UNIVERSITY OF MANITOBA
PROCEDURE

<table>
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<tr>
<th>Procedure:</th>
<th>POST RETIREMENT APPOINTMENTS</th>
</tr>
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<tbody>
<tr>
<td>Parent Policy:</td>
<td>Post Retirement Appointments</td>
</tr>
<tr>
<td>Effective Date:</td>
<td>March 22, 2006</td>
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<tr>
<td>Revised Date:</td>
<td></td>
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<tr>
<td>Review Date:</td>
<td>March 22, 2016</td>
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<tr>
<td>Approving Body:</td>
<td>Board of Governors</td>
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<tr>
<td>Authority:</td>
<td></td>
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<tr>
<td>Responsible Executive Officer:</td>
<td>President; Delegated to Vice-President (Academic) and Provost and the Vice-President (Administration)</td>
</tr>
<tr>
<td>Delegate: (If applicable)</td>
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<tr>
<td>Contact:</td>
<td>Executive Director of Human Resources</td>
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<tr>
<td>Application:</td>
<td>All Employees</td>
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Part I
Reason for Procedures
To set out Procedures secondary to Policy: Post Retirement Appointments, in conjunction with the resumption of employment after retirement and terms and conditions of employment applicable to such employment.

Part II
Procedures

2.1 Terms of Employment Conditions

2.1.1 The Canada Revenue Agency does not permit an individual employee to contribute to, and draw benefits from the same pension plan. Therefore, the monthly pension must be suspended if a retired staff member who is rehired wants to participate in the pension plan. Otherwise the retired staff member must waive participation in the pension plan.
2.1.2 A retirement must be a factual termination of employment involving an end to the former employment relationship. Any future plans to return to work should be in a different employment category (such as term, temporary or casual) or in a different position.

2.1.3 If the retired staff member is rehired, he/she will lose all previous employment entitlements as a result of the retirement such as accumulated service, vacation, sick leave and parking privileges and be governed by the new entitlements attached to the new casual, temporary or term position or employment group.

2.1.4 If a retired staff member is to be rehired, it shall be in accordance with the current University policies or collective agreement provisions governing the recruitment, selection and other terms of employment for newly hired staff.

2.1.5 In situations in which a University of Manitoba retiree is being rehired, the Staff Benefits Office will determine, at the time of the appointment, the options available to the staff member regarding group insurance, benefits and pension plan participation.

2.1.6 Retired staff members returning to work are encouraged to seek individual advice from a qualified financial advisor regarding non-University benefits such as Canada Pension Plan and Old Age Supplement.

Part III
Accountability

3.1 The University Secretary is responsible for advising the President that a formal review of these Procedures is required.

3.2 The Executive Director of Human Resources is responsible for the communication, administration and interpretation of these Procedures.

Part IV
Review

4.1 Formal Procedure reviews will be conducted every ten (10) years. The next scheduled review date for these Procedures is March 22, 2016.

4.2 In the interim, this Procedure may be revised or rescinded if:

   a) the President or the Vice-President (Administration) deems necessary; or

   b) the relevant Policy is revised or rescinded.
Part V
Effect on Previous Statements

5.1 These Procedures supersede the following:

   a) all previous Board/Senate Policies, Procedures, and resolutions on the
      subject matter herein;

   b) all previous Administration Policies, Procedures, and directives on the
      subject matter contained herein;

   c) 611 Post-Retirement Appointments (October 27, 1993).

Part VI
Cross References

Cross Referenced to:

   Policy: Post Retirement Appointments