



**THE PRESBYTERIAN CHURCH
IN CANADA**

**MATERNITY AND
PARENTAL LEAVE
POLICY**

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As early as 1985, the General Assembly adopted guidelines for a Maternity and Adoptive Leave Policy in order to fall in line with the Employment Standards Act (A&P 1985 pages 363, 364). Further General Assemblies of 1991 and 1992 recognized the need to continue the clergy's Housing and Utility Allowance during the approved leave and directed the congregation to pick up this additional cost as well as the possible costs of temporary help (A&P 1992 pages 391- 393). Congregations were also encouraged to consider topping-up their minister's salary up to 95% during the 17 weeks maternity leave plus 10 weeks parental leave, however; it was not compulsory at this time.

In June 1999, the General Assembly approved changes to the Maternity and Parental Leave Policy for clergy and other church employees (A&P 1999 page 220; A&P 1998 pages 219, 220). Under this policy, it was required that congregations top-up stipends of ministers, and salaries for other employees, to 95% for 17 weeks maternity leave and 10 weeks parental leave and that congregations be reimbursed for this cost from the Health and Dental Plan.

In December 2017, the Government of Canada implemented an extended parental leave option at a lower rate of Employment Insurance that must be taken within the 18 months after the child is born or adopted. This is in addition to the existing standard parental leave option that must be taken within the 12 months after the child is born or adopted. To accommodate this change, the Maternity and Parental Leave Policy was updated so that top-up benefits for both standard and extended leave options would be equal.

In June 2025, the General Assembly approved changes to the Maternity and Parental Leave Policy to include top-up of housing and utility allowances effective July 1, 2025.

This manual is intended to provide information relating to the implementation process of the Maternity/Parental Leave Policy of The Presbyterian Church in Canada and guidelines relating to federal and provincial legislative requirements.

Part One of the manual is for general use by both employees and employers. It includes a policy overview, pension and benefits information, terminology and top-up eligibility information.

Part Two of the manual is to give the employing body information and guidelines regarding reimbursement of the top-up.

Part Three of the manual is to give the member preparing for maternity and/or parental leave information regarding their benefits and remuneration while on leave. It also outlines the member's requirements necessary to process top-up claims.

Part Four of the manual has additional information regarding maternity and parental leave including government standards and resources for both employers and employees who are looking for more information.

Maximum Insurable Earnings

The maximum insurable earnings (MIE) is the income level up to which Employment Insurance (EI) premiums are paid. It determines the maximum rate of weekly benefits paid for all types of benefits under the EI program. This figure is set on an annual basis by the Government of Canada.

Employment Insurance refers to temporary benefits for workers. In the context of maternity/parental leave, EI is provided to workers who are pregnant, have recently given birth, are adopting a child or are caring for a newborn.

Maternity Leave refers to the federally legislated leave provided to the biological mother at the time of the birth of a child. Maternity Employment Insurance (EI) benefits are payable to the birth mother for a maximum of 15 weeks. Maternity leave is sometimes called "pregnancy leave."

Standard Parental Leave refers to the federally legislated leave provided to either the biological or adoptive parents. Standard parental Employment Insurance (EI) benefits are payable to either parent or may be split between the two parents for a maximum of 35 weeks and must be taken in the 12 months after the child is born or adopted. Standard parental leave is paid at a rate of 55% of the employee's average insurable income (capped at the MIE).

Extended Parental Leave refers to the federally legislated leave provided to either the biological or adoptive parents. Extended parental Employment Insurance (EI) benefits are payable to either parent or may be split between the two parents for a maximum of 61 weeks and must be taken in the 18 months after the child is born or adopted. Extended parental leave is paid at a rate of 33% of the employee's average insurable income (capped at the MIE).

Top-up refers to supplemental benefit support paid to the employee by the employer(s) as the difference between 55% of the employee's average insurable earnings (capped at the MIE) and 95% of stipend, housing and utility allowances for ministers, and salaries for other employees.

Housing/Manse Allowance refers to the accommodation allowance paid to the member by the congregation (or the use of the manse) as part of total salary. This allowance must be reported as insurable income on the Record of Employment form.

Waiting Period refers to the 1-week period before Employment Insurance benefits begin to be paid. Generally, this period is the first week of the EI claim.

If both parents share parental benefits, only one waiting period needs to be served. If a 1-week waiting period has been served for maternity benefits, the waiting period for parental benefits will be waived.

Under the PCC maternity/parental leave policy, employees will receive top-up benefits during the EI 1-week waiting period.

OVERVIEW OF THE POLICY

The Presbyterian Church in Canada (PCC) pays a top-up for maternity and parental leaves through the Health and Dental Plan to bring the Employment Insurance benefit from 55% of the employee's average insurable earnings (capped at the Maximum Insurable Earnings - MIE) to 95% of stipend, housing and utility allowances for ministers, and salaries for other employees.

The employer pays this top-up to the claimant and through the process of application, the employer is reimbursed by the Health and Dental Plan. Application for reimbursement is made to the Pension and Benefits Office.

Maternity Leave

The Presbyterian Church in Canada financially supports maternity leaves for a period of up to 17 weeks that includes the 1-week waiting period for EI benefits. The PCC pays a top-up to bring the EI benefit from 55% to 95% of stipend, housing and utility allowances for ministers, and salaries for other employees during this 17-week maternity leave top-up period.

Parental Leave

In addition to maternity leave, The Presbyterian Church in Canada financially supports both **standard parental leave** and **extended parental leave** for a period of up to 10 weeks. No waiting period is required if the claimant (or claimant's spouse) has already served this requirement during a maternity leave.

Under the **standard parental leave** option, the employee receives an Employment Insurance benefit based on 55% of their average insurable earnings (capped at the MIE). The PCC pays a top-up to bring the EI benefit from 55% to 95% of stipend, housing and utility allowances for ministers, and salaries for other employees during the 10-week parental leave top-up period.

Under the **extended parental leave** option, the employee receives an Employment Insurance benefit based on 33% of their average insurable earnings (capped at the MIE). To ensure that top-up benefits are equal for both standard and extended parental leave options, the top-up benefit for the extended parental leave is calculated using a base EI benefit of 55%. The PCC then pays a top-up from the 55% base to 95% of stipend, housing and utility allowances for ministers, and salaries for other employees during the 10-week parental leave top-up period.

Both standard and extended parental leave top-up payments are based on 55% of the employee's average insurable earnings (capped at the MIE) and therefore are the same regardless of the option selected by the employee.

TOP-UP ELIGIBILITY

Parental leaves are also granted to adoptive parents for up to 10 weeks. A 1-week waiting period is required prior to receiving support by Employment Insurance.

Top-up payments during an approved maternity/parental leave are available to all employees of The Presbyterian Church in Canada who are also members of the Health and Dental Plan and meet the Federal Employment Insurance requirements for maternity or parental benefits. EI statements must be submitted to the employer before top-up payments can begin.

Missionaries

Out of country missionaries employed under International Ministries, not insured under the Federal Employment Act, will be considered for benefits under the Maternity/ Parental Leave Policy on a case-by-case basis, in consultation with International Ministries.

Pension Plan Information During Leave

Pensionable Service for a member in the Pension Plan of the Presbyterian Church in Canada will continue to accrue during the approved maternity/parental leave as required by legislation provided the member indicates in writing that they will continue to make contributions to the plan. Employer contributions to the Pension Fund will also continue during this time. (Pension Constitution Section 18.13, A&P 2003 pg. 503)

The congregational treasurer/employer will deduct employee contributions from the top-up portion and remit to the Pension and Benefits office in the usual manner. After the top-up period, contributions should continue to be made through the treasurer/employer for tax reporting purposes. Contributions are based on employment income prior to the approved leave and may be paid either in a lump sum before the maternity/parental leave begins or in regular monthly payments during the leave. All contributions will be credited as pensionable service with the PCC Pension Plan. All required pension contributions must be paid before the leave is completed or pensionable service will not be credited.

Members and their congregational treasurer must complete a 'Continuance of Pension and Group Benefits Consent/Waiver form' to indicate that the member wishes to remain in pensionable service during their maternity/parental leave.

Members may also choose not to make contributions to the Pension Plan during their approved maternity/parental leave. A 'Continuance of Pension and Group Benefits Consent/Waiver form' is required indicating that the Member understands that by not contributing to the Pension Plan, no pensionable service credits will be accrued and a break in service will be recorded in their pension history. This break will reduce the member's years of pensionable service and therefore affect their pension benefit.

Group Insurance Information During Leave

Group Life Insurance premiums, which include Basic Life, Dependent Life, Accidental Death and Dismemberment and Long Term Disability, are paid by the employee to protect themselves and their dependents from loss of income due to death or disability. Since they are paid by the employee, any benefits received are non-taxable.

The member has the option to continue to pay group life insurance premiums during the maternity/parental leave provided they indicate in writing that they will continue to pay premiums under the Group Policy. The premiums must be paid through the treasurer and submitted to the Pension and Benefits office either in a lump sum before the maternity/parental leave begins or in regular monthly payments during the leave for coverage to be maintained.

The congregational treasurer/employer will deduct employee premiums from the top-up portion and remit to the Pension and Benefits Office in the usual manner. After the top-up period, premiums should continue to be made through the treasurer/employer for tax reporting purposes. Premiums are based on employment income prior to the approved leave.

The congregational treasurer or payroll administrator will also be required to complete the 'Continuance of Pension and Group Benefits Consent/Waiver form' indicating that on behalf of the congregation/employer, premiums will be deducted and remitted to the Pension and Benefits Office in order to maintain member Group Insurance coverage. An additional waiver form will be required to be completed prior to the leave commencing.

A member may choose not to pay premiums during the maternity/parental leave. A 'Continuance of Pension and Group Benefits Consent/Waiver form' is required, indicating that the member understands that by not continuing their Group Life Insurance premiums, no life insurance benefits or Long-Term Disability benefits will be provided. Coverage and premiums are restored when the employee returns to work. The insurer may require a medical certificate on return to work in order to be reinstated into the plan.

Optional Life Insurance

Optional Life Insurance may continue during the maternity/parental leave if the member continues to pay the premiums under the Optional Life policy. Payments for Optional Life Insurance can be arranged as payroll deductions with the employer, or the employee can contact the Pension and Benefits office directly to arrange payments.

HEALTH AND DENTAL BENEFITS

Congregational / Employer Responsibilities

According to the Employment Standards Act (ESA), while an employee is on maternity or parental leave, the employer must continue to pay employer premiums to maintain the employee benefits that were offered before the leave. The employer pays the costs of the Health and Dental Plan of The Presbyterian Church in Canada. Invoices will continue to be sent to employing bodies during maternity/parental leave as necessary for the Health and Dental coverage.

Pulpit Supply

During the time that clergy is on maternity/parental leave, the congregation is required to provide payment for pulpit replacement and pastoral services. An interim moderator/interim minister may also be appointed during this time.

Pulpit Supply Insurance is not paid by the Health and Dental Plan during maternity/parental leave of clergy. The Health and Dental Plan supports pulpit supply during sickness only.

PROCESS FOR APPLICATION AND REIMBURSEMENT

Clergy

- 1.** Although under legislation the employee need only to inform the employer of their intention of taking a maternity or parental leave by giving 2 weeks' notice, clergy are strongly advised to give as much notice as possible before the intended date of the beginning of the leave and at least 4 weeks' notice before returning to work.
- 2.** The congregational treasurer or payroll administrator will provide the member with a Record of Employment (ROE) form on the last day of employment prior to the commencement of the leave or submit one electronically to the Canada Revenue Agency.
- 3.** The member should make an application for Employment Insurance benefits. The EI application form requires the claimant to state the 'gross income' prior to the claim period. For Clergy, gross income will include stipend and housing and utilities allowances.
- 4.** The congregation will continue to pay stipend, housing and utility allowances up to 95% for clergy during the 17 weeks of maternity and 10 weeks of parental leave top-up period.
- 5.** The use of paid vacation during the maternity/parental leave is not permitted.
- 6.** When the EI application form is completed, the benefit will be determined. The applicable 'Maternity/Parental Leave Claim' form (Standard 12-month or Extended 18-month) for Employers can then be completed to determine the level of top-up to be paid to the employee.
- 7.** The employer (Payroll administrator or Congregational Treasurer) will pay the claimant directly and submit the applicable 'Maternity/Parental Leave Claim' form (Standard 12-month or Extended 18-month) for reimbursement to the Pension and Benefits Office.
 - Top-up payments are taxable and subject to Canada Pension Plan (CPP) deductions. Top-up payments are not insurable and therefore Employment Insurance (EI) premiums are not deducted.
 - Pension and Group Insurance deductions (if applicable) should be deducted from the top-up payment and remitted to the Pension and Benefits Office in the usual manner. The payroll administrator or treasurer will then be able to record member pension contributions for year-end tax purposes.
- 8.** All Employment Insurance statements must accompany the 'Maternity/Parental Leave Claim' form.
- 9.** The Pension and Benefits Office will process and reimburse the congregation on a monthly basis or as otherwise arranged.

Congregational Employees, Church Office Staff, other Support Staff

- 1.** Although under legislation the employee need only to inform the employer of their intention of taking Maternity or Parental Leave by giving 2 weeks' notice, employees are strongly advised to give as much notice as possible before the intended date of the beginning of the leave and at least 4 weeks' notice before returning to work.
- 2.** The congregational treasurer or payroll administrator will provide the member with a Record of Employment (ROE) form on the last day of employment prior to the commencement of the leave or submit one electronically to the Canada Revenue Agency.
- 3.** The member should make an application for Employment Insurance benefits. The EI application form requires the claimant to state the 'gross income' prior to the claim period. For employees (non-clergy), gross income will include salary only.
- 4.** The use of paid vacation during the maternity/parental leave is not permitted.
- 5.** When the EI application form is completed, the benefit will be determined. The applicable 'Maternity/Parental Leave Claim' form (Standard 12-month or Extended 18-month) can then be completed to determine the level of top-up to be paid to the employee.
- 6.** The employer (payroll administrator or congregational treasurer) will pay the claimant directly and submit the applicable 'Maternity/Parental Leave Claim' form (Standard 12-month or Extended 18-month) for reimbursement to the Pension and Benefits Office.
 - Top-up payments are taxable and are subject to Canada Pension Plan (CPP) deductions. Top-up payments are not insurable and therefore Employment Insurance (EI) premiums are not deducted.
 - Pension and Group Insurance deductions (if applicable) should be deducted from the top-up payment and remitted to the Pension and Benefits office in the usual manner. The payroll administrator or treasurer will then be able to record member pension contributions for year-end tax purposes.
- 7.** All Employment Insurance statements must accompany the 'Maternity/Parental Leave Claim' form.
- 8.** The Pension and Benefits office will process and reimburse the congregation on a monthly basis or as otherwise arranged.

PROCESS OF REMUNERATION

Clergy

As described in Part One of this manual, The Presbyterian Church in Canada financially supports a professional church worker/clergy during a maternity leave for a period of up to 17 weeks and during a standard or extended parental leave for up to 10 weeks for a total of 27 weeks.

Although you are only required to provide 2 weeks' notice, it is advisable that you notify your congregation and presbytery as soon as possible of your intention to take a maternity or parental leave and at least 4 weeks' notice before returning to work.

Process of Remuneration

1. On your last day of work, your treasurer or payroll administrator will provide you with a Record of Employment (ROE) or submit one electronically to Canada Revenue Agency.
2. Make an application for Employment Insurance- maternity/parental benefits through the Government of Canada website (<https://www.canada.ca/en/employment-socialdevelopment.html>).
3. The congregation will pay top-up of stipend, housing and utility allowances during the 17-week maternity and 10-week parental 'top-up' period.
4. EI benefits are based on total income and are capped at the year's Maximum Insurable Earnings.
5. Top-up of stipend, housing and utility allowances will be paid to you on your regular pay period by your congregational treasurer or payroll administrator. EI statements must be submitted before payments can begin.
6. Under the PCC Maternity/Parental Leave Policy, your total remuneration during the 17- week maternity leave will not exceed 95% of the total income prior to your leave. During the 10-week parental leave, the top-up benefit will be calculated based on 55% of your average insurable earnings (capped at the MIE) for both standard and extended parental leave options.
7. Pensionable service and group life insurance benefits may continue during the leave. A 'Continuance of Pension and Group Benefits Consent/Waiver form' for group insurance and pension must be completed by the employee and treasurer prior to the leave and forwarded to the Pension and Benefits office.
8. Health and Dental benefits will continue during the leave.

Congregational Employees, Church Office Staff, Other Support Staff

As described in Part One of this manual, The Presbyterian Church in Canada financially supports an employee and member of the PCC Health and Dental Plan during a maternity leave for a period of up to 17 weeks and during a parental leave for up to 10 weeks for a total of 27 weeks. Employees are required to provide 2 weeks' notice to their employers of their intention of taking a maternity or parental leave and to provide 4 weeks' notice of their return to work.

Process of Remuneration

- 1.** On your last day of work, your treasurer or payroll administrator will provide you with a Record of Employment (ROE) or submit one electronically to Canada Revenue Agency.
- 2.** Make an application for Employment Insurance- maternity/parental benefits through the Government of Canada website (<https://www.canada.ca/en/employment-socialdevelopment.html>).
- 3.** EI benefits are based on total income and are capped at the year's Maximum Insurable Earnings.
- 4.** Top-up of salary will be paid to you on your regular pay period by your congregational treasurer or payroll administrator. EI statements must be submitted before payments can begin.
- 5.** Under the PCC Maternity/Parental Leave Policy, your total remuneration during the 17- week maternity leave will not exceed 95% of the total income prior to your leave. During the 10-week parental leave, the top-up benefit will be calculated based on 55% of your average insurable earnings (capped at the MIE) for both standard and extended parental leave options.
- 6.** Pensionable service and group life insurance benefits may continue during the leave. A 'Continuance of Pension and Group Benefits Consent/Waiver form' for group insurance and pension must be completed by the employee and treasurer prior to the leave and forwarded to the Pension and Benefits office.
- 7.** Health and Dental benefits will continue during the leave.

Member Information

Name (first, initial, last)

Member Health & Dental ID #

Phone Number

Home Address

Email Address

Last Day Worked (MMDDYYYY)

Returning to Work (MMDDYYYY)

EI Option Selected

Standard (12 months) Extended (18 months)

Pension Plan

Members of the Presbyterian Church in Canada Pension Plan may continue to accrue pensionable service during their approved Maternity / Parental leave provided the Member indicates in writing prior to the leave commencing that they will continue to make contributions as required under the plan. **Please indicate your option of consent or waiver.**

Member Consent

I understand that by continuing to make pension contributions during my Maternity / Parental Leave that I will maintain pensionable service during the period of leave. I agree to make the required pension payments through monthly payroll deductions.

Member Waiver

I do not wish to make pension contributions during my leave and understand this is for the duration of the leave.

Member Signature

Date (MMDDYYYY)

Group Life Insurance Benefits

Members of the Group Life Benefits Plan have the option to maintain coverage for Group Life Insurance Benefits during their approved Maternity / Parental leave provided the Member indicates in writing prior to the leave that they will continue to pay the employee premiums. Health and Dental Plan coverage will be maintained by the congregation / employer regardless of your choice.

Please indicate your option of consent or waiver.

Member Consent

I understand that by continuing to make group life insurance payments during my Maternity / Parental Leave I will maintain life, dependent life, AD&D and LTD coverage during the period of leave. I agree to make the required premium payments through monthly payroll deductions.

Member Waiver

I do not wish to make group life insurance payments during my leave. I understand that the group benefits provider may require proof of good health before reinstatement of benefits at the conclusion of my leave. **An additional waiver form will be required to be completed prior to the leave commencing.**

Signature

Date (MMDDYYYY)

Treasurer Confirmation & Signature

Pension contributions must be deducted and remitted by the treasurer for income tax reporting purposes monthly; group life premiums are also required monthly in order to maintain Member coverage.

TREASURER'S SIGNATURE

On behalf of the congregation, I agree to deduct and remit pension and / or group life contributions that are required to maintain service coverage for the above member during their approved Maternity / Parental Leave.

Treasurer Name

Treasurer Email

Signature

Date (MMDDYYYY)

*If this is an Extended Leave, use Extended Leave Form

The PCC provides 'top-up' payments during Maternity/Parental leave for up to 27 weeks (17 weeks maternity, 10 weeks parental) to 95% of stipend and housing and utility allowances for clergy, and 95% of salary for non-clergy members of the Health and Dental plan. Employers may claim reimbursement of the cost of 'top-up' from the Pension and Benefits office.

Payment dates for top-up only begin when EI payments begin. Please ensure the amounts being claimed match with the EI statement dates. Include a photocopy of the EI Benefits statement for each week of the maternity/parental leave being claimed. Please keep all stubs.

Employer Information

Congregation Code	Congregation			
_____	_____			
Address	City	Province	Postal Code	
_____	_____	_____	_____	
Treasurer	Treasurer Phone	Treasurer Email		
_____	_____	_____		

Member Information

Name (first, initial, last)	Member Health & Dental ID #	Claim Type	
_____	_____	<input type="checkbox"/> Maternity	<input type="checkbox"/> Parental
Baby's DOB (MMDDYYYY)	Last Day Worked (MMDDYYYY)	Returning to Work (MMDDYYYY)	First EI Payment (MMDDYYYY)
_____	_____	_____	_____

Claim Information

Complete the section below to calculate the claim. EI statements **must be for the same claim period.**

Claim Period Start Date (MMDDYYYY)	Claim Period End Date (MMDDYYYY)	# of Weeks Being Claimed
_____	_____	_____

1. Calculate Income on Leave Weekly

Add all sources of pre-leave income. To calculate weekly amount, divide annual amount by 52.

Stipend or Salary (weekly)	_____
+ Housing Allowance (weekly)	_____
+ Utilities (weekly)	\$ 0.00
= Total Pre-leave Income (weekly)	\$ 0.00 <i>(Line A)</i>

2. Calculate "Top-up" Claim - 95% Weekly

Pre-leave Income (weekly) <i>(from Line A)</i>	\$ 0.00
x 95% = Gross Income on leave (weekly)	\$ 0.00
- (minus) Standard Weekly Gross EI Benefit	_____
= Weekly Top-up Claim	\$ 0.00
x Number of Weeks	_____
= Total "Top-up" for Claim Period	\$ 0.00

Employer Information

Congregation Code	Congregation			
_____	_____			
Address	City	Province	Postal Code	
_____	_____	_____	_____	
Treasurer	Treasurer Phone	Treasurer Email		
_____	_____	_____		

Member Information

Name (first, initial, last)	Member Health & Dental ID #	Claim Type	
_____	_____	<input type="checkbox"/> Maternity	<input type="checkbox"/> Parental
Baby's DOB (MMDDYYYY)	Last Day Worked (MMDDYYYY)	Returning to Work (MMDDYYYY)	First EI Payment (MMDDYYYY)
_____	_____	_____	_____

Claim Information

Complete the section below to calculate the claim. EI statements **must be for the same claim period**. Instructions to complete this section are on page 2 of this form.

Claim Period Start Date (MMDDYYYY)	Claim Period End Date (MMDDYYYY)	# of Weeks Being Claimed
_____	_____	_____

1. Calculate Income on Leave Weekly to 95%

Add all sources of pre-leave income. To calculate weekly amount, divide annual amount by 52.

Stipend or Salary <i>(weekly)</i>	_____
+ Housing Allowance <i>(weekly)</i>	_____
+ Utilities <i>(weekly)</i>	_____
= Total Pre-leave Income <i>(weekly)</i>	\$ 0.00
x 95% = Gross Income on Leave <i>(weekly)</i>	\$ 0.00 <i>(Line A)</i>

2. Recalculate EI Benefit from 33% to 55% For Extended Leave

Calculate 55% of the average insurable earnings. This figure will be used to calculate the weekly top-up.

If required, see the reverse for details instructions regarding this calculation.

Extended Weekly EI Benefit <i>(from statement)</i>	_____
/ 0.33 x 52 = Average Annual Insurable Earnings	\$ 0.00
x 0.55 / 52 = Weekly EI Benefit at 55%	\$ 0.00 <i>(Line B)</i>

3. Calculate Weekly Top-up

Subtract the calculated EI benefit at 55% from the income on leave to determine the weekly top-up claim.

Multiply this by the number of weeks being claimed (use the Number of Weeks indicated above)

Gross Income on Leave <i>(weekly) (from Line A)</i>	\$ 0.00
- (minus) Weekly EI Benefit at 55% <i>(from Line B)</i>	\$ 0.00
= Weekly Top-up Claim	\$ 0.00
x Number of Weeks	_____
= Total "Top-up" for Claim Period	\$ 0.00

Instructions

The PCC provides 'top-up' payments during Maternity/Parental leave for up to 27 weeks (17 weeks maternity, 10 weeks parental) to 95% of stipend and housing and utility allowances for clergy, and 95% of salary for non-clergy members of the Health and Dental plan. Employers may claim reimbursement of the cost of 'top-up' from the Pension and Benefits office.

Payment dates for top-up only begin when EI payments begin. Please ensure the amounts being claimed match with the EI statement dates. Include a photocopy of the EI Benefits statement for each week of the maternity/parental leave being claimed. Please keep all stubs.

For employees who select the extended parental leave option, top-up leave payments to 95% of pre-leave income must be calculated from 33% to 55% of EI earnings once payment amounts change.

Step 1 - Calculate Income on Leave: The PCC tops-up maternity and parental leave to 95% of the pre-leave income. To calculate what this amount is, you must add up all sources of income, and then multiply by 95% (0.95). All of these figures; stipend, housing, and utilities must be the **weekly** amount. To calculate the weekly amount, divide the annual amount by 52.

Step 2 - Recalculate EI Benefit from 33% to 55%: With the extended parental leave option, the employee receives EI benefits based on 33% of their average insurable income. Our top-up policy top-ups from 55% of average insurable income. To calculate the top-up, you must recalculate what the employee's benefit would be at 55%. This is done using a few simple calculations:

- Start with the Gross Weekly EI Benefit at 33%
- Divide this number by 33% (0.33) and then multiply it by 52 to get the annual average insurable earnings
- Multiply the average insurable earnings by 55% (0.55) and then divide by 52. This will give you the weekly EI benefit at 55%. This is the amount that you will use to calculate the top-up claim.

EXAMPLE	
Gross Weekly EI Benefit (33%)	<u>\$326</u>
$326 / 0.33 = 987.87$ $987.87 \times 52 =$ Average Insurable Earnings	<u>\$51,369</u>
$51,369 \times 0.55 = 28,252$ $28,252 / 52 =$ EI Benefit at 55%	<u>\$545</u>

Step 3 - Calculate weekly top-up: Starting with the income on leave (Line A), subtract the EI benefit at 55% (Line B). This will determine the top-up amount for one week. Next, multiply this by the number of weeks being claimed, to determine the total amount for the top-up claim period.

If at any time you have any questions about how to complete this form, please contact our office:
1-800-619-7301 Ext: 229
pension@presbyterian.ca

Legislation Requirements

Federal and provincial legislation protects an employee's right to take a maternity and/or a parental leave and outlines the employer's role in the administration of benefits during such a leave. The Presbyterian Church in Canada's Maternity/Parental Leave Policy is accountable to employment related legislation and at no time reflects rights that are less than those provided by federal or provincial legislation. Legislation varies among provinces and employees are urged to check their local Labour Standards Office for verification.

It is the responsibility of the employee to carefully review the current legislation as it relates to Employment Insurance (EI) and maternity and parental leave and apply this top-up policy accordingly.

Employment Insurance

Employment Insurance (EI) allows qualified claimants to receive up to 15 weeks of maternity benefits and 35 weeks of parental benefits at 55% of their average insurable earnings (capped at the MIE) if they choose the standard leave option. If the employee chooses the extended parental leave option, they can receive up to 61 weeks of parental benefits at 33% of their average insurable earnings (capped at the MIE).

Employers may provide benefits that offer a higher level of income to employees receiving maternity/parental benefits under EI without affecting their entitlement to EI provided that the total combined income does not exceed the employee's normal weekly earnings.

Employment Standards Act

Labour standards legislation provides minimum entitlements for employees on maternity and parental leave and state that an employee is entitled to an unpaid maternity/parental leave. While on leave, the individual continues to be an employee and upon return to work, the employer is required to reinstate the employee in the prior position or to an alternate comparable position.

Access to the Ontario Employment Standards Act web site is at the Ministry of Labour

<https://www.labour.gov.on.ca>. The Employment Standards sections in the various provinces under their Department of Labour also provide further information.

Seniority

Although an employer is not required to pay wages during the approved maternity/parental leave, employees continue to accrue seniority and are eligible for wage increases or cost of living allowances while on a maternity/parental leave. Increases are to be paid to the employee upon return to work. Vacation time is also accrued while on leave. (Please note that vacation pay is not accrued as no wages are being earned while on leave).

Pension and Benefits

The Employment Standards Act (ESA) also requires that when a member of a pension plan is required to make member contributions under the plan, as in the pension plan of The Presbyterian Church in Canada, the member who takes a maternity/parental leave may continue to participate in and accrue benefits under the pension plan for the duration of the approved leave. Employer contributions will also continue during this leave, unless the member elects in writing not to participate in the pension plan for the duration of the approved leave.

Under the ESA, Group Insurance benefits may also continue as directed by the employee.

Employment and Social Development Canada

Access to the Employment Insurance website is at Employment and Social Development Canada:

<https://www.canada.ca/en/employment-social-development.html>. Your local Employment Insurance office will offer information on maternity/parental leaves as requested.

Review

The Pension and Benefits Board Group Benefits Sub Committee will review the Maternity/Parental Leave Policy annually and recommend approval from the Pension and Benefits Board. Consultation will be made with the Life and Mission Agency (Ministry and Church Vocations), Financial Services and the Personnel Committee of the Assembly Council.

Contact Information

For information regarding the Maternity/Parental Leave Policy of the Presbyterian Church in Canada or questions regarding this manual you may contact the Administrator in the Pension and Benefits Office.

It is the practice of the Pension and Benefits office to provide a detailed information letter and applicable forms to both the member preparing for a maternity and parental leave as well as to their treasurer or payroll administrator. Please contact the Pension and Benefits office as early as possible to receive this information package.

Pension and Benefits office

Address: 50 Wynford Drive

Toronto, ON M3C 1J7

Phone: 1-800-619-7301

Website: presbyterian.ca/pensionandbenefits

Email: pension @presbyterian.ca

