

ATA Fees Reporting and Remittances



ATA Fees Reporting and Remittances



ATA fees and monthly records are reported to ATA through TPRO, however you need to remit your ATA fees directly to ATA using the Remittance Statement. The Remittance Statement can be found on ATRF's home page under "Forms" in the Employer Group.

Information on ATA Fees Reporting and Remittances in this section has been provided by the ATA.

Please contact ATA directly for any questions you may have on ATA fees. The contact information for ATA is:

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I. GENERAL

This manual has been provided by the ATA. Please contact ATA directly for any questions you may have. The contact information has been listed at the end of the section.

A. What is the ATA?

The Alberta Teachers' Association (ATA) is the professional body incorporated under the Teaching Profession Act to safeguard the standards of professional practice and to advocate for its members. While the Association and the Alberta Teachers' Retirement Fund Board work together on many programs, they are separate organizations.

B. How are ATA Fees Established?

The provincial fees paid by members are established each year at the Association's Annual Representative Assembly, the body responsible for the governance of the Association. A local association may also establish, subject

to approval by the provincial Association, a separate fee (supplementary levy) for its members which then becomes part of the total annual fee amount.

C. How are School Boards Notified of Fee Changes?

School board secretary treasurers are notified in July or August of each year about the fees for the upcoming school year. Should a fee change be implemented at a time other than the beginning of a school year, affected school boards will receive an amended fee notification letter.

Fees should only be changed based on written direction from the provincial Association.

II. PROCEDURES

The fees used as examples in this manual are the provincial fees which were set for the 2010/11 school year. Please refer to the fee notification letter for the fees that are in effect for teachers employed by your jurisdiction.

A. Who Should Pay Fees?

(1) Full-time Teachers Special Code 00

Definition: Teachers who are under contract to teach full days and full weeks for the entire school year.

Fee: \$103.50 per month (\$1,242.00 per year based on 2017/18 fees) plus supplementary levy

[illegible]

(2) Temporary Teachers Special Code 20

Definition: Teachers who have been hired to teach under a full-time contract but who will teach less than the total number of school days in a year because they:

- (a) leave before the end of the term,
- (b) commence after the beginning of the term,
- (c) have an extended period of leave without pay during the year provided this leave is not due to a legal strike or lockout.

Fee: Formula - See below

FTE = 1.000 Formula $\frac{\text{PS}}{\text{FTMRS}}$ □ Monthly Fee
(Provincial & Local Levies)

*Monthly Salary Rate: One twelfth of grid position plus allowances.

** PS = Pensionable Salary

** FTMSR = Full Time Monthly Salary Rate

(3) Part-time Teachers Special Code 00

FTE = 0.001 to 0.999 (Percentile)

Definition: Teachers who are employed to teach under a contract for a part day or a part week for the entire school year or a portion thereof.

Fee: 1.25 per cent of gross monthly salary, plus the local levy, if applicable. Local supplementary levies are not pro-rated for part-time teachers. If a teacher teaches for even one day in a month under a part-time contract, the full supplementary levy for that month is to be deducted.

Part-time teachers who leave before the end of the school year and receive a payout are subject to ATA fees on the total salary paid. If the payout provides for additional salary beyond the normal monthly payment, the fee is 1.25 per cent **plus** the supplementary levy for each additional month or portion of a month. ATA fees are applicable on salary for July and August.

(4) Substitute Teachers Special Code 33

FTE = 0.0000

Definition: Teachers who teach as needed on a day-to-day basis and whose salary is determined by the rate designated for substitutes in the collective agreement.

Fee: One percent (1%) of gross monthly salary, plus the local levy, if applicable. Local supplementary levies are not pro-rated for substitute teachers. If a substitute teacher teaches for even one day in a month, the full supplementary levy for the month must be deducted.

All substitute teacher records are to be Included in the ATRF monthly transmission.

B. Combinations of Employment

(1) Two Part-time Contracts

A teacher who is employed under two part-time contracts pays a fee of 1.25 per cent of gross salary for each part-time position, plus one supplementary levy for each month or portion thereof. Data related to each part-time contract must be reported as a separate record in TPRO.

(2) Part-time and Substitute

A teacher who is employed as a part-time teacher and as a substitute teacher will pay a fee of 1.25 per cent of salary for the part-time employment plus the supplementary levy applicable to part-time teachers and 1 per cent of salary for the substitute employment plus the supplementary levy applicable to substitute teachers.

(3) Continuing Education

Full-time teachers who, in addition to their full-time employment, also teach continuing education classes pay only the full-time fee

Part-time teachers who, in addition to their part-time employment, teach continuing education classes will pay a fee of 1.25 per cent of gross salary plus the supplementary levy where applicable.

Substitute teachers who, in addition to their substitute employment, teach continuing education classes will pay a fee of 1 per cent of gross salary plus the supplementary levy where applicable.

Teachers employed by another jurisdiction who teach continuing education classes will pay a fee of 1 per cent of salary.

All continuing education teaching records are to be submitted with a code 80 in TPRO.

(4) Payouts

When calculating ATA fees on salary payouts which involve changes in contractual status throughout the year, use the last contractual status to calculate ATA fees.

C. Changes in Contractual Status, Midmonth

If a teacher moves from a full-time position to a part-time position midmonth or vice versa, split the earnings under each contract and calculate ATA fees based on the salary earned in each. Display two records for this month, one for each contractual arrangement, within TPRO.

D. Exchange Teachers

Teachers participating in an exchange program are still under contract to their board and are subject to ATA fees applicable to that contract.

E. Seconded Teachers

If the teacher is continuing to be paid by the board the teacher is subject to ATA fees applicable to that contract. Those teachers whose salary is paid to them directly by the body that seconded them are **not** subject to ATA fees unless the seconding body is another school board. However, if a superintendent or the chief deputy superintendent is the one being seconded and a replacement is hired for their previously exempt position, they are no longer eligible for continued exemption. They are deemed to have left the position. Only two individuals actively employed are exempt from ATA fees pursuant to the *Teaching Profession Act*.

F. Continuing Education Teachers

Teachers who teach courses that meet **both** of the following criteria are subject to ATA fees at one percent (1%) of gross monthly salary plus local supplementary levies (where applicable):

- (a) a teaching certificate is required to teach the course,
- (b) the course is a "credit" course.

Code 80 must be used when reporting fees for this type of contract within the ATRF Employer Portal.

G. Kindergarten Teachers

Teachers employed at kindergartens that are publicly funded and that operate through a school board are subject to ATA fees at the full-time or part-time rates applicable to the employment contract. If the kindergarten is privately funded and administered outside of a school board, these teachers are not subject to fees.

H. Health Related Maternity Leaves

Salary paid during the health-related portion of a maternity leave (or the sick days being used as a result of a medical request) is subject to full ATA fees based on the contractual status of the teacher.

This portion of a teacher's "maternity leave" salary must be entered in TPRO in

the month in which it was paid.

I. Should Fees be Deducted?

Contributors to ATRF who are employed by Independent schools, colleges, universities, the ATA or its locals, and ATRF do not pay regular ATA fees and should not have fees reported on the ATRF CS. The following categories of employees are exempt from paying fees under certain circumstances. Please refer to the information following each category to determine whether or not these employees pay fees.

(1) Superintendent and Chief Deputy Superintendent

A superintendent appointed by a school board pursuant to the *School Act* and the teacher, if any, who is appointed by the school board to be the **chief deputy**, are exempt from regular ATA fees.

Code 99 must be entered on your monthly ATRF transmission to indicate **only** the superintendent and chief deputy.

(2) Associate Membership

Superintendents and chief deputy superintendents are eligible to become associate members on a voluntary basis. These persons should remit the associate member fee directly to the Association along with the appropriate application.

Other central office administrators who have complied with the provisions of the *Teacher Membership Status Election Regulation* and who have elected associate membership will pay the annual associate membership fee. That fee is to be deducted from the salary paid to these persons in September of each year.

(3) Life Members

Life members who return to teaching must maintain active member status. Fees must be deducted according to contractual status.

(4) Retired Teachers

Retired teachers are not exempt from paying ATA fees. As a condition of employment, fees must be deducted according to contractual status.

(5) Age 65

Attaining age 65 does not exempt an individual from paying ATA fees.

(6) Certificated Personnel Working Under Contract

A person who holds a valid Alberta Teaching Certificate who is employed in a position that does not require a teaching certificate does not pay Association fees.

J. Special Conditions

The following situations warrant attention should any of your teacher employees be affected by them.

(1) Retroactive Pay

Teachers who receive retroactive pay under a part-time contract are subject to fees at 1.25 per cent of salary. Teachers who receive retroactive salary as substitute teacher's fees at 1 per cent of salary.

Full-time and temporary teachers are not subject to further fees on retroactive pay unless there has been a grid position change.

(2) Sick Leave

Teachers who are on sick leave and are still being paid by their board subject to ATA fees on salary paid.

(3) Leave of Absence

Teachers on sabbatical or extended unpaid leave qualify for leave of absence membership in the Association. These teachers are still under contract and are active members of The Alberta Teachers' Association. The annual fee is \$96.00. Members who qualify for leave of absence membership will be contacted directly by the Association.

(4) Strike

In the case of a strike, teachers are still under contract to the employing board and are subject to ATA fees during the strike period. ATA fees should be deducted for full-time teachers as though there was **no** strike.

(5) Maternity Leaves

For teachers on the **health-related portion** of maternity leave, full fees will be collected regardless of the source of income during this period. Fees are determined by the contractual status of the teacher immediately prior to the leave.

Once the teacher has completed the health-related portion, no further fees are collected. No further reporting of salary paid under a SUB maternity plan is required.

All current year maternity health related salaries are to be reported on the monthly transmission using the ATRF Employer Portal.

(6) Rehabilitation Employment

Teachers on a sick leave who are returning to work under the rehabilitation or accommodation program are subject to ATA fees according to their contractual status immediately preceding the sick leave. Full-time teacher status will warrant using the temporary formula which pro-rates the monthly ATA fee. Part-time teacher status will be 1.25 per cent of gross salary plus the applicable supplementary levy.

K. Electronic Funds Transfer (EFT)

School boards may make monthly remittances through EFT. To implement this option, please contact the Association's senior accountant

School boards may also deposit fees at a local branch of the Bank of Nova Scotia. Please contact the Association's senior accountant to complete these arrangements.

L. Remittances

All ATA fees must currently be received at Barnett House by **the fifth banking day following the month of deduction.**

It is imperative that the teacher numbers, gross salary and ATA fees for each category of teacher be accurately recorded on your monthly remittance statement.

Within the ATRF Employer Portal there is a reporting feature available to balance your ATA fees and ATRF contributions based on FTE subsets. We encourage you to use this feature to enable you to balance your remittances with your GL on a monthly basis. This will enable all three parties to a timelier method of reconciliation.

	A	B	C	D	E
1	Category	# Employees	Total PSP	Total Contributions	Total ATA Fees
2	FTE = 1.0 (not 10,11,99)	67	\$410,660.56	\$37,763.82	\$6,971.41
3	FTE > 0.0 and < 1.0	8	\$22,734.54	\$2,046.11	\$369.30
4	FTE = 0.0 (not 80)	9	\$22,430.00	\$0.00	\$288.55
5	FTE = 0.0 & Code 80	1	\$4,000.00	\$0.00	\$40.00
6	Code 10	1	\$4,000.00	\$360.00	\$50.00
7	Code 11	1	\$4,000.00	\$360.00	\$0.00
8	Code 99	2	\$23,375.00	\$2,577.57	\$0.00
9	Total:	89	\$491,200.10	\$43,107.50	\$7,719.26
10					

	A	B	C	D
1	YTD Contributions Summary			
2				
3	Employment	Salary Paid	Contributions	ATA Fees
4	Sep-23	\$491,200.10	\$43,107.50	\$7,719.26
5	Oct-23	\$216,987.14	\$21,662.66	\$3,973.99
6	Nov-23	\$234,171.77	\$23,205.05	\$4,496.05
7	Dec-23	\$172,825.00	\$17,348.16	\$3,044.00
8	Jan-24	\$162,582.23	\$16,238.61	\$2,832.21
9	Feb-24	\$158,470.00	\$15,940.75	\$2,837.56
10	Mar-24	\$185,878.88	\$18,440.47	\$3,445.94
11	Apr-24	\$68,190.00	\$6,907.55	\$1,043.90
12	May-24	\$72,700.00	\$7,366.36	\$1,112.24
13	Jun-24	\$72,700.00	\$7,366.36	\$1,112.24
14	Jul-24	\$90,486.49	\$9,199.51	\$1,373.61
15	Aug-24	\$91,486.49	\$9,322.00	\$1,361.61
16	Totals:	\$2,017,678.10	\$196,104.98	\$34,352.61
17				

Prior Year Remittance Adjustment

Remittances related to a previous school year other than retro adjustments are to be made separately from the normal monthly remittance. Please enclose a remittance form which is clearly marked to indicate a prior year adjustment.

M. The ATRF Employer Portal

Information for each teacher who has had ATA fees deducted each month must be reported through the monthly ATRF Employer Portal. Please ensure that all addresses are current, and all school codes where possible are filled in. Each

data element is important and valuable information for those of us who are relying on your accuracy to ensure data integrity.

N. The ATRF Employer Portal Effective Date Field
(For Full-time and Part-time Records)

It is imperative that the effective date be correct for each record each month.

If there is only one record for the entire month, then the effective date should be 01 Month Year.

If the individual commenced employment mid-month, the date should reflect the actual start date for that FTE.

If there are two or more records for combinations of full time and part-time employment, then each actual effective date must be entered so that one contract ends and another starts.

O. Monthly Transmission of Payroll Files

Since September 1, 1997 all school boards will have migrated to monthly reporting. This means that each month your board will be required to merge your teacher payrolls into the ATRF Employer Portal. Once the data is there you will have to review the file for any errors found by TPRO.

Each record will have to be corrected before you will be allowed to transmit your monthly data. The explanations provided in this manual for ATA fee purposes, as well as the on-line help, should enable you to make the appropriate corrections.

P. ATA Rate Tables

Each school board may view the ATA Rate Table within the ATRF Employer Portal. Each board has at least one ATA local attached to it. The following screens are available for your reference.

Rates

ATA Local Rates
ATA Provincial Rates
Miscellaneous Rates

Filter by Local Number
8 Public School Board

☒ Only Show Current Effective Rates
1 Rates

Local #	Local Name	Effective Date	Full-Time \$	Full-Time %	Part-Time \$	Part-Time %
8	Public School Board...	2025-02-01	12.00	0.00	6.00	0.00

Rates

ATA Local Rates
ATA Provincial Rates
Miscellaneous Rates

Filter by Type
ATA

☒ Only Show Current Effective Rates
1 Rates

Type	Effective Date	Full-Time \$	Full-Time %	Part-Time %	Substitute %	Continu
ATA	2025-02-01	121.00	0.00	1.25	1.00	1.00

Q. Questions

Should you have questions or concerns regarding ATA fees, please contact the ATA Finance Department (not ATRF).

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