursuant to subsection (2) the board may expand the scope of its inquiry into the matter to include all **employers** and employees or one or more classes of **employers** or employees.

(4) If the wages of an employee are computed and paid on a basis other than time or on a combined basis of time and some other basis, the board may, by order:

(a) Set a standard basis of work to which a minimum wage on a basis other than time may be applied; and

(b) set a minimum rate of wage that in its opinion is the equivalent of the minimum rate set forth in paragraph (1)(a).

(5) Subject to this Part, an **employer shall** pay to each employee who is paid on a basis other than time a wage at a rate not less than the minimum rate set by the order under subsection (4).

(6) No **employer shall** employ a person under 17 years of age

(a) in any occupations prescribed by the regulations,

(b) at a wage less than the minimum wage prescribed by the regulations for the occupation in which the person is employed, or

(c) contrary to any conditions prescribed by the regulations.

(7) Any order of the board made pursuant to this section **shall** not come into effect until it has been approved by the Commissioner in Executive Council. **Section 18 (1) to (7).**

PART 7 – EQUAL PAY

Sex Discrimination

No **employer** or person acting on behalf of an **employer shall** discriminate between male and female employees by paying a female employee at a rate of pay less than the rate of pay paid to a male employee, or vice versa, employed by the **employer** for similar work performed in the same establishment under similar working conditions and the performance of which requires similar skill, effort, and responsibility, except when the payment is made pursuant to:

- (a) A seniority system.
- (b) A merit system.
- (c) A system that measures earnings by quality or quantity of production.
- (d) A differential based on any factor other than sex. **Section 44.**

Reduction of Pay

No **employer shall** reduce the rate of pay of an employee in order to comply with Section 44. **Section 45.**

Actions by Organizations

No organization of **employers** or employees, as the case may be, or its agents **shall** cause or attempt to cause an **employer** to pay employees rates of pay that are in contravention of section 44. **Section 46.**

Determination of Money Owning to Employee

If an **employer** has not complied with section 44 the director may determine the amount of money owing an employee and that amount **shall** be deemed to be unpaid wages. **Section 47.**

For more information:

- PART 10 – PAYMENT OF WAGES – Employer’s records. **Section 62.**
- Employee’s statement. **Section 63.**
- **Section 64 (1) to (3).**
- Time for payment of wages. **Section 65 (1) to (3).**
- Notice of reduction of wages. **Section 66.**
- Method of payment. **Section 67.**
- Disappearance of employee. **Section 68 (1) to (4).**

Further details on the Employment Standards Act can be found at laws.yukon.ca.