

A P P E N D I X D : C H I L D C A R E B E N E F I T P L A N

Eligibility:

An employee who has dependent children under the age of seven, is eligible for reimbursement under the child care benefit plan.

1. An employee who has been continuously employed for at least one year, and who currently holds a continuing or term appointment of at least one year's duration.

Plan:

- Reimbursements are limited to 50% of the rate paid. Employees are required to submit proof of attendance and rates paid for the benefit year. Applications are submitted between January 1 and February 28 following the year the expenses were incurred. All documentation must be received in Human Resources by February 28.
- The maximum half day reimbursement will be \$10.00 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 \$20.00 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 \$220 or full day attendance will be \$440.
- 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 or emergency care.
- 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 \$2,000 per child will be provided only once per calendar year. Any amount payable under this plan will be prorated based on the employee's appointment if it is less than full-time (eg. 80% time appointment, 80% of \$2,000). There is no carry-over provision if the \$2,000 is not used per year.
- Eligible dependent children are natural, step, common-law or adopted children under the age of seven.
- This is a taxable benefit.
- This program will include before and/or after school programs, school professional activity days and summer camps as defined under Appendix D.
- The nominal value of the fund established for this plan is \$250,000. These funds will be available on July 1 of each year of this agreement. 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 as requested by the Union 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.

A P P E N D I X E : C H I L D C A R E B E N E F I T P L A N

Before and/or after school programs, school professional activity days, or summer camps.

Eligibility:

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

Plan:

- Claims paid under this Appendix are funded from the Child Care Benefit Plan Fund as described in Appendix D.
- Reimbursements are limited to 50% of the rate paid. Employees are required to submit proof of attendance and rates paid for the benefit year. Applications are to be submitted between January 1 and February 28 following the year the expenses were incurred. All documentation must be received in Human Resources by February 28.
- 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.
- The daily maximum reimbursement for summer camp 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 D and Appendix E for the same child will have a combined maximum of \$2,000 per child. Any amount payable under this plan will be prorated based on the employee's appointment if it is less than fulltime (eg. 80% time appointment, 80% of \$2,000). There is no carry-over provision if the \$2,000 is not used per year.
- Eligible dependent children are natural, step, common-law or adopted children under the age of eleven.
- This is a taxable benefit.