

## INTERPRETIVE AID

### MOU REGARDING THE CASH OUT OF EXCESS LEAVE ACCUMULATED DURING MORATORIUM

#### For EC Group

Cash out of excess vacation leave:

Starting on March 31, 2022 and each year thereafter until 2026, the amount of leave you'll have automatically cashed out will be as follows:

- 20% of the excess leave (i.e. beyond the 262.5-hour limit) accrued during the moratorium, and
- Up to all unused vacation from that fiscal year if the above leave balance remains above the 262.5-hour limit.

The total amount of leave cashed out will never place you below the 262.5-hour limit in your bank.

<b>Vacation leave accumulated during the 3 year Moratorium (i.e. up to March 31, 2021)</b>			<b>Vacation leave accumulated after Moratorium (i.e. after April 1, 2021)</b>
First Moratorium: Covered the leave accumulated from April 1, 2018 to March 31, 2019	Second Moratorium: Covered the leave accumulated from April 1, 2019 to March 31, 2020	Third Moratorium: Covered the leave accumulated from April 1, 2020 to March 31, 2021	Leave accumulated from April 1, 2021 to March 31, 2022 (and every year thereafter)

Article 24.07(b) provides that “An employee who has earned vacation leave credits which have not been used, shall carry over into the following vacation year earned but unused vacation leave credits up to a maximum of two hundred and sixty-two decimal five (262.5) hours. All vacation leave credits in excess of two hundred and sixty-two decimal five (262.5) hours shall be paid at the employee’s daily rate of pay as calculated from the classification prescribed in the employee’s certificate of appointment of the employee’s substantive position on the last day of the vacation year.

The moratorium provided that accumulated unused vacation leave in excess of 262.5 hours would not be subject to the automatic cash out provisions contained in collective agreement.

The moratorium ended on March 31, 2021.

The MOU signed on December 14, 2021, has the following effect:

All of the excess leave accumulated during the period of the moratorium will not be cashed out automatically as per the collective agreement.

In its place, starting on March 31, 2022, and each year thereafter until 2026, the amount of excess leave accumulated during the moratorium (i.e. up until March 31, 2021) will be cashed out as follows:

- 20% of the excess leave (i.e. beyond the 262.5-hour limit) accrued during the moratorium shall be cashed out.

The normal cash-out provisions contained in the collective agreement apply, i.e. any leave in excess of 262.5 hours is automatically cashed out.

The leave accumulated during the period of the moratorium is factored into this calculation.

If the moratorium leave bank is in excess of 262.5 hours, then all excess leave accumulated from April 1, 2021 to March 31, 2022 will be cashed out.

If the moratorium leave bank is less than 262.5 hours, then a portion of the leave accumulated from April 1, 2021 to March 31, 2022 will be carried over to

<ul style="list-style-type: none"> <li>➤ The calculation of the 20% to be cashed out will be calculated annually on March 31<sup>st</sup> of each year based on the remaining unused vacation leave credits on that date.</li> <li>➤ All leave in excess of 262.5 hours remaining on March 31, 2026 will be paid out in full.</li> </ul> <p><b>Note:</b> <i>The amount of “unused” leave means all leave earned but not yet taken. It is important to note that when scheduling leave, the leave credits first utilised are the credits earned for the calendar year in which the leave is scheduled, followed by the excess leave accrued but unused from the previous year (i.e. up to 262.5 hours carry-over bank). The leave credits from the excess hours accumulated during the moratorium period are the last credits to be utilised.</i></p>	<p>a maximum total of 262.5 hours.</p> <p>In other words, the amount of leave cashed out after March 31, 2022 will never place a member below the 262.5-hour limit that is allowed to be carried over.</p>
--	--

Cash out of excess compensatory leave:

Members of the EC bargaining unit with a compensatory leave balance above 37.5 hours on March 31, 2022, will receive a cash out of 20% per year of the balance in excess of 37.5 hours payable over 5 years from March 31, 2022 to March 31, 2026. All compensatory leave in excess of 37.5 hours accumulated after March 31, 2021 will be paid according to the provisions of the collective agreement to avoid for the balance to increase.

<b>Compensatory leave accumulated during the 3 year Moratorium (i.e. up to March 31, 2021)</b>			<b>Compensatory leave accumulated after Moratorium (i.e. after April 1, 2021)</b>
First Moratorium: Covered the leave accumulated from April 1, 2018 to March 31, 2019	Second Moratorium: Covered the leave accumulated from April 1, 2019 to March 31, 2020	Third Moratorium: Covered the leave accumulated from April 1, 2020 to March 31, 2021	Leave accumulated from April 1, 2021 to March 31, 2022 (and every year thereafter)

Article 28.14 provides that “Compensatory leave with pay in excess of thirty-seven decimal five (37.5) hours outstanding at the end of the fiscal year, and unused by September 30 of the next fiscal year, shall be paid on September 30 at the employee’s hourly rate of pay as calculated from the classification prescribed in the employee’s certificate of appointment at that date. An employee may elect to carry over into the next fiscal year up to a maximum of thirty-seven decimal five (37.5) hours of unused compensatory leave”.

The moratorium provided that accumulated unused compensatory leave in excess of 37.5 hours would not be subject to the automatic cash out provisions contained in collective agreement.

The moratorium ended on March 31, 2021.

The MOU signed on December 14, 2021, has the following effect:

All of the excess leave accumulated during the period of the Moratorium will not be cashed out automatically as per the collective agreement.

In its place, starting on March 31, 2022, and each year thereafter until 2026, the amount of excess leave accumulated during the Moratorium (i.e. up until March 31, 2021) will be cashed out as follows:

- 20% of the excess leave (i.e. beyond the 37.5-hour limit) accrued during the moratorium shall be cashed out.

The normal cash-out provisions contained in the collective agreement apply, i.e. any leave in excess of 37.5 hours is automatically cashed out.

The leave accumulated during the period of moratorium is factored into this calculation:

If the moratorium leave bank is in excess of 37.5 hours, then all excess leave accumulated from April 1, 2021 to March 31, 2022 and unused by Sept 30, 2022 will be cashed out.

If the moratorium leave bank is less than 37.5 hours, then a portion of the leave accumulated from April 1,

- The calculation of the 20% to be cashed out will be calculated annually on September 30<sup>th</sup> of each year based on the remaining unused compensatory leave credits on that date.
- All leave in excess of 37.5 hours remaining on September 30<sup>th</sup>, 2026 will be paid out in full.

2021 to March 31, 2022 and unused by Sept 30, 2022 will be carried over to a maximum total of 37.5 hours.

In other words, the amount of leave cashed out after Sept 30, 2022 will never place a member below the 37.5-hour limit that is allowed to be carried over.

**For TR Group**

Cash out of excess vacation leave:

Starting on March 31, 2022 and each year thereafter until 2026, the amount of leave you'll have automatically cashed out will be as follows:

- 20% of the excess leave (i.e. beyond the 225-hour limit) accrued during the moratorium, and
- Up to all unused vacation from that fiscal year if the above leave balance remains above the 225-hour limit.

The total amount of leave cashed out will never place you below the 225-hour limit in your bank.

<b>Vacation leave accumulated during the 3 year Moratorium (i.e. up to March 31, 2021)</b>			<b>Vacation leave accumulated after Moratorium (i.e. after April 1, 2021)</b>
First Moratorium: Covered the leave accumulated from April 1, 2018 to March 31, 2019	Second Moratorium: Covered the leave accumulated from April 1, 2019 to March 31, 2020	Third Moratorium: Covered the leave accumulated from April 1, 2020 to March 31, 2021	Leave accumulated from April 1, 2021 to March 31, 2022 (and every year thereafter)
<p>Article 18.04(b) provides that "Where in any fiscal year, an employee has not been granted all of the annual leave credited to him, the unused portion of his annual leave shall be carried over into the following year, except that the unused portion of annual leave in excess of two hundred and twenty-five (225) hours shall be automatically converted and paid, by multiplying the number of days to which the excess leave credits correspond by the daily rate of pay which applied to the employee on the last day of the preceding fiscal year."</p>			<p>The normal cash-out provisions contained in the collective agreement apply, i.e. any leave in excess of 225 hours is automatically cashed out.</p>

The moratorium provided that accumulated unused vacation leave in excess of 225 hours would not be subject to automatic cash out provisions contained in collective agreement.

The moratorium ended on March 31, 2021.

The MOU signed on December 14, 2021, has the following effect:

All of the excess leave accumulated during the period of the Moratorium will not be cashed out automatically as per the collective agreement.

In its place, starting on March 31, 2022, and each year thereafter until 2026, the amount of excess leave accumulated during the moratorium (i.e. up until March 31, 2021) will be cashed out as follows:

- 20% of the excess leave (i.e. beyond the 225-hour limit) accrued during the Moratorium shall be cashed out.
- The calculation of the 20% to be cashed out will be calculated annually on March 31<sup>st</sup> of each year based on the remaining unused vacation leave credits on that date.
- All leave in excess of 225 hours remaining on March 31, 2026 will be paid out in full.

**Note:** The amount of “unused” leave means all leave earned but not yet taken. It is important to note that when scheduling leave, the leave credits first utilised are the credits earned for the calendar year in which the leave is scheduled, followed by the excess leave accrued but unused from

The leave accumulated during the period of moratorium is factored into this calculation:

If the moratorium leave bank is in excess of 225 hours, then all excess leave accumulated from April 1, 2021 to March 31, 2022 will be cashed out.

If the moratorium leave bank is less than 225 hours, then a portion of the leave accumulated from April 1, 2021 to March 31, 2022 will be carried over to a maximum total of 225 hours.

In other words, the amount of leave cashed out after March 31, 2022 will never place a member below the

<p><i>the previous year (i.e. up to 225 hours carry-over bank). The leave credits from the excess hours accumulated during the moratorium period are the last credits to be utilised.</i></p>	<p>225-hour limit that is allowed to be carried over.</p>
---	---

Cash out of excess compensatory leave:

Members of the TR bargaining unit with a compensatory leave balance on March 31, 2022, will receive a cash out of 20% per year from March 31, 2022 to March 31, 2026. All unused compensatory leave earned between April 1, 2021 to March 31, 2022 and each year thereafter will be paid according to the provisions of the collective agreement to avoid for the balance to increase.

<b>Compensatory leave accumulated during the 3 year Moratorium (i.e. up to March 31, 2021)</b>			<b>Compensatory leave accumulated after Moratorium (i.e. after April 1, 2021)</b>
First Moratorium: Covered the leave accumulated from April 1, 2018 to March 31, 2019	Second Moratorium: Covered the leave accumulated from April 1, 2019 to March 31, 2020	Third Moratorium: Covered the leave accumulated from April 1, 2020 to March 31, 2021	Leave accumulated from April 1, 2021 to March 31, 2022 (and every year thereafter)
Article 13.10(c) provides that “Compensatory leave credits earned but not used by the end of a twelve (12)-month period, as determined by the Employer and that remain outstanding by the end of the next four (4)-month period, shall be converted and paid by multiplying the number of credit hours by the straight-time hourly rate which applied to the employee on the last day of the twelve (12)-month period.” The Employer has been using the fiscal calendar year as its twelve month period (i.e. April 1 to March 31).			The normal cash-out provisions contained in the collective agreement apply, i.e. all excess leave that remains outstanding 4 months after March 31,



The moratorium provided that accumulated unused compensatory leave hours would not be subject to automatic cash out provisions contained in collective agreement.

The moratorium ended on March 31, 2021.

The MOU signed on December 14, 2021, has the following effect:

All of the excess leave accumulated during the period of the Moratorium will not be cashed out automatically as per the collective agreement.

In its place, starting on March 31, 2022, and each year thereafter until 2026, the amount of excess leave accumulated during the moratorium (i.e. up until March 31, 2021) will be cashed out as follows:

- 20% of the excess leave accrued during the moratorium shall be cashed out.
- The calculation of the 20% to be cashed out will be calculated annually on March 31<sup>st</sup> of each year based on the remaining unused compensatory leave credits on that date.
- All excess leave remaining on March 31, 2026 will be paid out in full.

2022 is automatically cashed out.