

1 - Email - November 28 2016 - RE\_ Pension Asset Expert Advisory Panel - Per Diem.pdf

**From:** [Bain, Lezlie \(TBS\)](#)  
**To:** [Hsu, Mellisa \(TBS\)](#)  
**Cc:** [Mwawasi, Basil \(TBS\)](#); [Tam, Nelson \(TBS\)](#)  
**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem  
**Date:** November-28-16 6:40:04 PM  
**Attachments:** [Instructions for Special Advisors and Per Diem Appointees to Short Term....docx](#)

---

I don't think the link worked.

Sorry.

---

**From:** Bain, Lezlie (TBS)  
**Sent:** November 22, 2016 4:25 PM  
**To:** Hsu, Mellisa (TBS)  
**Cc:** Mwawasi, Basil (TBS); Tam, Nelson (TBS)  
**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem

Hi Mellissa

Sorry for the delay in getting back to you. Please see below **in red**.

I have also provided the link to the instructions on the Financial Management Gateway:

<https://intra.sse.gov.on.ca/sites/fin/apps/EM/Documents/Instructions> for Special Advisors and Per Diem Appointees to Short Term Bodies.docx

The instructions address all your questions, including which chart of accounts to use and how the appointee should claim for per diems and expenses.

Lezlie

---

**From:** Hsu, Mellisa (TBS)  
**Sent:** November 21, 2016 9:07 AM  
**To:** Bain, Lezlie (TBS)  
**Cc:** Mwawasi, Basil (TBS); Tam, Nelson (TBS)  
**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem

Hi Lezlie,

Please kindly see below. Would you be able to answer these questions?

Thank you,  
Mellisa

---

**From:** Tam, Nelson (TBS)  
**Sent:** November-21-16 8:31 AM  
**To:** Mwawasi, Basil (TBS); Hsu, Mellisa (TBS)  
**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem

Basil, Melissa

Thanks for the information. As mentioned, in the earlier email, the per diem may be subject to T4A reporting. Two of the members brought this up at our first meeting.

A couple of questions

- Please confirm that the per diem is subject to T4A reporting. **Correct.**
- If yes, if the per diem was paid to the company that the panel members are employees at instead of directly to them, would they still be subject to T4A? For example, if A is an employee of Company X, A is appointed to the panel but the per diem is paid to Company X instead of to A, would A still be subject to T4A reporting? **Payment cannot be made to a company and must be made directly to the appointee. This is to address CRA compliance. If this was done in the past, it should not have been permitted, and cannot continue. CRA could view this as a way of avoiding paying income tax, and that we were assisting the appointee in avoiding paying tax. If the appointee wants to give the money to his/her company or a charity, that is his/her own decision, but, yes, the payment must be made to the appointee and OSS will issue a T4A to the appointee.**

Call me if you have any questions. I am usually here until 4:30.

Thanks

Nelson  
416-212-0514

---

**From:** Mwawasi, Basil (TBS)  
**Sent:** November-16-16 8:24 AM  
**To:** Hsu, Mellisa (TBS); Tam, Nelson (TBS)  
**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem

Thank you Melissa.. Appreciate your quick turnaround.

Nelson: I presume you now have a starting point. Feel free to get back if you should need any additional information.

Basil Mwawasi  
Senior Business Analyst  
Corporate Services Division  
Treasury Board Secretariat  
77 Wellesley St W, 5<sup>th</sup> floor,  
Ferguson Block  
Toronto, ON M7A 1N3  
Tel: 416-314-8996  
[Basil.Mwawasi@ontario.ca](mailto:Basil.Mwawasi@ontario.ca)

---

**From:** Hsu, Mellisa (TBS)  
**Sent:** November-15-16 4:35 PM  
**To:** Tam, Nelson (TBS)  
**Cc:** Mwawasi, Basil (TBS)

**Subject:** RE: Pension Asset Expert Advisory Panel - Per Diem

Hi Nelson,

I've never dealt with any short-term advisory body so I reached out to Damian Pajak, who had dealt with one before and below is his response. I also attached the memo he mentioned with sensitive info removed.

No, there has never been such a template provided. If the client is looking for a form of payment, see below. If he is asking for a tracker with respect to ongoing time/money spent, there is none and must be done manually.

The only short-term advisory body I had to deal with was concerning MCP compensation. This was done simply through with back up of confirmation of the hours, (and subsequent approval from the appropriate DOFA) and a memo requesting the payment. I have attached this memo but would advise you delete the particulars as the panel was dealing with extremely sensitive subject matter, if you wish to share it.

Alternatively, you could use the Non-OPS Employee expense form found here:

<http://intra.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=OPS&TIT=expense&NO=130-7540-1060>

Ensure that they quantify their per diems either in hours or in partial days and you should be fine. I would wage per diems are T4A Reportable Remuneration (not PTPDA).

Best regards,  
Mellisa

---

**From:** Mwawasi, Basil (TBS)  
**Sent:** November-15-16 8:29 AM  
**To:** Hsu, Mellisa (TBS)  
**Subject:** FW: Pension Asset Expert Advisory Panel - Per Diem

Hi Mellisa

The OPC has reached out to us for assistance and I am hoping that you may be able to assist Nelson with direction on how to process PTPD payments for a short term advisory body. The enquiries are highlighted below in his email. They are hoping for a response within the week as they have a meeting of the panel this Friday. If not you, can you help with pointing out who else the OPC should contact?

Thanks

Basil Mwawasi  
Senior Business Analyst  
Corporate Services Division  
Treasury Board Secretariat  
77 Wellesley St W, 5<sup>th</sup> floor,  
Ferguson Block

Toronto, ON M7A 1N3  
Tel: 416-314-8996  
[Basil.Mwawasi@ontario.ca](mailto:Basil.Mwawasi@ontario.ca)

---

**From:** Tam, Nelson (TBS)  
**Sent:** November-14-16 11:52 AM  
**To:** Mwawasi, Basil (TBS)  
**Subject:** Pension Asset Expert Advisory Panel - Per Diem

Basil

I am the Project Manager for the above subject panel and your name was suggested that may be of assistance.

The expert panel was officially released last Thursday. The panel will be receiving per diems for their work. I was advised for <3hrs per day, it is half the daily per diem rate and >3hrs per day, it is the full daily per diem.

Do you have a document to track time spent by the panel members? I was advised that TBS may have one for short term advisory panels. If yes, please send me the template.

Also, what is the process for paying per diems? Does each panel submit the request on an expense form? Is it through a PO?

Your assistance is greatly appreciated.

Than you

Nelson  
X20514

Nelson Tam, CPA, CA, CIA  
Project Manager, Pension Asset Evaluation  
Treasury Board Secretariat, Office of Provincial Controller  
Frost Building South  
7 Queen's Park Crescent, Floor 2  
Toronto, Ontario  
M7A 1Y7

Telephone – 416-212-0514  
Email – [nelson.tam@ontario.ca](mailto:nelson.tam@ontario.ca)

1 - Instructions for Special Advisors and Per Diem Appointees to Short Term ....docx

## Replaces and Succeeds:

## Application:

## Scope:

## Requirements:

- Office of the Provincial Controller Division | Page 1 of 3

# Special Advisors and Per Diem Appointees to Short Term Bodies

agencies, boards and commissions” (547920) and expenses under “Non-government staff travel” (533915) for non-OPS travel taxable benefits. Both these accounts are T4A reportable. For travel expenses that are not taxable, continue to use “Non-government staff travel” account code (533910).

- SAs who are appointed under the authority of an Act of Ontario are required to be disclosed in accordance with the [Public Sector Salary Disclosure Act \(PSSDA\) 1996](#).

## Responsibilities:

### Office of the Provincial Controller Division (OPCD)

- Developing instructions and providing guidance.
- Receiving and monitoring reconciliations.

### Agency Heads / Ministries

- For bodies/appointments subject to the PSSDA, disclosing the remuneration payments and taxable benefits of SAs who earned \$100,000 or more, in accordance with the PSSDA, or completing the Statement of No Employee Salaries to Disclose.
- Collecting and retaining the SIN of SAs to enable the issuance of T4A slips.

### Directors of Finance of Ministries and Agencies

- Reviewing and validating T4A transactions in T4A Extensions prior to issuance of T4As.
- Ensuring that the accounting for SAs is converted to comply with these instructions as arrangements are renewed and new appointments are made.

## Instructions



# Special Advisors and Per Diem Appointees to Short Term Bodies

### Ontario Shared Services (OSS)

- Creating supplier records for all new appointees.
- Preparing and issuing T4As in accordance with the T4A Policy.
- Processing payments in accordance with these instructions and the Payment Terms Policy.

### Contact:

If you have any questions or require further information about this document, please contact OPCD at [askFMG@ontario.ca](mailto:askFMG@ontario.ca).

1 - Remuneration - Orridge - MAR-2016.doc

Treasury Board Secretariat  
Employee Relations Division  
Total Compensation Strategy  
Branch  
Director's Office

Secrétariat du Conseil du Trésor  
Division des relations de travail  
Direction de la stratégie de  
rémunération totale  
Bureau de la directrice



77 Wellesley Street West  
13<sup>th</sup> Floor, Ferguson Block  
Toronto, Ontario M7A 1N3

77, rue Wellesley ouest  
13<sup>e</sup> étage, Édifice Ferguson  
Toronto (Ontario) M7A 1N3

Telephone: (416) 325-4141  
Fax: (416) 327-8402

Téléphone: (416) 325-4141  
Télécopieur: (416) 327-8402

March 21<sup>st</sup>, 2015

Claim #XXXXXXXXXX

Memorandum to: Financial Processing Operations Branch  
Ontario Shared Services

Subject: Remuneration Payment for an Appointee of the Advisory Panel  
on XXXXXXXXXXXXXXXXXXXX

In accordance with Terms of Reference for the Advisory Panel on XXXXXXXXXXXXXXXXXXXX (the Panel), and by appointment through Minister's letter, below is a summary of the remuneration payable to an Appointee of the Panel. Please ensure that the payment is actioned as soon as possible to meet end of fiscal-year timelines.

| Chair  | Name of the chair |               |       |
|--------|-------------------|---------------|-------|
| Period | Days of Service   | Per Diem Rate | Total |
|        |                   |               |       |

Payable to:  
Name of Payee  
Address

Please debit the above payment to the following IFIS accounting string:

| Balancing | Program | B. Unit | Cost Centre | Account | Initiative |
|-----------|---------|---------|-------------|---------|------------|
|           |         |         |             |         |            |

If there are any questions, please contact XXXXXXX at XXXXXXX.

Sincerely,

XXXXXXXXXXXXX  
Director, Total Compensation Strategy Branch  
Employee Relations Division

Attachments:

1. Email confirmation of service provided from XXXXXXX – March 21, 2016

2 - Email - November 24 2016 - Expert Panel - Per Diem T4A Implications.pdf

**From:** [Tam, Nelson \(TBS\)](#)  
**To:** [Uros Karadzic \(uros.karadzic@ca.ey.com\)](#); [Murray Gold \(mgold@kmlaw.ca\)](#)  
**Subject:** Expert Panel - Per Diem T4A Implications  
**Date:** November-24-16 10:44:00 AM

---

Uros, Murray

Last Friday, there was a request to confirm the per diem can be paid to your partnership instead of directly to yourselves as there are T4A implications.

Unfortunately, per diems are paid to the appointee. As per our page 45 of our Agency and Appointments Directive - "Payments for appointees will be made to the person named in the appointment instrument, not to a sole proprietorship, partnership, corporation, or charity". Also, this was confirmed by our Public Appointments Secretariat to ensure CRA compliance and a T4A will be issued.

Please let me know if you have any follow up questions I need to pursue.

Thanks

Nelson  
416-212-0514