

Page 01 to/à Page 03

Withheld pursuant to/removed as

s.13;s.17

Cutler, Rosa EDUC:EX

From: Aaron, Ian EDUC:EX
Sent: Wednesday, February 21, 2018 2:37 PM
To: Foweraker, Jonathan EDUC:EX
Subject: FW: Employer health tax

From: Ken Mackie [<mailto:Ken.Mackie@sd87.bc.ca>]
Sent: Wednesday, February 21, 2018 1:21 PM
To: Aaron, Ian EDUC:EX
Subject: Re: Employer health tax

Hi Ian
Here is my estimate

s.13,s.17

Thanks

Ken

Sent from my iPhone

On Feb 21, 2018, at 11:50 AM, Aaron, Ian EDUC:EX <Ian.Aaron@gov.bc.ca> wrote:

Hi Ken.

Yes, I believe it is applicable to school districts. Jonathan is doing some estimates on the amounts ... possibly higher than what you are currently paying for MSP.

Thanks, Ian.

-----Original Message-----

From: Ken Mackie [<mailto:Ken.Mackie@sd87.bc.ca>]
Sent: Wednesday, February 21, 2018 10:57 AM
To: Aaron, Ian EDUC:EX
Subject: Employer health tax

Hi Ian

I trust all is well

I am wanting to find out if the Employer health tax is applicable to school districts as I'm in the process of doing our 18/19 budget and it will affect the budget if we have to pay it Thanks Ken

Sent from my iPhone

Page 06 to/à Page 07

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s.13;s.17

Cutler, Rosa EDUC:EX

From: Foweraker, Jonathan EDUC:EX
Sent: Tuesday, February 27, 2018 4:42 PM
To: Bawa, Reg R EDUC:EX
Cc: Horn, Kim EDUC:EX
Subject: RE: MSP - HT v4.xlsx

s.13,s.17

Jonathan

From: Bawa, Reg R EDUC:EX
Sent: Tuesday, February 27, 2018 2:33 PM
To: Zacharuk, Christina PSEC:EX
Cc: Foweraker, Jonathan EDUC:EX; Horn, Kim EDUC:EX
Subject: FW: MSP - HT v4.xlsx

Christina – our analysis on the MSP / HT. Let me know if you have questions.

Reg

From: Bawa, Reg R EDUC:EX
Sent: Monday, February 26, 2018 2:51 PM
To: MacDonald, Scott D EDUC:EX; Filion, Corinna GCPE:EX
Cc: Foweraker, Jonathan EDUC:EX; Horn, Kim EDUC:EX
Subject: MSP - HT v4.xlsx

s.13,s.17

Let me know if you have questions

Reg

Reg Bawa, CPA CGA | ADM Resource Management & EFO, Ministry of Education | 778-698-3788

**2018/19 Estimates Note
Advice to the ADM**

Ministry: Ministry of Education
ADM Responsible: Reg Bawa

Title: Analysis of MSP and HT impact to K-12 Sector

Revised: *February 28 2018*

Issue: Boards of Education will have increased costs when the Employer Health Tax replaces MSP premiums

s.13,s.17

2018/19 Estimates Note Advice to the ADM

Ministry:
ADM Responsible:

Ministry of Education
Reg Bawa

s.13,s.17

Key Facts Regarding the Issue:

- 2018/19 is the first year that boards will see increased costs from the combination of the employer health tax and MSP premiums
- BCASBO has stated that boards of education have already accounted for the Jan 1 2018 MSP savings into budgets and therefore these savings are not available to cover EHT costs.
- Preliminary operating grants are announced on March 15, 2018^{s.13,s.17}
s.13,s.17
- Recently Boards of Education have benefitted from reductions in Teacher Pension Plan contribution rates of 1.82%, leading to an estimated \$47.7M of ongoing savings, that started in in the 2016/17 school year.
- Additionally, Municipal Pension plan premiums were reduced on January 1, 2017 as the MPP Board of Trustees decided to eliminate age and gender differentiation in employer contribution rates to bring the MPP.^{s.13,s.17}
s.13,s.17
- In the 2016/17 Boards of Education also saw savings/cost avoidance of over \$30M by participating in various shared services initiatives, which will continue into future years. As part of this work, and through the funding model review, the Ministry will continue work with school districts to evaluate further opportunities to find efficiencies.

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**Next Generation Network
Operating Grant Savings, 2017/18**

School District	Original NGN Chargeback	Minimum Savings	Maximum Savings
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10 Arrow Lakes	17,832	6,808	7,943
19 Revelstoke	39,718	15,166	17,693
20 Kootenay-Columbia	161,579	61,694	71,976
22 Vernon	343,479	131,147	153,005
23 Central Okanagan	904,572	345,382	402,946
27 Cariboo-Chilcotin	189,996	72,544	84,635
28 Quesnel	122,476	46,764	54,558
33 Chilliwack	549,770	209,913	244,898
34 Abbotsford	790,834	301,955	352,281
35 Langley	833,992	318,434	371,506
36 Surrey	2,880,877	1,099,971	1,283,300
37 Delta	628,566	239,998	279,998
38 Richmond	792,147	302,457	352,866
39 Vancouver	2,012,521	768,417	896,487
40 New Westminster	268,614	102,561	119,655
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42 Maple Ridge-Pitt Meadows	589,419	225,050	262,559
43 Coquitlam	1,253,806	478,725	558,513
44 North Vancouver	619,332	236,472	275,884
45 West Vancouver	282,557	107,885	125,866
46 Sunshine Coast	129,314	49,375	57,604
47 Powell River	83,869	32,023	37,360
48 Sea to Sky	200,864	76,694	89,476
49 Central Coast	9,631	3,677	4,290
50 Haida Gwaii	20,911	7,984	9,315
51 Boundary	52,600	20,084	23,431
52 Prince Rupert	80,306	30,663	35,773
53 Okanagan Similkameen	94,739	36,173	42,202
54 Bulkley Valley	80,669	30,801	35,934
57 Prince George	531,488	202,932	236,754
58 Nicola-Similkameen	83,577	31,911	37,230
59 Peace River South	142,864	54,548	63,639
60 Peace River North	247,606	94,540	110,297
61 Greater Victoria	783,316	299,085	348,932
62 Sooke	428,429	163,581	190,845
63 Saanich	286,886	109,539	127,795
64 Gulf Islands	69,517	26,543	30,967
67 Okanagan Skaha	235,507	89,921	104,908
68 Nanaimo-Ladysmith	561,995	214,580	250,343
69 Qualicum	165,491	63,188	73,719
70 Alberni	153,394	58,569	68,330
71 Comox Valley	336,794	128,594	150,026
72 Campbell River	221,250	84,477	98,557
73 Kamloops/Thompson	588,180	224,577	262,007
74 Gold Trail	45,419	17,342	20,232
75 Mission	248,136	94,743	110,533
78 Fraser-Cascade	68,068	25,989	30,321
79 Cowichan Valley	319,077	121,829	142,134
81 Fort Nelson	29,526	11,274	13,153
82 Coast Mountains	168,307	64,263	74,973
83 North Okanagan-Shuswap	252,613	96,453	112,528
84 Vancouver Island West	17,061	6,514	7,600
85 Vancouver Island North	55,472	21,180	24,710
87 Stikine	7,726	2,949	3,441
91 Nechako Lakes	146,868	56,077	65,423
92 Nisga'a	15,845	6,050	7,058
93 CSF	244,555	93,375	108,938
Provincial Total	22,000,000	8,400,003	9,800,003

Estimated TPP Savings 2016/17 and 2017/18 School Year

	Estimated TPP Members Salaries 2016/17 School Year	Estimated TPP Savings from a 1.82% employer rate reduction	Estimated TPP Members Salaries 2017/18 School Year	Estimated TPP Savings from a 1.82% employer rate reduction
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6 Rocky Mountain	15,157,506	275,867	15,302,206	278,500
8 Kootenay Lake	23,454,506	426,872	23,617,853	429,845
10 Arrow Lakes	2,968,117	54,020	3,006,417	54,717
19 Revelstoke	5,306,238	96,574	5,551,196	101,032
20 Kootenay-Columbia	17,568,709	319,750	18,657,929	339,574
22 Vernon	40,328,859	733,985	41,010,351	746,388
23 Central Okanagan	101,784,696	1,852,481	108,673,602	1,977,860
27 Cariboo-Chilcotin	24,562,773	447,042	24,928,890	453,706
28 Quesnel	16,372,913	297,987	16,379,839	298,113
33 Chilliwack	58,192,317	1,059,100	61,688,561	1,122,732
34 Abbotsford	87,778,840	1,597,575	94,143,942	1,713,420
35 Langley	93,617,783	1,703,844	99,086,169	1,803,368
36 Surrey	335,923,911	6,113,815	345,706,850	6,291,865
37 Delta	80,200,725	1,459,653	80,222,176	1,460,044
38 Richmond	99,636,272	1,813,380	94,563,643	1,721,058
39 Vancouver	250,089,903	4,551,636	248,444,817	4,521,696
40 New Westminster	32,171,370	585,519	34,800,588	633,371
41 Burnaby	123,552,568	2,248,657	125,792,916	2,289,431
42 Maple Ridge-Pitt Meadows	69,182,064	1,259,114	71,741,283	1,305,691
43 Coquitlam	154,274,296	2,807,792	155,298,783	2,826,438
44 North Vancouver	75,469,482	1,373,545	76,422,019	1,390,881
45 West Vancouver	34,393,710	625,966	35,010,911	637,199
46 Sunshine Coast	16,167,492	294,248	15,670,928	285,211
47 Powell River	9,711,494	176,749	9,584,554	174,439
48 Sea To Sky	22,798,812	414,938	22,968,146	418,020
49 Central Coast	1,892,920	34,451	1,993,496	36,282
50 Haida Gwaii	3,941,935	71,743	3,741,299	68,092
51 Boundary	7,097,440	129,173	7,023,306	127,824
52 Prince Rupert	11,263,260	204,991	11,701,430	212,966
53 Okanagan Similkameen	11,778,846	214,375	11,781,097	214,416
54 Bulkley Valley	9,575,210	174,269	9,808,857	178,521
57 Prince George	57,599,092	1,048,303	59,173,573	1,076,959
58 Nicola-Similkameen	11,675,173	212,488	10,914,663	198,647
59 Peace River South	17,852,732	324,920	17,793,861	323,848
60 Peace River North	28,729,997	522,886	30,085,024	547,547
61 Greater Victoria	91,354,186	1,662,646	95,330,058	1,735,007
62 Sooke	47,772,827	869,465	49,267,151	896,662
63 Saanich	34,121,297	621,008	34,434,173	626,702
64 Gulf Islands	9,204,381	167,520	9,497,483	172,854
67 Okanagan Skaha	27,581,058	501,975	27,468,023	499,918
68 Nanaimo-Ladysmith	61,882,160	1,126,255	63,922,363	1,163,387
69 Qualicum	20,439,819	372,005	20,628,959	375,447
70 Alberni	18,905,444	344,079	18,265,176	332,426
71 Comox Valley	35,132,846	639,418	37,223,131	677,461
72 Campbell River	25,114,328	457,081	25,776,358	469,130
73 Kamloops/Thompson	67,611,494	1,230,529	68,438,942	1,245,589
74 Gold Trail	6,845,310	124,585	7,181,385	130,701
75 Mission	26,906,185	489,693	28,330,917	515,623
78 Fraser-Cascade	8,632,536	157,112	9,222,159	167,843
79 Cowichan Valley	36,071,020	656,493	37,501,937	682,535
81 Fort Nelson	3,903,248	71,039	3,878,814	70,594
82 Coast Mountains	23,255,880	423,257	22,851,248	415,893
83 N. Okanagan-Shuswap	29,707,187	540,671	30,428,258	553,794
84 Vancouver Island West	3,345,668	60,891	3,501,336	63,724
85 Vancouver Island North	7,592,413	138,182	7,457,759	135,731
87 Stikine	1,654,809	30,118	1,992,727	36,268
91 Nechako Lakes	22,262,292	405,174	22,982,514	418,282
92 Nisga'a	3,409,692	62,056	3,690,564	67,168
93 Conseil Scolaire Francophone	31,139,616	566,741	30,056,778	547,033
99 Provincial Summary	2,622,002,117	47,720,439	2,679,178,266	48,761,044

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Cutler, Rosa EDUC:EX

From: Bawa, Reg R EDUC:EX
Sent: Thursday, March 1, 2018 1:33 PM
To: Aaron, Ian EDUC:EX
Cc: Horn, Kim EDUC:EX
Subject: FW: Letter re payroll tax and MSP premiums
Attachments: Letter re MSP and Payroll tax.pdf

As discussed

From: Joan Axford [<mailto:executivedirector@bcasbo.ca>]
Sent: Tuesday, February 27, 2018 2:46 PM
To: Bawa, Reg R EDUC:EX
Cc: Patti Dundas
Subject: Letter re payroll tax and MSP premiums

Hello Reg:

Please find attached a letter from Patti Dundas about the new payroll tax. We have estimated conservatively at a provincial level and had a few of districts do their calcs which when extrapolated indicated the numbers are close.
Joan

Joan Axford, CPA, FCPA, FCMA
Executive Director
BC Association of School Business Officials
Tel: Victoria Office: 1-778-433-9195
Cell Phone: 1-250-415-2540
Fax: 1-604-687-8118
Email: executivedirector@bcasbo.ca
Web Site: www.bcasbo.ca
"Education is our Business"



BC ASSOCIATION of SCHOOL BUSINESS OFFICIALS

#208-1118 Homer Street, Vancouver, B.C.
V6B 6L5 Ph: (604) 687-0595 Fax: (604)
687-8118

www.bcasbo.ca

February 26, 2018

By e-mail reg.bawa@gov.bc.ca

Reg Bawa, Assistant Deputy Minister
Resource Management and Executive Financial Office
PO Box 9151, Stn Prov Govt
Victoria BC V8W9H1

Dear Reg:

Re: Government Budget and Fiscal Plan 2018/19 – 2020/21
Elimination of MSP Premiums & Implementation of the Employer Health Tax

BCASBO appreciated being included in the budget lock-up and having an opportunity to better understand the changes outlined in the 2018 provincial budget.

We have enclosed an estimate of the combined impact of elimination of MSP premiums and implementation of the new Employer Health Tax. s.17

s.17

We provide this information in order to ensure that the Ministry is aware of the budget implications for school districts as a result of these changes. We would be pleased to provide additional supporting information or meet to discuss the impact of these changes on school district budgets.

Sincerely,

A handwritten signature in black ink, appearing to read "P. Dundas". The signature is written in a cursive, flowing style.

Patti Dundas
President

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Withheld pursuant to/removed as

s.13;s.17

Cutler, Rosa EDUC:EX

From: Bawa, Reg R EDUC:EX
Sent: Friday, March 2, 2018 10:05 AM
To: Williams, Eve EDUC:EX; Bawa, Reg R EDUC:EX
Subject: MSP - HT v4.xlsx
Attachments: MSP - HT v4.pdf; Letter re MSP and Payroll tax.pdf

Eve – can you include the attachments with the MSP ADM note – thanks

Reg

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s.13;s.17



BC ASSOCIATION of SCHOOL BUSINESS OFFICIALS

#208-1118 Homer Street, Vancouver, B.C.
V6B 6L5 Ph: (604) 687-0595 Fax: (604)
687-8118

www.bcasbo.ca

February 26, 2018

By e-mail reg.bawa@gov.bc.ca

Reg Bawa, Assistant Deputy Minister
Resource Management and Executive Financial Office
PO Box 9151, Stn Prov Govt
Victoria BC V8W9H1

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Page 26 to/à Page 30

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Cutler, Rosa EDUC:EX

From: Bawa, Reg R EDUC:EX
Sent: Monday, March 5, 2018 4:21 PM
To: Bawa, Reg R EDUC:EX
Subject: MSP - HT v4.xlsx
Attachments: MSP - HT v4.pdf

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Cutler, Rosa EDUC:EX

From: Alonzo, Sheila EDUC:EX
Sent: Monday, March 5, 2018 4:50 PM
To: Bawa, Reg R EDUC:EX
Cc: Williams, Eve EDUC:EX
Subject: ADM Note: MSP and HT Impact on K-12 Sector (eApps 6753)
Attachments: Copy of ADM Note - MSP and HT impact to K-12 Sector.docx; Copy of NGN Savings Feb 2018 - Attachment.pdf; Copy of TPP Savings.pdf; Copy of MSP - HT.pdf

As requested, here are the attached documents (version: March 5, 2017 5:50pm) straight from eApps.

Sheila Alonzo
Branch Administrator
Sector Resourcing and Service Delivery | Ministry of Education
Phone: 250-893-4614

**2018/19 Estimates Note
Advice to the ADM**

Ministry: Ministry of Education
ADM Responsible: Reg Bawa

Title: Analysis of MSP and HT impact to K-12 Sector

Revised: *February 28 2018*

Issue: Boards of Education will have increased costs when the Employer Health Tax replaces MSP premiums

s.13,s.17

2018/19 Estimates Note Advice to the ADM

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Ministry of Education
Reg Bawa

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46 Sunshine Coast	16,167,492	294,248	15,670,928	285,211
47 Powell River	9,711,494	176,749	9,584,554	174,439
48 Sea To Sky	22,798,812	414,938	22,968,146	418,020
49 Central Coast	1,892,920	34,451	1,993,496	36,282
50 Haida Gwaii	3,941,935	71,743	3,741,299	68,092
51 Boundary	7,097,440	129,173	7,023,306	127,824
52 Prince Rupert	11,263,260	204,991	11,701,430	212,966
53 Okanagan Similkameen	11,778,846	214,375	11,781,097	214,416
54 Bulkley Valley	9,575,210	174,269	9,808,857	178,521
57 Prince George	57,599,092	1,048,303	59,173,573	1,076,959
58 Nicola-Similkameen	11,675,173	212,488	10,914,663	198,647
59 Peace River South	17,852,732	324,920	17,793,861	323,848
60 Peace River North	28,729,997	522,886	30,085,024	547,547
61 Greater Victoria	91,354,186	1,662,646	95,330,058	1,735,007
62 Sooke	47,772,827	869,465	49,267,151	896,662
63 Saanich	34,121,297	621,008	34,434,173	626,702
64 Gulf Islands	9,204,381	167,520	9,497,483	172,854
67 Okanagan Skaha	27,581,058	501,975	27,468,023	499,918
68 Nanaimo-Ladysmith	61,882,160	1,126,255	63,922,363	1,163,387
69 Qualicum	20,439,819	372,005	20,628,959	375,447
70 Alberni	18,905,444	344,079	18,265,176	332,426
71 Comox Valley	35,132,846	639,418	37,223,131	677,461
72 Campbell River	25,114,328	457,081	25,776,358	469,130
73 Kamloops/Thompson	67,611,494	1,230,529	68,438,942	1,245,589
74 Gold Trail	6,845,310	124,585	7,181,385	130,701
75 Mission	26,906,185	489,693	28,330,917	515,623
78 Fraser-Cascade	8,632,536	157,112	9,222,159	167,843
79 Cowichan Valley	36,071,020	656,493	37,501,937	682,535
81 Fort Nelson	3,903,248	71,039	3,878,814	70,594
82 Coast Mountains	23,255,880	423,257	22,851,248	415,893
83 N. Okanagan-Shuswap	29,707,187	540,671	30,428,258	553,794
84 Vancouver Island West	3,345,668	60,891	3,501,336	63,724
85 Vancouver Island North	7,592,413	138,182	7,457,759	135,731
87 Stikine	1,654,809	30,118	1,992,727	36,268
91 Nechako Lakes	22,262,292	405,174	22,982,514	418,282
92 Nisga'a	3,409,692	62,056	3,690,564	67,168
93 Conseil Scolaire Francophone	31,139,616	566,741	30,056,778	547,033
99 Provincial Summary	2,622,002,117	47,720,439	2,679,178,266	48,761,044

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Cutler, Rosa EDUC:EX

From: Joan Axford <executivedirector@bcasbo.ca>
Sent: Tuesday, March 6, 2018 9:47 AM
To: Foweraker, Jonathan EDUC:EX
Cc: Horn, Kim EDUC:EX
Subject: Review of MSP and payroll tax calculations
Attachments: Copy of MSP Premium Reduction - Introduction of Employer Health Tax 201617 information-final.xlsx

Hello Jonathan:

I had some members review the payroll tax and MSP savings calculations worksheet and have made a couple of adjustments to the descriptions and the totals at the bottom.

I have also heard from members that budgets are going to committees next week so if the Ministry was going to provide any advice on this cost, it would make sense to do so this week.

Thank you
Joan

Joan Axford, CPA, FCPA, FCMA
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"Education is our Business"

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Cutler, Rosa EDUC:EX

From: Ralloff, Richard EDUC:EX
Sent: Thursday, March 8, 2018 1:40 PM
To: Bawa, Reg R EDUC:EX; Horn, Kim EDUC:EX; Aaron, Ian EDUC:EX
Subject: MSP Premium's Consolidated by SD - June 2016 to July 2017
Attachments: Copy of 2018_03_07_Group_SD_Payment and Premium History.pdf

Richard

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Cutler, Rosa EDUC:EX

From: Aaron, Ian EDUC:EX
Sent: Friday, March 9, 2018 1:46 PM
To: Horn, Kim EDUC:EX; Bawa, Reg R EDUC:EX
Subject: MSP (in Excel)
Attachments: Copy of 2018_03_07_Group_SD_Payment and Premium History.xlsx

As requested.

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