



## 6 – Roles and Responsibilities

### Executive Directors

Executive Directors are responsible for:

- Ensuring proper administration of this Policy and delegating approval authority to directors/managers/supervisors as appropriate.

### Directors/Managers/Supervisors

Directors/Managers/Supervisors, who are delegated this authority by the Executive Director, are responsible for:

- Considering leave requests in accordance with the requirements of the Policy.
- Assessing operational requirements in light of all leave requests.
- Approving/denying leave requests.
- Supporting the employee in addressing situations that require leave while balancing operational requirements.
- Administering the Policy in a fair and equitable manner.
- Ensuring leaves are accurately recorded.

### Employees

Employees are responsible for:

- Submitting leave requests to their immediate director/manager/supervisor, with as much advance notice as possible.
- Accurately reporting all leaves.

### Human Resources

Human Resources is responsible for:

- Providing support to business units regarding the fair and equitable administration of this Policy.

## 7 – Policy Regulations

- A. The Deferred Salary Leave Plan provides employees the opportunity to take six (6) to twelve (12) months leave, financing that leave through deferral of salary. In each year of the plan preceding the deferred leave period, the employee will be paid a reduced percentage of their applicable annual salary. The remaining percentage of annual salary will be deferred, and this accumulated amount, plus interest earned, will be retained by the Municipality and paid to the employee during the deferred leave period.
- B. Employees must submit a *Non-Union Deferred Salary Leave Plan Application and Contract* to their director/manager/supervisor, requesting permission to participate in the plan, at least forty-five (45) days prior to the pay date on which the employee wishes the salary deferral to commence. Written acceptance or denial of the request, with an

explanation in the event of a denial, will be forwarded to the employee, generally within one month of the date of the application. Approval of individual requests to participate in the plan will rest solely with the immediate director/manager/supervisor.

- C. While the employee is in the deferral period, group insurance benefits and pension, which are tied to salary will be structured according to the salary the employee would have received had they not been enrolled in the deferred salary leave plan.
- D. An employee's group insurance benefits and HRM Pension Plan accrual will be maintained during the deferred leave period provided the employee makes both the required employee and employer contributions during the deferred leave period. While in the deferred leave period, any group insurance benefits tied to salary will be structured according to the salary the employee would have received in the year prior to taking the leave, had they not been enrolled in the deferred salary leave plan. Coverage for group insurance benefits will be subject to the terms and conditions of the contract between the Municipality and the insurer.
- E. Sick leave, vacation and all other types of leaves will not accrue during the deferred leave period. Sick leave, vacation and all other types of leaves cannot be used during the deferred leave period.
- F. If the employee elects to pay both the employee and employer pension contributions during the deferred leave period, they will accrue credited service under the Pension Plan. Pension deductions will be made on the salary the employee would have received had they not entered the Deferred Salary Leave Plan.
- G. Interest calculation will be done monthly, not in advance. The interest paid will be calculated in the same manner that the Municipality calculates interest on its General Operating Account. Interest will be credited to the employee's account on the first banking day of each month.
- H. When an employee returns to work upon the expiry of the Deferred Salary Leave Plan, they will resume work (a) in the position held by the employee immediately before the leave began or, where that position is not available, in a comparable position with not less than the same wages and benefits; and (b) with no loss of seniority or benefits accrued to the commencement of the leave.
- I. All employees wishing to participate in the plan must obtain an approved *Non-Union Deferred Salary Leave Plan Application and Contract* authorized by their direct director/manager/supervisor. Contract provisions, including percentage of salary and period of leave, may be amended by mutual agreement between the employee and the Municipality.

- J. Should the employee consider changing positions during the deferral period, the employee is responsible to notify the hiring manager during the hiring process. At that time, the employee's participation in the plan will be reviewed in light of the operational requirements of the new position. If the plan is terminated, the funds (accumulated deferred salary plus interest earned) will be paid back to the employee. Alternatively, another deferred leave period may be arranged (e.g., a shorter leave).

## **8 – Repeal**

NA

## **9 – Effective Date**

January 6, 2022

## **10 – Related Policies and Practices**

Internal:

Temporary Non-union Employees

HRM Pension Plan

Terms and Conditions of the Group Insurance Contract

## **11 – Policy Review**

Review every 3 years.

## **12 – Contact**

MyHR@halifax.ca or 902-490-6145.

## **13 – Attachments**

[Non-Union Deferred Salary Leave Plan Application and Contract](#)