

2025

CHANGING PAYROLL FREQUENCY CHECKLIST



ITEM	ACTION TO BE TAKEN	✓
Legislated payroll frequency	Check for permitted legislated payroll frequency in the jurisdiction(s) where employees perform their jobs and the timing of regular payment.	
Union agreement	Check union requirements, if applicable.	
Date of change	Set an effective date for the payroll frequency change.	
Communication	<p>Develop a communications plan for:</p> <ul style="list-style-type: none"> • Financial institutions • Pension provider administrator • Benefit provider administrator • Union representatives • Garnishees (family court) • Charitable organizations • Employees • Internal stakeholders • External stakeholders (if you participate in the Reports on Hiring, Automated Earnings Reporting system, Statistics Canada, etc.) <p>Issue a new payroll calendar or schedule to all relevant stakeholders.</p>	
Timekeeping process	<p>Review and establish if there will be an impact on the current processes for:</p> <ul style="list-style-type: none"> • Processing regular pay (paying current or in arrears) • Calculating overtime hours • Deadlines for submitting and approving timesheet <p>Consider if there is any need to adjust forms and documents to accommodate the change.</p>	
Lapse in payment	<p>Determine how to bridge the gap if the change involves a lapse in payment:</p> <ul style="list-style-type: none"> • Payroll advance • Short-term loans 	

ITEM	ACTION TO BE TAKEN	✓
Payroll system changes	Specify what changes have to be implemented in the payroll system and other systems that interface with the payroll system.	
Service Canada - ROE	Prepare to issue ROEs for all employees, even if they do not experience an interruption of earnings.	
Employee set-up	<p>Review the employee's profile for:</p> <ul style="list-style-type: none"> • Salaries, recalculated according to the new payroll frequency • Additional income tax requested. If yes, send new TD1 or TP-1015.3-V forms to be filled out. • Split deposits • Vacation balance <p>Note to change payroll frequency for re-activated employees.</p>	
Contributions and deductions	<p>Determine whether recalculations are required for:</p> <ul style="list-style-type: none"> • Bonus payments • Commission payments • Director's fees • Salary deferral arrangements • Taxable benefits <ul style="list-style-type: none"> ○ Employer-paid life insurance ○ Accidental death and dismemberment ○ Critical illness premiums ○ Employer-provided vehicle ○ RRSP employer contributions • Allowances (car, cellphone, internet) • Top-up payments (maternity/parental, worker's compensation) • Garnishment(s) • Union dues • Pension plan • RRSP employee contributions • Employee-paid benefits • Voluntary deductions (charitable donations, social club contributions) 	
CPP/QPP YTD	Ensure accurate amounts of CPP and QPP contributions have been deducted.	
Reporting	<p>Analyze accrual reports to determine if adjustments are required to generate and distribute reports, as well as adjustments to the accrual formula for:</p> <ul style="list-style-type: none"> • Vacation • Sick • Personal time off 	
Remittance(s)	<p>Determine if the payroll frequency change will change:</p> <ul style="list-style-type: none"> • Canada Revenue Agency remittance schedule • Revenu Québec remittance schedule • Provincial health taxes or levies • Worker's compensation 	

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