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Employees

LEARNING OBJECTIVES

- Identify the tasks to hire for
- Create an effective job description
- Understand tax-filing and payroll requirements
- Distinguish between an employee and an independent contractor
- Understand time-tracking requirements
- Create an employee policy manual

Case Study: Time to Bring On a Staff



Willa knows its time to hire employees to help her run Cone Crazy.

What does this mean, really?

She begins to research the legalities associated with having a staff.

Hiring Employees

- Know what you need
 - Tasks
 - Administrative duties
 - Physical requirements
 - Credentials
 - Schedule
 - Paid hourly or by salary
 - Compensation



**Cone Crazy
We're Hiring!**

Job Title: Ice Cream Shop Server
Location: Anytown, USA
Terms: 3 positions available (1 for 40 hours/week, 2 for 30 hours/week)
Salary/Rate: \$16/hour
About Us: Cone Crazy is a new **soft-serve ice cream shop** specializing in creative flavors that change daily. Find us daily at our shop from 12-9PM and look for us soon at local farmers markets!

Our Ideal Candidate:

- Must have a positive attitude and enjoy making people smile
- Weekends and holidays required, depending on position
- Ability to work as a team member and be independent
- High-school diploma required. Some college experience preferred

Responsibilities:

- Manage and maintain the ice cream machine
- Maintain the register
- Keep shop stocked and cleaned
- Manage one's own hours and schedule
- Assist owner with administrative duties as required

Contact Willa to Apply
willa@conecrazy.net

Beyond the Job Description

- Know the forms you will need including TD1s and T4s.
- Register a payroll account with CRA.
- Know which source deductions need to be deducted from employee paycheques and which additional amounts your business needs to pay.
- Determine the pay periods.
 - Biweekly, monthly
 - Depends on revenue
- File taxes monthly, quarterly or as required.
- Know the difference between an employee and a contractor.
- Know which employees need to have their time tracked.

Beyond the Job Description (cont.)

Employee vs. Independent Contractor

- Employees
 - Have their activities controlled by the person who pays them
 - Work on company hours
 - Use company tools, supplies and equipment
 - Follow company procedures
 - Are eligible for Employment Insurance (EI)
 - Are eligible for statutory holiday pay, vacation pay and overtime pay
 - Are not financially responsible for business expenses

Beyond the Job Description (cont.)

■ Contractors

- Are truly independent and will usually have other clients
- Can hire staff for their business or the project
- Agree to terms (contract)
- Set their own schedule
- Use their own tools, supplies and equipment
- Determine their method of performing the assigned work
- Have an element of risk (will they receive payment or have a financial loss?) and an opportunity for profit

Employee Policies

Determined by various federal and provincial/territorial legislation

- Mandatory policies include:
 - Health and safety or OHS
 - Harassment and violence prevention
 - Privacy
 - Accessibility
- Optional policies include:
 - In-person vs. remote work
 - Dress code
 - Personal spaces
 - Vacation and holidays

CHAPTER SUMMARY

- Take time to determine the type of hire you need (employee, contractor) and create a complete job description.
- A business owner with employees must have an BN, file payroll source deductions and complete various forms.
- Understand the difference between an employee and an independent, self-employed worker.
- Know which employees are exempt from time tracking requirements and when time needs to be tracked for others.
- Create an employee policy manual to ensure compliance with government regulations and provide consistency across your business.