

## Practice Guide for Paying Incidental Work - Staff Positions

### Topic:

To clarify the process to pay staff when they receive additional income for performing work outside their job description as a contract of service.

### Background:

- The university contracts with external service providers in a variety of ways. Some of our staff are also contractors who provide such services.
- Occasionally, the service providers that departments will contract with, are current staff, who perform the service separate and apart from their normal job.
- In order to ensure that such an arrangement is adhering to Federal and Provincial legislations and is consistent with our general employment principles, the work must be:
  - incidental, ad hoc and temporary in nature,
  - outside the employees current job description, and
  - typically, no more than 5 hours a week
- Supervisors and managers must **not** use additional income:
  - as bonus pay, performance pay or market adjustment
  - where it is more properly considered as overtime in their own job.
  - for temporary work performed at a higher level.
- Our practice for all of our employee groups is to follow the *Income Tax Act* and *Employment Standards Act* guidelines and regulations when paying employees. This is reflected in the practice of paying all payments to employees through payroll including incidental contract work consistent with the above principles.

### PRACTICE/EXPECTATION

*It is the expectation of the University, to follow the Income Tax Act and the Employment Standards Act regulations when assigning a contract of service to someone who is an employee of the university. Supervisors and leaders are expected to follow these guidelines when arranging additional work and paying income to UVic employees.*

<sup>1</sup>This practice guide does not cover Grant Funded Research Assistants/Associates who are paid through grants by Principle Investigators nor does it cover employees from agencies for whom UVic is the paymaster.



- When in doubt of an individual’s employment status, the Payroll Office can provide information to supervisors and managers regarding whether a person is an existing staff member.
- If a supervisor has work that requires more than 5 hours a calendar week (perhaps due to deadlines), but the nature of the work is temporary and incidental, overtime premiums may apply to the payment and your HRC can provide guidance around specifics.
- We clarify this process for several reasons, not the least of which is to ensure a consistent approach by supervisors and managers to apply the rules and regulations and to pay employees appropriately.

#### Process:

1. Supervisor/manager has incidental, temporary work that is suitable for a contractor and would like to offer it to a contractor who is concurrently an existing staff member<sup>1</sup> and the work is outside the identified employee’s job description.
2. Supervisor identifies rate of pay and hours needed and must adhere to CTO, ESA and overtime rules. Typically, this consists of **no more than 5 hours** per calendar week based on full time employees with regular work days.
3. As with any contract, agreement is made with the existing staff member in writing and the work is performed.
4. Supervisor fills out “[Incidental Work Form](#)”, and forwards to the Payroll Office for processing.
5. Earnings will be paid as employment income with required source deductions. See Section 3.0 Of the University Policy No: HR6325 for payments.

If supervisors have additional questions on typical rates of pay for work please contact your [HR Advisor](#). If guidance is required on ESA regulations and non-incidental work, please contact your [HR Consultant](#).

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