

## **CASUAL EMPLOYEES**

### **Background**

Casual employees may provide services in order to provide for a continuous, well-directed educational program for students.

### **Procedures**

1. The payroll department, with the exception of expense reimbursements, shall make all payments to Division employees.
2. To determine if a worker is an employee or a self-employed contractor and thus if there is an employer-employee relationship, it is necessary to examine and analyze the terms and conditions of the employment as related to the following three factors:
  - 2.1 Control
    - 2.1.1 The employer controls, directly or not, the way the work is done and the work methods used. The employer assigns specific tasks that define the real framework within which the work is done.
    - 2.1.2 The payer exercises control if s/he has the right to hire or fire, determines the wage or salary to be paid and decides on the time, place and manner in which the work is to be done.
  - 2.2 Ownership of Tools
    - 2.2.1 The employer generally supplies the equipment and the tools required by the employee.
    - 2.2.2 The employer covers the costs of repairs, insurance, transport, rental and operation as related to their use
  - 2.3 Chance of Profit/Risk of Loss
    - 2.3.1 The employer alone assumes the risk of loss. The employer also generally covers operating expenses, employee wages and benefits, insurance premiums, and delivery and shipping costs.
    - 2.3.2 The employee does not assume any financial risk, and is entitled to full salary or wages regardless of the financial health of the business.
3. If further clarification is required please refer to the Revenue Canada questionnaire entitled "Employee or Self-Employed" found at:  
[www.cra-arc.gc.ca/E/pub/tg/rc4110/README.html](http://www.cra-arc.gc.ca/E/pub/tg/rc4110/README.html)
4. Casual employees, (i.e. Lunchroom Supervisors), will be paid based on a the established Division casual employee rate. Timesheets are to be used to track hours

worked. These timesheets are to be submitted to the payroll department by the 17th of each month.

5. Honoraria payments made to individuals (Volunteers/Coaches/Referees) cannot exceed \$500 cumulatively per annum. Should the amount inadvertently exceed \$500 per annum, a T4A (Other Income) will be issued.

Reference: Section 60, 61, School Act  
Employment Standards Code