Adherence to Employment Standards Act:

The Employment Standards Act, 2000 prescribes the minimum standards that Employers must follow for overtime pay, paid vacation, termination notice and severance pay as well as leaves of absence such as maternity and parental leave. Examples:

• An employer shall give an employee a minimum of 2 weeks paid vacation after each year of employment

• An Employer must pay a minimum of 1.5 times the employee's regular rate of pay for each hour in excess of 44 hours per week

• Employees are eligible for unpaid maternity and parental leave and have the right to be reinstated at the end of the leave

These are only a few examples. Refer to the Employment Standards Act, 2000 for an extensive and inclusive list of all Employer Obligations under the Employment Standards Act.

http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_00e41_e.htm

Tax Deductions: Every employer in Ontario is required to deduct and remit to the government amounts for income tax, Canada Pension Plan and Employment Insurance.

It recommended you consult with your Accountant on these matters. He or she is well versed in this area and will provide guidance on the amounts to deduct and how to remit to the government.