

Payroll Records Required by Employment Standards Laws: Know The Laws of Your Province



Employment standards laws require employers to create and retain detailed records for each employee who works for them. Although recordkeeping requirements overlap, there are also significant variances from jurisdiction to jurisdiction. And that can play havoc with payroll operations, especially for companies that do business in multiple provinces. These province-specific requirements also come into play with remote workers whose province of employment differs from that of the company they work for.

Here's a summary of the recordkeeping rules in each Canadian jurisdiction to help you overcome these payroll administration challenges.

FEDERAL

1. Employer must keep a record for each employee showing the date of commencement and termination of employment for at least 36 months after the termination date (*Canada Labour Standards Regs* ("CLS Regs"), Sec. 24(1)).
2. Employers must keep for at least three years after work is performed by an employee, the following information:
 1. The employee's full name, address, Social Insurance Number, occupational classification, and sex, and if the employee is under the age 18 years, the employee's age.
 2. The rate of wages, clearly indicating whether it's hourly, weekly, monthly, or other basis, and the date and particulars of any rate changes.

3. If the rate of wages is on a basis other than time or on a combined basis of time and some other basis, a clear indication of the method of computation of that basis.
 4. The hours worked each day, except where the employee is:
 1. Exempt from the labour standards provisions of the *Canada Labour Code* ("Code") because they're employed in or in connection with any federal work, undertaking, or business.
 2. Exempt from the Code's standard work week and maximum work hours requirements.
 5. The actual earnings, indicating the amounts paid each pay day and amounts paid as overtime pay, vacation pay, holiday pay, pay for leave related to pregnancy loss, personal leave pay, pay for leave for victims of family violence, bereavement leave pay, medical leave of absence pay, termination pay, and severance pay.
 6. The payments made each pay day after deductions, with clear details of the deductions made.
 7. The following information regarding annual vacations:
 1. The dates of commencement and termination of each vacation period.
 2. If a vacation was interrupted due to a leave of absence, the date of interruption, and if the employee resumed the vacation.
- If a vacation was postponed, the new dates of commencement and termination of that vacation.
1. The year of employment for which each annual vacation period was granted.
 2. Any written notice of an interruption of a vacation or leave and any written notice of resumption of a vacation or leave.
 3. Any written agreement between the employer and employee to postpone or waive the employee's entitlement to annual vacation under section 14(1) of the Code.
 4. Any written request made by an employee under [section 184.1](#) of the Code and a record of the employer's response to that request.
 5. If the employer determines a year of employment under paragraph (b) of the definition "year of employment" in [section 183](#) of the Code, any notice provided to employees under [section 12](#).
 6. For any leave granted to the employee under Division VII of the Code:
 1. The dates of commencement and termination, and of any interruption, of the leave.
 2. A copy of any notice concerning the leave or any interruption of the leave.
- Any documentation, including a copy of any certificate from a health care practitioner, that the employee provided for the leave or interruption.
1. The dates of commencement and termination of any job modification or reassignment of the employee under Division VII of the Code and a copy of any notice provided by the employer concerning the job modification or reassignment.
 2. Any holiday with pay granted to the employee under Division V of the Code, any notice of substitution of a general holiday required to be posted, and, for employees not subject to a collective agreement, proof that the substitution was approved in accordance with the Code.
 3. When hours of work are averaged, any notice concerning the averaging of hours of work, details of any reductions in the standard and maximum hours of work made, and the number of hours for which the employee was entitled to be paid at the overtime rate of wages or granted time off for overtime worked.
 4. The employer's pay periods.
 5. A copy of any certificate provided in respect of medical breaks under [subsection 181.1\(2\)](#) of the Code and any request for the certificate made by the employer in accordance with that subsection, and any notice of termination of employment or

intention to terminate employment given in accordance with the Act.

6. For any period of bereavement leave:

1. The date on which that period begins and its length, as well as any change in the length of the leave, and
2. A copy of any notice provided by that employee in accordance with [subsections 210\(1.3\)](#) and [\(1.4\)](#) of the Code.

7. Proof of the approval referred to in [paragraph 170\(2\)\(b\)](#) or [172\(2\)\(b\)](#) of the Code.

8. Every work schedule and modification of a work schedule provided in writing to an employee.

9. Every written notice given, written request made, or written agreement entered into under Division I or I.1 of the Code.

10. A record describing any situation that an employee had to deal with under [subsection 169.1\(2\)](#) of the Code (which deals with cancellation of required breaks).

11. A record describing any situation that an employee had to deal with under [subsection 169.2\(2\)](#) of the Code (which provides for exceptions to the minimum of 8 hours between shifts).

12. A record of any refusal by an employee made under [subsection 173.01\(2\)](#) of the Code.

13. A record describing any situation that an employee had to deal with under [subsection 173.01\(3\)](#) of the Code (which deals with refusals to work a particular shift or periods).

14. A record describing any situation that an employee had to deal with under [subsection 173.1\(2\)](#) of the Code (which deals with shift changes).

15. A record of any refusal by an employee made under [section 174.1](#) or [subsection 174.1\(3\)](#) (which deal with overtime refusals).

16. For paid leave:

1. The dates of commencement and termination of the leave.
2. The year of employment in respect of which the leave was earned.

- The number of days of leave carried over from a previous year.

1. A copy of any written request made by an employer to verify medical leave and a copy of the certificate the employee provided.

1. For unpaid medical leave:

1. A copy of any written request made by an employer, and
2. A copy of any certificate submitted by the employee.

2. For reserve force service leave:

1. The dates of commencement and termination and of any interruption or postponement of leave.
2. A copy of any notice concerning the leave.

- A copy of any certificate from a health care practitioner submitted by the employee for that leave.

1. A copy of any proof from the Chief of Defence Staff.

2. A copy of any postponement of return to work or changes to wages or benefits notice issued by the employer during leave (Regs, Sec. 24(2)).

3. Employers must keep for at least three years the following information about paid medical leave:

1. Detailed reasons for an employee's absence due to work-related illness or injury.
2. A copy of any certificate of a healthcare practitioner indicating that the employee is fit to return to work.
3. The date the employee returned to work, or a copy of any notification from

the employer to the employee and any trade union representing the employee that return-to-work wasn't reasonably practicable and the reasons why not (Regs, Sec. 24(4)).

ALBERTA

Every employer must keep and for three years retain an up-to-date record of the following information for each employee:

1. Regular and overtime hours of work for each workday (**exception:** Section 2 of the Regulations lists certain types of employees to whom the requirement to keep regular and overtime hours of work records don't apply).
2. Wage rate and overtime rate.
3. Earnings paid showing separately each component of the earnings for each pay period.
4. Deductions from earnings and the reason for each deduction.
5. Time off instead of overtime pay provided and taken (*Employment Standards Code*, Sec. 14(1)).

BRITISH COLUMBIA

1. For each employee, an employer must keep records of the following information:
 1. The employee's name, date of birth, occupation, telephone number, and residential address.
 2. The date employment began.
 3. The employee's wage rate, whether paid hourly, on a salary basis or on a flat rate, piece rate, commission, or other incentive basis.
 4. The hours worked by the employee on each day, regardless of whether the employee is paid on an hourly or other basis.
 5. The benefits paid to the employee by the employer.
 6. The employee's gross and net wages for each pay period.
 7. Each deduction made from the employee's wages and reason for it.
 8. The dates of the statutory holidays taken by the employee and amounts paid by the employer.
 9. The dates of the annual vacation taken by the employee, the amounts paid by the employer and the days and amounts owing.
 10. How much money the employee has taken from the employee's time bank, how much remains, the amounts paid and dates taken (*Employment Standards Act* ("Act"), Sec. 28(1)).
 11. Records of agreements with employees to clean their own uniforms under Section 25(2) of the Act.
 12. Records of agreements with employees to substitute another day off for a statutory holiday under Section 48(2).
2. Payroll records must:
 1. Be in English.
 2. Be kept at the employer's principal place of business in British Columbia.
 3. Be retained by the employer for 4 years after the date on which the payroll records were created (*Employment Standards Act*, Sec. 28(2)).

MANITOBA

1. An employer must keep and maintain at the principal place of business of the employer in the province records of the following information, in English or French, about each employee:
 1. Name, address, date of birth, and occupation.
 2. The date on which the employment commenced.
 3. The regular wage rate and overtime wage rate when employment starts, the

particulars of any change to the regular wage rate or overtime wage rate, including the date of the change.

4. The regular hours of work and overtime, recorded separately and daily.
 5. Copies of averaging agreements.
 6. Copies of work schedules for the employee that are required to be posted.
 7. The dates wages are paid, and amount of wages paid on each date.
 8. The deductions from wages and the reason for each deduction.
 9. Details of any banked time and time off that's provided and taken in respect of banked time.
 10. The date on which each general holiday is taken.
 11. The employee's hours of work on a general holiday, the wage rate paid for those hours, and any time off provided in respect of those hours of work.
 12. Each annual vacation, showing the date it begins and the date that work resumes, the period of employment in which it's earned, and the date and amount of vacation allowance paid.
 13. The amount of vacation allowance paid to the employee in lieu of an annual vacation upon termination of the employment and date of the payment.
 14. Copies of documents relating to any leave taken by an employee, including records of the type of leave and the dates and number of days taken as leave.
 15. Copies of documents relating to any paid days of interpersonal violence leave taken by an employee, including records of the dates and number of days taken as paid leave, and amount paid to the employee for each paid day of leave.
 16. Copies of work readiness certificates required for employees under age 16.
 17. The date of termination of the employment.
 18. Any other record required by regulation (*Employment Standards Code*, Sec. 135(1)).
2. Regular hours of work aren't required to be recorded daily if they don't vary from day to day, but any additional hours worked must be recorded daily (*Employment Standards Code*, Sec. 135(2)).
 3. Unless otherwise specified in the regulations, an employer must retain the above employment records for at least three years after the record is made (*Employment Standards Code*, Sec. 135(3)).
 4. An employer that engages individuals to do home work must keep and maintain, and make available to an officer on request, at the principal place of business of the employer in the province a record of the name and address of each employee, a description of the type and amount of work done by the employee, the amount of wages paid by the employer, the rate of wages for the work, any amount deducted from wages earned by the employee, and any other prescribed information (*Employment Standards Code*, Sec. 80(2)).

NEW BRUNSWICK

1. An employer must make and keep in the Province for at least 36 months after work is performed or service is rendered by an employee, complete and accurate records, including:
 1. The employee's name and address.
 2. The employee's date of birth.
 3. The employee's social insurance number.
 4. The employee's employment commencement date.
 5. The number of hours the employee worked each day and each week.
 6. The employee's wage rate and gross earnings for each pay period.
 7. The amount of each deduction from the employee's gross earnings and purpose for which each deduction is made.
 8. Any period during which the employee was on vacation.

9. Any vacation pay due or paid to the employee.
 10. Any public holiday pay due or paid to the employee.
 11. The net amount of money paid to the employee.
 12. Any period during which the employee was on leave of absence and the reason for the leave of absence.
 13. Any document or certificates relating to the employee's leave of absence.
 14. The dates of all dismissals or layoffs of the employee and the dates of any notices of dismissals or layoffs.
 15. The date of cessation of employment (*Employment Standards Act*, Sec. 60(1)).
2. Where the original records referred to above are maintained by a person, firm, company, or partnership other than the employer, the employer must have and produce on request of an Employment Standards Officer a true and accurate copy of the employment records (*Employment Standards Act*, Sec. 60(2)).
 3. The Labour and Employment Board, the Director, and an Employment Standards Officer may at any time request from any employer, or person, firm, company, or partnership maintaining an employee's records, information required to be kept under Item #1 above (*Employment Standards Act*, Sec. 60(3)).

NEWFOUNDLAND & LABRADOR

1. An employer must keep complete, continuous and accurate records for each employee listing:
 1. The employee's name, address, and date of birth.
 2. The employee's rate of wages, number of hours worked in each day, amount paid to the employee showing all deductions made from wages paid.
 3. The date of:
 1. the beginning of the employee's employment, and
 2. the date of temporary lay-off or termination, if any, and, if applicable, the date notice of intention to terminate was given.
 4. Particulars respecting the annual vacation of the employee showing the period taken, the date, and amount of wages paid.
 5. The date on which each rest period required to be given under [section 22](#) of the Code was given to the employee.
 6. Where the employee's employment is for a fixed period or term or for a specific task, the date of expiry of that period or term or the anticipated completion date of the specific task.
 7. Those other matters, particulars and information that may be prescribed in the regulations (*Labour Standards Act*, Sec. 63(1)).
2. An employer must keep the above records a period of four years from the date of the last entry in the record respecting the employee (*Labour Standards Act*, Sec. 63(2)).
3. The records required to be kept under Item #1 above must be made available to the director, or another officer designated by the director, within 7 days of a demand served personally on the employer or 10 days from the date the demand was sent by registered mail (*Labour Standards Act*, Sec. 63(3)).

NOVA SCOTIA

1. Every employer must keep and maintain, at its principal place of business for at least 36 months after the work was performed, records from which it may be ascertained whether the employer is complying with the *Labour Standards Code*, including:
 1. Each employee's name and address.
 2. Each employee's date of birth.
 3. Each employee's social insurance number.
 4. The date that each employee's employment began.
 5. The date that each employee's employment ended, if applicable.

6. The number of hours worked by each employee each day and each week.
 7. Each employee's wage rate and gross earnings for each pay period.
 8. The amount of each deduction from the gross earnings of each employee for each pay period and the purpose for which each deduction is made.
 9. The net amount of money paid to each employee for each pay period.
 10. Any period during which an employee was on vacation.
 11. Any vacation pay due or paid to an employee.
 12. Any general holiday pay due or paid to an employee.
 13. Any period during which an employee was on a leave of absence and the reason for the leave of absence.
 14. Any documents or certificates relating to a leave of absence of an employee.
 15. The dates of all discharges or layoffs of an employee and the dates of all notices thereof.
 16. In the case of a person who's recruiting or has recruited an individual for employment with the person:
 1. The name and address of any person to whom the person recruiting the individual made a payment for engaging in the recruitment.
 2. The date and amount of the payment.
- Such other information as may be prescribed (*Labour Standards Code*, Sec. 15(1)).
2. The employer must produce the above records or a certified true copy of them to the Director upon the Director's request (*Labour Standards Code*, Sec. 15(1)).
 3. An employer may provide a pay statement to an employee electronically if the employer provides the employee, through the employee's place of employment:
 1. Confidential access to the electronic pay statement; and
 2. a means of making a paper copy of the electronic pay statement (*Labour Standards Code*, Sec. 15(1A)).

NORTHWEST TERRITORIES

1. An employer must maintain and make available for inspection by and production to the Employment Standards Officer an accurate record of the following information for each employee:
 1. The hours worked or on duty each day.
 2. The gross wages and wage payments made.
 3. The name, age, and residential address.
 4. The date of commencement of the present term of employment and its anniversary.
 5. The rate of wages and the date and particulars of each change in the rate of wages.
 6. Each annual vacation granted, showing:
 1. The dates of commencement and completion.
 2. The period of employment covered by the annual vacation.
- The amount of vacation pay given.
1. The amount of money paid in lieu of vacation with pay if the employee's employment was terminated.
 2. The amount of money paid for statutory holidays.
 3. The amount of each deduction from the wages of the employee and the purpose for which the deduction was made.
 4. A copy of any notice of termination of employment.
 5. The amount of any money paid in lieu of notice of termination of employment (*Employment Standards Act*, Sec. 50(1)).
2. The Employment Standards Officer may, by written notice, require an employer to

- include in the record the starting time and stopping time of work for each of its employees, and specify the manner in which those times are to be recorded (*Employment Standards Act*, Sec. 50(2)).
3. An employer must maintain the above records in each place of business operated by the employer in the Northwest Territories for each employee working at, or in connection with, that place of business (*Employment Standards Act*, Sec. 50(3)).
 4. An employer must maintain the records in whole or in part at its principal place of business in the Northwest Territories, or at any other place designated by the Employment Standards Officer that provides more safety or convenience (*Employment Standards Act*, Sec. 50(4)).
 5. The hours referred to in Item (1)(a) above must be recorded daily (*Employment Standards Act*, Sec. 50(5)).
 6. An employer must maintain the records for a period of no less than two years after the time each record was made (*Employment Standards Act*, Sec. 50(6)).

NUNAVUT

1. An employer must 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 its employees at or in connection with that place of business:
 1. The hours worked or on duty each day.
 2. The gross wages and wage payments made.
 3. The name, age, and residential address.
 4. The date of commencement of the present term of employment and the anniversary date of it.
 5. The rate of wage and the date and particulars of each change in the rate of wage.
 6. Each annual vacation granted, showing:
 1. The dates of commencement and completion.
 2. The period of employment covered by the annual vacation.
- The amount of vacation pay given.
1. The amount of money paid in lieu of vacation with pay on the termination of employment.
2. The amount of money paid for general holidays under the Act.
3. The amount of each deduction from the earnings of the employee and the purpose for which the deduction was made.
4. A copy of any notice of termination of employment.
5. The amount of money paid in lieu of notice of termination of employment (*Labour Standards Act*, Sec. 46(1)).
2. An employer may, with the consent of the Labour Standards Officer, maintain the above records in whole or in part at its principal place of business in Nunavut or at any other place that the Labour Standards Officer may designate (*Labour Standards Act*, Sec. 46(2)).
3. The record of hours referred to in Item (1)(a) must be made daily (*Labour Standards Act*, Sec. 46(3)).
4. Every employer must preserve and maintain the above records for at least two years after the time each record was made (*Labour Standards Act*, Sec. 46(4)).
5. The Labour Standards Officer may, by notice in writing, require an employer or any other person to provide the Labour Standards Officer with the names, addresses, and ages of all employees and the information respecting wages, hours, days, and terms and conditions of employment that the notice requires; and to produce any books, records, documents, papers, payrolls, contracts of employment, and any other record that the notice requires for the inspection by an inspector named in the notice on the date and at the place designated in the

notice (*Labour Standards Act*, Sec. 46(5)).

6. The Labour Standards Officer may, by written notice, require an employer to record the hours of work of each of its employees with respect to starting time and stopping time in the manner that may be directed (*Labour Standards Act*, Sec. 46(6)).

ONTARIO

1. An employer must record the following information for each employee, including homeworkers:
 1. The employee's name and address.
 2. The employee's date of birth, if the employee is a student and under age 18.
 3. The date on which the employee began their employment.
 4. The dates and times that the employee worked.
 5. If an employee has two or more regular rates of pay for work performed for the employer and, in a work week, performs work in excess of the overtime threshold, the dates and times that the employee worked in excess of the overtime threshold at each rate of pay.
 6. The number of hours the employee worked in each day and each week.
 7. The information contained in each written wage statement given to the employee that the employer must provide under Section 12(1) of the *Employment Standards Act* (Act).
 8. The information contained in each written wages on termination statement given to the employee that the employer must provide under Section 12.1 of the Act.
 9. The information contained in each written statement given to the employee for whom a day off is substituted for a public holiday worked that the employer must provide under Section 27(2.1) and/or Section 28(2.1) of the Act.
 10. The information contained in each written statement given to the employee for whom a day off is substituted for a public holiday worked that the employer must provide under Section 27(2.1) and/or Section 28(2.1) of the Act.
 11. The information contained in each written statement given to the employee for whom a day off is substituted for a public holiday that falls when the employee is on vacation that the employer must provide under Section 29(1.1) of the Act.
 12. The information contained in each written statement given to the employee who has agreed to work on a public holiday that falls on a day that's not ordinarily a workday for that employee or on a day that the employee is on vacation that the employer must provide under Section 30(2.1) of the Act; and
 13. The information contained in each written statement given to the employee regarding vacation pay that the employer must provide under Section 36(3)(b) of the Act (*Employment Standards Act*, Sec. 15(1)).
2. In addition to the record required under Item #1 above, the employer must keep a register of any homeworkers the employer employs showing:
 1. The employee's name and address.
 2. The information contained in all statements required to be provided to the employee under Section 12(1)(b) of the Act.
 3. Any additional information specifically required in the regulations (*Employment Standards Act*, Sec. 15(2)).
3. Exception: An employer doesn't have to record the information described in Item #1(d) or (e) above for an employee who's paid a salary if:
 1. The employer records the number of hours in excess of those in his or her

regular work week, and:

1. The number of hours in excess of eight that the employee worked in each day, or
2. If the number of hours in the employee's regular work day is more than eight hours, the number in excess.
2. The employee isn't covered by Sections 17 to 19 and Part VIII (Overtime Pay) of the Act (*Employment Standards Act*, Sec. 15(3)).
4. The employer must retain or arrange for some other person to retain the records of the above-required information for the following periods:
 1. For information referred to in Item #1(a) or (c) above three years after the employee ceased to be employed by the employer.
 2. For information referred to in Item #1(b) above the earlier of:
 1. Three years after the employee's 18th birthday, or
 2. Three years after the employee ceased to be employed by the employer.
 3. For information referred to in Item #1(d), (e), or (f) above or in Item #3, three years after the day or week to which the information relates.
 4. For information referred to in Item #1(g) through (m) three years after the information was given to the employee (*Employment Standards Act*, Sec. 15(5)).
5. Information pertaining to a homeworker may be deleted from the register three years after the homeworker ceases to be employed by the employer (*Employment Standards Act*, Sec. 15(6)).

PRINCE EDWARD ISLAND

1. Every employer must, for each employee, make and keep at the employer's principal place of business in the province, for a period of 36 months after the employee performs work for the employer, complete and accurate records of:
 1. The name, address, and social insurance number of the employee.
 2. The date of birth of the employee.
 3. The employee's wage rate and net pay for each pay period.
 4. The number of hours the employee works in each day and week.
 5. The gross earnings of the employee per pay period.
 6. The deductions from the employee's gross earnings and the nature of each deduction.
 7. The date the employee started employment and the date the employee's employment terminated.
 8. The type of work performed by the employee.
 9. Any period during which the employee was on vacation.
 10. Any vacation pay due to be paid to the employee.
 11. Any paid holiday pay due or paid to the employee.
 12. Any period during which the employee was on a leave of absence and the reason for the leave of absence.
 13. The number of days of paid sick leave that the employee has accumulated and used.
 14. The number of overtime hours the employee has accumulated and used; and
 15. The dates of dismissals, suspensions or layoffs of the employee and the dates of all notices thereof (*Employment Standards Act*, Sec. 5.6(1)).
2. Exception: Item #1(d) above doesn't apply to salaried employees if the employer establishes a work week and makes and keeps a record showing the number of hours worked by such employees in excess of the work week (*Employment Standards Act*, Sec. 5.6(2)).
3. An employer must, within seven days after receipt of a request from the board or an inspector, or within such other time as may be allowed by the board or an inspector, provide the board or the inspector a statement setting forth the information required to be kept under Item #1 above, together with a copy of any

contract of service that the employer has with the employees in relation to wages, hours of work, and any other term or condition of employment governed by the Act or regulations, as may be required by the request (*Employment Standards Act*, Sec. 5.6(3)).

QUÉBEC

1. An employer must establish a registration system or keep a register showing each employee's full name, residence, social insurance number, employment and the date the employee begins to work for the employer, as well as the following particulars, as the case may be, **for each pay period**:
 1. The number of hours of work per day.
 2. The total number of hours of work per week.
 3. The number of overtime hours paid or compensated for by a day off with the applicable premium.
 4. The number of days of work per week.
 5. The wage rate.
 6. The nature and amount of premiums, indemnities, allowances, or commissions paid.
 7. The amount of gross wages.
 8. The nature and amount of deductions made.
 9. The amount of net wages paid to the employee.
 10. The work period corresponding to payment.
 11. The date of payment.
 12. The reference year.
 13. The duration of the annual vacation.
 14. The departure date of the annual vacation with pay.
 15. The date on which the employee was entitled to a general holiday with pay or to another day of holiday, including the compensatory holidays for general holidays with pay.
 16. The amount of the tips reported by the employee in accordance with [section 1019.4](#) of the [Taxation Act \(chapter I-3\)](#).
 17. The amount of the tips attributed to the employee by the employer under [section 42.11](#) of the [Taxation Act](#).
 18. In the case of an employee under 18 years of age, his date of birth (*Labour Standards, Regulation respecting a registration system or the keeping of a register* (Regulation), Sec. 1).
2. The system of registration or register for a given year must be kept during a 3-year period (Regulation, Sec. 2).

SASKATCHEWAN

1. An employer must keep:
 1. Records showing the particulars of every unwritten contract dealing with wages or other monetary benefits to which any employee is entitled.
 2. A copy of every written contract or other document dealing with wages or other monetary benefits to which any employee is entitled.
 3. Records showing the following for each employee:
 1. The employee's full name, sex, date of birth, and residential address.
 2. The name or a brief description of the employee's job or position.
- The employee's rate of wages expressed in terms of wages per hour, day, week, month, or other period.
1. The total wages paid to the employee for each week or other pay period.
2. The time when the employee's work begins and ends each day and the time when any meal breaks allowed to the employee each day begin and end.

3. The total number of hours worked by the employee each day and each week as well as the total number of hours each day and each week that the employee is required to be at the employer's disposal.
 - Every deduction made from the employee's wages for any purpose and the purpose for which each deduction was made.
 - The date of each payment of wages to the employee.
1. The date of commencement of the employee's employment and, if applicable, the date the employment ends.
2. The date on which the employee becomes entitled to each vacation.
3. The dates on which each vacation period is taken by the employee.
 - The amount paid to the employee for each vacation to which the employee is entitled and date of payment.
 - The amount paid to the employee for each public holiday and date of payment.
 - If applicable, the amount paid to the employee on the ending of the employment and date of payment.
1. Any other prescribed matters or matters that the minister may require (*Saskatchewan Employment Act*, Sec. 2-38(1)).
2. Employer must provide the above records to an employment standards officer when requested by the officer (*Saskatchewan Employment Act*, Sec. 2-38(2)).
3. Every employer must keep a register of every employee whose work is ordinarily performed at home which sets out:
 1. The address where that work is performed; and
 2. The portion of the work performed by the employee that was performed at home (*Saskatchewan Employment Act*, Sec. 2-38(3)).
4. The above records that an employer is required to keep for an employee must cover the most recent five years of the employee's employment (*Saskatchewan Employment Act*, Sec. 2-38(4)).
5. If an employee's employment ends, the employer must retain the records mentioned in Item #4 above for a period of two years after the date on which the employee's employment ended (*Saskatchewan Employment Act*, Sec. 2-38(5)).
6. An employee's employment is deemed not to have ended if the employee is employed again by the employer within six months after the date on which the employment of the employee ended (*Saskatchewan Employment Act*, Sec. 2-38(6)).
7. The records required above may be incorporated in any wage record that the employer is required to keep under any other Act (*Saskatchewan Employment Act*, Sec. 2-38(7)).

YUKON

1. An employer must make and keep for a period of 12 months after work is performed or services are supplied by an employee complete and accurate records for the employee showing:
 1. The employee's name and address.
 2. The number of hours worked by the employee in each day and each week.
 3. The employee's wages, gross earnings, and deductions.
 4. The overtime accumulated by the employee each week.
 5. The time off with pay instead of overtime pay accumulated and taken by the employee each week.
 6. The vacations taken by the employee.
 7. The leaves of absence taken employee.
 8. The conditions of employment of the employee (*Employment Standards Act*, 62(1)).
2. The employer may not change time records completed by an employee without

notifying the employee (*Employment Standards Act*, 62(1)).

3. The employer must keep the records referred to in Item #1 above in their principal place of business in the Yukon (*Employment Standards Act*, 62(2)).
4. The director may require an employer to supply any information referred to in Item #1 above by a notice to that effect served personally or sent by certified mail addressed to the last known address of the employer, and the employer must supply the information within any reasonable time specified in the notice (*Employment Standards Act*, 62(3)).