

EARNING AND DEDUCTION CODES - PASTORAL CHARGE PAYROLL SERVICE

EARNINGS (Payable, Taxable, & Reportable on the T4)

#	Earning Name Description showing on Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INC. & RET ALLW	EHT/ HSF	COMMENTS
EN 1	REGULAR Included in PE	Salary: pays pay period salary Hourly: pays hours advised x hourly rate	All Pays	T4 Box 14	X	X		X	X		X	Regular/base salary, not including Housing Allowance or other allowances. Also used for salary continuance or lump-sum notice amount at termination.
EN 2	OVERTIME	150% x hourly rate x hours advised 00/00	All Pays	T4 Box 14	X	X		X	X		X	For salary and non-salary employees—when advised by treasurer, overtime pay would be processed at 150% x hourly rate x hours advised.
EN 4	STAT HOL Included in PE	100% x hourly rate x hours advised S0/00	All Pays	T4 Box 14	X	X		X	X		X	Rather than payroll reports showing income as "regular," treasurer wishes it to show as "STAT HOL"; ADP will provide details on request.
EN 5	SICK HRS Included in PE	100% x hourly rate x hours advised S0/00	All Pays	T4 Box 14	X	X		X	X		X	Rather than payroll reports showing income as "regular," treasurer wishes it to show as "SICK HRS"; ADP will provide details on request.
EN 11	RETRO Included in PE	Dollar amount advised C0/00	All Pays	T4 Box 14	X	X		X			X	Any amounts processed under this earning code also affect United Church and Canada Revenue Agency remittances. Treasurer needs to report lump-sum amount.
EN 15	ADJUSTMT Not included in PE	Dollar amount advised B0/00	All Pays	T4 Box 14	X	X		X			X	Adjustment used for income received from weddings, funerals, etc.—not included in pensionable earnings (PE).
EN 16	VAC HRS/\$ Included in PE	100% x hourly rate x hours advised OR dollars advised S0/00	All Pays	T4 Box 14	X	X		X			X	Rather than payroll reports showing income as "regular," treasurer wishes it to show as "VAC HRS"; ADP will provide details on request.
EN 17	TERM PAY Not included in PE	Dollar amount advised C0/00	All Pays	T4 Box 14	X	X		X			X	Used for lump-sum VACATION payment at termination.
EN 18	RATE 2 Included in PE	Hours advised Advised rate in EN18 A0/00	All Pays	T4 Box 14	X	X		X			X	Only use if the PE calculation is the same for the second rate (either 100% of salary for both, or 140% of salary for both).
EN 19	HOUS ALL (Cash Housing Allowance not taxed, except EI)	Constant \$\$ in EN19 (YE19 in 2P13) B0/00	All Pays	T4 Box 14 & 30				X			X	Includes utilities (hydro/electricity, heating, water, and sewer); does not include telephone, Internet, or cable. Assumes ministry personnel IS eligible for the CRA Clergy Residence Deduction.
EN 24	HOUSATAX (Cash Housing Allowance taxed) - add on request	Constant \$\$ in EN19 (YE19 in 2P13) B0/00	All Pays	T4 Box 14 & 30	X	X		X			X	Housing allowance subject to tax, CPP, and EI. For ministry personnel NOT eligible for CRA Clergy Residence Deduction, or ministry personnel wishes housing allowance (total/part) taxed.
EN 20	TXB ALLW	Constant \$\$ in EN20 B0/00	All Pays	T4 Box 14 & 40	X	X		X			X	Taxable allowances are payable, taxable, and reportable. Used for taxable allowances other than telephone, travel/mileage, and continuing education. Used in situations where treasurer reimburses ministry personnel via ADP, but does not ask for receipt.
EN 41	MILE TAX (taxable allowance)	Constant \$\$ in EN20 B0/00	All Pays	T4 Box 14 & 40	X	X		X			X	Payable, taxable, and reportable. Used for mileage/travel as a taxable allowance. Used in situations where treasurer reimburses ministry personnel via ADP, but does not ask for receipt.

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EN 42	EDUC TAX (taxable allowance)	Constant \$\$ in EN20 B0/00	All Pays	T4 Box 14 & 40	X	X		X			X	Payable, taxable, and reportable. Used for continuing education as a taxable allowance. Used in situations where treasurer reimburses ministry personnel via ADP, but does not ask for receipt.
EN 43	TELE TAX (taxable allowance)	Constant \$\$ in EN20 B0/00	All Pays	T4 Box 14 & 40	X	X		X			X	Payable, taxable, and reportable. Used for telephone as a taxable allowance. Used in situations where treasurer reimburses ministry personnel via ADP, but does not ask for receipt.
EN 50	QNOTICE (Quebec Only)	Dollar amount advised C0/00	All Pays	Rel 1	X	X		X	X			
EN 54	OTHTRAV	Dollar amount advised	All Pays	T4 Box 14 & 32	X	X		X				Travel in a prescribed zone.
EN 93	IN LIEU OF BENEFITS (FOR CONTRACT EMPLOYEES) % Advised	Auto calculates % in EN93, to 4 decimal places, of <u>Regular Earnings</u> Z0/00 - EA & EB Fields <u>Required</u>	All Pays	T4	X	X		X			X	Mainly used for lay employees with employment agreements less than 1 year. If employment continues, then employee should be eligible for pension and benefits. Treasurer must provide ADP with the % rate.
EN 96	AUTO VAC % Advised	Auto calculates % in EN96, to 4 decimal places, of specified earnings <u>Z0/00 - EA & EB fields</u> <u>required</u>	All Pays	T4 Box 14	X	X		X			X	Automatic vacation deduction related to statutory vacation requirement for employees not in receipt of benefits. Treasurer must provide ADP with the % rate.

Calculation = Advised % X Regular (01)
Earnings Only

Earnings included in calc: 01-Reg,
02-O/T, 04-Stat Holiday, 05-sick
hours. 11-retro. 18-Rate2

EXPENSES (Payable, Non-Taxable & Non-Reportable on the T4)

#	Earning Name Description showing on Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INCOM E & RET ALLW	EHT/ HSF	COMMENTS
EN 51	MILEAGE	Constant \$\$ in Storage Field EN51 OR Dollar amount advised B2/00	All Pays	Non- Taxable								Payable, non-taxable, and non-reportable. Used to reimburse the minister via ADP for mileage expenses upon receiving a receipt or travel log.
EN 52	EXPENSE	Constant \$\$ in Storage Field EN52 OR Dollar amount advised B2/00	All Pays	Non- Taxable								Payable, non-taxable, and non-reportable. To reimburse ministry personnel for a work-related expense other than mileage, continuing education, telephone. Treasurer reimburses ministry personnel for expenses via ADP, upon receiving a receipt.
EN 53	TELEPHONE	Constant \$\$ in Storage Field EN53 OR dollar amount advised B2/00	All Pays	Non- Taxable								Payable, non-taxable, and non-reportable. Used to reimburse ministry personnel via ADP for telephone expenses upon receiving a receipt.
EN 39	EDUC EXP - add on request	Constant \$\$ in Storage Field EN53 OR dollar amount advised B2/00	All Pays	Non- Taxable								Payable, non-taxable, and non-reportable. Used to reimburse ministry personnel via ADP for continuing education expenses upon receiving a receipt.

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TAXABLE BENEFITS (Non-Payable, Taxable & Reportable on the T4)

#	Earning Name Description showing on Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INCOM E & RET ALLW	EHT/ HSF	COMMENTS
EN 30	HOUS BEN (Non cash housing allowance - not taxed except EI)	Constant \$\$ in EN30 (YE30 in 2P13) B3/00	All Pays	T4 Box 14 & 30			<u>X</u>	X			X	Includes utilities (hydro/electricity, heating up to \$500/year, water, and sewer). Does not include telephone, Internet, or cable. Assumes ministry personnel IS eligible for the CRA Clergy Residence Deduction.
EN 29	HOUSBTAX (non cash housing allowance - taxed) * add on request	Constant \$\$ in EN30 (YE30 in 2P13) B3/00	All Pays	T4 Box 14 & 30	X	X	<u>X</u>	X			X	Includes utilities (hydro/electricity, heating up to \$500/year, water, and sewer). Does not include telephone, Internet, or cable. For ministry personnel NOT eligible for CRA Clergy Residence Deduction or ministry personnel wishes housing benefit (total/part) taxed.
EN 31	TAX BEN (Taxable Benefit)	Constant \$\$ in EN31 B3/00	All Pays	T4 Box 14 & 40	X	X	<u>X</u>				X	Taxable benefits are taxable, reportable, NOT payable. Income is NOT added to ministry personnel pay, but the treasurer wishes ADP to process a non- payable amount as a taxable benefit.
EN 32	TAX HLTH	Constant \$\$ in EN32 B3/00	All Pays	T4 Box 14 & 40	X	X	<u>X</u>				X	For situations when pastoral charge pays health tax on behalf of employee; ADP to process such as a taxable benefit to the employee.
EN 33	TB LIF F (Taxable Life Federal)	Constant \$\$ in EN33 B3/00	All Pays	T4 Box 14 & 40	X	X	<u>X</u>				X	Taxable Life Federal (Taxable Benefit for Group Insurance). Formula for calculation available at: www.united-church.ca . Search for and select "Budgeting Tools for Treasurers"; then select "Monthly Taxable Benefit for Group Insurance."
EN 34	TB LIF P (Taxable Life Plan - Quebec only)	Constant \$\$ in EN34 B3/00	All Pays	Rel 1 Box A & L	X	X	<u>X</u>					Taxable Life Provincial (Quebec). Formula for calculation available at: www.united-church.ca . Search for and select "Budgeting Tools for Treasurers"; then select "Monthly Taxable Benefit for Group Insurance."
EN 35	TB MED P (Taxable Benefit Plan - Quebec only)	Constant \$\$ in EN35 B3/00	All Pays	Rel 1 Box A & J	X	X	<u>X</u>					Taxable Medical Plan (Health & Dental—Quebec) To obtain amount go to: www.united-church.ca . Search for and select "Budgeting Tools for Treasurers"; then select "Monthly Taxable Benefit for Group Insurance."
EN 45	CSP RRSP Canada Savings Plan	Constant \$\$ in EN45 B3/00	All Pays	T4 Box 14 & 40	X	X	<u>X</u>	X			X	Canada Savings Program.
EN 47	LOAN BEN (Loan Benefit)	Constant \$\$ in EN47 B3/00	All Pays	T4 Box 14 & 40	X	X	<u>X</u>				X	Taxable benefit to the employee is the difference between the market interest rate of the loan and the rate provided by the pastoral charge.

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UNITED CHURCH PENSION & BENEFITS

#	Earning Name Description showing on Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INCOM E & RET ALLW	EHT/ HSF	COMMENTS
EN 21	PEN EARN (Pensionable Earnings)	Constant % in EN21 (EN21 = 100% or 140% EA21 01040511 EB21 16180000) - Z3/99 BASE BEN. ON CALC	All Pays	N/A Memo								Pensionable earnings (PE) calculation: Lay employee (100% of regular salary) Ministry personnel (140% of regular salary)
EN 22	RCP (Ministry ONLY)	1.25% of PE (% held in EN22, EA22 = 21000000)- Z3/99	All Pays	N/A Memo								Employer-paid remittance for restorative-care program (ministry personnel only). Remittances and coverage continue after employee turns 65 (United Church managed plan).
EN 23	EMP INDM (Ministry ONLY)	.12% of PE (% held in EN23, EA23 = 21000000) - Z3/99	All Pays	N/A Memo								Employer-paid remittance for employer indemnity (ministry personnel only).
EN 25	STD (Non-ministry ONLY)	.46% of PE (% held in EN25, EA25 = 21000000) - Z3/99	All Pays	N/A Memo								Employer-paid remittance for short-term disability. STD remittance/coverage cease month employee turns 65.
EN 26	EMPR PEN (Employer Pension)	7% of PE (% held in EN26, EA26 = 21000000)- Z3/99 (incl. in third-party vendor cheque remittance)	All Pays	N/A Memo								Employer-paid remittance for United Church pension plan.
EN 27	CORE BEN	5.15% of PE -TO SHOW ON REGISTER, NOT PAY STUBS -TIER 2 - 3RD PARTY REMIT - VENDOR CHEQUE FOR MORNEAU (% held in EN27, EA27 = 21000000) Z3/99	All Pays	N/A Memo								Employer-paid remittance for core benefits program. Includes: Basic Life (Active and Pensioner), Dependant Life, ADD, Health, Employee Travel Assistance Contributions, Dental, Pensioner Supplement.
EN 28	EAP	\$8.00/mth (Constant \$\$ in EN28) first pay of month only	First Pay of Month	N/A Memo								Employer-paid remittance for Employee Assistance Program. Paid first pay period of month.

RETIREMENT ALLOWANCE (Severance) & DEATH BENEFIT

#	Earning Name Description showing Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INCOM E & RET ALLW	EHT/ HSF	COMMENTS
EN 36	RET A EL (Eligible)	Dollar amount advised, lump-sum tax rates C0/00	All Pays	T4A Box 26						X		Retirement allowance eligible for RRSP rollover—does not include legislated pay in lieu of notice, vacation pay, accumulated overtime, death benefit (employer indemnity). If spreading the payment of a retiring allowance over time, the lump-sum tax rates must be applied to the total allowance to be paid per taxation year.
EN 37	RET A NE (Not Eligible)	Dollar amount advised, lump-sum tax rates C0/00	All Pays	T4A Box 27		X				X		Retirement allowance NOT eligible for RRSP rollover—does not include legislated pay in lieu of notice, vacation pay, accumulated overtime, death benefit (employer indemnity).
EN 48	DEATHNTX (no tax)	Dollar amount advised	All Pays	T4A Box 27						X		Death benefit (employer indemnity benefit)—used for applicable payments payable to the survivor. For amounts less than \$10,000 (not subject to tax).
EN 49	DEATHBTX (taxed)	Dollar amount advised, lump-sum tax rates	All Pays	T4A Box 27		X				X		Death benefit (employer indemnity benefit)—used for applicable payments payable to the survivor. For amounts over \$10,000 (CRA lump-sum tax rates apply).

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HONORARIUMS (T4A)

#	Earning Name Description showing on Payroll Reports	Description of Calculation Type/CX/Limit	Earning Freq.	TAX FORM T4/T4A Rel 1/Rel 2	CPP/ QPP	FED TAX	TAX BEN	EI \$	EI HR	OTHER INCOM E & RET ALLW	EHT/ HSF	COMMENTS
EN 38	HONORNTX (Honorarium - no tax)	Dollar amount advised		T4A box 28						X		Can be used for visiting ministry personnel (weddings/funerals), music for an event, etc.; for all aggregate amounts under \$500. Note: CRA recommends fees for these events be paid directly to pastoral charge, which pays employees accordingly; these reimbursements are added to T4 and become part of taxable income.
EN 44	HONORTX (Honorarium - taxed)	Dollar amount advised, lump-sum tax rates		T4A box 28		X				X		Can be used for visiting ministry personnel (weddings/funerals), music for an event, etc.; CRA requirement for all aggregate amounts over \$500. Note: CRA recommends fees for these events be paid directly to the pastoral charge, which pays employees accordingly; reimbursements for such should be added to T4 and become part of taxable income. T4A to be supplied to employees (example: retired supply ministry personnel) for amounts paid over \$500/year.

DEDUCTIONS

#	Deduction Name Description showing on Payroll Reports	Description of Calculation Type/Limit/Amount	TAX FORM T4/T4A Rel 1/Rel 2	Dedn Freq.	Add. Info.	COMMENTS
DN 01	GOVT PEN (Government/Canada Pension Plan)	System generated S0/00		All pays		Canada Pension Plan (CPP) remittance. Payments required until age 70—ADP automatically stops remittances according to birthday on file, or if advised by treasurer if employee is in receipt of CPP.
DN 02	R CO PEN (Registered Company Pension, UC Pension Plan)	4.00% of PE (% held in DN02, (DB02 = ____OE21) Pension Plan#0355230, Defined Benefit Plan/ERPT 1 C0/00 (incl. in third-party vendor cheque remittance)		All Pays		Employee-paid remittances for United Church pension plan (Registered Company Pension).
DN 03	EI CONT	System generated S0/00		All pays		Canada Revenue Agency (CRA)—Employment Insurance (EI) contribution remittance. No age limit for deducting EI premiums.
DN 04	FEDL TAX	System generated S0/00		All pays		CRA—Federal Income Tax remittance.
DN 05	PROV TAX	System generated S0/00		All pays		Provincial Income Tax remittance.
DN 06	QPIP	System generated S0/00		All pays		Quebec Parental Insurance Plan remittance.
DN 07	MISC	Constant \$\$ in DN07 or dollars advised A0/00		All Pays		Miscellaneous deduction—money is deducted from pay after statutory deductions, remaining in pastoral charge bank account.

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DN 11	GARNISH	Constant \$\$ in DN11 with declining balance in DA11 A2/00				
DN 12	RRSP	Constant \$\$ in DN12 A0/00	2P02			
DN 13	SAVINGS	Constant \$\$ in DN13 – deposited into secondary bank account - A0/00		All Pays		
DN 14	ADVANCE	Constant \$\$ in DN14 or dollars advised - A0/00		All Pays		For repayment of cash advance. Money is deducted from employee's pay after statutory deductions, then left in pastoral charge account.
DN 17	PROV HLT	Constant \$\$ in DN17 A0/00		All Pays		Provincial health deduction can be used in provinces where not mandatory for the employer to pay health premium (i.e., AB, BC), and wants the employee to pay the tax; pastoral charge deducts and manually remits on behalf of employee.
DN 19	LTD	3.129% of PE (% held in DN19, DB19 = 21000000) - Z0/00		All Pays		Employee-paid remittance for long-term disability. Remittances and coverage terminate at age 64 1/2.
DN 20	PPS	\$4.00/month Constant \$\$ in DN20 - A0/00	Box 85	All Pays		Employee-paid remittance for pension premium support.
DN 22	LIFE MEM (Optional)	Constant \$\$ in DN22 A0/00		All Pays		Employee-paid remittance for optional coverage—life member. Remittances and coverage terminate at age 65.
DN 23	LIFE SPO (Optional)	Constant \$\$ in DN23 A0/00		All Pays		Employee-paid remittance for optional coverage—life spouse. Remittances and coverage terminate when employee/spouse turns 65.
DN 24	AD&D (Optional)	Constant \$\$ in DN24 A0/00		All Pays		Employee-paid remittance for optional coverage—accidental death & dismemberment. Remittances and coverage terminate at age 65.
DN 25	OPT H/D (Optional)	Constant \$\$ in DN25 A0/00	Box 85	All Pays		Employee-paid remittance for optional coverage—health & dental. 2010 rates: single (45.03), family (128.24).
DN 27	PST ON1 CALC ONLY (for Ontario Employees Only)	8% of LTD, PPS, Life Member, Life Spouse, AD&D, Opt Hlth/Dent (% held in DN27, DB27, DC27 & DD27 required)		All Pays		Employee-paid remittance for Ontario Provincial Sales Tax on employee-paid benefits (LTD, PPS, and optional coverage if applicable).
DN 28	PST ON2 CALC ONLY (for Ontario Employees Only)	8% of RCP, Employer Indemnity, STD (% held in DN28, DB28, DC28 & DD28 required)		All Pays		Employer-paid remittance for Ontario Provincial Sales Tax on employer-paid benefits (CORE BEN, STD, RCP, EMP INDM).
DN 29	PST ON (for Ontario Employees Only)	Total of Deduction Calculations 27 & 28 (% held in DN29, DB29, DC29 & DD29 required)		All Pays		Ontario Total Provincial Sales Tax (employee + employer).
DN 30	PST QC1 CALC ONLY (for Quebec Employees Only)	9% of LTD, PPS, Life Member, Life Spouse, AD&D, Opt Hlth/Dent (% held in DN30, DB30, DC30 & DD30 required)		All Pays		Employee-paid remittance for Quebec Provincial Sales Tax on employee-paid benefits (LTD, PPS, and optional coverage if applicable).

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DN 31	PST QC2 CALC ONLY (for Quebec Employees Only)	9% of Employer Indemnity, STD (% held in DN31, DB31, DC31 & DD31 Required)		All Pays		Employer-paid remittance for Quebec Provincial Sales Tax on employer-paid benefits (CORE BEN, STD, RCP, EMP INDM).
DN 32	PST QC (for Quebec Employees Only)	Total of Deduction Calculations 30 & 31 (% held in DN32, DB32, DC32 & DD32 required)		All Pays		Quebec Total Provincial Sales Tax (employee + employer).
DN 33	HEATING	Constant \$\$ in DN33 A0/00		All pays		Deduction for heating (where church pays utility bill and wants the minister to pay for heating/electricity, only up to \$500/yr). Church must pay amounts over \$500: if via ADP as a taxable benefit—see EN31: pastoral charge pays the bill; or, taxable allowance—see EN20: ministry personnel pays the bill.
DN 34	DONATE - add on request		Box 46			Deductions for donation to United Church. Money is deducted from employee's pay after statutory deductions, and left in pastoral charge account.
DN35	WSIB (ON) - add on request					For Workplace Safety & Insurance Board (Ontario) remittance calculation. ADP does calculation and shows such on Payroll Reports—treasurer writes cheque (fee for ADP to issue cheque is \$3.00/cheque). Provincial government does not allow electronic funds transfer.
DN37	CSST (QC) - add on request					For the Commission de la santé et de la sécurité du travail (Quebec) remittance calculation. ADP does calculation and shows such on Payroll Reports—treasurer writes cheque (fee for ADP to issue cheque is \$3.00/cheque). Provincial government does not allow electronic funds transfer.
DN51	WCB (NS) - add on request					For Workers' Compensation Board (Nova Scotia) remittance calculation. Remitted via electronic funds transfer by ADP (no charge).
DN38	WCB (BC) - add on request					For Workers' Compensation Board (British Columbia) remittance calculation. Remitted via electronic funds transfer by ADP (no charge).
DN 36	NWT TAX	Gross salary x 2%		All pays		Employee-paid remittance—Northwest Territory payroll tax.
DN 45	CSP RRSP	Constant \$\$ in DN45 A0/00				
DN 46	CSP SAVE	Constant \$\$ in DN46 A0/00				
DN 49	EHT CALC	Reserve DN49, DD49 Fields for EHT Calc - 00/00				Ontario Employer Health Tax, employer-paid tax mandatory if pastoral charge's annual payroll exceeds \$400,000/year.
DN 90	ER BENS (Employer Benefits) CALC ONLY	Total of Current Earnings 22, 23, 25, 27, 28, - Z0/99 (incl. in third-party vendor cheque remittance)		All pays		Total employer-paid benefit remittances (sum of: CORE BEN, STD, RCP, EMP INDM), plus sales tax if applicable, to the United Church.
DN 91	EE BENS (Employee Benefits) CALC ONLY	Total of Current Deductions 19, 20, 22, 23, 24, 25, 29, 32 - 10/99 (incl. in third-party vendor cheque remittance)		All pays		Total employee-paid benefit remittances (sum of: LTD, PPS, and optional coverage if applicable), plus sales tax if applicable, to the United Church.