



Labour

Information on **LABOUR STANDARDS**

14 KEEPING OF RECORDS

Part III of the *Canada Labour Code* (Labour Standards)

Legislative Source

Section 24 of the *Canada Labour Standards Regulations* identifies the required records to be kept on file for inspection by an Inspector under the *Canada Labour Code*.

Employer Responsibility

Employers must keep payroll and other employment records for at least 36 months. Employers must also post an outline of the Code requirements and notices as required by law, along with an indication where one may obtain further information from the Labour Program.

1. What type of records are required that identify the employee?

You must record the name; address; social insurance number; job title; and sex of the employee to identify the employee. If the employee is under 17 years old, the age of the employee must be recorded. The start, and any end date of employment is also required.

2. What information must be kept on file regarding how the employee is paid?

You need to record the rate of pay and whether it is hourly/weekly/monthly/or on any other basis. If it is on any other basis, a clear explanation must be evident. In addition, any changes to the rate of pay, and effective dates, must be identified.

3. What records must be kept of actual earnings of the employee?

These records include: amounts paid each pay day; overtime payments; vacation pay; general holiday pay; bereavement leave with pay; any termination pay/pay in lieu of notice as well as any severance pay. Each pay cheque must include a statement showing the period for which the payment is made; the number of hours for which the payment is made; the rate of wages; the details of the deductions made from the wages; and the actual sum being received by the employee.

4. In what format must the pay statements be provided?

The pay statements can be provided in paper or electronic form. If the employer chooses to provide the pay statements electronically, the following means must be taken:

- The employer must inform each employee where the electronic pay statements are stored, such as a website address;
- The pay statement must be readable and printable only by the employee;
- The pay statement must remain accessible by the employee through electronic means for a period of 3 years from the first date the electronic pay statement is made available to the employee;
- The employer must provide the employee with private access to a computer and a printer.

5. What is needed in recording work hours?

Records are required which show the daily hours worked, unless the employee is excluded as a manager as provided for under the Code. If hours of work are averaged, records must include the posting of the 30 day notice, as well as identify the periods of averaging; start date of averaging; details of the reductions in hours; and the number of overtime hours paid if applicable. In the case of a modified work schedule, copies of the notice, schedules, votes and posting dates are needed.

6. How is time away from the job recorded?

For times when the employee has been granted leave, applicable records must be kept. This would include: start and end date of annual vacations; general holidays; bereavement leave; start and end dates of any maternity/parental/or maternity-related reassignment leave; sickness and work-related illness or injury absences.

7. What type of documents or notices must be kept on file?

These type of records include the identification of the employer's pay periods, any agreements relating to the postponement or waiving of vacation leave; the substitution of general holidays and related votes; notices to determine "year of employment" for vacation purposes; and notices for leave for maternity/parental leave. In the case of termination of employment, a copy of the notice of termination must be

retained. If a request for a medical certificate has been made for sick leave or maternity-related matters, a copy of the certificate(s) must be kept. In cases of work-related injury or illness, detailed reasons for the absence, expected dates for return to work or notifications/reasons that employee cannot return must all be documented and maintained on file.

This pamphlet is provided for information only. For interpretation and application purposes, please refer to Part III of the *Canada Labour Code* (Labour Standards), the *Canada Labour Standards Regulations*, and relevant amendments.

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The following is a check-list of records required under the *Canada Labour Standards Regulations*.

Records	Regulation
<input type="checkbox"/> Start and end date of employment of each employee	24.(1)
<input type="checkbox"/> Name, address, SIN, classification, sex, age if under 17 years	24.(2)(a)
<input type="checkbox"/> Rate of wages (hourly/weekly/monthly/or other basis) and any changes in the rate	24.(2)(b)
<input type="checkbox"/> Explanation of wages if on any other basis	24.(2)(c)
<input type="checkbox"/> Daily hours worked (except if excluded under S.167(2) or 169 and 171)	24.(2)(d)
Earnings:	24.(2)(e)
<input type="checkbox"/> Amounts paid each pay day	
<input type="checkbox"/> Overtime pay recorded	
<input type="checkbox"/> Vacation pay recorded	
<input type="checkbox"/> General holiday pay recorded	
<input type="checkbox"/> Bereavement leave pay recorded	
<input type="checkbox"/> Pay in lieu of notice recorded	
<input type="checkbox"/> Severance pay recorded	
<input type="checkbox"/> Details of pay & deductions made each pay day	24.(2)(f)
<input type="checkbox"/> Start and end date(s) of annual vacation for year of employment	24.(2)(g)
<input type="checkbox"/> Copy of any written agreement to postpone or waive vacation [Reg.14(1)]	24.(2)(g.1)
<input type="checkbox"/> Copy of any notice to determine “year of employment” [S.183 & Reg.12]	24.(2)(g.2)
<input type="checkbox"/> Start and end date of maternity/parental leave and notices for such leave requests	24.(2)(h)
<input type="checkbox"/> Start and end date of any maternity reassignment/modifications/notices	24.(2)(h.1)
<input type="checkbox"/> General holidays granted/substitutions/votes	24.(2)(i)
If Averaging:	24.(2)(j)
<input type="checkbox"/> Notice posted	
<input type="checkbox"/> Periods of averaging	
<input type="checkbox"/> Start date of averaging	
<input type="checkbox"/> Details of reductions	
<input type="checkbox"/> Number of overtime hours paid if applicable	
<input type="checkbox"/> Employer’s pay periods	24.(2)(k)
<input type="checkbox"/> Copy of any notices of termination under Div. IX and Div. X	24.(2)(l)
<input type="checkbox"/> Copy of employer’s written request for medical certificate under Div. XIII	
<input type="checkbox"/> Copy of any medical certificates under Div. VII, XIII and XIII.1	24.(2)(h)
(NOTE: The confidentiality of these documents must be maintained)	24.(2)(l)
	24.(4)(b)
<input type="checkbox"/> Dates of any bereavement leave granted under Div. VIII	24.(2)(m)
<input type="checkbox"/> Copies of any notices of modified work schedules/votes/posting dates	24.(2)(n)
<input type="checkbox"/> Detailed reasons for employee’s absence due to work-related illness or injury	24.(4)(a)
<input type="checkbox"/> Date of return to work or notification with reasons that employee cannot return	24.(4)(c)