



FPSES

Fédération
du personnel de soutien
de l'enseignement
supérieur / **CSQ**

FINANCIAL POLICIES

June 2023

TABLE OF CONTENTS

1.0	Field of Jurisdiction.....	3
2.0	Salary Rates and Payment of Salary	3
3.0	Guarantees and Coverage Offered.....	4
4.0	Lodging allowances or Expenses Related to Renting.....	5
5.0	Expense Reimbursement Plan Applicable at the FPSES	7
6.0	Working conditions	7
7.0	Professional Development.....	9
8.0	Special Provisions	11
9.0	Dates of Coming into Force	11
APPENDIX A - EXPENSE REIMBURSEMENT PLAN APPLICABLE TO MEETINGS		12
1.0	Transportation expenses	12
2.0	Room expenses	13
3.0	Meal expenses	14
4.0	Long distance business-related telephone charges	15
5.0	Parking expenses and tolls.....	15
6.0	Costs of replacement or release (per diem)	15
7.0	Child care expenses	16
APPENDIX B - REQUEST FOR AN ADVANCE		18
APPENDIX C - REQUEST FOR REIMBURSEMENT OF CHILD CARE EXPENSES.....		17
APPENDIX D - REMINDER OF THE POLICY WHICH IDENTIFIES WHICH BENEFITS ARE TAXABLE		18

FINANCIAL POLICIES

1.0 FIELD OF JURISDICTION

- 1.1** This policy applies to members of the Executive Committee and members of the Federation who have been granted full- or part-time release to assume a very specific mandate assigned by the Executive Committee or the Federal Council (e.g.: to be a member of the college sector negotiating team).
- 1.2** This policy does not apply to members of committees or working tables of the FPSES.
- 1.3** For matters not covered by this policy, the collective agreement which regulates the working conditions of the member shall apply.

2.0 SALARY RATES AND PAYMENT OF SALARY

- 2.1** The salary rates applicable are for each annual period of a member's mandate or part of a mandate.
 - 2.1.1** The salary of the president of the FPSES is established each year on September 1 based on the maximum salary rate of the best paid job in the salary structure of all the collective agreements of the affiliated unions, increased by ten percent (10%). This amount corresponds to the annual salary of the job title held with their employer, to which is added additional remuneration from the FPSES to make up the difference between the annual salary and the established salary.
 - 2.1.2** The salaries of the vice presidents are established each year on September 1 based on the maximum salary rate of the second (2nd) best paid job in the salary structure of the all the collective agreements of the affiliated unions. This amount corresponds to the annual salary of the job title held with their employer, to which is added additional remuneration from the FPSES to make up the difference between the annual salary and the established salary, all of this prorated to the number of day (s) of release per week versus full-time release.
 - 2.1.3** The salaries paid to members of the FPSES, who are entrusted with very specific mandates corresponds to the annual salary attached to their respective classes of employment, to which is added the amount of \$5,500 for persons on full-time release, or prorated (calculated in days/weeks) for persons released on a part-time basis.

This amount will be increased in accordance with the salary parameters applied by the Government of Quebec to employees in the public and parapublic sectors, effective from the date the increase is scheduled to take effect in these sectors.

2.1.4 For employees with precarious status on release, a day of release corresponds to a regular working day, i.e., 7 hours per day for administrative and technical staff and 7.75 hours per day for manual staff, these parameters being a minimum which does not exclude the possibility of reimbursing a greater number of hours corresponding to the actual schedule of the person released.

2.2 METHOD OF PAYMENT OF SALARY

2.2.1 Payment of salary differential

Life, health and salary insurance premiums, as well as pension plan contributions are deducted from the differential paid directly to the member.

The FPSES will pay its own share of contributions to the pension plan.

2.2.2 Payment of full salary

In all cases where the member of the Executive Committee cannot be released with her salary paid by her employer of origin, she shall receive her full salary directly from the Federation in 26 equal payments with premiums and deductions applied to the entire salary.

3.0 GUARANTEES AND COVERAGE OFFERED

3.1 Salary insurance

For the person on full-time release on a yearly basis, the FPSES shall assume the costs of salary insurance benefits to cover periods of disability.

This insurance shall apply to the released person who would not be covered by a salary insurance plan in cases of illness or disability due to the fact that her employer will not let her return to work before the end of her union leave or before being sufficiently recovered to return to her job.

Salary insurance will only begin after the application of the waiting period of five (5) working days stipulated in the collective agreement.

3.2 CNESST coverage

Members of the Executive Committee and released members are covered in case of a work accident that occurs out of or in the course of performing his union duties.

The FPSES shall assume the costs of securing this CNESST coverage.

3.3 Diversion, disappearance and destruction (3D) insurance

The FPSES shall assume the inherent cost of providing “3D” insurance coverage for all of its administrators.

4.0 LODGING ALLOWANCES OR EXPENSES RELATED TO RENTING

Each of the three statutes described in 4.1, 4.2 and 4.3 is exclusive, meaning that the conditions attached to them cannot be cumulative.

Reimbursement of expenses covered by this article will be made upon presentation of supporting documentation.

4.1 Moving from a principal residence

If the released person has to move from her principle residence to be closer to her workplace because the difference between the number of kilometres between her residence and her new workplace (Federation offices) and that of her residence and her normal workplace is more than eighty (80) kilometres, she:

4.1.1. shall be reimbursed for actual moving expenses up to a maximum of \$2,500. An additional \$800 may be made available for moves of more than 500 kilometres. People who will be claiming reimbursements must do whatever they can to limit the costs of their move by choosing the most reasonable methods and options for their move;

4.1.2 shall be reimbursed for settling in expenses up to a maximum of \$800 (for curtains, electricity, cable, basic internet and telephone);

4.1.3 shall receive no reimbursement for expenses related to returning to her original location during her mandate.

At the end of a mandate, the amounts provided for in articles 4.1.1 and 4.1.2 shall apply to the released person who is returning to her city of origin.

4.2 Second residence

If the released person, in the performance of his duties, must rent a second residence (lodging or a hotel room) close to his new workplace because the difference between the number of kilometres between his residence and his new workplace (Federation offices) and that of his residence and his normal workplace is more than eighty (80) kilometres, he:

- 4.2.1** shall be reimbursed for rental or hotel expenses for a maximum of \$1,000 per month;
- 4.2.2** shall be reimbursed for actual moving expenses up to a maximum of \$1,500. An additional \$800 may be made available for moves of more than 500 kilometres. People who will be claiming reimbursements must do whatever they can to limit the costs of their move by choosing the most reasonable methods and options for their move;
- 4.2.3** shall receive \$150 per month to cover other expenses related to this second residence (cable, telephone, insurance, basic internet);
- 4.2.4** shall be reimbursed for electricity and heating expenses for a maximum of \$100 per month;
- 4.2.5** shall be reimbursed for settling in expenses up to a maximum of \$800 (for curtains, electricity, cable, basic internet and telephone);
- 4.2.6** shall be entitled to travel expenses related to four trips to his principle residence per month on the condition that these trips are actually made. This reimbursement is applicable to both the released person and his spouse, in accordance with the maximum eligible amounts established in the following table:

Maximum eligible monthly reimbursements for living and travel expenses for the released person returning to his or her principle residence		
Place of work: Montreal		
Km. (one-way) to principle residence	Maximum eligible per month	Maximum eligible per year
50 to 150 incl.	\$300	
151 to 250 incl.	\$600	
251 to 350 incl.	\$900	
351 to 450 incl.		\$24,000
451 or more		\$36,000

4.3 Compensatory allowances for additional kilometres

If the released person does not move or take a second residence, she becomes eligible for supplementary reimbursement equivalent to the difference between the number of kilometres from her residence to her new workplace (Federation offices or place of meeting) and from her residence to her habitual workplace.

The FPSES will reimburse this allowance monthly, upon reception of a statement to this effect with the amount determined by the following formula:

$$D_N - D_H = X \text{ km.} \times \$0.58 \times 2$$

D_N = distance from residence to the Federation offices or place of meeting

D_H = distance from residence to the habitual workplace

If the released person does not have a fixed workplace:

$$D_N - 25 \text{ km} = X \text{ km} \times \$0,58 \times 2$$

D_N = distance from residence to the Federation offices or place of meeting

25 km = estimated appropriate distance from residence to a habitual workplace

There will be no reimbursement if the resulting amount is negative. This supplementary reimbursement cannot exceed \$900 per month.

5.0 EXPENSE REIMBURSEMENT PLAN APPLICABLE AT THE FPSES

For all expenses other than those covered by Chapter 4.0 (Lodging Allowances or Expenses Related to Renting), the released person is subject to the Expense Reimbursement Plan Applicable at the FPSES which appears in Appendix A.

5.1 Advances

Any released member or Executive Committee member may receive an advance only by completing the appropriate form indicating the reasons supporting the request (Appendix B).

No additional advance for the following month will be paid to the released member or Executive Committee member who has not yet submitted his statement of expenses for the preceding month for which an advance has already been issued.

6.0 WORKING CONDITIONS

6.1 Bank of time

In consideration of overtime hours and the number of evenings, Saturdays, Sundays or paid holidays on which a person may be required to work, the following is established:

- 6.1.1** Persons released on a full-time basis are entitled to a ten (10) day bank of time per year.
- 6.1.2** Persons released on a part-time basis are entitled to a prorated ten (10) day bank of time per year, calculated in days/weeks.
- 6.1.3** From the beginning of the provincial negotiations period, i.e., 180 days before the expiry of the collective agreement, until its signing, the president of the Federation is entitled to the equivalent of one day in a time bank for each completed month, for a maximum of five (5) days per year.
- 6.1.4** When a released person leaves, any postponed days will be paid according to the hourly rate applicable at the time of their application.

6.2 Vacation

- 6.2.1** The person on full- or part-time release is entitled to the same number of vacation days that she would receive in her workplace for the period of time that she is working for the Federation.

The released person shall choose her vacations in accordance with the provisions of her collective agreement.

Under no circumstances should these provisions result in double vacation time.

- 6.2.2** The person on full- or part-time release who, as part of a union mandate, has to work on days which were scheduled as vacation days will be entitled to take these days off at a later date.
- 6.2.3** Vacation must be taken in the year following the year in which they were acquired.

For exceptional reasons, the Executive Committee of the FPSES may authorize the carrying over of vacation days to the following year. Without this authorization, these vacation days will be considered to have been taken.

At the end of a mandate, the released person may choose to be paid for vacation days not taken or to have these days carried over to the end of a later mandate.

6.3 Paid holidays

The person on full-time release shall benefit, for the duration of their mandate, from the CSQ's paid holiday plan, excluding annual vacations, for a maximum of 20 days per year.

6.3.1 The person on part-time release shall benefit, prorated to the number of days they are released and for the duration of their mandate, from the CSQ's paid holiday plan, excluding annual vacations, for a maximum of 20 days per year.

6.4 Sick-leave days

For people on full- or part-time release who have one or more periods of disability of less than five (5) continuous working days, these periods shall be charged to their bank of sick-leave days with cash surrender value or, if applicable, to their bank of non-cashable sick-leave days, in accordance with their collective agreement.

7.0 PROFESSIONAL DEVELOPMENT

Members of the Executive Committee are entitled to a professional development policy.

This professional development may be functional, personal or related to technological changes.

This professional development may occur within or outside of the work schedule of the released member, based on the recommendation of the Executive Committee.

7.1 Definitions

Functional professional development

Professional development aimed at increasing knowledge, developing or acquiring skills or techniques, modifying the work habits of the employee and leading to improved job performance, including language courses.

Personal professional development

Professional development which involves studies or courses dispensed by an educational institution recognized by the Ministry, except for popular education courses.

Technological changes

Any modification made to the organization of work or in job procedures by:

- a) the introduction, addition or alteration of machinery, equipment or material, including software;
- b) the introduction of new techniques or modification of existing job methods or procedures.

7.2 Professional development budget

For each contractual year, the Vice President of Financial Affairs shall put aside a maximum amount of \$1,500 to fund the application of the professional development policy.

The funds shall be distributed equitably between the Executive Council members who have submitted a request for professional development reimbursement.

7.3 Eligible expenses

The following elements shall normally be considered to be eligible expenses:

- . lodging, travel and registration expenses when members of the Executive Committee participate in stages, study sessions, seminars, conferences, congresses and specialized courses.

The fund could also cover the cost of purchasing educational materials.

All professional development expenses require the approval of the Executive Committee.

At the end of the process, a report of professional development expenses must be submitted to the Executive committee.

7.4 Procedures

1. The professional development project must be sent to the President of the Federation at least ten (10) working days before the date of the event, by filling out the appropriate form.
2. The person submitting the proposal must first come to an agreement with the Executive Committee before undertaking his professional development project.
3. As a first step, the Executive Committee member must request reimbursement for her courses from her employer of origin.

4. If the local employer refuses this request, the Federation shall proceed to reimburse the professional development expenses upon presentation of the required documents and in accordance with the Federation's policy.

The required documents are:

- . the FPSES reimbursement form (appendix);
- . the receipts, not the statements of account;
- . the official transcript or attestation;
- . the request for reimbursement from the local employer;
- . the local employer's decision to refuse the request.

8.0 SPECIAL PROVISIONS

In certain exceptional cases and in order to reduce expenses, the Executive Committee may extend the application of certain articles to a member of the Executive Committee or a released person.

For any unforeseen expenses, the Executive Committee is responsible for ensuring that the expenses incurred are in accordance with the guiding principles of this policy and respect the financial framework of the Federation.

9.0 DATES OF COMING INTO FORCE

Modifications of this policy shall come into force as soon as they are adopted.

EXPENSE REIMBURSEMENT PLAN APPLICABLE TO MEETINGS:

- . for members of FPSES committees and working tables
- . for people on political release

If the meeting takes place less than eighty (80) kilometres from the workplace of the released member or the member of an FPSES committee or working table, the reimbursements are taxable.

The member must endeavour to travel as economically as possible and avoid all expenses which are not essential to the satisfactory performance of his duties. Specifically, if he is using a personal vehicle, he must, whenever possible, travel with more than one person in the same car.

At the end-of-year Federal Council, which is structured as a retreat, politically released persons are entitled to overnight accommodations, regardless of the number of kilometers separating the site of the retreat and the homes of these persons.

The member must submit a request for reimbursement of travel expenses by completing and signing the form provided for the purpose.

Receipts and supporting documentation must be identified and provide sufficient details about the services rendered.

All claims for reimbursement of expenses incurred in the member's performance of her duties must be submitted monthly.

The member must provide to the FPSES any explanations requested with respect to his or her claim.

The FPSES will reimburse the following expenses incurred by the member in the performance of her duties:

1.0 TRANSPORTATION EXPENSES

1.1 Train travel

Based on the fare for day trips.

If the trip will take one complete day or include at least one night, the member is entitled to a bed (lower berth) or a single room.

The member must submit supporting documentation with her claim.

1.2 Plane travel

Based on “economy” fare, with authorization.

The member must submit supporting documentation with her claim.

1.3 Bus travel

Based on the bus company’s fare.

The member must submit supporting documentation with her claim.

1.4 By taxi

Based on costs actually incurred, the member having to specify the point of departure and the point of arrival whenever the cost exceeds \$12, and attach the receipt.

1.5 By personal vehicle

The member will be reimbursed at \$0.58 per km

For any claim for reimbursement for the use of a personal vehicle, the member must indicate the distance in kilometres between the principle points of departure and the destination.

1.5.1 People carpooling with their personal vehicle will be able to benefit from an additional reimbursement of \$0.05 per km. as an incentive and environmental measure.

*Each year, the FPSES modifies the transportation costs in accordance with the annual update (on January 1st) of the CSQ's financial policy.

2.0 ROOM EXPENSES

2.1 Motel or hotel

Based on the actual expenses incurred by a room.

Members must submit supporting documentation with their claims.

2.2 Staying with parents or friends

Reimbursement for sleeping at one’s parents’ or friend’s house is \$30 per night.

- 2.3** When a meeting or union activity is going to take place more than two hundred (200) kilometres away and is scheduled to begin before noon, the FPSES shall assume the cost of a room for the night before the meeting.

This provision shall apply to committee members whose committee is convened to a meeting.

3.0 MEAL EXPENSES

3.1 While travelling

Breakfast	\$19.00
Lunch:	\$30.65
Supper:	\$39.55
Snack:	<u>\$5.00</u>
Total:	\$94.20

*Each year, the FPSES modifies the meal expenses in accordance with the annual update (on January 1st) of the CSQ's financial policy.

3.2 Times

The times which are used to determine a meal can be reimbursed are the following:

3.2.1 Departure:

before 7:30 a.m. (breakfast)
before 12 noon (lunch)
before 6 p.m. (supper)
before 10 p.m. (snack).

3.2.2 Return:

after 9 a.m. (breakfast)
after 12:30 p.m. (lunch)
after 6:30 p.m. (supper)
after 10 p.m. (snack).

The member must indicate on his claim the place, time and date of his arrival and departure or the beginning and end of the meeting.

- 3.2.3** All meals taken in the employee's own city or in a telework situation are considered taxable benefits, except in the following cases: (see Appendix D).

4.0 LONG DISTANCE BUSINESS-

For a person on full-time political release, 100% of the package pre-approved by the Executive Committee will be reimbursed.

For a person on part-time release and upon presentation of their telecommunications bill, the FPSES will reimburse costs up to a maximum of \$45.

5.0 PARKING EXPENSES AND TOLLS

Based on expenses actually incurred. The member must submit proof of these expenses when the service being used actually provides such proof.

6.0 COSTS OF REPLACEMENT OR RELEASE (PER DIEM)

6.1 The FPSES reimburses the affiliated union for the actual cost of releasing union members to attend meetings held during working hours.

6.2 The amount reimbursed shall cover the salary and fringe benefits if the employer demands the latter.

6.3 The claim from the affiliated union must be accompanied by a document issued by the employer attesting to the actual cost of the release.

6.4 For the member who is released full-time or part-time from his job with the employer:

a. the provisions of article **6.3** shall apply for each day of attending an activity which corresponds to day during which this person would have had to be working at his job with the employer.

6.5 In cases covered by article **6.3** and paragraph **a.** of article **6.4**, the union affiliate must submit its claim as soon as possible after the meeting takes place, but no later than August 20 of each year for the year which is ending.

6.6 The per diem is reimbursed for each half-day or full-day upon reception by the FPSES of the attestation of attendance issued by the chairperson of the committee. No per diem will be paid for meetings held in the evening, on holidays or on the weekend, unless the member would have had to be working at the time, which the affiliated union is able to prove to the FPSES. The per diem will also not be paid when committee meetings are held during a Federal Council, unless the member was required to obtain a special release for this activity.

- 6.7 For any situations which pose a problem with respect to the application of the general policy, an agreement will be required between the affiliated union and the FPSES. If no agreement can be reached, the Executive Committee will render a decision.

IMP 7.0 CHILD CARE EXPENSES

- 7.1 Child care expenses are reimbursed at a rate of \$7 per hour, with a maximum of \$91 per twenty-four (24) hour period. An additional \$25 is allocated for the member who is breastfeeding. (Appendix C: Request for reimbursement of child care expenses)

- 7.2 These expenses are reimbursed under the following conditions:

- 7.2.1 Child care expenses are not reimbursed if the care was provided by the spouse or any other person who permanently resides in the residence of the person submitting the claim.

7.2.2 For members of committees

These expenses are reimbursed for hours worked outside of the member's normal work week, unless the member submitting the claim can prove that these expenses are directly attributable to being required by the FPSES to attend an activity.

7.2.3 For elected officers and members on release

These expenses are reimbursed when the person's attendance is required at an activity organized by the FPSES outside of the person's normal work week.

- 7.2.4 The released person who did not move and who did not acquire a second residence and who has to travel more than 20 km. to return to her residence beyond the distance she would normally have to travel to her original workplace, is entitled to day care expenses as of the normal end of their regular workday.

- 7.2.5 These expenses are reimbursed to people who have custody of children sixteen (16) years old or younger.

- 7.3 The person who is submitting a claim for child care expenses must complete the form provided by the FPSES for this purpose. The name of the guardian along with his or her telephone number must appear on the form. The FPSES reserves the right to verify the information on the form.
The person making the claim must attest that the sums being claimed were actually paid out.

This claim must be submitted simultaneously with the claim for living and travel expenses related to attendance of the activity concerned.



FPSES

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APPENDIX B

REQUEST FOR AN ADVANCE

MONTH: _____

Name: _____

Function: _____

**SCHEDULED ACTIVITIES -
PLACES**

1 _____

2 _____

3 _____

4 _____

5 _____

6 _____

7 _____

ANTICIPATED EXPENSES

Moving costs _____

Telephone installation fees _____

Installation premium _____

Monthly rent _____

Others _____

Monthly travel _____

Permanent allowance _____

Compensatory mileage allowance _____

Car insurance premium _____

Transportation expenses _____

Meal expenses _____

Hotel room expenses _____

Day care expenses _____

Parking fees _____

Toll fees _____

Others _____

POSSIBLE TOTAL _____

AMOUNT REQUESTED _____

	<p>ADVANCE AGAINST THE CLAIMS MADE FOR THE MONTH OF _____20 _____</p> <p>N° of cheque issued: _____</p>
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REQUEST FOR REIMBURSEMENT OF CHILD CARE EXPENSES

Identification of the activity for which child care expenses are eligible for reimbursement:

Date of the activity: _____

Guardian: _____

Last name, first name (block letters)

Telephone no.

Beginning of the period of care: _____

End of the period of care: _____

For a total of _____ of care

Based on \$7 per hour, with a maximum of \$91 per 24-hour period, the amount being claimed is:

In cases involving breastfeeding which require that a second person travel to ensure the care of the infant, an additional amount of \$25 per 24-hour period is allocated

Total

Name: _____ Signature: _____

Address: _____

Date: _____

CSQ departmental memo sent on December 15, 2004 – Martin Gauthier

Reminder of the policy which identifies which benefits are taxable

This would seem to be a good time to recall the essence of this policy which was implemented after the Centrale was subjected to a tax audit in 2002-2003.

According to the tax auditors, all meals paid for in an employee's own city are taxable, except in some exceptional cases of little or no relevance to the Centrale.

The law refers to a perception of negotiation and representation which is very restrictive. Since we were unable to obtain a clear definition of non-taxable situations of negotiation and representation from the Canada Customs and Revenue Agency, the CSQ consulted auditors and our own tax experts to establish our own definition of situations where a meal in one's own city can be considered to be non-taxable.

All meals related to an activity held in one's own city are considered to be taxable benefits, except for the following specific situations:

1. A session of negotiations or representation before a third party¹ with a mandate to defend or promote the interests of the Centrale or its members.
2. Acting as an official representative of the CSQ or a federation (the person must have been appointed, by a decision taken by a body of the Centrale, to a committee or a working table - e.g., CCTM, CARRA pension committee, CPMT, CLP, CA, CRT, etc.).
3. Acting as a representative at a hearing before a judicial or quasi-judicial body.
4. A press conference held outside the offices of the CSQ.
5. A meeting held outside of the offices of the CSQ, if the person is assigned a task directly related to the functioning of the meeting or where he or she is acting directly as a representative and resource person on a specific topic on the agenda of the meeting. In the latter case, the benefit is non-taxable beginning on the half-day when the topic is scheduled to be discussed up until the half-day when the topic is actually dealt with.
6. On occasions when new employees of the Centrale are welcomed or retiring employees are celebrated.

In each of the situations described above, it is important to include in the wording of your description of the activity on your expense report the precise situation which makes the benefit non-taxable. For example, negotiating with employer X, representation on committee Y, chair of assembly Z.

If a working meal is held on CSQ premises, the reimbursement constitutes a taxable benefit and should be added to the salary paid on the first or second pay-day after the reimbursement claim is submitted.

¹ A person or organism external to the CSQ movement.