



The United Church of Canada
L'Église Unie du Canada

Pastoral Charge Payroll Service Understanding the Payroll Reports

ADP Payroll Reports

ADP generates many payroll reports each time they process your payroll. Pastoral Charge Treasurers have found the following provide the information needed for church accounting purposes (though feel free to check out the others, if you wish).

- Payroll Register
 - Pay Statement
 - Daily Update Report
 - Journal Entry Report & Totals Report - to reconcile ADP deduction from pastoral charge bank account
-

Payroll Reports - Payroll Register

- Shows employer and employee United Church-UC (pension & benefits) and Canada Revenue Agency-CRA (tax, Canada Pension Plan-CPP, & Employment Insurance-EI) employee remittances
- Provides current and year-to-date data
- Allows you to ensure correct set-up by cross referencing remittances appearing on the Payroll Register to what should appear (see Summary – UC Benefits & Pension Contributions on pages 8 & 9)

Payroll Register – what you should see in the “earnings” column

Lay Employee=Lay; Ministry Personnel=MP

REGULAR	base salary - Lay/MP
HOUS ALL (EN19)	housing allowance cash - MP (Clergy Residence Deduction-CRD amount approved on T1213, subject to EI only)
HOUSTXEI (EN81)	housing allowance cash – MP (CRD amount not approved on T1213, subject to Income Tax and EI)
HOUSATAX (EN24)	housing allowance cash, subject to EI, CPP, & Income Tax - MP (excess housing allowance over CRD amount approved on T1213, not eligible for the CRD)
HOUS BEN (EN30)	housing benefit non-cash [fair rental value of manse] – MP (eligible for CRD, subject to EI only)
HOUSBTAX (EN29)	housing benefit non-cash [FRV of manse], subject to EI, CPP, & Income Tax - MP
PEN EARN	pensionable earnings - Lay/MP (Lay=base salary x 1; MP=base x 1.4)
AUTO VAC	auto vacation % added to regular pay – optional for Lay (casual/hourly)
RCP, EMP INDM	employer paid benefit remittances - MP
STD	employer paid benefit remittances – Lay
EMPR PEN	employer paid pension remittance – Lay/MP
CORE BEN, EAP	employer paid benefit remittances - Lay/MP
TB LIF F	taxable life federal, taxable benefit – Lay/MP
TB LIF P	taxable life provincial, taxable benefit (Quebec) – Lay/MP
TB MED P	taxable medical plan, taxable benefit (Quebec) – Lay/MP

Payroll Register – earnings column

Other Earnings for Ministry Personnel

Taxable Allowances (payable, taxable, reportable on T4):

EN41 - MILE TAX for taxable allowances related to mileage/ travel

EN43 - TELE TAX for taxable allowances related to telephone

EN42 - EDUC TAX for taxable allowances related to continuing education

EN20 - TXB ALLW general earning code for taxable allowances

Expenses (payable, non-taxable, non-reportable on T4)

EN51 - MILEAGE for expenses related to mileage/ travel

EN53 - TELEPHONE for expenses related to telephone

EN39 - EDUC EXP for expenses related to continuing education

EN 52 - EXPENSE general earning code for expenses

Taxable Benefits (non-payable, taxable, reportable on T4)

EN 31 - TAX BEN general earning code for taxable benefits

Payroll Register – what you should see in the “deductions” column

For Lay and Ministry Personnel

GOV PENS	CRA Canada Pension Plan (employee portion)
EI CONT	CRA Employment Insurance (employee portion)
FEDL TAX	CRA Fed. & Prov. Tax (employee portion)
R CO PEN	employee paid United Church pension remittance
LTD, PPS, OPT H/D	employee paid United Church benefit remittances
LIFE MEM/ SPOUSE, AD&D	
ER BENS	sum of employer benefit remittances (plus sales tax in Ontario and Quebec, see below)
EE BENS	sum of employee benefit remittances (plus sales tax in Ontario and Quebec, see below)

For Lay and Ministry Personnel working in Ontario or Quebec

PROV TAX	Provincial Tax (Quebec)
QPP	Quebec Pension Plan
QPIP	Parental Insurance Plan (Quebec)
PST ON/QC 1	Ontario/ Quebec sales tax on employee benefits: LIFE MEM/ SPOUSE, AD&D, LTD
PST ON/QC 85	Ontario/ Quebec sales tax on employee benefits: OPT H/ D & PPS
PST ON 2	Ontario sales tax on employer benefits: CORE BEN, RCP, EMP INDM, STD
PST QC 2	Quebec sales tax on employer benefits: CORE BEN, EMP INDM, STD
PST ON/QC	PST 1 + PST 85 + PST 2

Summary - United Church (UC) Benefits

Employer Paid Benefits:

- Core health, dental & life insurance (CORE BEN)
- Employee Assistance Program (EAP)
- Restorative Care Plan (RCP) – Ministry Personnel
- Employer Indemnity (EMP INDM) – Ministry Personnel
- Short Term Disability (STD) – Lay Employee; *below age 65*

Employee Paid Benefits:

- Long Term Disability (LTD); *below age 64 ½*
- Pensioner Premium Support (PPS)
- Optional Coverage:
 - Optional Health & Dental (OPT H/D)
 - Optional Life Insurance Member (LIFE MEM); *below age 65*
 - Optional Life Insurance Spouse (LIFE SPOUSE); *below age 65*
 - Optional Accidental Death & Dismemberment (AD&D); *below age 65*

Summary - UC Pension Contributions

Employer Pension Contribution:

- 7% of pensionable earnings (EMPR PEN)

Employee Pension Contribution:

- 4% of pensionable earnings (R CO PEN)

Pensionable Earnings (PEN EARN)

Ministry Personnel = base salary x 1.4

Lay Employee = base salary

Auditing UC P&B Remittances

- Some Treasurers use “Tools for Treasurers” to audit the pension & benefits remittances deducted by ADP
- If you wish to do so, spreadsheet documents (in Microsoft Excel and Corel Quatro) can be found at www.united-church.ca, search: “tools for treasurers”, select: “budgeting tools for treasurers”, select either:
 - (*current year*) Ministry Personnel Template (“premium calculation” tab)
 - (*current year*) Lay Employee Template (“premium calculation” tab)



PAYMENT DATE:	2011 02 25
	Y/A MM DJJ
PAY END DATE:	2011 02 28
	Y/A MM DJJ

STATEMENT OF EARNINGS AND DEDUCTIONS

EARNINGS	DATE	RATE	CURRENT	CURRENT	YTD	YTD
	YMMDD		HRS/UNITS	AMOUNT	HRS/UNITS	AMOUNT
REGULAR						
HOUS ALL						
TB LIF F						
TOTAL EARNINGS						
LESS TAXABLE BENEFITS						
TOTAL GROSS						
DEDUCTIONS	CURRENT	YTD		DEDUCTIONS	CURRENT	YTD
	AMOUNT	AMOUNT			AMOUNT	AMOUNT
GOV PENS				R CO PEN		
EI CONT				FEDL TAX		
ADVANCE				LTD		
PPS				LIFE MEM		
LIFE SPO				AD&D		
OPT H/D						
TOTAL DEDUCTIONS						
NET PAY						

Statement of Earnings & Deductions (Pay Statement)

- Generated for each employee
- Treasurer to pass on to the employee after every payroll has been processed
- Shows current and year-to-date data
- Special note - “taxable benefits” will be added, then subtracted from the pay statement since they are “taxable” but not “payable”

Daily Update Report

Provides the total current and year-to-date amounts to be deducted from the pastoral charge account, and provides a breakdown as follows:

- Canada Revenue Agency/ Revenue Quebec remittances
- Total net pay to employees
- Pension & benefits remittances
- ADP service fees

ADP CANADA
PAYROLL TECHNOLOGIES
DAILY UPDATE REPORT
COMPANY TOTALS

RUN: MAY 9 2011 NO: J
PAGE: 67

United Church Name

PACKET 1

CRA Business Number and Remittance Frequency

GST REG: .
COMPANY PAGE: 1
DEBIT DATE: MAY 10, 2011

DATE OF PAY: MAY 12, 2011

	CURRENT	ADJUST-DR	ADJUST-CR	CURRENT TOTAL	YTD ADJUST	YTD TOTAL
FEDL TAX						FEDL TAX
NR TAX						NR TAX
PROV TAX						PROV TAX
EI CONT						EI CONT
QPIP						QPIP
CAN PEN						CAN PEN
QC PEN						QC PEN
OC HSF						OC HSF
ON EHT						ON EHT
MB HET						MB HET
NL HAPSET						NL HAPSET
TOT STATS						TOT STATS
CHEQUES						CHEQUES
DEPOSITS						DEPOSITS
US DEPS						US DEPS
DED DEPS						DED DEPS
TOT NPAY						TOT NPAY
RRSP						RRSP
RTI						RTI
UCCGBEN						UCCGBEN
UCCPENS						UCCPENS
TOT PAYROL						TOT PAYROL
SERV CHRG						SERV CHRG
GST						GST
GRAND TOT						GRAND TOT

<u>CRA/Revenue Quebec Remittances</u>	
FEDL TAX	Income Tax (includes Federal & Provincial tax)
PROV TAX	Quebec Provincial Tax only
EI CONT	Employment Insurance (employee and employer contributions)
CAN PEN	Canada Pension Plan (employee and employer contributions)
QC PEN	Quebec Pension Plan (employee and employer contributions)
TOT STATS	CRA remittances ADP submits on your behalf
TOT NPAY	Total of net pay to all employees
<u>UC Pension & Benefit Remittances</u>	
UCCGBEN	Total (employee & employer) benefits remittances sent to UC; ER BENS + EE BENS from Payroll Register
UCCPENS	Total (employee & employer) pension remittances sent to UC; EMPR PEN + R CO PEN from Payroll Register
TOT PAYROL	Total Payroll excluding ADP Service Charges
SERV CHRG	<u>ADP Service Charges</u> (see "ANALYSIS OF SERVICE CHARGES" below for breakdown)
GST	applicable tax
GRAND TOT	Total payroll debit from Church Account

ANALYSIS OF SERVICE CHARGES

ITEM	UNITS	CHARGE	ITEM	UNITS	CHARGE	ITEM	UNITS	CHARGE
SALARIED WORKPAYS	2	2.04	PAYROLL RUNS	1	15.30			

PACKAGE PRICING OPTION: ENHANCED

TOTAL S/C SUBJECT TO GST IS:
TOTAL PAYROLL DEBIT IS

17.34
DEBIT INFORMATION:



DESCRIPTION	DEBIT	CREDIT
COMPANY TOTALS		
REGULAR		
HOUS ALL		
TXB ALLW		
TB LIF F		
CO. CPP		
CO. EI		
SERVICE CHARGE EXPENSE		
HST EXPENSE		
TOTAL PAYROLL EXPENSE		
CO. CPP		
CO. EI		
EMP. CPP		
EMP. EI		
R CO PEN		
FEDL TAX		
LTD		
PPS		
AD&D		
OPT H/D		
PST ON 1		
EMPLOYEE BENEFITS		
NET PAY		
SERVICE CHARGE PAYABLE		
HST PAYABLE		
TOTAL PAYROLL CLEARING		

CO. CPP = Employer CPP contribution
 CO. EI = Employer EI contribution
 EMP. CPP = Employee CPP contribution
 EMP. EI = Employee EI contribution

Reconciling ADP deduction from Church Account

- Daily Update Report 'GRAND TOT' provides total amount deducted from the church bank account; to reconcile....
- Start with the 'TOTAL PAYROLL EXPENSE' amount provided in the Financials Reports - Journal Entry Report (2nd page) – *see above*
- Add:
 - ER BENS (Payroll Reports - Totals Report, 1st page)
 - EMPR PEN (Payroll Reports - Totals Report, 2nd page)
- Minus:
 - Any miscellaneous deductions
 - Any non payable taxable benefits (i.e., TB LIF F)

Resources

- ADP Client Services: 1-877-377-4784; fax: 1-877-701-7329
- for questions regarding your payroll and payroll reports
- The United Church Benefits Centre: 1-866-859-5025
- for questions regarding United Church benefits remittances
- National Office-Payroll Service Information Line: 1-877-699-8077/416-231-7680, ext. 1
- Standard Payroll Reports training is available through the ADP website: [adp.ca
http://www.adp.ca/en-ca/Learning-Bytes-for-PT_SBS/Standard-Reports.aspx](http://www.adp.ca/en-ca/Learning-Bytes-for-PT_SBS/Standard-Reports.aspx)
- Payroll Service: Orientation to ADP - <http://www.vimeo.com/unitedchurchcda/videos>

www.united-church.ca

- ❑ Complete list of all earning and deduction codes (search 'earning and deduction codes')
- ❑ Financial Handbook for Congregations (search 'financial handbook')
- ❑ Connex (search 'connex')
- ❑ Pastoral Charge Payroll Service (search 'payroll service')