

DEFERRED SALARY LEAVE PLAN

Background

The Division operates a Deferred Salary Leave Plan for its staff.

Procedures

1. Implementation and amendment of this Administrative Procedure and the plan are dependent upon the Division receiving and maintaining a favorable Advance Income Tax Ruling on the Plan from Canada Revenue Agency.
2. The number of participants in the plan shall be determined by the Superintendent or designate from time to time.
3. In selecting participants, the Superintendent or designate shall consider the following criteria:
 - 3.1 Seniority with the Division.
 - 3.2 Total experience in teaching.
 - 3.3 Priority for those applicants who have not previously been granted a Deferred Salary Leave, Professional Improvement Leave, or other Leave of Absence excluding maternity leave.
 - 3.4 Consideration of the number of previously granted Deferred Salary Leaves in a school so that an excessive number of teachers are not on leave from any individual school at the same time.
 - 3.5 Husband and wife applications to be considered jointly and on the greater seniority of the couple.
4. Applicants who are approved to participate in the plan shall execute a Deferred Salary Leave Plan Individual Agreement (Form 410-1) establishing the details of their participation.
5. Eligible staff member means a full time staff member who has performed a minimum of three (3) years of active service with the Division at the time of application, provided such staff member has fulfilled all the conditions for any previously granted form of leave.
6. The withdrawal fee in accordance with the Appendix shall be two percent (2%) of the four (4) years qualification maximum salary rate in effect at the time of withdrawal for each year of participation or any portion thereof.

Adopted/Revised: JUN 2016/JUN 2019/NOV 2019

Reference: Section 33, 52, 53, 197, 204, 220, 222 Education Act
Employment Standards Code
Labour Relations Code
Section 248L, Canada Tax Act
Canada Income Tax Regulation 6801
Collective Agreements