



**Ontario College of Teachers**  
**Ordre des enseignantes et des enseignants de l'Ontario**

## Memorandum

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**Date:** November 8, 1998  
**To:** Directors of Education  
**From:** Margaret Wilson, Registrar  
**Subject:** **Collection of Membership Fees – Payroll Deductions**

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The Ontario College of Teachers is preparing for the collection of membership fees for the 1999 membership year.

In accordance with Regulation 72/97 made under the *Ontario College of Teachers Act, 1996* school board employers are required to make a payroll deduction of \$90 for every person in their employ who is required to be a member of the Ontario College of Teachers. This includes directors, superintendents, consultants, principals, full-time, part-time and long-term occasional teachers.

Independent school employers are required to make a payroll deduction if their teachers contribute to the Ontario Teachers' Pension Plan. The Ministry of Education and Training is also required to make a payroll deduction for the employees teaching in Provincial Schools.

Pursuant to Section 2.(5) of the regulation, employers are required to remit the fee deduction within a 35 day period from January 1-February 5, 1999. After February 5, 1999 interest penalties may be applied for late remittances,

The College will send invoices on February 15, 1999 to individuals who do not pay by payroll deduction. Your assistance in advising short-term occasional teachers to expect an invoice early in March 1999, and to make payments no later than April 15, 1999, would be appreciated. A notice for distribution to short-term occasional teachers is included in this package.

Additional information on the fee remittance process is attached for your consideration. For questions or further information, please contact Eleanor Arabia, Membership Fees Officer at 416-961-8800 or by e-mail to [erabia@oct.ca](mailto:erabia@oct.ca). Out of town callers may call toll-free at 1-888-534-2222. Teachers with questions should contact Membership Services at 416-961-8800 with their inquiries.

Thank you for your assistance in carrying out this responsibility.

Sincerely,

A handwritten signature in black ink, appearing to read "m. Wilson". The signature is fluid and cursive, with the first name "m." and the last name "Wilson" clearly visible.

Margaret Wilson  
Registrar

Copy: Payroll Administrator

## Ontario College of Teachers

### Payroll Deduction for 1999 Annual Membership Fees

#### Responsibilities of employers

- Identifying persons for whom the deduction should be made- any person required to be a member of the Ontario College of Teachers as a condition of employment including teachers, principals, vice-principals, consultants, co-ordinators and supervisory officers(academic) whether full-time, part-time or long-term occasional employees, but exceeding teachers with a Letter of Permission.
- Making a payroll fee deduction for every eligible employee on payroll in a selected pay run within 35 days of the fees due date. (N.B. the College will consider this responsibility fulfilled when the employer makes an attempt to deduct. Employees who are not paid on the selected payroll will be invoiced or may pay directly to the College. The employer should not pursue deduction in the subsequent pay periods)
- Explaining the fee deduction to employees
- Remitting collected fees together with the fee payment control form, and electronic file of employee information (balanced and accurate) no later than February 5, 1999.
- Assisting the College in resolving individual issues related to fee deductions from employees.
- Resolving issues with the College regarding the fee and employee information returns, including deductions for persons not already registered, or not in good standing with the College.
- Ensuring that all persons who require membership in the College as a condition of employment are members in good standing.

#### Responsibilities of the College

- Advising employers of the fees due date and the employer remittance deadline date.
- Advising members of fee collection process and due date in College publications.
- Notifying employers of reconciliation issues including deductions taken for persons not registered with the College.
- Collecting fees from members not employed by designated employers, from occasional teachers and from eligible employees inadvertently missed in the payroll deduction process.
- Issuing certificates and tax receipts to members. **Employers do NOT include the fee deduction on 1999 T4 returns**

**Responsibility of members of the College**

- Ensuring that they are members of the College in good standing with fees paid either through payroll deduction or by remitting fees directly to the College.