



# HURON-PERTH CATHOLIC

## District School Board

### Deferred Salary Leave Plan

|          |                   |                  |                      |
|----------|-------------------|------------------|----------------------|
| Adopted: | February 23, 1998 | Policy #:        | P 3.4.2.             |
| Revised: | April 25, 2022    | Policy Category: | 3.4. Human Resources |

#### BELIEF STATEMENT:

The Huron-Perth Catholic District School Board provides a high quality Catholic education to the community of Huron-Perth. The Board believes that all students deserve the best learning opportunities each and every day, so our students can reach their full potential and be healthy, successful learners. The Board supports employee wellbeing and retention with the ability to be on leave from work through a self-funded plan.

~~The Huron-Perth Catholic District School Board believes that the opportunity for an employee to self-fund a year of leave is a worthwhile benefit to the employee.~~

#### POLICY STATEMENT:

**A deferred salary leave plan allows an employee to have their salary spread out over a given period of time in order to benefit from a leave of absence from the Board utilizing the deferred salary.** ~~It is the policy of the Huron-Perth Catholic District School Board to establish a "Deferred Salary Leave Plan" to afford~~ **The Board's deferred salary leave plan shall be administered in accordance with the *Canada Revenue Agency (CRA)* regulations and requirements for [Salary deferral arrangements](#).** ~~The deferred salary leave provision eligible employees the opportunity to take a one (1) year leave of absence through deferral of salary to finance the leave. All elements of the Plan shall be in accordance with the applicable regulations of the Canada Revenue Agency; relevant articles within collective agreements; and existing terms and conditions of employment for non-union employees.~~

#### PROCEDURES:

Employees who are represented by a union or association will have access to a deferred salary leave in accordance with the terms and conditions of the applicable collective agreement and/or employment terms and conditions.

Non-union employees will have access to a deferred salary leave in accordance with Administrative Procedure.

#### Eligibility

~~An employee with a deferred salary leave provision within a collective agreement or terms and conditions of employment with the Board is eligible to participate in the Plan.~~

#### Application Procedure

~~A. An eligible employee must make a written application to the Director of Education, or~~

his designate, on or before January 31 requesting permission to participate in the Plan.

~~B. Written acceptance, or denial, of the employee's request, with explanation, will be forwarded to the employee by March 1 in the year the original request is made. C. Approval of the individual requests to participate in the Plan rests solely with the Board.~~

#### **Payment Formula and Fringe Benefits**

~~The payment of salary, fringe benefits, and the timing of the one year leave of absence shall be as follows:~~

~~In each year of the Plan preceding the year of leave, the employee will be paid the appropriate percentage of the proper grid salary and responsibility allowance if applicable. The remaining percentage will be deposited in trust for the employee in a separate Board bank account (at the Bank with which the Board deals). The savings shall be withdrawn with accumulated interest and paid to the employee to help finance the year of leave in a manner such that the number of payments will not exceed that contained in the appropriate Collective Agreement or terms and conditions of employment.~~

#### **Seniority, Sick Leave, Pension and Withdrawal**

~~A. For purposes of seniority/service only, the leave year will count as a year of experience. The leave will not count as an incremental year for salary purposes. B. Sick Leave Credits shall not accumulate during the year spent on leave. C. Pension deductions are to be continued during the leave as provided by the applicable pension plan.~~

~~D. The employee may not withdraw from the Plan later than March 1 of the calendar year in which the leave is to commence, unless exceptional circumstances prevail.~~

#### **Employee Status**

~~On return from leave, the Board will attempt to place the employee in a vacant position as close to his/her home address as possible and to maintain positions of responsibility (if applicable); unless waived in agreement by each party.~~

#### **Exceptions**

~~A. The Board reserves the right to review on or before March 1, any and all applications granted, and to alter or cancel the leave by mutual consent. Should a leave be cancelled, all monies deferred plus interest shall be paid to the employee (less statutory deductions) in a manner satisfactory to the employee and subject to the applicable CRA regulations.~~

~~B. Should an employee withdraw from the Plan, all monies deferred plus interest shall be paid to the employee (less statutory deductions) and an administrative fee of two hundred and fifty dollars (\$250.00), in a manner satisfactory to the employee and subject to the applicable CRA regulations.~~

#### **Memorandum of Agreement**

~~Eligible employees wishing to participate in the Plan are required to sign the Memorandum of Agreement supplied by the Board before final approval for participation will be granted.~~

#### **DEFINITIONS:**

- N/A

**REFERENCES:**

- N/A

**RESOURCES, APPENDICES AND FORMS:**

- N/A