

Restaurant Tip-Pooling Policy Worksheet - Canada

A policy-drafting and review worksheet. It is not legal, tax or payroll advice. Sources reviewed 2026-07-28.

Keep four decisions separate: provincial employment law; CRA direct-versus-controlled tip treatment; the approved allocation method; and the final payroll handoff.

☐	1. Scope	Which locations, roles, shifts and approved tip sources are covered? Policy owner / effective date
☐	2. Legal review	Which provincial employment-standard rules apply to deductions, sharing, employer participation and records? Official source and review date
☐	3. Tax review	Has payroll classified the arrangement as direct or controlled tips using the actual facts? Payroll reviewer and decision
☐	4. Method	Hours, role percentages, points or another defined formula. State how each input is approved. Formula and version
☐	5. Eligibility	State included and excluded roles, training shifts, managers, owners, absences and special events. Eligibility list
☐	6. Tip source	State whether cash, card, delivery, service charge or another amount enters the pool. POS / cash reconciliation
☐	7. Time window	Define the service, day, week or pay period and the cutoff for corrections. Period and cutoff
☐	8. Empty roles	Define whether an empty role is redistributed, remains unallocated or moves to an active fallback role. Selected rule and reason
☐	9. Rounding	Define exact-cent allocation and how the final cent remainder is assigned. Rounding rule
☐	10. Review	Name who verifies total tips, hours or points, exceptions and final payouts. Reviewer sign-off
☐	11. Payroll handoff	State what is exported, who receives it and what payroll still must decide. File name and recipient
☐	12. Acknowledgement	Record receipt or review without claiming the employee waived statutory rights. Employee and date

[]	13. Exception log	Preserve the original result, correction, reason, approval, notification and payroll impact. Exception record
[]	14. Questions	Give employees a route to ask about their inputs, calculation or legal rights without retaliation. Contact and response record
[]	15. Change control	State notice, approval and version rules when the method changes. Version history

Worked examples - exact-cent review

Hours	\$420.00	Alex 8 h; Bri 6 h; Chris 4 h	Alex \$186.67; Bri \$140.00; Chris \$93.33
Role % + hours	\$600.00	FOH 70%; BOH 30%. FOH 6 h / 4 h. BOH 5 h / 3 h.	FOH \$252.00 / \$168.00; BOH \$112.50 / \$67.50

Policy name / version: _____ Effective date: _____

Approved by: _____ Next review: _____

Starting sources: CRA Tips received by employees; Ontario ESA tips guide; BC Employment Standards Act section 30.3; CNESST pourboires and convention de partage. Confirm the province and actual arrangement.

Maxuod Shift calculates reviewable exact-cent allocations and exports records. It does not determine legal eligibility, classify tips for tax, or run payroll.