

WACC POLICY

EMPLOYEE BENEFITS

May 2018

Insurance

1. All permanent employees of WACC employed in Canada are required to participate in the Group Insurance Plan offered through The United Church of Canada.
2. The Plan provides cover for:
 - a. Health care
 - b. Dental care
 - c. Disability insurance
 - d. Life insurance
 - e. Accidental death and dismemberment
 - f. Employee assistance plan
3. Premiums for the Group Insurance Plan for employees are partially underwritten by WACC, and employees are required to contribute the remainder of the premium for the basic plan.
4. Employees have the option of purchasing additional cover under the plan and of enrolling eligible family members.
5. Enquiries about the plan should be directed to the General Secretary.

Relocation

6. When a permanent employee is, at the time of hiring, resident in a location which is remote from his or her intended place of work, WACC will cover the reasonable costs of relocation, ordinarily such relocation should occur within two years of commencement of employment.
7. When an employee's place of work is changed by WACC to somewhere which requires a change of residence, WACC will cover the reasonable costs of relocation.
8. Relocation costs include the cost of moving of household goods and travel expenses and temporary accommodation for the employee and dependant family members residing with the employee. Arrangements for relocation will be made by the Manager of Administration and must be consistent with the Purchasing Policy

and the Travel Policy. Temporary accommodation will be provided only if required and for a maximum of 21 days.

9. WACC will not accept any responsibility for loss or damage to goods being relocated, but will insure such goods while in transit at WACC's expense.
10. WACC will cover the cost of any required customs formalities in conjunction with the relocation, but will not be responsible for any duty imposed or customs storage charges.
11. At the discretion of the General Secretary, an employee may receive a lump sum payment in lieu of the cost of moving household goods.
12. An employee who terminates their employment within two years of moving may be required to reimburse WACC for some or all of the moving expenses paid by WACC.
13. Where a person is required to relocate in order to take-up or continue employment, WACC will cover the expenses associated with a visit of up to one week to the intended place of employment by the person and their partner, provided the arrangements for such a visit are made in a manner consistent with the Travel Policy.

Shared Equity Programme

14. WACC's Shared Equity Program was terminated as of April, 2015. Only those employees who were already participating in the Shared Equity Program before that date shall continue their participation, on the same terms and conditions.

Rental Deposit Loan

15. Within 3 months of accepting an offer of employment from WACC, any new employee, at the time of hiring, may apply for a loan from WACC to cover rental deposits required by landlords (usually first and last month's rent).
16. Full details of the loan, including repayment schedule and applicable interest rates, may be obtained by eligible employees from the General Secretary. Loan repayment to be over 6 to 12 months.

Expatriate Education Assistance Program

17. Subject to criteria for eligibility described herein, WACC offers the following two types of Education Assistance:

- a. Language Education Assistance, at no cost, to an eligible executive employee's spouse and/or dependent child to learn English or French; and
 - b. Partial Tuition Reimbursement, to an eligible executive employee's dependent child, if subject to foreign tuition fees.
18. For the purposes of the Education Assistance Program:
- a. An "eligible executive employee" is an employee who has been hired by WACC and who was brought to Canada by WACC to work as a full time employee of WACC, is not a Canadian citizen and does not hold permanent residency;
 - b. An "eligible executive employee" holds one of the following positions: General Secretary, Deputy General Secretary, Head of Finance.
 - c. A "spouse" is the life partner in a marriage, civil union, domestic partnership or common-law marriage of an eligible executive employee;
 - d. A "dependent child" is a natural, adopted or step child of an eligible executive employee, and who has an ongoing relationship with the eligible executive employee;
 - e. Unless otherwise agreed, WACC will cease all further payments under the Education Assistance Program as of the last date of active employment of the eligible executive employee.

Language Education Assistance

19. To qualify for Language Education Assistance, an eligible executive employee's spouse and/or dependent child must have a first language that is neither English nor French, and the spouse and/or dependent child wishes to enrol in English or French language classes. WACC will provide assistance to the eligible executive employee for the cost of the English or French language classes for their spouse or dependent child, provided:
- a. Proof of need for English or French language instruction. The spouse and/or dependent child will undergo a Canadian Language Benchmarks Placement Test (CLBPT) assessment, at the cost of WACC, in order to determine fluency in either English or French; and
 - b. Proof of registration in a language class, clearly indicating the name of the institution, the level of the course, the length of the course, and the applicable tuition fees.

20. If the spouse and/or dependent child withdraws from the language program and is reimbursed any tuition for the language course, the eligible executive employee is obliged to return to WACC a pro rata portion of payment of the tuition fees reimbursed by the institution.
21. Non-tuition fees, including but not limited to registration and examination fees, incidental and ancillary fees, and fees for course materials, are not included as part of the assistance program.
22. No retroactive reimbursements for language courses will be provided.

Tuition Reimbursement

23. To qualify for Tuition Reimbursement, an eligible executive employee's dependent child must be admitted into and registered in a post-secondary education program of study in Canada and not qualify to pay domestic tuition fees. WACC will reimburse the eligible executive employee the difference between the posted domestic tuition fee and the international tuition fee at the time of enrolment, provided:
 - a. The eligible executive employee submits a written request to WACC prior to the beginning of each semester, clearly indicating the name of the recognized college or university and the semester/year and program to be studied by his or her dependent child, and the applicable tuition fees;
 - b. The written request must be accompanied by a letter from the college or university, confirming: (i) that the dependent child of the eligible executive employee has been accepted into and registered in a post-secondary program of study; (ii) that the dependent child is required to pay international tuition fees; and (iii) the details of the current domestic tuition fees and international tuition fees;
 - c. The eligible executive employee provides proof of completion of each semester that is completed by the dependent child; and
 - d. If the dependent child withdraws from the program of study and is reimbursed any tuition fees, the eligible executive employee is obliged to return to WACC a pro rata portion of payment of the tuition fees reimbursed by the college or university.
24. Non-tuition fees, including but not limited to registration and examination fees, incidental and ancillary fees, and fees for course materials, are not included as part of the reimbursement.

25. No retroactive reimbursements will be provided.

Expatriate Employees

26. An employee who, at the time of hiring or when his or her place of work is changed by WACC, is neither a resident of nor a citizens of the country in which they will be working for WACC, may be designated by the General Secretary as an 'expatriate employee' and have their 'home country' identified.

Home Leave

27. Expatriate employees may, at the conclusion of each full two years of service, apply for Home Leave to travel to their home country for a period of not less than ten working days (excluding travel days).
28. WACC will cover the cost of travel (only), for the employee and for his or her spouse and dependent children who are accompanying the employee, for Home Leave, provided the arrangements for such travel are made in a manner consistent with the Travel Policy.
29. WACC will cover any tax liability which may result from its payment of the travel costs associated with Home Leave.
30. The period of Home Leave (exclusive of travel days) must be covered by the employee's Annual Leave entitlement, and must be requested no less than six weeks before the intended date of commencement of the leave.
31. As an alternative to taking home leave, an expatriate employee may request that WACC cover the cost of travel of a member of the employee's immediate family (child, parent or partner) from the home country to the employee's place of employment. Arrangements for such travel must be made in a manner consistent with the Travel Policy.
32. An employee who does not remain in WACC's employ for one year following the taking of Home Leave, or the alternative, may be requested to repay the costs incurred by WACC in conjunction with the Leave, pro rata temporis.

Termination of Employment

33. At the time of termination of employment, except as indicated below, WACC will cover reasonable relocation costs (as defined in paragraph 8, 9 and 10, but

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excluding the cost of temporary accommodation) of an expatriate employee to his or her home country.

34. WACC will not cover the cost of relocation where:
- a. The employment has been terminated by WACC “for cause”,
 - b. The employment is terminated by the employee without having completed four years of service at that location, o
 - c. Such cost is covered by a new employer or other organisation.