

2009 Research and Development Co-operative Employment Program - Summer

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 October 5, 2009**.

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 **October 5, 2009**:

- 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

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 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:

Economic and
Rural Development
R & D Co-operative Employment Program
P.O. Box 2311
Halifax, NS B3J 3C8

By Courier:

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

By Phone, Fax, or E-mail:

Toll-free: 1-800-424-5418
Local: (902) 424-6000
Fax: (902) 424-0508
E-mail: sepinfo@gov.ns.ca

Website: www.gov.ns.ca/econ/employment