

## **Definition of Earnings for Straight Time Payroll (STP)**

This table summarizes the categories of employee earnings to be included or excluded in the calculations of Straight Time Payroll (STP) and Overtime Pay (OTP) for HBT and Joint Trust (JCBT, JFBT, JHSBT) employees. This aligns with the HBT April 2025 guidance and the Community Subsector Collective Agreement.

<b>Earning Type - All Trusts (JCBT, JFBT, JHSBT, HBT)</b>	<b>Include in STP</b>
Regular earnings (basic monthly earnings)	✓
Retroactive wage adjustments	✓
Vacation pay & lump-sum vacation payout	✓
Statutory holiday pay (regular time)	✓
Pay in lieu of statutory holiday	✓
Paid leaves & paid sick leave	✓
SEB plan benefits payable on total basic & top-up (where applicable)	✓
Casual/additional hours for part-time employees	✓
Return-to-work program and/or LTD rehabilitative earnings	✓
Worksafe BC wage-loss (eligible for employer-paid benefits)	✓
Employees working beyond age 65	✓
<b>Overtime Pay - JCBT and JFBT Only</b>	<b>Include in OT PAY</b>
Overtime paid	✓

<b>Earning Type</b>	<b>Exclude in STP</b>
Additional/premium stat holiday pay	✗
Isolation allowance	✗
Employment Standards Act leaves (e.g. Maternity, parental, adoption, compassionate care leaves)	✗
Unpaid leaves (all forms)	✗
Layoffs	✗
On-call premiums	✗
Shift differential	✗
Qualification differential	✗
Employees commencing LTD benefits	✗
Bonuses	n/a

**Straight Time Payroll (STP)** represents the total of specific employee earnings categories used to calculate employer benefit contribution costs for Regular Full-Time and Part-Time employees covered under HBT and the Joint Trusts.

- **Employer Contributions:** Employers are required to contribute a defined percentage of Regular STP each month. For the Joint Community Benefits Trust (JCBT) and Joint Facilities Benefit Trust (JFBT), **overtime (OT) pay is also included** in the contribution base.
- **Applicability:** Employer contributions must be remitted regardless of whether an individual employee is eligible for all benefits.
  - This approach is taken to simplify the reporting process but does not have an impact on overall contributions for this sector.
- **Eligibility:**
  - **Regular Full-time** employees are entitled to retain their employer-paid benefits for up to 20 workdays of unpaid leave per calendar year.
  - **Regular Part-time** employees are entitled to retain their employer-paid benefits for up to 4 calendar weeks of unpaid leave per calendar year.
- **Waiting Periods:** Contributions are still collected during waiting periods if an employee is earning regular straight-time pay.
- **No Payroll Earnings:** If an employee has no STP and (for JCBT and JFBT) no overtime earnings, no contributions are required—even if the employee remains eligible for benefits.
- **Examples:**
  - *Waiting Periods:* Contributions apply during the waiting period if straight time pay is earned.
  - *Unpaid Leave:* Employees on maternity leave without SEB top-up payments remain eligible for benefits, but contributions are not required.
- **Calculation Method:** Contributions for regular full-time and regular part-time employees are determined by multiplying the Total Payroll Amount (the total STP, and OT Pay if applicable, for a class code) by the applicable Percentage of Straight Time Payroll Rate.
- **Inclusion and Reporting of Overtime for Joint Trusts**
  - The STP for overtime earnings are included in and must be reported separately for, employees belonging to the following Joint Trusts:
    - **JFBT (Joint Facilities Benefits Trust)**
      - Include overtime **effective April 1, 2017**
      - Report overtime **separately effective April 1, 2025**
    - **JCBT (Joint Community Benefits Trust)**
      - Include overtime **effective April 1, 2024**
      - Report overtime **separately effective April 1, 2024**