

**2015: B04**

**MEMORANDUM TO:** Directors of Education

**FROM:** Gabriel F. Sékaly  
Assistant Deputy Minister  
Financial Policy and Business Division

**DATE:** February 27, 2015

**SUBJECT:** Process for board approvals for use of benefit plan surpluses  
during collective bargaining

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A process regarding the usage of benefit plan reserves was described in memoranda 2013:SB24 and 2014:B04. The memoranda indicated that approval is required when a rate reduction, premium holiday or withdrawal from a benefit surplus is being considered. This process was put in place due to the provisions in the memoranda of understanding (MOUs) signed by the sector's bargaining agents and the Ministry of Education.

Bargaining has commenced at some of the labour tables. As a result, the Ministry review of benefit reserve requests are on hold until bargaining is concluded. If a board believes there are special circumstances requiring consideration, please contact Elizabeth Sinasac at [Elizabeth.Sinasac@ontario.ca](mailto:Elizabeth.Sinasac@ontario.ca) or 416-325-8527. During this period, boards should not provide a rate reduction, premium holiday or withdrawal in their benefit plans where approval would otherwise be required.

***Original signed by***

Gabriel F. Sékaly  
Assistant Deputy Minister

Copy: Superintendents of Business and Finance  
Association des enseignantes et des enseignants franco-ontariens (AEFO)  
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Elementary Teachers' Federation of Ontario (ETFO)  
Education Workers' Alliance of Ontario (EWAO)  
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