

2024 GOF Top-Up Questions and Answers

This Q&A provides information about the 2024 Fall Enhancement funding.

Review **Section 7: One Time Top-Up** in the updated “2024 General Operating Fund Staff Wages and Benefits Guideline” for full details on this funding.

The answers in this document do not constitute legal advice. You are encouraged to obtain specific financial/legal advice as applicable.

Allocation and Distribution

1. How was my top-up calculated?

The top-up was based on the information you provided in the “Staff Information Request” sent on July 29, 2024. Extra funding was also added to cover the employer’s portion of required benefits and potential staffing changes.

2. My employee composition has changed since the submission of the “Staffing Information Request.” What should I do?

If your staffing has changed and you don’t have enough funding to cover all eligible staff, complete the “2024 GOF Top-Up Funding Calculator” and email it to earlyyearssystemdivision@peelregion.ca by **November 12th, 2024** for review.

3. How do I determine years of service?

Years of service refers to the total time the person has actively worked at your organization, excluding any time away on leave (e.g., maternity, personal leave, long-term illness). It is based only on their service with your organization and is not tied to any previous positions, nor their overall work experience in the child care sector.

4. How do I determine years of service if a staff person changed position during their years of service with the organization?

Use the staff member’s current position as of November 1st. For instance, if your staff has been with the organization for 10 years but only recently became a registered early childhood educator (RECE), you would still consider their full 10 years of service. In this case, you would

issue the amount designated for a 10 years RECE, even though they weren't in that specific role for the entire time.

5. Why is the hourly rate for RECE program staff (0-3 years) lower at \$1.00/hr than for other positions?

The sector has identified wage compression challenges that impact job satisfaction, morale and retention. New RECEs often receive wage increases not available to non-RECE or director-approved staff, so this year's top-up considers both position type and years of service to address some of these issues.

6. What should be included in column F, "Eligible Hours (Between January 1, 2024 to October 31, 2024)" in the top-up calculator?

Include only these types of hours:

- in program (in ratio),
- professional learning,
- planning time,
- set-up time, and
- mandated meetings by your organization.

This is consistent with the "2024 Staffing Information Request", which was used to calculate your initial allocation. Funding for vacation and statutory holiday time is provided through the benefits calculation.

7. Can the top-up surplus be used to add to our regular GOF allocation?

No, the top-up calculator automatically redistributes any surplus equally amongst eligible staff based on hours worked and paid between January 1 and October 31, 2024. This is demonstrated in row 29 to 32 of the calculator tool. No leftover amount can remain as a surplus in cell C35 of the tool.

8. Can we use a percentage of top-up for administrative costs?

No. Administration costs are covered by the Transition Operating Grant (TOG).

9. Can we use the top-up to cover non-mandatory benefits?

No, you cannot use the funding to cover non-mandatory benefits premiums such as health and dental. The top-up can only fund the incremental employer portion of mandatory benefits (i.e., CPP, EI, vacation, statutory holidays, WSIB, Employer Health Tax) associated with the top-up amount paid to staff.

10. What are mandatory benefits/deductions? How much is needed for the employer portion?

Mandatory benefits/deductions are legally required contributions, including:

- Canada Pension Plan
- Employment Insurance
- Vacation
- Workers Safety Insurance Board*
- Employer Health Tax*
- Public Holiday Pay (nine statutory holidays)*

*These benefits may vary by staff or provider.

The percentage rate of mandatory benefits varies from provider to provider. For specific questions about benefits/deductions that apply to your organization, contact your accountant or the Canada Revenue Agency.

11. Why isn't the employer portion of mandatory benefits/deductions subtracted when I use the top-up calculator?

For full explanations of top-up calculator formulas, refer to the "Instructions Tab" in the 2024 GOF Top-Up Funding Calculator excel document.

Staff Eligibility

12. Where can I find the positions that are eligible for top-up (e.g. owners, director approved staff)?

For a full list of eligible positions, see page 11 of the "2024 General Operating Fund Staff Wages and Benefits Guideline - Revised October 2024."

13. What position/staff category do assistant supervisors fall under?

Assistant supervisors are categorized as program staff. Use the top-up rate based on their RECE status and years of experience with the organization. Only hours worked in program (in ratio) and hours paid for professional learning, planning time, set-up time, and mandatory meetings can be counted for the top-up. Hours worked in administrative roles are not eligible. If you have questions about reconciliation, contact your Early Years Specialist or email us at earlyyearssystemdivision@peelregion.ca.

14. Do I have to pay the top-up to employees who left before November 1, 2024?

You may choose to top-up to employees who left before November 1, 2024, but it is not required. If you decide to pay former employees, ensure that you pay them based off of hours worked and paid between January 1 and October 31, 2024. Also, please make sure that you stay within your available one-time top-up budget.

15. Are employees on leave (e.g. maternity, personal leave, long term illness) eligible for the top-up?

Yes, if they returned from leave this year, are active as of November 1, 2024, and have eligible program hours worked and paid between January 1 and October 31, 2024.

If you have additional questions, contact your Early Years Specialist or email the Early Years and Child Care Division at EarlyYearsSystemDivision@peelregion.ca