



# PAYROLL



## VALUE PROPOSITION

*I expect payroll information and payment to be accurate and timely, compliant with relevant legislation, and provided in a cost-effective way.*

### KEEP IN MIND:

## Influencing Factors

Influencing factors can create variances in comparison data from year-to-year and from municipality-to-municipality.



### Organizational Form

*Centralized vs. Decentralized*



### Policy & Practices

*In-house vs. contracted-out services, different payroll structures & responsibilities*



### Processes & Systems

*The number of pay periods, pay schedules, manual cheques, direct deposits and payments and/or adjustments*



### Staffing Mix

*Salary vs. hourly rate and/or part-time vs. full time*



### Unionization

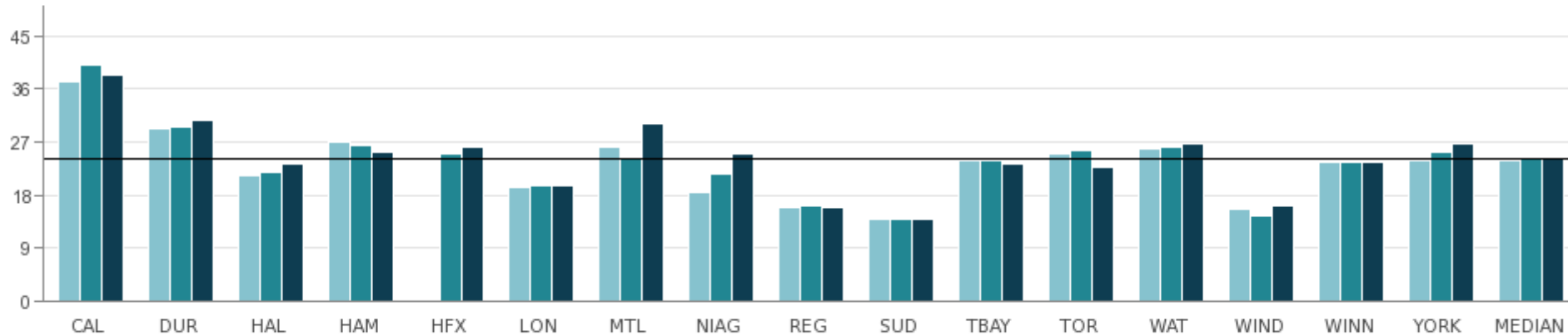
*The number of unions, the complexity of the Collective Bargaining Agreements, contract settlements and Corporate Policies*

For a full description of influencing factors, please go to: [www.mbncanada.ca](http://www.mbncanada.ca)

## Payroll

Figure 23.1 Number of Payroll Direct Deposits and Cheques per Payroll Full Time Equivalent (FTE)

(In Thousands)



2016	37,210	29,273	21,267	26,861	N/A	19,218	26,152	18,370	15,955	13,906	23,907	25,119	25,965	15,574	23,692	23,877	23,877
2017	40,089	29,422	21,854	26,520	24,998	19,519	24,184	21,659	16,049	13,894	23,852	25,439	26,238	14,340	23,629	25,285	24,018
2018	38,309	30,561	23,300	25,388	26,051	19,639	30,264	24,891	15,865	13,977	23,214	22,683	26,615	16,234	23,495	26,611	24,193

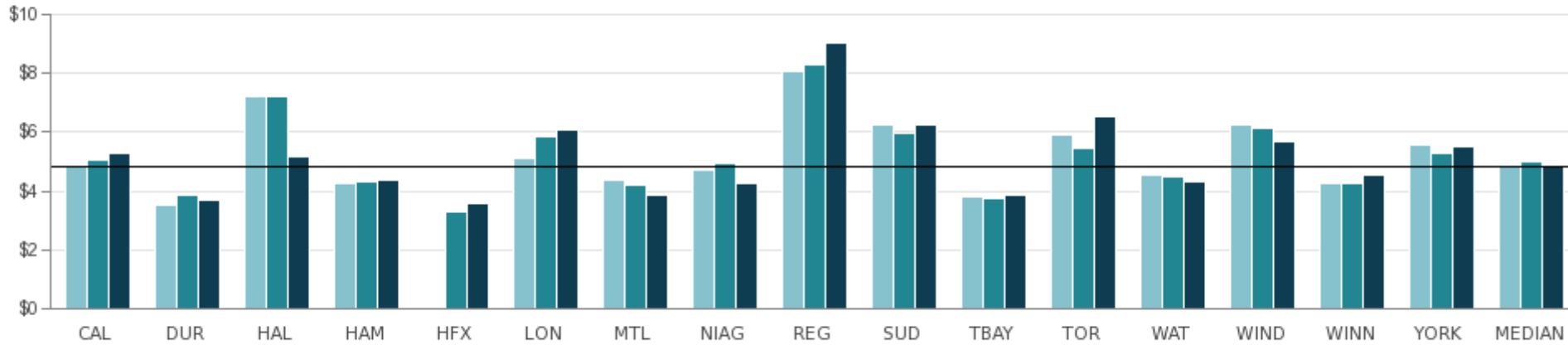
Source: FPRL318 (Efficiency) Formerly FPRL317A

Montreal: Increased number of collective agreements requiring Payroll Direct Deposits and Cheques in 2018 (4 more off-cycle manual payments than in 2017).

Niagara: In 2018, there was a reduction of payroll FTE.

## Payroll

Figure 23.2 Operating Cost per Payroll Direct Deposit or Cheque



2016	\$4.91	\$3.50	\$7.21	\$4.23	N/A	\$5.11	\$4.38	\$4.73	\$8.05	\$6.25	\$3.78	\$5.90	\$4.56	\$6.23	\$4.28	\$5.55	\$4.91
2017	\$5.04	\$3.85	\$7.25	\$4.30	\$3.31	\$5.84	\$4.21	\$4.94	\$8.28	\$5.98	\$3.77	\$5.48	\$4.48	\$6.14	\$4.25	\$5.30	\$4.99
2018	\$5.28	\$3.68	\$5.15	\$4.38	\$3.60	\$6.09	\$3.86	\$4.26	\$9.05	\$6.26	\$3.87	\$6.52	\$4.31	\$5.68	\$4.52	\$5.50	\$4.84

Source: FPRL300 (Efficiency) Formerly FPRL306A

