

DETAILED VACATIONABLE EARNINGS

CLC = Canada Labour Code, Part III

Y = Included

N = Not included

Earning type	CLC	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT/ NU
Regular salary/earnings													
Regular salary	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Call-in pay	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Overtime	Y	Y	N	Y	N	Y	Y	Y	Y	Y	Y	Y	Y
Pandemic pay	N/A	N	Y	N	Y	Y	Y	Y	N	Y	N	N/A	Y
Retroactive pay	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Shift premium	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Standby pay	Y	N	N	Y	N	Y	Y	*	Y	Y	N	N	N
Statutory holiday pay	Y	Y	N	Y	Y	Y	Y	N	Y	Y	Y	Y	Y
Vacation pay (previously paid)	Y	Y	Y	Y	N	N	Y	N	N	N	Y	N	Y
Allowances													
Car	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Clothing	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Housing	N ⁷	N	N	N	N	Y	Y ¹⁰	N	N	N	N	N	N
Meal	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Moving	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Tool	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Travel	N ⁷	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Bonuses													
Discretionary	N	N	N	N	N	N	N	N	N	N	N	N	N
Work Related	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
Commissions													
Earned at employer's premises	Y	Y	Y	Y	Y	Y	Y	Y	Y ⁸	Y	Y	Y	Y
Earned away from employer's premises	Y	Y	N	Y	Y	N	Y	Y	Y ⁸	N	Y	Y	Y
Earned by a route salesperson	Y	Y	Y	Y	Y	Y	Y	Y	Y ⁸	Y	Y	Y	Y
Directors' Fees													
Employee	N	N	N	N	N	N	Y	N ³	N	N	N	N	*
Non-employee	N	N	N	N	N	N	Y	N ³	N	N	N	N	*
Legislative Leaves													
Bereavement Leave	Y	N	N	N	N	N	Y	N	Y	N	Y	N	N
Domestic and Sexual Violence Leave	N	Y	N	N	Y	Y	Y	N	N	N	Y	N	N
Jury Duty	N	N	N	N	N	N	N	N	N	N	Y	N	N
Paternity Leave	N	N	N	N	N	N	Y	N	N	N	N	N	N

Earning type	CLC	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	YK	NT/ NU
Personal Emergency Leave	Y	N	N	N	N	N	Y	N	N	N	N	N	N
Sick Leave	Y	Y ¹³	N	N	N	N	Y	N	Y	N	N	N	N
Voting Leave	Y	N	N	Y	N	Y	Y	N	N	N	N	N	N
Wedding Leave	Y	N	N	N	N	N	Y	N	N	N	N	N	N
Miscellaneous earnings													
Maternity leave top-ups	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Profit sharing payments	Y ²	N	N ¹	Y	N ¹	Y ⁵	Y	N	N	N	N	N	Y
Tips – employer controlled	N	N	N	N	Y	N	Y	N	N	N	N	N	N
Canada Emergency Wage Subsidy (CEWS)	N	N	N	N	Y	N/Y ¹²	Y	N	N	N	Y	N	N
Termination payments													
Retiring Allowance (lump-sum)	N	N	N	N	N	N	N	N	N	N	N	Y ⁷	N
Retiring Allowance (installments)	N	N	N	N	N	N	N	N	N	N	N	Y ⁷	N
Pay in lieu of notice (as required by Employment Standards)	N	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y	Y
Salary Continuance	N	N ¹¹	N	N ¹¹	Y	N ¹¹	Y	N ¹¹	N ¹¹	N	N	N ¹¹	N ¹¹
Taxable benefits													
Awards/Gifts Kind	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Board and Lodging	N	N	N	Y	Y	Y	Y ¹⁰	N	Y	Y ⁴	N	N	N
Company owned/leased vehicle	Y	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Group term life insurance	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Group RRSP plan payments	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Interest free loans	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Parking	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N
Provincial medical	n/a	N	N	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Stock options	N	N	N	N	N	N	Y ¹⁰	N	N	N	N	N	N

¹Unless tied to hours of work, production or efficiency

²If included in wages or remuneration for work

³Included where fee is a “wage” (condition of employment). Excluded where fee is an honoraria

⁴Determined on a case by case basis

⁵Excluded if part of DPSP

⁶If amount is taxable

⁷Included in unique circumstances

⁸Majority earned must be salary

⁹Housing and meal included if part of employment contract in Ontario

¹⁰All taxable benefits and allowances in Quebec would be classified as vacationable under certain conditions. Employers should contact Quebec Labour Standards (CNESST) in order to obtain additional information

¹¹ Not vacationable with the exception of the portion of the salary continuance that represents pay in lieu of notice as required per Employment/Labour Standards

¹² CEWS Ontario vacationable if worked, not vacationable if not worked

¹³ BC gratuitous / benefit payments are not vacationable. Legislated paid sick is vacationable

* = Not clearly addressed in legislation

Important Note:

More information on vacations and vacation pay can be obtained in our publication [Your Payroll Vacations Questions Answered, THIRD EDITION](#)

The above table provides 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 review of your specific situation with 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 will vary according to the facts and circumstances, as well as the jurisdiction.