

APPENDIX G

CHILD CARE BENEFIT PLAN

Eligibility:

An employee as defined in Item 1 below, who has dependent children under the age of seven (7), is eligible for reimbursement under the child care benefit plan.

1. A member of CUPE Local 254 who has been continuously employed for at least one year and who holds a current continuing appointment or current term appointment, or is on a leave from one of those appointments in accordance with Articles 15.09, 15.10, 15.11 or 15.12, or Long Term Disability or WSIB.

Plan:

- Reimbursements are limited to 50% of the rate paid. Employees are required to submit proof of payment for the benefit year. Applications are submitted between January 1 and March 31 following the year the expenses were incurred. All documentation must be received in Human Resources by March 31.
- The maximum half-day reimbursement will be \$15.00 per day. A half-day is defined as a minimum of four hours and less than six hours or where the parent is being charged a half-day rate by the child care facility.
- The maximum full-day reimbursement will be \$30.00 per day. A full day rate is defined as a minimum of six hours or where the parent is being charged a full-day rate by the child care facility.
- If a monthly rate was paid, maximum reimbursement for half day attendance will be \$330.00 or full day attendance will be \$660.00.
- Reimbursement will be made only for the child care expense payments that meet the Canada Revenue Agency definitions for the Child Care Expenses Deduction.
- Reimbursement will only be made if the child care costs are incurred at the usual facility attended by the child. Reimbursement will not be provided for casual care.
- If an employee as defined in Item 1 dies while in service to the University his/her child or children are eligible for coverage under this plan. The payment under this plan will be made to the surviving parent or legal guardian of the child or children for the period the child or children meet the requirements outlined in this plan.
- There are a number of similar plans with different employee groups at the University. If both parents are employees of Queen's University and each parent is covered under this plan or under a separate plan, only one claim per child will be reimbursed by the University.
- The plan maximum of \$3000.00 per child will be provided only once per calendar year. Any amount payable under this plan will be pro-rated based on the employee's appointment if it is less than full-time (eg. 80% time appointment, 80% of \$3000.00). There is no carry-over provision if the \$3000.00 is not used per year.
- Human Resources will provide a preliminary summary report to the President or designate, CUPE Local 254 by April 10th, detailing the names of the applicants,

the amounts approved, and in the case of a rejected application, the basis upon which the application was denied.

- Eligible dependent children are natural, step, common-law, adopted children or wards under the age of seven.
- This is a taxable benefit.
- This plan does not cover School Age programs provided by child care facilities.
- Effective January 1, 2007 this program will include before and/or after school programs and school professional activity days as defined under Appendix G1.
- The nominal value of the fund established for this plan is \$20,000. In the event that the value of the eligible claims is less than the total amount available then the surplus will be carried forward to the next year or transferred in whole or in part to the Tuition Support Plan (CUPE Local 254) as requested by the President or designate, CUPE Local 254 no later than April 15th. Should the eligible claims exceed the total amount available per year then the fund will be reviewed and amounts will be prorated based on the number of eligible claims.
- The funds available for this plan will be reviewed annually prior to payment to ensure appropriate distribution and allocation of all funds.

APPENDIX G1

CHILD CARE BENEFIT PLAN

Effective (January 1, 2007)

Before and/or after school programs or school professional activity days.

Eligibility:

An employee as defined under Item 1 in Appendix G Child Care Benefit Plan, who has dependent children under the age of twelve, in before and/or after school programs, or school professional activity days is eligible for reimbursement under Appendix G1 of the Child Care Benefit Plan.

Plan:

- Claims paid under Appendix G1 are funded from the Child Care Benefit Plan Fund as described in Appendix G.
- Reimbursements are limited to 50% of the rate paid. Employees are required to submit proof of payment for the benefit year. Applications are to be submitted between January 1 and March 31 following the year the expenses were incurred. All documentation must be received in Human Resources by March 31.
- The daily maximum reimbursement for before, after, or both before and after school programs will be \$5.00.
- If a monthly rate was paid, maximum reimbursement for before and/or after school programs will be \$110.
- The daily maximum reimbursement for professional activity days will be \$5.00.
- Reimbursement will be made only for the child care expense payments that meet the Canada Revenue Agency definitions for the Child Care Expenses Deduction.
- There are a number of similar plans with different employee groups at the University. If both parents are employees of Queen's University and each parent

is covered under this plan or under a separate plan, only one claim per child will be reimbursed by the University.

- Claims made under both Appendix G and Appendix G1 for the same child will have a combined maximum of \$3000 per child. Any amount payable under the plan will be prorated based on the employee's appointment if it is less than full-time (eg. 80% time appointment, 80% of \$3000). There is no carry-over provision if the \$3000 is not used per year.
- Eligible dependent children are natural, step, common-law, adopted children, or wards under the age of twelve.
- This is a taxable benefit.