

## 2009 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 hrs/wks approved in the ***Approval Letter***. The work term must be a credit towards their Co-operative Program graduation.
- c) The ***Payroll Record*** form, 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 18, 2010** deadline.
- d) If any time is missed, it must be indicated on the ***Payroll Record*** form in the space provided.

#### 3. Advance:

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

OVER →

#### 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 18, 2010.**

- a) **Final Claim** form
- b) **Payroll Record** form
- 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: [www.hrsdc.gc.ca](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/E/pbg/tf/t4\\_flat/README.html](http://www.cra-arc.gc.ca/E/pbg/tf/t4_flat/README.html)

#### 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  
P.O. 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  
Fax: (902) 424-0508  
E-mail: [sepinfo@gov.ns.ca](mailto:sepinfo@gov.ns.ca)

**Website:** [www.gov.ns.ca/econ/sep](http://www.gov.ns.ca/econ/sep)