

## 2024 Workforce Supplementary Schedule (WSS)

### Questions and Answers (Q&As)

**Released: January 16, 2025**

#### **Don't see your question?**

Email us at [EarlyYearsSystemDivision@peelregion.ca](mailto:EarlyYearsSystemDivision@peelregion.ca) or contact your Early Years Specialist.

## General

### **1. What is the purpose of the 2024 Workforce Supplementary Schedule (WSS)? Which funding does the WSS apply to?**

Data reported in the 2024 Workforce Supplementary Schedule (WSS) will be used to assess if adjustments to your 2025 funding allocation are needed.

The WSS is a reporting requirement for the 2024 reconciliation of Pay Equity (PE), General Operating Funding (GOF)/LHCC Base Funding Staff Wages and Benefits (SWB), Wage Enhancement Grant (WEG) and Workforce Compensation Funding (WCF). Data reported in Tab 2 will be summarized in Tab 3 to support you with completing GovGrants and/or reconciliation templates.

For Tab 2, you must report actual wage funding used for salaries, wages and benefits for each eligible program staff and home visitor from January 1 to December 31, 2024, or last date of employment in 2024.

### **2. Are all service providers required to submit the 2024 Workforce Supplementary Schedule (WSS)?**

The WSS is a reporting requirement as part of your 2024 reconciliation. You must submit the WSS if program staff and/or home visitors received Pay Equity (PE), General Operating Funding (GOF)/LHCC Base Funding, Wage Enhancement Grant (WEG) and/or Workforce Compensation Funding (WCF) from Peel in 2024.

If your child care program is not enrolled in CWELCC, please ensure you select "Children not eligible for CWELCC" in Column G when completing the WSS.

**3. Which staff positions do we report? Does this include staff terminated in 2024?**

You must report all eligible program staff and/or home visitors (RECE, non-RECE and Director-approved) who received Pay Equity (PE), General Operating Funding (GOF)/LHCC Base Funding, Wage Enhancement Grant (WEG) and/or Workforce Compensation Funding (WCF) between January 1 to December 31, 2024, or the last date of employment. This includes supply staff and staff terminated in 2024.

Reminder: casual or supply staff hired through a third-party (i.e., a temp agency) are not eligible for any wage funding.

**4. Our supervisor was on leave during 2024 but is returning to work in 2025. How will this impact our 2025 funding allocation?**

As per the Child Care and Early Years Act, 2014, licensed child care programs are required to have a supervisor to plan and direct the program, be in charge of the children and oversee the staff. Please report actual wage funding paid to the role of supervisor from January 1 to December 31, 2024, or last date of employment in 2024. This data will be used to assess your 2025 funding allocation.

If you did not backfill the supervisor in 2024, please notify us when you submit the completed WSS to [EarlyYearsSystemDivision@peelregion.ca](mailto:EarlyYearsSystemDivision@peelregion.ca).

**5. Can a legend or glossary for acronyms and terms be provided?**

Please refer to the “Instructions & Definitions” tab in the Workforce Supplementary Schedule template.

## Definitions

**6. What are “Standard Hours per Year” (Column C)? Does this include closures such as Winter Break?**

This refers to standard operating hours per year for the site or agency, as defined by the Employment Standards Act. This includes closures if program staff and/or home visitors are paid for this time.

Standard operating hours must align with standard hours per week. For example, 2080 hours = 40 hours per week \* 52 weeks.

If program staff and/or home visitors worked more than the standard operating hours in 2024, please report total hours paid (including benefits) in Column H and total program hours worked (excluding benefits) in Column I.

## **7. If our child care program opened in 2024, how we do report “Standard Hours per Year” (Column C)?**

If your child care program did not operate the full year, please report typical hours for a full year. For example, 2080 hours = 40 hours per week \* 52 weeks.

## **8. What are incremental employer mandated benefits?**

Incremental employer mandated benefits include Canada Pension Plan (CPP), Employment Insurance (EI), Employer Health Tax (EHT), Workers Safety Insurance Board (WSB), Vacation and Statutory Holiday Pay. Additional employer benefits may include paid sick time, and vacation or personal days as outlined in your human resources policy.

Examples:

- Staff A: Worked 7 program hours on December 1, they receive \$2/hour in WEG. You can expense \$14 against WEG salary and claim the incremental employer portion of mandatory benefits with the wage enhancement against the benefits.
- Staff B: Had a paid statutory holiday on Thanksgiving. This is expensed as a benefit, not through salary or wage budgets.
- Staff C: Took a paid sick day on December 15. This is expensed as a benefit, not through salary or wage budgets.

## **9. What is the “Base Hourly Wage” (Column M)?**

The base hourly wage is the hourly rate as of December 31, 2024, or the last date of employment, paid to the position excluding any wage funding and previous year’s WEG.

## **10. What is the difference between “Total Hours Paid in the Year” (Column H) and “Total Program Hours Worked in the Year” (Column I)?**

- “Total Hours Paid in the Year” (Column H) includes the total number of hours paid, including vacation days, statutory holidays and sick days. This field is new for 2024 reporting.
- “Total Program Hours Worked in the Year” (Column I) includes the time worked in program in ratio, professional learning, planning, set-up and in meetings mandated by the organization. It does not include hours associated with benefits, such as vacation days, statutory holidays, sick days, or hours for non-program staff not spent in ratio. This field is consistent with the definition

of “eligible hours” in the [2024 WEG](#), [2024 GOF](#) and [2024 LHCC Base Funding](#) guidelines.

Refer to [Appendix 1](#) for examples.

### **11. Why do we need to report “Total Hours Paid in the Year” (Column H)?**

This data will be used to support 2024 reporting requirements for workforce funding, including Full Time Equivalents (FTE), and to assess whether adjustments to your 2025 funding allocation are needed.

## **Reporting**

### **12. How should wages for staff who received their RECE designation mid-year be reported? Should their hours be split between RECE and non-RECE roles?**

The RECE and non-RECE hours must be reported on separate lines.

### **13. After completing the template, the hourly wage for SWB + HA, WEG and/or WCF is \$0.00. Can this be fixed?**

You must enter “Total program hours worked in the year” (Column I) for the hourly wage calculations to work.

### **14. Are we inputting actual 2024 payroll data or an estimate?**

You are required to enter the actual 2024 payroll data as this is a supplementary schedule for 2024 reconciliation.

### **15. I paid out GOF Surplus (not GOF Top-up) on the last paystub in December 2024, so the total amount paid to eligible program staff isn’t exactly true to the total amount received throughout the year. In this case, what amount do I report for GOF?**

The amount you report for GOF for each eligible program staff should include any GOF payments (less the one-time GOF top-up) between January 1 and December 31, 2024, including surplus.

## 16. How do we report WEG Supplemental Grant expenses?

There is no separate reporting column for the WEG Supplemental Grant; you must report expenses the same way they were spent.

- **Program Hours:** If you used the Supplemental Grant to support program hours due to shortfalls between the hours included in your WEG application and actual hours/days worked, please include the program hours funded with the Supplemental Grant in “Total Program Hours Worked in the Year” (Column I) and include the amount paid to program staff or home visitors under “Total WEG paid in the year (Salary Only)”. Column W for centres and Column S for home agencies.
- **Benefits:** If you used the Supplemental Grant to cover mandatory employee benefits (CPP, EI, WHT, WSIB, Vacation and Statutory Holiday pay) and additional employee benefits (such as vacation or sick days), please report the amount paid under “Total WEG paid in the year (Benefits Only)”. Column X for centres and Column T for home agencies.

## 17. Our supply staff cover Enhanced Program Support (EPS) hours. Do we report EPS hours in this template?

No, Enhanced Program Support (EPS) hours and funding used must only be reported in the 2024 EPS progress and reconciliation reports. EPS staff cannot be included in the minimum ratio requirements and are not eligible for wage funding.

Providers have flexibility to choose how they compensate their EPS staff within the following limits:

- Minimum: Ontario’s current minimum wage.
- Maximum: The hourly rate cannot exceed the hourly wage of the highest earning non-supervisory RECE employed at the centre (including wage enhancements).

## 18. What about the Workforce Innovation Fund (WIF) Do we include WIF hours in this template?

Workforce Innovation Funding supports paid planning time and professional learning costs for program staff. Hours dedicated to planning and professional learning are considered program hours and should be included in the template under Column I.

If an individual is participating in paid PD, planning time (whether funded through WIF or not), these hours are all eligible for wage grants as they are considered

program hours. Wage grants are applied to these paid PD/planning time hours and must be expensed against WEG/WCF/GOF, as applicable.

Please note 2024 reconciliation of your WIF expenditures is captured separately and must be reported in GovGrants (no excel file) by March 31, 2025.

**For example:**

A staff person is eligible for WEG/GOF/WCF. This staff person works a total of 8 hours one day and 4 of them are spent doing a professional learning session (supported through WIF). The full 8 hours should be included in Column H and I as that paid time is eligible for wage grants.

The expenses covered through WIF, such as the cost of a supply teacher or base wages and benefits, will be reported and reconciled under WIF.

## Appendix 1: Total Hours Paid vs. Total Program Hours Worked in the Year

This centre operates 52 weeks per year, i.e. Standard Hours per Year (Column C) would be 2,080.

### Example 1: Staff A (Non-Program Staff)

- Staff A working 4 hours per day for 52 weeks. Total Hours Paid (Column H) = 4 hours \* 52 weeks \* 5 days = 1,040 hours.
- Staff A worked 245 days [52 weeks \* 5 days - 15 days (5 vacation days + 9 statutory holidays + 1 sick day) or 980 hours (245 days \* 4 hours)].

Non-Program Staff (Cook)	Column H Hours Paid	Column I Program Hours	Notes
Vacation	20.00	0.00	Took one week vacation (4 hours * 5 days)
Statutory Holiday	36.00	0.00	9 statutory holidays (4 hours * 9 days)
Sick Day	4.00	0.00	Took one sick day (4 hours * 1 day)
Non-program hours (work as a cook)	735.00	0.00	Spent 3 non-program hours each day they are working (3 hours * 245 days)
Program hours (in ratio)	245.00	245.00	Spent 1 program hour in each day they are working (1 hour * 245 days)
<b>Total</b>	<b>1,040.00</b>	<b>245.00</b>	

### Example 2: Staff B (Program Staff)

- Staff B working 8 hours per day for 52 weeks. Total Hours Paid (Column H) = 8 hours \* 52 weeks \* 5 days = 2,080 hours.
- Staff B worked 240 days [52 weeks \* 5 days - 20 days (10 vacation days + 9 statutory holidays + 1 sick day) or 1,920 hours (240 days \* 8 hours)].

Program Staff	Column H Hours Paid	Column I Program Hours	Notes
Vacation	80.00	0.00	Took two weeks' vacation (8 hours * 10 days)
Statutory Holiday	72.00	0.00	9 statutory holidays (8 hours * 9 days)

Sick Day	8.00	0.00	Took one sick day (8 hours * 1 day)
Planning	52.00	52.00	Spent one planning hour per work week (1 * 52 weeks)
Program hours (in ratio)	1,868.00	1,868.00	100% worked in program [240 days * 8 hours - (52 hours planning time)]
<b>Total</b>	<b>2,080.00</b>	<b>1,920.00</b>	