

**INFORMATION NOTE:** Establishment of the a tuition waiver/maternity leave benefit pool

**PREPARED FOR:** FoM Department Heads, School and Centre Directors

**ISSUE:** **Contributions to establish the benefit pool, 2013/14**

**BACKGROUND:**

The Faculty of Medicine established a common pool for tuition waiver and maternity leave top-up costs for 2013-14. The purpose of the pool is to spread risk across the Faculty, and smooth costs to an average, rather than having unanticipated highs and lows relating to actual costs. The pool is funded through contributions from Departments equivalent to their share of the total costs, based on pro-rating salaries. Actual costs are charged to the pool. Surpluses or shortfalls will be returned to Departments through the following year's charges.

**ANALYSIS:**

- In January 2013 a projection was prepared of total costs to the Faculty of tuition waivers and maternity leave top-ups. This came to \$1.21m
- The central benefit funding provided is \$399 thousand. This led to a projected shortfall of \$811k. An estimated distribution of these costs was proposed against a base of departmental salary costs.
- The original projection has now been revised in two ways to better represent actual costs:
  - Final actual costs for 2012-13 are available and have been used instead of the original projection. Total costs last year came to \$884k, or \$73k greater than anticipated. Maternity leave costs were close to the total projected, while tuition waiver costs were higher than projected, creating the increase in the total.
  - The salary base used to pro-rate the costs was revised to exclude sessionals.
- In total, tuition waiver costs represent 0.34% of base salary costs, and maternity leave top-up costs represent 0.21% of base salary costs.
- The revision to the calculations was done in partnership with the Department of Psychiatry, testing against their base figures for accuracy.

**NEXT STEPS:**

- Transfer the budget from each Department to the pool to support future costs.
- In the case of Expansion, transfer a credit of expenditure, to leave the specific budget untouched.
- Departments may wish to further allocate costs or adjust budgets with their Divisions.

**Attachments:**

Appendix A: Summary of charges per Department

Prepared by: AK/EM



## Appendix A: Summary of charges per Department to support the benefit pool

<b>Faculty of Medicine</b> <b>Calculation of Maternity Leave &amp; Tuition Waiver Benefit pool requirements</b> <b>Projected Fiscal 2013/2014</b>							
(System order)	Tuition Waiver (OF+END+SP+R)			Maternity Leave (OF + END)			
	Total Salaries	Salaries	Contribution to Pool	Total Salaries	Salaries	Contribution to Pool	Total Contribution to Pool
DEPARTMENT		+ 1% increase	0.34%		+ 1% increase	0.21%	
APT - ANAESTHESIA	1,022,539	1,033,000	3,500	876,896	886,000	1,800	5,300
APT - PHARMACOLOGY	3,664,466	3,701,000	12,600	1,403,895	1,418,000	3,000	15,600
CPS (ex-ANATOMY)	5,708,682	5,766,000	19,700	4,432,304	4,477,000	9,300	29,000
CPS (ex-PHYSIOLOGY)	202,884	205,000	700	-	-	-	700
AUDIOLOGY SPEECH	1,481,035	1,496,000	5,100	1,458,460	1,473,000	3,100	8,200
BIOCHEMISTRY	4,610,930	4,657,000	15,900	2,410,909	2,435,000	5,100	21,000
BRAIN_SPIN_CORD_RES	749,381	757,000	2,600	289,584	292,000	600	3,200
BIOMEDICAL_RES_CTR	2,116,995	2,138,000	7,300	1,633,463	1,650,000	3,400	10,700
CENTRE FOR HIPHEALTH	710,939	718,000	2,500	46,786	47,000	100	2,600
CTR BLOOD RESEARCH	244,607	247,000	800	(2,846)	(3,000)	-	800
CTR FOR DISEASE CONT	1,518,269	1,533,000	5,200	500,890	506,000	1,100	6,300
CTR MOL MED THER	4,540,323	4,586,000	15,700	1,108,512	1,120,000	2,300	18,000
DERMATOLOGY	1,885,150	1,904,000	6,500	1,277,888	1,291,000	2,700	9,200
EMERGENCY MEDICINE	2,064,447	2,085,000	7,100	487,749	493,000	1,000	8,100
FAMILY PRACTICE	6,362,646	6,426,000	22,000	3,459,088	3,494,000	7,300	29,300
ICAPTURE	1,597,945	1,614,000	5,500	(35,617)	(36,000)	-	5,500
ICORD	596,092	602,000	2,100	28,648	29,000	100	2,200
MEDICAL GENETICS	7,420,679	7,495,000	25,600	3,522,982	3,558,000	7,400	33,000
DEAN'S OFFICE:							
CONT_ED_MEDICINE	1,020,653	1,031,000	3,500	777,282	785,000	1,600	5,100
LIFE SCIENCES CENTRE	282,077	285,000	1,000	282,077	285,000	600	1,600
MEDICINE 2000	137,181	139,000	500	137,181	139,000	300	800
MEDICINE DEANS OFF	18,504,787	18,690,000	63,900	14,005,011	14,145,000	29,400	93,300
EXPANSION	10,863,359	10,972,000	37,500	10,863,359	10,972,000	22,800	60,300
HEALTH CARE EVAL	353,169	357,000	1,200	-	-	-	1,200
MEDICINE DEPT	28,367,579	28,651,000	97,900	14,994,003	15,144,000	31,500	129,400
OBSTETRICS GYAEC	5,579,294	5,635,000	19,300	3,175,431	3,207,000	6,700	26,000
OCCUPATIONAL THERAPY	1,863,368	1,882,000	6,400	1,701,220	1,718,000	3,600	10,000
OPHTHALMOLOGY	2,858,867	2,887,000	9,900	2,146,582	2,168,000	4,500	14,400
ORTHOPAEDICS	4,092,269	4,133,000	14,100	1,863,812	1,882,000	3,900	18,000
PATHOLOGY	11,537,262	11,653,000	39,800	7,584,132	7,660,000	15,900	55,700
PEDIATRICS	16,184,406	16,346,000	55,900	7,443,463	7,518,000	15,600	71,500
PHYSICAL THERAPY	3,018,473	3,049,000	10,400	2,217,549	2,240,000	4,700	15,100
POPULATION HEALTH	14,445,532	14,590,000	49,900	5,927,396	5,987,000	12,500	62,400
PROSTATE CENTRE	1,682,244	1,699,000	5,800	-	-	-	5,800
PSYCHIATRY	9,265,273	9,358,000	32,000	4,343,251	4,387,000	9,100	41,100
RADIOLOGY	2,297,846	2,321,000	7,900	1,905,537	1,925,000	4,000	11,900
SURGERY	7,407,874	7,482,000	25,600	4,483,734	4,529,000	9,400	35,000
UROLOGIC SCIENCE	3,420,036	3,454,000	11,800	2,544,207	2,570,000	5,300	17,100
<b>MEDICINE</b>	<b>189,519,182</b>	<b>191,415,000</b>	<b>654,700</b>	<b>109,162,524</b>	<b>110,257,000</b>	<b>229,700</b>	<b>884,400</b>

This table shows the projected shortfall in benefit funding pro-rated across all units, as their contribution to the central Faculty pool which will then pay for the benefits. Salaries rounded to thousands, contribution rounded to hundreds.