



Economic and Rural Development

2010 Co-operative Employment Program — Fall

OPERATIONAL GUIDELINES

1. Hiring:

- a) The student **must be enrolled** in a recognized Nova Scotia post-secondary co-operative education program and have this confirmed on the *Student Confirmation* form.
- b) The student **must not displace** any existing employee.
- c) An eligible student cannot be a family* member of any project contact listed on the contract. For **municipal governments**—the mayor, warden or senior administrator. For **non-profit or government-funded organizations**—the chairperson of the board or the senior administrator.

*Family includes: the employer, or his/her spouse and previous partners; their child, ward, parent, sister, brother, grandparent, aunt, uncle, niece, or nephew. If you are not sure if the student qualifies, please contact us.

2. Payroll:

- a) The rate of pay, plus 4% vacation pay, must be equal to or exceed the rate submitted on the approved application. The employer is also responsible for: Income Tax deductions and the employer's share of Employment Insurance (E.I.) and Canadian Pension Plan (CPP) premiums.

You must provide Workers' Compensation coverage if hiring 3 or more students —
For Workers' Compensation inquiries; call 1-800-870-3331.

- b) Only full-time positions are eligible for funding. The wage rebate is paid for the number of hours/weeks approved in the *Approval Letter*. The work term must be a credit towards their Co-operative Program graduation.
- c) The *Payroll Record*, including **both** the employer **and** the student's signature, must be maintained and **submitted** with your *Final Claim* form and a copy of the student's **Record of Employment**, by the January 14, 2011 deadline.
- d) If any time is missed, it must be indicated on the *Payroll Record* in the 'Missed Time' (Give Reasons) section.

3. Advance:

Only **non-profit** organizations are eligible to request consideration for an advance on project funding—up to a maximum of 75%.

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4. Income Tax:

The employer is responsible for having the student complete a **Personal Tax Credits Return (TD1)** form if the student is claiming anything other than the basic personal exemption. This is available from the Canada Revenue Agency via telephone: 1-800-267-6999 or online at: <http://www.cra-arc.gc.ca/E/pbg/tf/td1/README.html> This form is to be kept in the student's personnel file, and at the end of the student's placement: copied and the original sent to: Canada Revenue Agency Tax Centre
PO Box 12072 STN A, St. John's NL A1B 3Z2.

5. Holidays and Sick Days:

The employer should refer to the policies of their organization and **adhere to the Nova Scotia Labour Standards Code** —Visit: <http://www.gov.ns.ca/enla/employmentrights/>

6. Claim for Wage Rebate:

Return the following 3 forms by: **January 14, 2011.**

- a) *Final Claim* form
- b) *Payroll Record*
- c) A photocopy of the student's **Record of Employment** (keep employer copy for your records)
*The amount of final claim will be calculated as the difference between the hours worked the approved funding and the advance.

7. Record of Employment:

By federal law, the employer must provide each student with a **Record of Employment** within (5) days of termination of employment. Forms and instructions are available by phoning: 1-800-622-6232 or visit: <http://www.hrsdc.gc.ca>.

Note: Hours and time worked must reflect the start and end dates on the *Payroll Record* form. If a student is to remain on staff after the program end date, simply indicate this in the space provided on the *Final Claim* form and *Payroll Record* form.

8. T-4 Slips:

By federal law, the employer is responsible for issuing of Canada Revenue Agency T-4 information upon completion of student's employment with your organization. These forms are available at: 1-800-959-2221 or visit: <http://www.cra-arc.gc.ca>.

9. **Project Evaluation:** An *Evaluation* form may be sent to you. We appreciate your assistance.

How to contact us —By Mail:

Co-operative Employment Program
Economic and Rural Development
PO Box 2311
Halifax, NS B3J 3C8

By Courier:

Co-operative Employment Program
Economic and Rural Development
1660 Hollis Street, Suite 600
Halifax, NS B3J 1V7

By Phone or E-mail:

Toll-free: 1-800-424-5418
Local: (902) 424-6000
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