New leave reporting process: An employer guide

OMERS

Introduction

Changes are coming to leave purchase administration for leaves starting on or after January 1, 2026. Members will have access to more flexible purchase options, OMERS will manage leave purchases directly with members and a majority of leaves need to be reported immediately.

This employer guide focuses on the new leave reporting process through e-access.

Leaves affected by the new reporting approach

All leaves will follow this new leave reporting approach. This applies to all leave types – including short, mid- and long-term leaves and scattered days, along with leaves protected by the *Employment Standards Act* (ESA) and *Labour Relations Act* (LRA):

- **Statutory (ESA) leaves:** Pregnancy/parental leave and other ESA leave

- **Non-statutory (non-ESA) leaves:** Authorized leave and strike/lockout (under LRA)

- **Disability Leaves:** ESA disability leave[1] and non-ESA disability leave[2]

Non-purchasable leaves (Unauthorized Leaves and Layoff/Suspension) should also be reported under the new leave reporting process but members will not be offered the opportunity to purchase these leaves, nor will these leaves appear in a member's myOMERS leave purchase summary.

As is the case today, you should never report leaves where a member receives 100% of their regular earnings.

[1] This is the new *Employment Standards Act* (Ontario) leave for long-term illness that came into effect on June 19, 2025.

[2] Previously known as disability leave in e-access, it was relabeled to distinguish between the new ESA disability leave.

Employer leave reporting in e-access

You will continue to report via e-Form 165a for all leave types including continuous, scattered day, self-funded and disability leaves, as well as for periods of reduced pay.

We have introduced some new required reporting fields and some updates to how batch reporting works, however OMERS will now assume responsibility for calculating credited service and deemed contributory earnings during a leave based on the data you report.

You will have the option to adjust these calculations directly in e-Form 165a, if required.

Continuous leaves

Continuous leaves are leaves that continue for any number of consecutive days and that are not reported as scattered days or disability leaves.

Data reporting requirements

Leave start date	(required)	The first day not worked.
Leave type	(required)	Either Statutory ESA, Non-Statutory (Non-ESA), Disability and Non-Purchasable. The leave type you enter determines whether the contribution rates are single, double or non-purchasable.
Other than continuous full-time (OTCFT)%	(required for OTCFT members)	To correctly calculate the credited service during the leave, we will now require a member's part-time percentage, which is the portion of time a member works compared to a full-time person in the same or similar role.
		We recognize that some members work in a casual capacity, with variable or unpredictable schedules, or where the full-time equivalent is not well known. Additional guidance to support this determination will be updated in the Employer Administration Manual (EAM) in 2026.

Reporting timeline:

Report no later than 30 days after the start of a leave.

Example:

Report a leave starting April 1, 2026 by May 1, 2026.

Period not worked, including start and end dates	(optional for OTCFT members)	We strongly encourage you to use these fields when the period not worked is known. For example, with a full-time 10-month school board worker who is not working over the summer months, you would input a period not worked as June 29 to September 4, 2026 with an OTCFT% of 100%. This will ensure that if a member purchases their leave, we will not allocate credited service to the summer months.
Payroll periods	(required)	12 (monthly), 20 to 24 (semi-monthly), 25 to 27 (bi-weekly), 52 (weekly) or other.
Typical contributory earnings per pay period	(required)	A typical pay period refers to the member's regular pay schedule immediately before the leave. To determine the typical contributory earnings, we recommend that you review a member's most recent typical pay period to determine the applicable earnings. Please ensure that the typical pay period you use reflects a period of time that a member **did** work, rather than a period they **did not** work. For example, 10-month school board employees should not have their typical pay period include the summer months. Additional guidance to support this determination will be updated in the EAM in 2026.
Leave end date	(optional)	Given the new leave reporting timeline, we do not expect you to know the leave end dates at the time the leaves are first reported. As a result, end dates are no longer a required field when reporting leave in e-access. However, if the leave is expected to end within the same calendar year, you can report the end date straight away, if known.

Standard reporting scenarios for continuous leaves

Scenario 1: Leave starts, ends and is reported in same calendar year

If it is February 7, 2026 and you are reporting a leave that started February 1, 2026 and is expected to end on February 28, 2026, report the end date immediately.

Step 1: Report leave type, start and end dates, pay periods and typical pay.

Step 2: Confirm calculation of credited service and deemed earnings, adjust if necessary.

Step 3: Confirm calculation of leave cost – Registered Pension Plan (RPP) and Retirement Compensation Arrangement (RCA) – and leave cost per pay period, adjust if necessary.

Step 4: Review leave reporting and add notes if necessary.

Scenario 2: Reporting an ongoing leave before next year's YMPE is known

If it is February 4, 2026 and you are reporting a leave that started on January 5, 2026 and is expected to end on January 5, 2027, you will not be able to report an end date at first. However, you will need to report the leave end date closer to the end of that leave once the 2027 year's maximum pensionable earnings (YMPE) is available.

Step 1: Report leave type, start date, pay periods and typical pay.

Step 2: Confirm calculation of credited service and deemed earnings, adjust if necessary.

Note:

The calculations for credited service, eligible service and deemed earnings are only valued until December 31, 2026.

Step 3: Confirm calculation of leave cost (RPP and RCA) and leave cost per pay period, adjust if necessary.

Step 4: Review leave reporting and add notes if necessary.

Scenario 3: Leave reported in subsequent calendar year

If it is January 6, 2027 and you are reporting a leave that started on December 15, 2026 and is expected to end on June 30, 2027, you will be able to report the end date immediately.

See "Reporting an end date" for more details.

Overriding calculated leave amounts

OMERS uses the required leave reporting data fields to calculate the following amounts in a simplified manner for the period from the leave start date to the end of the first calendar year, or if earlier, the leave end date:

• Credited service (in months)

• Leave cost

• Deemed earnings

OMERS acknowledges that as the employer, you may have access to more information or have a more complex administrative practice for calculating these amounts. As noted above in the step-by-step reporting scenarios, these fields can be overridden at the time the leave is reported.

In the example screenshot above, the service calculation is based upon the number of days between the leave start date, January 15, 2026, and the leave end date, March 15, 2026. We calculate this to be 2.05 months of credited service and $6,671.05 of deemed earnings.

You may override these calculations and adjust the credited service to be only 2.04 months and deemed earnings $6,663.05. As the member in this example is OTCFT, the difference in our calculation and your adjustment is added to eligible service automatically.

Scattered day leaves

Scattered days allow employers to report multiple non-consecutive leave days at once, reducing your administrative workload. Under the new process, the number of scattered days permitted for reporting is increasing from 20 to 40 days.

Data reporting requirements

Scattered days	(required)	No more than 40 days up to a maximum 2.50 months of credited service may be reported at a time.
Leave type	(required)	Same as for continuous leaves.
OTCFT%	(not required for CFT members)	Scattered days OTCFT% should reflect a member's actual work arrangements. For example, a member who typically works four days a week and takes one day of leave should have their OTCFT% entered as 100% to reflect the fact that one day is worth a full day's credited service. However, a member who typically works half-days five days per week should have their OTCFT% entered as 50%.
Payroll periods	(required)	Same as for continuous leaves.
Typical contributory earnings per pay period	(required)	Same as for continuous leaves for CFT members. For OTCFT members, typical contributory earnings per pay period reported should always align with the OTCFT% you report.

Reporting timeline:

Given that scattered days cannot be reported in real time, they should be reported by calendar year, no later than January 31 of the following year.

Example:

Report 2026 scattered days by January 31, 2027.

Standard reporting scenario for scattered day leaves

Step 1: Report leave type, select scattered days, pay periods and typical pay.

Note:

The calculated amounts may be overridden.

Step 2: Review details of the scattered days you would like to report.

Step 3: Confirm calculation of credited service, deemed earnings and leave cost Registered Pension Plan (RPP) and Retirement Compensation Arrangement (RCA), adjust if necessary.

Step 4: Review scattered day reporting and add notes if necessary.

With the introduction of a calendar function in e-access, you won't need to add notes when reporting scattered days, which will create a better end-to-end experience.

Overriding calculated leave amounts

OMERS uses the required data fields for scattered day reporting to perform simple and straightforward for the year's scattered day leave period, including:

• Credited service (in months)

• Leave cost

• Deemed earnings

However, OMERS acknowledges that as an employer, you have access to more information or have a more complex administrative approach and may need to override our calculated amounts. For example, if you use scattered days to report a member being late for work or you report a partial day for a CFT member, you will be required to override the system-calculated amounts.

Periods of reduced pay

A period of reduced pay could be as a result of a job share or a partial leave of absence. It can be reported as:

- **Continuous full-time (CFT) with a leave of absence:** If an employee continues to be classified as CFT, report the period of absence as a purchasable leave of absence.

- **OTCFT with a leave of absence:** If an employee continues to satisfy their existing employment conditions as an OTCFT employee, report the period of absence as a purchasable leave of absence.

However, for true changes of employment status – from CFT to OTCFT or a reduction in regular time worked while remaining OTCFT – the period that the employee is not working is not considered purchasable.

Data reporting requirements

Required fields match those under continuous leave reporting, however, start these leaves on January 1 and set the end date equal to whatever date you need to use to make the leave make sense.

Overriding calculated leave amounts

Employers may override the OMERS-calculated amounts to correctly value periods not worked under reduced pay reporting for the year, including:

- Credited service (in months)
- Leave cost
- Deemed earnings

Reporting timeline:

Report on an annual basis, no later than January 31 of the year following the year being reported.

Example:

Report 2026 periods of reduced pay by January 31, 2027 and report 2027 periods of reduced pay by January 31, 2028.

Impact of annual reconciliation:

Same as status quo. You cannot report a leave for a year that has been reconciled via e-Form 119.

Batch reporting for leaves – 165a

You will still be able to report leaves via the batch process in the same manner as individual reporting but with enhanced user experience.

Data reporting requirements

Required and voluntary fields match those set out above for continuous leaves, scattered day leaves and periods of reduced pay, respectively – however, there is one exception.

Scattered days reported via batch will require you to enter the equivalent credited service but will not allow you to input the actual scattered days taken:

- For leaves that continue into a new calendar year, the end date field should be left blank – this will assume an end date of December 31 of the first calendar year of the leave.

- You will be able to click on the "Run Calculation" to see OMERS calculations of the credited service, deemed earnings and/or for the leave cost and override them if necessary.

- You will be able to enter batch reporting amounts directly into the data grid or upload a CSV file so long as the file's headers align with the required data fields.

Standard reporting scenario for batch reporting

Step 1: Enter or upload batch reporting.

> **Reporting timeline:**
>
> Reporting timelines match those set out above for continuous leaves, scattered day leaves and periods of reduced pay, respectively.

Step 2: Click "Run Calculation" to use system-generated value for credited service, deemed earnings and leave cost, if you do not want to enter those values.

Step 3: Confirm you want to use the OMERS system-generated values or override calculated amounts.

Step 4: Check the calculated values before proceeding to the next step.

Overriding calculated leave amounts

Employers may override the OMERS-calculated amounts to correctly value periods not worked under batch reporting, including:

• Credited service (in months)

• Leave cost

• Deemed earnings

Disability leaves

Upcoming disability-specific resources and guidance are in progress.
Check out the [leave purchases hub](#) for more updates later this fall!

Reporting an end date

We recognize that as an employer, you may not know the leave end date when first reporting a leave using e-Form 165a. Even if you think you know when a member is expecting to return from a leave, leave end dates can change. That's why that field is no longer mandatory for continuous leaves.

You can use the dashboard to add the end date once it is known; however, you'll need to use e-Form 165c to revise a previously reported end date.

Use the leave dashboard to report an end date if not originally reported

Step 1: Use the leave dashboard to monitor member leaves in real time. Sort by end date to ensure you know which leave end dates are coming up next and can check that the reported date aligns with the actual date a member returns.

> **Reporting timeline:**
>
> Report end dates no later than 30 days after the end of the leave.
>
> **Example:**
>
> Report a leave ending in April 1, 2026 by April 30, 2026.

Step 2: Click on "Report Date" in the dashboard to report the leave end date.

Step 3: You'll have an opportunity to review the impact of the end date and edit the calculated amounts.

Step 2/2

Please confirm your leave period adjustment details for Feldhacker Quilhot.

Leave Start Date:
May 1, 2026

Leave End Date:
May 27, 2027

Credited Service (months):
0.89

Total Deemed Earnings (for this period):
$4,041.12

RPP Contribution (member cost):
$3,275.37

RCA Contribution (member cost):
$0.00

Cost to Purchase One Month:
$409.42

If you would like to make any changes, edit request ✏️

Step 4: That's it. Your leaves dashboard will update in real time!

Administering The Plan ⌄   Employer Education Week   Get Training   Request Forms ⌄   Resources ⌄   Test Page

Annual Reconciliation	Leaves Dashboard	Disability Dashboard

ℹ️ The Employer Portion Owing column may not fully reflect the payments you have sent to OMERS if they were made recently, or if you have not yet completed the e-Form 105 - Contribution Remittance Summary, as we may still be in the process of allocating payments.
Tell me how it works?

Leave Period Dashboard   ⬇ Export File

Search by Member: Employee ID ⌄ / Enter Employee ID   Type of Leave: All ⌄   Election: All ⌄   Employer Owing: All ⌄   Scattered Day: Include ⌄   Leave Start Date: MM/DD/YYYY   Leave End Date: MM/DD/YYYY   ☐ Without Leave End Date   🔄 Reset   Apply

62 report(s) found

Member	Emp ID	Leave Start Date	Leave End Date	Type of Leave	Election	Member Funds Received	Employer Portion Owing
Feldhacker Quilhot	3488	May 1, 2026	May 27, 2027	Pregnancy/Parental Leave	Undecided	$0.00	$0.00
Cidro Baynord	6282	Feb 1, 2026	Feb 28, 2027	Pregnancy/Parental Leave	Undecided	$0.00	$0.00
Goerish Margaret Schultz	6444	Mar 1, 2026	Mar 31, 2027	Other ESA Leave	Undecided	$0.00	$0.00
Goerish Margaret Schultz	6444	Apr 1, 2026	Dec 31, 2027	Pregnancy/Parental Leave	Undecided	$0.00	$0.00
Kurchinska Minarolli	2922	Apr 1, 2026	Dec 31, 2027	Pregnancy/Parental Leave	Undecided	$0.00	$0.00

Use e-Form 165c to revise a previously reported leave

As is the case today, if you want to revise a reported end date, you should use e-Form 165c. The form is also used to make other adjustments to a leave.

Step 1: Navigate to e-Form 165c for the member you wish to report an adjustment.

Step 2: Click on the crayon next to the field you are changing. For example, you may wish to add more scattered days to a member's previously reported scattered days leave.

Step 3: Make the change.

Step 4: Confirm your modification.

Step 5: Review the impact of the change on the calculated fields and save.

Note:

Members will be informed when you make changes to a previously reported leave.

Transition rules

- **Members whose leaves end in 2025** will fall under the current leave purchase process.

- **Members whose leaves start in 2026 or later** will fall under the new leave purchase process.

- **Members with ongoing leaves that continue into 2026** (i.e., leaves with start dates in 2025 or earlier and end dates in 2026 or later) will be affected by the transition.

For more information, view the transition guide.

Reminder:

Check out the employer preparation guide on the leave purchases hub to think through what changes you may need to consider for your organization's HR systems under the new process for leave reporting.

Contact us

Have questions on administration and reporting? We're here to help. You can visit the leave purchases hub on e-access for the latest information at any time or book a meeting with your Employer Experience team to have a one-on-one chat about the new leave process.

You can also call **1-416-350-6750** or **1-833-884-0389** to get in touch with our dedicated Employer Support Line from **Monday to Friday, 8 a.m. to 5 p.m.**