

# Wages and salaries and equivalent

Additional guidance on payroll categories and principles for determining payroll can be found in [Assessment Manual](#) Item 1-38-2

Item	Included	Excluded
Accommodation	<ul style="list-style-type: none"> <li>Housing — Rent-free and low-rent housing where it is the principal form of remuneration</li> <li>Housing subsidies and housing loss reimbursements provided by an employer</li> <li>Living out allowances included on a T4</li> </ul>	<ul style="list-style-type: none"> <li>In general, boarding, lodging, and transportation costs for a worker at or to a special work site or remote location</li> <li>Meal costs subsidized by the employer(s)</li> <li>Meal vouchers</li> <li>Moving expenses</li> </ul>
Clothing		<ul style="list-style-type: none"> <li>Reasonable amount allowed or granted during a defined period for uniforms and special clothing</li> </ul>
Debt and loans		<ul style="list-style-type: none"> <li>Interest free or low interest loans, and any benefit arising from such loans</li> <li>Repayment of a shareholder loan</li> </ul>
Education	<ul style="list-style-type: none"> <li>Bursaries provided directly to a worker or his or her family. (In other circumstances bursaries are not remuneration)</li> </ul>	<ul style="list-style-type: none"> <li>School services for the children of a worker subsidized by the employer(s) in remote or unorganized areas</li> <li>Tuition fees included on a T4</li> </ul>
Health, wellness and recreation	<ul style="list-style-type: none"> <li>Sick leave credits included on a T4</li> <li>Maternity or Workers' Compensation benefit top-up</li> </ul>	<ul style="list-style-type: none"> <li>Employee benefit plans</li> <li>Use of an employer's recreational facilities provided by an employer</li> <li>Long Term Disability Benefits</li> </ul>
Miscellaneous fees, gifts and payments	<ul style="list-style-type: none"> <li>Gifts of cash or cash equivalent</li> <li>Merchandise or other items, which can be readily converted into cash</li> <li>Gratuities/tips disbursed by the employer</li> <li>Honorariums</li> <li>Cash or cashable incentive prizes and awards</li> <li>Signing or competition bonus</li> </ul>	<ul style="list-style-type: none"> <li>Death benefits paid to a beneficiary or an estate</li> </ul>

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Pension and Retirement	<ul style="list-style-type: none"> <li>RRSP contributions made by an employer to a worker's RRSP if cashable</li> </ul>	<ul style="list-style-type: none"> <li>Payment of pension, annuity, or superannuation benefits</li> <li>Contributions to, or premiums for a registered pension plan (RPP)</li> <li>Retiring allowances, including termination allowances and payment for sick leave credits</li> </ul>
Profit sharing, stocks and dividends	<ul style="list-style-type: none"> <li>Employer profit sharing plan contributions</li> <li>Exercise of stock options</li> <li>Dividends paid as remuneration for activity in the company</li> </ul>	<ul style="list-style-type: none"> <li>Dividend payments which do not relate to activity in the company</li> </ul>
Tax	<ul style="list-style-type: none"> <li>Where GST cannot be identified as a separate amount in payments made under contracts or on a piecework basis, the total payment is assessable.</li> </ul>	
Termination		<ul style="list-style-type: none"> <li>Pay in lieu of notice, which is required to be included on an employee's T4 slip</li> <li>Salary continuance</li> <li>Severance or termination pay</li> </ul>
Travel and Transportation	<ul style="list-style-type: none"> <li>Vehicle allowance</li> <li>Vacation trips and other travel benefits which can be converted to cash</li> </ul>	<ul style="list-style-type: none"> <li>Reimbursement for work related travel</li> <li>Personal use of an employer's automobile (box 34)</li> </ul>
Wages and salary	<ul style="list-style-type: none"> <li>Salary deferral arrangements (self-funded leave)</li> <li>Wages, salaries, commissions, holiday pay, bonuses, and piecework</li> <li>Director's or other fees, except as outlined in AP1-38-2</li> </ul>	<ul style="list-style-type: none"> <li>Expenses</li> <li>Remuneration paid to any employee who is regularly employed at a permanent establishment of the employer outside of British Columbia</li> <li>Non-cash taxable benefits are generally excluded. This includes contributions to or premiums for: <ul style="list-style-type: none"> <li>A private health services plan</li> <li>Employee counselling services</li> <li>Employment insurance/disability plan</li> <li>Group term life insurance premiums</li> </ul> </li> </ul>