

**MEMORANDUM OF AGREEMENT (MOA)**  
**BETWEEN**  
**QUEEN'S UNIVERSITY ("Employer")**  
**AND**  
**THE PUBLIC SERVICE ALLIANCE OF CANADA, LOCAL 901, Unit 2 ("Union")**  
**RE: Appendix C – Childcare Benefit Plan**

**WHEREAS** Human Resources is updating the application and approval process that is currently in place for childcare support benefits;

**AND WHEREAS** the process is changing in that the paper application will no longer be submitted to Human Resources, unless required for audit purposes.

**AND WHEREAS** Human Resources will conduct a prepayment audit of submitted applications randomly across all employee groups at the University that participate in such a plan;

**AND WHEREAS** Appendix C of the Queen's-PSAC 901, Unit 2 Collective Agreement ("CA") must be amended to reflect the updated application and approval process;

**NOW THEREFORE** the Parties agree as follows:

1. Appendix C – Childcare Benefit Plan, #5 shall be amended to read, "Applications for reimbursement may be submitted once per benefit year by an Eligible Employee. Applications for reimbursement must be submitted by February 1 following the benefit year in which the Eligible Childcare Expense(s) were incurred. If audited, Employees must submit proof of attendance and rates paid for benefit(s) prior to receiving reimbursement."
2. The Employer will correct the online version of the CA that is accessible on the Faculty Relations Office website.
3. This MOA is without prejudice and without precedent to any and all future matters between the Parties except as expressly set out in this MOA.

Signed on behalf of Queen's University this 29<sup>th</sup> day of November 2017.



Dan McKeown

Signed on behalf of PSAC 901, Unit 2 on this 29<sup>th</sup> day of November 2017.



Mary Anne Laurico, Regional Representative, Public Service Alliance of Canada

Signed on behalf of PSAC 901, Unit 2 on this 29<sup>th</sup> day of November 2017.



Sharon DeSousa, Regional Executive Vice-President, Public Service Alliance of Canada

## Appendix C – Childcare Benefit Plan

### Eligibility

1. An Employee who satisfies all of the following criteria (“Eligible Employee”) will be eligible for reimbursement of Eligible Childcare Expenses incurred under the Childcare Benefit Plan:
  - (a) The Employee held an appointment at the time the expense was incurred;
  - (b) The Employee has at least one Eligible Child under the age of seven (7) with respect to daycare, and/or at least one Eligible Child under the age of twelve (12) for purposes of Eligible Childcare Expense other than daycare.
2. "Eligible Child" includes a natural, step, foster, ward, common-law, or adopted child of an Eligible Employee under the age of seven (7) or twelve (12), depending on the type of Eligible Childcare Expense as per paragraph 1(b)
3. “Eligible Childcare Expense” generally includes an expense incurred for the purpose of providing child care services to an Eligible Child, including daycare, before and/or after school care, professional activity days, and summer camps, subject to restrictions set out below.
4. Except as set out in paragraphs 1, 2 and 3, capitalized terms in this Appendix are defined under Article 3 – Definitions of this Agreement.

### Plan

5. ~~Applications for reimbursement may be submitted once per benefit year by an Eligible Employee. Applications must include proof of attendance and rates paid for benefit(s) within the benefit year. Applications for reimbursement and supporting documents must be submitted by February 1 following the benefit year in which the Eligible Childcare Expense(s) were incurred. Applications for reimbursement may be submitted once per benefit year by an Eligible Employee. Applications for reimbursement must be submitted by February 1 following the benefit year in which the Eligible Childcare Expense(s) were incurred. If audited, Employees must submit proof of attendance and rates paid for benefit(s) prior to receiving reimbursement.~~

6. The nominal value of the fund established for this plan is \$55,000.00 per annum; therefore, the combined plan maximum for reimbursements that will be paid to all Employees in the Bargaining Unit is \$55,000.00 annually.
7. This is a taxable benefit.
8. Reimbursements for Eligible Childcare Expenses are subject to the following restrictions:
  - (a) Eligible Employees will be eligible for a maximum reimbursement of \$2,000.00 per child per benefit year, subject to further restrictions set out in this Appendix, including, without limitation, paragraph 6;
  - (b) There is no carry-over provision if the amount outlined above in 8.(a) is not used per year;
  - (c) Reimbursements are limited to 50% of the amount paid by an Eligible Employee for Eligible Childcare Expenses each benefit year;
  - (d) These funds will be renewed on July 1 of each year of this Agreement. Should the eligible claims exceed the total amount available in any given benefit year, the reimbursement amounts will be prorated based on the number of eligible claims. Funds will not be borrowed from future plan years, i.e., there will be no deficit in any given year. If the value of all eligible claims is less than the total amount available, there will be no carry forward to the next year, and the unused amounts will be retained by the Employer;
  - (e) There are a number of similar plans covering various employee groups at the University. If both parents are employees of Queen's University and each parent is covered under this Childcare Benefit Plan or under a separate Queen's University plan, only one claim per child will be reimbursed by the University;
  - (f) Reimbursements will be made only for childcare expense payments that satisfy Canada Revenue Agency's definition and interpretation of "Childcare Expense Deduction";
  - (g) Daycare reimbursements will only be made if the Eligible Childcare Expenses are incurred at the usual facility attended by the child. -Reimbursements will not be provided for casual or emergency care;

- (h) The maximum half-day daycare reimbursement will be \$10.00 per day. A half-day is defined as a minimum of four (4) hours and less than six (6) hours, where the parent is being charged a half-day rate by the daycare facility;
- (i) The maximum full-day daycare reimbursement will be \$20.00 per day. A full-day rate is defined as a minimum of six (6) hours, where the parent is being charged a full-day rate by the daycare facility;
- (j) If a monthly rate was paid, maximum daycare reimbursement for half-day attendance will be \$220.00 or full-day attendance will be \$440.00;
- (k) The daily maximum reimbursement for before, after or both before and after school programs will be \$5.00;
- (l) If a monthly rate was paid, maximum reimbursement for before and/or after school programs will be \$110.00;
- (m) The daily maximum reimbursement for professional activity days will be \$5.00;  
and
- (n) The daily maximum reimbursement for summer camps will be \$5.00.