CANADA-WIDE EARLY LEARNING AND CHILD CARE SYSTEM

GUIDELINES FOR LICENSED CHILD CARE SERVICE PROVIDERS

September 2022



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GENERAL OVERVIEW

These guidelines outline the District of Nipissing Social Services Administration Board's (DNSSAB) Canada-Wide Early Learning and Child Care (CWELCC) System standards and procedures and is intended to provide the licensed child care Service Provider information to better understand the CWELCC System and support with implementation.

The standards and procedures outlined in these guidelines apply to all Service Providers who have an Agreement with DNSSAB. The Service Provider should make these guidelines available to all Agency staff responsible for supporting with the implementation of the CWELCC System.

These guidelines contain the following sections:

SECTION 1: PARTICIPATION SECTION 2: FEE REDUCTION

SECTION 3: WORKFORCE COMPENSATION

SECTION 4: FUNDING

SECTION 5: ACCOUNTABILITY

SECTION 6: ADDITIONAL INFORMATION

SECTION 7: DEFINITIONS

It is important to note that nothing in these guidelines detracts from the Service Provider's obligations under the Act or any other legislation or regulation; and in the event of a conflict, the legislative requirements will govern.

Furthermore, in the event of a conflict between these guidelines and the Agreement that the Service Provider has in place with DNSSAB, the Agreement will govern.

DOCUMENT UPDATES

As additional information becomes available, these guidelines and related policies will be reviewed and amended to align with updated legislation, provincial guidelines, and municipal/provincial/local best practices as required.

CANADA-WIDE EARLY LEARNING AND CHILD CARE SYSTEM

BACKGROUND

The Government of Canada has identified child care as a national priority to enhance early learning, improve childhood development, support workforce participation and contribute to economic recovery.

Through its 2021 Budget, the federal government committed to investing in a national child care system with all provinces and territories, as well as Indigenous organizations. On March 28, 2022, the Governments of Ontario and Canada signed the Canada-Wide Early Learning and Child Care (CWELCC) Agreement. The Province of Ontario reached a \$13.2 billion commitment over six years with the federal government on a national child care plan.

GUIDING PRINCIPLES

Quality Focused: A primary focus in implementing the agreement and these CWELCC Guidelines must be on ensuring the delivery of high-quality child care, as defined in the Child Care and Early Years Act, 2014 (CCEYA).

Child and Family Focused: A focus on increasing affordability for parents/guardians with a goal of processing applications on an ongoing basis and getting rebates and cost reductions to parents as quickly as possible.

Protection of For-Profit and Non-Profit Spaces: Commitment to the protection of for-profit and non-profit child care spaces in the province, helping to support predominantly female entrepreneurs across the province to meet the varying child care needs of Ontarians.

Efficient Administrative System: Commitment to an efficient administrative system, with collection of minimally necessary information from Service Providers, to support timely enrolment and implementation of the CWELCC system.

OBJECTIVES

Funding under the Canada-Wide Early Learning and Child Care Agreement (CWELCC) will be used to build and leverage the success of Ontario's existing early learning and child care system by increasing quality, accessibility, affordability and inclusivity in early learning and child care, towards achieving the objectives of:

- Providing a 25% fee reduction retroactive to April 1, 2022 building to a 50% reduction in average parent costs (based on 2020 levels) for licensed early learning and child care by the end of calendar year 2022 and reaching an average parent fee of \$10 a day by 2025-26 for licensed child care spaces;
- Creating 86,000 new high-quality, affordable licensed child care spaces (relative to 2019 levels), predominantly through not-for-profit licensed child care;
- Addressing barriers to provide inclusive child care; and
- Valuing the early childhood workforce and providing them with training and development opportunities.

PHASED APPROACH TO IMPLEMENTATION

The Ministry of Education is taking a phased approach to implementing the CWELCC System, with a focus on the immediate objectives of affordability for families and system stability, before moving on to addressing the objectives of increasing accessibility and inclusion over the longer term.

This approach will allow the Ministry to engage with Service System Managers and the broader early years and child care sector, provide the time for sector partners to align with the terms and conditions of the CWELCC System, and enable the Ministry to make the necessary implementation adjustments as the early years and child care landscape evolves.

DNSSAB understands that 2022 will be a year of transition and adjustment for the early years and child care sector. DNSSAB will provide Funds to eligible Service Providers to support the objectives under the CWELCC System and these Funds are separate and distinct from any other funding issued by DNSSAB under the guidance and directives of the Ministry.

SECTION 1: PARTICIPATION

PURPOSE

All licensed child care Service Providers with programs serving children under the age of 6 (or turning 6 before June 30) are eligible to apply to participate in the CWELCC System, through DNSSAB. Participation in the CWELCC System is optional; however, Service Providers are encouraged to participate so that Eligible Families can benefit from fee reductions and eligible staff can benefit from additional wage compensation.

The Service Providers can choose to:

- (1) participate in the CWELCC System, or
- (2) not participate and operate outside the CWELCC System.

Service Providers that wish to participate in the CWELCC System must indicate their intent to do so to DNSSAB by November 1, 2022.

Agencies that miss the November 1st deadline for 2022, can apply to participate in the CWELCC System in 2023. Service Providers that indicate they are not participating in the CWELCC System will not be permitted to change that decision and will not be able to apply to participate in the current calendar year.

ELIGIBILITY CRITERIA

Service Providers:

- must complete and submit the Opt-In/Opt-Out Form to DNSSAB, demonstrating that the Agency meets the stipulated criteria in order to be eligible to participate in the CWELCC System.
- agreeing to participate in the CWELCC System must enter into an Agreement with DNSSAB to receive Funding related to the CWELCC initiatives (i.e. fee reductions and workforce compensation).
- agreeing to participate in the CWELCC System will also need to demonstrate financial viability to DNSSAB. This will include a number of requirements, including up to date financial statements/information.
- must maintain current parent fees for Eligible Children unless a fee increase was communicated to families/parents on or before March 27 2022. All licensed child care

programs serving Eligible Children are subject to the fee freeze until one of two conditions is met:

- The Service Provider notifies DNSSAB, staff and Eligible Families in writing that they
 are NOT participating in the CWELCC System this year and will not be subject to
 terms and conditions of the system; or
- The Service Provider participates in the CWELCC System and is subject to the regulatory rules for parent fees in participating programs (pursuant to O. Reg. 137/15 (s.77.4) made under the CCEYA).
- participating in the CWELCC System must also maintain existing (pre-CWELCC System announcement on March 27, 2022) licensed spaces for children from infancy up to 6 years of age (i.e. a licensed infant space must remain an infant space).
- must maintain a license in good standing with, and not in contravention of, the CCEYA.
- Complete the annual Licensed Child Care Operations Survey, as required under section 77 of O. Reg. 137/15 to continue to receive funding under the CWELCC System.

CWELCC OPT-IN/OUT FORM

For 2022, Service Providers are required to complete the CWELCC Opt-In/Out Form.

For Service Providers opting-in, this will demonstrate that they meet the stipulated criteria in order to be eligible to participate in the CWELCC System.

For Service Providers opting-out, this will demonstrate that they understand that they will not be eligible for CWELCC Funding until the following year. It is important to note that Service Providers that indicate they are NOT participating in the CWELCC System will not be permitted to change that decision and will not be able to apply to participate in the current calendar year.

The <u>CWELCC Opt-In/Out Form</u> available on DNSSAB's website is to be used by licensed child care Service Providers who do not have a standing Agreement with DNSSAB. Service Providers who currently have an Agreement with DNSSAB will receive a personalized Opt-In/Out form to review and complete.

The completed form must be submitted by email to csfundingrequest@dnssab.ca no later than November 1, 2022 to be considered for the 2022 Funding.

PROCESSING CWELCC OPT-IN FORMS

DNSSAB will make every effort to review and process the Opt-In/Out Forms and to confirm the Service Provider's eligibility within 10 Calendar Days. Within this time, a meeting will be scheduled with the Agency to review the information and answer any outstanding questions.

Unless there is outstanding information needed, DNSSAB will prepare the Agency's Agreement and forward it to the Service Providers for review and signature within 10 Business Days of the meeting to ensure that the Agreement is fully executed within 30 Calendar Days. This will ensure that the Service Provider is able to provide refunds to Eligible Families in a timely manner.

DECLINING PARTICIPATION IN THE CWELCC SYSTEM

In exceptional cases, DNSSAB may deny a Service Provider's enrollment in the CWELCC system, where the Service Provider is not able to demonstrate financial viability, or if DNSSAB has strong concerns that the Funding will be used for improper purposes.

When declining a Service Provider's CWELCC application, DNSSAB will provide circumstances and rationale in writing to the Service Provider and Ministry within five (5) Business Days.

NOTICE OF PARTICIPATION

For the initial transition year of the CWELCC System, all child care programs licensed as of March 28, 2022 are required to notify parents and staff, in writing, by November 1, 2022 of whether or not they intend to participate in the CWELCC System. All Service Providers are subject to this requirement and must communicate one of the following to Eligible Families and staff:

- a) the Service Provider is choosing NOT to participate in the CWELCC System and will not be subject to terms and conditions of the CWELCC System; or
- b) the Service Provider is applying to DNSSAB to participate in the CWELCC System.

Within fourteen (14) days of being notified by DNSSAB of their Participation Date in the CWELCC System, the Service Provider must notify Program Staff and Eligible Families in writing that the Agency is participating in the CWELCC System.

Licensed child care Service Providers entering into a new Agreement with DNSSAB for the CWELCC System will not automatically be eligible to access 2022 Child Care, EarlyON and Workforce Allocations (with the exception of the WEG) if the Agency is not already in receipt of this funding.

<u>Please note</u>: Stipulations apply to licensed child care Service Providers who obtain a license after April 1, 2022. If applicable, Service Providers are asked to complete the "<u>Canada-Wide Early Learning and Child Care System Inquiry Form</u>", available on DNSSAB's Website.

PARTICIPATION REQUIREMENTS

Service Providers must:

- maintain a license to operate in good standing in accordance with the Act, and ensure they are not in contravention of the Act.
- reduce and set parent fees in accordance with O. Reg. 137/15.
- keep a copy of their current Agreement with DNSSAB, in electronic or hard copy format, on the child care premises, and available for Ministry inspection per O. Reg.137/15 (s.82.1).
- maintain the licensed child care spaces for children up to six years of age for which they are receiving fee reduction Funding (e.g., a licensed infant space must remain an infant space).
- complete the annual Licensed Child Care Operations Survey, as required by a Ministry director, under O. Reg. 137/15 (77).

It is important to note that Funding may be withheld or the Agreement may be terminated if the Service Provider:

- fails to meet the participation requirement as noted above;
- consistently neglects to provide required reports or information in accordance with the Agreement, Policies and Guidelines; or
- does not maintain a license to operate a licensed child care centre in accordance with the Act.

NON-PARTICIPATION

Service Providers who have notified DNSSAB that they will not participate in the CWELCC System may continue to operate under the existing provincial licensing and regulatory framework and Agreement with DNSSAB (if applicable).

Service Providers who do not participate are not eligible to receive Funding under the CWELCC System and may continue to set their own Base Fees. Service Providers are required to indicate in their parent handbook that they are not participating in the CWELCC system and must include their Base Fees.

Note:

- Service Providers that indicate they are not participating in the CWELCC System will not be permitted to change that decision and are not able to apply to participate for the remainder of 2022.
- Unlicensed child care programs, including unlicensed home child care, authorized recreational programs and school board-operated extended day programs, are not eligible to participate in the CWELCC System.

SECTION 2: FEE REDUCTION

PURPOSE

Making child care more affordable for families is a key part of the implementation of the CWELCC System. Fee Reduction Funding is focused on reducing Base Fees for Eligible Families with Eligible Children in licensed child care.

To ensure stability and sustainability of the child care system, fee reductions will be implemented using a phased approach.

The graduated approach will begin in Spring 2022:

- Starting with a fee reduction of up to 25% (to a minimum of \$12 per day and based on the Base Fee charged to parents as of March 27, 2022, including any fee increases that were communicated to parents prior to that date) for Eligible Children retroactive to April 1, 2022.
- Increasing to a 50% fee reduction on average for Eligible Children by the end of calendar year 2022.
- With a final reduction to \$10 per day average child care fees for Eligible Children by the end of 2025- 2026.

ELIGIBILITY

An Eligible Child means:

- Any child, until the last day of the month in which the child turns 6 years old; and
- up-until June 30 in a calendar year, any child who,
 - Turns six years old between January 1 and June 30 in that calendar year; and is enrolled in a licensed infant, toddler, preschool, or kindergarten group, a licensed family age group, or home child care.

All families with Eligible Children enrolled in a licensed program approved to participate in the CWELCC System are eligible for the reduced child care fees and do not need to apply as they will be automatically enrolled.

It is important to note that eligibility for fee reduction is not based on "reason for care".

CAP ON FEES

A cap on all Base Fees and Non-Base Fees in licensed child care for Eligible Children must be maintained by the Service Provider for all licensed child care centres and home child care premises that the Agency oversees.

This means:

- If a Service Provider was licensed on or before March 27, 2022, the cap on the Base Fee and on Non-Base Fees for child care for Eligible Children is the amount charged on March 27, 2022.
- The Service Provider must not charge Eligible Families a higher Base Fee or Non-Base Fee after that day unless a specific fee increase had already been communicated to parents/families on or before March 27, 2022.

For the Service Provider participating in the CWELCC System, O. Reg. 137/15 sets out rules regarding the expenses and/or fees Service Providers will be permitted to charge Eligible Families as part of their Base Fee.

Service Providers are subject to the capped fee until one of two conditions is met:

- The Service Provider notifies DNSSAB, Eligible Families and staff in writing that they are NOT participating in the CWELCC System in 2022; or
- The Service Provider receives notice from DNSSAB of the results of its application to enroll in the CWELCC System.

<u>Note:</u> The cap on fees does not apply to fees charged to parents for children who are not eligible (i.e., school age children over 6 years), as these children will not be captured under the CWELCC System.

Service Providers participating in the CWELCC System must ensure that Eligible Families are charged a Base Fee determined as follows:

- If the cap on a Service Provider's Base Fee, based on the section above, is more than \$11.99 per day, the Service Provider's new Base Fee once in the CWELCC System will be the greater of:
 - \$12 per day; and,
 - o the amount of the capped Base Fee, less 25%.

If the capped Base Fee is less than \$12 per day, the Base Fee should be maintained.

If a home child care Agency is enrolled in the CWELCC System, home child care Service Providers must also charge Eligible Parents the Base Fee determined as per above. The Base Fee would apply to Eligible Children who are Agency placed and Eligible Children who are privately placed in the provider's care.

DNSSAB will work with the Licensed Home Child Care Agency to ensure that Eligible Parents of privately placed children also receive a fee reduction. Licensed Home Child Care Agencies will be responsible to collect Base Fee information for privately placed Eligible Children (i.e. receipt for child care costs, letter of declaration, etc.). The Service Provider must also retain the information on file for auditing purposes in accordance to the Agreement, Policies and Guidelines.

Service Providers are permitted to continue charging current parent fees for 20 Calendar Days after DNSSAB notifies them of their Participation Date in CWELCC System. On and after the 21st day, the Service Provider cannot charge a Base Fee that is higher than the reduced Base Fee to Eligible Families.

FAMILIES RECEIVING FEE SUBIDY

Fee Subsidy is an essential support for many parents that helps to balance the demands of career and family and enables parents and caregivers to participate in the workforce or pursue education or training. The Ministry has made amendments under the CCEYA to ensure that parents accessing subsidized child care also see financial relief under the CWELCC System, through a reduction in their parental contributions.

As the CWELCC System is implemented, Fee Subsidy will continue to be an option for families who require financial assistance. Service Providers are also required to reduce the cost of a Full Fee space that is occupied by an Eligible Child receiving Fee Subsidy.

To ensure an equivalent fee reduction is applied to families receiving child care Fee Subsidy (who do not pay the full cost of a licensed space), DNSSAB will reduce the parental contribution for Eligible Children by 25%. It is important to note that the floor of \$12 per day does not apply to families receiving subsidy.

If a parent has at least one Eligible Child who is enrolled in a child care centre or home child care that is part of the CWELCC System, DNSSAB will reduce the parental contribution amount calculated through the income test, by using the following formula: $(A \div B) \times C \times 0.25$

Formula Details:

A: is the total parental contribution calculated via the income test,

B: is the total number of children that the calculated parental contribution pertains to,

C: is the number of Eligible Children, who hold a space with a provider that has enrolled in the CWELCC System, that the parent is required to pay a parental contribution for.

DNSSAB will calculate the parental contribution reduction for Fee Subsidy families and will require confirmation from the Service Provider that the calculated refunds are provided to Eligible Families. DNSSAB will also inform Eligible Families by letter of their reduced daily contribution. Service Providers will be copied on these letters for confirmation.

Subsidized parents will not see a reduction in parental contribution in the case where the child occupies a space with a Service Provider that is not enrolled in the CWELCC System. Additionally, CWELCC Funding does not replace existing provincial operating Funding currently being provided to Service Providers.

RETROACTIVE REIMBURSEMENTS

In the 2022 year, DNSSAB will backdate Funding eligibility to April 1, 2022 as Service Providers prepare for enrolment into the CWELCC System or, in the case of a new operator, backdate to the date of the license issuance.

Where a Base Fee for an Eligible Child is higher than the reduced Base Fee, the Service Provider who has enrolled in the CWELCC System is required to issue a retroactive refund/credit to the Eligible Families of the difference for:

- child care provided to Eligible Children from the Service Provider's Enrolment Date and up to the last day the Service Provider charged the initial Base Fees, at the latest on 21st day after the Service Provider is notified by the DNSSAB of the Participation Date; and
- any period of time after the 21st day referred to in the point above, for which daily Base Fee for child care to be provided is prepaid.

Reimbursements/credits must be issued to Eligible Families within 20 days after the day the Service Provider has received Funding from DNSSAB and is required for all Eligible Families who paid higher fees on or after the Enrolment Date, regardless of whether their child currently receives care from the Service Provider.

There is no stipulation that a reimbursement must be made in the form of credit, cash or a cheque. Eligible Families may choose to receive their fee reduction in the form of a credit and can choose to apply the reimbursement towards another sibling in care with the Service Provider. Service Providers need to discuss the preferred method of refund with Eligible Families.

DNSSAB will request confirmation from Service Providers that reimbursements/credits were provided to Eligible Families at all licensed child care centres the Agency operates or at a home child care premises that the Agency oversees (Agency and privately placed Eligible Children) in accordance with the timelines set out above.

In the case where reimbursements are paid out to parents after December 31, 2022, the Service Provider will notify Eligible Families prior to December 31, 2022, that a refund will be provided. Any programs that choose to apply and enroll after December 31, 2022, will not be eligible for retroactive participation in the CWELCC System, and will only be expected to reduce fees on a goforward basis.

FEE SUBSIDY REDUCTION WORKBOOK

The Service Provider will be sent a copy of the Fee Subsidy Reduction Workbook on a monthly basis following the completion of the regular fee subsidy monthly billing process.

The Service Provider is advised to review the monthly workbook to ensure accuracy of payment and should advise DNSSAB in writing of the particulars of any error resulting in an overpayment and/or underpayments to the Service Provider. Details related to the error/adjustment should be capture in the "Adjustments for DNSSAB Consideration" section in the workbook.

Any overpayment and/or underpayments to the Service Provider will be adjusted in the following monthly billing/payment period.

MONTHLY RECONCILIATION WORKBOOK

The Service Provider is responsible to complete a monthly reconciliation, using the CWELCC Monthly Reconciliation Workbook provided by DNSSAB. The Service Provider must ensure that the information reflects the actual costs of care and days billed for each Eligible Child. The Service Provider may not bill for children or days that are not eligible for payment, according to Policies and Guidelines as well as the Service Provider's internal policies.

The completed workbook must be submitted to DNSSAB:

- (1) within 20 days following the retroactive refund period; and
- (2) by the 20th of each month for each subsequent month.

From time to time, the Service Provider may be required to provide additional information or documentation (i.e. mandatory costs not captured in the Base Fee) to substantiate the billing in order for DNSSAB to properly assess the amount owing to the Service Provider.

PARTICIPATION & REIMBURSEMENTS LATER IN THE YEAR

DNSSAB will work with Service Providers to ensure that reimbursements are provided to Eligible Families in a timely manner and where possible prior to December 31, 2022. However:

- Where a Service Provider is notified of their Participation Date later in the year, in some cases, this may result in Funds being provided by DNSSAB after December 31, 2022.
- DNSSAB is then required to follow the modified accrual basis of accounting. Modified
 accrual basis of accounting requires the inclusion of short-term accruals of normal
 operating expenditures in the determination of operating results for a given time period.
- The Service Provider must accrue Funds for parent reimbursements allocated for the 2022 year but paid out after December 31, 2022, and work with their auditors to ensure these payments are captured as part of the 2022 audited financial statements.
- In addition, where DNSSAB notifies a Service Provider of their Participation Date after November 1, 2022, DNSSAB will work with the Service Provider to ensure that the Service Provider is accruing these Funds for 2022 along with any reimbursement payments that will be paid by the Service Provider.

SECTION 3: WORKFORCE COMPENSATION

PURPOSE

Where a Service Provider is participating in the CWELCC System and eligibility is met based on the criteria set out in this section, the Agreement, Policies, and Guidelines, Funding will be provided by DNSSAB to the Service Provider to support with workforce compensation costs.

Workforce compensation Funding is focused on supporting Registered Early Childhood Educator (RECE) staff who are low wage earners. Increased compensation for low wage earners is intended to help support the recruitment and retention of RECEs working in the licensed child care sector as part of a provincial strategy to achieve system growth and ensure increased access to high quality licensed child care.

In addition, workforce compensation Funding will be provided to Service Providers to offset wage increases for non-RECE staff hired prior to January 1, 2022 associated with the increased Minimum Wage that came into effect January 1, 2022.

Funding for mandated wage increases for eligible staff will be in accordance with the parameters set out in the Agreement, Policies and Guidelines.

WAGE FLOOR

Service Providers are required to bring the wage of all eligible staff up to the wage floor identified in the <u>Hourly Wage Floor Table</u>, plus benefits. All eligible staff hired during the identified years must earn at least the wage floor identified for that year, plus benefits as defined below.

The wage floor for 2022 will come into effect April 1, 2022. For all following years, the wage floor will come into effect on January 1 of each year.

Service Providers will be permitted to continue to pay eligible staff below the wage floor for thirty-one (31) Calendar Days after DNSSAB notifies them of their Participation Date in the CWELCC System. On and after the 32nd day, the Service Provider will compensate eligible staff to at least the wage floor.

This means that Service Providers would then be given one additional month (for a total of 60 Calendar Days from the day they were notified of the Participation Date to provide eligible staff with a retroactive payment from April 1, 2022 for any wages that were below the wage floor.

To be eligible to have their wage raised to the wage floor, staff must be employed by a child care Service Provider who is participating in the CWELCC System and be in a position categorized as:

- RECE Program Staff
- RECE Child Care Supervisor
- RECE Home Child Care Visitor

In addition, to be eligible for the wage floor, staff must be receiving WEG funding, and their hourly wage, including WEG funding, must be below the wage floor. Benefits should not be included when determining the hourly wage (i.e., benefits are in addition to the hourly wages identified in this section).

WAGE FLOOR EXAMPLES

Wage floor of \$18 per hour and WEG funding of \$2 per hour.

Example 1: RECE Program Staff with a base wage of \$15 per hour would qualify to have their wage increase to \$18 per hour (\$15+\$2=\$17 per hour which is below \$18 per hour). Workforce compensation Funding of \$1 per hour must be provided.

Example 2: RECE Program Staff with a base wage of \$16 per hour or higher would not qualify to have their wage increase (\$16+\$2=\$18 per hour which is equivalent to the wage floor). Workforce compensation Funding is not required.

ANNUAL WAGE INCREASE

To be eligible for an annual wage increase, staff must be employed by a child care Service Provider that is participating in the CWELCC System and be in a position categorized as:

- RECE Program Staff
- RECE Child Care Supervisor
- Home Child Care Visitor

Service Providers are required to increase the hourly wage of eligible staff by \$1 per hour plus benefits (as described in the Hourly Wage Floor Table, below), on January 1st of each year from 2023 to 2026, inclusive, up to the \$25 per hour wage cap. To be eligible for the \$1 per hour annual

increase, the staff's wage must be equal to or greater than the wage floor and less than \$25 per hour. Staff earning at or above \$25 per hour are not eligible for the annual \$1 per hour increase. Staff making \$24.00 to \$24.99 per hour are to have their wages increased to \$25 per hour.

In addition, to be eligible for an annual \$1 per hour wage increase, staff must be receiving WEG funding, and their hourly wage, including WEG funding, must be below the wage cap of \$25 per hour on January 1st of each eligible year (i.e., base wage, plus WEG funding, plus annual increase must be below \$25 per hour). Benefits should not be included when determining the base wage.

HOURLY WAGE FLOOR 2022 to 2026

ELIGIBLE POSITIONS	2022	2023	2024	2025	2026
RECE Program Staff	\$18	\$19	\$20	\$21	\$22
RECE Child Care Supervisor or RECE	\$20	\$21	\$22	\$23	\$24
Home Child Care Visitor	420	421	422	423	42 4

^{*}In addition to the hourly wage, eligible staff are required to receive benefits.

Funding must be used to fund the incremental amount required to bring staff wages to the wage floor. For example, in 2022 a RECE Program Staff with a base wage of \$15 per hour and WEG funding of \$2 per hour, would receive workforce compensation Funding of \$1 per hour.

ANNUAL WAGE INCREASE EXAMPLES (2023)

WEG funding of \$2 per hour, annual wage increase of \$1 per hour and wage cap of \$25 per hour.

Example 1: RECE Program Staff with a base wage before WEG funding of \$19 per hour would qualify for a wage increase of \$1 per hour \$19+\$2+\$1=\$22 per hour (which is under the \$25 per hour wage cap). Workforce compensation Funding of \$1 per hour must be provided.

Example 2: RECE Program Staff with a base wage before WEG funding of \$23 per hour or higher would not qualify for an annual wage increase \$23+\$2+1=\$26, (which is above the wage cap). Workforce compensation Funding is not required.

INELIGIBLE POSITIONS

In accordance with Policies and Guidelines, the following positions are deemed ineligible:

- Non-RECE Program Staff/Supervisor
- Non-Program Staff
- Staff hired through a third party (i.e., temp agency)

Also, the wage floor and annual increase will not apply to non-Program Staff such as:

- Cook, custodial and other non-Program Staff positions
- SNR-funded resource teachers/consultants and supplemental staff

The only exception is if the staff is an RECE and the position spends at least 25% of their time to support ratio requirements as outlined in the CCEYA, in which case the staff would be eligible for the wage floor and annual wage increase for the hours that they are supporting the ratio requirements.

DIRECTOR APPROVED STAFF

Qualified staff, child care supervisors, or home child care visitors who are Director Approved to be employed in these positions but do not have an RECE designation, are not eligible for the wage floor or annual wage increase supported by workforce compensation Funding. (Please see the CCEYA for more information on the director approval process.)

ALIGNMENT WITH CHILD CARE WAGE ENHANCEMENT GRANT

The WEG will continue to be provided to support the retention of qualified professionals to deliver affordable, high quality services. Service Providers are required to apply for the WEG to be eligible for the wage floor or annual wage increase under the CWELCC System. WEG funding will be added to the base wage of staff when considering eligibility for the wage floor and annual wage increase plus benefits.

Service Providers must include WEG compensation in each pay cheque or payment made to staff.

IMPLEMENTATION

In the first year of implementation, DNSSAB understands that the process for Service Providers to participate in the CWELCC System will require time. To allow for this while also ensuring wage increases are provided to eligible staff, DNSSAB will, after confirmation of Participation Date, backdate a Service Provider's Participation Date in the CWELCC system to either:

- April 1, 2022, if the Child care operator was licensed as of April 1, 2022; or
- the date the Service Provider's license was issued (if later than April 1, 2022).

Upon being notified by DNSSAB, and as new staff are hired, the Service Provider is required to:

- share, in writing, information about the wage floor and annual wage increase with eligible staff;
- provide eligible staff with an understanding of upcoming annual changes to their wages as a result of workforce compensation Funding; and
- ensure that the information about wages must include the wage floor and required annual wage increase for each year in accordance with Policies and Guidelines.

Where staff were paid lower wages than specified by the wage floor, the Service Provider who participates in the CWELCC System will issue a retroactive payment to the eligible staff of the difference retroactive to the later of the two dates noted above. If there was an increase to wages during this period, workforce compensation should be decreased to reflect the change. Retroactive payments must be paid to eligible staff for the hours worked, regardless of whether they are employed by the Service Provider at the time that their participation in the CWELCC System is confirmed.

DNSSAB may request that the Service Provider submit additional staffing information required to determine a wage floor and subsequent annual wage increase entitlements. Furthermore, additional information may be requested in the future to monitor compliance of the wage floor and annual wage increase requirements.

Service Providers must include workforce compensation payments in each pay cheque or payment made. Workforce compensation may not be paid at the end of the year as a lump sum payment.

Any Service Provider participating in the CWELCC System after December 31, 2022, will not be eligible for a retroactive payment for wage compensation and will only be expected to implement the wage floor and annual wage increase on a go forward basis.

OTHER COMPENSATION INCREASES

Workforce compensation Funding must be considered in addition to and not reduce other planned compensation increases for eligible staff. For example, the wage floor and annual wage increase cannot be used to reduce planned merit increases for eligible staff.

STATUTORY BENEFITS & FLEXIBILITY

Workforce compensation Funding includes up to 17.5% in benefits to support Service Providers in meeting their statutory benefit requirements. Once all statutory benefit requirements are met (including up to 2 weeks of vacation and 9 statutory days), any remaining Funding within 17.5% can be used to fund other benefit expenses paid by the employer on behalf of the employee.

PAYMENT TO SERVICE PROVIDERS

The Service Provider will receive workforce compensation Funding for eligible positions on a monthly basis to help support with the costs related to the implementation of the workforce compensation hourly wage increase as previously described.

Workforce compensation Funding allocations will be reconciled on an annual basis.

MINIMUM WAGE OFFSET

Where a Service Provider is participating in the CWELCC System and eligibility is met based on the criteria set out in this section, workforce compensation Funding will be provided.

ELIGIBLE POSITIONS

To be eligible for the Minimum Wage offset, a Service Provider must be participating in the CWELCC System and employ staff in a position categorized as:

- Non-RECE Program Staff
- Non-RECE Child Care Supervisor
- Non-RECE Home Child Care Visitor

In addition, to be eligible for a Minimum Wage offset, the Service Provider must employ staff that were earning less than \$15 per hour (not including WEG) on March 31, 2021, or were hired after March 31, 2021, and before January 1, 2022, and had wages below \$15 per hour (not including WEG).

Staff hired after December 31, 2021, are not eligible for the Minimum Wage offset.

INELIGIBLE POSITIONS

The Minimum Wage offset will not apply to non-Program Staff such as:

- Cook, custodial and other non-Program Staff positions
- SNR-funded resource teachers/consultants and supplemental staff
- Staff hired through a third party (i.e., temp agency).

The only exception to the first two positions noted above is if the staff is a non-RECE in the position who spends at least 25% of their time to support ratio requirements as outlined in the CCEYA in which case the staff would be eligible for the Minimum Wage offset for the hours that they are supporting the ratio requirements.

IMPLEMENTATION

Upon confirmation of participation in the CWELCC System, DNSSAB may request that the Service Provider submit additional staffing information required to determine the Minimum Wage offset allocation. Furthermore, additional information may be requested in the future to monitor compliance of the Minimum Wage offset requirements.

MINIMUM WAGE OFFSET EXAMPLE

If an eligible staff was earning \$14.50 on April 20, 2021, the Service Provider would receive workforce compensation Funding of \$0.50 per hour plus benefits (as described below) to support that staff's wages.

Workforce compensation Funding for the Minimum Wage offset will be provided to Service Providers starting on the Agency's Participation Date in the CWELCC System up to and including 2026.

STATUTORY BENEFITS & FLEXIBILITY

Workforce compensation Funding includes up to 17.5% in benefits to support Service Providers in meeting their statutory benefit requirements. Once all statutory benefit requirements are met (including up to 2 weeks of vacation and 9 statutory days), any remaining Funding within 17.5% can be used to fund other benefit expenses paid by the employer on behalf of the employee.

PAYMENT TO SERVICE PROVIDERS

Service Providers are required to comply with Minimum Wage legislation and bring the wages of staff to \$15 per hour as of January 1, 2022. To offset the Minimum Wage increase, DNSSAB will provide workforce compensation Funding on a monthly basis to Service Providers to cover the incremental amount needed to bring wages for eligible staff to \$15 per hour.

Workforce compensation Funding allocations will be reconciled on an annual basis.

PROGRAMS SERVING CHILDREN AGED 6-12 ELIGIBILITY

Ontario is contributing Funding as part of the workforce compensation allocation which will be used for compensation of staff working in licensed child care programs serving children aged 6 to 12, who are currently ineligible to apply for participation in the CWELCC System. This will ensure equity of wages across staff serving different age groups, and avoid these increases being passed onto parents through higher fees.

Service Providers with programs only serving children aged 6-12 that apply to DNSSAB for workforce compensation Funding will not eligible to participate in the Fee Reduction portion of the CWELCC System.

For Service Providers with programs serving any Eligible Child, the Service Provider must be a participant in the CWELCC System to access workforce compensation (funded through the CWELCC System) for eligible staff and home child care visitors, and will be required to adhere to all the parameters of the CWELCC System.

IMPLEMENTATION

For all staff and home child care visitors meeting the workforce compensation (wage floor, annual increase, Minimum Wage offset) eligibility requirements detailed above, DNSSAB will request a complete listing of staff by position, RECE status (RECE/Non-RECE), and hourly wage for workforce compensation entitlement.

SECTION 4: FUNDING

ALLOCATIONS

Funding allocations will be determined within Policies and Guidelines and will depend on DNSSAB's Children's Services Budget.

Funding to meet the objectives of affordability for families and system stability with Base Fee Reduction and Workforce Funding will be prioritized.

FEE REDUCTION FUNDING

The Funding provided by DNSSAB to the Service Provider is intended to cover the actual cost (plus inflationary rate of 2.6%) associated with supporting the mandated reduction in a Service Provider's Base Fee and increased program costs.

An estimated Funding allocation will be flowed to the Service Provider to support with retroactive payments from the Agency's Enrolment Date to the Participation Date. This initial allocation will also include an advance payment (estimated monthly allocation) to address potential cash flow issues that may arise due to the timelines associated with the completion of the monthly reconciliation workbook.

Following these initial allocations (retroactive payment and advance), the Service Provider will then receive a monthly allocation based on the actual costs reported in the Monthly Reconciliation Workbook. Depending on the total recovery/deficit noted in the workbook tab entitled "Payment Summary Tab", the remaining monthly payment(s) may be adjusted. A final reconciliation will occur following the December billing is completed (January 20, 2023).

WORKFORCE FUNDING

Workforce compensation Funding will be available to all participating Service Providers in accordance to eligibility criteria set out in <u>Section 3</u> of these guidelines.

An estimated Funding allocation will be flowed to the Service Provider to support with retroactive payments from the Agency's Enrolment Date to the Participation Date. Following this allocation, the Service Provider will receive an estimated monthly allocation to support with the ongoing costs related to the implementation of the workforce compensation.

The workforce compensation funding will be reconciled on an annual basis.

ADDITIONAL FUNDING CONSIDERATIONS

In addition to the Funding considerations already provided throughout these guidelines, the Ministry of Education has also identified the following measures, which DNSSAB must adhere to as part of the implementation of the CWELCC System.

DNSSAB must ensure that Service Providers follow requirements set out in applicable legislation, regulation, Policies and Guidelines, including the following parameters:

- Communicate their CWELCC System participation status to all parents and staff within 14 days of being notified by DNSSAB of their Participation Date.
- Maintain the age 0-5 spaces for which the Agency is receiving Funding to reduce Base Fees
 for Eligible Children (e.g., a licensed infant space must remain an infant space). Any
 revisions or use of alternate capacity must be reported to DNSSAB and DNSSAB will
 determine whether this may require recovering Funding from the Service Provider.
- Licensed child care programs may not exceed two consecutive weeks of closure, and not
 more than four weeks of closure within a calendar year while still receiving full Funding
 from the CWELCC System. Full parent fees cannot be charged for any closure beyond these
 timelines. Closures beyond these timelines must be reported to DNSSAB and DNSSAB will
 determine if Funding adjustments are required.
- Complete the annual Licensed Child Care Operations Survey, as required by a Ministry director, under O. Reg. 137/15 (77). DNSSAB is required to withhold Funding to a Service Provider until DNSSAB has confirmed that the survey has been submitted. DNSSAB will receive confirmation from the Ministry upon the Service Provider's submission of the survey.
- Keep an electronic or hard copy of their Agreement with DNSSAB at the child care centre or home child Agency and make it available to the Ministry upon request.
- Maintain their licence in good standing for all licensed child care sites in accordance with the Act.
- Provide sufficient and detailed financial information related to the operations of child care for Eligible Children, fee reduction, as well as staff supported with workforce compensation.

Furthermore, the Service Provider acknowledges that:

- DNSSAB must consider whether a Service Provider's operation is sustainable and financially viable.
- Excess Funding provided to Service Providers during the funding year, or Funding not used for its intended purpose, will be recovered.

- Where Funding is available, DNSSAB provided Funding to the Service Providers to support
 inflationary costs associated with Base Fees for child care operations for Eligible Children,
 including inflationary compensation increases for staff, based on the inflationary increase
 provided by the Ministry.
- DNSSAB must verify that increases to parent fees in child care for Eligible Children were permitted in accordance with the requirements set out in O. Reg. 137/15, (i.e., a fee increase must be communicated to families/parents prior to March 27, 2022).

SECTION 5: ACCOUNTABILITY

PURPOSE

While most of the following information and parameters described in the sections below are applicable to the Service Providers participating in the CWELCC System, some of the sections will apply to all Service Providers who hold an Agreement with DNSSAB, no matter their participation in the CWELCC System.

CWELCC Funding is not intended to replace the existing provincial funding currently provided to the Service Provider. Funds are intended to support the objectives of the CWELCC System and are issued in addition to any provincial and ELCC funding currently being provided to the Service Provider.

<u>Note</u>: All funding parameters and controls described in Policies and Guidelines apply to all Service Providers regardless of whether they are a not-for-profit or for-profit Service Provider.

AGREEMENT

DNSSAB will be working with Service Providers where they wish to enroll in the CWELCC System and they meet eligibility requirements. This will entail entering into an Agreement with DNSSAB. Service Providers who currently have an Agreement with DNSSAB will receive a new Agreement, which will include program and funding information currently in place as well as the CWELCC program information and Funding allocations.

In order to align with the CWELCC implementation timelines, DNSSAB will backdate the Agreement to either:

- April 1, 2022, if the Service Provider was licensed as of April 1, 2022; or
- the date the Service Provider's license was issued (if later than April 1, 2022).

A <u>Sample CWELCC Agreement</u> is available and posted on the DNSSAB Website.

RESERVES AND RETAINED EARNINGS

In accordance with the Agreement, Policies, and Guidelines, the Service Provider will be permitted to accumulate financial reserves or retained earnings to support with working capital requirements.

FINANCIAL REPORTING REQUIREMENTS

For each Funding initiative (Fee Reduction and Workforce Compensation), Service Providers will be required to report on service data and expenditures supported by this Funding. Additional reporting requirements will be incorporated into the current reporting workbook, to reduce administrative burden, as much as possible.

On an annual basis, Service Providers will be required to reconcile all CWELCC Funding entitlements with actual expenditures by collecting appropriate and detailed financial and program information related to the operations of child care for Eligible Children, fee reduction, as well as staff supported with workforce compensation.

The annual financial reconciliation will ensure that Funding supports Actual Costs incurred by a Service Provider associated with a mandated Base Fee reduction, as well as mandated wage increases for eligible staff. Any unspent Funding issued to the Service Provider during the funding year, or Funding not used for its intended purpose, will be recovered by DNSSAB.

In accordance with Policies and Guidelines, DNSSAB reserves the right to review all financial components including cost and expense line items for reasonability and eligibility, while ensuring CWELCC System objectives are being achieved.

FINANCIAL COMPLIANCE AUDITS

DNSSAB will conduct random financial compliance audits with a sample of Service Providers each year to ensure accountability and confirm that Funds were used in accordance with the requirements of the CWELCC System, the Agreement, Policies, and Guidelines.

DNSSAB will also:

 review and confirm that the Service Provider did not charge Rates or Non-Base Fees for Eligible Children higher than the Rates or Non-Base Fees at which it was capped after March 27, 2022 (unless the Rates were communicated to parents prior to March 27, 2022).

- review fees to ensure that the Service Provider maintained/reduced the base fees in accordance to Policies and Guidelines.
- verify that the Service Provider is maintaining the spaces for Eligible Children for which they
 are receiving Funding to reduce Base Fees (e.g., a licensed infant space must remain an
 infant space).
- confirm the timeliness and accuracy of refunds/credits and Rate reductions made by the Service Provider;
- verify that Service Provider has not charged to Eligible Families full Base Fees for any closures beyond the time limits as described within Policies and Guidelines;
- ensure that Funding provided reflects the Actual Cost associated with supporting mandated fee reductions to the Service Provider's Base Fees;
- verify that the Service Provider is providing mandated wage increases for eligible staff;
- review expenditures to ensure that Funds are not used towards ineligible expenditures;
- verify the wage compensation is distributed to eligible staff in accordance to Policies and Guidelines; and
- review the agencies pay schedule to ensure that WEG and workforce compensation funding has been paid in accordance to Policies and Guidelines.

The Service Provider may be required to prepare and submit additional information to DNSSAB and must ensure that its staff and board members will be available for consultation with DNSSAB upon request.

Any unspent Funds issued to a Service Provider during the funding year or Funds not used for the intended purpose will be recovered by DNSSAB.

AUDITED FINANCIAL STATEMENTS

In accordance with the Agreement, Policies and Guidelines, the Service Provider is required to submit to DNSSAB audited financial statements prepared by a licensed public accountant and a Management Letter (issued by the external auditor) within four months of the Service Provider's year-end.

The audited financial statements must disclose separately, either on the face of the statement of operations or in the notes to the financial statements, the categories of funding received from DNSSAB during the period. The annual audited financial statements must also clearly provide separate reconciled schedules for each category of funding received by DNSSAB and how this funding has been expended throughout the year.

Furthermore, the audited financial statements shall disclose as a note, information related to reserves and/or accumulated surplus/ and or retained earnings for each Service provided by the Service Provider.

NON-COMPLIANCE

Service Providers who are deemed non-compliant with the terms and conditions of the Agreement, Policies and Guidelines may be ineligible to receive future CWELCC Funding.

SECTION 6: ADDITIONAL INFORMATION

QUESTIONS & INQUIRIES

Questions about the CWELCC System should be addressed to:

District of Nipissing Social Services Administration Board

Attention: Children's Services Department, Finance and Data Coordination Team

Email: csfundingrequest@dnssab.ca

Individuals inquiring about the CWELCC System are asked to complete the "Canada-Wide Early Learning and Child Care System Inquiry Form".

DNSSAB will review and respond to questions and inquiries within two (2) Business Days.

APPEALS

Service Providers may bring any issues regarding CWELCC System eligibility, application and Funding decisions forward in writing by completing and submitting a Service Provider Appeal Form and supporting documentation.

DNSSAB will review and respond to the Service Provider's appeal within ten (10) Business Days of receipt of the appeal.

DNSSAB WEBSITE

Please visit <u>DNSSAB's Children's Services website</u> for additional information, guidelines and resources.

SECTION 7: DEFINITIONS

In this document, all capitalized terms noted below shall have the following respective meanings:

- "Act" means the Child Care and Early Years Act, 2014, S.O. 2014, C.11 as amended, and the regulations thereunder.
- "Actual Cost" means funding to support the costs incurred in the portion of the Service
 Providers' child care business for Eligible Children, net of fee generated revenues received
 by the Service Provider from Base Fees, any provincial and current ELCC funding, municipal
 funding, and other revenues provided to a Service Provider to support the costs associated
 with Base Fee for Eligible Children.
- "Agency" means the Service Provider's business.
- "Agreement" means the Agreement entered into between DNSSAB and the Service Provider.
- "Base Fee" means the daily rate or any fee or part of a fee that is charged to Eligible Families for child care services, including anything a Service Provider is required to provide under the Act or anything a Service Provider requires the parent to purchase from the Service Provider, but does not include a Non-Base Fee.
- "Business Day" means any working day, Monday to Friday inclusive, excluding Statutory or other holidays, namely: New Year's Day; Family Day; Good Friday; Easter Monday; Victoria Day; Canada Day; Civic Holiday; Labour Day; Thanksgiving Day; Remembrance Day; Christmas Day, Boxing Day and any other day which DNSSAB has elected to be closed for business.
- "Calendar Day" means consecutive days, inclusive of Saturdays, Sundays, statutory or other holidays.
- "CWELCC System" means the Canada-Wide Early Learning and Child Care System for early years and child care funding provided for in an agreement entered into by the Province of Ontario and the Government of Canada.
- "Director Approved" means qualified staff that are otherwise approved in accordance with the Act and employed as an educator or child care supervisor or home child care visitor but do not have and RECE designation.
- "DNSSAB" means the District of Nipissing Social Services Administration Board.
- "Eligible Child" or "Eligible Children" means any child, until the last day of the month in which the child turns 6 years old; and up until June 30 in a calendar year, any child who (a) turns six years old between January 1 and June 30 in that calendar year, and (b) is enrolled in a licensed infant, toddler, preschool or kindergarten group, a licensed family age group, or home child care, as defined in the Act.

- "Eligible Families" means Full Fee parents or parents in receipt of Fee Subsidy financially responsible for the child care costs of Eligible Children.
- "Enrolment Date" means April 1, 2022, if the Service Provider was licensed as of April 1, 2022 or the date the Service Provider's license was issued (if later than April 1, 2022).
- "Fee Subsidy" means financial assistance provided toward the cost of licensed child care services, licensed home child care and children's recreation programs.
- "Full Fee" means a Parent or Guardian that is not considered to be a person in need of Fee Subsidy.
- "Funds" or "Funding" means CWELCC System funding.
- "Market Rates" or "Rates" means the Base Fee.
- "Minimum Wage" means the lowest permitted hourly wage by provincial law.
- "Ministry" means Ministry of Education for the Province of Ontario.
- "Non-Base Fee" means any fees charged for optional items or optional services, such as transportation or field trips, or any fees charged pursuant to an agreement between the parent and the Service Provider in respect of circumstances where the parent fails to meet the terms of the agreement (e.g. fees for picking up a child late, fees to obtain items that the parent agreed to provide for their child but failed to provide), as defined in the Act.
- "Participation Date" means the date that the Agreement was fully executed by the Service Provider and DNSSAB, confirming the Agency's enrolment and participation in the CWELCC System.
- "Policies and Guidelines" means the policies and guidelines of DNSSAB or Ministry, as amended or replaced or added to from time to time.
- "Program Staff" means Agency's staff members that work in licensed child care programs to meet legislative requirement in accordance with the Act.
- "RECE" means Registered Early Childhood Educator.
- "Service Provider(s)" means a licensed child care operator or licensee, no matter the auspice (i.e. not-for-profit, for-profit, municipal).
- "Statutory Benefits" means mandatory employee benefits, which must be paid by employers as required by law.
- "WEG" means Wage Enhancement Grant.

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dnssab.ca/childrens-services