DIALOGUE

National Payroll Institute | **Volume 45, Issue 2**

PCP and PLP: The New Designations for Payroll Professionals

+ Payroll Standards Canada: Raising the Bar for Professionalism

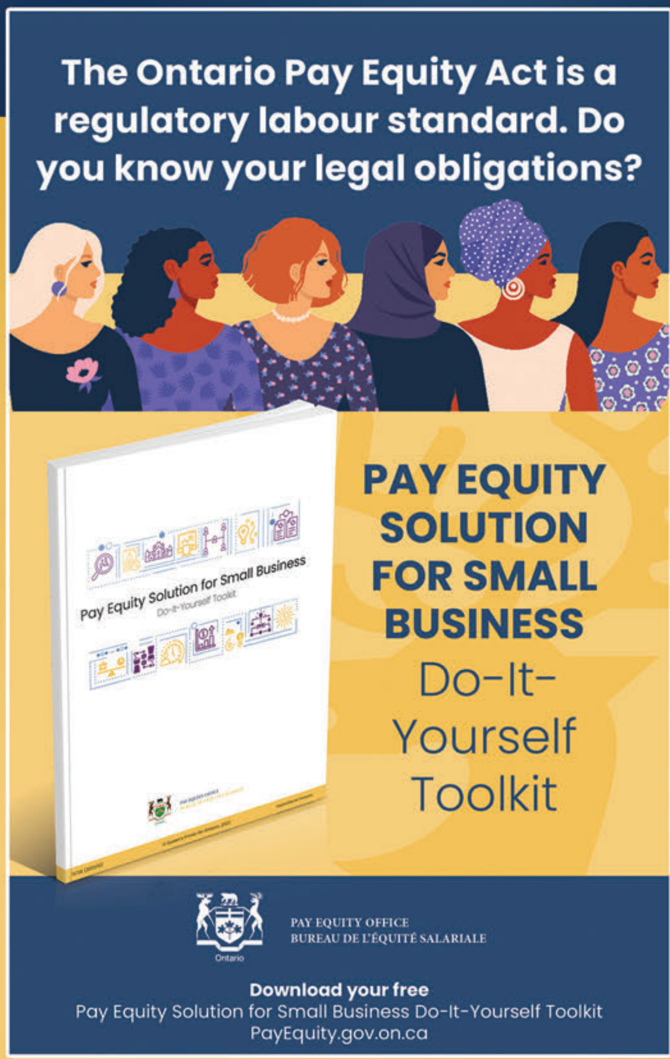
Special Section: The Future of Payroll Education and Skills

The Declaration for Payroll: Elevating the Value of Your Work

Ontario’s Pay Equity Office launches the Pay Equity Solution for Small Business DIY Toolkit

The importance of closing gender pay gaps is widely recognized by governments, workers’ organizations, and employers as good practice in supporting stronger economic and social outcomes. Pay equity is more than a legal or regulatory obligation: when you pay women well and equitably, research shows that business competitiveness, communities and economies improve.

To help employers get started, Ontario’s **Pay Equity Office released a free Pay Equity Solution for Small Business Do-It-Yourself Toolkit**, designed for companies with 10+ employees. This bilingual, interactive toolkit guides employers through the steps of pay equity. Employers can move through the tool at their own pace, using the explainer videos and infographics to better understand Ontario’s ***Pay Equity Act***. The toolkit is currently in beta testing and the office is seeking feedback from Ontario employers to support continuous improvement.



Share, download and send feedback to **AskPayEquity@ontario.ca.**

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NATIONAL PAYROLL INSTITUTE

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Embrace the Evolution

The evolution of the payroll profession has been four decades in the making — and this time it is making a giant leap.

Payroll used to be seen as a task, something anyone could do. However, thanks to you, professionals who exemplify a high degree of integrity and responsibility, it is now a fulfilling career choice and recognized as essential to business success.

The perception of the profession needed to catch up to better reflect what you mean to your company and the employees you support each and every day. That is why we rebranded ourselves as the National Payroll Institute last year and why we are rebranding our designations now.

Designations are not easy to obtain. They require a high degree of initial proficiency and a constant focus on upgrading your skills. This initiated our shift away from "certification" to "designation" over the past year, but that wasn't enough. The designation names needed to change too.

More than a payroll practitioner, a PCP is a true professional, which is why we changed "Payroll Compliance Practitioner" to "Payroll Compliance Professional."

Similarly, more than a manager, a CPM is a leader — in their team, their organization and the entire payroll community — which is why "Certified Payroll Managers" are now "Payroll Leadership Professionals."

These designations are more than just titles. They come with a great deal of responsibility. So, much like doctors, lawyers and other highly regarded professions, designated Canadian payroll professionals will now be overseen by Payroll Standards Canada, a governing body within the Institute that will protect the value of those hard-earned letters.

Payroll Standards Canada will ensure that those holding a designation have the necessary knowledge to be looked to as experts; adhere to a common code of conduct; and are constantly evolving their skillset to maximize the impact and value of payroll to businesses, workers and communities across Canada. This means you — and your employer — can feel more confident than ever in the integrity of your designation.

We have officially moved to the next phase in our evolution as a profession. Display those letters proudly. And for those still thinking about it, it's time to make the leap and be part of a true profession by earning your designation. ■

Peter Tzanetakis
The National Payroll Institute

Lifting Payroll Higher

On April 18, we had the largest one-day celebration of Canadian payroll *ever*. Across the country, hundreds of designated payroll professionals gathered at 12 simultaneous events for “Payroll Night in Canada.” As a community, we love to connect, network and exchange ideas, and this night was no exception.

I was honoured to be one of the presenters in my hometown of Edmonton, where I was part of revealing how the National Payroll Institute is repositioning the profession to lift payroll higher — as a career of choice, and an essential and respected part of every business in Canada.

First, Payroll Standards Canada: a new professional body empowered to set and hold the standard for payroll professionalism. Just like you, I am excited that my designation will now be even more highly regarded. And as this momentum builds, I’m sure there will be many more professionals looking to start their path to designation. I encourage them to start now!

Second, the new designation names: Payroll Compliance Professional (PCP) and Payroll Leadership Professional (PLP). This rebranding better positions us as the experts in the ever-changing landscape of payroll, exemplifying the specialized knowledge and skills we possess, as well as our commitment to self-improvement.

As we constantly emphasize, we are professionals. We bring a high degree of professionalism to payroll, so it is essential our designation names embody that as well.

Third, a new Code of Professional Conduct. This Code outlines the norms and expectations for both knowledge and professional behaviour for all designated professionals. Because of that, it can also be viewed as a declaration of what business owners and executives can expect when they hire designated individuals.

As an extension, we also introduced the Declaration for Payroll, a public commitment business leaders can make to prioritize these practices in their organization — and, as a result, provide more support for the work we do.

This is a big step forward. Our profession is growing in value across the business world, expanding in both importance and influence. I encourage you to find out more in this issue and at **www.payroll.ca**. ■

Carolyn Lesyshen

Carolyn Lesyshen, PLP
Servus Credit Union Ltd.

payroll infoline

Ranked the #1 Most-Valued Service by Members!

The following are some of the most common questions we received through the National Payroll Institute's *Payroll InfoLine*™

Q We would like to provide our employees with uniforms to wear to represent our company when working at our customer's facility. Do we need to tax the employees on the value of these uniforms?

A Employer-provided uniforms are not taxable as long as either of the following conditions apply:

- The employer supplies employees with distinctive uniforms they have to wear while carrying out their employment duties.
- The employer provides employees with protective clothing (including safety footwear and safety glasses) designed to protect them from hazards associated with the employment.

When an accountable advance or reimbursement is paid to an employee to buy uniforms or protective clothing and requires receipts to support the purchases, the amount is not considered a taxable benefit if the following conditions are met:

- The cost of the uniforms or protective clothing is reasonable.
- By law, the employee has to wear protective clothing on the worksite.

When an allowance is paid to an employee for the cost of protective clothing and does not require receipts to support the purchases, the amount is not a taxable benefit if all of the following conditions apply:

- By law, the employee has to wear protective clothing on the worksite.
- The employee used the allowance to buy protective clothing.
- The amount of the allowance is reasonable.

An employer may pay a laundry or dry cleaner to clean uniforms and protective clothing for an employee, or pay a reasonable allowance to an employee (when they do not have to provide a receipt). An employer may also reimburse the employee for these expenses when they present a receipt. The amounts paid are considered non-taxable benefits for the employee.

If the employer provides the employee with a clothing allowance for non-safety-related clothing and the employee is free to choose their clothing, the allowance is taxable.

The taxable uniform is subject to the following withholdings:

- Canada/Quebec Pension Plans (C/QPP) contributions
- Employment Insurance (EI) and Quebec Parental Insurance Plans (QPIP) premiums (if paid in cash)
- Federal and provincial income taxes

The taxable benefit or allowance is reported in the following:

- Box 14 and Code 40 of the T4 slip
- Boxes A and L of the RL-1 slip

Toll-free phone and email inquiry service staffed by payroll experts with more than 250 years of combined payroll experience

TF: 1-800-387-4693 ext. 772
T: 416-487-3380 ext. 772
E: InfoLine@payroll.ca

Q We have former and retired employees who are now non-residents. If we pay group term life insurance and accidental death and dismemberment (AD&D) premiums on behalf of these former employees, how is this benefit treated and what tax slips should this be reported on?

A Employer-paid premiums for current, former and retired employees are a taxable benefit. Where this benefit is provided, it should be reported on a T4A slip using Code 119 if the amount is greater than $50. Even where the former or retired employees are non-residents, the amount would be reported on a T4A slip under Code 119 if the amount is greater than $50.

From Revenu Québec's perspective, this benefit is also taxable and reported in Box A of the Relevé 1 using Code G1. There are no QPP contributions, or EI or QPIP premiums withheld from this benefit.

Q A third-party provider administers our organization's wellness account, and the employer is charged a seven per cent administration fee. When determining if this is a taxable benefit, do we need to include the administration fees and the applicable taxes to the fair market value (FMV) or only the applicable taxes and exclude the administration fees? For example, an employee is reimbursed $300 for a gym membership. The cost to the employer is $10 per employee. Would the $10 administrative fee be included in the taxable benefit?

A The value of the taxable benefit generally is the FMV. GST or HST may be included in the value of the taxable benefit.

The FMV is the amount the employee would have had to pay for the same benefit in the same circumstances if there was no employer-employee relationship. The FMV is therefore distinct and separate from the employer's actual "cost" of providing the benefit (though, in some cases, these amounts may be the same). The FMV of a benefit is included in the employee's income when a taxable benefit is received.

The FMV of the benefit is the amount the taxpayer enjoys and would not therefore usually include additional costs paid by the employer. For example, if an employee is provided with $500 of reimbursements through a wellness account, and the employer has to pay a $20 fee to an administrator of that account, it would generally only be the $500 (the amount received by the employee) that would be a taxable benefit. The $20 administrative fee would not be included.

Taxpayers who wish to receive a confirmation on the tax treatment of a specific tax situation can request an income tax ruling from The Income Tax Rulings Directorate of the Canada Revenue Agency (CRA).

Q We have an employee who has paid sick time entitlement. The employee is sick and requesting not to be paid for their sick time by the employer. They are requesting an unpaid sick leave of absence and would like a Record of Employment (ROE) to apply for EI Sick Benefits. Is the employer obligated to first payout the sick time?

A Employment and Social Development Canada (ESDC) is the government body responsible for making EI claim decisions.

To answer the question, we need to look at the following aspects:

1. The employee's right to paid sick time provided by legislation or under the employer's company benefits policy.
2. Employee entitlements to request unpaid sick leave and ROE reporting requirements.

In general, employees eligible for EI sickness benefits may choose to receive those benefits instead of company-paid sick time. It is important to note that the employer may have policies that require employees to use their sick leave before taking unpaid sick leave and applying for EI sickness benefits.

Employees requesting not to be paid company sick pay, and instead, collect EI sickness benefits should discuss it with their Human Resources department or a legal professional to fully understand their rights and options under the company's policies and the EI program.

If employment legislation in the employer's jurisdiction and company policy concerning paid sick time allows the request, the employer will issue the ROE. The employer would use Code D in Block 16 for the reason code for sick leave. The employer will also report the available paid sick time in Block 17C of the ROE.

The employer is instructed that insurable accumulated sick leave credits are a form of compensation for all or a portion of an employee's unused sick leave.

According to Employment Insurance Regulations (EIR) 36(12), sick leave "shall be allocated to the weeks in respect of which the payments are paid or payable" (emphasis added).

The Digest of Benefit Entitlement Principles 5.6.1.2 further defines the term "payable" to mean "justly due and legally enforceable." While the obligation to pay can be due immediately or at some point in the future, "earnings are only considered payable for EI purposes when the obligation to pay is immediate."

Digest of Benefit Entitlement Principles 5.11.1 states that "even if the claimant chooses not to apply for their paid sick leave entitlement from their employer, any existing entitlement is still earnings. In these cases, the paid sick leave is allocated to the weeks for which it would have been paid or payable, had the claimant applied for it."

Q We have an employee on parental leave who will be receiving a pay increase. The employee has not yet earned or been paid the increase. The employee is currently receiving EI parental benefits and a supplemental unemployment benefit (SUB) top-up from the organization. When added to the EI weekly benefit, the top-up provided does not exceed 100% of their regular EI weekly earnings. Can we use the new pay rate and recalculate the SUB top-up?

A Service Canada requires that combining the claimant's weekly EI benefit rate and the SUB payment not exceed the claimant's normal weekly earnings from their employment. If the payments exceed this threshold, the amount over normal weekly earnings will be deducted from the EI benefits.

The actual terms of the contract of employment are essential. In your question, you stated that the employee receives a pay increase while on parental leave, but the employee has yet to earn or be paid the increase. If the employee's salary has increased overall, it would be considered increased earnings.

The requirement to increase the top-up will depend on how the employer's SUB plan policy is worded. If the employer's plan states that they will top up a certain percentage of the employee's normal weekly earnings, and if the overall normal weekly earnings have increased due to a pay increase, then the top-up would have to be recalculated.

Regarding SUB top-up for parental benefits, the EIR do not specifically address this issue. What they do address is that combining the claimant's weekly EI benefit rate and the SUB payment will not exceed the claimant's normal weekly earnings from their employment (EIR 38(1)(a)).

If the payments are over this threshold, then the amount over normal weekly earnings will be deducted from benefits.

The term "normal weekly earnings" is not defined in the legislation. The Digest of Entitlement Principles does however provide a definition of the term for earnings allocations purposes (pursuant to section 36 of the EIR). The same definition can be used for the purpose of paragraph 37(2)(d) of the EIR. The Digest states the following:

> Normal weekly earnings are the ordinary, usual earnings that a claimant earns on a regular basis at that employment. Generally, normal weekly earnings consist of the most recent gross weekly salary upon which the employer and the claimant have agreed.

The determination of an employee's normal weekly earnings cannot be made without getting the facts of the specific situation. The actual terms of the contract of employment are essential.

As an employer, it is recommended to refer back to your policy to review how your SUB plan is worded and what is offered to your employees. Some employers' SUB plans for maternity/parental provide top-up up to 100 per cent, so the percentages would have to match accordingly.

If an employer's plan states that they are going to top up a certain percentage of the employee's normal weekly earnings, and if the overall normal weekly earnings would increase as a result of a pay increase, then the top-up would have to be reconfigured. For example, if the employee's normal weekly earnings are $500 and the employer's SUB plan states that they are going to pay 55% of that, if normal weekly earnings increase to $600, the resulting 55% would be more. However, if the employer's plan simply states that they will pay employees a flat rate of $500 plus applicable EI top-up, which will only amount to approximately 75% of their normal weekly earnings, then a top-up to the rate would not be necessary.

Q We are going to make payments to our nurses under the Community Commitment Program for Nurses (CCPN) in Ontario. Will these payments be subject to any deductions? Where are they reported at the end of the year?

A The CCPN provides grant funding to eligible nurses in exchange for a two-year commitment to an eligible employer.

Qualifying employees (nurses) must begin working under the terms of the program no later than March 31, 2024. They will receive installment payments from the employer and may receive the full amount of $25,000 at the conclusion of their 24 months of employment.

The position of the Employment Standards Program is that the CCPN, as currently structured, meets the definition of "wages" under the *Employment Standards Act, 2000* (ESA), as it is "monetary remuneration payable by an employer to an employee under the terms of an employment contract, verbal or written, express or implied."

The payments are to be treated as non-discretionary incentives/bonuses, subject to all statutory withholdings, and reported in Box 14 on the T4 slip.

Furthermore, there will be some notable impacts on other ESA entitlements:

- CCPN payments will be included in the calculation of public holiday pay entitlements. A payment made during the four-week period preceding a holiday will result in an increase in the amount of public holiday pay.
- CCPN payments will be subject to vacation accrual, which is calculated as a percentage of the wages earned within the vacation entitlement year. Per the ESA, the accrual is four per cent for employees who have worked for the employer for less than five years, or six per cent for employees who have worked for more than five years, unless the employer provides a greater right or benefit per contract of employment or under a collective agreement. ■

PAYROLL STANDARDS CANADA

RAISING THE BAR FOR PROFESSIONALISM

By Erin Griffin, Manager, Public Relations, National Payroll Institute

This spring, the National Payroll Institute shared the big news: Payroll now has a professional body.

WHAT DOES THIS MEAN?

Think of some of the most trusted professions, such as lawyers, doctors, teachers and accountants. These are professionals we trust with sensitive information — our health records, our education, our finances. We trust them because they're have the mandatory level of education and are accredited. We also know they belong to a professional body, which means that in order to maintain their credentials, their practices and training are held to a high standard.

Indisputably, payroll professionals deal with equally precious personal information: employees' pay.

Payroll professionals who have earned a designation have demonstrated a high degree of knowledge and expertise, and those who have maintained the designation have continued to upskill and remain current. In addition, the work they do is vital to every organization in Canada.

All of this clearly indicated to the National Payroll Institute that designated members deserve to be regarded with increased respect and trust.

As the Institute evolved over the past few years, the idea of a professional body for the payroll profession was born. And the events of recent years, which emphasized the essential role of payroll, clarified the need for it. Payroll Standards Canada was officially launched on April 18, 2023.

Payroll Standards Canada now oversees the designations of the Institute, ensuring those who hold those designations are meeting high standards for education and ongoing professionalism.

As businesses increasingly look to payroll and the Institute for expertise, there is a growing demand for payroll professionalism and excellence.

HOW DOES IT WORK?

Payroll Standards Canada is a self-regulating body managed by the National Payroll Institute. It is led by the Payroll Standards Canada Advisory Council, which is comprised of appointed members and payroll experts from across Canada who are committed to elevating the role of professional payroll.

"The creation of Payroll Standards Canada supports the continued evolution of the payroll profession, while at the same time raising the profile of payroll within businesses," says Steven Van Alstine, Vice-President of Professional Standards and Education. "Having a body that mirrors the purpose of other professions exemplifies the trajectory of payroll and the growing recognition that it plays a major role in the lives of all Canadians."

Designated members will be expected to adhere to the professional Code of Conduct, remain a member in good standing with the National Payroll Institute, and complete continuing professional education on an ongoing basis, as they have been in the past.

Going forward, Payroll Standards Canada will:

- Set the educational and practical requirements for achieving a designation;
- Recommend new curriculum as payroll evolves;
- Set continuing professional education criteria;
- Oversee the professional code of conduct;
- Be responsible for the disciplinary process; and
- Maintain a registry of designated professionals. Members who do not want their name displayed on the registry, can remove it by logging into their member profile and selecting "opt-out of the Registry." However, this is a great way to market yourself and proudly display your achievements in payroll excellence.

Overall, Payroll Standards Canada will not impact your membership or designation, but it will make it mean even more. ■

WELCOME TO THE FUTURE OF PAYROLL.

PCP and PLP: The New Designations for Payroll Professionals

You may know the National Payroll Institute's designations as the signs of compliance knowledge and management requirements for today's payroll professionals, but since their launch over two decades ago, they have come to represent so much more. So we've renamed them to better reflect what our 16,000-plus dedicated and talented payroll experts who have earned a designation bring to payroll — which is professionalism.

Payroll professionals who have earned and maintained their designations — the *only* designations for the payroll profession in Canada — have taken significant steps to exemplify professionalism in their careers. Through their hard work, commitment to learning and dedication to the employees they serve, they have set new standards of excellence. They have shown that payroll is truly integral to the success of every employer in Canada. And thanks to them, business leaders are taking notice.

Our duty at the National Payroll Institute is to ensure that the designations are fully recognized for what they are: the gold standards for payroll knowledge and professionalism. This is something we take very seriously and is at the heart of everything we do.

That’s why, to better reflect and symbolize all that our designated professionals have done and continue to do for businesses, workers and the entire payroll community, the National Payroll Institute has proudly renamed our “Payroll Compliance Practitioner” designation to “Payroll Compliance Professional,” and our “Certified Payroll Manager” designation to “Payroll Leadership Professional.”

PAYROLL COMPLIANCE PROFESSIONAL

PCP

Payroll Compliance Professional

This is where the payroll journey begins. In-depth understanding of the legislative requirements to keep organizations compliant is vital to do payroll properly. However, more than a payroll *practitioner*, a PCP should rightly be viewed as a true Payroll Compliance *Professional*.

“The payroll profession has changed substantially and professionals working in the industry know it. The role has evolved from something tactical and transactional to a role that crosses functions, involves problem solving and an understanding of technology systems, and is customer centric,” says Peter Tzanetakis, President of the Institute. “Today’s PCPs bring a high degree of professionalism to payroll, so we felt it essential that the designation name to embody that as well.”

PAYROLL LEADERSHIP PROFESSIONAL

PLP

Payroll Leadership Professional

The next level of designation, previously CPM, stands for something so much more than being a manager. Those who have earned this advanced designation are leaders — with the organizations they work for, the teams they are a part of and the entire payroll community. More than that, they possess a quality that every CEO and business executive is looking for to accelerate success: leadership. As a result, they will now fittingly be referred to as Payroll Leadership Professionals (PLP).

“Through the pandemic, the profile of payroll increased dramatically. It was recognized as the essential business function it is, critical to the smooth operation of business and the economy,” explains Steven Van Alstine, Vice President of Professional Standards and Education at the Institute. “Payroll leaders can mine the detailed knowledge and data to which they have access to drive organizational success and meet strategic key performance objectives. PLP more fully reflects the true nature of the role they play within business.”

New Professional Standards

To further elevate the payroll profession, designated Canadian payroll professionals will also now belong to a new governing body, Payroll Standards Canada, within the National Payroll Institute, which oversees and protects the value of those hard-earned letters. (See page 10 for more information.)

We have also introduced a new Code of Professional Conduct. This document, available through the Payroll Standards Canada web portal, outlines the expectations of our membership with regard to both knowledge and professional behaviour for all designated professionals. It also helps define the common parameters that elevate the payroll profession.

Because of that, it can also be viewed as a declaration of what a business owner, leader or executive can expect when they hire someone who has completed the rigorous curriculum to earn a PCP or PLP.

A payroll designation is a badge of honour, a testament to the hard work, energy and time designated professionals have invested into their careers. It also represents their commitment to ongoing rigorous professional standards.

Employers value their dedication as well. Over half believe a payroll designation to be highly important when recruiting and would pay more for a new hire with a payroll designation, according to our research.

After all, correct and timely pay is one of the primary factors that drives trust in an organization. It's the reason employees do the work they do. When employers see those three letters after an individual's name, they know that they can be trusted to carry out this important work with the highest degree of professionalism.

Find out more on the National Payroll Institute's website, **payroll.ca**, under Payroll Education. ■

New Pins and Certificates

To celebrate our new designation names, we are providing all designation holders with new pins and certificates. If you were at Payroll Night in Canada on April 18, you have already received your pin. If you weren't there, we are currently mailing them out, with this issue or separately, along with new certificates reflecting the new designation names. Congratulations!

LIMITLESS

2023 VIRTUAL CONFERENCE JULY 12-13

The 2023 National Conference in Whistler is sold out but you can join us online at the 2023 Virtual Conference! It features presentations that cannot be found anywhere else from the foremost authorities in Canadian payroll legislation – both government and National Payroll Institute speakers.

REGISTER TODAY TO TAKE PART IN:

- **2 KEYNOTES**
  - Peter Mansbridge, award-winning journalist, former chief correspondent for CBC News & former anchor of The National
  - Denise Donlon, media trailblazer, author, broadcaster
- **4 EDUCATION SESSIONS - TOPICS INCLUDE:**
  - Canada Revenue Agency Update
  - Remote Work 101
  - Introduction to Garnishments
  - Service Canada Updates and Most Common ROE Errors
  - And more!
- **8 CONTINUING PROFESSIONAL EDUCATION (CPE) HOURS**

REGISTER ONLINE BY JUNE 14 TO RECEIVE SPECIAL EARLY-BIRD PRICING.

For full conference details, visit **conference.payroll.ca**

npi NATIONAL PAYROLL INSTITUTE

The **Declaration** *for* **Payroll:** **Elevating** the **Value** of *Your* **Work**

Employees come to work to be paid. This is the central covenant of the employer-employee relationship. No matter what perks and benefits are layered on top, if payroll breaks down, the relationship breaks down. In fact, a study of working Canadians, conducted by Angus Reid for the National Payroll Institute, shows that 94 per cent would look for a new job if their pay was regularly delayed and 91 per cent would look for a new job if their pay was regularly inaccurate.

This highlights a critical area of opportunity that employers can't afford to ignore: the importance of professional payroll.

"It's clear that payroll is at the core of business operations and is the foundation on which employee relationships, engagement and productivity are built," says Peter Tzanetakis, President of the National Payroll Institute. "In an environment where employers are jumping through incredible hoops to elevate their brand and show candidates they are a great place to work, it's a missed opportunity to not proudly talk about the effort that goes into an organization's payroll practices."

The **Principles** *of* **Professional Payroll**

For the first time, the National Payroll Institute has compiled the core principles that are required to conduct payroll professionally. Together, these eight principles comprise the Declaration for Payroll on page 17.

A number of top Canadian employers have already signed the Declaration, including ADP, Avanti, DLGL Technologies, Kaiser & Partners, Nethris, Payworks, Robert Half, Sensei Marketing and Workday.

"It goes to show that the value and importance of payroll is felt by the leaders in a variety of sectors," continues Tzanetakis, "and we're thrilled to open this opportunity to the rest of the business community as well."

Act **Today** to **Show** *Your* **Organization's Commitment**

Find the Declaration for Payroll at **payroll.ca/declaration**.

Share it with your company's leaders. Let them know that by signing the Declaration, they gain access to a suite of tools, including an employer badge to use on the company website or social media, as well as an entire toolkit to share their commitment externally and with current and future employees. They also join the public roster of payroll-forward organizations.

In an environment where employers are looking to stand out, the Declaration for Payroll provides an opportunity to stand behind what really matters to employees — their pay.

Declaration *for* Payroll

Whereas payroll is essential to health of every business in Canada, the National Payroll Institute, in its role as the authority on professional payroll in Canada, sets forth the following guiding principles to support businesses in upholding professional payroll.

ACCURACY

Aiming to provide accurate pay in accordance with current legislation and agreed upon conditions and stipulations of any employment or contract agreements.

TIMELINESS

Striving to ensure pay is delivered on time, according to regularly scheduled pay dates or other defined timeframes, as stated in established employment agreements or contracts.

TRANSPARENCY

Being transparent with employees regarding their pay, benefits and deductions. Information on these topics should be easily accessible and unambiguous. Employees/contractors should receive communications in clear, plain-language, and be entitled to ask questions and receive honest answers and explanations delivered in good faith.

SECURITY

Ensuring that any personal information required for payroll processing is handled securely, and that confidential or sensitive information or property is protected and stored.

EQUITY

Engaging in fair and equitable pay practices that do not discriminate on the basis of gender identity or expression, age, race, disability, national or ethnic origin, religion, language, sexual orientation, or any other protected grounds.

COMPLIANCE

Striving to uphold compliance with all applicable legal requirements, legislation, and regulations.

DISCLOSURE

Providing disclosure to employees/contractors, at the earliest opportunity, of changes, errors or discrepancies related to their pay. Any pay discrepancies should be resolved as quickly as possible, while ensuring all other payroll rights are upheld, following disclosure.

PROFESSIONALISM

Ensuring that pay is managed with the utmost professionalism, by those who possess the skills, competencies, and expertise required to earn the confidence and trust of workers and organizations. ■

SPECIAL SECTION

The Future of Payroll Education and Skills

What skills do payroll professionals need to succeed in their jobs? In what areas should they look to grow to prepare for work in the future? And how can the National Payroll Institute support them on their journey?

These are the questions the Institute was looking to answer in the summer of 2022. Partnering with PricewaterhouseCoopers Canada, we set out to identify and understand the key skills in demand now and in the future. Here is a summary of what we found:

Key Skills in Demand

Technical	Behavioural
1 Payroll Technology Proficiency	1 Business Ethics, Data Security, & Privacy
2 Regulatory & Compliance Knowledge	2 Problem Solving
3 Verification & Reconciliation of Payroll Output	3 Continuous improvement skills
4 Knowledge of Automation Processes	4 Teamwork
5 Data Analytics	5 Customer Service

Key Technical Skills

It's no surprise that foundational payroll skills remain crucial to success in the profession – now and in the future. A solid understanding of how to calculate payroll, knowledge of legislation, regulatory and compliance standards, keen attention to detail, and basic payroll execution skills remain top of mind.

There's also a consistent focus on technology skills, an understanding of the links between payroll and other organizational functions, and data analytics in the near future. In particular, as it relates to analytical skills, the ability of payroll professionals to understand automated processes and recognize problems as they occur is becoming essential.

Payroll also has a strategic role to play within the organization. There's an opportunity to mine the detailed knowledge and data in payroll using analytics to drive organizational success and meet strategic key performance objectives.

Key Behavioural Skills

With the changes to the payroll function, new skills are required. Creative problem-solving skills and adaptability are essential elements of success for payroll professionals, who now need to be able to recognize and solve pay errors before they hit a pay statement or impact other functions. Developed critical thinking skills also allow payroll professionals to see the nuances in complex cases, and make connections between the implications of changes and other areas of a business.

Further, with more self-serve technology available to workers today, employees have more complex questions for payroll, making strong communication skills paired with a customer-service mindset are paramount.

Beyond this, the intersection between technical and behavioural skillsets will also become increasingly important: the ability to tell stories with data and present outcomes with key performance indicators that align with organizational goals will drive successful relationships both upwards to leadership and with employees.

"With the changes to the payroll function, new skills are required."

"Looking to the future, advanced technology skills will emerge as key skills for the successful payroll professional."

Skills to Future-Proof Your Career

In this special section of articles beginning on page 21, we will delve deeper into four skills payroll professionals can work on right now to future-proof their careers and showcase the strategic nature of the function.

- **Payroll Technology Proficiency:** Payroll is no longer just about data entry skills and attention to detail. Looking to the future, advanced technology skills will emerge as key skills for the successful payroll professional and this will happen sooner than many think. Technology proficiency, such as an understanding of automation and artificial intelligence, and knowing where the payroll function is headed will prepare you.

- **Data Analytics:** The pandemic emphasized the need for management to have visibility into people-related costs and business continuity plans, and the depth of data and analysis, auditing and strategic planning that payroll can offer management for business decision making. Payroll professionals must align payroll key performance indicators (KPIs) with the overarching business strategy and report on them in a meaningful way.

- **Communication and Customer Service:** Most employees and managers do not have a firm understanding of payroll's role and responsibilities, and can be confused by its overlap with Finance and HR. Strong teamwork, proactive leadership and meaningful communication are essential for building awareness of the function, and creating trust and credibility.

- **Creative Problem Solving:** Having a "seat at the table" requires having knowledge of cross-functional domains and how payroll can help them. Irrespective of organizational structure and operating model design, payroll is interconnected with HR, Finance and IT, among other areas. The more payroll professionals can contribute to assessing business impacts across the organization and provide input into solutions, the more credibility they will gain. ■

TECHNOLOGY PROFICIENCY:

The New Imperative for Payroll

By Janet Grossett, PLP, Manager, Compliance Services, National Payroll Institute

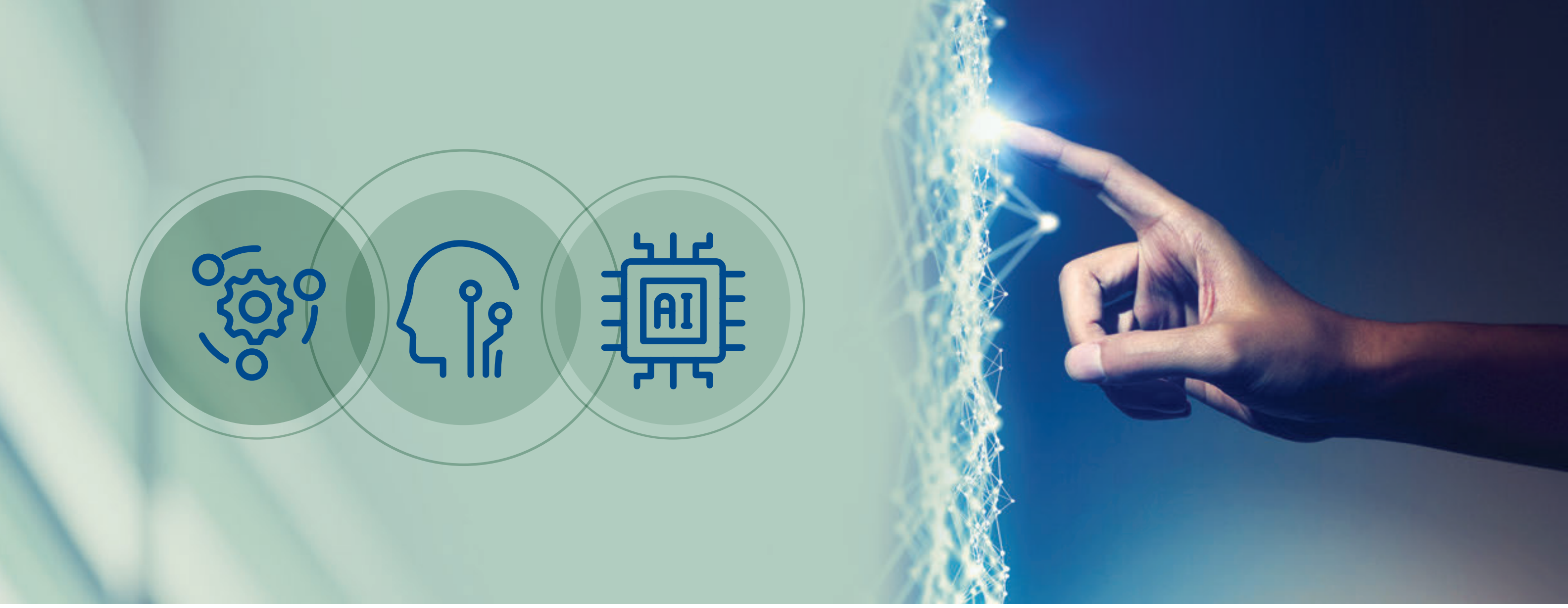
When it comes to payroll skills of the future, technology proficiency is at the top. Not only is this a skill payroll leaders are actively recruiting for now, but it is also what payroll professionals at every level are currently focused on improving.

At its very basic, technology proficiency means learning advanced Excel skills and new platforms. But there's so much more. Advances in payroll technology are fundamentally changing the way professionals work, creating new opportunities and leading to more rewarding careers.

What is Changing?

Present - 5 years	5 - 10 years
Traditional operating model with formal structure	Digital operating model
Humans make operational decisions	AI algorithms make operational decisions
Process driven	Data driven
Focus on "super" specialization & institutionalized payroll knowledge	Focus on universal set of digital capabilities: data sourcing, processing, analytics and algorithm development
Improved technology and use of analytics	Humans monitor the AI and enhance its pace of learning
Enhanced employee experience	Seamless and integrated employee experience

Note: For more information on this research, see the report, ***"Payroll in focus: The future of payroll."***



A payroll operating model defines how payroll is run, which processes the team is accountable for, how systems are used, what is outsourced or kept in-house, and the technology being used.

In the near future (present – 5 years), technology is enhancing payroll operating models in the following ways:

- **Automation:** Technology is automating all high-volume, routine, administrative activities and tasks within payroll at all stages of the payroll cycle: from set-up and pre-processing, to payroll processing and post-production. This shift will enable the payroll team to focus on more operational and advisory activities.
- **Self-service:** Technology is empowering customers of payroll to have direct access to their entitlements (anytime and anywhere), the ability to trigger self-service transactions, and the transparency to know how their requests are being addressed.
- **Standardization of practice:** Channelling all transactions through a single data source is one of the most effective methods of enforcing standardization of practice and policy by reducing manual administration and the number of exceptions that are handled outside the system.
- **Data integrity:** Having reliable information retained in a single data source is one of the key reasons behind many HR, payroll and finance technology transformations. Payroll solutions can now track every key payroll data point within an organization, from salary ranges within each department to average RRSP contributions, and combine them to provide in-depth organizational insights. Payroll can use this information to provide a more complete view of an organization's human capital and to share higher-value strategic insights.
- **Intelligence:** While augmented intelligence through artificial intelligence (AI) and predictive analytics is relatively new to payroll technology, some of the tier 1 payroll technology vendors already offer functionality such as a chatbot for simple payroll inquiries, payroll anomalies detection, benchmarking and intelligent on-demand policy recommendations.

In the more distant future (5–10 years), the payroll operating model will evolve into a "digital payroll factory," resulting in a fundamental rethinking of the typical payroll operating models. It will consist of AI, a robust technology stack, a skilled team of payroll professionals, and internal and external data interactions.

The traditional operating model is bound by limits due to its operating constraints. However, the digital factory promises to resolve this issue by placing AI and automation at the centre of the model to create value by leveraging the power of data to form meaningful insights and predictions. These insights and predictions will help to make critical decisions and automate workflows. Payroll professionals in this model will fully leverage the digital core to elevate

> *"Payroll professionals will take on a more strategic role in helping organizations fully leverage their workforce and payroll data to make better decisions."*

their role as well as the value of payroll to the organization.

The look of the technology stack could be different depending on the enterprise technology strategy, but in general, the following technologies will be utilized:

- **Algorithms:** Generate predictions about the future state or payroll actions. Every past transaction or data point from previous searches will improve the predictions that the algorithm can make.
- **Robotic Process Automation (RPA):** Enables automation of routine tasks within payroll or between payroll and its extended partners. The identification and prioritization of RPA opportunities can be orchestrated by AI.
- **Analytics engine:** Feeds on internal and external operational and workforce data, converting them to actionable insights, particularly to monitor performance against payroll service level agreements, trigger a transaction or workflow, or provide strategic insights to leadership.
- **Blockchain:** Drives any reconciliation activities within the organization (e.g., time and attendance and payroll, finance and payroll, bank deposits, year-end reconciliations, remittances to third parties, legislative reporting, etc.).
- **Experimentation platform:** Platform to test hypotheses regarding new algorithms to ensure their suggestions are having the intended effect.

What Does It Mean for You?

While payroll's primary role will remain ensuring that employees receive accurate and timely pay, payroll professionals will also take on a more strategic role in helping organizations fully leverage their workforce and payroll data to make better decisions. They will be increasingly looked to for expert advisory services and strategic insights based on rigorous analysis and current trends to leaders across the organization.

To position yourself and your team for future success, here are four areas to focus on now:

- Ensure you can effectively work with current payroll technology (e.g., cloud-based systems, real-time integrated solutions, online self-service functionality, eligibility rule configuration, anomaly detection, etc.).
- Find opportunities to learn about and gain proficiency in the latest in payroll technology, including process automation, algorithms and AI. Categorize transactional, operational and strategic payroll functions to determine where such advanced technology can support the payroll pipeline.
- Take stock of currently accessible data (e.g., from systems, shared services requests, etc.), and use this data to identify opportunities for system and process improvements.
- Upskill team members to develop basic data analytics, problem-solving and consultative skills to be able to interpret and communicate significant patterns in payroll data to benefit departments across your organization.
- Work on your soft skills. Communication, customer service and people skills will become more important as you become a stronger contributor to organizational success.

Above all, embrace a continuous improvement mindset. As payroll technology continues to evolve at an increasing pace, keeping up can feel overwhelming at times. However, remember good payroll professionals are agile by their very nature. They are results oriented and flexible, and they embrace change — with the help of their payroll community. ■

Key Performance Indicators All Payroll Departments Should Consider

By Tina Beauchamp, PLP,
Content Development Specialist,
National Payroll Institute

At the leadership table, all eyes across all departments are on decreasing inefficiencies and increasing cost savings. Companies usually track some basic data, such as financial statements or employee and customer feedback, but many may not have a more robust set of metrics, or Key Performance Indicators (KPIs), to track success.

This is especially true in the payroll department, where only 60 per cent of organizations track KPIs in relation to payroll — and these are mainly related to the timeliness of processes. Less than one-third track KPIs related to accuracy or even more strategic workforce measures like operational costs.[1]

However, with clearly established KPIs and the data to track them in place, you can quantify progress and adjust processes to reach your departmental — and organizational — goals. You can move payroll from being seen as a cost centre to a value creator.

Payroll KPIs

Payroll KPIs are performance measurements that allow you to evaluate how well your payroll processes are running and their relative costs.

These four key payroll performance metrics will help ensure your department allocates resources correctly and supports your organization's goals. But keep in mind that KPIs work best when they align with specific processes and challenges you have.

- **KPI #1: Accuracy Rate.** One of the most critical KPIs to track is how accurately the payroll department processes payroll for employees. After all, payroll inaccuracies do more than waste company resources — they can also lead to tax-related fines and unhappy employees. A low error rate, on the other hand, demonstrates the payroll department's commitment to excellence and helps establish trust with employees.

  How to measure this KPI: Keep track of payroll errors per pay period. Divide the number of pays with errors by the total number of pays issued to get an error percentage. Track the rate for each payroll processed and maintain an average for the year.

- **KPI #2: Turnaround Time.** It is important to track how long it takes your department to process each payroll to ensure employees and remittances are paid on time, clarify the expenses involved and find efficiencies. A quick turnaround time also contributes to employee satisfaction and a positive company culture.

  How to measure this KPI: Track the hours each person in your department spends on each payroll run, including the time spent reviewing data and fixing errors. Review this number regularly to identify processes that could be improved or seasonal trends that may need to be addressed.

- **KPI #3: Cost per Payroll Run.** This metric includes the cost of labour, software and other expenses associated with payroll processing. You can then ensure that payroll processing is cost effective or identify areas where savings can be achieved.

  How to measure this KPI: Add up all of the costs associated with processing payroll to determine the cost of each pay run. Divide the total cost of payroll processing by the number of employees paid to get a cost per pay issued.

- **KPI #4: Payroll Costs as a Percentage of Revenue.** As payroll is one of the biggest expenses for an organization, this metric is important for understanding the overall financial health of the company and identifying areas where cost savings can be achieved. Many companies use labour expense as their only metric for the payroll department, forgetting about the other payroll expenses outlined above—where the real cost saving may be found.

  How to measure this KPI: Add the total costs of the payroll process and divide it by your total revenue to find this percentage.

The metrics listed above are just a few examples of the many payroll KPIs that you can track. Start with what makes sense for your organization to capture the business impact of payroll data on your organization as a whole. KPIs will help you not only improve processes and decision-making but also demonstrate and communicate the value of the payroll department to the organization. ■

[1]PricewaterhouseCoopers LLP. (2020). *Payroll in focus: The future of payroll.* https://payroll.ca/research-and-data/the-future-of-payroll

Elevating the Voice of Payroll through Teamwork and Leadership

By Kimberley Fiume, Managing Director of Best Practices and Compliance, Sability

The payroll profession has changed significantly in the last several decades, and the COVID-19 pandemic shone a light on its strategic value. There's an opportunity now for payroll professionals to maintain this momentum, highlighting the ongoing importance of the payroll function as well as the dynamic skills required to perform it, to elevate the profession.

To help you work as a team and demonstrate payroll as a leader in your organization, we sat down with Letha Hall, who leads the Managed Services Payroll Group at Sability, a Human Capital Management (HCM) consulting firm in North America. The Managed Services team is a collection of expert payroll professionals that act as an extension of an organization's payroll team, giving them insider experience into the key teamwork and leadership skills needed to help a payroll group increase the power of their voice. They spend their time guiding dozens of payroll professionals in organizations across Canada each month.

“The more you openly and consistently communicate in a positive manner, the more successful your team will be.”

If you had to say the first thing that comes to mind when asked what advice you give the most to payroll teams, what would it be?

Letha Hall (LH): Enhance the voice of payroll within your company! It doesn’t matter whether you are in healthcare, retail, hospitality or any other industry, showcase the strategic role the function plays within the organization.

The first thing about finding your voice, and being confident in that voice, starts within your own team. Work on constructive communication within your team. You need each other. Speaking up in an effective manner within your own team helps prepare you for when it’s time to speak up in meetings and with other internal stakeholders. Your confidence will grow with the success of your own team, and this will be reflected when speaking to other teams.

As confidence grows, so does your knowledge of your business. There’s an opportunity to mine the detailed data that payroll has access to drive organizational success and meet performance objectives. Always support professional memberships with groups such as the National Payroll Institute, which are valuable to apply this knowledge effectively and stay apprised of current legislation and best practices. Designations also help individuals enhance their knowledge and skillsets.

Professionals with these types of backgrounds assure leadership and key stakeholders that they have all the necessary information to make informed decisions.

That’s so true and sometimes a reminder is needed. How do you encourage teamwork and cross-functional communication? It’s easy to get into a silo because everyone is busy and has deadlines to meet.

LH: Payroll cannot live in a silo. It takes everyone on the payroll team (as well as the HR, Finance and Management teams) to process payroll successfully each week. I encourage teams to do a weekly “Attitude & Gratitude” session: What from the week gave you an attitude? What from the week gave you gratitude? Then, you can focus on resolving or improving the issue that gave you the attitude, and appreciate something you did for someone else that gave them gratitude.

Again, it goes back to communication. The more you openly and consistently communicate in a positive manner, the more successful your team will be.

Say that the payroll team has great communication, positive attitudes and strong teamwork. How would you encourage them to increase their voice outside of their group and to senior management?

LH: Taking it up a level outside of your immediate group usually involves conversations around processes. It might be a process workflow within your HCM system itself, or it might be something outside of the system, like a paper time-off request. These involve management, other groups across the organization and other key stakeholders.

Because the teams we work with are confident and knowledgeable, they can easily step into these meetings as a positive presence and offer constructive solutions, which goes a long way. In this case, I'd advise the team to offer a solution in five steps:

1. Listen. Being able to listen and actually hear what others have to say with an open mind is a key skill. Then you can truly understand the need before offering a solution.
2. Show how beneficial tasks and strategic processes can be achieved through the payroll or HCM system with real-life illustrations.
3. Explain how your systems have the capabilities to increase efficiency for all levels of the organization.
4. Encourage them to educate themselves on the options — and offer to help.
5. Show how these changes can check all the boxes for their group and "why this would work for us."

You're right. When it comes to the technology, it can be hard to keep up. How do you advise payroll professionals stay current on what's offered so they can have that united, knowledgeable, confident team?

LH: Get out of your rut — even if you don't think you're in a rut. Leverage the analytics of your payroll and HCM system, and take advantage of the tools and resources your service and software providers offer. Many HCM providers, for instance, have user groups you can join to stay ahead of the curve.

I would also advise all organizations to have a trusted consulting firm for a disaster recovery plan (DRP) for backup processing in an emergency situation. A DRP should give you access to experts who can help make sure your team keeps up with the technology.

Also ensure someone on your team subscribes to industry newsletters, like those from the National Payroll Institute or your service provider, and government websites or list services to stay current on legislative changes.

Professional memberships, reputable newsletters and user groups can provide insight on leading trends, analytics, dashboard reporting, key topics, opportunities for ROI and enhanced experiences. Applying and communicating this knowledge effectively will elevate the voice of payroll in your organization and for future generations. ■

Kimberley Fiume is Managing Director of Best Practices and Compliance, and Letha Hall is the Director of Managed Services at Sability. Sability (formerly LeadingEdge Payroll Group) is the HCM industrys premier UKG partner and a leading HCM and WFM strategy and advisory consulting firm in North America. Offering compliance and best practices advisement in Canada, Sability has helped companies navigate HCM and WFM modernization, implementations and managed services for nearly three decades. Find out more at **www.sability.com**.

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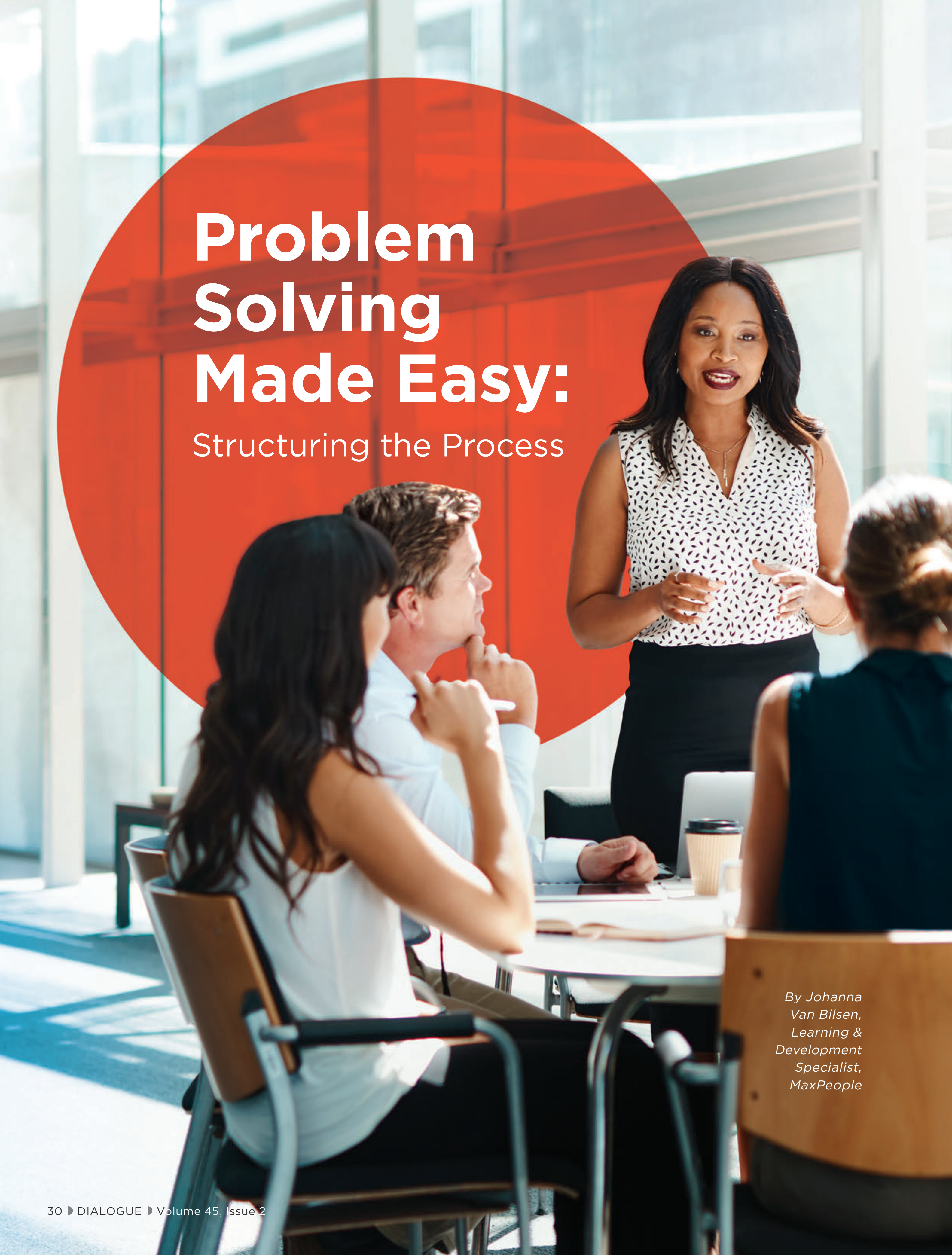

Problem Solving Made Easy:

Structuring the Process

By Johanna Van Bilsen, Learning & Development Specialist, MaxPeople

As payroll professionals, you are faced with a plethora of challenges every day, from tracking down missing hours to implementing a new employment requirement. Whether the problem is simple or complex, there's a three-step process you can follow to find a solution: define, brainstorm and choose.

Step 1 Define the Real Problem

Albert Einstein said, "If I had an hour to solve a problem, I'd spend 55 minutes thinking about the problem and five minutes thinking about solutions." He knew the importance of understanding the nuances of a problem *before* you start brainstorming solutions. You also must be careful you are diagnosing the real problem before you waste time creating band-aid solutions that only treat the symptoms and not the root cause.

To get to the heart of a problem, start with the symptoms you see and ask "Why?" until the root is found. This process gives your team a shared understanding of the problem, its impact on the organization and the resources required to resolve it. It also keeps the focus off of looking for someone to blame.

Step 2 Brainstorm Possible Solutions

There are three questions you must answer to start the brainstorming process:

1. Who should participate?

The answer may seem simple: the people who know the most about the topic, right? Possibly but you can also benefit more from including more than just subject matter experts. Consider the following:

- Are there others who have a hidden talent or interest in the subject?
- Are there others who offer transferable skills and a fresh perspective?
- Are there others who have "been there, done that" with your organization?
- Do you have a balance of blue-sky thinkers and naysayers? (Spoiler alert: you need both!)
- Do you have at least one cheerleader who will help the group push forward when all seems lost?

2. Can we brainstorm virtually?

A tougher question — and perhaps one that is still in beta-testing — is whether effective and creative brainstorming works in an online meeting room. While we have seen many positives come from a transition to virtual work, there have been some challenges too, such as technical difficulties and distracted participants.

However, if you follow best practices, you can be successful in an online setting. For instance, be sure to use the tools within your platform, such as polls and pulse checks, whiteboards, and other integrated apps that allow for engagement and interaction. To further help engagement, ensure everyone has cameras and microphones on; assign one person as the fact checker and one as the note taker; and set clear ground rules, such as creative and wild ideas are encouraged, build on others' ideas, and no criticizing ideas.

Start general, end specific – start with every possible solution without evaluating; then narrow down using comparative techniques. Only then, can you truly understand the viability of each option.

Once you have the right people in the right place, how do you make sure everyone gets a chance to provide input?

3. Is everyone getting the opportunity to share?

Once you have the right people in the right place, how do you make sure everyone gets a chance to provide input? Whether online or in person, some people tend to do all the talking while others tend to listen. This is where Dr. de Bono's "Six Thinking Hats" theory comes in handy.[1]

This theory allows us to separate facts from assumptions, and consider both logic and emotion in a constructive and organized way. It helps ensure groups capture everyone's perspective without conflict, and identifies a path forward with increased confidence.

As a brainstorming session progresses, the group cycles through wearing these hats and the associated role:

a. **Blue Hat (Facilitator):** Focuses on the agenda and summarizing; usually worn by one assigned person but everyone can and should display this hat throughout the session.

b. **White Hat (Information):** Usually used at the beginning of the session; helps everyone focus on the facts; identifies the information we have and the information we need.

c. **Red Hat (Emotions):** Focuses on legitimizing feelings without judgment, allowing the exploration of internal states and apprehensions.

d. **Black Hat (Survival):** Focuses on what might go wrong, surfacing what should be avoided and the dangers of pursuing a course of action.

e. **Yellow Hat (Sunshine):** Focuses on the positive, looking for the beneficial side of all options; constructive in nature.

f. **Green Hat (Energy):** Focuses on new, modified and improved ideas, going beyond the known to tap into new solutions that challenge the status quo.

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[1]Learn more about Dr. de Bono's theory on **The de Bono Group's website.**

Step 3 Choose the Right Solution

Now it is time to use sound reasoning to hone in on the options that make up the best path forward. This begins with establishing the right criteria to fit the situation. Some example criteria to consider include practicality, policy and values alignment, legal compliance, and ease of implementation. These criteria should then be separated into "nice to haves" and "must haves".

Now you can assess solutions against the criteria, compare the options against each other, and ultimately identify the most practical option.

With this solution, devise an action plan to implement it. Specify the activities required, the parties responsible, and the short- and long-term markers of success. Remember to also monitor the implementation so you can course correct if needed.

Creative problem solving is not an exact science. However, if you use these tips and tools while following the three-step process, you will be better equipped to find the best solution to the payroll problems that keep you up at night. ■

If you or your organization would like further advice from a MaxPeople Human Resources expert, find our archived and upcoming webinars designed specifically for the National Payroll Institute at **payroll.ca** *or contact us at* **chat@maxpeoplehr.com**.

In Memory of Patricia Glithero

The National Payroll Institute is saddened to share the passing of Patricia (Pat) Glithero, after a battle with a brief illness.

Pat joined the National Payroll Institute as a member in 1987 and began volunteering in 1992, holding a number of positions over the years, including on various committees and task forces. In 2000, she was elected to the Board of Directors, going on to serve as Chair for the 2005-2006 term.

The primary focus during Pat's term as Chair was launching the Institute's new (at the time) certification programs. Pat's involvement came full circle recently as a member of the Education Advisory Council, where she contributed to the latest transformation of the Certified Payroll Manager (CPM) designation to the Payroll Leadership Professional (PLP) designation.

Pat joined the staff of the Institute in December of 2007 and was instrumental in the development and enhancement of the certification programs.

She retired in 2017, after a very storied career in payroll. However, even in retirement, she continued to facilitate the Institute's professional development sessions and consult on the content of the designation programs until very recently.

Pat has made an indelible impact on the advancement of the payroll profession by contributing to the Institute's vision and mission for over 35 years. She will be sincerely missed and fondly remembered. ■

In Memory of

Lucia Zambon

It is with sorrow that the National Payroll Institute shares the passing of a beloved member of our payroll community, Lucia (Lucy) Zambon.

Lucy contributed to the payroll profession over the decades as a member of the Institute for more than 30 years and a team member at Ceridian Canada for 25 years.

She was a dedicated volunteer, admired and awarded instructor, and a true leader at both the local and national level. After many years of involvement at the Branch level, she was elected to the Board of Directors in July 2012 and served as Chair for the 2016-2017 term. Her primary focus was championing payroll compliance through professional payroll education to respond to the regulatory requirements and organizational goals of employers.

Lucy loved to share her knowledge and expertise in payroll, compliance and implementation. Through the years, she built a reputation as an expert in payroll education and systems through her work and her role as instructor of the Institute's designation courses and professional development seminars. Her payroll career spanned decades, and there was never a time when she was not smiling.

Lucy will be greatly missed by all who knew her, and her impact will leave a lasting mark on our profession for years to come. ■

Honour Roll

The National Payroll Institute wishes to recognize and congratulate the professionals who recently achieved the designations of Payroll Leadership Professional (PLP), Payroll Compliance Professional (PCP) and Professionnel de la paie du Québec (PPQ).

PAYROLL LEADERSHIP PROFESSIONAL

PLP

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Michelle Bean, ON
Kristina Beck, BC
Jennifer Bell, BC
Anick Benoit, QC
Rajwant Bhatti, AB
Renee Bidal, ON
Julie Bott, ON
Venessa Brouillard, SK
Diem Trang Bui, ON
Sakulya Chandraratne, BC
Roxana Chiriac, ON
Mandy Church, ON
Kathy Daly, BC
Sarina D'Angelo, ON
Vivien D'Costa, ON
Reymund De Guzman, ON
Angie De la Ronde Cutt, ON
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Stephanie Di Rosolini, ON
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Linhong Jiang, ON
Hong Jin, ON
Wen Jin, ON
Mizan Ul Karim, ON
Manpreet Kaur, BC
Karen Klein, AB
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Efosa Omozuwa, ON
Donna Orcherton, AB
Karen Pagnutti, ON
Hetal Patel, ON
Viral Patel, BC
Erica Pigeon, ON
Mary Antonette Quinagon, ON
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Paresh Roy Chowdhury, ON
Dale Samms, ON
Gye Seok Oh, ON
Bhumika Shah, ON
Taramatee Singh, ON
Suchitra Sriram, ON
Theresa Sweet, ON
Sophia Szeto, BC
Tamara Tedd, AB
Megan Tomkinson, ON
Slavica Trifunovski, ON
Lynnette Verbeeten, BC
Danying Wang, AB
Wendy Wei, ON
Bi Ying Wen, BC
Joy Woodard, BC
Guowei Xu, AB
Zheng Xue, BC
Mei-Yee (Lina) Yip, BC
Wenyan Zou, ON

PAYROLL COMPLIANCE PROFESSIONAL

PCP

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Khushboo Abhani, ON
Dunia Abou Chawareb, QC
Jaymeelyn Abrigo, MB
Dorcas Afolabi, AB
Ana Rose Aguinaldo, AB
Reeta Aheer, ON
Rita Ahir, ON
Gizem Akman, ON
Oluwasijibomi Alimi, AB
Brittney Allen, AB
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Jezaline Amores, AB
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Nicole Emmonds, ON
Ashley Eng, ON
Heather Ereaut, NS
Brittany Fairweather, NS
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Carie Farley, AB
Maham Farooqui, BC
Rosa Felipe, ON
Paula Ferguson, BC
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Heike Flynn, NB
Kathryn Franczak, AB
Danika Fréchette, QC
Ayan Ga'al, ON
Danielle Galway, NL
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Paulina Garbacz, AB
Melissa Gervais, ON
Andrea Giles, BC
Manpreet Kaur Gill, AB
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Nythia Hojka, AB
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Yulei Hu, ON
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Jie Huang, AB
Baoyi Huang, AB
Ka Man Fennie Hung, BC
Leslie Hygard, SK
Wen Jiang, ON
Katherine Luciana Jimenez Lopez, ON
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Harpinder Johal, MB
Farhana Jolly, ON
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Nia Joshi, ON
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Rex Kristofer Reudol Kalaw, ON
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Subankinee Kandiah, ON
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Serife Karakaya, QC
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Harpreet Kaur, ON
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Simran Kaur, ON
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Khaleda Khanam, ON
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Amanda Reid, ON
Megan Richard, AB
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Amber Rossiter, NL
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Haili Wang, BC
Hua Wang, BC
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Brian Wong, BC
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Zhongli Xu, ON
Yujuan Yang, AB
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Canjun Ye, ON
Guifeng Yin, BC
Min Yu, BC
Wilson Yu, BC
Ashley Zaro, BC
Ying Zhang, BC
Sen Hai Zhang, QC
Fan Zhang, BC
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Mingjing Zhou, ON
Xiaoying Zhu, BC
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