



Code of Professional Conduct

The National Payroll Institute leads by setting THE standard of professional payroll excellence and cultivating and delivering expertise that is vital to the health of every business, critical to the economy, and essential to shaping public policy in Canada.

The Code of Professional Conduct identifies commitments and duties that support the professional standards by which all Members (as defined by the Institute's By-Laws) comply.

As the authority on payroll in Canada, the National Payroll Institute shall enforce the Code of Professional Conduct through the Payroll Standards Canada Advisory Council Professional Conduct Committee.

The Institute shall facilitate compliance with the Code of Professional Conduct by providing tools, resources, professional development opportunities and practical information to Members.

1. A Member's Commitment

Payroll is central to financial wellness and to the relationship between employees/contractors and their employers. Members commit to uphold, to the best of their ability, the following fundamental payroll commitments.

Members must:

- 1.1 Accuracy:** Aim to provide accurate pay in accordance with applicable legislation and the terms and conditions of employment agreements or contracts.
- 1.2 Timeliness:** Strive to ensure pay is delivered on time, according to regularly scheduled pay dates or other defined timeframes, as stated in established employment agreements or contracts.
- 1.3 Transparency:** Be transparent with employees/contractors regarding their pay, benefits and deductions by providing this information in a manner that is easily accessible and unambiguous. Employees/contractors should receive communications in clear, plain-

language and be entitled to ask questions and receive honest answers and explanations delivered in good faith.

- 1.4 Security:** Ensure that personal information required for payroll processing is handled securely and that confidential or sensitive information and property is protected from unauthorized access and use.
- 1.5 Equity:** Engage in fair and equitable pay practices that do not discriminate on the basis of race, ancestry, place of origin, colour, ethnic origin, creed, sex, sexual orientation, gender identity, gender expression, age, marital status, family status or disability.
- 1.6 Compliance:** Strive to uphold compliance with all applicable legislation, regulations and legal requirements.
- 1.7 Disclosure:** Provide disclosure to employees/contractors, at the earliest opportunity, of changes, errors or discrepancies related to their pay. Resolve pay discrepancies as quickly as possible, while ensuring all other payroll rights are upheld, following disclosure.
- 1.8 Professionalism:** Ensure that pay is managed with the utmost professionalism by those who possess skills, competencies and expertise required to earn the confidence and trust of employees/contractors and organizations.

2. A Member's Duties

In addition to upholding their commitment to the responsibilities and standards, Members comply with their duties to demonstrate professional credibility and maintain themselves as professionals in good standing.

Members must demonstrate:

- 2.1 Integrity** by acting ethically, responsibly and in good faith in interactions and business dealings.
- 2.2 Professional responsibility** by acting in the best interests of employees and employers.
- 2.3 Competence** by complying with all applicable legal requirements, when carrying out their payroll duties.
- 2.4 Objectivity** by refraining from communicating payroll information, whether for publication or not, when the information might be misleading. It is recognized that, under exceptional circumstances, compliance with this rule may place a Member in a difficult position in relation to the Member's employer. Nevertheless, it is a breach of professional duty if the Member becomes associated with any letter, report, statement, or representation which the Member knows, or ought to know, is false or misleading.

- 2.5 Honesty** by refraining from association with information the Member knows, or ought to know, is false or misleading directly or by omission.
- 2.6 Trustworthiness** by handling money or other property in trust in accordance with the terms of the trust and the general law relating to trusts. These Members shall maintain such records as are necessary to account properly for the money or other property.
- 2.7 Compliance** by upholding the Code of Professional Conduct of the Institute, the Institute's By-laws or any order or resolution of the Board of Directors or its committees pursuant to the By-laws.
- 2.8 Commitment** by fulfilling their payroll duties in a manner consistent with this Code and striving to enhance the professional image of the Institute and its Members.
- 2.9 Discretion** by not making public statements or comments which may be interpreted as representing the Institute or its views, except when authorized to act as an official spokesperson.
- 2.10 Ethics** by refraining from breaching the Code and notifying the Institute if they have reasonable information to believe that a Member has put at risk the competence, reputation, or integrity of Members or the Institute.
- 2.11 Respect** by refraining from borrowing, plagiarizing or copying intellectual property without permission or without acknowledgement.

3. Designated Members Duties

In accordance with the policies established by the Institute, in addition to the commitment and duties of a Member, Designated Members must also:

- 3.1** Adhere to the requirements for maintaining their [designation](#).

4. Students Duties

In addition to the commitment and duties of a Member, students must:

- 4.1** Act in accordance with the [Academic Honesty Policy of the Institute](#)

5. Criminal Offence

A Member who has been found guilty and convicted or granted an absolute or conditional discharge of any criminal or similar conduct, which may be in conflict with or impact the Member's ability to uphold their commitment and duties pursuant to the Code of Conduct shall promptly inform the Institute in writing of the conviction, finding of guilt or discharge, as the case may be, when the right of appeal has been exhausted or expired. In such cases, a Member may be disciplined for professional misconduct by the Professional Conduct Committee. In such cases the finding of guilty, conviction or discharge issued by a court or tribunal of competent jurisdiction shall be sufficient evidence of professional misconduct for the Professional Conduct Committee.

5.1 Criminal or similar conduct may include, but is not limited to, the following:

- Activity that is not consistent with the [Academic Honesty Policy of the Institute](#);
- Offences against the administration of law and justice, offences related to gaming, betting, conveyances, rights of property, fraudulent transactions, offences related to currency, proceeds of crime, extortion, forgery or tax evasion;
- Violation of the provisions of any securities legislation; or
- Any criminal or similar misconduct related to the Member's employment or professional capacity, or in circumstances where there was reliance on the Member's Membership in, or affiliation with, the Institute.

6. Enforcement and Discipline

The National Payroll Institute shall enforce the Code of Professional Conduct through the Payroll Standards Canada Advisory Council Professional Conduct Committee.

A Member may be subject to discipline in accordance with the [Discipline Process](#) for any breach of the Code of Professional Conduct.

6.1 The mandate of the Professional Conduct Committee includes:

- Assessing reports of alleged breaches of the Code of Professional Conduct.
- Investigating allegations of a breach of the Code of Professional Conduct.
- Adjudicating contested allegations of a breach of the Code of Professional Conduct.
- Imposing discipline when a Member has been found to have engaged in professional misconduct.
- Reporting the final disposition of professional misconduct to the National Payroll Institute Board of Directors.
- Evaluating the misconduct and discipline of Members for the purpose of informing the duties of the National Payroll Institute.

Reporting a Potential Breach of the Code of Professional Conduct Guide

[Click here to view.](#)

Potential Breach of the Code of Professional Conduct Reporting Form

[Click here to view.](#)

Discipline of Misconduct

Where a Member has been found to have engaged in professional misconduct the Professional Conduct Committee may impose one or more of the following as discipline:

- The Member may be reprimanded;
- The Member may be suspended from any office held at any level of the Institute for up to 2 years;
- The Member may be declared ineligible to hold any office at any level of the Institute;
- The Member may be suspended or expelled from membership in the Institute;
- The Member may be prohibited from using the PCP (Payroll Compliance Professional), PPQ , or PLP (Payroll Leadership Professional) designation;
- The name of the Member may be published together with information regarding the finding of professional misconduct in a regular Institute

publication (the details of the case will not be divulged in the publication);

- The Member may be required to complete the Payroll Knowledge Evaluator (PKE) with a minimum grade of 65% for each course component in order to maintain their designation and membership; and
- The Member may be required to complete certain Professional Development training.

A suspended Member shall be responsible for all applicable Institute fees during the period of suspension in addition to maintenance of the Continuing Professional Education (CPE) requirements.

Appendix

Definitions

Designation holders - any individual who holds an active designation from the National Payroll Institute.

Members - any person who holds the following memberships: associate; professional; candidate; fellow; and organization, including individuals listed on the organization roster.

Student - any individual who is enrolled in the Institute's program of professional designation programs.