

# FOR THE RECORD

## A SELF/FAMILY MANAGER'S FINANCIAL PLANNING MANUAL

Where to Start

Hiring Staff

Writing Contracts

Finances



Record Keeping

Banking

Scheduling

Trouble Shooting



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**Upon request, this document is also available in large print and Braille.**

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## PREFACE

The Self and Family Managed Care Program options present a unique opportunity for Manitobans with disabilities to be in control of their own resources. Under the sponsorship of the Office of Home Care, Department of Health and in conjunction with the advisory committee, the program creates the opportunity for individuals to hire, supervise and direct their own attendant/homemaker.

The Independent Living Resource Centre (ILRC) has been contracted to provide resources and support services to prospective and present Self and Family Managers upon their request. Three written manuals have been developed as part of this response.

Discovering Self-Management introduces the reader to the pioneering self-manager's voyage of discovery as they themselves describe it.

For the Record: A Self/Family Manager's Financial Planning Kit is designed to provide details around budgeting, wages, payroll record keeping and other employer financial obligations.

Pathways: A Self/Family Manager's Guide to Personnel Management, is intended to give an overview of the concept of Self and Family Management, including staffing, supervisory skills and employer/legal obligations.

# **INTRODUCTION**

## **WHAT IS THE SELF-MANAGED CARE PROGRAM?**

In 1991 the Manitoba Government, through its Home Care Program, initiated a two-year pilot program which was based in the Winnipeg area. This program was in response to requests from members of the disabled community, and was designed to address the changing needs of disabled people as they took advantage of the broader opportunities available to them in the community. The purpose of the program was to test the feasibility of a new model of Self-Managed Care for non-medical personal support service.

Twenty-nine persons were selected to test out the effectiveness of this new service delivery alternative. Those selected were given the funds and full responsibility to demonstrate how they would be able to meet their own personal care and homemaking needs, by hiring, directing and managing their own staff.

In 1995 as a direct result of the success of this project, the Manitoba Government approved the province wide expansion of the Self-Managed Care Program option. This program again makes funding available to adults with physical disabilities who wish to take full responsibility for arranging and managing his/her own system of personal assistance to meet his/her assessed needs, which would otherwise be served by the Home Care program.

## **WHAT IS THE FAMILY MANAGED CARE PROGRAM?**

Family Managed Care is defined as having a designated family member accept full responsibility for meeting the assessed care needs of the consumer by coordinating, managing and directing those non-professional services assessed as needed to maintain an independent community living lifestyle.

## **THE MANUAL**

The purpose of the Self and Family Managed Care Financial Manual is to provide Self and Family Managers with information about the financial and legal obligations of being an employer. Areas such as Human Rights, Employment Standards, and contracting may at times require interpretation of specific situations. For greater detail, or assistance in problem solving, references are made to agencies or publications where additional help is available. Remember that the information in this manual is accurate up to the date of publication. Changes may occur in government regulations or procedures. To ensure accuracy, check with the appropriate resources.

**FOR THE RECORD – INDEPENDENT LIVING RESOURCE CENTRE INC., WINNIPEG (ILRC)**

This manual is written so that someone who has had very little experience with employee/employer relationships can attain the knowledge and skills of a "good" employer. However, you will often find that your experience and common sense will help you to know much of what is covered.

As a Self and Family Manager who is just beginning to take control of your needed support services, you are encouraged to use those parts of the manual with which you are unfamiliar. Take your time reading the manual and absorbing the information. It's all very basic and once you get your system into operation, everything will eventually become second nature.

## **INDEPENDENT LIVING AND SELF/FAMILY MANAGEMENT**

Self and Family Management are options available in the Independent Living Model. They are examples of independent living in action. Independent living encompasses the right to make choices, to take risks, and to take responsibility for your actions.

You do not need to be physically independent to live independently. As American Independent Living researcher, Zola states,

*"Independence is not the quality of tasks we can perform without assistance but the quality of life we can live with help". (Zola: 1982)*

Independence does not decrease as you learn to rely on others who are under your direction to meet your needs. Getting the proper help can be a critical factor in living independently. Having control over various aspects of your lifestyle by managing your attendant/homemaker can be a rewarding experience.

At the same time, making these decisions to take control of your own personal services can be intimidating. You assume responsibility for meeting your needs which, for one reason or another, you may not have had the opportunity to do in the past. This does not mean that you have to do it alone. From time-to-time you may need to ask for advice, information, and assistance.

Self/Family Managing attendant/homemakers does not imply that everyone will have skills in all areas of managing. Competent managers recognize what they can do, and also what they should delegate to others. This allows you to concentrate on areas where you have the skills and, if you desire, to improve skills in other areas with assistance.

As you learn to manage your own care system, it is important to remember that making errors is an effective way of learning, and that learning is not always a smooth process. There may be times when you get so frustrated with some aspect of your system that you will want to throw in the towel. There will also be times when you will wonder how you ever coped without Self or Family Management.

## **THE ILRC SUPPORT ROLES**

The Winnipeg Regional Health Authority has contracted the Independent Living Resource Centre to:

- 1) Provide support to consumers who are interested in pursuing the Self or Family Managed Care Option.
- 2) Respond to inquiries about the program, offer information and referral, manuals, and "Self/Family Manager" training.
- 3) Facilitate learning through individual consultations, workshops and videos.
- 4) Facilitate opportunities for "networking", so that Self/Family Managed Care Program participants may share their experiences and solutions, to meet the challenges that come with change.

The nature of the ILRC's support to each individual will depend upon the needs expressed by the program's participants. We will endeavor to ensure that this support will develop accordingly.



# CHAPTER 1

## STEPS TO BECOMING AN EMPLOYER



Chapter 1 describes the responsibilities that an employer is required to carry out before hiring staff. They include registering with Canada Revenue Agency, applying for Workers Compensation, attaining Liability Insurance, and establishing a separate bank account.

## INITIAL RESPONSIBILITIES

The act of hiring an employee makes you into an employer with all of the legal and financial responsibilities associated with employer-employee relationships. You have an obligation to know the rules and legal requirements of an employer.

Before hiring, an employer has the following responsibilities:

### APPLY FOR A BUSINESS NUMBER FROM CANADA REVENUE AGENCY.

A business number can be obtained, by phone or mail, from:

Winnipeg Tax Services Office  
325 Broadway Avenue  
Winnipeg, MB R3C 4T4  
1-800-959-8281 - General Inquiries  
1-800-959-5525 - Source Deductions (payroll inquiries)  
Website: [www.cra-arc.gc.ca/](http://www.cra-arc.gc.ca/) (use the business tab)

As an Employer registering you will need to provide your:

- a.) Name of Business (your name)
- b.) Address
- c.) Social Insurance Number
- d.) Type of Employment (**Personal Care Services**)
- e.) Expected date work will begin

To register as an employer, telephone Source Deductions 1-800-959-5525. Advise them that you are registering for payroll deductions only. They will complete the registration form over the phone and send you:

- A copy of the registration for your records
- A Canada Revenue Agency Employer's package with necessary forms and information for you to complete. These will usually include a set of TD1 Employee forms and source solution booklet for CPP, EI and Income Tax.
- A source deduction remittance form PD7A™ E (00) which is used when sending in your employee deductions and employer expenses.

## CHAPTER 1

## STEPS TO BECOMING AN EMPLOYER

- Any Human Resource Centre (See Appendix page 44) should also be contacted to obtain a supply of "Record of Employment" (ROE) forms, sometimes called a separation slip, required by Human Resource Centre's Employment Insurance. The employer must issue this form within 5 days of the last date of employment.
- All employees will have EI deductions, some will also qualify for CPP and Income Tax deductions. This makes you an "employer" in the eyes of Canada Revenue Agency and you will have to register in order to send in your employee and employer deductions (remittances).

**Note** - If you contract out the services you need (purchase services from a private company or self-employed individual), you are not considered an employer i.e. you do not make deductions. Since there are no deductions being made by you, registration as an employer is not required. Hire first, then apply for a ruling with Canada Revenue Agency on whether the service provided is contractual.

## APPLY FOR WORKERS COMPENSATION INSURANCE

The Workers Compensation Board of Manitoba

333 Broadway Avenue

Winnipeg, MB R3C 4W3

Registration: (204) 954-4775

Rural Manitoba: 1-800-362-3340 ext.4775

For A Claim:

333 Broadway Avenue, Winnipeg, MB R3C 4W3

Inquiries: (204) 954-4567

[wcb@wcb.mb.ca](mailto:wcb@wcb.mb.ca)

The Workers Compensation Board should be contacted as soon as you register as an employer with Canada Revenue Agency. Remember that registering with Canada Revenue Agency does not register you with the Workers Compensation Board of Manitoba. Workers Compensation will confirm your assessed rate for providing income insurance in case of an employee injury or sickness related to the job. In return for registering with Workers Compensation, the law protects you, the employer, from lawsuits against lost wages.

Workers Compensation is mandatory for employees, working as attendant/homemakers, who work the minimum (24 hours a week or more), on a regular basis. Under 24 hours a week on a regular basis the employer should:

- apply to the Workers Compensation Board, Assessments Branch for a decision

## **CHAPTER 1**

## **STEPS TO BECOMING AN EMPLOYER**

- employees working under 24 hours a week are eligible to apply for coverage of Workers Compensation, but it is not mandatory

## **CHAPTER 1**

## **STEPS TO BECOMING AN EMPLOYER**

### **APPLY FOR EMPLOYER LIABILITY INSURANCE**

Remember that you, as an employer, are responsible for your staff's safety, whenever he or she is on the job with you, or assigned by you to carry out a task for you. The Self/Family Manager's agreement requires that you have the proper insurance. Contact your insurance agent for your Home Owner's Insurance Policy to be certain it includes an extra rider covering liability insurance for your paid staff. This should only cost approximately \$10 - \$12 extra per year and often is included as part of your regular Home Owner's Insurance Policy.

It would also be a very good idea to ensure that your whole range of fire, accident, and liability insurance associated with both your home and driving vehicle is always in force and adequate to cover your entire staffing situation.

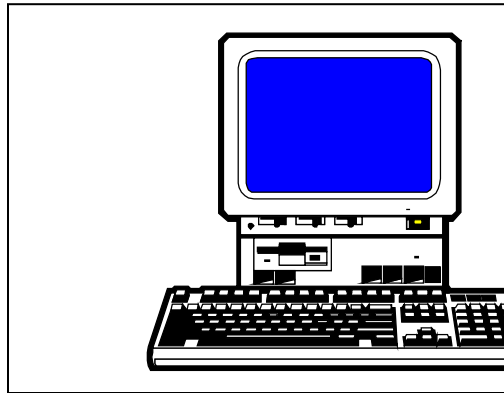
### **OPEN A SEPARATE BANK ACCOUNT**

This will help you maintain accurate financial records for Canada Revenue Agency, the Employment Standards Branch and/or the Labor Board, and the Winnipeg Regional Health Authority (WRHA). Remember that a separate bank account is a requirement of your Self/Family Manager's agreement and that WRHA will be doing audits. Have your bank statements and cancelled cheques returned to you monthly. Maintaining a bank journal (transaction registry) register e.g. page 23 will assist you in managing your account.



# CHAPTER 2

## RECORD KEEPING



Outlines the records that the Self/Family Manager is required to keep for Canada Revenue Agency, Employment Standards and WRHA. Included here are payroll record requirements, Canada Revenue Agency deductions, Workers Compensation payment and liability insurance.

## RECORD KEEPING REQUIREMENTS

Payroll and record keeping administration must be designed to meet the record keeping requirements of the Employment Standards Act of Manitoba, the Department of National Revenue and the Self/Family Management Care Agreement. This may seem like an enormous task, but it's not. Often the requirements are the same, and can be satisfied with one record. This fact, along with a little experience, will help make record keeping easy.

### EMPLOYEE PAYROLL RECORD REQUIREMENTS

- The Income Tax Act requires any employer who withholds or deducts funds to keep accurate records and books of their account (s).
  - Once a TD1 Employee Form from Canada Revenue Agency is completed with a staff person's Social Insurance Number, you, as an employer must deduct:
    - Canada Pension Plan (CPP) Contributions (when applicable).
    - Employment Insurance (EI) Premiums.
    - Income Tax from Gross Salary, if applicable re: the Employee's TDI tax bracket.
- (Remember, as an employer you must also pay and remit an equal amount of CPP and 1.4 times the amount of EI premiums your staff is required to pay).
- Set up an Employee Wage Sheet for each staff person, whether she or he works full-time, live-in, hourly, casual, relief, etc.
- Maintain a bank journal that records cash withdrawals, all cheques issued, direct payroll payments; and your bi-weekly Home Care direct deposits. A monthly reconciliation of your bank journal must be completed.
- Each employee's payroll information must be kept current and up-to-date.
  - All records must be kept for seven (7) years.



**EMPLOYEE RECORD**

For each employee the employer must maintain a record of the following details:

- The hours worked or on duty each day, showing overtime hours separately.
- The rate of wages at which the employee is employed.
- The dates upon which the wages have been paid to each employee.
- The amount paid on each such occasion.
- The amount of every deduction made from wages and the particulars thereof (what the deduction is for).
- The starting date for the present term of employment.
- The date and particulars of each change in rate of wages.
- The name, first known address and occupation of the employee.
- When an employee works or is on duty on a general holiday, the rate of wages paid for the holiday.

Each annual vacation granted, showing:

- the starting date and ending date of the vacation.
- the period of employment for which the vacation was given.
- the amount of vacation pay given and the date upon which it was paid.
- Vacation Pay Payment: included in each payroll or accumulated.
- the amount of money paid in lieu of an annual vacation upon termination of employment, and the date of payment.

The above mentioned information can also be used for both Canada Revenue Agency and Provincial Employment Standard record keeping requirements.

**SEMI-ANNUAL FINANCIAL REPORT**

This Winnipeg Regional Health Authority Report determines the amount of unused funds left in the Self/Family Manager's account after expenses have been paid. This unused portion is then sent back to Home Care within three weeks of receiving your bank statement. A cheque or a money order for the unused funds is sent in with the report. Remember to deduct: any vacation pay owed to your employees (if applicable) and two biweekly Home Care payments as expenses when determining the unused amount (see Accounting Records for example). This is done on a semi-Annual basis: (March, September).

**WINNIPEG REGIONAL HEALTH AUTHORITY FINANCIAL AUDIT**

Your financial records will be audited once during your first year of Self/Family Management by WRHA auditors. The frequency after that will be at the discretion of Manitoba Health. The following records are expected to be available:

- Cheque Registry (Bank Journal): a list of all cheques issued, payroll payments (if applicable) cash withdrawals and your bi-weekly Home Care direct deposits.
- Receipt Journal: a detailed record of wages you have paid to employees.
- Bank statements.
- Employee Time Sheets
- All cancelled cheques.
- All receipts/invoices substantiating the use of the Self/Family Managed Care funds.
- All copies of remittances to Canada Revenue Agency for CPP, EI and taxes.
- Appropriate documentation that would evidence adequate insurance coverage for Employer Liability Coverage.
- Copies of the semi-annual financial reports.
- Your last correspondence with the Workers Compensation Board. (if applicable)

**REMINDERS****STORE BACKUP COPIES OF RECORDS**

Payroll Records can be lost through fire, theft, moving or accidental discarding. For safety it may be very worthwhile arranging for photocopies of your latest records every second or third month to be stored in a separate location (not your home).

**ENSURE YOUR INSURANCE PREMIUMS ARE PAID ON TIME**

- A. PRIVATE INSURANCE PREMIUMS are to be paid on time for the Liability Coverage on your:
- Home owners Fire Insurance
  - Vehicle/Autopac Coverage
- B. WORKERS COMPENSATION PREMIUMS
- The employer must pay Workers Compensation premiums for each employee who works a minimum of 24 hours **per week** for three consecutive weeks. An estimate of the annual gross earning for the employee must be submitted to the Workers Compensation Board (WCB). The employer will be assessed on this estimated at the rate of \$1.67\* per \$100.00 gross earning.

## CHAPTER 2

## RECORD KEEPING

Example:	Employee estimated annual gross earnings	\$15,000
	Divided amount by 100 = $\$15,000/100$	150
	Multiply by $\$1.67/100 = 150 \times \$1.67^*$	\$250.50 annual premium.

\*The rate of  $\$1.67/100$  is based on the established rate for 2007. Check with Workers Compensation Board for the current amount. Please call Employer Services Division at 954-4505 or toll-free 1-800-362-3340. Information is also available on their web site: [www.wcb.mb.ca](http://www.wcb.mb.ca).

To maintain an active file with WCB, the employer is required to pay a minimum yearly premium of \$100.00. The estimated annual premium due may be paid in full at the beginning of the year, or it may be paid in three payments within the year.

By February 28 of each year, the employer must submit a report of the actual employee's earnings for the previous calendar year and an estimate for the current year. The amount of the actual earnings determines the actual premium due for the previous year. The premium due is compared to the amount you have paid for the previous year to determine any differences. An overpayment would be subtracted from your estimated premium for the current year. You would receive a bill for an underpayment, which would be due immediately. This process is then repeated annually.

## CANADA REVENUE AGENCY DEDUCTIONS

Once Canada Revenue Agency has issued you a Business number, you will receive guidebooks/disks with tables and information about employee deduction and employer costs. An employer who has difficulty working with the tables referred to below can request assistance. When given all essential information by telephone, an employee of the Department will help with any information needed and check the tables for deductions.

Three deductions may have to be made from each employee's gross wages. For complete and detailed information the reader is referred to the following publications for employers available from the local office of Canada Revenue Agency:

1. Canada Pension Plan Contributions.
2. Employment Insurance Premium Tables, including instructions for employers.
3. Income Tax Deduction at Source Table.



This deduction will be recorded in the Payroll Disbursement Journal when you are calculating your employee's net earnings. The employer premium rate (contribution) is 1.4 times the employee's premium and is calculated monthly as part of the employer's expenses. The employee's deduction and the employer's contribution will be submitted with the monthly remittance to Canada Revenue Agency.

Example:	Bi-Weekly Gross Earnings			\$200.00	
	Employee deduction	-	$\$200.00 \times 1.83\%$	=	\$ 3.66
A.	Total monthly employee contribution		$2 \times \$3.66$	=	\$ 7.32
B.	Employer contribution		$\$7.32 \times 1.4$	=	\$ 10.25
	Total monthly remittance		A + B	=	\$ 17.57

**Note:** Your calculation of deductions is based on the wages that you pay. Do not take into consideration any other wages they receive from other employers.

Under the provisions of CPP and the EI Act an employer must ensure that all employees have a Social Insurance Number (SIN). An employee who does not have a SIN, or has lost his/her card, must be referred to the nearest Human Resource Development Centre (HRDC) to apply for one.

If an employee leaves and the employer is or becomes aware that the employee experiences an "interruption of earnings" because of unemployment, illness, pregnancy, for example, she or he must issue a Record of Employment (ROE) to the employee within five (5) days. Information about the ROE may be obtained from the HRDC.

## INCOME TAX (FEDERAL AND PROVINCIAL)

A new employee must complete a TD1 (Federal) and TD1-MB (Provincial) forms which lists exemptions based on marital and family status, age and disability. The amount of net income in the pay period and the information on the TD1 forms (translated into a code number) are used to determine the amount of tax, if any, that must be deducted, as stipulated in the Federal and Provincial Tax deduction table.

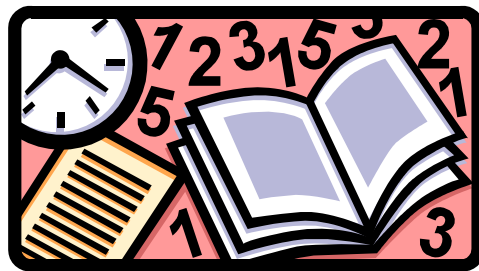
## CHAPTER 2 PAYMENT OF DEDUCTIONS

## RECORD KEEPING

You will receive information about sending in your deductions (remittance) when you apply for a business number. Canada Revenue Agency mail remittance forms every month. Your remittance includes the employees' income tax deductions, CPP and EI contribution, plus the employer's contribution for CPP (which is equal to the amount deducted from the employee) and EI (which is 1.4 times the amount deducted from the employee). The form must be completed for deductions made during the month and received by Canada Revenue Agency before or on the 15 day of the following month. (NOTE: The date of receipt is the date your payment is delivered to the Receiver General, NOT the date you mailed your remittance). **There can be a penalty for late remittance. Employers have the option of remitting quarterly after the first year of regular remittances, if their average remittance is less than \$1,000 a month.** Remember to include the remittance form with your cheque and to record this payment in your bank journal.

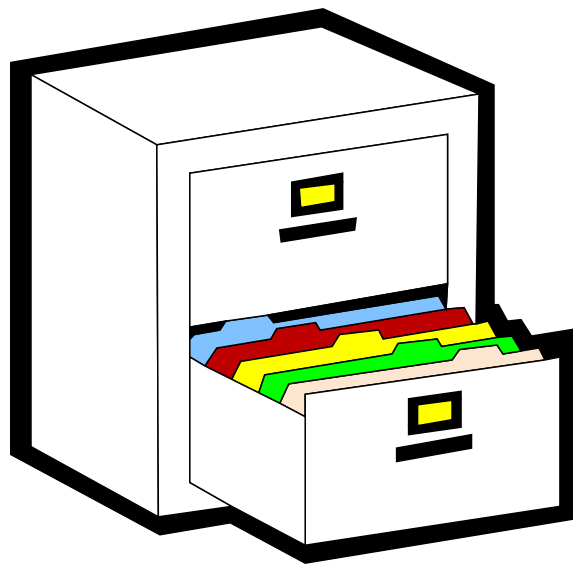
A further requirement is that every employer must file with Canada Revenue Agency Taxation, a T4 return on or before the last day of February for the preceding calendar year. A return must be filed for every employee. A T4 return consists of two forms, a T4 Supplementary for each employee, and a T4-T4A Summary for reporting the totals of all amounts reported on the T4 Supplementary. How to fill out these forms is described in detail in the Employer's Guide to Payroll Deductions. Canada Revenue Agency sends out T4 forms early in January.

A small book with pay statement forms is also sold in office supply stores. An employer must furnish to each employee a written statement at the time of paying wages showing the hours paid for, the rate of pay, the overtime hours, the deductions, if any, and the net amount paid to the employee.



## CHAPTER 3

### ACCOUNTING RECORDS



Introduces Self and Family Managers to the accounting records used to record your bi-weekly Home Care direct deposits, pay cheques and expense cheques (bank journal), payment to staff (payroll journal), cash, and non-payroll costs (petty cash journal) .The information required for the use of each is described and samples given. Also, the methods used to complete the employee record of employment and the Canada Revenue Agency deduction remittance form are demonstrated.

## **PAYROLL JOURNAL**

### **Basic Employee Information (Dean's Payroll Journal)**

Each employee sheet is used to record payroll expenditures i.e. pay cheques to employees. The self or family manager is required to record a variety of information on this form, as listed below:

- 1) Date of payment
- 2) Payee - person to whom cheque is written
- 3) Cheque number
- 4) Hours worked - regular and overtime, shown separately.
- 5) Hourly rate of pay
- 6) Earnings:
  - a) regular pay (\$).
  - b) overtime pay (\$) 1.5 of regular or as stated in employer/employee contract.
  - c) vacation pay – 4% during first 5 years, 6% there after. Calculated on earning up to 40 hours per week.
  - d) gross earnings – total sum of above.
- 7) Employee Deductions:
  - a) Canada Pension Plan – 4.95% (2012)  
(gross earnings – 134.61) X 4.95%
  - b) Employment Insurance – 1.83% (2012) of gross earnings
  - c) Taxable earnings = Gross earnings
  - d) Income Tax - % of taxable earnings  
As of Jan 1/2001 both Federal and Provincial Income Tax are calculated individually and entered as a total. (5% and 7%)
  - e) Total employee deductions (Do not deduct employer contributions from employee's earnings) Payroll deductions tables are available at the local Canada Revenue Agency.
- 8) Net earnings - the amount of the cheque to employee.

The information described in numbers 1 to 8 would be included on the "pay stub" that you give each employee with their wages

**Payroll Samples**

- Employee #1 - KAREN BLACK
    - 30 hours bi-weekly @ \$10.00 per hour
      1. Fill out TD1 form to determine tax bracket. As Karen has no TD1 credits other than the basic personal amount, she is under column 1 of the Tax Table when determining her tax deduction.
      2. Accumulate hours - 30 hours bi-weekly.
      3. Calculate hours at rate to determine gross salary.
      4. Look up CPP deduction on bi-weekly CPP table.
      5. Look up EI deduction on EI table.
      6. Look up Federal and Provincial Tax deduction on bi-weekly table.
      7. Subtract deductions from gross salary to determine net wage.
      8. Record calculations in payroll journal.
      9. If the payment to the employee is made by cheque, record the cheque both payroll journal and bank journal.
- 
- Employee #2 - JOE GREEN
  - 12 hours bi-weekly @ 10.00
    1. complete previous steps
- 
- Employee #3 - BOB WHITE
  - Spousal Tax Credit TD1
  - 42 hours bi-weekly = 40 reg. hours @ 10.00  
2 hours O.T. @ 15.00
    1. complete previous steps.
    2. due to Bob's TD1 (Spousal Tax Credit) the employer must look under column 2 of the Tax Table to determine the tax deduction.



## CANADA REVENUE AGENCY REMITTANCE FORM

The Federal Taxation Department (Canada Revenue Agency) collects Employment Insurance (EI), Canada Pension Plan (CPP), and Federal and Provincial Income Tax moneys. The CPP, EI, and Income Tax deductions are therefore sent to your local Taxation Centre.

When you registered with Canada Revenue Agency you were given a Business number and an account was opened for you with them. Any deductions (CPP, EI, Income Tax), sent by you to Canada Revenue Agency, go directly into this account. At the end of the year you will also be required to issue a T4 or a T4A (is used for the employee who has no deductions) on behalf of your employee. (See Section on T4 and T4A for further information).

Once you have a Business number (and thus an account with Canada Revenue Agency), they will begin to send you a REMITTANCE FORM every month for the first year, quarterly thereafter providing you submit on time. You, as the employer must fill this out with the appropriate amounts of EI, CPP and Income Tax. Canada Revenue Agency must then receive this before or on the 15th of the following month. It is important to remember that EI, CPP, and Income Tax must be deducted each pay period as applicable.

If you have no deductions and you wish to maintain your account with Canada Revenue Agency, send in your monthly remittance form stating the reason on the reverse side.

All CPP, EI, and Income Tax deductions are sent to:

Winnipeg Tax Services Office  
325 Broadway Ave  
Winnipeg, MB  
R3C 4T4  
Fax: 204-984-5164 Phone: 1-800-959-5525  
TTY: 1-800-959-5525

For more in depth information consult:

1. Employers' Guide to Payroll Deductions
2. Manitoba Employers' Payroll Deductions Tables

Both publications are available from the Canada Revenue Agency office where you registered

**RECORD OF EMPLOYMENT**

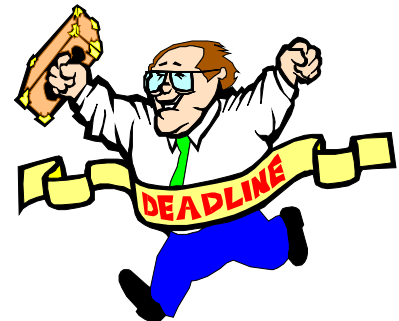
The Record of Employment (ROE) is the form each employer must complete for every employee who stops working in insurable employment. All earnings of employees are now insurable.

Human Resources Development Canada uses the employment history information on the ROE to determine EI benefits. Generally a ROE must be issued within 5 calendar days of an employee's interruption of earnings i.e. leave of absence, maternity leave, or termination.

You can order blank ROE's by mail, telephone or in person from your local Human Resource Centre (HRDC). You can also order the Employer guide on how to complete the ROE from the HRDC. If you require further information on the ROE contact your ROE Advisor serving your area or your nearest HRDC office.

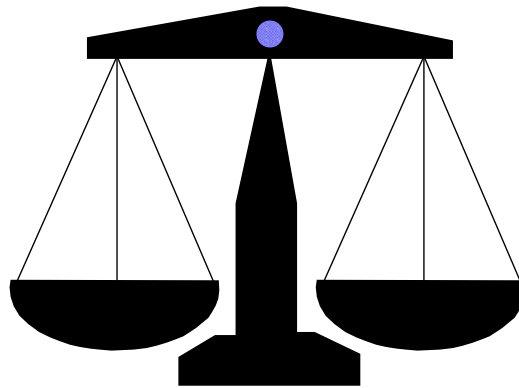
When an employee's position terminates, it may be advisable to calculate the employee's earnings and deductions for the year to date, and give the employee a T4 slip. Keep the copy of the slip for Canada Revenue Agency and include it with your T4 Summary when you file it by the last day of February the following year. Remember to keep the employer's copy for your records.

**Note:** A record of your financial transactions is required by the Employment Standards Act, Winnipeg Regional Health Authority and Canada Revenue Agency for audit purposes. Each of these journals is available from a variety of office supplies retail stores (e.g. Staples, Grand and Toy). Each person can use the journals of their choice, as long as all the necessary information is recorded and available.



## CHAPTER 4

### A GUIDE TO EMPLOYMENT LAW



Explains the regulations on working conditions defined under the Employment Standards Act of Manitoba. Regulations such as minimum wage, holidays, dispute settlements and overtime are described. The Human Rights Code is highlighted with reference to more detailed information sources.

BUDGETING FOR REVENUE AND EXPENSES  
**EMPLOYMENT STANDARDS ACT  
OF MANITOBA**

This statute regulates the minimum working conditions that an employer must offer employees as defined in the Act in the Province of Manitoba (see Section B in the Employer Act). In this manual only some essential conditions are reviewed. In order to obtain more information about the application of the Act and the regulations regarding employer-employee relationships in a private home, contact the Employment Standards Branch of the Department of Labour (phone 945-3352 or 1-800-821-4307). A Guide to Manitoba Labour Employment Standards is also available on request.

### **EMPLOYMENT REGULATIONS**

Of special importance are the following subjects:

**RECORD KEEPING REQUIREMENTS:** (Refer to Chapter 2 **Record Keeping** in this manual)

**MINIMUM WAGE:** \$10.00 an hour, which every employer must pay, and minimum overtime rate (1.5 times the regular rate or (\$15.00)

**HOURS AND CONDITIONS OF WORK:** standard hours (8 hours per day, 40 per week,); overtime; variation in hours; overtime in emergencies. A domestic worker may not work more than 12 hours in any one day. For domestic work, in determining actual hours worked, other factors have been taken into account, such as time taken off for meals, sleeping, etc.

**LIVE-IN EMPLOYEES:** (Board and Room Requirements)

If your employee is employed on a "live-in" basis, then you, as an employer are responsible for providing room and board. The provision requires you to include an estimated dollar amount of income (e.g. \$10/day for the number of days) in the employee's gross earnings. This is defined for T4 purposes as a "Taxable Benefit". You must also provide three (3) balanced meals a day. Snacks, cigarettes, etc. are the sole responsibility of each employee.



### **OVERTIME**

Standard hours of work for an employee are:

- 8 hours in a day
- 40 hours per week

In the Province of Manitoba, the Employment Standard Act states that an employee is entitled to overtime rates when they work more than the standard hours of work. Usually this means if they work more than 40 hours in a 7 day week or more than 8 hours in a 24 hour period.

Some other arrangement can be made with your employee with regard to the payment of overtime. By provincial labour law the alternative to paying the employee for overtime must be more favorable than the money being offered. The employee cannot end up with a less favorable arrangement. An example is included below.

#### **EXAMPLE:**

Your employee stays an extra two hours over and above the 8 hours that they were required to do according to their work schedule. You, the Manager, usually pay them 1.5 times their regular wage for any hour or portion of an hour that they work overtime. This particular time you offer them, instead of extra money, time off at the rate of 2 hours off in the future for every 1 hour of overtime they work. This would be acceptable by Manitoba labour laws.

The offer would not be acceptable, for example, if you offered your employee 1 hour off in the future for every hour of overtime they worked now.

### **UNSCHEDULED CALLS**

This section would be the appropriate section to discuss unscheduled calls you may end up arranging with your attendant. According to labour law, within the Province of Manitoba, if a worker is called in to work, and it has not been scheduled beforehand then that worker is entitled to a minimum of 3 hours at minimum wage. If the minimum wage is currently \$10.00 per hour, then the worker is entitled to a minimum of 3 times \$10.00, which is equal to \$30.00. If your worker comes in for a non-scheduled call of 30 minutes to help change a blown leg bag then you have to pay him/her a minimum of \$30.00 (if the minimum wage is \$10.00 per hour). Remember a call you have scheduled does not have to be 3 hours (there is no minimum for a scheduled call) and would be at the regular rate. This is an example.

Most Self and Family Managers will be paying their staff more than the minimum wage.

## HOLIDAYS

Listed below are the Holidays common to Manitoba. The laws applying to them i.e. pay for different types of holidays are often open to interpretation especially in reference to domestic service and contract services. If you have specific questions about work situations, please contact the Employment Standards office nearest you.

### GENERAL HOLIDAY

"General Holiday" means New Year's Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day, Louis Riel Day or Christmas Day.

Following is a sample of calculations for stats. Since most stat holidays do not coincide with the pay period, calculating 28 days prior to the stat becomes very tedious. The 2012 Payroll Journal will reflect the changes for calculating hours worked during these 28 days. Daily hours worked will be included on the spreadsheet, thus enabling the program to automatically calculate stat hours to be paid.

Effective April 30, 2007 changes to the statutory holiday laws state that ALL employees will receive stat pay. There is no longer a qualification policy of working 15 out of the last 30 days. Everybody will receive this pay, whether they work or not, including casual, full and part-time employees. This rule applies to all statutory holidays EXCEPT November 11<sup>th</sup> (Remembrance Day).

Statutory Pay is Calculated as follows:

STEP 1: For each employee, total the regular hours worked (omit any overtime hours) in the 28 days prior to the stat holiday.

STEP 2: Multiply the number of hours (calculated in STEP 1) by the rate of pay.

STEP 3: Multiply the result from STEP 2 by 5%

This will give you the stat pay. Please remember than when an employee works on a stat holiday, he/she will be paid by the following formula:

Hours worked x (rate of pay x 1.5) in addition to receiving the calculated stat pay.

## CHAPTER 5

## BUDGETING FOR REVENUE AND EXPENSES

### EXAMPLE 1: FULL-TIME EMPLOYEE

STEP 1: 40 hours/week x 4 weeks (28days) = 160 hours

STEP 2: 160 hours x \$10.00 rate of pay = \$1,600.00

STEP 3: \$1,600.00 x 5% = \$80.00 stat pay

To continue the same example, if the employee works 4 hours on the stat holiday, he/she will be paid as follows:

4 hours worked x (\$10.00 x 1.5) = \$60.00

PLUS \$80.00 stat pay for a total of \$140.00 gross pay for the stat holiday

### EXAMPLE 2: PART-TIME OR CASUAL EMPLOYEE

STEP 1: 18 hours/week x 4 weeks (28 days) = 72 hours

STEP 2: 72 hours x \$10.00 rate of pay = \$720.00

STEP 3: \$720.00 x 5% = \$36.00 stat pay

To continue the same example, if the employee works 4 hours on the stat holiday, he/she will be paid as follows:

4 hours worked x (\$10.00 x 1.5) = \$60.00 wage earned

PLUS \$36.00 stat pay for a total of \$96.00 gross pay for the stat holiday

Please note that vacation pay is given for stat holidays. However, if the employee works on the stat holiday, the wages from the hours worked (hours x 1.5 rate of pay) are not eligible for vacation pay. In essence, they are looked upon as overtime pay, where vacation pay is not paid. It is only calculated on the regular stat holiday (8 hours).

Boxing Day, Easter Sunday, and local holidays such as the civic holiday in August are not general holidays. Providing time off with or without pay is at the employer's discretion.

Remembrance Day is not a general holiday but is a non-working day under the Remembrance Day Act. Employees who do not work on Remembrance Day do not have to be paid for this day. Employees who do work are entitled to receive 1.5 x their regular rate of pay, or their regular rate plus a day off with pay within 30 days unless otherwise stated in the Employment Contract.

## **NOTICE OF TERMINATION OF EMPLOYMENT**

The notice period is the amount of time an employee or an employer has to give the other before ending employment. The employee continues to work their regular hours and perform their regular duties during the notice period.

### Do employers need to give notice of termination?

Yes. The amount of notice depends on how long employees have worked for the same employer:

at least thirty days but less than one year	one week
at least one year and less than three years	two weeks
at least three years and less than five years	four weeks
at least five years and less than ten years	six weeks
at least ten years	eight weeks

Employers can either allow the employee to work out this notice period, or pay wages in lieu of notice, for the same number of weeks, or a combination of both.

## **MATTERS OF DISPUTE**

When there is a dispute between an employer and employee(s) over working conditions, the complaint is handled by the Employment Standards Branch. If no solution is reached, the matter will be referred to the Manitoba Labour Board of Adjudication. If a question arises as to whether a person is an independent contractor or an employee, the Board's "rules" will decide status (contractor or employee).

The Employment Standards Branch in the administration of the Employment Standards Act takes decisions by the Manitoba Labour Board into account.

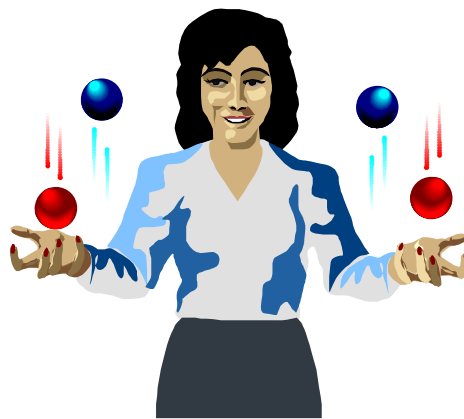
**THE HUMAN RIGHTS CODE Know Your Code!**

The Human Rights Code prohibits unreasonable discrimination in areas such as employment, housing, accommodations, the provision of services and contracts, and signs and notices (advertisement). Discrimination is the treating of an individual differently based on generalizations about a group to which the individual belongs or is believed to belong, rather than on personal merit. Human rights legislation has paramount status in Manitoba. This means that where there is a conflict with other provincial legislation, The Human Rights Code prevails. If you have any questions as to the hiring or the managing of your staff in the area of human rights contact the nearest Manitoba Human Rights Commission. Information is also available from your ILRC Manual "Pathways: A Guide to Personnel Management".



## CHAPTER 5

### BUDGETING FOR REVENUE AND EXPENSES



Establishes how you determine your available revenue budget amounts for regular staff costs (i.e. wages, benefits, transportation, and emergencies). Administration allowances, as well as special one time only expenses are outlined. It then examines how you can use your regular revenue budget to cover your expenses for staffing and administration including basic wage calculation.

## REVENUE BUDGETING

The Winnipeg Regional Health Authority Information Guide for Self and Family Managers outlines your basic dollar revenue entitlement. The amount you receive for attendant/homemaker services are directly related to your "assessed hours" as approved or modified from time to time, by the Home Care assessment team.

Each Self and Family Manager will be eligible for a specific personal care revenue budget based on the Home Care assessed hours x the hourly rate for service. Personal care assessed hours of 20 hours biweekly x hourly personal care rate of \$20.80 = \$416.00 for your budgeted biweekly personal care revenue.

The same method is used to calculate the budget for household maintenance activities using a rate of \$14.09/hour.

Remember these income factors of \$20.80 and \$14.09 are NOT WAGES, only gross employer and employee income amounts to be used to determine all revenues from Home Care. You determine your employees' wages.

In addition, each Self and Family Manager can budget for specific revenue allowances for:

### TRANSPORTATION ALLOWANCE

This will be provided to Self-Managers on request. The following guidelines will apply:

- For the first assessed visit per 24-hour day, no transportation allowance is provided.
- Where Self-Managers find it necessary to pay for Employee transportation
  - a) In Winnipeg region - for all assessed visits following the first assessed visit per 24-hour day, an allowance of the round trip bus fare equivalent will be provided..
- Until a regular pattern of use is established the payment for transportation will be retroactive. After a pattern is established the payment will be made in advance.

## CHAPTER 5 INITIAL SPECIAL FUNDS

## BUDGETING FOR REVENUE AND EXPENSES

Provided automatically without an application include:

- Hiring - first time recruitment or advertisement = \$25. If required, this same amount will be authorized for a further two recruitments a year.
- Administration - payroll cheques administration allowance = \$50/yr per employee.
- The actual number of employees you have may vary. However, the following formula will be used, by Home Care, to establish the "number of employees" for purposes of calculating training, recruiting and payroll administrative allowances. Remember this may not reflect your actual number of employees. It only determines the number of employees for Home Care funding allowances based on:
  - One employee for up to 20 hours of assessed service bi-weekly.
  - Two employees for 21 to 40 hours of assessed service bi-weekly (or for over 40 assessed hours within a 10 day period per week).
  - Three employees (for over 40 assessed hours bi-weekly)(within a 6 or 7 day period in a week).

### ADDITIONAL FUNDS AVAILABLE ONLY BY AN APPLICATION

#### CONTINGENCY SERVICES

You can request up to two (2) extra hours per month for unexpected health needs re: brief illnesses or personal care accidents. Additional hours over two (2) may require a Case Coordinator's review and a possible new assessment.

#### EMERGENCY BACK-UPS

Self/Family Managers can hire their back-up staff on a contract fee-for-service basis from a neighbor or commercial firm. This would not be considered for an additional funding allowance unless it was used to cover unexpected health needs (a contingency service). Instances where sick pay is applicable, most Managers will not be able to pay for both emergency back-up staff and also to pay for their sick staff while away from work (over their allotted budget). Carefully check out commercial home care rates. Use of the Government Home Care emergency back-up services will be deducted from the next revenue cheque.

#### ADDITIONAL HIRING

Up to two (2) \$25 additional recruitment-advertising allowances annually for authorized employee's recruitments.

## TRAINING ALLOWANCES

For training, which you cannot provide, an allowance for training costs may be approved. This allowance will be up to eight (8) hours (maximum) per employee hired. You will need to develop a training plan for your case coordinator to authorize prior to this allowance being paid.

## DETERMINING BI-WEEKLY REVENUES

Funding from Home Care will normally be scheduled on a two (2) week (bi-weekly) basis. Once you know your total assessment hours of care and transportation for two (2) weeks, you can budget your total regular Monthly Revenue Budget.

For example, if you are assessed 30 hours bi-weekly for personal care and 10 hours bi-weekly for homemaker services, calculations of your total care revenues will be:

- Personal care \$20.80 x 30 hours	\$624.00
- Homemaker \$14.09 x 10 hours +	<u>\$140.90</u>
Total Bi-weekly Revenues =	\$764.90



## EXPENSE BUDGETING

### DETERMINING YOUR EXPENSE BUDGET

Before calculating your salary scales and payroll budget you, as the employer, must first make a number of key decisions.

Remember that WRHA has assessed you a specified number of hours for attendant care and homemaker services at specific total value per hour for Revenue Budgeting purposes. These values are not wages per hour. Rather they represent the total costs and benefits available to you to allocate for your attendant/homemaker service. The wage you pay your employee will be determined in the best way you deem necessary. When determining the wages for your employee, remember to include the employer's contribution for EI, CPP, and Workers Compensation (when applicable). Operating within your total revenue budget you can also have a very efficient staff person for less hours, but at a higher than average rate per hour. In the same manner, you can set funds aside for future contingencies, bonuses, salary raises, or even transportation costs or time, as well as for extra funds for purchased accounting or staff recruiting, training, etc. - as YOU, the MANAGER, decide!

In order to work out your own Expense Payable Budget you might first determine the following working arrangement according to your requirements. With the answers to the types of questions put forward in the Employer Decisions to be Made charts, you can use the ILRC computerized program to assist you in your calculation of the possible maximum salary wages per hour. This will assist you in remaining within your total revenue budget.



**ILRC COMPUTER PROGRAM**

The ILRC Budget Calculation Sample and Tables provides the Self-Manager with a computerized method for determining your own selected hours, wages, benefits etc within your available revenues. Contact the ILRC Community Living Coordinator for use of this computerized payroll calculation program. As the Self-Manager you enter your selected:

- approved hours from Home Care to calculate your payroll revenues.
- preliminary estimated wages per hour.
- actual hours per week desired.
- estimated overtime hours at 1.5, if any.
- general holidays per year.
- sick time days allowed, if any.
- vacation pay percentage (minimum 4%).
- Canada Pension rate, employer remittance is equal to the employee's contribution. (4.95%)
- Employment Insurance rate is 1.4 x the employee's contribution (employer remittance).
- Workers Compensation rate, as set by the Workers Compensation Board.
- Contingency or holdback percentage e.g. - 5.0%.
- Stat Pay – 5%

The Budget Calculation will then show you if you are within or over your Revenue Budget. If over budget, then either you must lower your wage per hour, or reduce your desired hours or your sick days, or your contingency until the expenses are within budget.

The attached blended wages/hour table shows the resulting wages per hour for a whole range of hours selected and various employer benefits and contingency expenses. All of these wages per hour are possible within the Revenue Budget coded in the Sample Calculation.

By only selecting approved hours for either attendant care or the homemaker Home Care hours you can calculate separate wages/hour for different staff. It is quite common to pay a higher wage for attendant care work, or a blended wage if your staff person provides you with both attendant and homemaker services.

The attached payroll cost table shows the resulting employer costs for the selected employer cost factors mentioned previously.

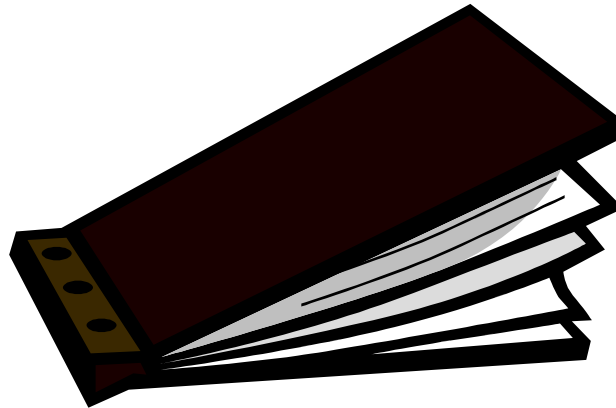
**Note:** Legally required employer costs for CPP, EI, WCB change periodically.

For assistance in using the ILRC's computerized budget calculation payroll wages/hour tables please contact the Community Living Coordinator.

**FOR THE RECORD – INDEPENDENT LIVING RESOURCE CENTRE INC., WINNIPEG (ILRC)**

**B) OTHER ALLOWANCES**

Contingency services - as per application and maximum per month transport allowance - as per application based on individual need recruitment - as per application and maximum limits payroll administration - as per approved annual allowance



## **WAGE SCALES**

### ***STEPS***

As Self and Family Managers you can choose to pay new staff less initially, with annual increases on their starting anniversaries.

### ***COMBINATION***

Some Self and Family Managers will set separate wage rates for an attendant versus homemaker staff and lower wages for new staff and higher for more experienced staff.

Others will develop one blended wage rate for all staff. This makes record keeping simpler and less comparison results between staff if they are doing similar work.

### ***PROBATIONARY***

You may also use a lower wage scale for the probationary period for example, increasing wages after say four (4) months if you are totally satisfied, and again after 12 months, if the employee does well on his/her annual evaluation.

### ***INCENTIVES***

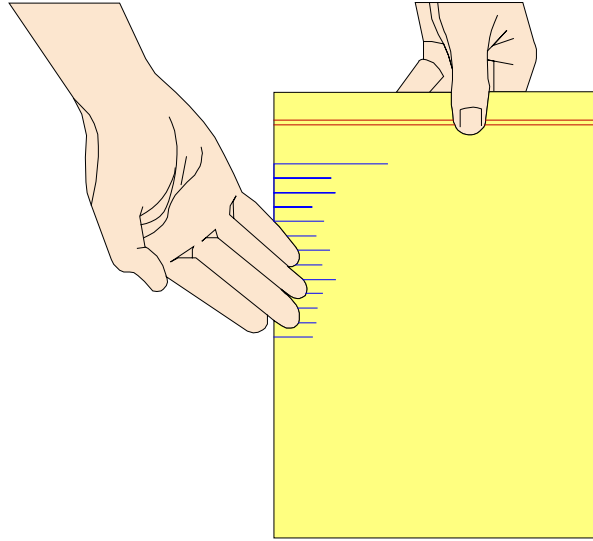
The drawback to a flat, no increase wage scale is that it may provide less incentive for new workers to work up to a higher wage scale that is reserved for an experienced and reliable work record.

Only you, the self-manager, can best decide which method is most suited to your needs and employment arrangements. Call the ILRC if you need assistance on calculating options and budget results.

## SELF-MANAGED CARE STEPS IN SUMMARY

- Finalize assessed Home Care hours taking into consideration Home Care/SMC/FMC revenue budget for:
  - Attendant/Homemaker Income.
  - Transportation (if applicable).
  - Administration.
- Register with Canada Revenue Agency, Workers Compensation (if applicable) and contact your Insurance Company.
- Open a Self/Family Managed Care Bank Account.
- Work out budget.
- Recruit staff.
- Draw up staffing schedule.
- Sign employee agreement(s) regarding each staff person showing:
  - Commencement dates/probationary period.
  - Wages plus vacation/pay scale per period find deductions.
  - Minimum hours to be worked.
  - Benefits (sick time).
  - Statutory holidays and wage.
  - Overtime wage.
  - Terms of termination.
- Staff orientation.
- Maintain accounting/payroll records for future use by Canada Revenue Agency, Home Care, Department of Labour, Employment Canada and Workers Compensation Board

# APPENDIX



## **RESOURCE DIRECTORY**

Provides a list of provincial and local resources that will be useful as you administer your Self or Family Managed Care plan

# RESOURCE DIRECTORY

## **Independent Living Resource Centre**

311A – 393 Portage Avenue

Winnipeg, MB. R3B 3H6

Phone (TTY)

1-204-947-0194

Toll Free:

1-800-663-3043

Fax:

1-204-943-6625

E-mail :

[thecentre@ilrc.mb.ca](mailto:thecentre@ilrc.mb.ca)

Web Page:

[www.ilrc.mb.ca](http://www.ilrc.mb.ca)

## **Canada Revenue Agency**

325 Broadway Ave.

Winnipeg, MB. R3C 4T4

General Inquiries: Toll Free:

1-800-959-8281

Payroll Inquiries: Toll Free:

1-800-959-5525

Forms Request: Toll Free:

1-800-959-2221

Hearing/Speech Impaired: (TTY)

1-800-665-0354

Visually Impaired

1-800-267-1267

Web Page:

[www.ccra.gc.ca](http://www.ccra.gc.ca)

## **Brandon Office**

1039 Princess Avenue

Brandon, MB. R7A 4J5

General Inquiries

Business number: Toll Free:

1-800-959-5525

Fax:

1-204-726-7830

## **Human Resource Centres**

### **Winnipeg Centre**

391 York Avenue

P.O. Box 8850

Winnipeg, MB. R3C 3E6

Employer Assistance

1-204-983-3094

Record of Employment

1-204-983-3230

TTY/TDD

1-204-983-8469

**Winnipeg North/East**

1122 Henderson Hwy.

Winnipeg, MB. R2G 1L4

Record of Employment 1-204-983-5844

Employer Assistance 1-204-983-3094

TTY/TDD 1-204-983-8450

**St. Boniface**

1031 Autumnwood Drive

Winnipeg, MB. R2J 1C6

Record of Employment 1-204-983-0534

Employer Assistance 1-204-983-2455

TTY/TDD 1-204-9830-8469

**Winnipeg West**

2527 Portage Avenue

Winnipeg, MB R3J 0P1

Record of Employment 1-204-983-0680

Employer Assistance 1-204-983-3094

TTY/TDD 1-204-983-8469

**Human Rights Commission**

7 – 175 Hargrave Avenue

Winnipeg, MB. R3C 3R8

General Inquiries: 1-204-945-3007

Toll Free: 1-888-884-8681

TDD: 1-204-945-3442

Fax: 1-204-945-1292

Website: [www.gov.mb.ca/hrc](http://www.gov.mb.ca/hrc)E-mail: [hrc@gov.mb.ca](mailto:hrc@gov.mb.ca)**Brandon Office**

340-9th Street

Brandon, MB. R7A 6C2

General Inquiries Toll Free: 1-800-201-2551

(TDD): 1-204-726-6261

**The Pas**

P.O. Box 2550

2 Otineda Mall

The Pas, Mb R9A 1M4

General Inquiries: 1-204-627-8270

TDD: 1-204-623-7892

**Employment Standards**

604-401 York Avenue

Winnipeg, MB. R3C 0P8

General Inquiries: 1-204-945-3352

Fax: 1-204-945-3046

Website: [www.gov.mb.ca/labor/standards](http://www.gov.mb.ca/labor/standards)

**Thompson Office**

General Inquiries: 1-204-677-6664

Fax: 1-204-677-6892

Please send all mail other than faxes to 604-401 York Avenue office.

**Brandon Office**

General Inquiries: 1-204-726-6370

Fax: 1-204-726-6749

Please send all mail other than faxes to 604-401 York Avenue office.

**Regional Health Authorities****Winnipeg South Office**

1800- 155 Carlton Street

Winnipeg, MB. R3C 4Y1

General Inquiries 1-204-926-7000/7021

Fax: 1-204-926-7007

Website: [www.wrha.mb.ca/](http://www.wrha.mb.ca/)

**Central Manitoba Inc.**

56 Royal North Road

Portage La Prairie, MB R1N 1V1

General Inquiries: 1-204-239-0418

Fax: 1-204-239-0456

Website: [www.rha-central.mb.ca/](http://www.rha-central.mb.ca/)

E-mail: [info@rha-central.mb.ca](mailto:info@rha-central.mb.ca)

### **NOR-MAN Regional Health Authority**

P.O. Box 130

84 Church Street

Flin Flon, MB. R8A 1M7

General Inquiries: 1-204-687-1300/1301  
Fax: 1-204-687-6405  
Website: [www.norman-rha.mb.ca](http://www.norman-rha.mb.ca)  
E-mail: [nrha@normanrha.mb.ca](mailto:nrha@normanrha.mb.ca)

### **Brandon Regional Health Authority**

150A-7<sup>th</sup> Street

Brandon, MB. R7A 7M2

General Inquiries: 1-204-571-8400  
Fax: 1-204-726-8505  
Website: [www.brandonrha.mb.ca](http://www.brandonrha.mb.ca)  
E-mail: [homecare@brandonrha.mb.ca](mailto:homecare@brandonrha.mb.ca)

### **Parkland Regional Health Authority**

Room 112

27 2<sup>nd</sup> Avenue S.W.

Dauphin, MB R7N 3E5

General Inquiries: 1-204-622-6222  
Fax: 1-204-622-6232  
Website: [www.prha.mb.ca/index.htm](http://www.prha.mb.ca/index.htm)  
E-mail: [prha@prha.mb.ca](mailto:prha@prha.mb.ca)

### **South Eastman Regional Health Authority**

Box 470

La Broquerie, MB R0A 0W0

General Inquiries: 1-204-424-5880  
Fax: 1-204-424-5888  
Website: [www.sehealth.mb.ca/](http://www.sehealth.mb.ca/corp@sehealth.mb.ca)  
E-mail: [corp@sehealth.mb.ca](mailto:corp@sehealth.mb.ca)

### **Burntwood Regional Health Authority**

867 Thompson Dr. S.

Thompson, MB. R8N 1Z4

General Inquiries: 1-204-677-5353  
Fax: 1-204-667-5366  
Website: [www.brha.mb.ca/](http://www.brha.mb.ca/)  
E-mail: [brha@brha.mb.ca](mailto:brha@brha.mb.ca)

### **Interlake Regional Health Authority**

601 3<sup>rd</sup> Avenue S.

Stonewall, MB R0C 2Z0

General Inquiries: 1-204-467-4742  
Toll Free: (888)-488-2299  
Fax: 1-204-467-4750  
Website: [www.irha.mb.ca](http://www.irha.mb.ca)  
E-mail: [info@irha.mb.ca](mailto:info@irha.mb.ca)

### **Churchill Regional Health Authority**

Churchill Health Centre

Churchill, MB R0B 0E0

General Inquiries: 1-204-675-8318  
Fax: 1-204-675-2243  
Website: [www.churchillrha.mb.ca/](http://www.churchillrha.mb.ca/)

### **Assiniboine Regional Health Authority**

#### **Corporate Office**

192 1st Ave. West

Box 579 Souris, R0K 2C0

General Inquiries: 1-888-682-2253 or 1-204-483-5000  
Fax: 1-204-483-5005  
Website: [www.assiniboine-rha.ca/](http://www.assiniboine-rha.ca/)  
Email: [assiniboinerha@arha.ca](mailto:assiniboinerha@arha.ca)

#### **Regional Office**

344 Elm Street

Box 310, Shoal Lake, MB R0J 1Z0

General Inquiries: 1-204-759-3441  
Fax: 1-204-759-3127  
Website: [www.assiniboine-rha.ca/](http://www.assiniboine-rha.ca/)  
Email: [assiniboinerha@arha.ca](mailto:assiniboinerha@arha.ca)

### **North-Eastman Health Authority**

W.B. Lewis School

Aberdeen Avenue & Burrows Road

Box 339

Pinawa, MB R0E 1L0

General Inquiries: 1-204-753-2012  
Fax: 1-204-753-2015  
Website: [www.neha.mb.ca/](http://www.neha.mb.ca/)  
E-mail: [neha@neha.mb.ca](mailto:neha@neha.mb.ca)

**Worker's Compensation Board**

333 Broadway Avenue

Winnipeg, MB. R3C 4W4

General Claims:	1-204-954-4992
Employer Services:	1-204-954-4567
Employer Services Fax:	1-204-954-4900
Toll Free Employ Services:	1-866-245-0796
Toll Free Fax Benefits:	1-877-872-3804
Benefits Fax:	1-204-954-4999
Website:	<a href="http://www.wcb.mb.ca">www.wcb.mb.ca</a>