



## Reading Your Pay Stub An explainer for DFO and Coast Guard



# Pay Stub Explainer

This reference was created for DFO and Coast Guard employees to assist in understanding pay stubs. It is not comprehensive. It is meant as an introduction, to show what common situations look like on the various pay stubs available to employees. For any situation in which you do not understand your pay stub, reach out to the DFO-Coast Guard Pay Support Team.

Pay Support Team



# Pay Stub comparison

You have two different options for viewing your pay stub. The different pay stub options have different advantages:

Phoenix Self-Serve:	Best for:
<ul style="list-style-type: none"><li>• view the latest pay stub 2 days before the pay date</li><li>• access pay stub archives since 2016</li><li>• access Phoenix tax slips</li><li>• view mass retroactive payments</li></ul>	<ul style="list-style-type: none"><li>• Understanding revisions when collective agreements are signed</li></ul>
CWA:	
<ul style="list-style-type: none"><li>• view your pay stub archive (current year plus previous year)</li><li>• conveniently print pay stubs</li><li>• access tax slips predating Phoenix implementation</li><li>• view earning details for overtime</li><li>• view a breakdown of retroactive payments</li><li>• view a breakdown of leave without pay periods</li></ul>	<ul style="list-style-type: none"><li>• Connecting the payments you see on your pay stub to when they were earned</li><li>• Printing pay stubs</li></ul>

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Note that on each slide, you may toggle between the various pay stub options



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## About....

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Which pay stub should I use?



The Phoenix pay stub is accessed from Phoenix Self Serve, via the [CWA login page](#)

## Compensation Web Applications

Pay, pension, and health care plan information for Government of Canada employees.

For access, you must log in with a [myKEY](#) or a department-issued smart card/token.

[Who to call](#) for questions concerning mykey or the Compensation Web Applications.

### Potential postal service disruption – October 2018

Please be advised that mail delivery for paper cheques and pay stubs may be impacted by the postal service disruption. Public Services and Procurement Canada will ensure, however, that cheques are delivered to employees on time.

[Read more about the potential postal service disruption.](#)

## Services and information

### [Phoenix Pay System](#)

Phoenix the new pay system provides the following employee self-service features: pay stubs, mass retro payments, tax slips, direct deposit, extra-duty pay (overtime), timesheet entry, modify work schedule, leave without pay up to 5 days, voluntary deductions, Public Service Health Care Plan (PSHCP).

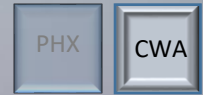
### [CWA pay stubs and archived tax slips](#)

View and print your pay stubs and archived tax slips, as well as your stubs for retroactive payment.

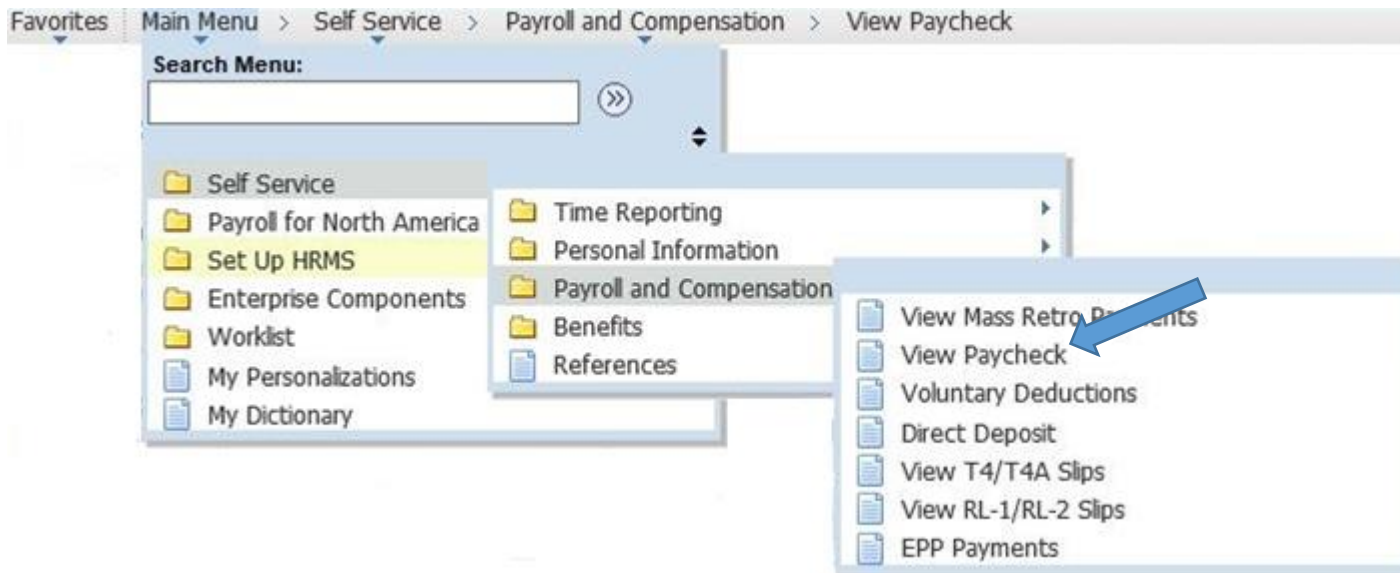
### [Phoenix Procedures \(User Productivity Kit\)](#)

Provide guidance on how to use Phoenix (User productivity Kit).

# The Phoenix Pay Stub - Access



Log into Phoenix, from the main menu, select Self-service > Payroll and Compensation > View Paycheck



# The Phoenix Pay Stub



The Pay Stub Header: displays general information about the payment

Favorites Main Menu > Self Service > Payroll and Compensation > View Paycheque

## View Paycheque

**EMPLOYEE NAME**

**Company**  
Government/Gouvernement Canada

Review the details of your paycheque. To view other cheques, select

Pay period for which you got paid

Date paycheque was issued

**Net Pay:** \$2,641.13

**Pay Begin Date:** 06/09/2018  
**Pay End Date:** 19/09/2018  
**Cheque Date:** 03/10/2018

[View a Different Paycheque](#)

The total amount deposited in your account after deductions and taxes

# The Phoenix Pay Stub



General Information: displays information about the employee and employer

General	
Name: EMPLOYEE NAME	Business Unit: DFO00
Employee ID: K1Q 3E0	Group: TB
	Department: 360052 - DFO360052
	Location: DFO-360052 Payroll
	Job Title: Economic & Social Science Svcs
	Pay Rate: \$3,233.52 Biweekly

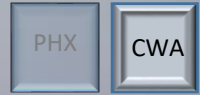
The employee ID is the same as your PRI (Personal Record Identifier)

This information regards the department and the processing of your pay. For example, DFO pay is processed in the Treasury Board (TB) Pay Group.

The biweekly **gross** pay rate can be used to determine what increment you are being paid at. See [Phoenix Pay Stub - Increments](#)



# The Phoenix Pay Stub



Tax Data: displays employee's designation for federal c

No equivalent section on CWA pay stub

Tax Data			
Fed Net Claim:	\$11138.00	QC Net Claim:	\$11195.00
Fed Spcl Letters:	\$0.00	QC Spcl Letters:	\$0.00
Fed Addl Percent:	0.000	QC Addl Percent:	0.000
Fed Addl Amount:	\$0.00	QC Addl Amount:	\$0.00

- Fed Net Claim:** Personal Exemption amount for federal income tax
- Fed Spcl Letters:** The reduced amount of federal income tax if requested by employee
- Fed Addl Percent:** Additional **percentage** of federal income tax to be deducted if requested by the employee
- Fed Addl Amount:** Additional **amount** of federal income tax to be deducted if requested by the employee
- QC Net Claim:** Personal exemption amount for Quebec income tax
- QC Spcl Letters:** The reduced amount of Quebec income tax if requested by employee
- QC Addl Percent:** Additional **percentage** of Quebec income tax to be deducted if requested by the employee
- QC Addl Amount:** Additional **amount** of Quebec income tax to be deducted if requested by the employee
- XX Net Claim:** Personal exemption amount for income tax for provinces other than Quebec

# The Phoenix Pay Stub



Payable earnings, taxes, deductions year-to-date (YTD)

CIT refers to Canadian Income Tax. This includes federal and provincial tax in those provinces with harmonized systems. In Quebec, the QIT, Quebec Income Tax, is shown separately.

before deductions

**plus** mandatory deductions such as EI and CPP

Total pay employee received after taxes and deductions

?

Paycheque Summary					
Period	Gross Earnings	CIT Taxable Gross	Total Taxes	Total Deductions	Net Pay
Current	3,707.77	3,345.54	831.64	389.13	2,487.00
YTD	85,681.57	77,432.99	22,067.80	8,684.36	54,929.41

Current is for the current paycheck, and YTD stands for "Year to date" and represents the totals for the calendar year

! Amount of the employee's gross earnings that is used to calculate the tax withheld: equal to gross earnings less before tax deductions including overpayment recovery, union dues, and pension contributions.

The CIT taxable gross is not the same as the employment income reported on the T4. The taxable gross reported on the CWA pay stub reflects the employment income reported on the T4.



# The Phoenix Pay Stub



CPP is calculated as a percentage (5.19% in 2019) of all earnings, including overtime, less a basic exemption, until a maximum contribution for the year is reached.

[More information.](#)



Canadian Income Tax  
Canada Pension Plan

EI is deducted as a percentage (1.62% in 2019) of all earnings, including overtime, until a maximum contribution for the year is reached.

[More information.](#)



QPP is calculated as a percentage (5.5% in 2019) of all earnings, until a maximum contribution for the year is reached.

[More information.](#)



of statutory deductions and amounts for the current pay period and YTD

Taxes		
Description	Amount	YTD Amount
CIT	392.88	3,639.39
CPP	106.02	846.59
EI	37.10	391.52
QIT		836.99
QPP		344.29
QPIP		36.07

### Troubleshooting:

No CPP/QPP or EI deducted



QPIP is calculated as a percentage (5.5% in 2019) of all earnings less a basic exemption, until a maximum contribution for the year is reached.

[More information.](#)



# No CPP, or EI deducted

(and/or QPP and QPIP in the province of Quebec)

For each of these deductions, if you have reached your maximum annual contribution, no further deductions will be taken until the next calendar year.

CPP maximum contribution

EI maximum contribution

QPP maximum contribution

QPIP maximum  
contribution

If you have not reached your maximum contribution and CPP, QPP, QPIP or EI has not been deducted, contact the [Pay Support Team](#).



# No Union Dues deducted

There are several circumstances under which you would not have Union Dues deducted:

1. You are in an unrepresented or excluded position. Your union status is in your letter of offer.
2. You have objected to contributing union dues on grounds of conscience.
3. It is the first pay of a three pay month.

Deductions are calculated based on two deductions per month. However, there are two months every year with three pay days. In those months, no deductions are taken on the first pay of the month.

4. Your union dues have not been started. In this case, contact the [Pay Support Team](#)

# Pension Deductions

Your pension deduction (PSSA) is calculated at either a low or high rate

You contribute at the low rate until your PSSA pensionable earnings reach the [maximum](#) contribution rate.

Pension pay and calculations are based on your pensionable earnings. For example, overtime and certain allowances are not pensionable. Therefore, your earnings may reach the CPP maximum before your PSSA pensionable earnings do, and you will then continue to contribute at the low rate until your PSSA pensionable earnings reach the CPP pensionable earning maximum.

The rate of pension deduction is based on your pensionable earnings. [More information about PSSA pensionable earnings](#)

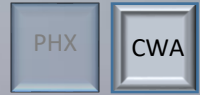
Rate if you were a member  
**on or before**  
December 31, 2012

Rate if you became a  
member **after**  
December 31, 2012





# The Phoenix Pay Stub



No equivalent section on CWA pay stub

Employer Paid Benefits: displays a breakdown of the employer's benefits and pension paid by the Government of Canada for current pay period and YTD

These are benefits paid by the employer. They are part of your compensation package but not part of your income and do not affect your take-home pay. In some cases, employer paid benefits are taxable and will be indicated with an asterisk.

PSHCP = Public Service Health Care Plan  
PSDCP = Public Service Dental Care Plan

Group 1 means the recipient was a member of the pension plan on or before December 31, 2012.  
Low means the YTD PSSA pensionable earnings have not reached the CPP pensionable earning maximum and the employee is contributing at the low rate.  
<35 Years means the employee has less than 35 years service.  
See [Pension Deductions](#)

Employer Paid Benefits		
Description	Amount	YTD Amount
PSHCP - Level I		123.56
PSHCP - Level I	63.78	619.60
PSDCP-PSAC		74.28
PSDCP-PSAC	37.14	371.40
Supplemental Death Benefit	2.38	24.62
Disability	48.81	504.48
PSSA 2 Grp1 - Low < 35 Years	217.74	2,461.44
* Taxable		
<b>Total:</b>	<b>369.85</b>	<b>4,179.38</b>

Net Pay Distribution: displays net earnings for pay period and deposit information

The transaction number of the issued payment

The dollar amount deposited into the employee's account

Net Pay Distribution				
Payment Type	Paycheque Number	Account Type	Account Number	Amount
Direct Deposit	12345678	Chequing/Savings	1234-567	1,416.68

Specifies the mechanism by which earnings are paid to the employee

The type of account into which the pay was deposited

The bank account number

# The Phoenix Pay Stub – Leave Without Pay



Leave Without Pay (LWOP): the stub shows that LWOP was authorized, and the pay for this leave is subtracted

This pay stub is for a casual employee; they receive 4% vacation pay in lieu of vacation time. On the Phoenix pay stub, it shows the vacation pay earned on the pay received *after* the LWOP is deducted.

**$4\% \times (\$1870.44 - \$561.13) = \$52.38$**

CLOSE

Earnings				
Description	Description	Hours	Rate	Amount
*Basic Pay	001			1,870.44
LWOP - authorized (S)	301	22.50	24.939180	561.13
Vacation Pay In Lieu - 4%	073			52.38
*Basic Pay	001	-22.50	24.939180	-561.13
Total:				1,361.69

**1922.82**  
LWOP **-561.13**  
Gross pay **1361.69**

Note! The Phoenix pay stub does not tell you when the LWOP was taken.

LWOP and part-time employees

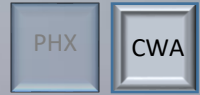
# Leave Without Pay and part-time employees

In addition to LWOP taken by the employee, LWOP will also appear on the paycheque for employees who are part time whenever a statutory holiday (for which they would normally receive pay) falls on a day when they are scheduled to work.

Part-time employees receive 4.25% premium pay in lieu of stat holidays and are therefore not entitled to be paid for a statutory holiday. However, according to their part time schedule, they are scheduled for work. Therefore, Phoenix generates a LWOP for the statutory holiday which should be approved by the manager.

It is very important that your manager ensures your work schedule is correct in Phoenix as this determines which statutory holidays will be calculated as LWOP. See the Employee Reference Guide (pg 27) accessed from the Pay Support LaunchPad for information about how to check that your work schedule is correct. (From the main menu, choose "Use Phoenix Self-Serve", "Selecting the section 34 manager" , "HOW TO")

# The Phoenix Pay Stub - Overtime



Overtime (OT): the example below shows overtime on a regular workday. This pays according to the collective agreement of the employee at a premium rate. In this example, the premium rate is time and a half.

12.0 hours of OT on a regular workday were submitted

Hourly rate (38.936931) x 1.5 **58.405397**  
Hours worked **x 12**  
**700.86**

Under some agreements, overtime over a certain number of hours in a day is associated with a meal allowance. In this example it is one unit, rather than one hour, at the rate specified in the collective agreement.

Earnings					
Description	Description	Hours	Rate	Amount	YTD Amount
*Basic Pay	001			2,920.27	75,927.02
OT - Regular - 1.5	260	12.00	58.405397	700.86	5,782.13
Meal All	032	1.00	12.000000	12.00	48.00
	Total:	13.00		3,633.13	93,054.86

Note: This overtime might be from the most recent pay period, a previous pay period or accumulated over several pay periods. The Phoenix pay stub does not tell you when the OT occurred.

# The Phoenix Pay Stub – Increment



NEW INFO!

Increment: Your annual rate of pay is not shown on your pay stub. To determine at which step you are being paid, you can:

As of January 2020, you now have access to [MyGCPay](#), which shows your annualized pay and your increment on the home page:

The screenshot shows the MyGCPay website interface. On the left, there is an 'Employee Name' section with a dropdown menu. The main content area is titled 'Employment' and contains a card with the following information:

- AS-03 | Step 3
- Effective Date: October 03, 2019
- Work/Tax Location: Ontario
- Base Pay: Annual - Paid Bi-weekly: **\$55,530.00**
- Bi-weekly: **\$2,128.56**
- Weekly: **37.5h**

Arrows from the text on the right point to these specific values on the screenshot.

Level and increment

Annual base pay

Increment date

Partial screenshot of a pay stub showing '052', 'oll', 'History', and 'Biweekly'.

Step 3	Step 4
52112	53466
52763	54134
53423	54811
53690	55085
54361	55774
55041	56471

Your increment date is determined based on the relevant collective agreement and is affected by various factors, including certain kinds of leave. If you believe you have not received your increment when you should have, contact the [Pay Support Team](#) for assistance.





# The Phoenix Pay Stub – Acting



For any pay period in which you acted for part of the time (or acted in two different positions), you will receive two pay stubs for the same pay period, one for the acting and one for your regular pay.

Suppose you normally work 37.5 hours per week, or 75 hours in a two week pay period. Within one pay period you worked 3 days in your substantive position, and 7 days in an acting position:

## Stub 1: 3 days of Regular pay

General			
Name:	EMPLOYEE NAME	Business Unit:	DFO00
Employee ID:	012 345 678	Pay Group:	TB
Address:	11 Main Street StJohn's, NL	Department:	360816 - DFO360816
		Location:	DFO-360816 Payroll
		Job Title:	Biological Sciences
		Pay Rate:	\$3,014.91 Biweekly

\$ 3,014.91 biweekly = \$301.49/day X 3 days = \$904.47  
10 business days (2 reg. wks.)

Earnings				
Description	Description	Hours	Rate	Amount
*Basic Pay	001			904.47
Total:				904.47

## Stub 2: 7 days of Acting Pay

General			
Name:	EMPLOYEE NAME	Business Unit:	DFO00
Employee ID:	012345678	Pay Group:	TB - Acting
Address:	11 Main Street StJohn's, NL	Department:	360816 - DFO360816
		Location:	DFO-360816 Payroll
		Job Title:	Physical Sciences
		Pay Rate:	\$3,181.81 Biweekly

\$ 3,181.81 biweekly = 318.18/day X 7 days = \$2,227.27  
10 business days

Earnings				
Description	Description	Hours	Rate	Amount
*Acting Pay	002			2,227.27
Total:				2,227.27

# The Phoenix Pay Stub – Acting entered late



The process for late actings was automated in October of 2020. Late actings will therefore appear different on pay stubs issued before November 10, 2020 or after that date.

Before November 10, 2020

On or after  
November 10, 2020

# The Phoenix Pay Stub – Acting entered late



**Before November 10, 2020:** When actings were entered into PeopleSoft/Phoenix after pay had already been processed for any part of the acting period, Phoenix treated it as if you were overpaid by the amount of your substantive pay and underpaid by the amount of your acting pay.

To correct this issue, Phoenix usually issued two pay stubs in addition to your regular pay stubs, one “generating an overpayment” to set up the recovery of the substantive pay as an “overpayment”, and one to pay out the acting and actually recover the substantive pay “overpayment”. These were usually issued on consecutive pay days.

More about Zero pay stubs

<a href="#">View Paycheque</a>	Government/Gouvernement Canada	20/09/2018	03/10/2018	\$1478.60	21004008	1232240	17/10/2018
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	06/09/2018	19/09/2018	\$1495.08			
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	06/09/2018	19/09/2018	\$176.07			
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	23/08/2018	05/09/2018	\$1478.52			
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	23/08/2018	05/09/2018	\$0.00			
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	09/08/2018	22/08/2018	\$1478.53	20067600	1232229	05/09/2018
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	26/07/2018	08/08/2018	\$1478.52	19540137	1232225	22/08/2018

oldest to newest

oldest to newest

# The Zero Pay Stub

Phoenix often issues more than one pay stub for a pay period and the second pay stub may be for \$0. There are various circumstances under which it will create a zero pay stub. A common reason is that a generated overpayment is being calculated, either associated with a late acting or other overpayment situation. Another common reason is that a contract has been superseded by a new contract but continues to create pay stubs. (For example, you end a casual contract early to accept a term contract. You are paid on the new contract, but the casual may continue to create a zero pay stub.) Other background calculations can also result in zero pay stubs.

If you received your regular pay stub in addition to a zero pay stub, you should not be alarmed.

**If there is no regular pay stub accompanying the zero pay stub**, contact the [Pay Support Team](#) immediately.

<a href="#">View Paycheque</a>	Government/Gouvernement Canada	23/08/2018	05/09/2018	\$1478.52	Regular pay	018
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	23/08/2018	05/09/2018	\$0.00	Zero pay stub	018
<a href="#">View Paycheque</a>	Government/Gouvernement Canada	09/08/2018	22/08/2018	\$1478.53	20067600	1232229 05/09/2018

# The Phoenix Pay Stub – Acting entered late



**STEP 1:** The Generated Overpayment is created. This essentially sets up the recovery information for the substantive pay in the system. Note that the amount is **not** actually deducted from pay at this time.

Paycheque Summary					
Period	Gross Earnings	CIT Taxable Gross	Total Taxes	Total Deductions	Net Pay
Current	-822.70	-2,718.64	-561.35	-261.35	0.00

Earnings				
Description	Description	Hours	Rate	Amount
Generated Overpayment	406			2,157.29
*Basic Pay	001	-105.00	28.380865	-2,979.99
Total:		-105.00		-822.70

Taxes	
Description	Amount
CIT	-364.38
CPP	-147.51
EI	-49.46
Total:	-561.35

**Note** the CIT taxable gross is reduced by the amount of the overpayment less the reversal of before tax deductions.

overpayment	<b>2979.99</b>
before-tax deductions	<b><u>-261.35</u></b>
CIT taxable gross reduction	<b>2718.64</b>

**Note:** if the generated overpayment is recorded within 3 calendar years of the year it occurred, the gross repayment is reduced due to the reversal of taxes and deductions previously taken at source.

<b>2979.99</b>	(105 hours at the substantive rate)
<b>-561.35</b>	(reversal of taxes, CPP, EI already paid)
<b><u>-261.35</u></b>	(reversal of deductions taken)
<b>2157.29</b>	(generated overpayment)

Generated overpayment for a previous year

# Overpayments recovered in a subsequent year

When overpayments are recovered in a subsequent year, such as when late acting is paid in a calendar year subsequent to the year in which it was earned, the tax (CIT), CPP and EI deductions have already been remitted to the CRA. This created issues for overpayment recovery in that it was initially not possible to reverse these payments, and employees were required to repay the entire gross amount of an overpayment when they had only received the post-deduction net amount.

However, this process has evolved since the launch of Phoenix.

Before April 2017, when an overpayment was recorded for an amount received in a previous year, the CIT, CPP and EI were not reversed. Therefore, an overpayment generated was for the gross amount (less pension deductions), rather than the net amount.


After 2017 but before January 2019, PSPC applied a taxable offset to account for this issue.

In January of 2019, [new legislation](#) was introduced. Provided the overpayment is recorded in Phoenix within 3 calendar years following the year in which the overpayment was received, the tax and deductions are adjusted at source. This reduces the overpayment amount owed to match the overpayment less the deductions already taken.

In most cases, the taxable offset is no longer used, and the net overpayment is calculated directly.

# The Phoenix Pay Stub – Acting entered late



**STEP 2:** The Acting Pay will appear in your earnings and the substantive pay will be recovered, usually on the same pay stub. 

1. Acting (gross) is paid for 105 hours at the acting rate (note that this is for more than one pay period)

2. Substantive(net) is recovered for the amount of the generated overpayment calculated in Step 1.

3. PSSA, CPP, EI and taxes are deducted from the gross acting pay

4. Net pay is the difference between the substantive that was paid and the acting that was owed

Paycheque Summary					
Period	Gross Earnings	CIT Taxable Gross	Total Taxes	Total Deductions	Net Pay
Current	3,199.05	2,918.49			


Earnings			
Description	Description	Hours	Rate
*Acting Pay	002	105.00	30.4671
Total:		105.00	

Before-Tax Deductions		
Description	Description	Amount
PSSA Group 2 - Low	5G2	280.56
Total:		280.56

After Tax Deductions	
Descr	Amount
Recover Overpayment	

It sometimes occurs that the substantive pay recovery does not happen at the same time the acting is paid. For example, the substantive pay may be recovered from a regular paycheque, possibly resulting in zero pay on the regular pay stub and a correspondingly larger acting pay stub. In general, this occurs less frequently now than it did earlier, however, if the substantive pay recovery occurs without the payment of the acting pay, reach out to the [Pay Support Team](#) for assistance. 

Overpayment recovery

# Overpayments recovery

As of March 9, 2018, [Treasury Board Secretariat has directed](#) that for overpayments due to Phoenix pay issues, overpayment recovery will be put on hold **unless**:

1) The amount of the recovery is less than 10% of the employee's gross pay

**OR**

2) The recovery arises from routine pay transactions such as:

- periods of leave without pay (LWOP) of 5 consecutive days or less submitted in current pay period
- administrative overpayments created as a result of the **automated late acting process**
- overpayments resulting from employees entering leave without pay for periods that were already paid (leave without pay of 5 consecutive days or less) and submitted for past or "late" period
- overdrawn leave (vacation/sick) upon termination of employment (for reasons other than incapacity/illness and layoff)
- cancellation of a leave with income averaging (LIA) agreements by the employee, where the leave has been taken
- amounts advanced on behalf of the employee for union dues
- outstanding overpayment amounts when an employee has terminated their employments including term employees, casuals and students without further contract extension or renewal
- overpayments created as a result of collective agreement implementation (e.g.: retroactively stopping an allowance).

**OR**

3) All monies owed to the employee have been paid **AND** the employee has received three consecutive correct gross pays **AND** a recovery agreement has been established with the employee



# The Phoenix Pay Stub – Acting entered late



**On or after November 10, 2020:** When actings are entered into PeopleSoft/Phoenix after pay has already been processed for any part of the acting period, Phoenix calculates the difference between the substantive pay already received, and the acting pay that should have been received if the acting were entered on time.

This retro acting pay is paid on a separate pay stub with appropriate deductions applied.

Paycheque Summary					
Period	Gross Earnings	CIT Taxable Gross	Total Taxes	Total Deductions	Net Pay
Current	299.54	273.51	94.71	26.03	178.80

Earnings				
Description	Description	Hours	Rate	Amount
Retro - Acting Pay	002			299.54
Total:				299.54

Taxes	
Description	Amount
CIT	74.25
CPP	15.72
EI	4.74
Total:	94.71

Before-Tax Deductions		
Description	Description	Amount
PSSA Group 2 - Low	5G2	26.03
Total:		26.03

After Tax Deductions		
Descr	Description	Amount
Total:		

Employer Paid Benefits	
Description	Amount
PSSA 2 Grp2 - Low < 35 Years	26.03
* Taxable	
Total:	26.03



# The Phoenix Pay Stub – Revisions

For revisions following the 2018 round of collective agreements, details regarding the exact time periods for which amount applies are available in Phoenix Self-Service under **Self-Service > Payroll and Compensation > CBA Retro Payment**.

Favorites Main Menu > Self Service > Payroll and Compensation > CBA Retro Payment

CBA Retro Payment

Employee NAME

Empl Record	Paycheck Issue Date	Paycheck Number	View Retro Data
1	01/08/2020	12345678	<a href="#">View Retro Data</a>

Notify

click here

Each type of retro pay is broken out by date range, and totaled by type:

## CBA Retro Payment

Employee NAME

Paycheck Issue Date 01/08/2020 Paycheck Number 12345678 Empl Record 1

Pay Period End Date	Salary Administration Plan	Salary Grade	Description	Earnings Begin Date	Earnings End Date	Hourly Rate	Payable Days	Payable Salary	Percentage Increase	Retro Payment	Total Amount
12/25/2019	EC	05	Ret Pay OT Prior Fiscal Yr 1	06/22/2018	08/14/2018	41.836860		334.70	2.816	9.42	
12/25/2019	EC	05	Ret Pay OT Prior Fiscal Yr 1	08/15/2018	12/12/2018	43.113564		1799.99	2.816	50.69	
12/25/2019	EC	05	Ret Pay OT Prior Fiscal Yr 1	12/13/2018	12/31/2018	43.113564		252.22	2.816	7.10	
12/25/2019	EC	05	Ret Pay OT Prior Fiscal Yr 1	01/01/2019	03/31/2019	43.113564		1989.69	2.816	56.02	
											123.23
12/25/2019	EC	05	Basic Ret Pay-Curr Fiscal Yr	04/01/2019	06/21/2019	43.113564	60	19401.12	2.816	546.36	
12/25/2019	EC	05	Basic Ret Pay-Curr Fiscal Yr	06/22/2019	08/14/2019	43.113564	38	12287.38	5.082	624.45	

# The Phoenix Pay Stub – Revisions

For revisions prior to the 2018 round of collective agreements, information regarding the exact time periods for which each revision applies is available in Phoenix Self-Service under **Self-Service > Payroll and Compensation > View Mass Retro Payments**.

## View Mass Retro Payments

1	2	3	4	5	6	7	8	9				
Earnings Code	Description	Begin Date	End Date	Former Annual/Hourly Rate	New Annual/Hourly Rate	Days/Hours	Straight Time	1.5 Time	2.0 Times	Other Time	Amount	Total Amount Per Earnings Code
1 211	Basic Pay Adj-Prev Fisc Year	01/04/2015	24/06/2015	49015.00	51126.00	61.00					493.60	
2 211	Basic Pay Adj-Prev Fisc Year	25/06/2015	27/09/2015	50487.00	52661.00	67.00					558.33	
3 211												\$1051.93

This corresponds with the View Paycheque page:

## View Paycheque

Earnings					
Description	Hours	Rate	Amount	YTD Amount	
2 Basic Pay Adj-Prev Fisc Year	6	5	9	1051.93	1051.93

The CWA pay stub is accessed via the [CWA login page](#)

## Compensation Web Applications

---

Pay, pension, and health care plan information for Government of Canada employees.

[Find out when amended tax slips will be made available in Phoenix.](#)

## Services and information

For access, you must log in with a [myKEY](#) or a department-issued smart card/token.

### [Phoenix Pay System](#)

Self-service options such as: pay stubs, tax slips, direct deposit, extra-duty pay, timesheet entry, voluntary deductions, Public Service Health Care Plan, etc.

### [MyGCPay - Pay web application](#)

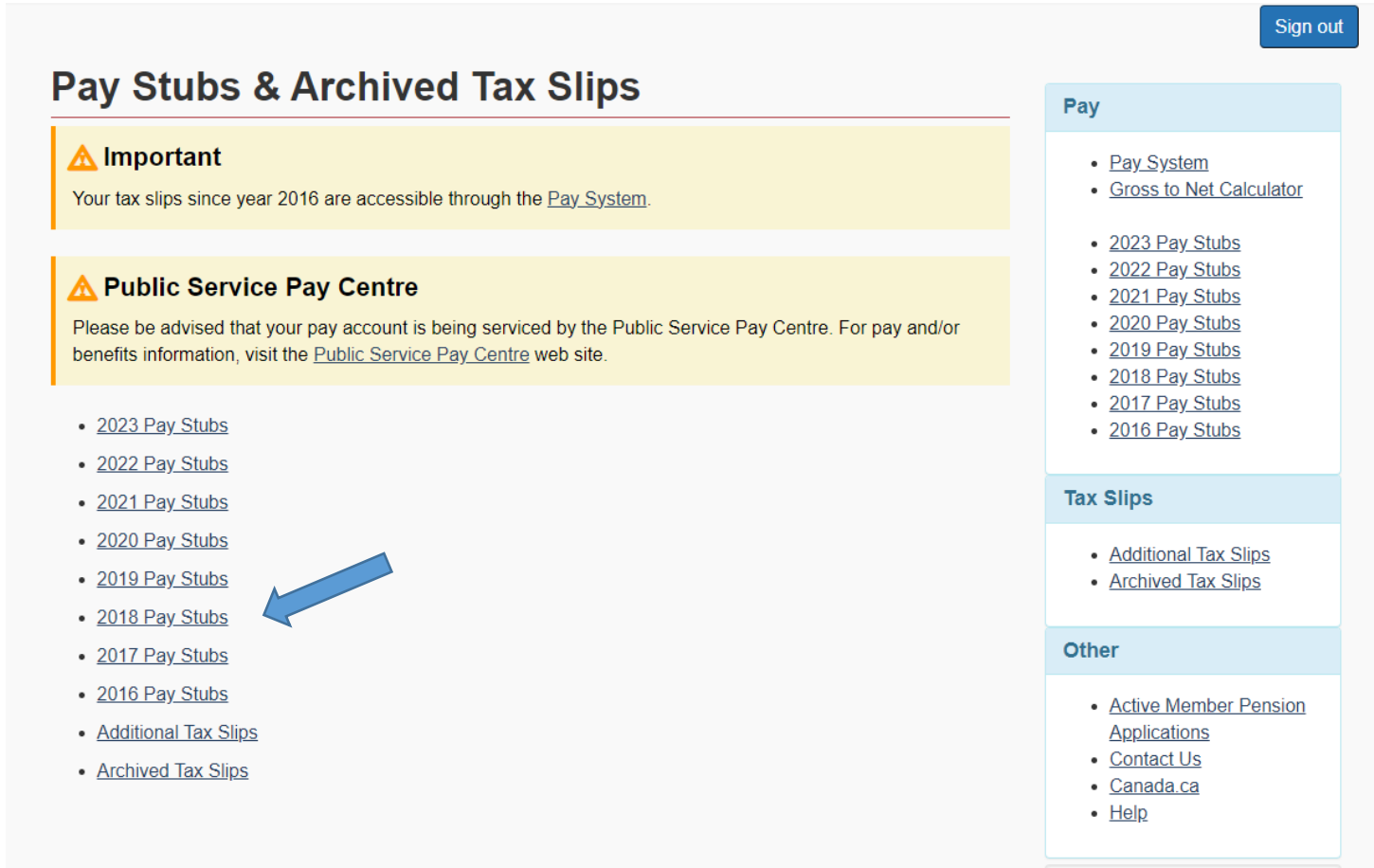
Access a centralized and simplified view of your pay and benefits information

### [CWA pay stubs and archived tax slips](#)

View and print your pay and retroactive payment stubs and archived tax slips



From CWA you have access to pay stubs for the current year and past years since 2016, as well as tax slips for years from 2008 to 2015.



The screenshot shows a web interface for accessing pay stubs and tax slips. At the top right is a "Sign out" button. The main heading is "Pay Stubs & Archived Tax Slips". Below this are two yellow warning boxes. The first, titled "Important", states that tax slips since 2016 are accessible through the "Pay System". The second, titled "Public Service Pay Centre", advises that the account is being serviced by the Public Service Pay Centre and that pay and benefits information should be visited on their website. A list of links for pay stubs from 2016 to 2023 is provided, with a blue arrow pointing to the "2018 Pay Stubs" link. To the right, there are three sections: "Pay" with links for "Pay System" and "Gross to Net Calculator", and a list of pay stubs from 2016 to 2023; "Tax Slips" with links for "Additional Tax Slips" and "Archived Tax Slips"; and "Other" with links for "Active Member Pension Applications", "Contact Us", "Canada.ca", and "Help".

**Pay Stubs & Archived Tax Slips**

**Important**  
Your tax slips since year 2016 are accessible through the [Pay System](#).

**Public Service Pay Centre**  
Please be advised that your pay account is being serviced by the Public Service Pay Centre. For pay and/or benefits information, visit the [Public Service Pay Centre](#) web site.

- [2023 Pay Stubs](#)
- [2022 Pay Stubs](#)
- [2021 Pay Stubs](#)
- [2020 Pay Stubs](#)
- [2019 Pay Stubs](#)
- [2018 Pay Stubs](#)
- [2017 Pay Stubs](#)
- [2016 Pay Stubs](#)
- [Additional Tax Slips](#)
- [Archived Tax Slips](#)

**Pay**

- [Pay System](#)
- [Gross to Net Calculator](#)
- [2023 Pay Stubs](#)
- [2022 Pay Stubs](#)
- [2021 Pay Stubs](#)
- [2020 Pay Stubs](#)
- [2019 Pay Stubs](#)
- [2018 Pay Stubs](#)
- [2017 Pay Stubs](#)
- [2016 Pay Stubs](#)

**Tax Slips**

- [Additional Tax Slips](#)
- [Archived Tax Slips](#)

**Other**

- [Active Member Pension Applications](#)
- [Contact Us](#)
- [Canada.ca](#)
- [Help](#)

# The CWA Pay Stub - Access



From CWA you have access to pay stubs for the current year and past years since 2016, as well as tax slips for years from 2008 to 2015.

[Printable](#)

## 2018 Pay Stubs

**i** The pay stub is a copy of your Phoenix Paycheque.

Payment Date	Net Pay
October	
<a href="#">2018/10/17</a>	\$ 2,162.05
<a href="#">2018/10/03</a>	\$ 2,641.13
September	
<a href="#">2018/09/19</a>	\$ 2,162.05
<a href="#">2018/09/05</a>	\$ 2,168.17
August	
<a href="#">2018/08/22</a>	\$ 1,997.10
<a href="#">2018/08/08</a>	\$ 1,939.69

[Sign out](#)

**Tax Slips**

- [Additional Tax Slips](#)
- [Archived Tax Slips](#)

**Other**

- [Active Member Pension Applications](#)
- [Contact Us](#)
- [Canada.ca](#)
- [Help](#)

**2018 Pay Stubs**

- [2018 Pay Stubs](#)
- [2017 Pay Stubs](#)
- [2016 Pay Stubs](#)

Tax slips for 2016 and subsequent years are available in Phoenix Self-serve by following **Self-Service > Payroll and Compensation > View T4/T4A Slips**

The Pay Stub Header: displays general information about the payment

This is the date the cheque was issued. The pay period covered by this cheque is the pay period that ended two weeks prior to the cheque date.

**Use forward and back arrows to move between paycheques**

## View Phoenix Paycheque

◀ Dated 2018/10/17 ▶

Note that this is the CWA pay stub, even though the header is "View Phoenix Paycheque"

Name:.....EMPLOYEE, NAME

Employee ID:.....12345678

Business Unit:.....DFO00

Department:.....360052

Province of Work:.....ON

Paycheque Number:.....210030

Financial Institution and Account No.:.....\*\*\*\*\*-123

The account into which the pay was deposited



# The CWA Pay Stub



Pay: displays breakdown of earnings, taxes, deductions and net pay for the current pay period and year-to-date

Gross: Total amount of money earned before deductions

Taxable Gross: This is the gross income less any overpayments generated (see late acting)

Total taxes, mandatory deductions, such as EI (Employment Insurance) and CPP (Canada Pension Plan), voluntary and other deductions such as pension and insurance

Net: Total pay employee received after taxes and deductions

Amount is for the current paycheck

Year to date represents the totals for the calendar year [Help](#)

Type	Amount	Year to Date
Gross	\$3,233.52	\$68,349.91
Taxable Gross	\$3,233.52	\$68,337.91
Total Taxes and Deductions	\$1,071.47	\$25,028.37
<b>Net</b>	<b>\$2,162.05</b>	<b>\$43,321.54</b>

The taxable gross reported on the CWA pay stub reflects employment income which will be reported on the T4.

# The CWA Pay Stub



Statutory Deductions: displays a summary of the mandatory deductions for current pay period

Amount deducted for:

Canadian Income Tax

Provincial Income Tax

Pension contribution

Canada or Quebec Pension Plan

Employment Insurance

Provincial Parental Insurance Plan

## Statutory Deductions

Type
Federal Tax
Provincial Tax
Superannuation
CPP / QPP ?
Employment Insurance (EI) ?
PPIP ?

The Provincial Tax and Provincial Parental Insurance Plan only applies to employees working in Quebec. For all others, the Federal Tax includes any Provincial Tax deductions.

About Pension D

CPP is calculated as a percentage (5.19% in 2019) of all earnings, including overtime, less a basic exemption, until a maximum contribution for the year is reached.

[More information.](#)

QPP is calculated as a percentage (5.5% in 2019) of all earnings, less a basic exemption, until a maximum contribution for the year is reached.

[More information.](#)

EI is deducted as a percentage (1.62% in 2019) of all earnings, including overtime, until a maximum contribution for the year is reached.

[More information.](#)

PPIP for Quebec is calculated as a percentage (5.5% in 2019) of all earnings less a basic exemption, until a maximum contribution for the year is reached.

[More information.](#)

# No CPP or EI deducted

(and/or QPP and QPIP in the province of Quebec)

For each of these deductions, if you have reached your maximum annual contribution, no further deductions will be taken until the next calendar year.

CPP maximum contribution

EI maximum contribution

QPP maximum contribution

QPIP maximum  
contribution

If you have not reached your maximum contribution and CPP, QPP, QPIP or EI has not been deducted, contact the [Pay Support Team](#).

# Pension Deductions

Your pension deduction (PSSA) is calculated at either a low or high rate

You contribute at the low rate until your PSSA pensionable earnings reach the [maximum allowable pensionable earning for CPP](#), and then you contribute at the high rate for the remainder of the year.



CPP is deducted from all earnings until the CPP pensionable earnings maximum is reached, but not all earnings are pensionable under the PSSA. For example, overtime and certain allowances are not pensionable. Therefore, your earnings may reach the CPP maximum before your PSSA pensionable earnings do, and you will then continue to contribute at the low rate until your PSSA pensionable earnings reach the CPP pensionable earning maximum.

[More information about PSSA pensionable earnings](#)



Voluntary Deductions: displays a limited choice of voluntary deductions taken from earnings for current pay period and YTD

## Voluntary Deductions

[Help](#)

Type	Amount	Year to Date
Canada Savings Bonds		
Charitable Donations		
Credit Union		

Regular payroll deductions to various credit unions can be set up for loan payments, registered retirement savings plans, savings, etc. in Phoenix Self-serve. See the Employee Reference Guide for more information

Charitable contributions reflect only the Government of Canada Workplace Charitable Campaign

Canada Savings Bonds are no longer available for purchase through the Payroll Savings Program which ended November 1, 2017.

Other deductions: displays a breakdown of other deductions taken from earnings after taxes are calculated for current pay period and YTD

Other Deductions <a href="#">Help</a>		
Type	Amount	Year to Date
Association Dues	\$24.00	\$456.00
Death Benefits	\$13.69	\$159.42
Disability Insurance	\$13.21	\$153.86
Group Medical Insurance		
Health Insurance		
Taxable Allowance Benefits		

Union Dues

[Supplementary Death Benefit](#)

Long term [disability insurance](#)

Public Service Health Care Plan

Provincial health insurance plan (Alberta/BC only)

Employer-paid taxable benefits including:

- subsidized board and lodging
- incentive awards
- personal use of employer's automobile
- tuition fees

Other common deductions:

- Recreation Association of the Public Service of Canada
- Parking

**Troubleshooting:**

No union dues deducted



# No Union Dues deducted

There are several circumstances under which you would not have Union Dues deducted:

1. You are in an unrepresented or excluded position. Your union status is in your letter of offer.
2. You have objected to contributing union dues on grounds of conscience.
3. It is the first pay of a three pay month.

Deductions are calculated based on two deductions per month. However, there are two months every year with three pay days. In those months, no deductions are taken on the first pay of the month.

4. Your union dues have not been started. In this case, contact the [Pay Support Team](#)

Entitlements and Deductions: displays a breakdown of earnings by type and the pay period when it was earned

For a salaried employee working 37.5 or 40 hours per week, the Basic Pay will be the same as the gross biweekly pay in the general information section of the *Phoenix* pay stub


Each entry shows the pay period in which it was earned, how many hours/units were paid and at what rate

Tip: On the CWA pay stub, clicking on the [blue, underlined descriptors](#) launches an information statement about each entry.

## Entitlements and Deductions

[Legend](#) | [Help](#)

Type	No.	Rate	Amount
From 06/09/18 To 19/09/18 <a href="#">*Basic Pay</a>	75.00 H		\$3,233.52+

 **Basic Pay**

This is Basic Pay that has been included in this payment and calculated according to your position and classification level. This amount is pensionable. For information concerning Collective Agreements, please access the site via the links option in the menu.

[Close](#)

Note that the rate shown is double time, as per the descriptor



# The CWA Pay Stub – Leave Without Pay



On the CWA pay stub, LWOP is reported by time period and appears in two amounts:

$$\text{LWOP} = \$187.04 + \$374.09 = \$561.13$$

$$\text{Vacation Pay deducted} = \$7.48 + \$14.96 = \$22.44$$

from pay

This pay stub is for a casual employee; they receive 4% vacation pay in lieu of vacation time.

On the CWA pay stub, it shows the vacation pay earned and the vacation pay removed because of the LWOP.

$$4\% \times (1870.44 - 374.09 - 187.04) = 74.82 - 14.96 - 7.48 = \$52.38$$

It shows that LWOP was authorized, and the

## Entitlements and Deductions

Type	No.	Rate	Amount
From 15/06/17 To 28/06/17 *Basic Pay	75.00 H		\$1,870.44+
From 18/05/17 To 31/05/17 LWOP - Authorized (S)	7.50 H		\$187.04+
From 01/06/17 To 14/06/17 LWOP - Authorized (S)	15.00 H		\$374.09+
From 18/05/17 To 31/05/17 Vacation Pay In Lieu - 4%			\$7.48-
From 01/06/17 To 14/06/17 Vacation Pay In Lieu - 4%			\$14.96-
From 18/05/17 To 31/05/17 *Basic Pay			\$187.04-
From 01/06/17 To 14/06/17 *Basic Pay			\$374.09-
From 15/06/17 To 28/06/17 Vacation Pay In Lieu - 4%			\$74.82+

LWOP and part-time employees

# Leave Without Pay and part-time employees

In addition to LWOP taken by the employee, LWOP will also appear on the paycheque for employees who are part time whenever a statutory holiday (for which they would normally receive pay) falls on a day when they are scheduled to work.

Part-time employees receive 4.25% premium pay in lieu of stat holidays and are therefore not entitled to be paid for a statutory holiday. However, according to their part time schedule, they are scheduled for work. Therefore, Phoenix generates a LWOP for the statutory holiday which should be approved by the manager.

It is very important that your manager ensures your work schedule is correct in Phoenix as this determines which statutory holidays will be calculated as LWOP. See the Employee Reference Guide accessed from the Pay Support LaunchPad for information about how to check that your work schedule is correct. (Consult "Use Phoenix Self-Serve", "Selecting the section 34 Manager" , "HOW TO" from the main menu)

# The CWA Pay Stub – Increment



NEW INFO!



Increment: Your annual rate of pay is not shown on your pay stub. To determine at which step you are being paid, you can:

1. MyGCPay
2. Look at the pay stub
3. Contact the Pay Support Team

As of January 2020, you now have access to [MyGCPay](#), which shows your annualized pay and your increment on the home page:

The screenshot shows the MyGCPay interface with the following details:

- Employee Name:** Fisheries and Oceans
- Employment:** AS-03 | Step 3
- Annual Base Pay:** \$55,530.00
- Weekly Base Pay:** \$2,128.56
- Hours per Week:** 37.5h
- Effective Date:** October 03, 2019
- Work/Tax Location:** Ontario
- Next Increment Date:** August 15, 2020

Annotations on the screenshot:

- Level and increment: AS-03 | Step 3
- Annual base pay: \$55,530.00
- Increment date: August 15, 2020

Your increment date is determined based on the relevant collective agreement, and is affected by various factors, including certain kinds of leave. If you believe you have not received your increment when you should have, contact the [Pay Support Team](#) for assistance.

# The CWA Pay Stub - Overtime



Overtime (OT): the example below shows overtime on a regular workday, on the first day of rest, and the second day of rest, which pays at premium time, according to the collective agreement of the employee

## Entitlements and Deductions

[Legend](#) | [Help](#)

Type	No.	Rate	Amount
From 28/06/18 To 11/07/18 <a href="#">*Basic Pay</a>	75.00 H		\$3,137.76+
From 14/06/18 To 27/06/18 <a href="#">OT - Regular - 1.5</a>	3.00hr @ 1.50	\$62.755290 H	\$188.27+
From 14/06/18 To 27/06/18 <a href="#">OT - First Day of Rest - 1.5</a>	5.00hr @ 1.50	\$62.755290 H	\$313.78+
From 14/06/18 To 27/06/18 <a href="#">OT - Second Day of Rest - 2.0</a>	4.00hr @ 2.00	\$83.673720 H	\$334.69+
From 14/06/18 To 27/06/18 <a href="#">Meal All</a>	1.00 @ 12.00		\$12.00+

3.0 hours of OT on a regular workday

**62.76** Hourly rate x 1.5  
x 3 Hours worked

**188.27**

5.0 hours of OT on the first day of rest

**62.76** Hourly rate x 1.5  
x 5 Hours worked

**313.78**

4.0 hours of OT on the second day of rest

**83.67** Hourly rate x 2.0  
x 4 Hours worked

**334.69**

Under some agreements, overtime over a certain number of hours in a day is associated with a meal allowance. In this case it is one unit, rather than one hour.

**Note:** The pay stub shows the pay period when the overtime was earned, even though the pay stub is for a later pay period (paycheque date 2018/07/25)

# The CWA Pay Stub – Acting



Acting: If your acting is processed and entered into PeopleSoft/Phoenix before the effective date of the start of the acting period, the pay is relatively straightforward

There is nothing on the CWA pay stub to indicate you are acting except for the earnings descriptor, but this information can be found on the Phoenix pay stub

General			
Name:	EMPLOYEE NAME	Business Unit:	DFO00
Employee ID:	012 345 678	Pay Group:	TB - Acting
Address:	11 Main Street St John's, NL	Department:	360816 - DFO360816
		Location:	DFO-360816 Payroll
		Job Title:	Physical Sciences
		Pay Rate:	\$3,181.81 Biweekly

## Entitlements and Deductions

Type	No.	Rate	Amount
From 12/07/18 To 25/07/18 *Acting Pay	75.00 H		\$3,181.81+

From 12/07/18 To 25/07/18  
\*Acting Pay

For an acting entered on time, this pay period will be the same as the pay period for which the pay stub was issued.

For any pay period in which you were acting for the entire pay period, your pay stub will show only the acting pay

Complete pay period at acting rate

# The CWA Pay Stub – Acting



For any pay period in which you acted for part of the time (or acted in two different positions), you will receive **two pay stubs** for the same pay period, one for the acting and one for your regular pay.

Suppose within one pay period you worked 3 days in your substantive position, and 7 days in an acting position:

## Stub 1: Regular pay

### Entitlements and Deductions

Type	No.	Rate	Amount
From 28/06/18 To 02/07/18 *Basic Pay	22.50 H		\$904.47+

$$\frac{\$ 3,014.91 \text{ biweekly}}{75 \text{ hours}} = \$40.198800/\text{hour} \times 22.5 \text{ hours} = \$904.47$$

## Stub 2: Acting Pay

### Entitlements and Deductions

Type	No.	Rate	Amount
From 03/07/18 To 11/07/18 *Acting Pay	52.50 H		\$2,227.27+

$$\frac{\$ 3,181.81 \text{ biweekly}}{75 \text{ hours}} = \$42.424133/\text{hour} \times 52.5 \text{ hours} = \$2,227.27$$

# The CWA Pay Stub – Acting entered late



The process for late actings was automated in October of 2020. Late actings will therefore appear different on pay stubs issued before November 10, 2020 or after that date.

Before November 10, 2020

On or after  
November 10, 2020

# The CWA Pay Stub – Acting entered late



**Before November 10, 2020:** When actings were entered into PeopleSoft/Phoenix after pay had already been processed for any part of the acting period, Phoenix treated it as if you were overpaid by the amount of your substantive pay and underpaid by the amount of your acting pay.

To rectify this issue, Phoenix usually issued two pay stubs in addition to your regular pay stubs, one “generating an overpayment”, and one to pay out the acting and recover the substantive pay. These were usually issued on consecutive pay days.

October		More about Zero pay stubs	
<a href="#">2018/10/31</a>			\$1,478.61
<a href="#">2018/10/17</a>			\$1,478.60
<a href="#">2018/10/03</a>	Late acting pay		\$176.07
<a href="#">2018/10/03</a>	Regular pay		\$1,495.08
September			
<a href="#">2018/09/19</a>	Generated overpayment		\$0.00
<a href="#">2018/09/19</a>	Regular pay		\$1,478.52
<a href="#">2018/09/05</a>			\$1,478.53
August			
<a href="#">2018/08/22</a>			\$1,478.52
<a href="#">2018/08/08</a>			\$1,478.53

oldest to newest



# The Zero Pay Stub

Phoenix often issues more than one pay stub for a pay period and the second pay stub may be for \$0. There are various circumstance under which it will create a zero pay stub. A common reason is that a generated overpayment is being calculated, either associated with a late acting or other overpayment situation, or that a contract has been superseded by a new contract but continues to create pay stubs (For example you end a casual contract early to accept a term contract. You are paid on the new contract, but the casual may continue to pay a zero pay stub until the date it would have been complete.) Other background calculations can also result in zero pay stubs.

If you received your regular pay stub in addition to a zero pay stub, you should not be alarmed.

**If there is not regular pay stub accompanying the zero pay stub**, contact the [Pay Support Team](#) immediately.

<a href="#">2017/10/18</a>		\$714.33
<a href="#">2017/10/04</a>	Regular pay	\$714.33
<a href="#">2017/10/04</a>	Zero pay stub	\$0.00

# The CWA Pay Stub – Acting entered late

**STEP 1:** The Generated Overpayment is created. This essentially sets up the recovery information for the substantive pay in the system. Note that the amount is not actually deducted from pay at this time.

**Note:** the taxable gross is reduced by the gross amount of the overpayment. This will be reflected on your T4.

$$\begin{aligned} \text{overpayment} &= 2128.56 + 851.43 \\ &= 2979.99 \\ &= \text{taxable gross reduction} \end{aligned}$$

**Note:** if the generated overpayment is recorded within 3 calendar years of the date it occurred, the gross repayment is reduced due to the reversal of taxes and deductions previously taken at source.

$$\begin{aligned} &2128.56 \quad \left. \begin{array}{l} \\ +851.43 \end{array} \right\} \text{(105 hours at the substantive rate)} \\ &\underline{-822.70} \quad \text{(taxes and deductions already paid)} \\ &2157.29 \quad \text{(generated overpayment)} \end{aligned}$$

Type	Amount	Year to Date
Gross	\$822.70-	\$38,191.97
Taxable Gross	\$2,979.99-	\$36,034.68
Total Taxes and Deductions	\$822.70+	\$10,922.71
<b>Net</b>	\$0.00	\$27,269.26

Type	Amount	Year to Date
Federal Tax	\$364.38+	\$5,117.10
Provincial Tax		
Superannuation	\$261.35+	\$3,147.29
CPP / QPP	\$147.51+	\$1,657.12
Employment Insurance (EI)		
PPIP		

Generated overpayment for a previous year

From 09/08/18 To 14/08/18	-	30.00 H	\$851.43-
<u>*Basic Pay</u>			
From 23/08/18 To 05/09/18			\$2,157.29+
<u>Generated Overpayment</u>			

Notice that the negative sign indicating this amount is subtracted is above the value, instead of beside it!

# Overpayments recovered in a subsequent year

When overpayments are recovered in a subsequent year, such as when late acting is paid in a calendar year subsequent to the year in which it was earned, the tax (CIT), CPP and EI deductions have already been remitted to the CRA. This created issues for overpayment recovery in that it was initially not possible to reverse these payments, and employees were required to repay the entire gross amount of an overpayment when they had only received the post-deduction net amount.

However, this process has evolved since the launch of Phoenix.

Before April 2017, when an overpayment was recorded for an amount received in a previous year, the CIT, CPP and EI were not reversed. Therefore, an overpayment generated was for the gross amount (less pension deductions), rather than the net amount.


After 2017 but before January 2019, PSPC applied a taxable offset to account for this issue.

In January of 2019, [new legislation](#) was introduced. Provided the overpayment is recorded in Phoenix within 3 calendar years following the year in which the overpayment was received, the tax and deductions are adjusted at source. This reduces the overpayment amount owed to match the overpayment less the deductions already taken.

In most cases, the taxable offset is no longer used, and the net overpayment is calculated directly.

# The CWA Pay Stub – Acting entered late



**STEP 2:** The Acting Pay will appear in your earnings and the substantive pay will be recovered, usually on the same paystub. 


1. Acting (gross) is paid for 105 hours at the acting rate (note that the CWA pay stub indicates the pay periods in which the acting pay was earned)

2. Substantive(net) is recovered for the amount of the generated overpayment calculated in Step 1.

3. PSSA, CPP, EI and taxes are deducted from the gross acting pay

4. Net pay is the difference between the substantive that was paid and the acting that was owed

Pay	
Type	
Gross	
Taxable Gross	
Total Taxes and Deductions	
Net	
Entitlements and Deductions	
Type	
From 26/07/18 To 08/08/18 *Acting Pay	
From 09/08/18 To 14/08/18 *Acting Pay	

It sometimes occurs that the substantive pay recovery does not happen at the same time the acting is paid. For example, the substantive pay may be recovered from a regular paycheque, possibly resulting in zero pay on the regular pay stub and a correspondingly larger acting pay stub. In general, this occurs less frequently now than it did earlier, however, if the substantive pay recovery occurs without the payment of the acting pay, reach out to the [Pay Support Team](#) for assistance. 

Recover Overpayment Curr FY	<b>2</b>	\$2,157.29-
-----------------------------	----------	-------------

Overpayment recovery

# Overpayments recovery

As of March 9, 2018, [Treasury Board Secretariat has directed](#) that for overpayments due to Phoenix pay issues, overpayment recovery will be put on hold **unless**:

1) The amount of the recovery is less than 10% of the employee's gross pay

**OR**

2) The amount arises from routine pay transactions such as:

- periods of leave without pay (LWOP) of 5 consecutive days or less submitted in current pay period
- administrative overpayments created as a result of the **automated late acting process**
- overpayments resulting from employees entering leave without pay for periods that were already paid (leave without pay of 5 consecutive days or less) and submitted for past or "late" period
- overdrawn leave (vacation/sick) upon termination of employment (for reasons other than incapacity/illness and layoff)
- cancellation of a leave with income averaging (LIA) agreements by the employee, where the leave has been taken
- amounts advanced on behalf of the employee for union dues
- outstanding overpayment amounts when an employee has terminated their employments including term employees, casuals and students without further contract extension or renewal
- overpayments created as a result of collective agreement implementation (e.g.: retroactively stopping an allowance).

**OR**

3) All monies owed to the employee have been paid **AND** the employee has received three consecutive correct gross pays **AND** a recovery agreement has been established with the employee

# The CWA Pay Stub – Acting entered late



**On or after November 10, 2020:** When actings are entered into PeopleSoft/Phoenix after pay has already been processed for any part of the acting period, Phoenix calculates the difference between the substantive pay already received, and the acting pay that should have been received if the acting were entered on time.

This retro acting pay is paid on a separate pay stub with appropriate deductions applied.

## Statutory Deductions [Help](#)

Type	Amount	Year to Date
Federal Tax	\$74.25	\$6,474.87
Provincial Tax		
Superannuation	\$26.03	\$4,793.66
CPP / QPP	\$15.72	\$2,655.70
Employment Insurance (EI)	\$4.74	\$856.67
PPIP		

## Entitlements and Deductions [Legend](#) | [Help](#)


Type	No.	Rate	Amount
From 01/10/20 To 31/10/20 Retro - Acting Pay			\$299.54+

# The CWA Pay Stub – Revisions




When new collective agreements are signed, they can apply retroactively, sometimes for several years previously. When retroactivity applies, all aspects of pay, including basic pay, OT, actings, etc. require retroactive adjustment. This will occur on a separate paycheque from the regular pay.

On the CWA pay stub, the amounts are reported grouped according to type and time period:

Note that the pensionable service adjustment and pensionable earnings adjustments are changes to the records regarding your pension and are not payments. In this example, the “PSA” and “Pen Earn” are not payments and do not add to the total earnings. 

## Entitlements and Deductions

Type	No.	Rate	Amount
From 01/09/14 To 17/12/14 PSA-Previous Year(s) Adjustmen			\$273.60+
From 01/01/15 To 31/03/15 PSA-Previous Year(s) Adjustmen			\$224.49+
From 01/04/15 To 16/12/15 PSA-Previous Year(s) Adjustmen			\$1,021.31+
From 01/01/16 To 10/02/16 PSA-Previous Year(s) Adjustmen			\$159.24+
From 27/01/16 To 23/03/16 PSA-Previous Year(s) Adjustmen			\$220.32+
From 24/03/16 To 14/12/16 PSA-Previous Year(s) Adjustmen			\$2,130.83+
From 24/03/16 To 14/12/16 Basic Pay Adj-Prev Fisc Year			\$2,130.83+
From 15/12/16 To 22/03/17 Basic Pay Adj-Prev Fisc Year			\$1,200.50+

Adjustment to basic pay for previous year

# The CWA Pay Stub – Revisions cont'd



On the CWA pay stub, the amounts are reported grouped according to type and time period:

## Entitlements and Deductions

	Type	No.	Rate	Amount
Adjustment to basic pay for two years prior	From 01/04/15 To 10/02/16 Basic Pay Adj-Prev Fisc Year-2			\$1,240.95+
	From 11/02/16 To 23/03/16 Basic Pay Adj-Prev Fisc Year-2			\$220.32+
Overtime adjustment previous year	From 24/03/16 To 14/12/16 Retro OT Prior Fiscal Yr 1			\$454.20+
	From 15/12/16 To 22/03/17 Retro OT Prior Fiscal Yr 1			\$586.53+
Adjustment to basic pay, current year up to date of signing	From 23/03/17 To 14/06/17 Basic Pay Adj-Curr Fiscal Yr			\$1,029.00+
Adjustment to basic pay, period between signing date and salary adjustment date	From 15/06/17 To 23/08/17 Retro - Salary Adjustment			\$857.50+
Adjustment to basic pay for three years prior	From 01/09/14 To 31/03/15 Basic Pay Adj-Prev Fisc Year-3			\$533.17+
Overtime adjustment current year	From 23/03/17 To 14/06/17 Retro OT Current Fiscal Year			\$66.89+
	From 15/06/17 To 23/08/17 Retro OT Current Fiscal Year			\$449.32+



# The CWA Pay Stub – Revisions cont'd



On the CWA pay stub, the amounts are reported according to time period, and grouped according to type:

## Entitlements and Deductions

Type	No.	Rate	Amount
Overtime adjustment for two years prior	From 03/04/15 To 27/07/15 Retro OT Prior Fiscal Yr 2		\$50.29+
	From 18/09/15 To 16/11/15 Retro OT Prior Fiscal Yr 2		\$191.59+
	From 27/01/16 To 23/03/16 Retro OT Prior Fiscal Yr 2		\$52.63+
Pensionable earnings adjustment (all years)	From 15/12/16 To 31/12/16 Pen Earn>PP26/27		\$205.80+
	From 18/12/14 To 31/12/14 Pen Earn>PP26/27		\$35.08+
	From 17/12/15 To 31/12/15 Pen Earn>PP26/27		\$60.40+
Overtime adjustment for three years prior	From 18/11/14 To 29/03/15 Retro OT Prior Fiscal Yr 3		\$98.94+

Other revisions may occur depending on your history, such as Acting Pay Adjustments, LWOP adjustments, and LWOP pension adjustments

# No CPP or EI deducted

(and/or QPP and QPIP in the province of Quebec)

For each of these deductions, if you have reached your maximum annual contribution, no further deductions will be taken until the next calendar year.

CPP maximum contribution

EI maximum contribution

QPP maximum contribution

QPIP maximum  
contribution

If this circumstance does not apply to you and no CPP, QPP, QPIP or EI has been deducted, contact the [Pay Support Team](#).

# No Union Dues deducted

There are several circumstances under which you would not have Union Dues deducted:

1. You are in an unrepresented or excluded position. Your union status is in your letter of offer.
2. You have objected to contributing union dues on grounds of conscience.
3. It is the first pay of a three pay month.

Deductions are calculated based on two deductions per month. However, there are two months every year with three pay days. In those months, no deductions are taken on the first pay of the month.

4. Your union dues have not been started. In this case, contact the [Pay Support Team](#)

# Pension Deductions

Your pension deduction (PSSA) is calculated at either a low or high rate. 

You contribute at the low rate until your PSSA pensionable earnings reach the [maximum allowable contribution for CPP](#), and then you contribute at the high rate for the remainder of the year.

Pension contributions are based on pensionable earnings, which include salary, wages, and certain allowances, but exclude overtime pay and certain other allowances.

The rates depend on the pension plan.

CPP is deducted from all earnings until the CPP pensionable earnings maximum is reached, but not all earnings are pensionable under the PSSA. For example, overtime and certain allowances are not pensionable. Therefore, your earnings may reach the CPP maximum before your PSSA pensionable earnings do, and you will then continue to contribute at the low rate until your PSSA pensionable earnings reach the CPP pensionable earning maximum.

[More information about PSSA pensionable earnings](#) CLOSE 

Rate

December 31, 2012

December 31, 2012

# Vacations and Statutory Holidays

Full-time indeterminate employees are entitled to paid statutory holidays and to earn annual leave credits (vacation).

Full-time determinate employees with terms of 3 months or greater are also entitled to paid statutory holidays and to earn annual leave credits (vacation).

Casual workers and employees with terms of less than three months are not entitled to earn annual leave credits. Instead, as stated in Part 4 of the TBS [Directive on Terms and Conditions of Employment](#), they are paid 4.0% vacation pay on all hours worked, including overtime hours. Full time casual workers are entitled to paid statutory holidays.

Part-time workers earn leave credits on a pro-rated basis but are not entitled to paid statutory holidays. Instead they receive 4.25% premium pay in lieu of stat holidays. The premium pay is calculated on regular and additional hours, but not on overtime hours (i.e. on straight time hours only).

# Taxable Gross



There are various representations of your gross pay and taxable gross on the different pay stubs. They are not all equivalent.

## Phoenix pay stubs:

**Gross Pay:** includes everything you have been paid. This is not representative of your T4.

**CIT Taxable Gross:** This is the amount that is reported on your T4 employment.

For example, when an acting is entered late, the acting is paid after the fact and the substantive pay that the employee received during the acting period is recovered. In this case both the substantive pay and the acting pay are included in the gross pay, even though the substantive pay was recovered. (See acting entered late.)

Gross Pay
- Generated Overpayments
- Pension Contributions
- Union Dues
<hr/>
<b>CIT Taxable Gross</b>

# Taxable Gross

## CWA pay stub:

**Gross Pay:** includes everything you have been paid, including overpayments that were subsequently recovered. This is not representative of what will be reported on your T4.

**Taxable Gross:** This is the amount that is considered employment income and reported in Box 14 on your T4. It is not the same as the CIT taxable gross on the Phoenix pay stub. It includes all of your gross income except overpayments that have been generated. Note that overpayments that have been subsequently recovered to be removed from your taxable gross.

Gross Pay
- <u>Generated overpayments</u>
<b>Taxable Gross</b> (reported on CWA pay stub)

For example, when an acting is entered late, the acting is paid after the fact and the substantive pay that the employee received during the acting period is recovered. In this case both the substantive pay and the acting pay are included in the gross pay, even though the substantive pay was recovered.  
(See acting entered late.)





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