Reset Form

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Leave of Absence (LOA) - Contribution Options

Employer Form

This completed form must be received by PEPP and payment must begin within 90 calendar days of an employee's leave end date.

1 To be completed by the Employer (Please print)

Please refer to the *Employer Administration Guide*

PEPP Employee ID or SIN:	Mailing Address:
Last Name:	City:
First Name & Initial:	Province: Postal Code:
Name of Employer (and Department if applicable):	Period of Leave (dd/mmm/yyyy) to (dd/mmm/yyyy): Start: End:

Calculating contributions:

Employee Contributions (to be submitted by employee)

Salary per pay period prior to leave	_____
Contribution rate *	x _____
Number of pay periods during leave	x _____
Total contributions for leave	= _____

Employer Contributions (to be submitted by employer)

Salary per pay period prior to leave	_____
Contribution rate *	x _____
Number of pay periods during leave	x _____
Total contributions for leave	= _____

* Any change to the contribution rate (negotiated rate of pension contributions) during the leave must be accounted for in the calculation of the repayment amount.

Employer Representative who completed the calculations:

Name (please print): _____ Signature: _____

Work Phone Number: _____ Date (dd/mmm/yyyy): _____

2 To be completed by the Employee (please print)

Please refer to the *PEPP Talk on Leave of Absence*

☐ **I elect to contribute the total contributions as indicated above.**

I choose the following payment option:

- ☐ payroll deduction
  - ☐ as a lump sum - all off one paycheque
  - ☐ maximum pay periods allowed (see reverse)
  - ☐ over _____ pay periods
- ☐ transfer from a Registered Retirement Savings Plan (RRSP). Contact PEPP for the Canada Revenue Agency (CRA) form.
- ☐ personal cheque payable to and submitted to your employer

☐ **I elect not to contribute to PEPP for my period of leave.**

By electing **not to** contribute, I acknowledge and understand that:

- I, on behalf of myself, heirs and executors, relinquish the right to contribute to PEPP for the period of leave of absence and release my employer from any obligation to contribute to the plan on my behalf, with respect to the period of leave of absence.
- My pensionable service will not reflect the period for the leave of absence.
- This election cannot be revoked.

Employee Consent - after making your choice and signing, return this form and cheque (if applicable) to your employer

I have reviewed this form and the calculation of the employee contributions and I understand my options.

_____ _____

Signature of Employee Date (dd/mmm/yyyy):

Employer Consent - to acknowledge receipt of this form and the option the employee has elected

I have reviewed this form, the calculation and have taken the appropriate action.

_____ _____ _____

Signature of Employer representative Phone number: Date (dd/mmm/yyyy):

Notes for Employers

This form does not need to be completed if:

a) the leave of absence was granted to work for another Public Employees Pension Plan (PEPP) employer and
b) contributions continued to be made to PEPP

In all other cases the employee is to complete this form and return it to you.

For further details please refer to your PEPP Employer Administration Guide or the PEPP Talk on Leave of Absence available at pepp.plannera.ca

Notes for Employees

You must complete this form and submit it to your employer whether or not you choose to contribute for the period of leave.

If you choose not to contribute:
Your decision not to contribute for the period of leave cannot be revoked once your employer has received your decision.

If you choose to contribute:
Your contributions will be based on your salary immediately before your leave began. Your employer will also contribute the employer portion for the leave on your behalf.

Important Timeframes:

Your payments must begin within 90 calendar days of your leave end date. If you use accumulated vacation time between the leave end date and your return to work this timeframe is not extended. After the 90 days has passed, you no longer have the option to contribute.

When electing to contribute through payroll deductions using the maximum pay period allowed:
You have the equivalent of the length of your leave, or until December 31 the year after your leave ends **(whichever is shorter)**, to repay your contributions for the period of your leave.

For further details please refer to your PEPP Member Guide or the PEPP Talk on Leave of Absence available at pepp.plannera.ca

Maximum Leaves of Absence
The *Income Tax Act*, Canada limits the total amount of leave for which an employee may make contributions. Employees may contribute for a maximum of five years of accumulated leaves of absence. In the case of maternity or paternity leaves, the maximum is increased by an additional three years (eight years in total). There are no rules regarding a minimum period for a leave of absence.