

JOB SHARING 2021

Was the employee a continuous full-time (CFT) or other-than-continuous full-time (OTCFT) employee before the job share was initiated?

CFT employee.

While on the job share, are you classifying the employee as CFT with a Period of Reduced Pay or a change to OTCFT?

Change to OTCFT.

The job share arrangement should be reported as a change of employment status from CFT to OTCFT. *Outcome 1

CFT with a Period of Reduced Pay.

The job share arrangement should be reported as a leave of absence with a Period of Reduced Pay. *Outcome 2

OTCFT employee.

While on the job share, are you classifying the employee as OTCFT with a Period of Reduced Pay or a change to their employment arrangement?

Change in employment arrangement.

The change in the member's employment arrangement should be reflected in your annual reconciliation reporting. *Outcome 3

OTCFT with a Period of Reduced Pay.

The job share arrangement should be reported as a leave of absence with a Period of Reduced Pay. *Outcome 4

Employers are responsible for determining the appropriate classification of job share arrangements and are responsible for reporting them to OMERS. All employees within the same job share arrangement should be treated consistently for OMERS purposes.

JOB SHARING 2021

OUTCOME

1

- To report a change in employment status from CFT to OTCFT for the duration of the job share arrangement, use the *Change in Member Information* (e-Form 106).
- The unscheduled time the member did not work will be recognized as eligible service but will not be purchasable. Credited service will be accrued based on the actual hours worked and contributory earnings will be annualized.

OUTCOME

2

- Use the *Leave Period Reporting* (e-Form 165a) to report a leave of absence with a Period of Reduced Pay. The member may elect to purchase the service up to the CFT equivalent.
- If the member does not purchase the service, it remains purchasable in future (under the buy-back provisions of the Plan) and is not considered eligible service.

OUTCOME

3

- The reduced hours or days should be reflected in the standard e-Form 119 reporting for the duration of the job share.
- The unscheduled time that the member does not work will be recognized as eligible service but will not be purchasable. Credited service will be accrued based on the actual hours worked and contributory earnings will be annualized.

OUTCOME

4

- Use the *Leave Period Reporting* (e-Form 165a) to report a leave of absence with a Period of Reduced Pay.
- The member may elect to purchase the service they would otherwise normally work. If the member does not purchase the service, it remains purchasable in the future (under the buy-back provisions of the Plan) and is not considered eligible service.

Please refer to the section on Job Share Administration in the Employer Administration Manual for more information.