

UBC Payroll Payment Types

Type of Benefit	Canada Pension Plan	Employment Insurance	Income Tax	T4	T4A
Administrative Stipend	Yes	Yes	Yes	Yes	No
Arborist Ticket	Yes	Yes	Yes	Yes	No
Banked Time Off	Yes	Yes	Yes	Yes	No
Banked Time Payment	Yes	Yes	Yes	Yes	No
BCGEU UBCO - Afternoon Shift	Yes	Yes	Yes	Yes	No
BCGEU UBCO - Graveyard Shift	Yes	Yes	Yes	Yes	No
Clinical Earnings	Yes	Yes	Yes	Yes	No
CUPE 116 Aquatic Evening Shift	Yes	Yes	Yes	Yes	No
CUPE 116 Aquatic Night Shift	Yes	Yes	Yes	Yes	No
CUPE 116 Aquatic Weekend Shift	Yes	Yes	Yes	Yes	No
CUPE 116 Evening - pensionable	Yes	Yes	Yes	Yes	No
CUPE 116 Evening Shift	Yes	Yes	Yes	Yes	No
CUPE 116 Evening Shift 2.0	Yes	Yes	Yes	Yes	No
CUPE 116 Grandfathered Eve Shift (5%)	Yes	Yes	Yes	Yes	No
CUPE 116 Grandfathered Night Shift (10%)	Yes	Yes	Yes	Yes	No
CUPE 116 Grandfathered Nite - pensionable	Yes	Yes	Yes	Yes	No
CUPE 116 Night - pensionable	Yes	Yes	Yes	Yes	No
CUPE 116 Night Shift	Yes	Yes	Yes	Yes	No
CUPE 116 Night Shift 2.0	Yes	Yes	Yes	Yes	No
CUPE 116 Weekend - pensionable	Yes	Yes	Yes	Yes	No
CUPE 116 Weekend Premium	Yes	Yes	Yes	Yes	No
Early Childhood Educ Premium	Yes	Yes	Yes	Yes	No
EI Rebate	Yes	Yes	Yes	Yes	No
Engineering Technician Certification Premium	Yes	Yes	Yes	Yes	No
Env Operator Level I, II and III REG	Yes	Yes	Yes	Yes	No
Faculty Fellowship	No	No	Yes	No	Yes
Faculty Housing Loan	Yes	No	Yes	No	No
Faculty Lump Sum - Retro	Yes	Yes	Yes	Yes	No
Faculty Room and Board Allowance	Yes	Yes	Yes	Yes	No
Foreign Living Allowance	No	No	No	No	No
Gas Fitter A / B	Yes	Yes	Yes	Yes	No
Grievance Settlement	Yes	Yes	Yes	Yes	No
Head Instructor Premium	Yes	Yes	Yes	Yes	No
Heavy Duty Equip Tech Ticket	Yes	Yes	Yes	Yes	No
Honoraria Payment	Yes	Yes	Yes	Yes	No
Hourly Fellowship Student	No	No	Yes	No	Yes
Hourly Pay Faculty	Yes	Yes	Yes	Yes	No
Hourly Pay Staff	Yes	Yes	Yes	Yes	No
Hourly Pay Student	Yes	Yes	Yes	Yes	No
Housing Allowance	Yes	Yes	Yes	Yes	No
Industrial First Aid Cert	Yes	Yes	Yes	Yes	No
Isolation Pay	Yes	Yes	Yes	Yes	No
IUOE Rotating Shift (12%)	Yes	Yes	Yes	Yes	No
Licensing Income	Yes	Yes	Yes	Yes	No
Lump sum - Faculty	Yes	Yes	Yes	Yes	No
Maternity top up	Yes	No	Yes	Yes	No
Meal Allowance Taxable	Yes	Yes	Yes	Yes	No
Meal Allowance Taxable - GST	Yes	Yes	Yes	Yes	No
Monthly Meal Allowance	Yes	Yes	Yes	Yes	No
Multi-trade Premium	Yes	Yes	Yes	Yes	No
Multi-trade Project Supervisor Premium	Yes	Yes	Yes	Yes	No

One Time Honorarium	Yes	Yes	Yes	Yes	No
Overtime - Double Time	Yes	Yes	Yes	Yes	No
Overtime - Double Time Staff	Yes	Yes	Yes	Yes	No
Overtime - Double Time Student	Yes	Yes	Yes	Yes	No
Overtime - Time and 1/2	Yes	Yes	Yes	Yes	No
Overtime meals ¹	No	No	No	No	No
Paid Time Off Staff	Yes	Yes	Yes	Yes	No
Person in Charge of Power Plant	Yes	Yes	Yes	Yes	No
Physicians Premiums	Yes	Yes	Yes	Yes	No
Prize ²	Yes	Yes	Yes	Yes	No
Professional Development	No	No	No	No	No
Red/Blue Circled	Yes	Yes	Yes	Yes	No
Regular Earnings Faculty	Yes	Yes	Yes	Yes	No
Regular Earnings Staff	Yes	Yes	Yes	Yes	No
Regular Earnings Student	Yes	Yes	Yes	Yes	No
Research Grant	No	No	Yes		Yes
Retiring Allowance – Eligible ³	No	No	Yes	Yes	No
Retiring Allowance – Non-Eligible ⁴	No	No	Yes	Yes	No
Retroactive Pay	Yes	Yes	Yes	Yes	No
Salary Continuance	Yes	Yes	Yes	Yes	No
Sessional Reg	Yes	Yes	Yes	Yes	No
Sessional Vac Pay	Yes	Yes	Yes	Yes	No
Settlements/Damages - taxable	Yes	Yes	Yes	Yes	No
Settlements/Damages – Non taxable	No	No	No	No	No
SHHS Gratuities	Yes	Yes	Yes	Yes	No
Standby Shift Premium	Yes	Yes	Yes	Yes	No
Statutory Holiday Pay	Yes	Yes	Yes	Yes	No
Student Fellowship	No	No	No	No	Yes
Study Leave	Yes	Yes	Yes	Yes	No
Sub Layoff - Staff	Yes	Yes	Yes	Yes	No
Sub/Head Premiums	Yes	Yes	Yes	Yes	No
Supp EI Top Up Plan	Yes	No	Yes	Yes	No
Supplementary Fellowship			Yes		Yes
Temporary Promotion	Yes	Yes	Yes	Yes	No
Termination Wages in Lieu	Yes	Yes	Yes	Yes	No
Trades Evening - pensionable	Yes	Yes	Yes	Yes	No
Tuition Waiver ⁵	Yes		Yes	Yes	No
Vacation Pay	Yes	Yes	Yes	Yes	No
Vacation Pay on every pay	Yes	Yes	Yes	Yes	No
Vacation Pay on termination	Yes	Yes	Yes	Yes	No
Vacation Payout	Yes	Yes	Yes	Yes	No
WCB 100% of Pay ⁶	Yes	Yes	Yes	Yes	No

¹ Not taxable if cost is reasonable, if overtime is 2 or more hours right before/after shift, if overtime is not frequent (i.e., less than 3 times per week) – otherwise, taxable, and CPP would need to be deducted. If taxable, EI would have be deducted only if overtime meals were paid in cash.

² Taxable because prize draws fall outside the CRA’s policy for non-cash gifts and awards \$500 or less. If the draw is only open to employees of the company, then any item won is a benefit of employment and is taxable.

³ Lump Sum Tax Rates Apply 10% up to \$5,000, 20% \$5,000 to \$15,000, 30% above \$15,000 if paid to employee. Not tax deducted if transferred into an RRSP by Payroll Operations

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⁵ Non-Taxable if the Manager deems the course to be work related, otherwise taxable.

⁶ WCB 100% of pay is fully taxable and reported on the T4 in Box 14, (and Box 24 and 26, if applicable). When the employee receives their T4, the WCB benefit paid to the employer is reported in Code 77 of the T4 to reduce the taxable income reported on Box 14 when the T1 income tax return is filed.

WCB 68%	No	No	No	No	No
Welding Ticket	Yes	Yes	Yes	Yes	No
Work Study Pay	Yes	Yes	Yes	Yes	No