



HUMAN RESOURCE POLICY

5.0 LEAVE ENTITLEMENTS **5.09 DEFERRED SALARY LEAVE**

Purpose

To enable eligible employees to plan and finance a leave of absence for any reason that does not violate the Saskatchewan Information and Privacy Commissioner (IPC) Conflict of Interest Guidelines.

Application

Permanent full-time employees who have completed a minimum of one year of continuous service are eligible to participate in the Deferred Salary Leave Plan (DSLP).

Overview

The DSLP offers employees in permanent full-time positions who have successfully completed a probationary period the opportunity to save up to 33% of their basic salary, before tax, to finance a future definite leave of absence. The DSLP is managed by Plannera and is a prescribed plan under the *Income Tax Act*.

The terms and conditions of the plan are governed by federal legislation. For full details, please review the DSLP information found here: <https://www.planner.ca/sites/default/files/2022-03/DSLP%20Executive%20Gov%27t%20Employee%20Booklet.pdf>

Enrolment

Enrolment in the DSLP is allowed during the semi-annual application periods of:

- April 1 to May 15
- October 1 to November 15

Contributions to the plan commence on the following July 1 or January 1.

Approval

An employee must consult with his or her supervisor to determine if a request for a deferred salary leave is operationally feasible. Issues such as timing, length and purpose of the leave of absence and future operational requirements will need to be reviewed. A deferred salary leave request must be supported by the supervisor to proceed further in the approval process. All requests for DSLP must be approved by the Commissioner.

Denial of Leave

Request for participation in DSLP will be denied if:

- The request contravenes the IPC Conflict of Interest Guidelines.
- The period of salary deferral is less than one year or more than six years.
- The period of leave is less than six consecutive months or more than twelve consecutive months.
- The period of leave requested is not consecutive.
- The deferral percentage exceeds the maximum of 33% or is below the minimum of 10%.
- The leave of absence does not commence immediately after the completion of the deferral period.
- The employee does not return to work for a period at least equal to the period of leave, i.e. the DSLP cannot serve as an early retirement benefit.

Application Process

The employee completes a request for DSLP using the appropriate form. Requests should contain all details required on the DSLP application form.

Once completed and signed by the supervisor, the form is forwarded to the Executive Director of Corporate Services for review.

The Executive Director of Corporate Services will review the DSLP application to ensure all information is complete and accurate and that activity proposed during the period of leave does not constitute a potential conflict of interest which must be brought to the attention of the Commissioner.

The Executive Director of Corporate Services will forward the DSLP application package to the Commissioner.

The Commissioner either approves or denies the DSLP request and provides the original signed application form to the Executive Director of Corporate Services. A copy of the signed application form is provided to the requesting employee's supervisor.

The supervisor advises the employee of the Commissioner's decision regarding the employee's request to participate in the DSLP.

If the DSLP is approved, the Executive Director of Corporate Services will forward the request to the Legislative Assembly Service, Member Services, Payroll and Benefits branch who will set up the deferral amount to be deducted from the employee's salary cheque and the salary to be paid during the leave period.

Note: please see IPC Appendix A for Policy 5.09 Deferred Salary Leave for summary of the impact on benefits for participants in a deferred salary leave plan.

Authority

The Freedom of Information and Protection of Privacy Act, section 43.1

Influencing Sources

The Saskatchewan Employment Act

Saskatchewan Public Service Human Resource Manual: Section 701-5

Order in Council 35/2007

Legislative Assembly Service Human Resource Policy 5.8

IPC Appendix A for Policy 5.09 Deferred Salary Leave