



2024 Retroactive Salary

With the signing of our collective agreement comes retroactive salary payment. The period covered by the retroactive payment begins on the 141st day of work of the 2022-2023 school year and extends to the end of the 2023-2024 school year – assuming full payment of the retroactive salary by August 9, 2024 at the latest. Since salary is calculated based on school calendar days (1/200th), the number of summer days has no impact on the retroactive payment.

This document is intended as an APPROXIMATION of the amounts a teacher working full-time and employed by a school board would receive. In the case of teachers with fewer hours or unemployed in 2022-2023 or 2023-2024, simply prorate or calculate using the data below.

In the case of progressive retirement, deferred salary leave, leave without pay, part-time and replacement contracts or contracts that do not cover the full year, the amounts must be prorated to the percentage actually earned.

The amounts paid retroactively are income and, therefore, subject to the various usual deductions. Regarding taxes, a greater portion is collected when you receive the amount as a lump sum, but this will balance out when you file your income tax return for the year in question, based on your overall tax situation. If you taught in more than one school board or school service centre during this period, it is the employer that you had at the time you performed the work who must pay the amounts.

Based on the collective agreement, the school board has 60 days from the date that the agreement takes effect (June 9, 2024) to make the retroactive payment. We will demand that interest be paid if the school board fails to meet this deadline!

If you have any problems, and especially if, in your opinion, you believe that there are errors in your retroactive pay, please contact your local union. We have 40 school calendar days to contest all matters related to these payments.

Enjoy the read!

François Breault

QPAT

Retroactive Salary

Below is a table regarding retroactive salary. These amounts are given for information purposes only.

Calculation details to determine the retroactive salary to be received							
Step	<u>Salary paid as of the 141st day of work in the 2022-2023 school year</u>	<u>Salary that should have been paid as of the 141st day of work in the 2022-2023 school year</u>	Retroactive pay from the 141 st day of 2022-2023 to the 140 th day of 2023-2024 (200/200)	<u>Salary that should have been paid as of the 141st day of work in the 2023-2024 school year</u>	Retroactive pay from the 141 st day of 2023-2024 to the end of the 2023-2024 school year (60/200)	Your step throughout the 2022-2023 school year	Total retroactive pay assuming that you moved up one step between years
1	46,527	49,319	2,792	51,461	1,480	1	4,371
2	49,636	52,614	2,978	54,899	1,579	2	4,928
3	53,541	56,753	3,212	60,041	1,950	3	5,337
4	55,326	58,646	3,320	62,409	2,125	4	5,816
5	56,550	59,943	3,393	64,871	2,496	5	6,281
6	57,801	61,269	3,468	67,429	2,888	6	6,417
7	60,259	63,875	3,616	70,088	2,949	7	6,625
8	62,820	66,589	3,769	72,851	3,009	8	6,840
9	65,489	69,418	3,929	75,726	3,071	9	7,060
10	68,273	72,369	4,096	78,711	3,131	10	6,872
11	71,174	75,444	4,270	80,426	2,776	11	7,164
12	74,199	78,651	4,452	83,845	2,894	12	7,469
13	77,353	81,994	4,641	87,409	3,017	13	7,786
14	80,640	85,478	4,838	91,123	3,145	14	8,116
15	84,066	89,110	5,044	94,994	3,278	15	8,322
16	92,027	97,524	5,497	100,246	2,466	16	7,963

Retroactive payment will be made based on all the salary paid by the employer during these periods:

- Remuneration for all types of contracts (full-time, part-time, replacement, by-the-lesson)
- Salary insurance benefits
- Maternity benefits, paternity benefits, adoption benefits
- Substitute teaching
- Hourly rate
- Annual supplement
- Remuneration for excess teaching periods
- Annual isolation and remoteness premium
- Retention premium
- Compensation for exceeding the maximum number of students

Payment of your banked sick-leave days (July 2023 and 2024) will also be impacted by the retroactive salary payment. For each paid absence or sick-leave day from the bank, you will be entitled to the difference between the rate paid at the time and the rate you should have received.

Retroactive salary for substitute teaching, hourly rate and by-the-lesson contract

Substitute teaching at the preschool and elementary levels

Duration	<u>Rate paid as of the 141st day of work of the 2022-2023 school year</u>	<u>Rate that should have been paid as of the 141st day of work of the 2022-2023 school year</u>	Retro pay for substitute teaching from the 141 st day of 2022-2023 to the 140 th day of 2023-2024	<u>Rate that should have been paid as of the 141st day of work of the 2023-2024 school year</u>	Retro pay for substitute teaching from the 141 st day of 2023-2024 to the end of the 2023-2024 school year
60 minutes or less	46.52	49.31	2.79	51.46	4.94
Between 61 and 150 minutes	116.3	123.28	6.98	128.65	12.35
Between 151 and 210 minutes	162.82	172.59	9.77	180.11	17.29
More than 210 minutes	232.60	246.55	13.95	257.30	24.70

Substitute teaching at the secondary level

Calculated per period.

Retroactive pay for substitute teaching from the 141st day of 2022-2023 to the 140th day of 2023-2024

- \$4.185/75-minute period
- For three periods or more on the same day, the preceding rate of more than 210 minutes applies.

Retroactive pay for substitute teaching from the 141st day of 2023-2024 to the end of the 2023-2024 school year

- \$7.41/75-minute period
- For three periods or more on the same day, the preceding rate of more than 210 minutes applies.

Hourly rate (VT and AE) per 60-minute period

	<u>Rate paid as of the 141st day of work of the 2022-2023 school year</u>	<u>Rate that should have been paid as of the 141st day of work of the 2022-2023 school year</u>	<u>Retro pay for substitute teaching from the 141st day of 2022-2023 to the 140th day of 2023-2024</u>	<u>Rate that should have been paid as of the 141st day of work of the 2023-2024 school year</u>	<u>Retro pay for substitute teaching from the 141st day of 2023-2024 to the end of the 2023-2024 school year</u>
Hourly rate (VT and AE)	61.27	64.95	3.68	71.06	9.79

Rate by-the-lesson (youth) per 60-minute period

Education	Rate paid as of the 141 st day of work of the 2022-2023 school year	Rate that should have been paid as of the 141 st day of work of the 2022-2023 school year	Retro pay for substitute teaching from the 141 st day of 2022-2023 to the 140 th day of 2023-2024	Rate that should have been paid as of the 141 st day of work of the 2023-2024 school year	Retro pay for substitute teaching from the 141 st day of 2023-2024 to the end of the 2023-2024 school year
Under 17 years	61.27	64.95	3.68	71.06	9.79
17 years	68.02	72.10	4.08	78.42	10.40
18 years	73.62	78.04	4.42	83.19	9.57
19 years and more	80.28	85.10	4.82	90.72	10.44

Deductions will be applied to the retroactive salary payment

- Employment insurance: Contributions at the current rate (subject to reaching the annual maximum payable contributions on the maximum eligible salary of \$63,200 for 2024)
- QPIP: Contributions at the current rate (subject to reaching the annual maximum payable contributions on the maximum eligible salary of \$94,000 for 2024)
- RREGOP: Contributions at the rate of 9.39% for a payment in 2024 (exemption of \$17,125 in 2024)
- QPP (tier 1): Contributions at the rate of 6.4% for a payment in 2024, subject to reaching the annual maximum contribution of \$4,160 (corresponding to annual earnings of \$68,500 and taking into account the exemption of \$3,500)
- QPP (tier 2): Contribution at the rate of 4% on salary exceeding \$68,500, subject to reaching the annual maximum contribution of \$188 for salary earnings of \$73,200: $4\% \times (\$73,200 - \$68,500)$
- Federal and provincial taxes
- Union dues

Retroactive Salary and Specific Cases (Q&A)

The following information is taken from documents prepared by the Sécurité sociale of the CSQ.
Our thanks to them!

Salary Increase Retroactive to April 1, 2023¹ and QPIP

1) What happens if I am receiving QPIP benefits at the time I receive my salary increase retroactive to April 1, 2023?

If you are entitled to QPIP benefits during the week in which the retroactive salary increase is paid, **your current benefits will not be cut**. The retroactive pay is not considered to be remuneration (concurrent income) **and therefore does not trigger a reduction of the payable benefits**. You must still declare the retroactive pay to the QPIP, **stating clearly that it is a retroactive salary increase**.

2) Will the QPIP benefits that I am receiving or that I received in 2023 or 2024 be recalculated?

a. **I am working for or on paid leave from the employer (including salary insurance paid by the employer)** that pays the retroactive salary, at the time the payment is made.

To calculate the QPIP benefit rate, **the retroactive pay will be assigned in its entirety to the week in which it is paid** if you are at work for, or on paid leave from the employer from which the retroactive pay came (section 23(1) of the *Employment Insurance Regulations*). **As a result, the amount will unfortunately not have an impact on any benefits you may already have received**. Only benefits resulting from a subsequent application for benefits may be impacted by the retroactive pay (unless the maximum benefit rate has already been reached)², if the week of payment is included in the 26 weeks used to calculate the benefit rate.

b. **I am not working for the employer that paid the retroactive salary at the time the payment is made:**

- End of contract, resignation, retirement, etc.
- Preventive withdrawal
- Maternity, paternity or adoption leave
- Unpaid leave (parental or other leave)

In these cases, the retroactive pay will be assigned in its entirety **to the last week in which you received a salary on a regular basis from the employer who paid that**

¹ For teachers at school boards, read on the 141st day of the 2022-2023 work calendar.

² In 2023, the maximum rates were \$1,312 (75%), \$1,225 (70%) and \$962 (55%). In 2024, the rates are \$1,355 (75%), \$1,265 (70%) and \$994 (55%).

amount (section 23(1.1) of the *Employment Insurance Regulations*). If that week falls within the period used to calculate the QPIP benefit rate for a **previous or current** benefit period, the rate may be recalculated unless you were already receiving the maximum amount.³

Where applicable, the employer must issue an amended record of employment including the retroactive pay in the last week in which a regular salary was paid to you. The new record of employment is then sent to the QPIP via an information exchange. Upon receipt of the amended record of employment, the QPIP will recalculate your benefit rate and will pay any increase retroactively.

Because the person concerned is on unpaid leave when the retroactive salary is paid, the amount is assigned in its entirety to the last week in which they received their regular salary, i.e. the week of March 31, 2024. The amount must be shown on an amended record of employment produced by the employer. The QPIP benefits will then be recalculated accordingly, provided the benefit rate was below the maximum.

The employer is legally bound to issue amended records of employment for the people concerned, but there is no maximum timeframe for them to do this. When the last retroactive salary payments were made in late 2021, some employers did not produce the amended records of employment. If you believe you are entitled to an amended record of employment, **we suggest you contact your local union to see when the document in question should be issued by your employer**. When you have confirmation that the amended record of employment has been issued, we suggest you contact the QPIP customer service department (1 888 610-7727), **if it has still not recalculated your benefit rate by the following month**.

3) Will the salary increase retroactive to April 1, 2023, increase the compensation received from the employer during a maternity, paternity or adoption leave?

Yes. From the date on which the collective agreement is signed, the employer will be able to adjust the compensation to take into account the 6% increase on April 1, 2023 and the 2.8% increase on April 1, 2024.

4) If I am entitled to an increase in my QPIP benefit rate, can the employer ask for reimbursement of some of the compensation it paid to me during my maternity, paternity or adoption leave?

Yes. The amount of the increase to the QPIP benefit rate for the weeks that fall within a period of maternity, paternity or adoption leave during which you received compensation from the employer may be claimed by the employer. **However, you will keep the full**

³ In 2023, the maximum rates were \$1,312 (75%), \$1,225 (70%) and \$962 (55%). In 2024, the rates are \$1,355 (75%), \$1,265 (70%) and \$994 (55%).

increase in your benefits for all the weeks following your maternity leave (21 weeks) or your paternity or adoption leave (5 weeks).

In addition, it is important to note that the retroactive amount paid by the QPIP will be a net amount (after deduction of income tax), as the employer will claim a gross amount (before income tax). However, the employer will include the reimbursement on your 2024 tax documents, thereby entitling you to a tax deduction of an equivalent amount when you produce your tax return for 2024 in the spring of 2025. In other words, even if the amount claimed back by the employer seems high because it is a gross amount, **you will still ultimately keep a significant net amount** after the tax adjustment is made the following spring.

Salary Increase Retroactive and Employment Insurance (EI)

1) What happens if I am receiving employment insurance benefits when my retroactive salary is paid?

a. If you are receiving employment insurance benefits and you are not working at the time the retroactive salary is paid:

If you are entitled to employment insurance benefits during the week in which the retroactive salary is paid, **you do not need to declare the amount you receive.**

The payment is not considered to be remuneration and therefore does not reduce the amount of benefits payable (section 35(7) d) of the *Employment Insurance Regulations*).

b. If you are working and, at the same time, are receiving residual employment insurance benefits:

You do not need to declare the retroactive salary payment at the time it is received (see above).

However, from the date on which the sectorial collective agreement is signed, you must declare your new salary including the 6% increase payable for April 2023 and the 2.8% increase payable for April 2024⁴, even if those amounts have not yet been added to your paycheque.

2) Will the employment insurance benefits that I am receiving or have received in previous years be recalculated?

a. **If you are at work for or on paid leave from (including salary insurance paid by the employer)** the employer paying the retroactive salary, at the time it is paid:

⁴ Also applies to salary scale adjustments, if any, for teachers at school service centres.

To calculate the employment insurance benefit rate, **the retroactive salary is assigned in its entirety to the week in which it is paid** if you are at work or on paid leave from the employer that pays it (section 23(1)b) of the *Employment Insurance Regulations*). **The retroactive payment will unfortunately have no impact on any past benefits received.** Only those benefits paid as a result of a subsequent benefit application may be affected (provided the maximum benefit rate of \$650 in 2023 or \$668 in 2024 has not been reached), but only if the week in which the payment is made falls within the 14 to 22 best weeks used to calculate the benefit rate.

b. **I am not working for** the employer that paid the retroactive salary at the time the payment is made:

- End of contract, resignation, retirement, etc.
- Preventive withdrawal
- Maternity, paternity or adoption leave
- Unpaid leave (parental or other leave)

In these cases, the retroactive pay will be assigned in its entirety **to the last week in which you received a salary on a regular basis from the employer who paid that amount** (section 23 (1.1) of the *Employment Insurance Regulations*). If that week falls within the 14 to 22 best weeks used to calculate the benefit rate for a previous or current period of employment insurance benefits, the benefit rate may be recalculated unless you were already receiving the maximum amount (\$650 per week in 2023 and \$668 per week in 2024).

Where applicable, the employer must issue an amended record of employment including the retroactive pay in the last week in which a regular salary was paid to you.

When Service Canada receives the amended record of employment, it will recalculate your benefit rate and pay the corresponding retroactive amounts owing.

Example 1:

– End of contract and start of employment insurance benefits on June 30, 2024. No subsequent new contract from the employer.

–Lump sum paid in the week of August 6, 2024

Because this person is not working for the employer that paid the retroactive salary at the time it was paid, the amount in question is assigned in its entirety to the last week in which the person received a regular salary from the employer, i.e. the week of June 23, 2024. This amount must be shown on an amended record of employment produced by the employer. The person's benefits are then recalculated accordingly, provided the benefit rate was below the maximum.

The employer is legally bound to issue amended records of employment for the people concerned, but there is no maximum timeframe for them to do this. When the last retroactive salary payments were made in late 2021, some employers did not produce the amended records of employment. If you believe you are entitled to an amended record of employment, **we suggest you contact your local union to see when the document in question should be issued by your employer**. When you have confirmation that the amended record of employment has been issued, we suggest you contact Service Canada (1 800 808-6352), **if it has still not recalculated your benefit rate by the following month**.

Retroactive Salary and the RREGOP

1) Is retroactive salary part of the salary eligible for the RREGOP?

Yes. The amount of retroactive salary paid will be declared to Retraite Québec as eligible salary (excluding remuneration not normally included, such as premiums) by the employers for each tax year concerned so that these additional amounts can be added to eligible salaries already recognized.

For example, if the amount of retroactive salary is paid in August 2024, that amount will be divided in two for the purposes of the RREGOP. The first part will represent the salary adjustment in the 2023 tax year (6% on the period from April 1, 2023 to December 31, 2023), and will be added to the salary of year 2023 already recognized. The second part will be added to the salary of 2024. The eligible salary is the one that is considered in determining the average of the five best years for pension calculation purposes.

2) Will there be deductions for the RREGOP on my retroactive payment?

Yes, since this is eligible salary for the RREGOP.

The RREGOP contribution rate is the one that applies at the time that the retroactive payment is made: 9.39% for a payment in 2024 or 9.09% for a payment in 2025.

Note that the exemption (amount that decreases the eligible salary for the purposes of calculating the contribution) does not apply to the retroactive payment since it was already applied to the salary before retroactivity.

3) Will there be a deduction for the QPP on my retroactive payment?

Yes, if you have not reached the QPP's maximum allowable earnings (MAE) for the year at the time of the retroactive payment.

4) I am retired. Will my RREGOP pension be adjusted to take into account my retroactive payment?

Yes, salaries eligible for the RREGOP will be adjusted accordingly (see question 1); this could adjust your pension upward based on a review of the average of your five best years of salary. In such a case, adjustment amounts will be paid retroactively from the date of your retirement, including interest at administrative rates. Note that you should allow several months before these adjustments are made to your pension.

5) Will the cost of the buy-back that I already accepted and for which I did not complete payment be revised upward given the retroactive amounts?

No, the buy-back cost that you already accepted will not be revised upward.

Income replacement indemnity and retroactive salary payments

Workers who receive an income replacement indemnity (IRI) from the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) following an industrial accident or preventive withdrawal are entitled to a readjustment of their indemnity on the anniversary of the date on which payments began. This is known as revalorization. The adjustment is calculated on the basis of Statistics Canada's consumer price index (CPI) and does not take into account any salary increase provided for in the worker's contract of employment.

The *Act respecting industrial accidents and occupational diseases* (the Act) provides that an IRI may be adjusted under certain conditions if a new pay equity agreement is signed or if a collective agreement is renewed and, in both cases, if the agreement provides for a salary retroactivity date.

In situations such as these, for the IRI to be adjusted, the retroactivity date must be the same as or prior to the date on which the disability began, i.e. the date on which the IRI payment began. This means that an adjustment will be made only if IRI payments began after the date set in the pay equity agreement or after the pay retroactivity date set in the new collective agreement. Otherwise, an IRI can only be adjusted at the time of revalorization, i.e. on the anniversary of the date on which the IRI payment period began.

An immediate adjustment of IRI payments is therefore possible only for people who suffered an industrial accident or began preventive withdrawal after the pay retroactivity date. In these cases, an application must be made to the CNESST. In all other cases, readjustment will take place at the same time as the annual revalorization.

It is important to understand that the Act does not make the employer responsible for informing the CNESST of changes to the information used to calculate an IRI. In fact, the Act does not provide any mechanism for the transmission of information for the purpose of an IRI; the information is taken from the employer's declarations when it requests reimbursement of amounts paid following an industrial accident. In addition, as mentioned earlier, revalorization is based solely on the CPI, not on the person's conditions of employment. The responsibility for informing the CNESST therefore falls to the worker receiving the IRI.

In other words, employees who find themselves in this situation must provide the CNESST with any new information that may impact the amount of their IRI payments. This is because employers are released from many of their responsibilities relating to salary payments from the time the worker starts receiving an IRI and is therefore no longer paid by the employer. In reality, the payments become the responsibility of the CNESST, as would be the case for an insurance company.