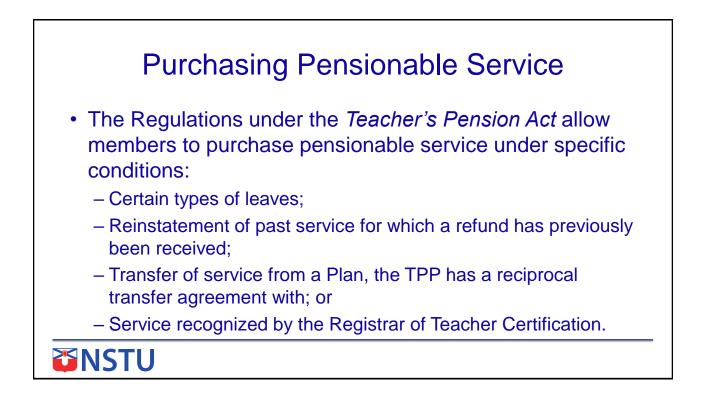


Disclaimer

- This summary is provided solely for the purpose of explaining the principal features of the Teachers' Pension Plan. All rights with respect to the Teachers' Pension Plan shall be governed solely by legislation and appropriate regulations.
- This presentation is informational purposes only. It does not constitute legal or professional advice. You are encouraged to consult with appropriate professionals if you have specific questions relating to any of the topics covered in this presentation.







Certain Types of Leaves

- Effective August 1, 2004, certain types of leaves can be purchased by:
 - 1. Paying contributions while on the leave. (Long Term Disability started August 1, 2014 or later, Deferred Salary Leave, and Educational Leave);
 - 2. Purchasing service within one (1) year by paying contributions plus interest; or
 - 3. Purchasing service after one (1) year at actuarial cost.
- Must have sufficient RRSP contribution space.





Certain Types of Leaves

- Canada Revenue Agency (CRA) allows a limit of five (5) years total for purchases.
- However, this limit can be extended to eight (8) years if it includes maternity/parental leave.
- The leaves on the next slide may be purchased if the teacher was employed 150 days before the leave.
- A teacher must return to work for 50 days following an unpaid sick leave to purchase the service.
 - Not applicable to teachers on LTD starting on or after August 1, 2014.

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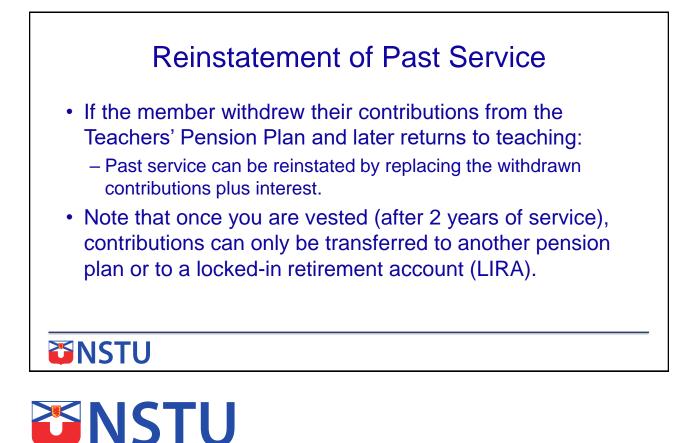
Certain Types of Leaves

Type of Leave	Maximum Purchasable	Cost
Maternity Leave	85 days (17 weeks)	¹ ⁄ ₂ Actuarial (pre-1993) Current cost (since 1993, paid while on leave)
Unpaid Sick Leave	No limit	1/2 Actuarial
Unpaid Study Leave	2 years	1/2 Actuarial
Sabbatical/Educational Leave	2 years	Current cost (paid while on leave)
Parental/Adoption Leave	175 days (per child) (remainder of leave treated as Leave of Absence)	Full Actuarial
Lay-off Periods	2 years	Full Actuarial
Leave of Absence	5 years	Full Actuarial
Compassionate Care Leave	26 weeks (per instance)	Full Actuarial





Certain Types of Leaves Please note that Job Shares are not included in the purchase provisions: The working portion of the job share is pensionable service and pension contributions will be deducted from pay for this portion. The non-working portion of the job share is not pensionable service AND cannot be purchased.







Questions

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