

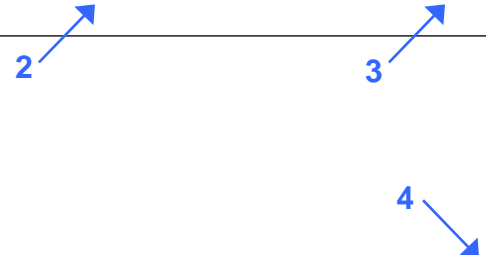


RECORD OF EARNINGS AND DEDUCTIONS

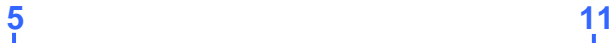
SAMPLE

PAYROLL SVCS - 403 ADMIN
JANE RESEARCH-ASSOCIATE
123 MYHOME STREET
WINNIPEG MB
CANADA R3X 2Y8

REFERENCE NUMBER 321654	YEAR/MONTH/DAY 2005/01/31
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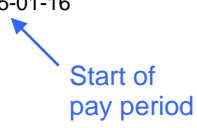


EMPLOYEE NUMBER: 123456



DESCRIPTION OF EARNINGS	HOURS/UNITS	RATE	AMOUNT	YTD AMOUNT	DESCRIPTION OF DEDUCTIONS	AMOUNT	YTD AMOUNT
REGULAR 6			2544.57	2544.57		12	13
ADJUST LEVELLED SALARY 7			0.02	0.02	INCOME TAX	616.05	1232.10
			8	9	CANADA PENSION PLAN	118.87	237.74
					EMPLOYMENT INSURANCE	49.62	99.24
YEAR TO DATE EARNINGS							
CONV. BOX 14/T4 EARNING				2544.59	UPP PLAN B 14	150.37	300.74
					DEPENDENT LIFE INSURANCE	0.69	1.38
					OPTIONAL LIFE INSURANCE	4.12	8.24
					OPTIONAL AD&D	1.37	2.74
					LONG TERM DISABILITY	6.46	12.92
TOTAL			2544.59	5089.18	TOTAL	947.55	1895.10

PAY PERIOD 2005-01-16	FEDERAL EXEMPTION 8148.00	PROVINCIAL EXEMPTION 7634.00	CURRENT	GROSS EARNINGS 2544.59	TOTAL DEDUCTIONS 947.55	NET PAY 1597.04
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When your pay is processed by VIP, your pay cheque stub will look a little different. On the previous page you will see a sample of what your pay stub will look like once your pay is processed in VIP. The different parts of the pay stub are explained below (the numbers correspond to the annotated numbers on the sample pay stub).

Identifying information (at the top of the pay stub)

1. The first line of the name and address block gives your internal mailing address (in this example, the internal mailing address is "Payroll Svcs – 403 Admin").
2. Payroll reference number. If you ever need to ask Payroll a question about your pay, quote the payroll reference number and your University of Manitoba employee number (see below).
3. The pay date for the pay period.
4. Your University of Manitoba employee number. If you ever need to ask Payroll a question about your pay, quote the payroll reference number (see above) and your University of Manitoba employee number.

Earnings information

5. The earnings side of your pay stub.
6. "Regular" indicates your regular earnings from salary.
7. For Research and Professional Associates, and for Visitors who receive an annual salary (or pro-rated annual amount), the payroll system converts your annual salary to an hourly amount, based on the number of working hours in a particular pay period. Due to rounding, a few cents must then be deducted or added to your earnings ("Adjust Levelled Salary") to ensure you receive the same amount each semi-monthly period.
8. The amount paid for this type of earnings in this pay period.
9. The year-to-date amount paid for this type of earnings.
10. The amount you earned in 2005 before your payroll was processed in VIP. This amount will be included in Box 14 of your T4 slip for 2005, together with your VIP earnings.

Deduction information

11. The deductions side of your pay stub. The first deductions listed are the legislated deductions (Income Tax, Canada Pension Plan, and Employment Insurance), followed by other deductions.
12. The amount deducted for this type of deduction in this pay period.
13. The year-to-date amount deducted for this type of deduction. The YTD amounts listed for the legislated deductions are the true YTD amounts (including amounts deducted before your payroll was processed in VIP).
14. Name of Deductions.

Please read this explanation carefully. If you still have questions after reading the explanation, please phone Payroll at 474-6632.