

# Lecture 8

Payroll Calculations & the Working Time Regulations



1



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## Time and Attendance



Very important note is to remember that a part time employee has no less rights than a full time employee. The only thing that changes is that everything is calculated pro rata

2



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## Time and Attendance

To understand how to calculate payroll through T&A for a given company, one has to first and foremost know the WRO that we are speaking about.

3



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## Time and Attendance

Let's Discuss:

- What is T&A?
- What is it used for?
- Identify those who use it

4



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## Time and Attendance



What systems are used to record T&A?



5



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## Time and Attendance



How is T&A used to calculate overtime?



6



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## Time and Attendance

How do we calculate overtime in the following scenarios?

On a Daily basis vs on a weekly basis



7



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## Time and Attendance

Part time

What is the extra hours rate for a part timer and when does overtime start?

What is the rate for overtime?



8



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## Time and Attendance



### Full Time

When does overtime start for a full time employee?

What is the rate used?



9



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## Time and Attendance



### Full Time

Is the overtime of an office employee calculated in the same way as that of a hospitality employee?



10



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## Time and Attendance



Do the number of hours worked affect the following:

1. COLA
2. Government bonus
3. Leave/sick leave



11

Questions?

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12