

March 10, 2017

Notice of Changes Effective April 1, 2017: Contributions, Earnings Reporting, Remittance, Enrolment for FBA, CBA, HSPBA, Nurses, Resident Doctors, Non-Contract & Management

Please be advised that changes and requirements outlined below impact all groups in the Health Sector. Please forward this document to all departments within your organization that may require and rely on this information.

Contributions - Change to regular Straight Time Payroll (STP)

- Joint Trust Rates (%) are to be applied to regular STP to determine the benefit contributions due to each Joint Trust as per the respective collective agreement. The definition of STP has been provided by HEABC in CIUs dated January 27, 2017. The CIUs are entitled "Definition of Joint Trust Contribution Base" and are available on the HEABC website.
- For JHSBT employees who pay for a portion of their LTD under their collective agreement, the rate has been converted to 0.8 % of STP. This amount is excluded from the employer STP rate. Employers will need to collect and remit this amount in addition to the STP rate provided on the rate sheets.
- HBT has converted its 2017 rates for Nurses, Non-Contract, Management, and Resident Doctors to a % of regular STP for benefit contributions to align with the processes required for contributions under Joint Trusts. The definition of regular STP for Nurses, Non-Contract, Management, and Resident Doctors aligns with the HEABC CIUs for JCBT and JHSBT dated January 27, 2017.

Calculation of STP

- The calculation of regular STP is similar to that of LTD contributory earnings, with some slight variances. Of significant change is the inclusion of overtime for JFBT employees when calculating STP. Please refer to page 2 of the LTD Contributory Earnings for STP attachment for earnings to be included in STP.

Monthly Earnings and Contributions Reporting Process

- Effective April 1, 2017, employers will report and remit to HBT for all groups. Earnings reporting via PBC will be discontinued. PBC will no longer bill Employers for benefits.
- Employers will be required to report to HBT by the 10th of each month. Should the 10th fall on a weekend, then the previous business day. For example, April reporting is due on May 10th.
- The pay periods to be reported are those pay periods which end in the coverage reporting month. See the *Contributions Earnings Reporting Form attached* and in the Appendices of Employer Guide.

Notice of Changes Effective April 1, 2017:
 Contributions, Earnings Reporting, Remittance, Enrolment for
 FBA, CBA, HSPBA, Nurses, Resident Doctors, Non-Contract & Management

Coming Soon - New HBT Web Portal for Employer Reporting

- HBT has created a new web portal for Employers to complete the monthly required Contributions Earnings Reporting Form.
- Employers will be provided with a link to access HBT’s web portal before April 7, 2017.
- Once logged in, employers can upload the monthly payroll contributions extract file that will contain reporting for the month of April 2017.
- A count of LTD covered lives is required for Regular contribution type only and should include all employees for which STP is calculated and who are eligible for the LTD benefit.
- *Contributions Earnings Reporting Form* is included in the Employer Guide to provide clarity on the information required for inclusion in the upload.

Self-Pay Contributions and Reporting Requirements

- See the table below for contribution remittance requirements for all benefits for employees on LTD, ERIB or other leaves who elect to self-pay for benefits.
- To determine self-pay contributions, refer to the rates sheets provided by HBT that include Product Based Rates for Self-Pay Employees.
- For audit purposes, employers will be required to provide details for self-pay contributions. Please refer to *Self Pay Contributions Reporting Form* for reporting elements in the attached Employer Guide.

LTD SELF PAY CONTRIBUTIONS TO BE REMITTED		
Group	Employees with a pre April 1, 2017 date of Disability on LTD	Employees with a post April 1, 2017 date of Disability on LTD
HSPBA/JHSBT	100%	50%*
CBA/JCBT	100%	50%*
FBA/JFBT	100%	50%*
Nurses	100%	100%
Non-Contract	100%	100%
Management	100%	100%
Resident Doctors	100%	100%

* 50% represents the employee portion only

Payment to HBT

- Payments are to be made payable to HEALTHCARE BENEFIT TRUST either by cheque or by EFT to the following account below.
- The Total Contributions Payable on *Contributions Earnings Reporting Form* is the payment that is to be sent to HBT. Remit one single payment for the contributions for all of the Trusts.

Remit Total Contributions Payable by EFT to:	
Bank Account:	Healthcare Benefit Trust
Banking Institution:	Royal Bank of Canada (003)
Transit Number:	00010
Account Number:	1125236

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Enrolment Process Changes

- For Affiliates: Enrolment of employees via PBC for LTD, GL, AD&D and DL is discontinued April 1, 2017.
- For All Employers:
 - Enrolment of employees for extended health and dental remains unchanged.
 - Enrolment of employees into LTD, GL, AD&D and DL is not required. Eligibility will be determined at time of claim by HBT via verification of coverage with Employer.
 - PBC will no longer bill Employers for benefits.
 - PBC invoices will continue to be delivered as record of enrolment for extended health and dental only with \$0 for all benefits.
 - Any retroactive billing adjustments prior to April 1, 2017 will need to be submitted to PBC.

Please forward this document to all departments within your organization that may require and rely on this information.

If you have any questions, please contact the HBT Finance or Benefits Team:

HBT Finance Team

Tony Green, Controller
Phone: 604.678.8928
Email: tony.green@hbt.ca

Sarah Hoffman, CFO
Phone: 604.678.8519
Email: sarah.hoffman@hbt.ca

Benefits Team

Christine Fenske, Team Lead
Phone: 604.678.8287
Email: christine.fenske@hbt.ca

Shirley Quon, Consultant
Phone: 604.678.8782
Email: shirley.quon@hbt.ca

Toni Sulpher, Client Consultant
Phone: 604.678.8775
Email: toni.sulpher@hbt.ca

Elisabeth Whiting, Executive Director, Client Service & Stakeholder Relations
Phone: 604.678.8739 or 778.384.4702
Email: elisabeth.whiting@hbt.ca

HEALTHCARE BENEFIT TRUST



BENEFIT FROM EXPERIENCE

EMPLOYER GUIDE

Health Sector HBT Reporting & Remittance Requirements

Effective April 1, 2017

Version 1.0 : March 9, 2017

#1180-1333 W. Broadway
Vancouver, BC V6H 4C1
T: 604.736.2087/1.888.736.2087

www.hbt.ca

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1.0 Introduction

With the implementation of the three Joint Trusts bargained for commencement in April 2017, HBT requires a change in the way that employers enrol employees, report earnings, calculate contributions and remit payments.

HBT is the administrator of the three Joint Trusts acting on behalf of the Trustees of the Joint Community Benefits Trust (JCBT), Joint Facilities Benefits Trust (JFBT), and Joint Health Sciences Benefits Trust (JHSBT) with regards to earnings and contributions reporting and the administration of benefits for the employees.

Further, HBT has converted the contribution rates for all healthcare employees (Nurses, Management, Non-Contract and Resident Doctors) to provide a consistent process for employers. This change will be implemented for all employers, regardless of whether they participate in Joint Trusts.

This guide provides an overview of the changes that are required.

1.1 HBT Finance and Benefit Team Contact Information

HBT Finance Team

Tony Green, Controller
Phone: 604.678.8928
Email: tony.green@hbt.ca

Sarah Hoffman, CFO
Phone: 604.678.8519
Email: sarah.hoffman@hbt.ca

HBT Benefits Team

Christine Fenske, Team Lead
Phone: 604.678.8287
Email: christine.fenske@hbt.ca

Toni Sulpher, Client Consultant
Phone: 604.678.8775
Email: toni.sulpher@hbt.ca

Elisabeth Whiting, Executive Director, Client Service & Stakeholder Relations
Phone: 604.678.8739 or 778.384.4702
Email: elisabeth.whiting@hbt.ca

HEABC contacts

Dean Levangie, Lead, Strategic Negotiations and Benefits Administration
Phone: 604.714.2263
Email: deanl@heabc.bc.ca

1.2 Key Dates

Joint Trusts (JCBT, JFBT, JHSBT) Effective Date	April 1, 2017
Employer Set Up on HBT Reporting Web Portal	April 7, 2017
Earnings Reporting for Joint Trusts and HBT Groups required	10 May 2017
First STP contributions remittance deadline	10 May 2017

1.3 Key Changes

Activity	Pre April 1, 2017	Post April 1, 2017
Contributions	Product Based Rates	% Regular Straight Time Payroll
Reporting	Affiliates to PBC Health Authorities to HBT/PBC	HBT Employer Reporting WebPortal
Remittance/Payment	Affiliates pay PBC Health Authorities pay HBT/PBC	Payment for all groups will be directly to HBT
Billing	PBC bills for all products	Billing by PBC is discontinued. Invoices will continue to be sent as a record of enrolment. No dollar amounts will be included.
EHC/Dental Enrolment	PBC AdminNet or eCMF	No change on EHC/Dental Enrolment. Note: Employers can elect for enrolment and termination access in PBC AdminNet.
LTD, GL, ADD and DL Enrolment	PBC AdminNet or eCMF	Enrolment is no longer required
Forms	Current forms	No changes
Benefits	As per agreement or Employer plan	No changes
Eligibility	As per agreement or Employer plan	No changes
Coverage	As per agreement or Employer plan	No changes
Verification of Coverage	Coordinated by HBT for some Employers. Requirements to be provided.	Coordinated with Employer by HBT for all employee groups. JT requirements to be provided.

1.4 Coming Soon – New HBT Employer Reporting Web Portal

HBT has created a new web portal for Employers to complete the monthly required *Contributions Earnings Reporting* form. Employers will be provided with a link to access HBT's web portal before April 7, 2017.

Once logged in, employers will complete the fillable monthly *Contributions Earnings Reporting* form that will have the initial reporting month of April 2017. The form will prepopulate with the required data elements.

Please see [Appendices A](#) and [B](#) for screenshots of the portal registration process.

1.5 HBT Communications

Please refer to the HBT website for all communications regarding Joint Trusts, STP rates and administration changes. All HBT documentation will be posted at www.hbt.ca.

2.0 Contributions - Change to Straight Time Payroll (STP)

Please see Appendix C, Appendix D, and Appendix E for additional information.

a) Joint Trusts – JCBT, JFBT, JHSBT

Joint Trust Rates (%) are to be applied to STP to determine the benefit contributions due to each Joint Trust as per the respective collective agreement. The rate for the HSPBA employee paid LTD portion has been converted to % STP.

The definition of STP has been provided by HEABC in CIUs dated January 27, 2017. The CIUs are entitled “Definition of Joint Trust Contribution Base” and are available on the HEABC members’ website.

b) Nurses, Non-Contract, Management, and Resident Doctors Employees

HBT has converted its 2017 rates for Nurses, Non-Contract, Management, and Resident Doctors employees to a % of STP for benefit contributions to align with the processes required for contributions under Joint Trusts.

The definition of STP for Nurses, Non-Contract, Management, and Resident Doctors aligns with the HEABC CIUs for JCBT and JHSBT dated January 27, 2017. The CIUs are entitled “Definition of Joint Trust Contribution Base” and are available on the HEABC members’ website.

2.1 Calculation of STP

The calculation of STP is similar to that of LTD contributory earnings, with some slight variances. Of significant change is the inclusion of overtime for JFBT employees when calculating STP. Please refer to the *Definition of Earnings for Straight Time Payroll (STP) Calculation for All Benefits* schedules in Appendix D for earnings to be included in STP.

2.2 Monthly Earnings and Contributions Reporting Process

Employers will be provided with a login and password to access HBT’s web portal in order to complete the monthly required *Contributions Earnings Reporting* form. Once logged in, employers will complete the fillable monthly *Contributions Earnings Reporting* form that will have the initial reporting month of April 2017, which will prepopulate with the following information:

- PBC Division Number
- PBC Subdivision Number
- Trust (HBT, JCBT, JFBT, JHSBT)
- PBC Class Code
- Coverage Reporting Month (201704)
- Pay Period End (2017-04-30)
- Regular Rates (if applicable)

- The pay periods to be reported are those which end in the coverage reporting month.
- Employers will be required to select the contribution type as either:
 - R for Regular Straight Time Pay (STP)
 - SLTD for contributions for employees on LTD
 - SO for Self-Pay benefits contributions for employees on all other leaves
- Count of LTD covered lives is required for Regular contribution type only and should include all employees for which STP is calculated and who are eligible for the LTD benefit.
- Regular Straight Time pay will be reported in the column labelled with the same name on the form *Definition of Earnings for Straight Time Payroll (STP) Calculation for All Benefits* in Appendix D.
 - For two pay period months, STP should include both pay periods.
 - For three pay period months, STP should include all three pay periods.
- Regular Rates, if applicable, will be pre-populated by class code.
- Regular contributions will automatically calculate based on the Regular STP entered and the Regular Rate.
- For JHSBT employees who pay for a portion of their LTD under their collective agreement, the rate has been converted to **0.8 % of STP. This amount is excluded from the employer STP rate. Employers will need to collect and remit this amount in addition to the STP rate provided on the rate sheets.**
- Self-Pay contributions are applicable only to SLTD and SO contribution types. These contributions will be calculated by employers and reported for all benefits by class code.
- Total contributions will be automatically calculated based on the sum of regular and self-paid contributions columns.
- The reporting form will calculate contributions for each Trust at the bottom of the form. Payments made must match the total reported in order for payments to be processed.
- Employers are required to report by the 10th of each month. Should the 10th fall on a weekend, then the previous business day.
 - For example, April reporting is due on May 10th.

2.3 Self-Pay Requirements

Employees on leaves of absence or LTD often continue benefits during their leave. These benefits are fully or partially self-paid by the employee. To determine self-pay contributions, refer to the rates sheets provided to you by HBT that include the product based rates for self-pay employees. There are two types of self-pay contributions:

- SLTD (*Self-Pay LTD*) are contributions for all benefits for which employees on LTD are entitled), and
- SO (*Self-Pay Other*) are self paid benefits contributions for employees on all other leaves.

The amounts of the contributions for SLTD vary depending on the Trust to which the employees belong, and/or the date of disability for those employees on LTD. Employers should remit:

- **Employee portion (50%)** only for JCBT, JFBT, and JHSBT employees with a **date of disability post-April 1, 2017.**

- **100% of the employer and employee portion** for JCBT, JFBT, and JHSBT employees with a **date of disability pre-April 1, 2017**
- **100% of the employer and employee portion for Nurses/Non-Contract/Management/Resident Doctor contributions regardless of the date of disability.**

LTD SELF PAY CONTRIBUTIONS TO BE REMITTED		
Group	Employees with a pre April 1, 2017 date of Disability on LTD	Employees with a post April 1, 2017 date of Disability on LTD
HSPBA/JHSBT	100%	50%*
CBA/JCBT	100%	50%*
FBA/JFBT	100%	50%*
Nurses	100%	100%
Non-Contract	100%	100%
Management	100%	100%
Resident Doctors	100%	100%

* 50% represents the employee portion only

Please ensure that you have sufficient back up to substantiate the reported self-pay contributions. It will be required for audit purposes that employers are able to provide the following details for self-pay contributions:

- Self-Pay Type: SLTD or SO
- Division Number
- Subdivision Number
- Class Code
- Employee BID
- First Name
- Last Name
- Product (ADD, GL, LTD, DL, EHC, DEN)
- Coverage Reporting for Month of (yyyymm)
- Coverage Type (S-Single, C-Couple, F-Family)
- Product Based Rate
- Regular Straight Time Pay
- Contributions

2.4 Enrolment Process

There are changes to the enrolment process for different types of benefits.

- For Affiliates: Enrolment of employees via PBC for LTD, GL, AD&D and DL is discontinued April 1, 2017.
- For All Employers:
 - Enrolment of employees for extended health and dental remains unchanged.
 - Enrolment of employees into LTD, GL, AD&D and DL is not required. Eligibility will be determined at the time of claim by HBT through a verification of coverage.
 - PBC will no longer bill Employers for benefits.
 - PBC invoices will continue to be delivered as record of enrolment for extended health and dental only with \$0 for all benefits.

- Any retroactive billing adjustments prior to April 1, 2017 will need to be submitted to PBC.

3.0 Payments and Remittances

3.1 Payment Details for Employer Remittances

The **Total Contributions Payable** on the *Contributions Earnings Reporting* form is the amount of the payment that is to be sent to HBT. Remit one single payment for the contributions for all of the Trusts. Payments are to be made payable to HEALTHCARE BENEFIT TRUST either by cheque or by EFT to the following account:

Remit Total Contributions Payable by EFT to:	
Bank Account:	Healthcare Benefit Trust
Banking Institution:	Royal Bank of Canada (003)
Transit Number:	00010
Account Number:	1125236

When an EFT payment is made, HBT requires an email notification to be sent to cers@hbt.ca including employer name and the amount remitted. Along with the monthly reporting form that is required to be uploaded to the web portal by the 10th of each month, payment is required to be submitted to HBT on the same date as the reporting is submitted.

- For example, reporting form(s) and payment(s) for April 2017 contributions must be submitted to HBT by May 10th, 2017.

Contribution payments must match the Total Contributions Payable on the reporting form. A receipt in the form of an Account Statement will be mailed or emailed to employers monthly providing details of the previous month's payments received by HBT. Please ensure that EFT vendor information is updated from PBC to HBT when moving to STP. Payments sent to PBC in error will be returned to employers.

3.2 Delinquency and Interest Policy

The following process is the delinquency policy for employers that do not meet the monthly reporting and payment deadlines:

- 30 days following the reporting period month, if reporting and/or payment is not received a 1st Reminder of Payment Letter will be sent.
 - » For example if April reporting is due May 10th, payment to be received no later than May 31st.
- 45 days following the reporting period month, HBT will contact the employer by phone for follow up.
- 60 days following the reporting period month, a 2nd Reminder of Payment Letter will be sent and penalty interest will be applied interest at 2% + Prime Rate (Prime Rate is the posted Bank Canada Prime Rate)
 - » For delinquent reporting and payments, interest will be based on the last reported month's contributions.

- » Interest will become effective on the 1st of the month following the due date. For example, interest will become effective June 1st for April contributions with a due date of May 31st.
- » Interest will continue to be applied until payment is received.

3.3 PBC Contribution Billing for Periods Before April 1, 2017

Employers should continue to pay any amounts outstanding on PBC invoices to PBC. For the billing months of April 2017 onwards, there may still be retroactive billing adjustments on PBC invoices that appear for Life, AD&D, LTD and EHC & Dental benefits for pre-March 31 transactions (e.g., retro enrolments, earnings, and terminations).

3.4 Retroactive Billing Adjustments After April 1, 2017

Any required retroactive billing adjustments prior to April 1, 2017 should be updated with PBC via your current reporting process.

Reporting of adjustments after April 1, 2017 will have grouped class code earnings and therefore any prior period adjustments can be made in the current reporting period. A separate rate is not required as long as the rate is the same.

If there is a rate change and you are reporting for a period that has a different rate than the current reporting period rate, then a new line will have to be reported for those earnings at the previous rate and coverage month in order to calculate the contributions on the same form.

3.5 Enhanced Disability Management Program (EDMP)

If you are an employer that is enrolled in EDMP services with HEABC, you will have been provided with the following rates to be applied to STP for the JT employees:

- CBA 0.27%
- FBA 0.32%
- HSBPA 0.16%

This rate will be added to your employer rate in calculating contributions for Joint Trust employees.

- For example, if your STP rate is 10.0% for JCBT employees, and you participate in the HEABC EDMP services you will add 0.27% to your STP rate :
 - $10.0\% + 0.27\% = 10.27\%$ of STP

The same process should be followed for JFBT and JHSBT employees. The rates for your contributions will auto populate on your employer *Contribution Earnings Reporting* form on the web portal inclusive of the EDMP rate, if you are a participant in the services.

Please note the EDMP rate for Nurses is **already included in the rates provided to you**, therefore no additional steps are required.

4.0 Additional Reporting Requirements

Great-West Life (GWL) requires an annual report from HBT of Group Life and Accidental Death and Dismemberment (AD&D) benefit values at the employee level for reinsurance purposes. HBT will require employers to provide this information annually based on the monthly reporting ending June 30th.

The following information is required annually in Excel format from all employers for all employees for the month of June:

- » PBC Division
- » PBC Subdivision
- » Class Code
- » BID
- » First Name
- » Last Name
- » Birthdate (yyyy-mm-dd)
- » Gender (M/F)
- » ADD Volume
- » GL Volume
- » Annual Salary

Employers will be notified of the reporting requirement at the end of May.

Employer earnings and contributions audits will occur periodically by HBT. Employers are required to maintain and have the ability to provide the following information to HBT in order to substantiate contributions and earnings reporting:

- » PBC Division
- » PBC Subdivision
- » Trust
- » Class Code
- » BID
- » Contribution Type: R (Regular), SLTD (Self Pay-On LTD), or SO (Self Pay-Other)
- » Coverage Reporting for Month of (yyyymm)
- » Regular Straight-Time Pay
- » Regular Rate
- » Regular Contributions
- » SelfPay Contributions
- » Total Contributions

5.0 Coverage Changes and Benefit Payment Amounts

Please note that there are currently no changes to the coverage provided under the plan for each Joint Trust.

Further, there is no change to the way in which employers calculate “pre-disability earnings” for purposes of submitting an LTD claim.

6.0 Frequently Asked Questions

Please see [Appendix F](#) – *Document is under review and will be provided as soon as possible by HEABC/HBT.*

Appendix A

Contribution Earnings Reporting System - New Employer Registration



HEALTHCARE BENEFIT TRUST
HBT
BENEFIT FROM EXPERIENCE

Employer Name <input type="text" value="ABC Company"/>	Employer's Address <input type="text" value="200 Main Street, Burnaby"/>
Division Code <input type="text" value="125"/>	Sub Division Code <input type="text" value="23"/>
Password * <input type="text" value="Enter Password here."/>	Confirm Password * <input type="text" value="Enter Password here."/>
Security Question * <input type="text" value="Select Security Question"/>	Security Answer * <input type="text" value="Enter Password here."/>

Contact First Name * <input type="text" value="Contact First Name"/>	Contact Last Name * <input type="text" value="Contact Last Name"/>
Contact Email * <input type="text" value="Contact First Name"/>	Contact Phone Number * <input type="text" value="Contact Last Name"/>

Note:

1. Your Login Id and Password will be sent in the Welcome Email after you successfully register.
2. Password must be minimum of **8 characters in length** and should have at least: **1 digit, 1 special character and 1 upper case character**

Appendix B

Contribution Earnings Reporting System



Registration Successful.
You have successfully registered for the Earning Reporting System. An Email has been sent to you including details about your LoginId, Password and next steps.

Appendix D

HBT Administration Guide Contributions

Definition of LTD Contributory Earnings (CE)

Applicable to all Healthcare and CSSEA employers prior to 1 April 2017 and CSSEA employers beyond 1 April 2017

		HBT	
Type of Earnings		*Full-Time - CE	*Part-Time - CE
1	Regular earnings (basic monthly earnings)	✓	✓
2	Retroactive wage adjustments	✓	✓
3	Vacation pay	✓	✓
4	Vacation paid out to an employee in a lump sum	*	*
5	Statutory holiday pay (at regular time)	✓	✓
6	Additional statutory holiday pay	*	*
7	Isolation allowance	✓	✓
8	Paid leaves	✓	✓
9	Paid sick leave	✓	✓
10	Maternity, parental, adoption leaves	✓	✓
11	SEB Plan benefits payable on total basic and top-up (where applicable)	✓	✓
12	The first 20 days or 150 hours (Healthcare) or 20 work shifts (CSSEA) of unpaid leave in a year for employees entitled to continuation of employer-paid benefits	✓	✓
13	Unpaid leaves beyond 20 days/work shifts (or 150 hours) where the employee elects to continue coverage (maximum 12 months; 24 months for education leave)	✓	✓
14	Unpaid leaves where the employee elects not to continue coverage	*	*
15	Unionized employees on layoff (if applicable under the collective agreement)	✓	✓
16	Employees on WorkSafeBC/WCB wage loss benefits who are eligible for employer-paid benefits - Healthcare only, not applicable to CSSEA	✓	✓
17	Pay in lieu of statutory holiday pay	n/a	✓
18	Casual/Additional Hours worked by part time employees	n/a	✓
19	On-call premiums	*	*
20	Overtime paid	*	*
21	Return to work program or LTD rehabilitative employment	*	*
22	Qualification differential	*	*
23	Shift differential	*	*
24	Bonuses	*	*
25	Employees who have attained age 65 minus the LTD qualification period	*	*
26	Employees commencing LTD benefits	*	*

* ✓ = included, * = not included, n/a = not applicable

HBT Administration Guide

Contributions

Definition of Earnings for Straight Time Payroll (STP) Calculation for All Benefits**

	*JCBT *JHSBT *NBA *Non-Contract *Management *Resident Doctors	*JFBT
Type of Earnings		
1 Regular earnings (basic monthly earnings)	✓	✓
2 Retroactive wage adjustments	✓	✓
3 Vacation pay	✓	✓
4 Vacation paid out to an employee in a lump sum	✓	✓
5 Statutory holiday pay (at regular time)	✓	✓
6 Additional statutory holiday pay	*	*
7 Isolation allowance	*	*
8 Paid leaves	✓	✓
9 Paid sick leave	✓	✓
10 Maternity, parental, adoption leaves	*	*
11 SEB Plan benefits payable on total basic and top-up (where applicable)	✓	✓
12 The first 20 days or 150 hours of unpaid leave in a year for employees entitled to continuation of employer-paid benefits	*	*
13 Unpaid leaves beyond 20 days/work shifts or 150 hours where the employee elects to continue coverage (maximum 12 months; 24 months for education leave)	*	*
14 Unpaid leaves where the employee elects not to continue coverage	*	*
15 Unionized employees on layoff	*	*
16 Employees on WorkSafeBC wage loss benefits who are eligible for employer-paid benefits	✓	✓
17 Pay in lieu of statutory holiday pay	✓	✓
18 Casual/additional hours worked by part time employees	✓	✓
19 On-call premiums	*	*
20 Overtime paid	*	✓
21 Return to work program or LTD rehabilitative employment	✓	✓
22 Qualification differential	*	*
23 Shift differential	*	*
24 Bonuses	n/a	n/a
25 Regular employees who work beyond age 65	✓	✓
26 Employees commencing LTD benefits	*	*

* ✓ = included, * = not included, n/a = not applicable

** Group Life, Accidental Death and Dismemberment, Long Term Disability, Dependent Life, Extended Health Care and Dental

Appendix F

Document is under review and will be provided as soon as possible by HEABC/HBT.

HBT Administration Guide

Contributions

Definition of LTD Contributory Earnings (CE)

Applicable to all Healthcare and CSSEA employers prior to 1 April 2017 and CSSEA employers beyond 1 April 2017

		HBT	
Type of Earnings		*Full-Time - CE	*Part-Time - CE
1	Regular earnings (basic monthly earnings)	✓	✓
2	Retroactive wage adjustments	✓	✓
3	Vacation pay	✓	✓
4	Vacation paid out to an employee in a lump sum	✗	✗
5	Statutory holiday pay (at regular time)	✓	✓
6	Additional statutory holiday pay	✗	✗
7	Isolation allowance	✓	✓
8	Paid leaves	✓	✓
9	Paid sick leave	✓	✓
10	Maternity, parental, adoption leaves	✓	✓
11	SEB Plan benefits payable on total basic and top-up (where applicable)	✓	✓
12	The first 20 days or 150 hours (Healthcare) or 20 work shifts (CSSEA) of unpaid leave in a year for employees entitled to continuation of employer-paid benefits	✓	✓
13	Unpaid leaves beyond 20 days/work shifts (or 150 hours) where the employee elects to continue coverage (maximum 12 months; 24 months for education leave)	✓	✓
14	Unpaid leaves where the employee elects not to continue coverage	✗	✗
15	Unionized employees on layoff (if applicable under the collective agreement)	✓	✓
16	Employees on WorkSafeBC/WCB wage loss benefits who are eligible for employer-paid benefits - Healthcare only, not applicable to CSSEA	✓	✓
17	Pay in lieu of statutory holiday pay	n/a	✓
18	Casual/Additional Hours worked by part time employees	n/a	✓
19	On-call premiums	✗	✗
20	Overtime paid	✗	✗
21	Return to work program or LTD rehabilitative employment	✗	✗
22	Qualification differential	✗	✗
23	Shift differential	✗	✗
24	Bonuses	✗	✗
25	Employees who have attained age 65 minus the LTD qualification period	✗	✗
26	Employees commencing LTD benefits	✗	✗

* ✓ = included, ✗ = not included, n/a = not applicable

HBT Administration Guide

Contributions

Definition of Earnings for Straight Time Payroll (STP) Calculation for All Benefits**

	*JCBT * JHSBT *NBA *Non-Contract *Management *Resident Doctors	*JFBT
Type of Earnings		
1 Regular earnings (basic monthly earnings)	✓	✓
2 Retroactive wage adjustments	✓	✓
3 Vacation pay	✓	✓
4 Vacation paid out to an employee in a lump sum	✓	✓
5 Statutory holiday pay (at regular time)	✓	✓
6 Additional statutory holiday pay	✗	✗
7 Isolation allowance	✗	✗
8 Paid leaves	✓	✓
9 Paid sick leave	✓	✓
10 Maternity, parental, adoption leaves	✗	✗
11 SEB Plan benefits payable on total basic and top-up (where applicable)	✓	✓
12 The first 20 days or 150 hours of unpaid leave in a year for employees entitled to continuation of employer-paid benefits	✗	✗
13 Unpaid leaves beyond 20 days/work shifts or 150 hours where the employee elects to continue coverage (maximum 12 months; 24 months for education leave)	✗	✗
14 Unpaid leaves where the employee elects not to continue coverage	✗	✗
15 Unionized employees on layoff	✗	✗
16 Employees on WorkSafeBC wage loss benefits who are eligible for employer-paid benefits	✓	✓
17 Pay in lieu of statutory holiday pay	✓	✓
18 Casual/additional hours worked by part time employees	✓	✓
19 On-call premiums	✗	✗
20 Overtime paid	✗	✓
21 Return to work program or LTD rehabilitative employment	✓	✓
22 Qualification differential	✗	✗
23 Shift differential	✗	✗
24 Bonuses	n/a	n/a
25 Regular employees who work beyond age 65	✓	✓
26 Employees commencing LTD benefits	✗	✗

* ✓ = included, ✗ = not included, n/a = not applicable

** Group Life, Accidental Death and Dismemberment, Long Term Disability, Dependent Life, Extended Health Care and Dental

