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	VACATION AND HOLIDAY POLICY	PO-HR-CORP-004	
		PAGE	REVISION DATE
		1 OF 9	28-JUN-2023

VACATION AND HOLIDAY POLICY

Approved by: Alan Hartsliet, Chief Financial Officer and Paula Breeze, Chief Human Resources Officer

28 June 2023

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1. Purpose

CEDA and its subsidiaries (“CEDA”) is committed to providing a safe and healthy work environment for all employees. CEDA believes that everyone benefits both physically and mentally by taking planned breaks from work. Paid time off is a part of the employees’ total compensation package.

2. Scope

The Vacation and Holiday Policy (the “Policy”) applies to all employees of CEDA.

In the union context, if this Policy contradicts a provision of an applicable collective agreement dealing with vacation, the collective agreement shall prevail. If a collective agreement is silent, this Policy shall apply.

3. Accountabilities

3.1 **Leaders** are accountable for ensuring that all Employees’ earned vacation is taken in accordance with this Policy. At a minimum, Leaders will ensure that vacation entitlement defined provincial legislation is scheduled and taken by each employee.

3.2 **Employees** are accountable for scheduling and taking the full amount of their earned vacation in a calendar year. When possible, time off should be requested well in advance and submitted to their Leader for approval in the HRIS system.

3.3 **Human Resources** is accountable for the administration and maintenance of this program.

4. Definitions and Acronyms

CEDA means CEDA Limited Partnership and its subsidiaries and entities.

EMPLOYEE includes any person employed by CEDA on a permanent full or part-time basis.

LEADER means any person who has direct accountability for an employees or group of employees and may include but is not limited to director, manager, supervisor, site supervisor, foreman, etc.

5. Policy

5.1 General Holidays

CEDA recognizes the following general holidays:

New Year’s Day, Family Day, Good Friday, Victoria Day, Canada Day, Civic Holiday, Labour Day, Thanksgiving Day, Remembrance Day, Christmas Day, and Boxing Day.

5.2 Annual Vacation

- For salaried Employees, vacation is accrued on a monthly basis and for hourly employees vacation is earned on a per pay period basis, commencing on the Employee’s date of hire.
- All Employees accrue or earn vacation based on their anniversary date.

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- Vacation entitlement is calculated based on continuous years of service (See Section 5.4, Tables 1 and 2: Vacation Entitlement and Accrual Calculation). Employees rehired within six (6) months of their most recent service will have the date of previous continuous service recognized.
- If the Employee was offered a vacation entitlement at the time of hire that exceeds the Policy's recommended entitlement, their vacation entitlement will not change until their length of continuous service with CEDA results in an increase to the accrual amount as outlined in the relevant Vacation Entitlement and Accrual Calculation table.
- Increases to the accrual amount (as per Section 5.4, Tables 1 and 2: Vacation Entitlement and Accrual Calculation) will occur on the first pay period following the Employee's anniversary date.
- New salaried Employees will be eligible for pro-rated vacation entitlement in the first year based on their date of hire.
- Annual vacation is accrued and taken in the calendar year in which it is earned.
- Part-time Employees will be eligible for paid vacation pro-rated in accordance with their percentage of normal hours worked.
- If a general holiday observed by CEDA as per Section 5.1 falls during an Employee's vacation, the day will be recorded as a general holiday and not a vacation day.
- At the discretion of their Leader, Employees may go into a negative vacation balance up to a maximum of five (5) days. However, if Employee leaves the Company, any vacation days that have been taken but not earned, will be deducted from any final pay.

5.2.1 Illness, Leave of Absence and Termination

- If a salaried Employee becomes ill while on vacation for more than three (3) consecutive paid vacation days, the applicable days may be deemed general illness and they will have the applicable number of vacation days reinstated upon application and provision of medical documentation.
- During the *paid* period of a leave of absence, including maternity leave and Short Term Disability (STD), an Employee's vacation entitlement and accrual, as per Section 5.4, will continue to be earned.
- The Employee does not accrue vacation hours during the *unpaid* period of their leave of absence or while on Long Term Disability (LTD). However, recognition of Employee's length of service will continue during the period of unpaid leave.
- Employees who transition to Long Term Disability (LTD) will receive payment of all outstanding earned vacation prior to commencing LTD.

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- Upon resignation, termination, or retirement, Employees will be paid for all unused, earned vacation up to the last working day.
- If an Employee leaves the Company and has taken in excess of their vacation days or hours earned up to their last working day, any vacation amount that has been taken but not earned, will be deducted from any final pay.
- If the total deduction amount for any vacation amount taken but not earned exceeds the combined amount of all final payments, the Company will request that departing Employee reimburse all outstanding amounts owing.

5.2.2 Carry Forward

Vacation cannot be carried forward from one year to the next, with the exceptions outlined below:

- On an exception basis and in extenuating circumstances, salaried Employees, upon consultation with their Leader and with applicable Vice President approval, may request to carry forward (up to a maximum of 40 hours) vacation into the next year.
- As of December 31, days accrued and unused that are in excess of five (5) may be forfeited.
- A Vacation Carry Forward Form must be completed, approved by the applicable Vice President, and submitted to Human Resources by December 31 annually.
- All approved carry forward vacation balances must be scheduled and taken by March 31 of the following year.
- Annually, as of March 31, all outstanding carry forward balances will be forfeited unless prohibited by provincial legislation or when a request to further extend the carry forward period past March 31 is granted with the review of Human Resources and the approval of the applicable Vice President.
- No requests for payouts will be granted for salaried Employee's earned vacation entitlements or accruals except as outlined in Section 5.5.2.

5.2.3 Credit for Prior Company or Related Services and Experience

Prior Company and/or Related Service and Experience vacation entitlements, subject to the approval by the Vice President of Human Resources, will be considered on a case-by-case basis.

5.2.4 Non-Permanent Employees

Non-permanent salaried employees who are temporary, casual, summer/co-op will receive 4% of their earnings per pay period in lieu of vacation days and may receive days off without pay with Leader approval.

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5.2.5 Hourly Employees Vacation Pay

- Hourly Employees will receive earned vacation pay each pay period or at designated times during the year.
- Hourly Employees may schedule time off without pay for vacation time upon mutual agreement with their Leader.
- Incremental increases in vacation pay is based upon years of continuous service in accordance with Section 5.4.2, Table 2: Entitlement and Calculation.
- Unionized hourly Employees will receive vacation pay in accordance with the collective agreements in effect.

5.3 Unpaid Vacation

- Hourly paid employees may request vacation time without pay as per Section 5.4.2, Table 2: Vacation Entitlement and Calculation. Vacation time should be requested using the Vacation Request Form well in advance and submitted to their Leader for approval.
- If for personal reasons, a salaried Employee requests additional vacation time beyond the vacation earned during the calendar year, with Vice President approval and depending upon business needs, Employees may request up to an additional forty (40) hours of time-off without pay. Approved requests must be submitted to the Leader in the HRIS system for approval prior to the vacation commencing. Please refer to CEDA's Unpaid Vacation Policy for more details.

5.4 Vacation Accrual

5.4.1 Salaried Employees

All permanent salaried Employees are eligible for earned vacation with pay based upon the length of continuous service completed according to the table below.

TABLE 1: SALARIED EMPLOYEES Vacation Entitlement and Accrual Calculation

Completed Years of Service	Accrual in Weeks per Year	Accrual in Days per Year	Accrual in Days per Month	Accrual in Hours per Month
0 – 9	3	15	1.25	10.00
10 – 19	4	20	1.67	13.36
20 – 29	5	25	2.08	16.64
30+	6	30	2.50	20.00

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5.4.2 Hourly Employees

- Vacation pay is paid each pay period calculated as a percent of earnings according to the applicable provincial Employment Standards legislation.
- Increases to the accrual amount will occur on the first pay period following the Employee's anniversary date.
- All hourly Employees are eligible for vacation pay based upon the length of continuous service completed according to the table below.

TABLE 2: HOURLY EMPLOYEES Vacation Entitlement and Calculation

Completed Years of Service	Weeks per Year	Days per Year	Vacation Pay
0 – 2	2	10	4%
3 – 9	3	15	6%
10 – 19	4	20	8%
20 – 29	5	25	10%
30+	6	30	12%

5.5 Vacation Procedures

5.5.1 Vacation Requests and Scheduling

- Employees are required to use their full vacation accrual amounts in the calendar year in which they are earned.
- Every effort will be made to accommodate a request for vacation time-off. However, Leaders reserve the right to decline or re-schedule vacation time based on business requirements. If a mutually acceptable time for the Employee's vacation cannot be agreed upon, the Leader will provide two weeks written notice of the vacation start date to the Employee and the Employee must then take vacation at that scheduled time.
- Salaried employees' vacation requests must be submitted and approved by the Leader in the HRIS system in advance of the vacation time being taken.

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- Vacation leave is granted, at a minimum, as a half day or four (4) hours.
- As per legislation, unscheduled vacation in any vacation year can be scheduled by the Employee's Leader. The Employee must receive two (2) weeks written notice (copy forwarded to Human Resources) of their vacation start date and must then take vacation at that scheduled time.
- On an exception basis and in extenuating circumstances, should no suitable period of time be available for vacation to be taken within the calendar year that it is accrued, upon consultation with their Leader, and with the applicable Vice President approval, an Employee may request to carry forward up to a maximum of forty (40) hours unused vacation into the following calendar year, subject to the procedures outlined in Section 5.2.2.

5.5.2 Termination of Employment

In the case of termination for any reason, including retirement, vacation:

- Is accrued up to and including the termination date.
- Will not be granted to extend beyond the Employee's last day actively at work.
- Earned, but not taken, will be paid out on the Employee's final pay.
- Is paid out at the rate of pay at separation.
- In the event that an Employee has taken vacation that has not yet been earned, all monies owing will be deducted from the Employee's final pay or expense reimbursement as outlined in Section 5.2.1.

5.6 Legislated Requirements

CEDA operates in numerous regional locations and as such, is subject to the applicable provincial legislation. Specific questions regarding vacation should be referred to CEDA's Human Resources, who will reference and advise on the appropriate employment standards acts/codes.

6. Supporting Documents

6.1

Document Name	Document Identification	Revision

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7. Interpretation and Updating

- 7.1 Human Resources is responsible for responding to any requests for clarification and for regular review and updating of this policy.

8. Revision Record

Revision Date	Section Affected	Changes Made
1/1/2018	Vacation and Flex Time	Add Flex Days
6/28/2023	All	Remove Flex Days, remove duplicate section

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