

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, JHSBT) employees. This aligns with the HBT April 2025 guidance and the Community Subsector Collective Agreement.

Earning Type	Include in STP
Regular/base earnings	✓
Retroactive wage adjustments	✓
Vacation pay & lump-sum vacation payout	✓
Banked overtime used for paid time off	✓
Statutory holiday pay (regular time)	✓
Pay in lieu of statutory holiday	✓
Paid leaves & paid sick leave	✓
SEB plan benefits (basic & top-up)	✓
Casual/additional hours for part-time employees	✓
Return-to-work/LTD rehabilitative earnings	✓
WCB wage-loss (eligible for employer-paid benefits)	✓
Employees working beyond age 65	✓
JCBT Only	Include in OT PAY
Overtime paid (includes OT worked on stat holidays)	✓
Banked Overtime paid out at overtime rates	✓

Earning Type	Exclude in STP
Additional/premium stat holiday pay	X
Isolation allowance	X
Maternity/parental/adoption leaves	X
Unpaid leaves (all forms)	X
Layoffs	X
On-call premiums	X
Shift differential	X
Qualification differential	X
Employees commencing LTD benefits	X
Bonuses	n/a

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

- **Employer Contributions:** Employers are required to contribute a defined percentage of Regular STP. For the Joint Community Benefits Trust (JCBT), **overtime pay is also included** in the contribution base.
- **Applicability:** 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.
- **Waiting Periods:** Contributions are still collected during waiting periods if employees are earning regular straight-time pay.
- **No Payroll Earnings:** If an employee has no STP or (for JCBT) overtime earnings, no contributions are required—even if the employee remains eligible for benefits.
- **Examples:**
 - *Waiting Periods:* Contributions apply during the waiting period if there is straight time pay.
 - *Unpaid Leave:* Employees on maternity leave without SEB top-up payments continue to be eligible for benefits, but no contributions are required.
- **Calculation:** Contributions are determined by multiplying the Straight Time Payroll Amount (the aggregated STP for all employees in a class code) by the applicable Percentage of Straight Time Payroll Rate.