



**EFFECTIVE: SEPTEMBER 2006**  
**CURRICULUM GUIDELINES**

**A:** Division: **Education** Effective Date: **September 2006**

**B:** Department/ **Commerce & Business Admin.** Revision  New Course   
 Program Area: **Office Administration**

If Revision, Section(s) **H**  
 Revised:  
 Date of Previous Revised: **November 2005**  
 Date of Current Revision: **January 2006**

**C:** **OADM 1347** **D:** **PAYROLL** **E:** **3**

Subject & Course No.	Descriptive Title	Semester Credits
<b>F:</b> Calendar Description: This course will provide the student with the knowledge and skills required to produce payroll records that vary in degrees of complexity. Records will be created using both a manual system and a popular computer application software. Students will produce payroll records for a simulated business applying bookkeeping, computer application, mathematical, critical/analytical thinking and problem-solving skills. Topics include: taxable earnings/benefits, statutory and non-statutory deductd		
year-end reporting and issues of confidentiality and ethics.		
<b>G:</b> Allocation of Contact Hours to Types of Instruction/Learning Settings	<b>H:</b> Course Prerequisites:  (English 11 with a grade of "C" or better or equivalent) <b>AND</b> (any Math 11 course or DVST 0310 with a "C-" or better) <b>AND</b> (OADM 1238 or ACCT 1110 or ACCT 1235 - may be taken concurrently) <b>AND</b> (OADM 1256 or CISY 1110 – may be taken concurrently)	
	<b>I.</b> Course Corequisites: <b>OADM 1239 recommended</b>	
	<b>J.</b> Course for which this Course is a Prerequisite: <b>OADM 1401</b>	
	<b>30</b>	
<b>L:</b> PLEASE INDICATE: <input type="checkbox"/> Non-Credit <input checked="" type="checkbox"/> College Credit Non-Transfer <input type="checkbox"/> College Credit Transfer: SEE BC TRANSFER GUIDE FOR TRANSFER DETAILS ( <a href="http://www.bctransferguide.ca">www.bctransferguide.ca</a> )		

**M:** Course Objectives/Learning Outcomes

The learner has reliably demonstrated the ability to:

1. interpret all aspects of payroll concepts, procedures and federal and provincial legislation pertaining to producing and retaining payroll records/documents;
2. prepare and verify payroll records, reports and documents;
3. recognize and organize appropriate payr

***SECTION 6 – Terminations***

- 6.1 calculating statutory deductions on wages in lieu and vacation pay
- 6.2 taxable benefits and terminated employees
- 6.3 completing the Record of Employment form

***SECTION 7 – Bonuses, Commissions, Retroactive Amounts and Special Circumstances***

- 7.1 calculating statutory deductions on bonuses, irregular commissions, and retroactive amounts
- 7.2 completing TD1X forms
- 7.3 special circumstances
  - Prorating CPP
  - EI Premium Reduction Program
  - Remitting Deductions

***SECTION 8 – Workers Compensation and Year-End Reporting***

- 8.1 workers' compensation
  - Employer responsibilities
  - Classifications and assessment rates; experience rated assessment plan; payment of assessments
- 8.2