

To All Employees of the Vancouver School Board:

Wishing you much cheer this holiday season.

New contact information for Payroll and Benefits Teams

With the reorganization of Payroll and Benefits Department reporting to Finance from Employee Services, we are pleased to provide new contact information for all staff:

- New SharePoint site on VSB Hub: <https://vsbworld.sharepoint.com/sites/PayrollBenefits>
- New Email: payrollandbenefits@vsb.bc.ca
- New Telephone: **604-713-5206**

The former contact information remains active for Employee Services (Staffing, Recruitment, Labour Relations, SFE, etc) employeeservices@vsb.bc.ca and 604-713-5201.

Below is a reminder to all staff of important Payroll and Benefit changes for 2026:

1. Personal Income Tax Exemptions for 2026 (Employee Action!)

Every January, Canada Revenue Agency (CRA) updates forms for individuals to complete if they are entitled to claim additional exemptions from the BASIC amounts which for 2026 are:

- [TD1](#) (federal exemption) is \$16,452.00
- [TDBC1](#) (provincial exemption) is \$13,216.00

Links to fillable TD1 and TD1 BC forms:

[TD1 2026 Personal Tax Credits Return - Canada.ca](#)

[TD1BC 2026 British Columbia Personal Tax Credits Return - Canada.ca](#)

EMPLOYEE ACTION!: Employees' personal income tax exemption will be **reset to the BASIC** amount for 2026. Please be sure to complete the forms for **both** Federal and Provincial income tax and return to payroll as soon as possible if you want to decrease or increase income tax deducted. These forms allow you to contribute additional income tax on each pay, if you choose to. It is your responsibility to maintain the accuracy of the exemptions that are being processed on your behalf. If you are claiming more than the basic exemption amount, you are required to complete and submit a new TD1 and TD1BC form to Payroll.

2. Every January Canada Pension Plan (CPP) and Employment Insurance (EI) are deducted from every pay until an individual has reached the maximum annual contribution.

The yearly maximum pensionable earnings (YMPE) under the Canada Pension Plan (CPP) have been a single amount and contribution rate. As of January 1, 2024, an **additional** yearly maximum pensionable earning (AYMPE) amount and contribution rate will be implemented for higher earners per below:

- For 2026, the **YMPE** will increase to **\$74,600** from \$71,300 in 2025. The basic exemption amount for 2026 remains at \$3,500 for this contribution and the contribution rate remains at **5.95%** for employees and employers (CPP); and
- The **YAMPE** for 2026 will be **\$85,000** and employees and employers will contribute **4%** of their earnings between \$74,600 and \$85,000 (CPP2).

These new annual maximums are calculated in accordance with the CPP legislation and take into account the growth in average weekly wages and salaries in Canada. Contributors are not required or permitted to make contributions on pensionable earnings above \$85,000 in 2026.

If you would like more information; the details of these changes and why they are being made can be found on the [Canada Pension Plan enhancement - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/individual-income-tax/2024/canada-pension-plan-enhancement.html) (< linked here).

Maximum CPP contribution annual amounts:

- YMPE maximum contribution for 2026 will be \$4,230.45 which is an increase from \$4,034.10 in 2025; and
- YAMPE maximum contribution for 2026 will be \$416.00 which is an increase from \$396.00 in 2025

An employee who has attained age 65, may opt out of contributing to CPP by completing a [CPT30 Election to Stop Contributing to the Canada Pension Plan, or Revocation of a Prior Election - Canada.ca](https://www.canada.ca/en/revenue-agency/services/tax/individuals/topics/individual-income-tax/2024/cpt30-election-to-stop-contributing-to-the-canada-pension-plan-or-revocation-of-a-prior-election.html) (< linked here). The **original must be mailed to the Canada Revenue Agency** (CRA) and a copy provided to Payroll to validate and cease deductions.

- EI maximum contribution for 2026 will be \$1,123.07 based on annual maximum insurable earnings of \$68,900

Once your year-to-date deductions reach the above maximum annual contribution amounts, you will no longer have CPP or EI deducted from your pay in 2026.

3. **Municipal Pension Plan (MPP)** – This contribution rate is 8.61% in 2026.

4. **Teachers' Pension Plan (TPP)** - A unified contribution rate of 11.17% will remain in 2026. This applies to all members including those who have reached >35 years pensionable service.

5. **School Supply Tax Credit Form (Employee Action!)**

CRA introduced a School Supply Tax Credit for Teachers and Early Childhood Educators who spend personal income on supplies for their classroom. The School District has designed a  [Eligible Educators School Supply Tax Credit Form.pdf](#) (<Direct form linked here) for Teachers and ECE educators to download and fill out. Please ask your Administrator to sign the form for you and retain for your own personal income tax filing.

6. **Pacific Blue Cross Reasonable & Customary Limits**

- We recommend that you regularly check with [Understanding Reasonable and Customary Limits](#) for reasonable & customary limits for paramedical's.
- All claims for paramedical services must include the number of minutes the service provided if requested, otherwise you may be reimbursed at the minimum reasonable & customary rate. Please ensure your practitioner includes the number of minutes for your visit on the receipt.

7. **T4, T4A, T2200 Slips (Employee Action!)**

[Oracle PeopleSoft Sign-in](#) (< linked here) delivers an electronic T4 through Employee Self-Service (ESS). T4's are generally available on ESS mid-February. The advantages of electronic T4 delivery are:

- Receive your T4 slip 2-3 weeks earlier than waiting for a printed copy to be delivered.
- Easily print yourself and save the cost and waste of an envelope.
- Easily email to your tax preparer or upload to your tax software.
- Available 24/7.
- Prior years are available for 2015 - 2024 if you had earnings from the VSB during those calendar years.
- Contribute to the District's Strategic plan to be greenest school district in North America by choosing to not receive a paper copy.

8. **New Year Leave Entitlements and Payouts (Take note!)**

Many payouts occur in December, January or February based on Collective Agreements – review your CA to see what applies to you, and what the maximum hours are to be banked or carried over and deadlines to request. **PeopleSoft** provides the ability for CUPE 15, IUOE, and Exempt employees to bank their new gratuity award and supplemental vacation award.

All **CUPE 15 medical appointment time** is awarded in January for fifteen and a half (15.50) hours for 2026 regardless of 10/12 month status.

Questions or concerns about your pay or benefits? Please contact 604-713-5206 or email payrollandbenefits@vsb.bc.ca. Please include your Employee ID, what job you perform for the VSB (or union group) and a brief explanation of what you need or description of your discrepancy. We appreciate your patience through high volume periods like calendar year end where staff are processing payouts, New Year entitlements and performing reconciliations in preparation for T4 and T2200 slips.