

Statutory Holidays Payroll Best Practice Guidelines™



The National Payroll Institute's core purpose is Payroll compliance through Education and Advocacy. The Institute is committed to providing the payroll-related services which payroll professionals and their employers need to ensure compliance with over 200 legislative requirements that impact payroll.

All references to legislative requirements are current at the time of publication; however, government legislation shall prevail if there are any discrepancies between the guidelines and government statutes or regulations.

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INTRODUCTION

As the authoritative source of Canadian payroll knowledge, one of the objectives of the National Payroll Institute (NPI) is to publish guidelines that can be referenced as NPI Payroll Best Practices for payroll practitioners and their employers.

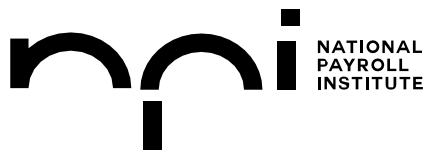
A challenge for many payroll professionals is having their employers understand that payroll is mission critical and requires in-depth knowledge and skills to ensure compliance.

The NPI guidelines can assist organizations with preparing for a payroll audit. They can also provide benchmarking tools for designing and/or implementing Payroll Best Practices.

These guidelines were created by a task force of NPI staff and subject matter expert payroll professionals, ensuring both the accuracy of the information and the practicality of its application, based on real-life experiences within various organizations.

The NPI would like to thank the subject matter experts for their participation on the task force and their contributions to these guidelines.

NPI members should direct any legislative questions on these guidelines to:



National Payroll Institute's Payroll InfoLine
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RESOURCES – PAYROLL GUIDELINES

When viewing any of the NPI’s guidelines online, readers can search for keywords appearing within the document. For example, if information is required on a certain word or phrase, type the word or phrase in the search window (activated by pressing the “Ctrl” and “F” keys simultaneously on most applications).

These guidelines contain **hyperlinks** within the document itself. All government forms, guides and websites discussed within the guidelines can also be accessed using these hyperlinks, which were active at the time of publication.

There is a quiz at the end of the document to test your knowledge and you can also take the quiz online by visiting the guidelines section of our website (payroll/paie.ca → **Resources** → **Information** → **Payroll Guidelines**).

NOTE:

These guidelines provide general information about selected issues concerning payroll legislative and compliance issues, and/or employment and taxation laws. It is not legal advice and should not be relied upon as a substitute for legal counsel. Every effort has been made to provide accurate information; however, we advise you to seek legal counsel and advice from a qualified lawyer regarding your specific situation. Legal obligations vary according to the facts and circumstances, as well as the jurisdiction.

STATUTORY HOLIDAYS PAYROLL BEST PRACTICE GUIDELINES

Some of the most challenging requirements regarding statutory holidays involve the assessment and calculation of statutory holiday pay, especially in relation to other considerations such as multi-jurisdictional or union payrolls, shift work, overtime and vacation.

The NPI's Statutory Holidays Payroll Best Practice Guidelines can be used as Payroll Best Practices against which employers can assess their current procedures for determining their obligations to employees regarding statutory holiday pay.

These guidelines will assist payroll practitioners with assessing an employee's right to statutory holidays and with calculating the corresponding payment.

The guidelines will focus on compliance regarding the following:

- entitlement to the statutory holiday
- calculation of statutory holiday pay
- working on a statutory holiday
- impact of the statutory holiday on overtime calculation, scheduled pay dates, vacation pay and termination of employment

Each jurisdiction (i.e., every province and territory) has established its own minimum standards for statutory holidays. These guidelines will cover each jurisdiction's regulatory requirements. An employee's possible entitlement under a **greater right or benefit** will also be explained.

NOTE:

In a unionized environment, employers must refer to the collective agreement or decree for statutory holiday entitlement. Employees covered under these legal arrangements should be entitled to at least the equivalent minimum standards.

TOP AUDIT REVIEW

While employers must ensure all minimum standards are met, statutory holidays are among the top employment/labour standards complaints and often the number one cause of violations discovered during targeted investigative audits. (See Ontario's **Investigation and Inspection Statistics** as an example in the following link: <http://www.labour.gov.on.ca/english/es/pubs/enforcement/investigations.php>.)



TERMINOLOGY

Certain employment/labour standards boards across Canada may refer to statutory holidays as general or public holidays. For the purpose of these guidelines, the term “statutory holidays” will be used to refer to legislated holidays.

In addition to statutory holidays, some jurisdictions observe other days such as civic holidays. These will also be addressed.

When the term “average” is used to calculate a regular day’s pay, wages (or hours in some cases) for a specified period will be added and then divided by a certain number of days in that period, or multiplied by a prescribed percentage. For example, when calculating the average daily wage in Saskatchewan, regular wages earned in the four weeks immediately before the holiday are multiplied by 5%.

In Newfoundland and Labrador, the average daily wage is calculated by multiplying the hourly rate of pay by the average number of hours worked in the three weeks before the holiday.

The following abbreviations are used in all tables within these guidelines:

CLC	Canada Labour Code, Part III (pertains to federally regulated employers ¹)
AB	Alberta
BC	British Columbia
MB	Manitoba
NB	New Brunswick
NL	Newfoundland and Labrador
NT/NU	Northwest Territories / Nunavut
NS	Nova Scotia
ON	Ontario
PE	Prince Edward Island
QC	Quebec
SK	Saskatchewan
YT	Yukon Territory

¹ The CLC applies to employees working in certain industries and occupations that freely cross provincial boundaries or those under the legislative authority of the federal government. As well, businesses that perform a function or duty on behalf of the Government of Canada are governed by the CLC.

This includes employees in such industries as:

- banks
- marine shipping, ferry and port services
- air transportation, including airports, aerodromes and airlines
- railway and road transportation that involves crossing provincial or international borders
- canals, pipelines, tunnels and bridges (crossing provincial borders)
- telephone, telegraph and cable systems
- radio and television broadcasting
- grain elevators, feed and seed mills
- uranium mining and processing
- businesses dealing with the protection of fisheries as a natural resource
- many First Nation activities
- most federal Crown corporations
- private businesses necessary to the operation of a federal Act

STATUTORY HOLIDAYS BY JURISDICTION

Recognized Statutory Holidays by Jurisdiction														
Statutory holiday	All	CLC	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
January (New Year's Day)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
January 2 (Quebec)												¹		
Third Monday in February Family Day in AB, BC, NB, ON & SK; Louis Riel Day in MB; Islander Day in PE; Heritage Day in NS			Yes	Yes	Yes	Yes			Yes	Yes	Yes		Yes	
Good Friday	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes or Yes ²	Yes	Yes
Easter Monday			³									Yes or Yes		
Victoria Day Patriots' Day in QC		Yes	Yes	Yes	Yes			Yes		Yes		Yes	Yes	Yes
June 21 National Indigenous Peoples Day								Yes						Yes
June 24 (National Holiday/Fête Nationale) ⁴												Yes		
July 1 Canada Day (Memorial Day in NL)	Yes	Yes July 2 if July 1 is a Sunday (federal <i>Holidays Act</i>).					Yes	Yes July 2 if July 1 is a Sunday (federal <i>Holidays Act</i>).	Yes	Yes July 2 if July 1 is a Sunday (federal <i>Holidays Act</i>).				
July 9 Nunavut Day (Nunavut Day in NU only)								Yes ⁵						
First Monday in August Civic Holiday			³	Yes BC Day		Yes NB Day		Yes		⁶			Yes SK Day	

1 In Quebec, employees working in the clothing industry are also entitled to January 2. (Employees working in a clothing store do not belong to this industry.) Although January 2 is not a statutory holiday outside the clothing industry, it has become customary that Quebec employees be given this day off with pay.

2 In Quebec, it is the employer's choice to observe either Good Friday or Easter Monday. (Employees working in the clothing industry are entitled to both days. Employees working in clothing stores do not belong to this industry.)

3 Alberta – If an employer agrees to designate additional general holidays for their employees, all employment standards rules related to general holiday pay still apply for these additional holidays. Employees should confirm this and any pay entitlements with their employer. Optional general holidays include Easter Monday, Heritage Day (1st Monday in August), Boxing Day, and National Day for Truth and Reconciliation.

4 Quebec – June 25 if June 24 is a Sunday and the employee does not normally work on a Sunday (per Quebec's National Holiday Act).

5 Nunavut – July 9 is classified as Nunavut Day and is a paid holiday.

6 Ontario – The first Monday in August is a civic holiday only and does not take on legislative statutory entitlement. Employers, through standard practice, determine whether or not they will be closed for the day and continue to pay employees.

Recognized Statutory Holidays by Jurisdiction														
Statutory holiday	All	CLC	AB	BC	MB	NB	NL	NT/NU	NS	ON	PE	QC	SK	YT
Third Monday in August Discovery Day														Yes
First Monday in September Labour Day	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
September 30 National Day for Truth and Reconciliation		Yes	³	Yes	Yes ¹			Yes			Yes			Yes
Second Monday in October Thanksgiving		Yes	Yes	Yes	Yes			Yes		Yes		Yes	Yes	Yes
November 11 Remembrance Day		Yes	Yes	Yes	¹	Yes	Yes	Yes	²		Yes		Yes	Yes
December 25 Christmas Day	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
December 26 Boxing Day		Yes	³							Yes				
Total	5	10	9	11	9+1	8	6	11	6	9	8	8	10	11

HOLIDAY SUBSTITUTIONS

It is not always necessary for a company or employee to celebrate a statutory holiday on the designated day. Statutory holiday substitution is a right to celebrate a statutory holiday on a different day if defined criteria in the jurisdiction’s legislation are met. Where no substitution policy exists, it is at the employer’s discretion whether or not the statutory holiday will be observed on a different day from the day the holiday falls.

CANADA DAY:

It should be noted that subsection 2(2) of the federal *Holidays Act* provides that when July 1 falls on a Sunday, July 2 becomes the legal holiday for Canada Day. If the employer or employees want to substitute July 1 (or July 2) for another day, the specific jurisdiction would have to allow it.

- 1 Manitoba – Most industries and businesses must remain closed for the day. While it is a common practice for employers to pay employees who do not work on Remembrance Day, it is not a requirement. Under Manitoba’s *Remembrance Day Act*, employees who are permitted and required to work are paid at a special rate. See the section **Payment for Eligible Employees** for more details. September 30 is effective from 2024. Employer may substitute another day for all general holidays except Orange Shirt Day.
- 2 Nova Scotia – Employees are entitled to take day off, but employers are not required to pay for it. Under Nova Scotia’s *Remembrance Day Act*, employees who work on Remembrance Day and who have worked on at least 15 of the 30 calendar days immediately before Remembrance Day may be entitled to receive their regular wages for hours worked plus a holiday with pay, taken at the end of their vacation or at any other agreed upon time. Employees who have not satisfied the 15/30 requirement are paid at their regular rate.
- 3 Alberta – If an employer agrees to designate additional general holidays for their employees, all employment standards rules related to general holiday pay still apply for these additional holidays. Employees should confirm this and any pay entitlements with their employer. Optional general holidays include Easter Monday, Heritage Day (1st Monday in August), Boxing Day, and Nation Day for Truth and Reconciliation.

The following table illustrates which jurisdictions allow for statutory holidays to be substituted for another day and under what conditions.

Statutory Holiday Substitutions	
Jurisdiction	Holiday Substitution Policy
Federal (Canada Labour Code, Part III)	A statutory holiday may be substituted for any other recognized holiday. An employer may, in respect of one or more employees subject to a collective agreement, substitute any other day for a general holiday if the substitution is agreed to in writing by the employer. If no collective agreement and 70% or more of the employees agree, the day may be substituted. A notice of this arrangement must be posted 30 days before the holiday.
Alberta	The Employment Standards Code allows for substitution for any statutory holiday provided that the substitution day falls after the actual holiday and not before.
British Columbia	British Columbia will allow substitution for one or more employees as long as it is a written mutual agreement between the employee(s) and the employer or more than 50% of employees agree to the substitution. The agreement must be kept on file for at least 4 years.
Manitoba	Employers may substitute another day for all general holidays except Orange Shirt Day (September 30), for the purposes of general holiday pay and wages for hours worked on the day: <ul style="list-style-type: none"> • Under a collective (union) agreement, or • With the written agreement of a majority of the employees. This does not need to be approved by Employment Standards, but the employer should keep a copy of the <p>The substituted day must be within 12 months of the general holiday.</p>
New Brunswick ¹	Any holiday can be substituted with a written mutual agreement with employees as long as the substituted day is taken no longer than the employee's next vacation. The employer should record the substituted day in the payroll records as the public holiday.
Newfoundland and Labrador	No substitution policy exists for any holiday except, when July 1 falls on a Sunday, it is to be observed on the following Monday.
Northwest Territories/ Nunavut	Any holiday may be substituted as long as there is a written agreement signed by both parties.
Nova Scotia	Any holiday may be substituted as long as the employees and the employer agree, and approval is received from the Director of Employment Standards.
Ontario²	An employer may substitute any holiday as long as a written agreement exists between the employees.
Prince Edward Island	No substitution policy exists for any holiday except, when July 1 falls on a Sunday, it is to be observed on the following Monday.
Quebec	When the holiday does not coincide with the employee's regular work schedule, the employer may choose to grant the employee a compensatory holiday. Also, a substitution exists when June 24 or July 1 fall on Sunday, which are to be observed on the following Monday.
Saskatchewan	Any holiday may be substituted provided there is a written agreement with a majority of employees and approval is received from the Director of Labour Standards.
Yukon	Yukon will allow a substitute day as long as there is written agreement between the employer and the employee.

1 In New Brunswick, where a business is considered to be a continuous operation, such as a hotel, tourist resort, tavern or a restaurant, the employer may substitute the holiday with another scheduled working day off without the agreement of the employee. The employer can choose to designate the employee's first working day after a vacation period as the paid holiday or a working day mutually agreed upon with the employee.

2 Ontario - If a day is substituted for a public holiday under clause (2) (a), the employer shall provide the employee with a written statement, before the public holiday that sets out,

- a. the public holiday on which the employee will work;

- b. the date of the day that is substituted for a public holiday under clause (2) (a); and
- c. the date on which the statement is provided to the employee.

Clause 2(a):

The employer shall pay to the employee wages at his or her regular rate for the hours worked on the public holiday and substitute another day that would ordinarily be a working day for the employee to take off work and for which he or she shall be paid public holiday pay as if the substitute day were a public holiday



RETAIL BUSINESS CLOSURES

Certain jurisdictions have retail closure laws that prevent businesses from being open during statutory holidays. The following provides an example of how employees in Nova Scotia may be affected by retail business closures.

Nova Scotia

Employees of certain retail businesses have the right to refuse to work on Sundays and retail business closing days. Beginning in 2018, July 1 will always be treated as Canada Day, even when it falls on a Sunday. This means certain retail businesses must close on July 1, and qualifying employees may receive holiday pay.

Employees who have agreed to work on Sundays or closing days must give their employer seven days' notice of their intent not to work on Sundays or closing days in general, or on a particular Sunday or closing day. If an employer provides an employee with fewer than seven days' notice that the employee is scheduled to work on a Sunday or closing day, the employee must notify the employer of his/her intent not to work that day within two days of being informed of the schedule.

Employees who have the right to refuse to work are protected against retaliation and can be reinstated to their job with retroactive adjustments for lost wages if they are dismissed because they refused to work on Sundays or closing days.

See the **Fact Sheets and Online Tools** section of these guidelines for additional information on retail business closure in Nova Scotia and other jurisdictions.

ELIGIBILITY CRITERIA

An employee's eligibility for statutory holiday pay will depend on various factors including whether the employee meets the defined criteria for entitlement and whether the employee works on the holiday or not.

A common misconception is that only full-time employees are entitled to statutory holidays. In fact, **all** employees may be entitled to statutory holiday pay; however, depending on the calculation formula for the jurisdiction, the actual statutory holiday payment may be less than what a full-time employee is entitled to receive for a regular day's pay.

Employees covered under statutory holiday provisions may include the following:

- Newly hired
- Full-time
- Part-time
- Casual
- Contract
- Student

The following table outlines the criteria for each jurisdiction.

STATUTORY HOLIDAY CRITERIA

Statutory Holiday Eligibility Criteria by Jurisdiction	
Jurisdiction	Statutory Holiday Criteria
CLC	<ul style="list-style-type: none"> Every employee is entitled to and shall be granted a holiday with pay on each of the general holidays falling within any period of their employment.
AB	<ul style="list-style-type: none"> Worked for at least 30 workdays in the 12 months prior to the holiday Holiday falls on a regular workday Worked required schedule before and after the holiday Worked that day of the week 5 times in the last 9 weeks Worked on the holiday if asked
BC	<ul style="list-style-type: none"> employed at least 30 days worked or earned wages on at least 15 of the 30 days before the statutory holiday (unless under an averaging agreement or variance at any time in the 30 days before the holiday)
MB	<ul style="list-style-type: none"> worked last scheduled work day before and first scheduled work day after the holiday unless absence is due to illness or with consent of employer has not refused to work on the holiday falling on a regular work day if expected to work
NB	<ul style="list-style-type: none"> employed at least 90 calendar days in the 12 calendar months before the holiday (unless returning from an employer-approved leave) worked scheduled regular day of work both before and after the holiday unless there is a good reason for not doing so (illness is considered acceptable) worked the scheduled shift after agreeing to work the holiday unless there is a good reason for not doing so not be employed under an arrangement in which employees can decide when to work or when not to work
NL	<ul style="list-style-type: none"> actively employed at least 30 calendar days before the holiday worked the scheduled shift both before and after the holiday
NT/NU	<ul style="list-style-type: none"> worked 30 days in the last 12 months reported to work on the holiday after being requested to do so worked regular scheduled work day before and after the holiday unless absence was with employer's consent an employee is entitled to be paid holiday pay while on <ul style="list-style-type: none"> bereavement leave; sick leave; or court leave not exceeding 10 days an employee is not entitled to be paid holiday pay while on <ul style="list-style-type: none"> pregnancy leave; parental leave; compassionate leave; or court leave exceeding 10 days; reservist leave
NS	<ul style="list-style-type: none"> earned wages on at least 15 of the 30 calendar days before the holiday (for example, paid sick or education leave would qualify) worked the last scheduled shift before the holiday and the first scheduled shift after the holiday (this does not apply if the employee is told not to report for one of these periods)

Statutory Holiday Eligibility Criteria by Jurisdiction	
Jurisdiction	Statutory holiday criteria
ON	<ul style="list-style-type: none"> worked their full regularly scheduled day/shift before and their full regularly scheduled day/shift after the holiday did not fail, without reasonable cause, to work their entire shift on the holiday if they agreed to or were required to work that day
PE	<ul style="list-style-type: none"> employed for 30 calendar days before the holiday earned wages on at least 15 of the 30 calendar days before the holiday worked the scheduled shifts before and after the holiday unless advised not to work by employer
QC	<ul style="list-style-type: none"> was not absent without valid cause or employer consent on the employee's working day before or after the holiday (not required for the June 24 National Holiday; however, employee must not be absent without valid reason if required to work on June 24 and must be employed on the National Holiday)
SK	<ul style="list-style-type: none"> no conditions specified
YT	<ul style="list-style-type: none"> employed for at least 30 calendar days before the holiday reported to work when scheduled to do so on holiday worked regular schedule before and after the holiday not on an unpaid leave in 14 days preceding the holiday

¹CLC - A continuous operation is defined as:

- any industrial establishment in which, in each seven-day period, operations once started normally continue non-stop until the regularly scheduled period is complete;
- one concerned with the running of trains, planes, ships, trucks and other vehicles;
- one concerned with telephone, radio, television, telegraph or other communication or broadcasting operation; or
- one that normally carries on without regard to Sundays or holidays.

NOTE:

When the employee is required to work “the last scheduled shift/working day prior to the holiday and the first scheduled shift/working day after the holiday,” this does not necessarily mean the last calendar day before and after the holiday.

For example, Evelyn performs part-time office work in Manitoba and works every Tuesday, Thursday and Friday. Evelyn is entitled to statutory holiday pay for holidays falling on a Tuesday, provided she worked her shift on the previous Friday and the Thursday following the holiday, unless a reasonable cause was given to her employer for not working either of those days.



CONSTRUCTION EMPLOYEES

Because of the nature of the industry, some jurisdictions do not require construction employees to be granted statutory holidays but instead require that these employees be provided with statutory holiday pay as a certain percentage of their wages.

For example, both full-time and part-time construction workers in Alberta, regardless of length of employment, are not entitled to premium pay for working on statutory holidays or to these days off with pay. They are instead entitled to statutory holiday pay equal to 3.6% of the employee's wages, which must be paid either:

- on each pay;
- on or before December 31 of each year; or
- on termination of employment.

See the **Fact Sheets and Online Tools** section of these guidelines to verify if construction employees in a particular jurisdiction may require such consideration.

NOTE:

Many construction employees are unionized and should have their statutory holiday pay entitlement specified within their collective agreement.

OTHER EXEMPTIONS OR SPECIAL ARRANGEMENTS

Each jurisdiction may exempt certain professions or types of employees from statutory holiday entitlement (e.g., Information Technology (IT) or other professionals or managers).

There may also be special holiday arrangements permitted for certain types of employment and for employers who operate a continuous services operation such as a hotel, restaurant, hospital, etc.

These exceptions and special arrangements can become legislated, regulated or adopted into a jurisdiction's administrative policy. For example, effective January 1, 2012, employers in Manitoba who operate a climate controlled agricultural business can pay their employees who are required to work on the holiday the regular rate of pay for the hours worked if they provide another day off with pay within 30 days or, if the employer and employees agree, before the next annual vacation.

See the **Fact Sheets and Online Tools** section of these guidelines to verify if a particular type of employee may be considered exempt or have special allowances in any specific jurisdiction. (Ontario's Ministry of Labour features an online **Special Rule Tool** that illustrates which employees are not covered by certain parts of the legislation or which employees are covered by special rules that change how some parts apply.)



PERFORMING BOTH COVERED AND EXEMPT WORK

Some employees perform more than one kind of work for an employer. Some of this work might be covered by the statutory holiday legislation, while another kind of work might be considered exempt. Each jurisdiction will have their own legislative policy on how to determine statutory holiday entitlement for such employees.

The following is an excerpt from Ontario's Employment Standards Guide to Public Holidays:

If an employee performs both kinds of work, exempt and covered, he or she is eligible for the public holiday entitlement with respect to a particular public holiday if at least half of the work performed in the work week of the public holiday is work that is covered.

EXAMPLE:

Rupert works for a taxi company as both a taxi cab driver (work that is exempt from public holiday coverage) and a dispatcher (work that is covered by the public holiday part of the ESA). In the work week that Canada Day fell, at least half of Rupert's work was as a dispatcher. Because this work is covered by the public holiday part of the ESA, he is eligible for the public holiday entitlement for Canada Day.

CALCULATION OF STATUTORY HOLIDAY PAY

Once the employer has established an employee's eligibility under statutory holidays, the actual indemnity must then be calculated. The payment of the indemnity is often referred to as statutory holiday pay.

Statutory holiday pay is dependent on the following:

- jurisdiction
- employee's eligibility to the holiday
- earnings subject to the calculation of statutory holiday pay
- if employee works on the holiday
- if employee wants another day off if worked

PAYMENT FOR ELIGIBLE EMPLOYEES

In general, eligible employees who do not work on the holiday must be paid statutory holiday pay. If an eligible employee worked on the holiday, payment for hours worked depends on whether the holiday falls on a regular work day or a day that is not normally worked.

NOTE:

Meeting statutory holiday pay obligations for salaried employees may not always be as easy as paying them their regular salary. The following table will help illustrate when a special calculation is necessary. Both Ontario and Quebec employment/labour standards as well as the Canada Labour Code offer online tools for calculating statutory holiday pay. Links to these tools can be located in the **Fact Sheets and Online Tools** section of these guidelines.

STATUTORY HOLIDAY PAYMENT FOR ELIGIBLE EMPLOYEES

Statutory Holiday Pay for Eligible Employees			
Jurisdiction	Statutory holiday pay when holiday not worked	Holiday falls on a regular work day and is worked	Holiday falls on a nonworking day
CLC	<p>Regular daily wage.</p> <p>If wages vary: 1/20th of wages earned in the four weeks immediately before the holiday.</p> <p>For commission employees 1/60th of wages in the 12 weeks immediately before the holiday.</p>	<p>Statutory holiday pay + 1.5 times regular rate for hours worked.</p> <p>If employed in a continuous operation, may alternatively be given another day off with pay at some other time, in addition to pay at regular rate for hours worked on the holiday.</p> <p>Managers and professionals must be given a holiday with pay at some other time.</p>	<p>A regular work day off with pay to be added to the employee's annual vacation or granted at another mutually agreed upon time.</p> <p>When New Year's Day, Canada Day, Remembrance Day, Christmas Day or Boxing Day fall on a Saturday or Sunday that is a non-working day, a day off with pay must be granted on the work day immediately preceding or following the holiday. (Exception: When Canada Day falls on a Sunday, the following Monday is observed as the holiday.)</p>
AB	<p>The employee's total wages averaged over the number of days they worked in the: 4 weeks immediately before the general holiday,</p> <p>OR</p> <p>4 weeks ending on the last day of the pay period that occurred just before the general holiday.</p>	<p>Statutory holiday pay + 1.5 times regular rate for hours worked.</p> <p>OR</p> <p>Regular wages for hours worked + a day off with pay no later than employee's next annual vacation and on a day on which the employee is normally scheduled to work.</p>	<p>Holiday not a regular work day and is not worked; not entitled to paid day off with general holiday pay.</p>
BC	<p>At least an average day's pay is calculated by dividing total wages in the 30 calendar days before the statutory holiday by the number of days worked (vacation days taken during this period count as days worked).</p>	<p>Regular rate for the hours worked and another day off with pay only if a substitution policy or agreement exists</p> <p>Otherwise, 1.5x hours worked up to 12 hours, 2x hours worked > 12 + average day's pay</p>	<p>Average day's pay, no other day off is necessary.</p>
MB	<p>Regular daily wage</p> <p>If wages vary, the pay is 5% of the employee's total wages excluding overtime in the 4 workweeks immediately before the holiday.</p>	<p>Regular pay for the day and a substitute day off.</p> <p>OR</p> <p>Statutory holiday pay + 1.5 times regular rate for hours worked. In this case, no substitute day is granted.</p> <p>In continuous operations, the employee and employer may agree to regular daily wages plus a day off with pay.</p> <p>Special rules for Remembrance Day</p>	<p>A regular work day off with pay, no later than the next annual vacation.</p> <p>(When the holiday falls on a Saturday or Sunday that the employee does not normally work, the employee is entitled to the next regular work day off with pay.)</p>

Statutory Holiday Pay for Eligible Employees			
Jurisdiction	Statutory holiday pay when holiday not worked	Holiday falls on a regular work day and is worked	Holiday falls on a nonworking day
NB	<p>Regular daily wage.</p> <p>If wages vary, the average daily wage earned in last 30 days (amount earned /days worked)</p> <p>Alternative to paying statutory holiday pay for each holiday, the employer has the option of paying an additional 4% of the employee's gross wages provided they identify this as a statutory holiday benefit.</p>	<p>Regular wages for hours worked + another day off with pay.</p> <p>Otherwise, 1.5x hours worked + regular wages for the day.</p>	<p>Statutory holiday pay (unless the employee is already receiving a statutory holiday benefit of 4%).</p> <p>OR</p> <p>A regular work day off with pay not later than the next annual vacation.</p>
NL	<p>Regular daily wage.</p> <p>If wages vary, the average daily wage (hourly rate of pay x average number of hours worked) earned in 3 weeks before the holiday</p> <p>Where the weekly number of hours varies from the standard work week of 40 hours the average daily wage is determined by the following:</p> <p>Total number of hours worked in the 21 days prior to the holiday, divided by 15, equals the number of hours that the employee is entitled to be paid for the holiday.</p>	<p>The employee's choice:</p> <p>An employee who works on a paid public holiday is entitled to receive wages at twice their regular rate for the hours worked on the holiday or an additional day off with pay within 30 days or an additional vacation day. If an employee is required to work less hours on a paid public holiday than they would normally work, the employer is required to pay the employee at their regular rate of pay for the actual hours worked plus a regular day's pay. Employees do not have to meet any qualifiers to receive this benefit.</p>	<p>Next regular work day with pay, or another mutually agreed upon day off with pay.</p>
NT/NU	<p>Regular daily wage, i.e., the wages the employee would have earned at the regular rate of wages for the normal hours of work if the employee's wages are calculated on the basis of time.</p> <p>If employee is paid on a basis other than time, the average wages earned is calculated based on the 4 weeks immediately before the holiday.</p>	<p>Statutory holiday pay + 1.5 times regular rate for hours worked.</p> <p>OR</p> <p>Regular rate for hours worked + a day off with pay no later than the next vacation.</p>	<p>Statutory holiday pay.</p> <p>OR</p> <p>A regular work day off with pay no later than the next vacation.</p>



NS	Regular daily wage. If wages vary, the average daily wage earned in last 30 days (amount earned/days worked)	Statutory holiday pay + 1.5 times regular rate for hours worked. (When the employee works in a continuous operation, employer has the choice of paying straight time for hours worked plus another day off with pay.)	Next regular work day off with pay. OR An extra day off with pay added to annual vacation. OR Another mutually agreed upon day off with pay.
ON	1/20 th of earnings from the last 4 work weeks based on the employer's scheduled work week. (This will work out to be the regular daily wage for an employee who worked all 20 days prior to the holiday and whose wages did not vary.)	Regular wages for all hours worked on the holiday, plus a substitute day off work with statutory holiday pay OR Statutory holiday pay + 1.5 times the regular rate for each hour worked on the holiday (if employee agrees in writing).	Substitute holiday off with statutory holiday pay. OR Statutory holiday pay for the holiday, if the employee agrees to this in writing. (In this case, the employee will not be given a substitute day off.)
PE	Regular daily wage. If the wages vary, the daily rate is arrived at by dividing the total wages in the 30 calendar days before the holiday by the total number of days worked in the same 30 day period.	Statutory holiday pay + 1.5 times regular rate for hours worked. OR Regular rate for hours worked plus a day off with pay for the equivalent number of hours worked no later than next vacation (employer's choice).	A regular work day off with pay no later than the next vacation.
QC	1/20 th of earnings from the last 4 work weeks. (This will work out to be the regular daily wage for an employee who worked all 20 days prior to the holiday and whose wages did not vary.) For commissioned employees, the payment must be equal to 1/60th of the wages earned during the 12 complete weeks of pay before the holiday.	Employer's choice: Statutory holiday pays + regular rate for hours worked. OR Regular rate for hours worked plus a day off with pay within 3 weeks before or after the holiday. For the National Holiday (June 24), the day off with pay must be taken on the working day before or after the holiday.	Regular daily wages for the day. No other day off is necessary. For the National Holiday (June 24), the day off with pay must be taken on the working day before or after the holiday.

SK	5% of the employee's wages in the 4 weeks before the holiday.	Statutory holiday pay + 1.5 times regular rate for hours worked.	5% of wages in the 4 weeks before the holiday. If New Year's Day, Christmas Day or Remembrance Day falls on a Sunday and the establishment is normally closed, the following Monday is granted as a day off with pay.
YT	Regular daily wage. An employee who works fewer than the standard hours or who works irregular hours must be paid general holiday pay of 10% of the wages (excluding vacation pay) earned for the hours worked in the 2 calendar weeks immediately prior to the week in which the holiday falls.	Statutory holiday pay + 1.5 times regular rate for hours worked. OR Regular rate of pay for the hours worked plus one day off with pay.	Statutory holiday pay + 1.5 times regular rate for hours worked. OR Regular rate of pay for the hours worked plus one day off with pay.



PAYMENT FOR NON-ELIGIBLE EMPLOYEES

Non-eligible employees are employees who do not meet the eligibility criteria for statutory holiday pay entitlement. Non-eligible employees who do not work on the holiday are not required to be paid statutory holiday pay. If a non-eligible employee worked on the holiday, payment for hours worked depends on the jurisdiction where the employee physically works.

Jurisdiction	Statutory holiday pay for non-eligible employees	
	Not eligible and does not work	Not eligible and works
CLC	No pay	1.5x regular rate for hours worked
AB	No pay	1.5x regular rate for hours worked (If employee meets other eligibility requirements but the holiday is not a normal day of work) Regular rate for hours worked (If the employee is not eligible and the day is not a normal day of work)
BC	No pay	Regular rate for hours worked
MB	No pay	1.5x regular rate for hours worked
NB	No pay	1.5x regular rate for hours worked
NL	No pay	Employees can choose: 2x regular rate for hours worked or regular pay plus another day off, provided they work their full shift
NT/NU	No pay	Regular rate for hours worked
NS	No pay	Regular rate for hours worked
ON	No pay	1.5x regular rate for hours worked
PE	No pay	Regular rate for hours worked
QC	No pay	Regular rate for hours worked
SK	No Pay	1.5x regular rate for hours worked
YT	No Pay	1.5x regular rate for hours worked



EARNINGS SUBJECT TO THE CALCULATION OF STATUTORY HOLIDAY PAY

Not all earnings are included in the calculation of statutory holiday pay as illustrated in the following table.

Earnings subject to the calculation of statutory holiday pay

Definition of Earnings by Jurisdiction	
Jurisdiction	Earnings
CLC	<p>Wages earned, excluding overtime.</p> <p>“Wages” are defined as regular earnings for work performed, premium pay for the time worked on general holidays, pay for general holidays, pay in lieu of general holidays, bereavement leave pay, vacation pay, pay pending an employer’s decision on maternity-related reassignment/leave or any other remuneration (monetary or non-monetary) an employee is entitled to under their contract of employment which meets the test of being for work performed.</p> <p>For example, wages include commission on sales, flight pay, production bonuses, northern allowances (isolation allowances), and safety bonuses, but do not include tips, gratuities, monies accruing to an employee upon termination, pay in lieu of notice, severance pay or compensation under Division XIV (unjust dismissal).</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
AB	<p>Regular wages earned, excluding overtime.</p> <p>“Wages” are defined as salary, hourly pay, money paid for the time instead of overtime pay, commission or remuneration for work (however calculated), but do not include overtime pay, vacation pay, statutory holiday pay or termination pay.</p> <p>Construction employees are entitled to holiday pay of at least 3.6% of their wages.</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
BC	<p>Total wages, excluding overtime.</p> <p>“Wages” are defined as: wages, commissions, statutory holiday pay, vacation pay and sick pay required by the ESA, but do not include overtime pay or payments from benefit plans.</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
MB	<p>Regular wages, excluding overtime.</p> <p>“Regular wages” are defined as the wages paid or payable to an employee for regular hours of work, and include salary, commission or compensation in any form measured by time, piece or otherwise, statutory holiday pay, vacation pay and other benefits which the employee is entitled to under the Code.</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
NB	<p>Regular wages, excluding overtime when wages vary.¹</p> <p>“Regular wages” are defined as wages, salary, commissions and compensations in any form for work or services measured by time, piece or otherwise, but do not include statutory holiday pay, pay in lieu of statutory holidays, vacation pay, pay in lieu of vacation, gratuities or honoraria.</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
NL	<p>Regular wages.</p> <p>“Regular wages” are defined as remuneration, salary, commission, overtime pay, or return in a form permitted by the Labour Standards Act or combination of forms, for work or services performed by an employee for an employer under a contract of service, vacation pay and holiday pay, but do not include tips and gratuities.</p>

¹ In New Brunswick, overtime that is considered as a regular and scheduled occurrence is included in the calculation of statutory holiday pay.

Definition of Earnings by Jurisdiction	
Jurisdiction	Earnings
NT/NU	<p>Average daily wage.</p> <p>“Wages” are defined as payment for work performed including vacation, overtime and statutory holiday pay, but do not include gratuities.</p> <p>Performance-related bonuses and discretionary bonuses are excluded.</p>
NS	<p>Regular wages.</p> <p>“Regular wages” are defined as salaries, commission, and compensation in any form for work or services measured by time, piece or otherwise including statutory holiday pay, but do not include vacation pay and pay in lieu of vacation.</p> <p>The employer has the choice to include performance-related bonuses, but discretionary bonuses are excluded.</p>
ON	<p>Regular wages, excluding overtime, plus vacation pay payable.¹</p> <p>“Regular wages” are wages other than overtime pay, public holiday pays, premium pay, vacation pay payable¹, domestic or sexual violence leave pay, personal emergency leave pay, termination pay and severance pay.</p> <p>Performance-related bonuses are included, but discretionary bonuses are excluded.</p>
PE	<p>Regular wages.</p> <p>“Regular wages” include salaries, commissions and statutory holiday pay, as well as compensation in any form for work or service measured by time, piecework or otherwise, but do not include vacation pay, pay in lieu of vacation or gratuities.</p> <p>Annual performance-related bonuses and discretionary bonuses are excluded.</p>
QC	<p>Regular wages, excluding overtime.</p> <p>“Regular wages” are defined as remuneration in currency and benefits that have financial value for work or services performed including reported tips and statutory holiday pay.</p> <p>Annual performance-related bonuses and discretionary bonuses are excluded.</p>
SK	<p>Regular wages, including annual holiday pay but excluding overtime.</p> <p>“Regular wages” are defined as all wages, salaries, pay, commission and any compensation for labour or personal services, whether measured by time, piece or otherwise including public holiday pay and excluding overtime to which an employee is entitled.</p> <p>Hourly paid construction employees are entitled to 4% of all gross wages (exclusive of overtime and annual holiday pay) earned each calendar year as public holiday pay.</p> <p>Annual performance-related bonuses and discretionary bonuses are excluded.</p>
YT	<p>Wages, excluding vacation pay.</p> <p>“Wages” are defined as monetary remuneration under the terms of the employment contract and any payment under the <i>Employment Standards Act</i> payable to the employee plus travel allowances as prescribed in the regulations including statutory holiday pay, but do not include gratuities or any payment that is not tied to production, efficiency or hours of work.</p> <p>Annual performance-related bonuses and discretionary bonuses are excluded.</p>

¹ In Ontario, vacation pay payable with respect to the four weeks before the week that includes the holiday must be included in the public holiday pay calculation (e.g., if the employee is on vacation and received vacation pay during the four prior weeks; if the employee receives vacation pay each pay period; or if the employee receives a lump-sum vacation payment during the four weeks prior). Please refer to [Ontario’s Public Holiday Guide](#) for more details and examples.

STATUTORY HOLIDAY PAY ENTITLEMENT AT A GLANCE

The following table provides a summary of statutory holiday pay entitlement depending on the jurisdiction and other factors. Employers should first determine if the employee meets the jurisdiction's statutory holiday pay qualifications and then ensure that the correct rate of pay is applied.

Statutory holiday pay entitlement at a glance

Statutory Holiday Pay Entitlement					
Jurisdiction	Not eligible and works	Eligible			
		Holiday not a normal day of work and does not work	Does not work	Works, wants another day off	Works, does not want another day off
Federal (Canada Labour Code, Part III)	1.5x regular rate for hours worked.	Another day off with statutory holiday pay.	Day off with statutory holiday pay.	Paid regular rate of wages for day worked and another day off at regular rate (in continuous operations only).	Regular rate of wages for day + 1.5x hours worked.
Alberta	1.5x regular rate for hours worked.	No statutory holiday pay, no other day off is required.	Day off with statutory holiday pay.	Regular pay for day worked and another day off with pay.	1.5x hours worked + average daily wages.
British Columbia	Regular rate for hours worked.	Average day's pay, no other day off is necessary.	Day off with statutory holiday pay.	Regular wage for hours worked plus a day off with pay only if a substitution policy or agreement exists.	1.5x hours worked up to 12 hours, 2x hours worked in excess of 12 + average day's pay.
Manitoba	1.5x regular rate for hours worked.	Another day off with statutory holiday pay.	Day off with statutory holiday pay.	Regular pay for day and another day off with pay.	1.5x hours worked + 1 day's wages.
New Brunswick ¹	1.5x regular rate for hours worked.	Another day off with statutory holiday pay or regular daily wage.	Day off with statutory holiday pay.	Regular wages for hours worked + another day off with pay.	1.5x hours worked + regular wages for the day.
Newfoundland and Labrador	All employees who work the holiday can choose: Regular rate of pay for hours worked plus another day off with pay OR 2x regular rate for hours worked. (If employee is required to work fewer hours on holiday than normally required, employee will be paid at regular rate for hours worked plus a regular day's pay.)	Another day off with statutory holiday pay.	Day off with statutory holiday pay.	Regular wage for hours worked plus a day off with pay.	If the employee works fewer than regular daily hours on holiday, regular pay for hours worked + regular daily pay; if employee works regular daily hours, 2x hours worked.

¹ In New Brunswick, employers have the option of granting either statutory holiday pay for each of the holidays or paying the employee an additional 4% of wages as a statutory holiday benefit instead of statutory holiday pay.

Statutory Holiday Pay Entitlement					
Jurisdiction	Not eligible and works	Eligible			
		Holiday not a normal day of work and does not work	Does not work	Works, wants another day off	Works, does not want another day off
Northwest Territories / Nunavut	Regular rate for hours worked.	Another day off with statutory holiday pay or regular daily wage.	Day off with statutory holiday pay.	Regular rate for hours worked and day off with pay.	1.5x hours worked and regular daily wage.
Nova Scotia	Regular rate for hours worked.	Another day off with statutory holiday pay.	Day off with statutory holiday pay.	Employees cannot opt for another day off with pay without approval from the Director of Employment Standards. Employees in continuous operations can choose to receive regular wages for hours worked + another day off with pay.	1.5x hours worked + regular wages for the day.
Ontario	1.5x regular rate for hours worked.	Another day off with statutory holiday day pay or regular daily wage	Day off with statutory holiday pay.	Regular rate for hours worked + another paid day off ¹ .	1.5x hours worked + a regular day's pay ¹ .
Prince Edward Island	Regular rate for hours worked.	Regular daily wages for the day. No other day off is necessary.	Day off with statutory holiday pay.	Regular rate for hours worked and another paid day off.	1.5x hours worked + regular day's pay.
Quebec	Regular rate for hours worked.	Regular daily wages for the day. No other day off is necessary.	Day off with statutory holiday pay.	Regular rate for hours worked + another day off with pay within 3 weeks of the holiday.	Regular wages for hours worked + regular wages for the day.

¹ In Ontario, if the employee has agreed in writing to work on the holiday but works only some of the agreed upon hours without reasonable cause, the employee is only entitled to 1.5 times the regular rate for each hour worked on the holiday with NO additional statutory holiday pay or a substitute day off work with pay.

Statutory Holiday Pay Entitlement					
Jurisdiction	Not eligible and works	Eligible			
		Holiday not a normal day of work and does not work	Does not work	Works, wants another day off	Works, does not want another day off
Saskatchewan	1.5x regular rate for hours worked.	5% of wages in the 4 weeks before the holiday. If New Year's Day, Remembrance Day or Christmas Day falls on a Sunday, and the establishment is normally closed, the following Monday is granted as a day off with statutory holiday pay.	Day off with statutory holiday pay.	1.5 x usual hourly rate for hours worked and another day off with regular pay.	1.5 x usual hourly rate for hours worked + Statutory Holiday pay.
Yukon	1.5x regular rate for hours worked.	Next regular work day off with statutory holiday pay.	Day off with statutory holiday pay.	Regular rate of pay for hours worked and another day off which may be added to the employee's annual vacation or taken as arranged by employee and employer.	1.5x hours worked + regular daily wage.

COMPRESSED WORK WEEKS

Some employees have a compressed work week arrangement where they work more hours per day but fewer days in the week. For example, instead of working eight hours per day for five days a week, an employee may work for ten hours per day for four days a week. In general, a regular day's pay is the normal wage for that day.

EXAMPLE:

Shawnee is a Nunavut employee who makes \$250/day and works 10 hours/day from Tuesday to Friday. Shawnee will not be working on Good Friday but her employer must pay her \$250 for the wages she would have earned were it not for the holiday.

SHIFT WORK

Employers may be faced with the added complexity of calculating statutory holiday pay when an employee's shift straddles both a holiday and a regular working day. The employer must determine which hours, if any, are considered to have been worked on the actual statutory holiday.

Not all jurisdictions treat shift hours worked in the same manner. The following table illustrates the varying legislation.

Jurisdiction	Shift begins on non-statutory holiday	Shift begins on statutory holiday
AB, BC, ON, YU	No hours considered as having been worked on a statutory holiday	Total hours considered as having been worked on a statutory holiday
CLC, MB, NB, NL, NT, NS, NU, PE, QC, SK	Only hours worked on actual holiday to be considered as having been worked on a statutory holiday, regardless of the beginning or ending time of the shift	

EXAMPLES:

Mika works in Alberta and worked from 11:00 pm on December 31 to 7:00 am on January 1, which included a half-hour unpaid break from 3:30 am to 4:00 am.

- No hours are to be considered as having been worked on the January 1 statutory holiday because the shift began on a non-statutory holiday.

Emilio works in Ontario and worked from 11:00 pm on January 1 to 7:00 am on January 2, which included a half-hour unpaid break from 3:30 am to 4:00 am.

- All 7.50 hours are to be considered as having been worked on the January 1 statutory holiday because the shift began on a statutory holiday.

Michelle works in New Brunswick and worked from 11:00 pm on January 1 to 7:00 am on January 2, which included a half-hour unpaid break from 3:30 am to 4:00 am.

- Only the one hour actually worked on January 1 is to be considered as having been worked on a statutory holiday.

TEMPORARY POSTINGS TO ANOTHER JURISDICTION OR COUNTRY

If an employee must travel outside of the regular province/territory for business purposes, the employee may or may not be covered under statutory holiday provisions. This will often depend on any of the following:

- The host jurisdiction
- The temporary jurisdiction/country
- Whether the assignment is considered a continuation of the work which started in the host jurisdiction
- The duration of the assignment
- Any mutual agreements in place between the employee and employer

As each situation is unique, it is recommended that employers contact the employment/labour standard board of both the host and temporary jurisdiction/country before the employee departs on assignment, especially since this issue is not specifically referenced on each jurisdiction's website or within their actual legislation.

GREATER RIGHT OR BENEFIT

Similar to paying a rate of pay greater than minimum wage, an employer may offer a greater right or benefit for holiday pay than what is legislated under minimum standards. A more generous statutory holiday policy could include the following:

No criteria for having worked a certain amount of time or days prior to the holiday

EXAMPLE:

Claudia began working in British Columbia on December 17, 2020. Her employer's policy does not require that employees be employed for at least 30 days in order to be entitled to the holiday. Claudia will therefore be entitled to receive statutory holiday pay for Christmas Day and New Year's Day.

Receiving a full day of regular wages

EXAMPLE:

Paul works in Quebec as a full-time, salaried employee who earns \$200 as a daily rate. He was approved to take a week's unpaid leave of absence the first week of December to attend to a family emergency. According to Quebec's employment standards, Paul's statutory holiday pay for December 25 would be calculated as $1/20\text{th} \times \$3,000$ for a total of \$150 since he only worked 15 days of the four weeks prior to the holiday. However, his employer decided to pay Paul the full \$200 daily rate as statutory holiday pay.

Recognizing holidays which are not considered as statutory

EXAMPLE:

Guillaume works in Quebec as a payroll coordinator. Although January 2 is only considered a statutory holiday for Quebec workers in the garment industry, Guillaume's office is closed that day and he will be receiving a day off with pay as per the employer's policy.

It would be considered a good standard of Payroll Best Practices to make it clear that these additional days are "floater days" and are not designated as an actual statutory holiday to help avoid employment/labour standards from applying additional statutory requirements on the employer.

In Alberta, for example, an employer who wishes to designate any other day as a holiday may do so; however, all rules pertaining to statutory holiday pay will apply.

UNIONS AND COLLECTIVE AGREEMENTS

Similar to the greater right or benefit which may be established under an individual employment contract or within an employee handbook, a collective agreement may also establish a more advantageous statutory holiday entitlement for union members.

Another peculiarity within certain collective agreements is the employer's requirement to include a fixed percentage of the employee's salary, either on each pay period or by a certain due date, as a way of paying out the required statutory holiday indemnity.

In a collective agreement in the Quebec construction industry, for example, a required allowance for statutory holidays, obligatory vacations and sick pay are credited to each worker on each pay period. Statutory

deductions are calculated, withheld from employees and remitted to the Canada Revenue Agency (CRA) and Revenu Québec (RQ).

The resulting net pay is deducted from the employee's pay and forwarded to the Commission de la construction du Québec (CCQ) who uses the funds to then pay employees twice a year as per the collective agreement.

RELIGIOUS HOLIDAYS AND HUMAN RIGHTS

Employees may ask for time off to observe religious or cultural holidays. Even when these holidays are not statutory, employers have a duty under the *Canadian Human Rights Act* to accommodate requests for such religious leave, up to the point of undue hardship.

One way to accommodate is to allow employees to use vacation or personal days, or even to substitute an existing statutory holiday, if permitted under employment/labour standards.

The **Ontario Human Rights Commission** has developed a **Policy on creed and religious observances** which has helped shape policies within other human rights commissions/boards across Canada. The following is an excerpt from this policy:

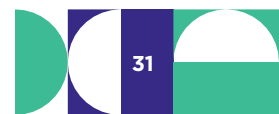
1. The employer has a duty to consider and grant requests for religious leave, including paid religious leave, unless to do so will cause undue hardship.
2. Equality of treatment requires at a minimum that employees receive paid religious days off, to the extent of the number of religious Christian days that are also statutory holidays, namely two days (Christmas and Good Friday).
3. The number of paid days may be three under some collective agreements which also make Easter Monday a holiday.
4. Beyond this point (i.e., two or three days), individuals may still seek accommodation. For example, measures might include additional paid leave days, such as floater days or compassionate leave days, if such exist under company policy or collective agreements, or through unpaid leave.
5. The standard for all accommodation requests is undue hardship, which places a specific burden on the employer to produce evidence to the standard of undue hardship and its effect.

IMPACT ON SCHEDULED PAY DATES

All jurisdictions, except for Ontario and the federal jurisdiction (Canada Labour Code, Part III), require that employees receive their pay according to a specified frequency and that the pay date falls within a specified number of days, or within a specified interval, after the end of the pay period.

When a pay date falls on a statutory holiday, Quebec is the only province that legislates that the payment must be paid the day before the holiday. In all other jurisdictions, the payment must be paid within, not after, the legislated time frame as specified in the table below. It should be noted that Manitoba and Nova Scotia use working days as opposed to calendar days in their timing of payment.

It is a general practice across Canada that most employers adopt the Quebec rule and pay the payment the day before the holiday, although this practice is not enforced by legislation.



TIMING OF PAYMENTS BY JURISDICTION

Timing of Payments by Jurisdiction - An Illustration		
Jurisdiction	Pay frequency	Timing of regular payments
Federal (Canada Labour Code, Part III)	No set frequency	On established day and within 30 days of entitlement
Alberta	At least monthly	Within 10 days of the end of each pay period, at least once per month
British Columbia	At least semi-monthly	Within 8 days from the end of the pay period
Manitoba	At least semi-monthly	Within 10 working days of the end of the pay period
New Brunswick	At least every 16 days	Within 7 calendar days of the end of each pay period
Newfoundland and Labrador	At least semi-monthly	Within one week of the end of each pay period
Northwest Territories/ Nunavut	At least monthly	Within 10 days of the end of a pay period
Nova Scotia	At least semi-monthly	Within 5 working days of the end of each pay period
Ontario	No specific legislation	On regularly established pay day
Prince Edward Island	At least every 16 days	Must include all wages earned up to and including a day that is not more than 5 working days prior to the actual pay day
Quebec	At least semi-monthly	At regular intervals of not more than 16 days, or once a month for management positions
Saskatchewan	At least monthly if employee on a monthly salary, semi-monthly or every 14 days	Within 6 days of the end of each pay period
Yukon	At least semi-monthly	Within 10 days of the end of the pay period

IMPACT ON OVERTIME CALCULATIONS

The following table summarizes the legislation related to overtime calculations for weeks containing statutory holidays. Examples from certain jurisdictions will follow.

Overtime Calculation for Statutory Holidays				
Jurisdiction	Maximum hours without overtime	Maximum hours decreased in week of statutory holiday	Statutory holiday included in overtime calculation	Rate paid for hours worked on statutory holiday
CLC	8 per day 40 per week	Y (example: 40 – 8) ¹	N	1.5x regular rate
AB	8 per day 44 per week	N	N (unless hours worked on the holiday are paid at less than 1.5 times the employee's regular wage rate)	1.5x regular rate
BC	8 per day (1.5) 12 per day (2) 40 per week (1.5)	N	Hours included if worked, excluded if not worked	1.5x regular rate for first 12 hours; 2x regular rate for hours in excess of 12
MB	8 per day 40 per week	N	Y	1.5x regular rate
NB	44 per week	N	N	1.5x regular rate
NL	40 per week	N	Hours included if worked, excluded if not worked	2x regular rate if complete shift worked; if employee works fewer hours than a regular shift, paid at regular rate for hours worked plus regular pay for holiday.
NT/NU	8 per day 40 per week	Y (32 hours)	N	1.5x regular rate
NS ²	48 per week	N	Hours included if worked (including hours worked on Remembrance Day), excluded if not worked	1.5x regular rate
ON	44 per week	N	N (unless paid at the regular rate)	1.5x regular rate
PE	48 per week	N	N	1.5x regular rate
QC	40 per week	N	Hours included if the holiday falls on a normal work day or if the hours are worked	1x regular rate
SK	8 per day 40 per week	Y (32 hours)	N	1.5x regular rate
YK	8 per day 40 per week	Y (32 hours)	N	1.5x regular rate

1 The regular daily and weekly hours may vary. For example, if the employee's standard hours were 5 hours/day and 25 hours/week, the overtime threshold would be 20 hours (25-5) for a week in which a statutory holiday falls; an employee on a compressed work week of 10 hours/day for 40 hours/week would have a new overtime threshold of 30 (40-10).

2 In Nova Scotia, when the hours worked on the holiday are included in the overtime calculation, any hours over the weekly overtime threshold of 48 hours are calculated at 0.5 times the regular rate since the hours worked on the holiday would have already been paid at 1.5 times the regular rate.

The following two examples were provided from the Nova Scotia Labour Standards Division internal Interpretive Guide. (The hourly rate of \$10 is used for illustration purposes only even though this is currently below the minimum wage.)

EXAMPLE #1:

A Nova Scotia employee works 8 hours on Labour Day at the beginning of a week in which he works 54 hours. His normal working day is 8 hours. His rate of pay is \$10 per hour. He is entitled to \$120 for the hours he worked on Labour Day ($1\frac{1}{2} \times 8 \times \10). He is entitled to \$400 for the balance of the first 48 hours worked ($48 - 8$ hours worked on the holiday = $40 \times \$10$) plus \$90 ($1\frac{1}{2} \times 6 \times 10$) for the six overtime hours. Total pay for week: $\$120 + \$400 + \$90 + \80 holiday pay (a normal day's pay) = \$690.

EXAMPLE #2:

The same Nova Scotia employee works 8 hours on Canada Day at the end of a week in which he has already worked 46 hours. He is entitled to \$460 ($46 \times \10) for these hours. He is entitled to \$150 for the hours he worked on Canada Day: ($1\frac{1}{2} \times 8 \times \$10 = \$120$ for work performed on the holiday) + ($1/2 \times 6 \times \$10 = \30 for the six overtime hours). Total pay for the week: $\$460 + \$150 + \$80$ holiday pay (a normal day's pay) = \$690.

IMPACT ON VACATION AND VACATION PAY

A general rule that applies in all jurisdictions is that if a statutory holiday falls on a day during an eligible employee's vacation, the employee is entitled to:

- have the annual vacation entitlement extended by one day (to be taken at a mutually agreed- upon time and no longer than stipulated by employment/labour standards); and
- statutory holiday pay for the actual holiday.

Quebec's National Holiday Act provides that employees on vacation during the June 24 holiday may receive either another day off with pay or additional wages in lieu of a day off.

<http://legisquebec.gouv.qc.ca/en/ShowDoc/cs/F-1.1>

Is statutory holiday pay included in vacation pay calculation?

Each jurisdiction defines what earnings are considered "vacationable" for the purposes of calculating vacation pay. Statutory holiday pay is considered vacationable in all jurisdictions except for Alberta and New Brunswick.



LEAVES OF ABSENCE

An employee may or may not be entitled to statutory holiday pay when returning from an approved leave of absence depending on the jurisdiction.

EXAMPLE #1:

Pauline is a New Brunswick employee who returns from maternity and parental leave on June 30. Because she worked the last scheduled shift before the holiday prior to commencing her leave and the first scheduled shift after the holiday, Pauline is eligible to be paid her regular daily wage for the July 1 holiday.

EXAMPLE #2:

Laura is an Ontario employee who returns from maternity and parental leave on June 30. Because she worked the last scheduled shift before the holiday prior to commencing her leave and the first scheduled shift after the holiday, Laura is considered eligible for the statutory holiday of July 1. The actual amount of statutory holiday pay, however, is limited to the average daily wage in the pay period preceding the holiday. The result may amount to zero, especially if June 30 falls within the same workweek as July 1.

Despite following the minimum standards under employment/labour law, employers should also refer to the wording of their internal policies as well as past precedence to determine if an employee should be paid their regular daily wage even if having just returned from an unpaid leave of absence.

EXAMPLE:

In the above example, if Laura's employment contract states that all employees will be paid at least a regular day's pay for every statutory holiday provided the employee is considered actively employed the day on which the holiday falls, her statutory holiday pay for July 1 would not be limited to her average daily wage in the pay period prior to the holiday.

NOTE:

Employers should also be aware of any possible human rights legislation which could entitle an employee to an unreduced calculation of statutory holiday, especially if returning from a protected leave of absence such as maternity leave.

STATUTORY HOLIDAYS AND TERMINATIONS OF EMPLOYMENT

There may be instances where a termination date falls on or before a statutory holiday. In all jurisdictions except Manitoba, an employee must be considered active on the statutory holiday in order to be eligible for statutory holiday pay. Depending on the reason for an employer-initiated termination, however, some employers choose to pay for the statutory holiday to avoid the perception that the employer purposely terminated the employee on or before the statutory holiday to prevent a statutory holiday entitlement.

If the employee quits, the employee is entitled to be paid the average daily wage for each holiday deferred and not taken.

EXAMPLE:

Patrick worked in British Columbia and had his employment terminated on January 1 after having completed his shifts on December 31 and January 1. Assuming Patrick was employed for at least 30 days and had earned wages for at least 15 of the previous 30 days, he would be entitled to statutory holiday entitlement for January 1.

In certain jurisdictions, there would be no entitlement if employment was terminated before the employee could work the first scheduled shift after the holiday.

EXAMPLE:

Mike worked in Ontario and had his employment terminated on January 1 after having completed his shifts on December 31 and January 1. Because Mike will not have a shift to work after the holiday, he is only entitled to 1.5 times his rate of pay for hours worked on January 1 instead of his regular rate of pay plus another day off with pay.



In Manitoba, if the employer ended an employee's employment before a statutory holiday, the employee is entitled to statutory holiday pay of 5% of total wages (excluding overtime wages but including wages in lieu of notice) for the four-week period immediately before the holiday. If the termination was initiated by the employee, there is no entitlement to statutory holiday pay.

EXAMPLE:

Adele worked in Manitoba and had her employment terminated on December 15 at the end of her shift. For Christmas holiday, Adele is entitled to 5% of her wages for the four-week period before December 25. She is also entitled to 5% of her wages for the four-week period before January 1, which will be less than she received for the December 25 holiday. If there were no wages in the four-week period before the holiday, there would be no statutory holiday entitlement. If the termination of employment had been initiated by Adele, she would not be entitled to any statutory holiday pay.

If working notice is given, the employee-employer relationship is still intact and employees may be qualified for statutory holiday payment.

EXAMPLE:

Ghislaine was informed on December 15 that January 3 would be her last day of employment. Provided she meets all requirements as per the jurisdiction where she works, Ghislaine will be entitled to statutory holiday pay for both December 25 and January 1 since she will still be employed until January 3.

In Alberta, if an employer terminates employment prior to the employee receiving a replacement holiday with pay, the employee must receive:

- An average daily wage and
- 1.5 times the regular rate for all hours worked on the general holiday less any money previously paid for wages and overtime on the actual holiday.

If the employee quits, the employee is entitled to be paid the average daily wage for each holiday deferred and still untaken.

RECORD OF EMPLOYMENT

Statutory holiday pay and wages for hours worked on a holiday are included in Block 15B (Total insurable earnings) of the Record of Employment (ROE). There may or may not be hours associated with statutory holiday pay reported in Block 15A (Total insurable hours). The employer may also be required to complete Block 17B (Statutory holiday pay).

When an employee does not work on the statutory holiday

Where an employee receives statutory holiday pay and does not work on that day, the person is deemed to have worked in insurable employment for the number of hours that they would normally have worked on that day, regardless of the amount actually paid.

EXAMPLE:

Karim is an Ontario employee who normally works eight hours a day and earns \$200 per day. For the first week of July, he receives \$800 regular wages plus \$200 statutory holiday pay for Canada Day. He did not work July 1. Karim's insurable hours for July 1 are his usual eight hours.

EXAMPLE:

Barbara is an Ontario employee who normally works eight hours a day and earns \$200 per day. For the first week of July, she receives \$800 regular wages plus only \$50 statutory holiday pay for Canada Day since she was on an unpaid leave of absence during a portion of the pay period prior to the holiday. She did not work July 1. Barbara's insurable hours for July 1 are her usual eight hours even though she was only paid \$50.

If the employee never works on the day of the week that the statutory holiday falls on, no insurable hours would be given for that holiday, even if the employee received statutory holiday pay.

EXAMPLE:

Claudette works Tuesdays to Thursdays. Even though she is paid for a statutory holiday which fell on a Monday, no hours for the holiday are to be included in her insurable history, since her normal hours for a Monday are zero.

When an employee works on the statutory holiday

Where an employee is remunerated for a statutory holiday and works on that day without a replacement day off, the person is deemed to have worked in insurable employment for the greater of:

- the number of hours that the person actually worked; and
- the number of hours that the person would normally have worked on that day.

EXAMPLE:

Frederick came in on December 25 and worked 10 hours instead of his usual eight hours per day. His insurable hours for December 25 are 10 hours.

EXAMPLE:

Marie came in on December 25 and worked 5 hours instead of her usual eight hours per day. Her insurable hours for December 25 are 8 hours.

Paying statutory holiday pay upon separation of employment

If your organization has paid, or will be paying, an employee for a statutory holiday after the date recorded in Block 11 (Last day for which paid), the related date and the amount paid for that date must be included in Block 17B of the Record of Employment. (Remember to include any amounts reported in Block 17B in the totals of Block 15B and in the “P.P. 1” field of Block 15C, if necessary.)

NOTE:

Statutory holidays occurring before the date noted in Block 11 (Last day for which paid) should not be reported in Block 17B. In this case, statutory holiday pay is included in Block 15B and in 15C (if necessary) for the pay period in which the holiday fell.

When departure is final, do not include hours for the statutory holiday in Block 15A.

EXAMPLE:

Adele’s employment was terminated by her Manitoba employer effective December 15, which was the date reported in Block 11 of her ROE. Adele will not be returning to work. The Christmas and New Year statutory holiday payments she was entitled to (representing 5% of her wages for the four-week period before each holiday) are each reported in Block 17B with the corresponding dates of December 25 and January 1. There are no hours associated with the statutory holidays included in Block 15A.

When the employee’s departure is not final, include hours for the statutory holiday in Block 15A.

EXAMPLE:

Sonia’s final day before her maternity leave was June 30, which was also the final day of the pay period. Her New Brunswick employer decided to pay Sonia for Canada Day upon her departure rather than waiting until her return. The July 1 statutory holiday pay is reported in Block 17B and is also included in Block 15B.

If the completion of Block 15C (Insurable earnings by pay period) is required (there was a period with nil earnings if completing a paper ROE, or in all cases when completing an electronic ROE), the statutory holiday payment is included in Box 1 of 15C along with all other earnings from the final pay period. In other words, Box 1 may be greater than a regular pay period’s earnings.

Since Sonia’s departure is not final, the hours associated with the statutory holiday pay are also included in 15A.

Statutory holiday payment while on leave of absence

When statutory holiday pay is paid to an employee while on a leave of absence, it is the employer's responsibility to issue an amended ROE when the additional money is paid. Once received by Service Canada, the employee's Employment Insurance (EI) claim will be recalculated to determine if it affects their EI benefit rate or duration. It is also the employee's responsibility to report to Service Canada any money received to determine if their entitlement for an individual week of benefit is affected.

EXAMPLE:

Phillip's last day worked in Saskatchewan before going on paternity leave was June 10. His employer decided to pay Phillip for July 1. Phillip's employer should report the statutory holiday payment by amending the ROE that was previously issued. The dates on the amended ROE would remain the same (i.e., the last day for which paid would still indicate June 10); however, the statutory holiday would be reported in Block 17B of the amended ROE. The amount of the statutory holiday pay would also be added to Block 15B and Block 15C pay period 1 (if necessary). Since the departure was not final, the hours would also be added to Block 15A.

Statutory holiday payment upon return from leave of absence

An employer may be required to amend a previous year's ROE when an employee receives statutory holiday pay upon returning from maternity leave.

EXAMPLE:

Christine's last day worked in Quebec before going on maternity leave was June 30, 2022. She returns to work on July 3, 2023, and her employer now pays her for July 1, 2022. Christine's employer should report the statutory holiday payment by amending the ROE that was issued in June 2022. The dates on the amended ROE would remain the same (i.e., the last day for which paid would still indicate June 30, 2022); however, the statutory holiday would be reported in Block 17B of the amended ROE. The amount of the statutory holiday pay would also be added to Block 15B and Block 15C pay period 1 (if necessary). Since the departure was not final, the hours would also be added to Block 15A.



Payments in lieu of notice

Employers who pay wages in lieu of notice for a period of time which would have otherwise covered a holiday are not to report any portion of the wages in lieu of notice as statutory holiday pay on the ROE.

EXAMPLE:

Hiroko's final day of employment is June 25 and he is being paid four weeks of wages in lieu of notice. The total four-week payment is to be included in Block 15B and reported in Block 17C (Other monies) as wages in lieu of notice. There is no reporting in Block 17B even though Canada Day falls within this four-week period.

For more information, refer to Service Canada's publication **How to Complete the Record of Employment Form.**

WRITING A STATUTORY HOLIDAY POLICY

Employee handbook

It is a Payroll Best Practice to have a clearly written statutory holiday policy that covers the following:

- List of legislated holidays and eligibility requirements
- List of any other holidays recognized by the organization and eligibility requirements
- Requirement to work on a holiday if applicable
- Calculation of statutory holiday pay
- Calculation of rate of pay when required to work on the holiday
- Impact on:
 - pay statement
 - scheduled pay dates
 - overtime calculation
 - vacations
 - leaves of absence
 - terminations of employment
- Legislated exemptions to statutory holidays

The statutory holiday policy should be communicated to all employees and be included in the employee handbook. An abbreviated explanation of the policy should also be included in individual employment contracts to help avoid misunderstandings over entitlement. The policy should be reviewed periodically to ensure compliance and updated as legislative changes occur.

Separate earning codes

Although not all jurisdictions require separate earning codes to report statutory holiday payments on an employee's pay statement, it is considered a Payroll Best Practice to do so. This will help both the employee and employer clearly identify that the holiday has been paid and at what rate.

NOTE:

Please refer to the NPI's [Pay Statement Payroll Best Practices Guidelines](#) ([payroll.ca](#) → [Resources](#) → [Payroll Guidelines](#)) for more information on when statutory holiday pay must be clearly identified on the employee's pay statement.

Separate earning codes can also be linked to statutory holiday accumulators to provide the ability to reconcile payments.

Having separate codes could also help employers respect the ROE reporting requirements illustrated in the [Record of Employment](#) section of these guidelines.

Avoid bonus payments before holiday

It would also be considered a Payroll Best Practice to avoid scheduling bonus payments during the calculation period for statutory holidays. For example, Ontario employers should avoid bonus payments during the four work weeks prior to the holiday.

Out-of-office messages

If necessary, employees should also be asked to activate their out-of-office message before a statutory holiday using an employer-provided message appropriate for each situation.

REMEMBER:

Out-of-office messages are important because not all of your internal and external clients will be observing the same statutory holidays. Organizations may also wish to post notices of upcoming holidays on their website and intranet services if applicable.



FEEDBACK

The NPI appreciates your comments and welcomes your suggestions as we seek to continually improve our member resources. Please direct any feedback on these guidelines to:

Janet Grossett, PLP, CAE
Manager, Compliance Services and Professional Development
National Payroll Institute
Email: guidelines@payroll.ca



TEST YOUR KNOWLEDGE

Please read each scenario and select the correct response. (The answers are provided and explained on the next page.)

1. Boxing Day (December 26) is recognized as a statutory holiday in which of the following jurisdictions?
 - A. Alberta, British Columbia, Manitoba and Saskatchewan
 - B. Federal (under the Canada Labour Code, Part III) and Ontario
 - C. New Brunswick, Nova Scotia, Prince Edward Island and Quebec
 - D. Northwest Territories, Nunavut and Yukon
 - E. All of the above
2. True or False? Information Technology (IT) and other professionals or managers are covered under the statutory holiday provisions as set out by legislation in all jurisdictions.
3. Statutory holiday pay is considered as “vacationable” earnings for the purposes of calculating vacation pay in which jurisdictions?
 - A. All jurisdictions, except Ontario and Quebec
 - B. All jurisdictions, except Northwest Territories and Nunavut
 - C. All jurisdictions, except Alberta and New Brunswick
 - D. All jurisdictions, except Nova Scotia and Prince Edward Island
 - E. All jurisdictions, except British Columbia and Manitoba
4. True or False? In Manitoba, if the employer terminates the employee and ends their employment before a statutory holiday, the employee is entitled to statutory holiday pay.
5. The calculation of statutory holiday pay is dependent on:
 - A. If the employee wants another day off if worked
 - B. If the employee works on the holiday
 - C. The earnings subject to the calculation of the statutory holiday pay
 - D. The jurisdiction and the employee’s eligibility to the holiday
 - E. All of the above



ANSWERS

1. Boxing Day (December 26) is recognized as a statutory holiday in which of the following jurisdictions?
 - A. Alberta, British Columbia, Manitoba and Saskatchewan
 - B. Federal (under the *Canada Labour Code, Part III*) and Ontario**
 - C. New Brunswick, Nova Scotia, Prince Edward Island and Quebec
 - D. Northwest Territories, Nunavut and Yukon
 - E. All of the above

The correct answer is B. Federal (under the *Canada Labour Code, Part III*) and Ontario are the only jurisdictions that recognize Boxing Day (December 26) as a statutory holiday.

2. True or **False**? Information Technology (IT) and other professionals or managers are covered under the statutory holiday provisions as set out in the Act in all jurisdictions.

This statement is false. Each jurisdiction’s statutory holiday provision may exempt certain professionals including, Information Technology (IT) and other professionals or managers. See the **Fact Sheets and Online Tools section of these guidelines to verify if a particular employee may be considered as exempt in any specific jurisdiction.**

3. Statutory holiday pay is considered as “vacationable” earnings for the purposes of calculating vacation pay in which jurisdictions?
 - A. All jurisdictions, except Ontario and Quebec
 - B. All jurisdictions, except Northwest Territories and Nunavut
 - C. All jurisdictions, except Alberta and New Brunswick**
 - D. All jurisdictions, except Nova Scotia and Prince Edward Island
 - E. All jurisdictions, except British Columbia and Manitoba

The correct answer is C. Statutory holiday pay is considered “vacationable” in all jurisdictions except for Alberta and New Brunswick. Each jurisdiction defines what earnings are considered “vacationable” for the purposes of calculating vacation pay.

4. **True** or False? In Manitoba, if the employer terminates the employee and ends their employment before a statutory holiday, the employee is entitled to statutory holiday pay.

This statement is true. In Manitoba, if the employer terminates the employee and ends their employment before a statutory holiday, the employee is entitled to statutory holiday pay based on the statutory holiday pay requirements outlined in the Manitoba Employment Standards Act which is five percent of total wages, excluding overtime wages, but including wages in lieu of notice, for the four-week period immediately before the holiday.

5. The calculation of statutory holiday pay is dependent on:
 - A. If the employee wants another day off if worked
 - B. If the employee works on the holiday
 - C. The earnings subject to the calculation of the statutory holiday pay
 - D. The jurisdiction and the employee's eligibility to the holiday
 - E. All of the above**

The correct answer is E. Once the employer has established an employee's eligibility under statutory holidays, the actual indemnity owed to the employee must then be calculated and the statutory holiday pay is dependent on the following:

- jurisdiction
- employee's eligibility to the holiday
- earnings subject to the calculation of statutory holiday pay
- if employee works on the holiday
- if employee wants another day off if worked



RESOURCES

FACT SHEETS AND ONLINE TOOLS

CLC	<ul style="list-style-type: none">• General Holidays• General Holidays - Continuous Operations• General Holiday Calculator
AB	<ul style="list-style-type: none">• General Holidays and General Holiday Pay• Averaging Agreements Replacing Compressed Workweek Arrangements
BC	<ul style="list-style-type: none">• Statutory Holidays
MB	<ul style="list-style-type: none">• General Holidays• Remembrance Day
NB	<ul style="list-style-type: none">• Statutory/Public Holidays
NL	<ul style="list-style-type: none">• Public Holidays
NS	<ul style="list-style-type: none">• Designated Retail Closing Days
NT	<ul style="list-style-type: none">• Statutory Holidays and Holiday Pay
NU	<ul style="list-style-type: none">• Public Service Holidays
ON	<ul style="list-style-type: none">• Public Holidays• Public Holiday Pay Calculator• Industries and Jobs with Exemptions or Special Rules
PE	<ul style="list-style-type: none">• Paid Holidays
QC	<ul style="list-style-type: none">• Statutory Holidays
SK	<ul style="list-style-type: none">• Public (Statutory) Holidays Public• Holiday Pay Calculator
YK	<ul style="list-style-type: none">• Employment Standards



ADDITIONAL STATUTORY HOLIDAY LEGISLATION

- *Federal Holidays Act*
- *Manitoba Remembrance Day Act*
- *Nova Scotia Remembrance Day Act*
- *Quebec National Holiday Act*

ONTARIO – MINISTRY OF LABOUR

- *Investigation and Inspection Statistics*

HUMAN RIGHTS

- **Canadian Human Rights Commission** (links to provincial Human Rights Commissions/ Coalitions can also be accessed from this site)

SERVICE CANADA

- *How to Complete the Record of Employment Form*

CANADA REVENUE AGENCY

- *T4001—Employers’ Guide – Payroll Deductions and Remittances*
- *RC4120—Employers’ Guide – Filing the T4 Slip and Summary*

REVENU QUÉBEC

- *TP-1015.G-V—Guide for Employers: Source Deductions and Contributions*
- *RL-1.G-V—Guide to Filing the RL-1 Slip: Employment and Other Income*

NATIONAL PAYROLL INSTITUTE

- *Payroll Guidelines* (payroll.ca → [Resources](#) → [Payroll Guidelines](#)) (member login required)

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