

Understanding ADP Payroll Reports

The United Church of Canada L'Église Unie du Canada

Although ADP generates several payroll reports each time a payroll is processed, the following reports provide the information needed for accounting purposes.

- **Payroll Reports, Payroll Register:** provides current and year-to-date, employer and employee, United Church (pension & benefits) and Canada Revenue Agency (income tax, Canada Pension Plan, & Employment Insurance) remittances
- **Pay Statements:** provides a statement of earnings and deductions, to be given to employee(s) each pay
- **Daily Update Report:** provides totals: payroll amount debited from the ministry unit bank account, statutory remittances, employee(s) net pay, United Church pension & benefit remittances, and ADP service fees

Contents

Payroll Register	2
Payroll Register – Employee Earnings.....	3
Payroll Register – Earnings (Clergy Residence Deduction - No Manse, Manse).....	4
Payroll Register – Employee Deductions	5
Pay Statements (Statement of Earnings & Deductions)	6
Daily Update Report.....	7
Reconciling the ADP payroll debit from the ministry unit bank account	8
Pensionable Earnings Calculation	9
Resources	9

Payroll Register

EMPLOYEE INFORMATION		ADP CANADA PAYROLL TECHNOLOGIES		ADP DU CANADA TECHNOLOGIES DE PAIE		United Church Name									
EMPLOYEE NO.	NO DE SERVICE	DATE (YYYY)	CPER	PAGE											
DATE (CPER)		2009-03-15	05	1											
		2009-03-13	CPNO	24											
1. Revenus Earnings					2. Retenues Deductions										
BANKING		NON DU REVENU		MONTANT COURANT		MONTANT A.R.C.C.		MONTANT COURANT		MONTANT A.R.C.C.		MONTANT COURANT		MONTANT A.R.C.C.	
ETAX EXM	PTAX EXM	CANADIENS	US	CURRENT AMOUNT	Y-T-D AMOUNT	DEDUCTION NAME	CURRENT AMOUNT	Y-T-D AMOUNT	DEDUCTION NAME	CURRENT AMOUNT	Y-T-D AMOUNT	DEDUCTION NAME	CURRENT AMOUNT	Y-T-D AMOUNT	
EMPLOYEE 1 NAME		REGULAR				GOV PENS			R CO PEN						
		CRDAPP				EI CONT			FEDL TAX						
		PEN EARN				LTD									
		RCP				LIFE MEM			OPT H/D						
		EMP INDM				PST ON 1			PST ON 2						
		EMPR PEN				PST ON			ER BENS						
		CORE BEN				EE BENS									
		TR LIF F													
EMPLOYEE 2 NAME		REGULAR				GOV PENS			R CO PEN						
		PEN EARN				EI CONT			FEDL TAX						
		RCP				LTD									
		EMPR PEN				PST ON 1			PST ON 2						
		CORE BEN				PST ON			ER BENS						
		TR LIF F				EE BENS									
				current amounts	YTD amounts	current amounts	YTD amounts	current amounts	YTD amounts	current amounts	YTD amounts	current amounts	YTD amounts		
				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

- Earnings Column** includes income, employer paid benefits (CORE BEN, EMP INDM, RCP), & employer paid pension (EMPR PEN)
- Deductions Column** includes employee paid benefits (OPT H/D, LIFE MEM/SPOUSE, AD&D, LTD) & employee paid pension (R CO PEN)
- Employee net pay**
- ER BENS** = calculation only, sum of employer benefit remittances (plus sales tax if applicable)
EE BENS = calculation only, sum of employee benefit remittances (plus sales tax if applicable)

Payroll Register – Employee Earnings

Cash, taxable, reportable on T4

REGULAR	employee regular salary
AUTO VAC	auto vacation % added to regular pay – <i>optional for casual/hourly lay employees</i>
MILE TAX	mileage/travel
TELE TAX	telephone
EDUC TAX	continuing education & learning resource
TXB ALLW	other taxable allowances
Clergy Residence Deduction - No Manse, Manse, see next page	

Cash, non-taxable, non-reportable on T4

MILEAGE	mileage/travel
TELEPHONE	telephone
EDUC EXP	continuing education & learning resource
EXPENSE	other expenses

Non-cash, taxable benefit for core group benefits, reportable on T4

TB LIF F	taxable life federal
TB LIF P	taxable life provincial (Quebec)
TB MED P	taxable medical plan (Quebec)

Employer paid benefits

RCP	Restorative Care Plan
EMP INDM	Employer Indemnity – <i>ministry personnel only</i>
EMPR PEN	United Church pension
CORE BEN	Core health, dental, and life insurance
ER BENS	sum of employer paid benefits (RCP, EMP INDM, & CORE BEN, plus sales tax in ON, QC and MB; this amount shows under “Deductions”)
PEN EARN	pensionable earnings (see page 10, “Pensionable Earnings Calculation”)

Payroll Register – Earnings - Clergy Residence Deduction (CRD) No Manse, Manse

MINISTER NO MANSE						
Payroll Reports Descriptor	Description	Canada Pension Plan	Quebec Pension Plan	Employment Insurance	Income Tax	Tax Slip Reporting
CRDAPP P	amount per pay with CRA letter of authority to reduce taxes at source for CRD (CRDAPP P) (no tax and CPP deducted at source)	NO	NO	YES	NO	T4: Box 14 & 30 RL1: Box A & V
CPPADJ P	amount per pay CPP adjustment for CRD (CPPADJ P) No CRA letter of authority, but Minister will be claiming CRD when filing taxes. (taxable but no CPP deducted)	NO	NO	YES	NO	T4: Box 14 & 30 RL1: Box A & V

MINISTER LIVES IN MANSE						
Payroll Reports Descriptor	Description	Canada Pension Plan	Quebec Pension Plan	Employment Insurance	Income Tax	Tax Slip Reporting
MANSECRD	Minister will be claiming CRD when filing taxes - fair rental value of manse	NO	NO	YES	NO	T4: Box 14 & 30 RL1: Box A & V
UTILNOTAX	Minister will be claiming CRD when filing taxes - utilities paid by church	NO	NO	NO	NO	T4: Box 14 & 30 RL1: Box A & V
MANSETAX	Minister does <i>not</i> intend to claim CRD - fair rental value of manse	YES	YES	YES	YES	T4: Box 14 & 30 RL1: Box A & V
UTILTAX	Minister does <i>not</i> intend to claim CRD - utilities paid by church	YES	YES	NO	YES	T4: Box 14 & 40 RL1: Box A & L

Payroll Register – Employee Deductions

GOV PENS	CRA Canada Pension Plan (<i>employer portion = employee portion</i>)
EI CONT	CRA Employment Insurance (<i>employer portion = employee portion X 1.4, if not reduced</i>)
FEDL TAX	CRA Federal & Provincial tax
R CO PEN	United Church pension
LTD	Long Term Disability
OPT H/D	Optional Health & Dental
LIFE MEM	Optional Life Insurance Member
LIFE SPOUSE	Optional Life Insurance Spouse
AD&D	Optional Accidental Death & Dismemberment
EE BENS	sum of employee paid benefits (LTD, and if applicable, OPT H/D, LIFE MEM, LIFE SPOUSE, AD&D, plus sales tax in ON, QC and MB)
MISC/ADVANCE	miscellaneous deduction/advance – deduction from employee pay, left in church account

Employees working in Ontario, Quebec or Manitoba

PROV TAX	Quebec – Provincial Tax
QPP	Quebec – Pension Plan
QPIP	Quebec – Parental Insurance Plan
PST QC 1	Quebec sales tax, employee paid, on benefits: LTD, & Optional LIFE MEM/SPOUSE, AD&D, OPT H/D
QCSTBX85	Quebec sales tax, employee paid, on benefit: OPT H/D
PST QC 2	Quebec sales tax, employer paid, on benefits: CORE BEN*, EMP INDM
PST QC	Quebec sales tax total, employer & employee paid (PST QC 1 + PST QC 2)
PST ON	Ontario sales tax, employee paid, on benefits: LTD, & Optional LIFE MEM/SPOUSE, AD&D, OPT H/D
ONSTBX85	Ontario sales tax, employee paid, on benefit: OPT H/D
PST ON	Ontario/Saskatchewan sales tax, employer paid, on benefits: CORE BEN*, RCP, EMP INDM
PST ON	Ontario/Saskatchewan sales tax, employer & employee paid (PST 1 + PST 2)
RST MB 1	Manitoba sales tax, employee paid, on benefits: LTD, & Optional LIFE MEM/SPOUSE, AD&D
RST MB 2	Manitoba sales tax, employer paid, on benefits: CORE BEN*
RST MB	Manitoba sales tax, employer & employee paid (RST 1 + RST 2)

Pay Statements (Statement of Earnings & Deductions)

In accordance with provincial employment standard guidelines, employers must provide employees with a statement of earnings and deductions each pay—it is the payroll administrator’s responsibility to make sure this happens.



PAYMENT DATE:	2011 02 25
	VIA MM DD
PAY END DATE:	2011 02 28
	VIA MM DD

STATEMENT OF EARNINGS AND DEDUCTIONS

EARNINGS	DATE	RATE	CURRENT	CURRENT	YTD	YTD
	YMMDD		HRS/UNITS	AMOUNT	HRS/UNITS	AMOUNT
REGULAR						
CRDAPP						
TB LIF F						
TOTAL EARNINGS						
LESS TAXABLE BENEFITS						
TOTAL GROSS						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Earnings:</p> <p>REGULAR Salary</p> <p>TB LIF F Taxable Life Federal</p> <p>Housing/CRD – see below</p> </div> <div style="width: 45%;"> <p>Taxable Benefits are added (TB LIF F), then subtracted (LESS TAXABLE BENEFITS) since they are “taxable” but not “payable”</p> </div> </div>						
DEDUCTIONS						
GOV PENS						
EI CONT						
ADVANCE						
LIFE SPO						
OPT H/D						
TOTAL DEDUCTIONS						
NET PAY						
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Deductions (United Church):</p> <p>R CO PEN United Church Pension</p> <p>ADVANCE Church cash advance</p> <p>LTD Long Term Disability</p> <p>Optional benefits:</p> <p>OPT H/D Health & Dental</p> <p>LIFE SPO Life Insurance for Spouse</p> <p>LIFE MEM Life Insurance for Member</p> <p>AD&D Accidental Death & Dismemberment</p> </div> <div style="width: 45%;"> <p>Deductions (Canada Revenue Agency):</p> <p>FEDL TAX Federal Income Tax</p> <p>GOV PENS Canada Pension Plan</p> <p>EI CONT Employment Insurance</p> </div> </div>						

Processing of the Clergy Residence Deduction – No Manse (CRD), Manse (fair rental value, not payable) are “Earnings”:

ADP Processing	No Manse	Manse (fair rental value), Utilities
CRD processed at source	CRDAPP P	MANSECRD, UTILNOTAX
CRD not processed at source, except CPP	CPPADJ P	
CRD not processed at source		MANSETAX, UTILTAX

Understanding ADP Payroll Reports

Daily Update Report

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
QC HSF							QC HSF
ON EHT							ON EHT
MB HET							MB HET
NL HAPSET							NL HAPSET
TOT STATS	TOT STATS						TOT STATS
CHEQUES							CHEQUES
DEPOSITS							DEPOSITS
US DEPS							US DEPS
DED DEPS							DED DEPS
TOT NPAY	TOT NPAY						TOT NPAY
RRSP							RRSP
RTI							RTI
UCCGBEN							UCCGBEN
UCCPENS							UCCPENS
TOT PAYROL	TOT PAYROL						TOT PAYROL
SERV CHRG	SERV CHRG						SERV CHRG
GST	GST						GST
GRAND TOT	GRAND TOT						GRAND TOT

CRA/Revenue Quebec Remittances
 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)
 QCPEN 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

UC Pension & Benefit Remittances
 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 ADP Service Charges (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:

Reconciling the ADP payroll debit from the ministry unit bank account



DESCRIPTION	DEBIT	CREDIT
COMPANY TOTALS		
REGULAR		
CRDAPP		
TXB ALLM		
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		
FIDE TAX		
LTP		
AD&D		
OPT H/D		
PST ON 1		
EMPLOYEE BENEFITS		
NET PAY		
SERVICE CHARGE PAYABLE		
HST PAYABLE		
TOTAL PAYROLL CLOSING		

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

TOTAL PAYROLL EXPENSE: _____ Financials Report, Journal Entry Report (2nd page, see above)

ADD: ER BENS _____ Payroll Reports, Payroll Register

ADD: EMPR PEN _____ Payroll Reports, Payroll Register

MINUS: misc. deductions/cash advances _____ Payroll Reports, Payroll Register

MINUS: non-payable taxable benefits _____ Payroll Reports, Payroll Register
 (i.e., TB LIF F, TB LIF P, TB MED P)

TOTAL: _____

Compare with total debit from bank
 Account – GRAND TOTAL: _____ Daily Update Report

Pensionable Earnings Calculation

ADP calculates United Church pension and benefits remittances based on the employee's pensionable earnings (PE)

- Ministers no manse: PE = total salary
- Ministers who live in a manse: PE = total salary × 1.4
- Lay employee: PE = total salary

Should payroll administrators wish to audit the remittances processed through ADP, or see what the remittances would be for an employee with a higher salary, go to: www.united-church.ca, search and select: Budgeting Tools for Treasurers - calculating pension & benefits deductions.

Resources

If you require ADP payroll forms, or have payroll related questions, please contact General Council Office:
1-800-268-3781/416-231-7680, ext. 3132 or ext. 2757

Financial Handbook for Congregations (www.united-church.ca) - see Section 4 Paying Staff

ADP Client Services: 1-877-377-4784

Standard Payroll Reports training available through the ADP website:
www.adp.ca/en-ca/client_service_pt_sbs/training/learning-bytes/standard-reports.aspx