

SCHOOL DISTRICT NO. 42 (MAPLE RIDGE – PITT MEADOWS)
SELF-FUNDED LEAVE PLAN PROCEDURE DOCUMENT
PURSUANT TO ARTICLE G.39 OF THE MRTA COLLECTIVE AGREEMENT

This procedure document is intended to outline the terms and conditions of the Self-Funded Leave Plan (the "Plan") referred to in Article G.39 of the Provincial Collective Agreement (the "Collective Agreement") between the Board of Education of School District No. 42 (the "Board") and the Maple Ridge Teachers' Association (the "Association").

1 BACKGROUND

The Self-Funded Leave Plan is a program which provides Eligible Employees covered by the Collective Agreement with an opportunity to defer a portion of their salary for the purpose of financing an unpaid Leave of Absence. The purpose of the Plan is not intended to help fund a retirement or other permanent separation from the Board. The Plan will meet all requirements to qualify as a prescribed plan within the meaning of Regulation 6801 of the Income Tax Act of Canada.

2 APPLICATION

All interested employees who are eligible to participate in the Plan shall be required to sign a Deferred Salary Leave Application stating that they understand the terms and conditions of their participation and waiving the Board's liability under the Plan. The Deferred Salary Leave Application is included as Appendix A to this document.

Formal Application

2.1 In order to participate in the Plan, an Eligible Employee must submit the Deferred Salary Leave Application to the Superintendent or designate on or before May 31st of the school year immediately preceding the school year in which the Deferral Period is to begin.

Approval

2.2 The approval of each application shall be at the sole discretion of the Board and shall not be unreasonably denied. The Superintendent or designate shall advise each applicant of the approval or disapproval of their application.

Date of Participation

2.3 If the Deferred Salary Leave Application is approved, the Deferral Period will begin on September 1st of the school year immediately following the school year in which the Deferred Salary Leave Application was received.

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2.4 Subject to clauses 4.6 and 4.7, the initial duration of the Deferral Period shall be four (4) years.

3 SELF-FUNDING THE LEAVE OF ABSENCE

Employees will self-fund their Leave of Absence through deferred compensation as follows:

Compensation During Deferral Period

3.1 Subject to clauses 4.6 and 4.7, during each year of the Deferral Period, the Participant will receive 80% of their gross salary less statutory deductions and other withholdings. The remaining 20% of the Participant's gross salary less statutory deductions and other withholdings shall be retained by the Board as contributions into the Participant's Plan.

EI/ CPP/TPP Contributions

3.2 Employment Insurance (EI) premiums are based upon the Participant's gross salary during the Deferral Period and no premiums are withheld from the deferred compensation amounts when paid to the Participant during the Leave of Absence.

Canada Pension Plan (CPP) premiums are based upon the Participant's salary net of the deferred compensation amounts during the Deferral Period and on the deferred compensation amounts when paid to the Participant during the Leave of Absence. CPP contributions are also payable in respect of interest earned on the deferred compensation amounts.

Teacher's Pension Plan (TPP) contributions are based upon the Participant's gross salary during the Deferral Period and no contributions are withheld from the deferred compensation amounts when paid to the Participant during the Leave of Absence.

Accounts and Interest Earned

3.3 The Participant's deferred compensation amounts will be held by the Board.

3.4 Interest earned on the Participant's deferred compensation amounts will be calculated and distributed annually and reported accordingly on each Participant's T4 as employment income.

Reporting to Participants

3.5 The Payroll Department of the Board will provide an annual statement to each Participant as to the deferred compensation amounts held as of June 30th of each year.

4 TAKING OF LEAVE OF ABSENCE

The taking of a Leave of Absence shall be governed by the following provisions:

Leave of Absence

4.1 The Leave of Absence shall commence immediately following the end of the Deferral Period. The Leave of Absence shall be for a full school year commencing at the beginning of the school year and ending at the end of the school year for the school or for the school district in the case of district based teachers.

Return to Work

4.2 On return from the Leave of Absence, the Participant will return to their previous assignment if this can be arranged or a similar position as determined by the board. Their position shall be posted as temporary for a maximum of one school year.

4.3 The Participant must return to work for a period that is not less than the period of the Leave of Absence.

Manner of Payment During Leave

4.4 The time and manner of payment of the deferred compensation amount to the Participant during the Leave of Absence shall be in accordance with Article B.9.4 Pay Periods of the Collective Agreement.

Amount of Payment During Leave

4.5 Payments made to the Participant in accordance with clause 4.4 above shall only consist of the deferred compensation amount retained by the Board, less any monies required by law to be paid by the Board for or on behalf of a Participant. The Participant shall not receive any salary from the Board during the Leave of Absence other than the deferred compensation amount. Payments made during the Leave of Absence are non-pensionable and as such service will not be accrued for the duration of the Leave of Absence. Upon return to work, the Participant may elect to purchase pensionable service based on BC Pension Corporation and Canada Revenue Agency rules in place at that time.

Benefits While on Leave of Absence

4.6 During the Leave of Absence, the Participant shall continue to receive medical, extended health, group life insurance and dental benefits at full cost to the Participant. While Participants are on their Leave of Absence, they are not eligible for any sick leave benefits or any other leaves under Section G of the Collective Agreement.

Inability to Retain a Suitable Replacement

4.7 If the Board is unable to obtain a suitable replacement for the Participant, prior to or at the commencement of the Leave of Absence, the Union agrees no grievance will be filed for not being able to fill this position. This includes but is not limited to not being able to meet ratios where applicable.

Salary During Postponement

4.8 During a postponement of the Leave of Absence pursuant to clause 4.7 or 4.8 above, the Board will pay the regular salary amount to the Participant as if they were not participating in the Plan. The amounts previously retained by the Board will continue to be held until the Participant takes a Leave of Absence.

Deadline for Commencing Leave of Absence

4.9 Notwithstanding Clauses 4.7 and 4.8, under no circumstances will a Deferral Period in excess of four (4) years be permitted.

Consequence for Failing to Take Leave of Absence

4.10 If a Participant postpones the Leave of Absence beyond a four-year Deferral Period all amounts held under the Plan, less statutory deductions will be paid to the Participant no later than the end of the first taxation year that commences after the end of the four-year Deferral Period.

5 WITHDRAWAL

Withdrawal from Plan

5.1 Withdrawal from the Plan is permitted only in the following circumstances:

- a) death of the Participant;
- b) Participant ceases to be employed by the Board; or
- c) financial or other hardship.

The Participant will be automatically withdrawn from the Plan if the Participant dies or ceases to be employed by the Board. Withdrawal from the Plan due to financial or other hardship will be at the Board's sole discretion following due consideration of the surrounding circumstances creating the hardship.

Payment

5.2 Subject to Clause 5.3, upon withdrawal from the Plan, the Board shall, within a reasonable period of time, pay the Participant the deferred compensation amount less statutory deductions, including any unpaid interest.

Upon Death

5.3 In the event the Participant dies, upon receipt of a copy of the Participant's death certificate, the Board shall pay to the Participant's estate any deferred compensation amount and accrued interest retained at the time of death, less statutory deductions. Payment shall be made no later than the end of the calendar year commencing after the termination of the Plan. In addition, article B.36.4 of the Collective Agreement applies.

6 GENERAL

Administration

6.1 The Board will be responsible for costs associated with the administration of the Plan.

6.2 The salary and benefits after the Leave of Absence expires and upon return to work shall be in accordance with the applicable Collective Agreement.

DEFINITIONS

"contract year" means the 12-month period as per the applicable Collective Agreement or contract of employment.

"current compensation amount" means the total compensation payable by the Board to the Participant for the contract year, including their proper salary and all allowances in accordance with applicable Collective Agreement or contract of employment.

"Deferral Period" means the period during which the Participant defers a percentage of current earnings in order to fund a Leave of Absence to a maximum of four (4) years.

"deferred compensation amount" means the portion of the current compensation amount which is retained by the Board for a Participant in each year in accordance with clause 3.1 of this document.

"Eligible Employee" means a member of the Maple Ridge Teachers' Association with five (5) or more years of continuing employment with the Board.

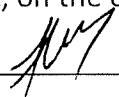
"Leave of Absence" means the period immediately following the end of the Deferral Period. The Leave of Absence shall be for a full school year commencing at the beginning of the school year and ending at the end of the school year for the school or for the school district in the case of district based teachers.

"Deferred Salary Leave Application" means the application form required by Eligible Employees seeking approval to participate in the Plan.

"Participant" means an Eligible Employee who has completed a Deferred Salary Leave Application and whose application for participation in the Plan has been approved by the Superintendent or designate.

"Superintendent or designate" means Superintendent of Schools for School District No. 42 (Maple Ridge – Pitt Meadows) or their designated administrator of the Plan.

TO EVIDENCE THEIR AGREEMENT, the parties have signed this Self Funded Leave Plan Procedure document, on the dates appearing below.



Signature of District Representative
Flavie Couplon, ST
Printed Name of District Representative

Date: Sept 28, 2022



Signature of MRTA Representative
Trevor Takasaki
Printed Name of MRTA Representative

Date: Sept. 28, 2022

Appendix A

School District No. 42 (Maple Ridge – Pitt Meadows)

SELF-FUNDED LEAVE PLAN APPLICATION FORM

I have read, understood and agree to the terms and conditions of the Self-Funded Leave Plan offered by the Board of Education of, School District No. 42 (Maple Ridge – Pitt Meadows). I am requesting to participate in the Self-Funded Leave Plan as follows:

ENROLMENT DATE

My enrolment in the Plan shall become effective for the school year commencing _____.

YEAR OF LEAVE

I shall take my Leave of Absence from _____ to _____, but I shall have the right to request, to postpone such leave for one school year.

FUNDING OF LEAVE OF ABSENCE

I have read and understood that 20% of my gross salary less statutory deductions and other withholdings will be withheld from my current compensation amount with respect to my participation in the Plan for four consecutive school years immediately prior to my Leave of Absence.

Name of employee: _____ Employee number: _____

Employee address: _____

Signature of Employee: _____ Date: _____

TO EVIDENCE THEIR AGREEMENT, the parties have signed this application the dates appearing below.

On behalf of the Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows):

Per: _____

Superintendent

Date: _____

Per: _____

Secretary-Treasurer

Date: _____

Updated Sept. 7, 2022 (MRTA & HR)

From: Martin Dmitrieff martin@mrtaoffice.ca
Subject: Re: SFL - DSP - Sept 7 2022 DRAFT
Date: September 9, 2022 at 4:17 PM
To: Gwyneth Dixon-Warren Gwyneth_Dixon-Warren@sd42.ca
Cc: Trevor Takasaki - Local 42 President trevor@mrtaoffice.ca, Dana Sirsiris Dana_Sirsiris@sd42.ca



Hi Gwyneth,

The MRTA, upon doing our "homework" both appreciate the work put in to come up with the following revision, and find it to be an acceptable alternative, to ensure that the date of leave remains firm, and that the employer cannot request the employee to change the date of the leave:

4.7 If the Board is unable to obtain a suitable replacement for the Participant, prior to or at the commencement of the Leave of Absence, the Union agrees no grievance will be filed for not being able to fill this position. This includes but is not limited to not being able to meet ratios where applicable.

The only clarification, and I think this may be unneeded, but for the portion of the unfilled ratios that are not associated with this leave that cause a breach and would be grievable we shall retain the ability to grieve on that portion. For example, where a counselling ratio is under by 3FTE and only 1FTE is going on the Self Funded leave, we would would grieve the ratio by 2FTE (and not 3).

Also, upon further consideration with relation to initial hesitations on the approval wording, we can confirm we find the current wording acceptable:

1.1 The approval of each application shall be at the sole discretion of the Board and shall not be unreasonably denied. The Superintendent or designate shall advise each applicant of the approval or disapproval of their application.

As such, I believe this means we are in agreement and can "sign-off" on the arrangement, as long as you find the clarification above is the agreed to understanding.

WooHoo!

Take care all, and have a good weekend,

Martin Dmitrieff
MRTA
1ST VP

martin@mrtaoffice.ca

"The world always seems
brighter when you've just
made something that wasn't
there before."

— Neil Gaiman

On Sep 8, 2022, at 10:05 PM, Gwyneth Dixon-Warren <Gwyneth_Dixon-Warren@sd42.ca> wrote:

<Self Funded Leave Draft Sept. 7 2022.docx>

