

IMPORTANT MESSAGE FOR TEACHERS WHO ARE CLAIMING EMPLOYMENT INSURANCE BENEFITS AND WHO MUST REPORT EARNINGS

Under the *Employment Insurance Act* and the *Employment Insurance Regulations*, a teacher's earnings must be reported. Depending on your status (teacher with or without a contract), you will report your earnings differently.

The information below will give you a better understanding of how to report your earnings.

A- Contract teacher / Pre-elementary, elementary, secondary or vocational level

A contract teacher's earnings must be allocated equally to each day in the contract. The teacher is also paid for any school breaks or statutory holidays included in the contract. However, Saturdays and Sundays are always excluded from the calculation. Lastly, in accordance with the *Bruneau* case (A-113-98), no earnings are allocated outside the teaching period.

In order to complete their Employment Insurance reports correctly, contract teachers must:

- 1) know how much they will earn in total from the contract.
- 2) calculate the number of days (excluding Saturdays and Sundays) in the period covered by the contract.
- 3) determine their daily earnings by dividing their total earnings from the contract (Step 1) by the number of days (excluding Saturdays and Sundays) in the contract (Step 2).
- 4) report their daily earnings for each day (excluding Saturdays and Sundays) in the period covered by the contract.
- 5) This procedure must be followed for each contract.

Note: If the calculation is made on the basis of the actual value of the contract, please refer to Example 1. If the calculation is made on the basis of the annual salary, teachers must verify the number of days in the school calendar of their educational institution (see Example 2).

Example 1

Contract from August 26, 2009, to May 7, 2010, at 100%

Actual value of the contract: \$25,480

Number of days in the contract (excluding Saturdays and Sundays) from August 26, 2009, to May 7, 2010: 183 days

Daily earnings: $\$25,480 \div 183 \text{ days} = \139.24

Salary to report for a five-day work week: \$696.20

Salary to report for the first week of work: $3 \text{ days} \times \$139.24 = \417.72

Example 2

Contract from August 26, 2009, to May 7, 2010, at 80%

Teaching period according to the school calendar (from August 26, 2009, to June 30, 2010), 221 days (excluding Saturdays and Sundays)

Annual salary: \$45,000, 80% workload: $\$45,000 \times 80\% = \$36,000$

Daily earnings for the year: $\$36,000 \div 221 \text{ days} = \162.89

Number of days in the contract (excluding Saturdays and Sundays) from August 26, 2009, to May 7, 2010: 183 days

Actual value of the contract: $\$162.89 \times 183 \text{ days} = \$29,808.87$

Salary to report for a five-day work week: \$814.45

Salary to report for the first week of work: $3 \text{ days} \times \$162.89 = \488.67

This calculation method must be used for all teaching contracts (full-time, part-time or per lesson), regardless of the workload percentage or the contract length.

If the workload increases during the period covered by the contract, the earnings to be reported must be modified as of the effective date of the increase.

B- Teacher combining contract work with substitute work

If a teacher combines contract work with substitute work, the contract work must be reported as previously described. Earnings made from substitute teaching without a contract must be reported when the hours are worked.

C- Teacher without a contract

In certain educational institutions, there are no contracts. The teacher is paid an hourly, daily or weekly rate. This procedure also applies to substitute teaching work. Teachers without contracts who are paid in the aforementioned manner must report their earnings in the week worked.

For all questions concerning teachers and Employment Insurance, please visit the following Service Canada website:

<http://www.servicecanada.gc.ca/eng/ei/information/teacher.shtml>

You can also call us at **1-800-206-7218**.