

**2023 General Operating Funding (GOF) for Staff Wages and Benefits (SWB)
Questions and Answers (Q&As) for Child Care Providers Newly Eligible for GOF
July 24, 2023 Teleconference
Released: August 10, 2023**

These Q&A assist Service Providers in understanding the GOF program from January 1 to December 31, 2023 and do not replace the GOF SWB guideline and agreement. The answers in this document do not constitute legal advice. Service providers are encouraged to obtain specific financial/legal advice as applicable.

GENERAL

- 1. We currently do not have a fee subsidy agreement and had indicated interest to our Early Years Specialist but haven't heard back from them.**
 - Please email EarlyYearsSystemDivision@peelregion.ca and we will follow up.
- 2. Will General Operating Funding (GOF) be available next year?**
 - We are not able to confirm if GOF will continue next year in the same way as the Ministry of Education is developing a new funding formula under CWELCC to launch in 2024.
 - Once we have more information about the new funding formula, we commit to sharing what supports are available for staff's wages and benefits as soon as possible.
- 3. How is my GOF amount determined?**
 - The funding amounts are based on a provider's licensed capacity and staffing ratios that are outlined in the [Child Care and Early Years Act \(CCEYA\)](#). Your allocation is for all of your centres as we fund by the head office level.
- 4. Does the total amount awarded in GovGrants for GOF include the administration amount?**
 - Yes, your administration funding is included in the "Other fixed expenses" budget category in your CWELCC award in GovGrants.
 - This administration funding is part of your Transition Operating Grant (TOG) that is used for administrative expenses for GOF, Wage Enhancement Funding (WEG) and CWELCC.

GOF DISTRIBUTION TO ELIGIBLE STAFF

- 5. Are supply staff eligible for GOF? For example, supply staff who only come in one to two times per month.**
 - Yes, supply staff who have regular casual employment status and receive a T4 are eligible. Supply staff from an agency are ineligible. Refer to Section 4: Eligible and Ineligible Positions of the updated [2023 GOF Guideline](#).
- 6. Are staff completing their apprentice eligible? If so, what category would they fall under?**
 - Yes, if staff receive a T4 and are supporting ratio, they are eligible. They are Category B position types when using Option 2 (Amount by Position Type) or Option 3 (Combination of Equal Amount per Hour and Amount by Position Type) for your distribution plan.
- 7. Is there a minimum or maximum GOF that can be given to RECE?**
 - There is no minimum or maximum amount to be given for RECE or by category. We ask that all eligible staff receive an enhancement no matter what distribution option you choose.
- 8. If I choose Option 2 or Option 3 to distribute my GOF, does this mean a program staff RECE and a supervisor would receive the same GOF enhancement amount if they are in the same category?**
 - Yes, for Option 2 and Option 3, all staff within a position category must receive the same hourly enhancement.
- 9. Can we use a different approach or criteria to distribute to staff that is not in the guidelines?**
 - No. You must use the options outlined in Section 5: Distribution of GOF-SWB of the updated [2023 GOF Guideline](#).
- 10. What hours do we use to calculate a staff's GOF amount? Why is 2080 hours the maximum?**
 - You will use their hours worked from January 1, 2023 or when they started with your agency in 2023 up until December 31, 2023.
 - You have been allocated funding for the full year and the allocation is retroactive to January 1, 2023.
 - 2080 hours is the standard annual hours worked by a full time employee. For example, 40 hour work week @ 52 weeks per year = 2080 hours.
- 11. Do we need to pay staff who has left the centre retroactive to January 2023?**
 - No. You are not required to communicate or reach out to pay staff who left prior to September 1, 2023, the date that you can begin distributing your GOF funding.

12. What are mandatory benefits?

- Mandatory employee benefits include Canada Pension Plan, Employment Insurance, vacations days, nine statutory holidays, WSIB and employer health tax (EHT), if applicable.

13. Can we use GOF to cover other non-mandatory benefits?

- Yes, you can use the funds to support any incremental benefit increases for additional sick and/or vacation days resulting from the GOF wage enhancement only if these are outlined in your Human Resources policy.
- You cannot use the funds to provide new non-mandatory benefits as this is one-time funding.
- Section 3: GOF Components and Eligible Expenses of the [2023 GOF Guideline](#) will be updated to reflect this direction.

14. Do we distribute the enhancement as a lump sum amount to staff in September 2023?

- No, you must pay eligible staff their GOF enhancement as part of your normal payroll from September 2023 until December 31, 2023.
- In your first payment to eligible staff, you may include a catch up or lump sum amount for the hours worked from January 1 until the enhancement is effective as part of your normal payroll.

15. Do we have to provide the GOF wage enhancements for 2024 as well?

- You are required to provide the GOF enhancement for 2023 only.
- As noted in question 2, we do not know if GOF will be available next year.
- We commit to sharing what supports will be available for staff's wages and benefits as soon as possible.

16. Will the sample template letter, from a Ministry of Labour point of view, cover us when we stop the GOF enhancement in 2024?

- As this is an enhancement to a staff's base wages, it is important to:
 - highlight to staff that this is one-time funding in 2023 through communication via a letter; and
 - include a separate General Operating Fund notation on their paystub that is separate from their base wages.
- We recommend that you seek financial and legal advice when applying this funding to staff wages and benefits.

17. Why must we provide a notation on staff pay stubs to indicate the GOF enhancement if this one-time funding?

- Providing the notation on the paystub provides accountability for you as the employer in the distribution of the funds to eligible staff, helps you with your year end reconciliation, and provides an audit trail to demonstrate your use of the funds.
- You may provide notation by using the abbreviation GOF on the paystub.

- You may provide a one-time single retroactive payment for the period January to August 2023 but after that the enhancement to staff must show as a separate notation on the paystub.