

# 2025 Program Staff Top-Up Funding questions and answers for licensed child care providers

This question-and-answer document includes questions on the 2025 Program Staff Top-Up Funding. See the 2025 Program Staff Top-Up Funding guideline for centre-based licensed child care providers for more information.

Don't see your question?

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

## Staff eligibility

### 1. Do staff qualify for Top-up Funding if they don't normally receive the General Operating Funding (GOF)?

Yes. GOF eligibility does not affect Program Staff Top-up Funding eligibility. Staff, including supply and summer staff, qualify if:

- They will receive a T4 for 2025.
- They have eligible program hours between January 1 and October 31, 2025. If they meet these criteria, they must receive Top-up Funding for their eligible hours.

### 2. Do Enhanced Program Support (EPS) staff qualify?

Full EPS staff (who are not covering ratio) do not qualify unless they meet the non-program staff rule.

EPS staff qualify if they spent 25% or more of their overall time in 2025 supporting ratios. They qualify only for the time they spend supporting Child Care and Early Years Act (CCEYA) ratios. These staff must also be receiving a T4 in 2025.

## Program hours, closure days, and age groups

### 3. Are closure days included in program hours?

Apply the program hours definition to the closures:

- If staff reported to work (for example, they took part in professional learning, required meetings, room set-up), and were paid for the closure, the actual hours worked count as program hours.
- If the centre was closed and staff did not report to work (and were paid), those paid hours do not count as program hours for the Top-up Funding.

## Staff on leave or who have left the organization

### 4. If we issued a Record of Employment (ROE), does the Top-up payment need to be included? How should we adjust the ROE?

Providers should follow their normal ROE and payroll practices in line with Service Canada rules. You may wish to ask your accountant, HR advisor, or contact the [Service Canada Employer Service Centre](#) for help.

### 5. Are staff on short-term sick leave as of November 1, 2025 eligible?

Yes, if:

- They are actively employed on November 1, 2025 (they have not resigned or been terminated).
- They have eligible program hours between January 1 and October 31, 2025. Being off sick for a short period around November 1 does not affect their eligibility.

### 6. Are staff on maternity or parental leave, or other Employment Standard Act (ESA) leaves as of November 1 eligible? How do leaves affect their years of service?

Yes, if:

- They are still employees of your organization on November 1, 2025 (their employment has not ended).
- They have eligible program hours between January 1 to October 31, 2025.

You must still pay the Top-up amount based on their eligible hours and years of service.

**Important:** You should count ESA protected leave time towards year of service for eligible staff.

**Example:** A staff member worked January to June, then started parental leave. They stay employed past November 1, and you must pay them based on their eligible hours and years of service.

Providers should follow their HR policies and seek independent advice where needed.

### **7. If a staff member is terminated after November 1, do they still receive the Top-up?**

Yes. If a staff member was employed on November 1, 2025, and has eligible program hours, you must issue their Top-up payment by December 31, 2025.

### **8. Do we need to pay staff who left before November 1, 2025?**

No. You don't have to pay staff who left before November 1, 2025. You may choose to pay them if your funding allows.

However, if they left on or after November 1, they must be paid the Top-up for their eligible hours.

If you choose to pay staff who have left, you should follow your normal payroll or ROE practices and may wish to check with your accountant or HR advisor.

### **9. How do we handle a staff member who left and is now out of the country?**

- If they left before November 1, payment is optional.
- If they left on or after November 1, you must make a reasonable effort to pay the Top-up using your standard process (such as mailing a cheque to their last known address or direct deposit).
- At reconciliation, you should report any outstanding cheques that have not been cashed as unspent for Peel to recover.

---

For more information visit [peelregion.ca](https://www.peelregion.ca)



## 10. If staff moved between centres or providers, who pays the Top-up?

- If the move is between the same provider's sites, the provider can decide centrally how to administer the payment, but the head office must reconcile the funding across all sites.
- If a staff member changed providers (employers) before November 1, the old, or original provider, does not have to pay the Top-up (payment is optional for eligible hours worked before they left).
- The new or current provider (employer) must pay the Top-up for all eligible hours of work since they joined the new or current provider. The new or current provider is not required to pay the Top-up for hours worked with the old provider.

## Benefits, rates, and the 17.5% assumption

### 11. What employer benefits can we claim under the Top-up Funding?

You may claim the employer portion benefits that you pay out as part of the Top-up, such as:

- CPP.
- EI.
- WSIB.
- Employer Health Tax (EHT).
- Vacation pay related to the Top-up Funding\*. Do not include:
- Statutory holiday pay.
- Sick pay.
- Any benefit costs related to hours outside licensed CCEYA programs.

**Example:** how to calculate vacation pay related to the Top-up Funding:

If a staff member receives \$1,000 in Top-up Funding and your organization provides 4% vacation pay, then:

The \$1,000 is entered as the staff member's Top-up payment.

- The 4% vacation pay (\$40) is an eligible employer mandatory benefit cost.
- You must give this vacation benefit amount (\$40) to the employee along with the \$1,000 wage amount. This amount should be included in Column V during reconciliation.

---

For more information visit [peelregion.ca](https://www.peelregion.ca)



## **12. Why does the guideline talk about 17.5% for benefits, and what if our actual benefit rate is higher or lower?**

The 17.5% benefit rate in Appendix A is a benefit benchmark used by Peel to calculate your allocation. You must calculate and report your actual employer mandatory benefit costs in the planning and reconciliation template (columns for actual wages and benefits).

If your actual eligible benefit costs are higher than your allocation and you need more funding, you may submit a shortfall request by completing the Top-up Calculator and emailing it to [earlyyearssystemdivision@peelregion.ca](mailto:earlyyearssystemdivision@peelregion.ca) by November 27, 2025.

If your actual benefit rate is lower than 17.5%, any surplus funding must be redistributed to eligible staff.

## **13. What does “benefits do not include statutory holidays” mean for calculating the benefits?**

It means that when you calculate eligible benefit costs for the Top-up, you must exclude any employer cost related to statutory holiday pay. Only an employer’s CPP, EI, WSIB, EHT, and vacation pay associated with the Top-up are eligible.

## **Using the planning and reconciliation template**

### **14. Which columns show what staff will actually receive, and which columns are for total cost?**

- After entering your allocation in cell C5, you will enter the necessary staffing data in columns B to E and G to I of the “Detailed Staff Distribution” table.
- Once you have entered this data, columns J to T will automatically populate.
- Column R shows the total planned amount of Top-up wages to be paid to each staff person.
- Column S shows the total planned cost of employer mandatory benefits for each staff member.
- Column T shows the total planned cost of wages plus employer benefits for each staff member, not just the amount the staff will see on their pay.
- Columns U and V - enter actual wages paid (U) and the actual cost of employer benefits (V) when you reconcile.
- Column W - shows the true total actual cost of Top-up wages and benefits per staff to the provider.

---

For more information visit [peelregion.ca](https://www.peelregion.ca)



Each staff member should receive the gross wage amount entered for them in column R. Your payroll system will then calculate employee deductions. You will report the employer's share of eligible benefits in the template.

**Please note** that the calculator is a tool to help providers estimate the amount of funding each staff member should receive. When completing the template to submit for reconciliation, ensure you put the actual cost of wages and mandatory benefits in columns U and V.

### **15. When issuing payment, do I write the cheque for the amount in Column U and let the payroll system handle deductions?**

- Column R shows the planned total Top-up wages to be paid to each staff person.
- Column S shows the total planned cost of employer mandatory benefits for each staff member.
- After all staff members have been paid, you should then complete columns U and V with the actual cost of wages and employer mandatory benefits.
- Column U should reflect the gross Top-up wage paid to each staff.
- You pay this amount through your regular payroll process; the system will handle employee deductions and employer contributions.
- You then enter the employer portion of mandatory benefits related to that payment in Column V for reconciliation.

### **16. How are surplus funds handled in the template?**

If your planned allocation does not fully use your Top-up Funding, the planning and reconciliation template automatically redistributes surplus funding equally across all eligible staff using the orange surplus columns.

Any unused funds after this redistribution are recovered through reconciliation.

### **17. What will I have to submit for reconciliation?**

Through reconciliation, providers will have to submit a copy of the completed planning and reconciliation template through GovGrants. Peel Region will use actual expenditure amounts reported in the template to assess reasonability. As part of the reconciliation process, we will contact a sample of service providers to validate expenditure amounts.

---

For more information visit [peelregion.ca](https://www.peelregion.ca)

