

What are statutory benefits and why are government benefits included in this statement? Aren't these mandatory for employers?

Statutory benefits are benefits provided by the government for which the University must contribute on your behalf. For some of these benefits you are also required to make contributions. While the University must make these contributions, these statutory benefits are still a cost that the University must pay on your behalf, so they are included in your Total Compensation statement. The following outlines each of the required statutory benefits:

Ontario Provincial Health Plan

As someone who has met the eligibility requirements of OHIP, you are entitled to access family physicians, specialists and hospitals and other health practitioners for maintaining your health and for treatment of illness or injury. The University pays the Employer Health Tax levy at a rate of 1.95% of earnings to help fund the provincial health insurance plan.

Workplace Safety Insurance

As a worker for an Ontario employer, you are entitled to income during periods of time when you are absent from work due to an injury that occurred while working for your employer. In 2015, the University paid a premium at a rate of \$0.36 per \$100 earned to a 2015 earnings ceiling of \$85,200.

Employment Insurance

All workers in Canada between the ages of 18 and 65 are required to contribute towards an income replacement program payable from the federal government. During periods of unemployment or while on maternity or parental leave, you are entitled to receive some income, depending on your earnings and the period of time over which you contributed. You are required to pay 1.88% of insurable earnings and the University contributes 2.632% of insurable earnings. Insurable earnings are all earnings up to the 2015 ceiling of \$49,500.

Canada Pension Plan (CPP)

All workers in Canada between the ages of 18 and 65 are required to contribute towards their retirement payable from the federal government pension plan. The pension payable is dependent on your earnings and the number of years contributing. There may also be disability, survivor and orphan benefits payable from the plan. You may draw a pension from the plan if you are substantially retired and age 60 or older. Both you and the University contribute to the plan at a rate of 4.95% of pensionable earnings. Pensionable earnings are all earnings between \$3,500 and a 2015 ceiling of \$53,600 per annum.

Page category: [Total Compensation Statement](#) [1]

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Links

[1] <https://www.uoguelph.ca/hr/page-category/total-compensation-statement>