

# 2009 Research and Development Co-operative Employment Program - Fall

## Operational Guidelines

### 1. Hiring

Students must be:

- a) a current post-secondary cooperative student in the fields of Business, Engineering or Science. The work term must be a mandatory requirement for graduation.
- b) legally entitled to work in Canada
- c) must not displace any existing employee

**Students must not be a family\* member** of the business owner, the project contact, or senior administrative staff of the company

\*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 must be \$20.00 per hour plus 4% vacation pay. The employer is also responsible for paying Employment Insurance, Canada Pension premiums and Workers' Compensation coverage.

\* You must provide Workers' Compensation coverage if hiring three or more students - Workers' Compensation inquiries? Please call 1-800-870-3331

- b) The wage rebate is paid for the number of hrs/wks as in the **Letter of Offer**.
- c) The **Payroll Record** form, including both the employer's **and** the student's signature, must be maintained and submitted with your **Final Claim** form, with a copy of the student's **Record of Employment, by January 18, 2010**.

### 3. Income Tax

The employer is responsible for having the student complete a **Personal Tax Credits Return (TD1)** 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 may be found online: <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.

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#### 4. 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/>

#### 5. Claim for Wage Rebate

Return the following 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)

#### 6. Record of Employment

By federal law, the employer must provide each student with a **Record of Employment** within five days of termination of employment. Forms are available from your local Service Canada office or online at [www.hrsdc.gc.ca](http://www.hrsdc.gc.ca)

**Note** that 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, please indicate this in the space provided on the **Final Claim** form and **Payroll Record** form.

#### 7. T-4 Slips

By federal law, employers are responsible for issuing of Canada Revenue Agency T-4 information upon completion of student's employment with your organization. These forms can be found online [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) or call 1-800-959-2221.

#### 8. Project Evaluation

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

#### How to contact us —

##### By Mail: R&D

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

##### By Courier: R&D

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)