

APPENDIX F

GUIDELINES FOR COMPLETING THE WAGE SUBSIDY UTILIZATION REPORT

SECTION 2: WAGE SUBSIDY					
Staff Positions	Number of Full Time Equivalent Staff/Providers	Salaries (\$)			City Use Only
		Total Salaries excluding Wage Subsidy (A)	Wage Subsidy (DOG, WEG, PEG & Prior 1998 Pay Equity) (B)	Total Salaries (C) (C = A + B)	
Program Staff 0 - 5 years				0	
Program Staff 6 - 12 years				0	
Supervisor				0	
Other Non-Program Staff				0	
Private-Home Day Care Visitors				0	
TOTAL	0	0	0	0	
Number of Private-Home Day Care Providers:					

COLUMN	SECTION 2: WAGE SUBSIDY EXPLANATION
	Number of Full Time Equivalent Staff/Providers: Report the number of staff and/or Home Child Care providers who received Wage Subsidy for the year covered in this report.
A	Total Salaries Excluding Wage Subsidy (A) : Report base salaries only. DO NOT include Wage Subsidy grants. <u>DO NOT include benefits or mandatory** deductions in this column.</u>
B	Wage Subsidy (DOG, WEG, PEG, Prior 1998 Pay Equity*) (B): From Section 3, Line 2 (Prior 1998 Pay Equity) and Line 4 (Amount Used for Salaries) report the amount distributed to staff salaries only . The total of this column should match the sum of Line 2 + Line 4 in Section 3 (Variance Report for Wage Subsidy) *** unless your agency has historical approval to use Prior 1998 PE for benefits. <u>DO NOT include any benefits or mandatory** deductions in this column.</u>
C	Total Salaries (C): Report the sum of (A) Base Salary + (B) Wage Subsidy. <u>DO NOT include any benefits or mandatory** deductions in this column.</u> THIS COLUMN WILL BE AUTOMATICALLY CALCULATED UNLESS COMPLETED MANUALLY.
***	***if you have historical documented Ministry Approval to use Prior 1998 Pay Equity for benefits, confirm this with your Budget Consultant prior to submitting your form.
**	** Mandatory deductions may include: CPP, Employment Insurance, Workers Compensation, Ontario Health Tax, 4% Vacation Pay
*	*Prior 1998 Pay Equity is not the same as 1999 - 2005 Pay Equity which is to be reported on a separate Utilization form.

SECTION 3: VARIANCE REPORT FOR WAGE SUBSIDY

1. Total Approved Wage Subsidy (per Service Contract)	\$	-	
2. LESS Prior 1998 Pay Equity Funding (if included in #1)	\$	-	
3. Net Regular Wage Subsidy (1 - 2)	\$	-	
4. Amount Used for Salaries	\$	-	
5. Amount Used for Employers' Mandatory Benefit Costs	\$	-	
6. Amount Used for Non-Mandatory Benefit Costs	\$	-	
7. Sub-total: Salaries & Benefits (4+5+6)	\$	-	
8. Amount Used for Private-Home Day Care Provider Payments	\$	-	
9. Amount Used for Non-Salary Purposes (Previously Approved by Ministry)	\$	-	
10. Total Regular Wage Subsidy Used (7+8+9)	\$	-	
11. Variance* (3-10)	\$	-	

COLUMN SECTION 3: VARIANCE REPORT FOR WAGE SUBSIDY EXPLANATION

1	Report the Total Wage Subsidy received by service provider for the year being reported on. This may include Direct Operating Grant, Provider Enhancement Grant, Wage Enhancement Grant and Prior 1998 Pay Equity funding. DO NOT include Wage Improvement Funding or 1999-2005 Pay Equity funds (Memorandum of Settlement).
2	Report any Prior 1998 Pay Equity Funding if included in line 1
3	Line 1 minus Line 2 equals net Wage Subsidy. This row will be automatically calculated unless completed manually
4	Report the amount of Regular Wage Subsidy used to increase salaries.
5	Report the amount of Regular Wage Subsidy used to pay the employers' share of mandatory** benefit costs
6	Report the amount of Regular Wage Subsidy used towards non-mandatory benefits (i.e. Dental Plan, Group Insurance)
7	Sub-total of salaries and benefits (= Line 4+5+6) This row will be automatically calculated unless completed manually
8	Private-home Day Care Agencies only: Report the total Wage Subsidy distributed to Private-Home Day Care Providers
9	Report any Wage Subsidy used for non-salary purposes, where approved by the Child Care Service System Manager.
10	Sum of Lines 7 + 8 + 9. This total must not exceed the funding amount reported in Line 3. This row will be automatically calculated unless completed manually.
11	Variance: Line 3 minus line 10. This row will be automatically calculated unless completed manually

SECTION 4: WAGE IMPROVEMENT

Staff Positions	Number of Full Time Equivalent Staff/Providers	Salaries (\$)			City Use Only
		Salaries (including Wage Subsidy & All Pay Equity Grants) (D)	Wage Improvement (E)	Total Salaries (F) (F = D + E)	
Program Staff 0 - 5 years				0	
Program Staff 6 -12 years				0	
Supervisor				0	
Private-Home Day Care Visitors				0	
TOTAL	0	0	0	0	
Number of Private-Home Day Care Providers:					

COLUMN SECTION 4: WAGE IMPROVEMENT EXPLANATION

	Number of Full Time Equivalent Staff: Report the number of staff who received Wage Improvement Funding for the year covered in this report. (Note that non-program staff are not listed as an option as these staff are not eligible for WIF)
D	Salaries (including Wage Subsidy and all Pay Equity Grants) (D) : Report the total salaries including wage subsidy and ALL pay equity grants. DO NOT include Wage Improvement or benefits/mandatory** deductions in this column.
E	Wage Improvement (E): Report how the amount on Line 13 Section 5 (Amount Used for Salaries) was distributed by staff positions. The total of this column will be automatically calculated and should match Line 13, Section 5.
F	Total Salaries (F) : This column will be automatically calculated. Reports the sum of (D) + (E). DO NOT include benefits/mandatory deductions in this column.
**	** Mandatory deductions may include: CPP, Employment Insurance, Workers Compensation, Ontario Health Tax, 4% Vacation Pay

SECTION 5: VARIANCE REPORT FOR WAGE IMPROVEMENT

12. Total Wage Improvement Received		
13. Amount Used for Salaries		
14. Amount Used for Employers' Mandatory Benefit Costs		
15. Total Amount Used for Salaries & Benefits (13+14)	0	
16. Variance* (12-15)	0	

COLUMN SECTION 5: VARIANCE REPORT FOR WAGE IMPROVEMENT EXPLANATION

12	Report the total Best Start Wage Improvement funding received by the service provider in the year being reported on.
13	Report the amount of Best Start Wage Improvement funding used to increase salaries
14	Report the amount of Best Start Wage Improvement used to pay the employers' share of mandatory** benefit costs. This amount cannot exceed 10% of the funding.
15	Sub-total of salaries and benefits (= Line 13+14): This amount cannot exceed the funding amount on Line 12. This amount will automatically be calculated.
16	Variance: (= Line 12 - Line 15). This column will automatically be calculated.
**	** Mandatory deductions may include: CPP, Employment Insurance, Workers Compensation, Ontario Health Tax, 4% Vacation Pay