Communication - Memo Writing

Instructor randomly assigns **Five** topics of the memos. Student should prepare their response in 200-350 words with correct spelling, grammar and punctuation in **e-mail format**, including a subject line. Your response to these questions should be based on the knowledge gained through the course. It is recommended that you prepare your response using MS Word and then copy and paste your response into the body of the e-mail you will submit to your instructor; do not send your response as an attachment to the e-mail.

The information from the external resource(s) and any information taken from the course material must be stated in your own words and cited. For example:

* If you are referencing the Canada Revenue Agency’s Employers' Guide - Payroll Deductions and Remittances – T4001, state the URL where the information can be found.
* If you are referencing the course material, state the Handout Title and page number(s) where the information can be found
* Communication weighs 20% of your final grade

**Submission Instructions:**

When you have completed your Memo response:

1. Login and create an email for your instructor
2. Copy your Memo response into the body of the e-mail.
3. The subject line of the email and the file name should read: Memo Title - Student\_Name.

For example: *Compliance with Statutory Remittances - John\_Smith*.

1. Work on the following topics:
2. Compliance with Statutory Remittances
3. Self-Administered Benefit Billing Processes
4. Calculating Workers’ Compensation Assessment
5. Month-end Payroll Accruals
6. Types of Pension Plans

# Compliance with Statutory Remittances

Read the background information and question carefully. Enter your best response for the memo question

**Your Manager, Jessica Boyer, has asked you to prepare a memo detailing the remittance responsibilities and legal consequences of non-compliance with statutory remittance requirements.**

Contents Outline:

1. The remittance responsibilities
2. What to remit – explain the amounts to be remitted
3. When to remit – Remitter type, remittance schedule
4. How to remit – Remittance methods and Forms used.
5. What are the legal consequences of non-compliance.
6. Penalty for late remittance
7. Penalty for failing to deduct the required deductions and for employer withholding the statutory deductions but does not remit them.
8. Interest compounded daily on unremitted deductions and on penalty amounts.

Note: This memo contributes a maximum of 4.0 % to the final course grade.

# Self-administered Benefit Billing Processes

Read the background information and question carefully. Enter your best response for the memo question

**The organization you work for is changing their benefit plan system from billed to self-administered effective December 1 of this year. As the Payroll Manager, prepare a memo for your department outlining the new processes required to administer the plan.**

See page 12 PRL3 – Non-Statutory Remittances and Reconciliations hand-out for discussion materials.

Note: This memo contributes a maximum of 4.0 % to the final course grade.

# Calculating Workers' Compensation Assessments

Read the background information and question carefully. Enter your best response for the memo question

**You are the Payroll Administrator in a multi-jurisdictional organization that has employees across Canada. In addition to the regular financial aspects of the audit this year, the auditors for your organization are looking at the processes in place in certain areas of the Payroll Department. To speed up the process, the Payroll Manager is preparing documentation for the auditors to follow that outline various processes. Please prepare a memo for her outlining the general procedures for calculating the Workers’ Compensation assessment in all jurisdictions to be included in the documentation for the auditors.**

**Outline – Workers’ Compensation Assessment Essay**

**General procedures for calculating the Workers’ Compensation Assessment in all jurisdictions**

**Discuss/explain the formula to calculate the Workers’ Compensation Assessment by:**

1. **State the formula to calculate the Workers’ Compensation Assessment**
2. **Explain how to calculate the Assessable Payroll or the Total Assessable Earnings**
3. **Determination of Premium Rate**
4. **Provide an example as conclusion. See page 7 Workers’ Compensation handout PRL1 (Veterinary Hospital).**

Note: This memo contributes a maximum of 4.0 % to the final course grade.

# Month-end Payroll Accruals

Read the background information and question carefully. Enter your best response for the memo question

**You work for a large multi-national organization and the Canadian subsidiary is being spun off into a separate organization. You will need to start doing some of the accounting functions that were previously handled by the head office in Britain. You have been asked by the Controller to prepare a memo with the different monthly accruals required for the bi-weekly payroll and how each will be accrued.**

Refer to separate document for the Content Outline.

Note: This memo contributes a maximum of 4.0 % to the final course grade.

# Types of Pension Plans

Read the background information and question carefully. Enter your best response for the memo question

**You are the Payroll Coordinator for a medium sized organization in the aluminum industry. To remain competitive and retain employees, your organization is considering offering a pension plan. The Chief Financial Officer (CFO) is concerned that this will increase work at year end when the payroll staff are already extremely busy. Write a memo to the CFO outlining the different types of plans and the year-end requirements for each.**

Refer to separate document for the Content Outline.

Note: This memo contributes a maximum of 4.0 % to the final course grade.