



KAWARTHA PINE RIDGE DISTRICT SCHOOL BOARD

ADMINISTRATIVE REGULATIONS

Section: Human Resources

- Leaves of Absence

Regulation Code: HR-6.1.7

Regulation: LEAVE OF ABSENCE – EMPLOYEE
SELF-FUNDED LEAVE PLAN

Policy Code Reference: HR-6.1
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This administrative regulation is written in accordance with the guiding principles in Board Policy No. HR-6.1, Leave of Absence.

Where the request of an employee for a self-funded leave of absence is not subject to the provisions of a collective agreement, this administrative regulation will apply. Leave of absence as described in this administrative regulation will be at no cost to the Board.

1. Leave of Absence – Self-Funded Leave Plan – Plan Details

The Employee Self-Funded Leave Plan permits employees to take a three consecutive month leave for the purpose of permitting the full-time attendance of the employee at a designated educational institution or in any other case six consecutive month to twelve consecutive month leave, subject to the conditions outlined below.

During the y term (where “y” must be 36, 48, or 60 months), the employee will agree to be paid by the Board at x/y (where “x” is “y” minus the length of the leave) of the salary normally paid subject to the conditions outlined below.

The amount of the current compensation amount deferred by the employee under the plan cannot exceed 33-1/3% in any calendar year in accordance with the Income Tax Act.

In the event the employee is unable to contribute into the plan due to unforeseen circumstances, unpaid statutory leave or long-term disability for example, the employee may suspend the self-funded leave plan. In accordance with the Income Tax Act, self-funded leave plans may not last longer than six (6) years. In the event a plan will extend beyond six (6) years, the Board reserves the right to terminate the plan. Upon termination, the sum accumulated in trust, including any accrued interest will be paid to the participant within sixty days of the termination of the plan.

The employee will endeavour to commence the leave at the beginning of the school year or conclude at the end of the school year.

The leave term must be taken in the final year of the plan.

2. Leave of Absence – Self-Funded Leave Plan – Application

A written application will be delivered to Human Resource Services not later than January 31, in which is described the applicant’s proposal with respect to a plan of salary holdback and timing of the proposed leave of absence.

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3. Leave of Absence – Self-Funded Leave Plan – Approval

The right to approve or to deny any application will rest solely with the Board. Written advice of approval or the reason for denial will be delivered to the applicant not later than April 1, following the date of application.

4. Leave of Absence – Self-Funded Leave Plan – Entry Date

Entry into the plan will be effective only on September 1.

5. Leave of Absence – Self-Funded Leave Plan – Payment of Salary Holdback During Leave

5.1 During the term of the plan the employee will be paid a percentage of the salary to which the employee is entitled. The salary will be placed in an individual trust account in the name of the employee. Interest paid on the trust account will be the prime rate less 2% as established from time-to-time by the Board's chartered bank. Any interest must be paid to the individual in the taxation year in which it is earned. Such interest is treated as income for the purpose of the Income Tax Act and will be paid by December 31 in each year. A statement of the employee's account will be issued at the end of each school year.

5.2 During the "x" term of the "x/y" plan (see 1. above), the employee will receive "x/y" of the employee's salary in each year.

5.3 During the said leave of absence, the sum accumulated in the trust on behalf of the employee, will be paid to the employee in the same manner as would the employee's salary, were the employee not on leave of absence.

6. Leave of Absence – Self-Funded Leave Plan – Benefits

While the employee is deferring salary for their self-funded leave, the employee's benefits will be maintained as if the employee were receiving 100% of salary. During the leave year, the employee may participate, at their own expense, in the insured benefit plan as set out in Administrative Regulation HR-2.1.1 Compensation for Employees: Benefits. The Employee must make these arrangements through the benefits carrier. Benefits coverage that are a condition of employment, where applicable, shall be continued at the Employee's expense during the year of the leave year.

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7. Leave of Absence – Self-Funded Leave Plan – Sick Leave

7.1 The term of absence does not represent a break in service.

7.2 There will be no utilization of sick leave credits during the term of absence.

8. Leave of Absence – Self-Funded Leave Plan – Vacation Entitlement

Vacation entitlement will be prorated according to the length of the term of the leave (e.g. an employee who is entitled to four weeks' vacation and takes a six month self-funded leave, will only be entitled to two weeks' vacation). Any vacation entitlement earned and not taken prior to commencement of leave may be carried forward to the end of the leave and be taken within the twelve month period following the end of the self-funded leave.

9. Leave of Absence – Self-Funded Leave Plan – Pension Plans

The Board and employee will comply with the regulations governing the Ontario Municipal Employees' Retirement System and Teachers' Pension Plan, where applicable.

10. Leave of Absence – Self-Funded Leave Plan – Return from Leave

On return from leave, the employee will be placed in the employee's previous position, provided that such position still exists.

11. Leave of Absence – Self-Funded Leave Plan – Withdrawal

A participant may withdraw from the originally agreed upon plan up to and including three months preceding commencement of the leave of absence. Upon withdrawal, the sum accumulated in trust, including any accrued interest and less any withdrawal charge as outlined below will be paid to the participant within sixty days following delivery to Human Resource Services of written notification of withdrawal.

- In the first year of the plan, withdrawal charge is \$25
- In the second year of the plan, withdrawal charge is \$50
- In the third year of the plan, withdrawal charge is \$75
- In the fourth year of the plan, withdrawal charge is \$100
- In the fifth year of the plan, withdrawal charge is \$125

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12. Leave of Absence – Self-Funded Leave Plan – Death of the Participant

In the case of the death of a participant prior to commencement of the leave of absence, the sum accumulated in the trust including accrued interest thereon, will be paid to the estate of the participant within sixty days following the date of death. In the case of the death of a participant during the leave of absence, the sum remaining in the trust, including accrued interest, will be paid to the estate of the participant within sixty days following the date of death.

13. Leave of Absence – Self-Funded Leave Plan – Contract

Each participant will execute a contract with the Board wherein are set out the terms and conditions of participation in the plan.

Established: April 9, 2001

Revised/Reviewed: January 26, 2010
February 5, 2013
September 11, 2017
April 25, 2019