

APPENDIX M
CHILD-CARE BENEFIT PLAN

1. Subject to the following, Members who have dependent children under the age of seven, and Members who have dependent children under the age of twelve in before and/or after school programs, summer camps, or programs during school professional activity days are eligible for reimbursement of child-care costs:
 - (a) All applications must be received in Human Resources by February 1st (i.e., the online application on the Human Resources website must be completed). If audited, Members will be required to submit proof of attendance from the provider, and amounts paid, to Human Resources prior to confirm entitlement to reimbursement.
 - (b) Reimbursement for dependent children under the age of seven will be made if the child-care costs are incurred at the usual facility attended by the child or at a summer camp. Reimbursement will not be provided for casual care. A Member on Academic Leave will be reimbursed for child-care expenses incurred at facilities away from the child's normal place of residence if the expenses qualify under (c).
 - (c) Reimbursement will be made only for child-care expense payments that meet the Canada Revenue Agency definitions for the Child Care Expenses Deduction.
 - (d) If both parents are eligible, only one may claim the Child-Care Benefit.
 - (e) The plan maximum of \$2,250 per child will be provided annually, based on a calendar year. There are no carryover provisions if the full \$2,250 is not used in any given year.
 - (f) The daily maximum reimbursement for child-care expenses incurred by a Member for participation by a dependent child at a summer camp is \$5.
 - (g) Eligible dependent children are natural, step, common-law or adopted children or wards.
 - (h) The nominal value of the fund for this plan is \$351,714 in each year of the ~~the~~ collective agreement. In the event that the value of eligible claims is less than the total amount available, the surplus shall be carried forward and added to the fund for the following calendar year. If the eligible claims exceed the total amount available per year, the fund will be reviewed and amounts will be pro-rated based on the number of eligible claims. The participation rate, reimbursement levels, funding and administration of this plan will be evaluated each year.