

TO Live**EMPLOYMENT POLICY**

<u>Title</u>	<u>Effective Date</u>	<u>Policy Number</u>
Pregnancy/Parental Leave Top Up	March 2026	233

1. Policy Statement

The purpose of this policy is to provide employees with an overview of pregnancy and parental leaves available under the Employment Standards Act, 2000 (ESA), outline the roles and responsibilities of employees and supervisors in the accommodation of pregnancy-related needs, and implement pregnancy and parental leaves of absence.

2. Application

This policy applies to non-union employees who are eligible to take pregnancy and parental leave as permitted under applicable employment standards legislation. Unionized employees should refer to their applicable collective agreement for any related provisions.

3. Definition

A "parent" includes:

- a birth parent;
- an adoptive parent (whether or not the adoption has been legally finalized); or
- a person who is in a relationship of some permanence with a parent of the child and who plans on treating the child as their own. This includes same-sex couples.

4. Conditions**Pregnancy Leave**

An employee must be with the company for at least 13 weeks prior to the leave to be eligible for pregnancy and parental leave top up.

An eligible employee is entitled to 17 weeks of pregnancy leave. The leave may start up to 17 weeks before an employee's expected date of delivery.

An employee must provide at least two weeks' written notice before the start of the leave. The notice period is waived in the event of pregnancy complications or premature birth, however written notice is still required.

An employee must provide at least four weeks' notice before returning to work from pregnancy leave.

An employee returning from pregnancy leave will return to their former position or a comparable position. If an employee chooses not to return from leave or leaves the organization after less than 6 months of employment after their leave, the employee will be required to pay all top up monies awarded to them during their leave.

If a pregnancy ends in miscarriage or stillbirth, pregnancy leave entitlement will be applied as per ESA Parental Leave.

A birth mother who has taken pregnancy leave is entitled to up to 61 weeks of parental leave. A father, or any non-birth parent is entitled to up to 63 weeks of parental leave. The leave is provided to care for a child who has come into care, custody, or control of a parent for the first time.

A birth mother must begin her parental leave when her pregnancy leave ends, as required by ESA.

A father or any other non-birth parent must begin their parental leave no later than 78 weeks after the birth or after the child first comes into their custody, care or control. This leave must be taken as consecutive weeks.

An employee returning from parental leave will return to their former position or a comparable position. If an employee chooses not to return from leave or leaves the organization after less than 6 months of employment after their leave, the employee will be required to pay all top up monies awarded to them during their leave.

5. Notice of Leave

Employees are encouraged to provide as much notice as possible before taking parental leave. Employees must give at least two weeks before the start of the leave.

Employees must give TO Live notice of when they plan to end the leave and if they wish to change the return date to an earlier or later time.

Employees wishing to request additional unpaid leave beyond ESA entitlements may apply for discretionary unpaid leave of absence in accordance with TO Live policies. Approval of such leave is not guaranteed.

An employee returning from parental leave will return to their former position or a comparable position.

Any employee who decides not to return to work after parental leave must give TO Live at least four weeks' notice of their intention to resign their employment.

6. Salary & Benefits

Pregnancy Leave

Payment during Parental Leave

An employee receives no pay for the first week of pregnancy leave.

Employees who are eligible for pregnancy benefits under the Employment Insurance Act may collect benefits for up to 15 of the 17 weeks of pregnancy leave. For 15 weeks, TO Live pays a top-up equal to the difference between the employment insurance benefit, plus any other earnings, and 85% of the employee's regular pay. Employees must provide proof of the employment insurance payment to HR/Payroll.

In accordance with the Employment Insurance Act, a mother intending to take a combined pregnancy and parental leave will select the length of parental leave at the start of the pregnancy leave for Employment Insurance purposes. Part-time employees are paid based on ESA requirements.

Parental Leave

Payment during Parental Leave

Employees who are eligible for parental benefits under the Employment Insurance Act may collect employment insurance benefits for up to 61 weeks for a birth mother or 63 weeks for a non-birth parent. This leave must be consecutive to pregnancy leave to receive top-up.

TO Live will pay a top-up equal to the difference between the employment insurance benefit, plus any other earnings, and 85% of the employee's regular pay for up to 35 weeks of parental leave. Employees who take parental leave between 35 weeks and 63 weeks will receive a top-up equal to the total dollar value of the 35-week option, spread out equally over the number of weeks taken.

The decision to take 35-week or 63-week parental leave will be made at the beginning of the pregnancy leave and cannot be subsequently changed. An employee can choose to return early from their parental leave without adjustments made to the parental leave payments already received.

Employees must provide proof of the employment insurance payment to payroll.

Birth mothers who had a one week waiting period for top-up payments for their pregnancy leave will receive top-up payments for their parental leave without an additional one week waiting period.

Non-birth parents will receive parental leave top-up payments after a one week waiting period.

Part-time employees are paid based on ESA requirements

7. Benefits

Health and dental Benefits coverage continues during the 17-week pregnancy leave, for employees eligible for benefits. Employees are responsible for premiums that they would normally pay for such as group life insurance.

Benefits coverage for part-time employees continues to be pro-rated as per ESA requirements.

Service and eligibility for some benefits may continue to accrue during pregnancy leave. TO Live policy will remain in force for those benefits where carryover is not allowed such as sick pay. However, the period of leave does not count towards completion of the probationary period.

An employee's vacation entitlement is not affected by pregnancy leave. If an employee wants to maintain pension service credits, they must pay the

employee's pension contributions for the duration of the leave, upon returning to work TO Live will match these contributions.

8. Process

- a) Employee provides their manager at least two weeks' notice for the request for Pregnancy and/or Parental Leave. In cases where the exact date of the birth/adoption of the child is unknown, the employee must keep their Department Head/ advised of the expected date of birth/ adoption proceedings. Written notice should include the following information:
 - the date the leave is to commence; and
 - the expected date of return to work.
- b) The manager will contact the HR department to advise of the upcoming leave.
- c) Human Resources will contact the employee to arrange an appointment to discuss pension, benefit continuation and payment procedures during the Pregnancy and/or Parental Leave.
- d) As part of the requirements under the Employment Insurance Regulations, all payments by TO Live listed in the Pregnancy and/or Parental Leave with top-up benefit shall only commence when the employee provides proof that they are receiving E.I. benefits. Employees should understand that such proof will not be made available by E.I. until after the leave has commenced and hence TO Live payments shall be retroactive.
- e) The HR department will provide the following information to Payroll via email:
 - Name of employee and department
 - Length of Pregnancy/Paternity leave (begin date and end date)
 - Number of Top-up weeks for both pregnancy and parental leave.
 - The Service Ontario payment statement provided to the employee.
(weekly gross amount/week)
- f) HR will communicate to the employee the details re the top up payout date and amounts. It is the employee's responsibility to advise the Service Canada regarding any top up monies received from TO Live.
- g) The ESA prevails for any items not covered within this policy.