



Leave period reporting/election

PART A: EMPLOYER REPORTING

Use this form to report any period of absence, including pregnancy/parental leaves and non-purchasable periods. **Please read the instructions on the next page before completing this form.**



Do your OMERS administration online!

Use e-access for most of your OMERS administration, including e-Form 165. It's online, secure, and includes tips and validations that make your reporting quick and easy.

Important – Supplemental Plan!

If you are reporting a leave period for a Supplemental Plan member, you must use e-Form 165 in e-access.

Complete Sections 1 to 3. **You must sign in Section 4** to authorize this report.

Important! If the member is terminating employment, retiring, or has become disabled or died, report the leave **before** submitting Form 143 – Request for an OMERS plan benefit.

Personal information is collected for pension administration purposes by OMERS under the authority of section 35 of the *OMERS Act, 2006*. OMERS does not share personal information with any other person for any purpose other than pension plan administration.

Any questions regarding the collection of personal information should be directed to OMERS Client Services at 1-800-387-0813.

1. MEMBER INFORMATION

Group number		Social insurance number		Employee number	
<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms.	Last name		First name		Middle name
<input type="checkbox"/> Other:					

2. TYPE OF LEAVE

Check one of the boxes

Non-purchasable: Unauthorized leave/illegal strike Layoff/suspension

Purchasable: Authorized leave/legal strike Emergency leave Pregnancy/parental leave Family/medical leave Reservist leave

3. LEAVE INFORMATION

If the leave spans two calendar years, enter each year separately.

Does this service period include an open-ended leave? Yes No

Scattered days? <input type="checkbox"/> Yes	Date leave started (m/d/y)	Date leave ended (m/d/y)	Credited service (months)	Pay periods in leave year	Contributory earnings in a typical pay period	DEEMED CONTRIBUTORY EARNINGS (for period)		MEMBER COST	
						Paid this leave year	Paid following year (carry-forward)	RPP contributions	RCA contributions
<input type="checkbox"/> Yes					\$	\$	\$	\$	\$
<input type="checkbox"/> Yes					\$	\$	\$	\$	\$
<input type="checkbox"/> Yes					\$	\$	\$	\$	\$
<input type="checkbox"/> Yes					\$	\$	\$	\$	\$

Reminder – Supplemental Plan

If you are reporting a leave period for a Supplemental Plan member, you must use e-Form 165 in e-access.

Member cost for total periods – RPP	Member cost for total periods – RCA
\$	\$

MATCHING EMPLOYER COST
pregnancy/parental, emergency, family/medical leaves only

RPP contributions	RCA contributions
\$	\$

4. EMPLOYER AUTHORIZATION

Employer name		Contact (please print)		Title
Telephone number ()	Fax number ()		By providing my e-mail address below, I authorize OMERS to contact me by e-mail to clarify information about this member.	
Signature of authorized signing officer		Date (m/d/y)	E-mail	

Employer instructions

Non-purchasable leaves

Complete only *Part A*. In the chart in Section 3 fill in the following fields:

- **Scattered days** (if appropriate)
- **Date leave started**
- **Date leave ended**
- **Credited service**.

Leave all of the other fields blank.

Purchasable leaves

Complete Part A and Part B of this form. Send Part A to OMERS immediately. Send Part B to OMERS as soon as the member completes and signs it.

If the member is buying all or part of the leave:

- Payment for the leave must be made in a lump sum.
- Enter the details of the payment in the space provided on *Form 105 – Contribution Remittance Summary*.
- Fax Part B of this form to OMERS with Form 105.

Scattered days (maximum 20 per year)

You can combine up to 20 scattered days taken off each calendar year and report them as one leave.

In the chart in Section 3 of Part A:

- Check **Yes** under **Scattered days**.
- Only enter the year in which the scattered days occurred in the **Date leave started** field.
- Leave the **Date leave ended** field blank.
- Fill in the other fields.

If purchasable, complete Part B for the member.

Normally, deemed earnings are based on the contributory earnings immediately before the leave. But, because scattered days can occur throughout the year, the member earnings may change. Instead of using the deemed earnings for each of the scattered days, you can use the earnings in a typical pay period (i.e., one salary rate) as if the earnings were in effect for the entire period.

Open-ended leaves

Complete all of Part A. In Section 3, leave the "Date leave ended" field blank.

To close an open-ended leave previously reported, report the second part of the leave with a January 1 start date to the end date.

If the leave is purchasable, **complete a copy of Part B for each calendar year of the leave:**

- a copy for the first part of the leave (from start date to December 31);
- a copy for the second part of the leave (from January 1 to the end date) if the leave ends that year, or from January 1 to December 31 if the leave continues to the next calendar year.

Give copies of Part B to the member so they can decide whether to buy all, part or none of the leave. If the member subsequently decides to buy all or part of the leave, report the election through Part B, and send the payment to OMERS along with Form 165.

Credited service

Report in months, to two decimal places. This is the credited service the member will lose if the leave is not purchased or it is a non-purchasable leave.

Pay periods in leave year

Enter the total pay periods in the year.

Contributory earnings in a typical pay period

A typical pay period refers to the member's regular pay schedule. For example, for a 26-period pay schedule, enter the member's deemed earnings for the two-week period immediately before the leave. If you are reporting scattered days, see above.

Deemed contributory earnings (for period)

See the *Employer Administration Manual* for the definition of deemed contributory earnings. For each period, separate carry-forward earnings from earnings paid in the leave year.

Example: A member who is on leave for all of December 2007 would have been paid for the last week of December in January 2008. In the **Paid this leave year** field, enter the deemed earnings for the first three weeks of December. In the **Paid following year** field, enter the deemed earnings for the last week of December.

Member cost

The member cost for a pregnancy/parental or emergency leave is single contributions. The employer pays the matching amount. For all other purchasable leaves, the member cost is double contributions and there is no cost to the employer.

For pregnancy/parental leaves and emergency leaves: If the member declines the purchase, then decides to buy it before the deadline, the employer is not required to pay the matching contributions.

Retirement Compensation Arrangement (RCA)

If the member is paying double contributions (i.e., the member and the matching employer contributions), do **not** include RCA contributions in the purchase cost. (The member's pension entitlement for the leave period is permanently capped.) For an example, please see the *Employer Administration Manual*.

Pension adjustment (PA) reporting

Pregnancy/parental and emergency leaves: Assume the member will purchase the leave. Exclude the leave in the PA only if the member declines the purchase.

For authorized leaves/legal strikes: Include the leave in the PA only if the member has elected to purchase before April 30 of the year following the year in which the leave ended. If the election is made after April 30, OMERS will apply for a Past Service Pension Adjustment (PSPA).

Member initially declines the purchase: If the member chooses not to purchase the period and later decides to purchase it, and if the decision is made on or before April 30 of the year following the year in which the leave ended, you must report a PA. If the election is made after April 30, OMERS will apply for a Past Service Pension Adjustment (PSPA).

Revised PA

Report a revised PA if a PA was previously reported for this period and this election is being made on or before April 30 of the year following the year in which the leave ended.

Purchase deadline

The purchase deadline is the earlier of the end of the year following the year in which the leave ended or the date a Form 143 benefit claim is submitted for the member.

Transfers from RRSPs

If the member is transferring funds from an RRSP to pay for all or part of the leave, send a completed T2033 to OMERS with the payment.

Returning the form to OMERS

Send the signed and completed form to **OMERS, One University Avenue, Suite 800, Toronto, Ontario M5J 2P1** or fax it to **416-369-9704**, toll-free fax: **1-877-369-9704** if there is no payment. If the member is buying all or part of the leave, fax Part B to **416-361-9809** (OMERS Pension Accounting) with Form 105.

If you fax it, do **not** mail the original.



Leave period reporting/election

PART B: MEMBER ELECTION

Your employer has provided details of your leave, below. **Please read the instructions on the next page before completing this form.**

Complete Section 3. **You must sign in Section 4** to authorize your election.

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OMERS does not share personal information with any other person for any purpose other than pension plan administration.

Any questions regarding the collection of personal information should be directed to OMERS Client Services at 1-800-387-0813.

1. MEMBER INFORMATION (to be completed by the employer)

Group number	Social insurance number	Employee number

2. PURCHASE INFORMATION (to be completed by the employer)

				MEMBER COST FOR:	
Scattered days? <input type="checkbox"/> Yes	Date leave started (m/d/y)	Date leave ended (m/d/y)	Credited service (months)	All of the period \$	One month of credited service* \$
Scattered days? <input type="checkbox"/> Yes	Date leave started (m/d/y)	Date leave ended (m/d/y)	Credited service (months)	All of the period \$	One month of credited service* \$
Scattered days? <input type="checkbox"/> Yes	Date leave started (m/d/y)	Date leave ended (m/d/y)	Credited service (months)	All of the period \$	One month of credited service* \$
Scattered days? <input type="checkbox"/> Yes	Date leave started (m/d/y)	Date leave ended (m/d/y)	Credited service (months)	All of the period \$	One month of credited service* \$
				Member cost for total periods \$	*Leave blank if the period is less than one month.

Purchase deadline

Purchase deadline (m/d/y)
12 31

Important: action required

After the purchase deadline, the leave can only be purchased as a buy-back. The cost of a buy-back reflects the current value of the future benefit and it will be more costly.

Pregnancy/parental and emergency leaves: If you initially decline the purchase, then decide to buy it before the deadline, the member cost may increase from single to double contributions. (Your employer may not pay the matching contributions.)

3. ELECTION (to be completed by the member)

Please check one :

I am buying all of the leave at the total cost indicated above.

I am buying part of my leave: Cost of partial purchase

If you would like to buy a specific amount of service (e.g., 2.5 months) and you don't know the cost associated with the purchase, please see the instructions on the next page or contact OMERS Client Services or your employer.

I do not wish to purchase my leave.

How are you paying? Cheque Amount and/or Transfer from my RRSP Amount

4. SIGNATURE (to be completed by the member)

I understand that I have until the purchase deadline shown above or the date any benefit claim is submitted to OMERS (whichever is earlier) to buy my leave at the cost shown in Section 2. And, if I decline the purchase of a pregnancy/parental, emergency, or family/medical leave, then decide to buy it before the deadline, I may have to pay the member contributions plus the matching employer contributions.

<input type="checkbox"/> Mr. <input type="checkbox"/> Mrs. <input type="checkbox"/> Ms. <input type="checkbox"/> Other:	Last name	First name	Middle name
Address (street number and name)			
City	Province	Postal code	Signature
			Date (m/d/y)

FOR EMPLOYER USE ONLY

Do you plan to submit a *Form 143 – Request for an OMERS plan benefit* for this member? Yes No

Are you reporting a PA for this leave period? Yes No

If yes, and this election is made before April 30 of the year following the year in which the leave ended, report a revised PA for each year:

Revised PA	Year	Revised PA	Year
\$		\$	

Member instructions

Please complete Sections 3 and 4 of this form, regardless of whether you decide to purchase the leave or not. Give the completed form to your employer. If you are purchasing the leave, give your payment to your employer, and if you are paying by cheque, make the cheque payable to your employer.

Your employer will send the payment to OMERS.

Making the decision

When deciding whether or not to purchase your leave, consider:

- **Your pension:**
Purchasing credited service in OMERS increases your future pension and may allow you to retire earlier. A small investment today can add up over your lifetime. To see how much the extra service increases your pension, and how long it will take before your investment pays off, use our online *Retirement Income Estimator*, accessible through myOMERS at www.omers.com
- **The purchase deadline:**
Important: there is a purchase deadline shown in Section 2. OMERS must receive your election to purchase the service on or before the deadline. If you elect to purchase this leave after the deadline, it can only be purchased as a buy-back. The cost of a buy-back reflects the current value of the future benefit you are buying and it will be more costly.
- **Your RRSP room:**
Purchasing a leave generally reduces your RRSP room because the value of your pension increases. Please contact OMERS Client Services for more details.

Pregnancy/parental and emergency leaves only

- This service, whether purchased or not, also counts as eligible service for early retirement. If you don't want to purchase it, advise your employer immediately; otherwise your employer will report a pension adjustment (PA) to the Canada Revenue Agency (CRA) for the years the leave occurred as if you had not been absent.
- If you decline the purchase of a pregnancy/parental or emergency leave, then decide to buy it before the deadline, the member cost can increase from single to double contributions and your benefit may be capped.

Scattered days

Up to 20 scattered days taken off in any calendar year can be combined and reported as one leave. Your employer will tick **Yes** under **Scattered days** in the chart in Section 2 to indicate the leave is a combination of several shorter leaves.

Example: If you had a 2-day leave in March, a 4-day leave in September and a 2-day leave in November, this could be reported as one 8-day leave.

Partial purchases

You can buy part of a leave. If you know exactly how much you want to spend, enter the amount in the **Cost of partial purchase** field in Section 3.

If you know how much credited service you want to buy, use the cost of one month of credited service (last column in the chart) to calculate the cost of the partial purchase.

Example: You need 3.3 months of credited service to retire early with 30 years of service, and one month of credited service costs \$59.76. Therefore, the cost of your partial purchase is:
 $3.3 \text{ months} \times \$59.76 = \$197.21$

Transfers from RRSP

If you are transferring funds from an RRSP to pay for all or part of your leave, send a completed T2033 to OMERS.

Authorized leave/legal strike

If you elect to purchase your leave after April 30th of the year following the year your leave ended, OMERS will apply for a Past Service Pension Adjustment (PSPA) from Canada Revenue Agency. If your PSPA is approved, we will process your leave period election once we receive the funds.