THE CANADIAN PAYROLL ASSOCIATION CPA ACP L'ASSOCIATION CANADIENNE DE LA PAIE

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PAYROLL COMPLIANCE THROUGH EDUCATION AND ADVOCACY • CONFORMITÉ DE LA PAIE AU MOYEN DE LA FORMATION ET DE LA REPRÉSENTATION

November 10, 2021

Hon. Monte McNaughton, M.P.P.
Minister of Labour, Training and Skills Development
14th Floor
400 University Ave.
Toronto, ON M7A 1T7
Via email: Minister.MLTSD@ontario.ca

Re: Workplace Safety and Insurance Board Partnership with Canada Revenue Agency

Dear Minister McNaughton,

The Canadian Payroll Association ("Association") appreciates that your government has worked closely with us to reduce unnecessary compliance burden for Ontario employers. We were thrilled to see that the *Working for Workers Act* includes an amendment to section 159 of the *Workplace Safety and Insurance Act, 1997*, which would enable the province to enter into an agreement with the Canada Revenue Agency (CRA) for the administration of WSIB premium collection from employers. We were equally thrilled to learn of the opportunity to appear before the committee as Bill 27 enters the committee stages.

The Association made this recommendation in October of 2019 as an opportunity to streamline the WSIB remittance process through a partnership with the CRA, and followed up on this recommendation in our pre-budget submission to Ontario's Minister of Finance in January 2021. Both of these submissions are attached for your review.

As a key stakeholder in this and other initiatives impacting employers and payroll professionals, the Canadian Payroll Association looks forward to continued collaboration with you and your Ministry. We remain ready to provide our expertise and help make the Province of Ontario an attractive place for business and increased economic activity.

Please do not hesitate to contact me or our Director of Government and Legislative Affairs, Rachel De Grâce at 416.487.3380 x 126 or rachel.degrace@payroll.ca.

Sincerely,

Peter Tzanetakis
President

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January 27, 2021

The Honourable Peter Bethlenfalvy, M.P.P.
Minister of Finance
c/o Budget Secretariat
Frost Building North, 3rd Floor
95 Grosvenor Street
Toronto, Ontario M7A 1Z1
Via email: submissions@ontario.ca

Re: 2021 Budget Consultations

Dear Minister Bethlenfalvy,

The Canadian Payroll Association appreciates that your government has worked closely with us to reduce unnecessary compliance burden for Ontario employers. Recently, the Association released the second of three reports, *The Cost of Employer* Compliance *and Public Policy Implications*, as part of its Payroll in Focus research series. The report, authored by PricewaterhouseCoopers (PwC) Canada and commissioned by the Association, quantifies the costs borne by employers related to payroll compliance and explores tangible ways that government can work to reduce the costs and complexity burdening Canadian employers. The report highlights that Canada's current web of payroll requirements is costly and complex, creating repercussions for the economy, labour market, and Canadian businesses. That's why the Canadian Payroll Association continues to advocate for sensible solutions and policies to reduce red tape and the compliance burden borne by employers. We are committed to helping you assist businesses in their recovery by lowering costs for employers, and reducing administrative complexity and redundancy.

In the wake of the COVID-19 pandemic, it has become evident that payroll is a critical support function. Being recognized as an essential service by the Federal and Ontario governments, the Canadian Payroll Association and its membership are proud to be assisting Canadian employers and their staff throughout the country. Since March 11th, 2020, payroll professionals have had to adapt to the 355 government announcements, 31 of which were announced by the Ontario government.

On behalf of our membership, I particularly thank you for announcing that our most recent recommendation will be implemented through the amendment of the Employer Health Tax (EHT) Act. We were pleased to hear that the Ontario government committed to indexing EHT brackets to inflation every five years, as this will ensure that the tax burden on small businesses remains low.

In anticipation of the upcoming budget release, we have compiled a list of other recommendations that would make doing business in Ontario easier.

1. Work with the Canadian Payroll Association and other stakeholders to create a payroll burden reduction advisory council.

The Canadian Payroll Association and its membership was pleased that the 2019 Ontario budget contained the following commitment:

"The government is committed to ensuring the more effective and efficient administration of payroll legislation, with a view towards reducing paperwork and red tape burden on Ontario businesses. To achieve this, the government is exploring working with key partners, such as the Canadian Payroll Association, to establish the Ontario Payroll Burden Reduction Advisory Council. This approach aligns with steps already taken in other Canadian jurisdictions."

Since the previous budget was released, we have worked hard to identify and solicit subject matter experts and stakeholders who would be valuable members of the council. Both the Federal and Quebec governments have implemented similar councils which now do important work to relieve employers of unnecessary paperwork and red tape burden. A council that includes industry expert stakeholders and officials from all relevant ministries like the Ministry of Finance, Ministry of Labour, and staff of the Associate Minister of Red Tape Reduction could go a long way towards modernizing the regulatory environment facing employers. We strongly encourage you to support this prior commitment so that red tape reduction remains an ongoing priority for the government.

2. The *Employer Health Tax Act* should be amended to allow new exemption amounts to be released by June 30th, and an instalment payment threshold.

Although the *Employer Health Tax Act* specifies that exemption amounts must be determined based on Consumer Price Index data calculated up until September 30th of the fifth year, there is no specified date upon which the new exemption must be announced. In the past, a lack of a set announcement date that guarantees a fair amount of time before implementation has caused employers to scramble to adjust their payroll formulas and budgetary planning.

For the purposes of processing and calculating an expense as significant and technically challenging as the health tax, Ontario employers and Payroll Service and Software Providers (PSSPs) require at least three months in order to accurately analyze, test, communicate, and implement the requisite adjustments. Therefore, we recommend that new exemptions should be released no later than June 30th. This recommendation had previously been shared with your predecessor in a document entitled *"Canadian Payroll Association's Recommendations Aimed at Reducing Red Tape in Ontario"*.

An added source of burden to the remittance process is the relatively small window created by the gap between the threshold at which an employer is exempt from EHT and that at which they are required to remit in monthly instalments. Although an employer does not have to make an instalment payment when their payroll is between $1 million and $1.2 million, once they surpass the $1.2 million mark and become subject to monthly instalment payments, they need to account and budget for a larger than expected balloon payment for their first instalment to make up for that $200,000 gap. This would be easily rectified with the exemption threshold being increased to the same level as the instalment payment requirement threshold of $1.2 million, and ensuring that going forward, all such thresholds remained aligned.

3. Streamline WSIB Remittance Process via Partnership with the Canada Revenue Agency

This recommendation, along with a detailed analysis, was shared with Minister of Labour, Training and Skills Development, Monte McNaughton and Associate Minister of Small Business and Red Tape Reduction, Prabmeet Singh Sarkaria.

Employers in industries that are covered by the *Workplace Safety and Insurance Act* must currently register with the WSIB and send payroll remittances directly to the Board. Since employers already must send payroll remittances to the Canada Revenue Agency (CRA) related to Canada Pension Plan contributions, Employment Insurance premiums, and income tax deductions, the current requirements result in employers having to send payroll remittances to two government bodies.

This administrative redundancy leads to inefficiencies for employers. Employers must juggle multiple and competing deadlines to ensure timely remittance, while also having to make additional trips to the bank to ensure that their WSIB remittances are received on time. Further, since remittance obligations recur yearly, this redundancy will continue to affect employers on a regular basis barring intervention.

To address these issues, the Canadian Payroll Association recommends that WSIB partner with the CRA to contract out payroll remittance collection functions to the CRA. In effect, this would mean that employers would remit workers' compensation premiums to the CRA which would then direct these funds to the WSIB. While remittance collection would be through the CRA, the Government of Ontario would continue to exercise sole authority over premium setting, work and safety policy, adjudication of claims, etc. This is a model that has drastically decreased employer burden while increasing compliance in Nova Scotia and Quebec.

It is important to note that this proposed policy is not without precedent in Ontario. Ontario already contracts out income tax remittance functions to the CRA. The Canadian Payroll Association is recommending that Ontario extend the efficiencies brought about by its income tax arrangement to workers' compensation premiums.

The Future of Work and Pay

The landscape of work and pay are ever-changing. As the pandemic continues to progress through 2021, and as companies move to remote work arrangements of staff on a permanent basis, there continues to be many issues that we foresee requiring legislative considerations. With the growth of remote work arrangements beyond the pandemic, changes to legislation related to EHT taxation, workers' compensation, and employment standards may be required to ensure compliance and reflect this new trend.

Payroll is also changing as employees have the desire to be paid more frequently (i.e. on-demand pay). Due to COVID-19's effect on employees' reduced hours, individuals may need to access their pays earlier than scheduled. This has been more popular in the U.S.A. and may be crossing the border to Canada as it may help reduce the use of predatory lending. As such, there may be remittance and employment standards legislative considerations to mirror employers' and employees' needs.

As employers and businesses rebound from the pandemic, these types of emerging issues can be discussed in a provincial advisory council whereupon the Canadian Payroll Association could provide subject matter expertise.

The Canadian Payroll Association looks forward to collaborating with you and your Ministry in the upcoming fiscal year and beyond. We remain ready to provide our expertise and help make the Province of Ontario an attractive place for business and increased economic activity.

Please do not hesitate to contact me or our Director of Government and Legislative Affairs, Rachel De Grâce at 416.487.3380 x 126 or rachel.degrace@payroll.ca.

Sincerely,

Peter Tzanetakis
President

c.c. Hon. Monte McNaughton, M.P.P., Minister of Labour, Training and Skills Development of Ontario
Hon. Prabmeet Singh Sarkaria, M.P.P., Associate Minister of Small Business and Red Tape Reduction of Ontario

Opportunity to Streamline WSIB Remittance Process via Partnership with the Canada Revenue Agency

2019/10/04

Executive Summary:

The Workplace Safety and Insurance Board (WSIB) remittance process is important because it ensures that workers are aware of their rights and supports employers in their efforts to create safe and productive work environments. This document contains a recommendation on how to streamline WSIB remittance collection while improving workers' health and safety, compliance with the *Workplace Safety and Insurance Act*, and increasing WSIB revenue. As such, it reflects the Canadian Payroll Association's (CPA) willingness to engage with Minister of Labour Monte McNaughton to assist him in fulfilling his mandate to keep Ontarian workers safe and reduce costly and burdensome red tape. Specifically, the recommendation is for the Board to use the Canada Revenue Agency (CRA) to collect employer WSIB premiums while the Government of Ontario would continue to exercise sole authority over premium setting, work and safety policy, adjudication of claims, etc.

The CPA applauds the Ontario Government's efforts to make doing business in this province as accessible as possible to encourage innovation and entrepreneurship while also creating good quality middle class jobs.

It is our hope that this document will reinforce the already strong stakeholder relationship that exists between the CPA and the Government of Ontario and bring about further discussions on how to cut unnecessary red tape and support business in Ontario.

If Minister McNaughton has any questions or concerns about the matters discussed in this document, please do not hesitate to contact me or our Director of Advocacy and Legislative Content, Rachel De Grâce at 416.487.3380 x 126 or [rachel.degrace@payroll.ca.](mailto:rachel.degrace@payroll.ca)

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Employers in industries that are covered by the *Workplace Safety and Insurance Act* must currently register with the WSIB and send payroll remittances directly to the Board. Since employers already must send payroll remittances to Canada Revenue Agency related to Canada Pension Plan contributions, Employment Insurance premiums, and income tax deductions, the current requirements result in employers sending payroll remittances to two government bodies which gives rise to many significant but ameliorable issues:

1. Lower WSIB compliance rates: It is currently incumbent on employers to determine whether or not their organization is obligated to register with the WSIB and remit employer premiums. Many employers are unaware of their obligations, especially small businesses which often have less capacity to solicit legal advice or hire certified payroll professionals. Ontario currently has among the lowest workers' compensation registration rates among employers in Canada. Only 67% of the workforce is covered by an employer who has registered with WSIB[1]

2. Fewer workers are made aware of their rights: Since employers are unaware of their obligation to register with/remit to the WSIB, they are less likely to make ill or injured workers aware of their eligibility for WSIB support. This puts the health and safety of Ontarian workers at risk.

3. Reduced revenue for the WSIB: Employers who are unaware of their obligation to register for WSIB are also unaware of their obligation to make payroll remittances to the WSIB. This results in less funding for critical WSIB programing.

4. Legal risks associated with non-compliance: Those employers who fail to comply with the requirement to register with WSIB risk being subject to heavy fines if their non-compliance is discovered.

5. Additional administrative burden for employers who comply: Those employers who do comply with the *Workplace Safety and Insurance Act* are burdened with remitting to both the CRA and WSIB, which increases paperwork load and the general administrative complexity of remittances.

6. Redundancy of remittance functions between WSIB and CRA: Since WSIB must facilitate the collection of payroll remittances, they are not given the opportunity to place their entire focus on their core worker support initiatives. WSIB must take on several additional tasks as a result such as educating employers on their remittance responsibilities, administration and services related to registration, investigating compliance issues relating to lack of registration.

To address these issues, the Canadian Payroll Association recommends that WSIB partner with the CRA to contract out payroll remittance collection functions to the CRA.

In effect, this would mean that employers would remit workers' compensation premiums to the CRA which would then direct these funds to the WSIB.

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[1] http://www.wsibstatistics.ca/S1/Workplaces%20%20WSIB%20By%20The%20Numbers_P.php

While remittance collection would be through the CRA, the Government of Ontario would continue to exercise sole authority over premium setting, work and safety policy, adjudication of claims, etc.

Should the Government of Ontario adopt this recommendation, **all of the issues stated above would be addressed:**

Issues 1-3 would be addressed because CRA is well positioned to ensure that all employers are aware of their responsibilities and to flag non-compliant employers.

The CRA has built-in infrastructure designed to optimize compliance. If the CRA facilitated workers' compensation remittances, they would include a section on workers' compensation remittances on the PD7A *Remittance Voucher - Statement of Account for Current Source Deductions*, which would cause many employers to become aware of their responsibilities. Employers who would still fail to comply would be easily discoverable by the CRA due to the CRA's mass collection of financial information on employers across Ontario. In other words, employers who would submit a zero under the section on workers' compensation premiums on their PD7A vouchers would quickly arouse suspicion and the CRA already has access to the information needed to investigate further.

Issues 4-6 would be addressed because employers and the WSIB itself would no longer be required to deal with WSIB's remittance systems. Employers could remit to one fewer government body and WSIB would be free to focus on its core worker support activities.

It is important to note that this proposed policy is not without precedent in Ontario. Ontario already contracts out income tax remittance functions to the CRA. The Canadian Payroll Association is merely suggesting that Ontario extend the efficiencies brought about by its income tax arrangement to workers' compensation premiums.

Nova Scotia and **Quebec** contracted out remittance functions to the CRA in 2000 and to Revenu Québec in 2010, respectively. Both jurisdictions have experienced significant benefits as a result.

Quebec

In Quebec, the number of CNESST (Commission des normes, de l'équité, de la santé et de la sécurité du travail – formerly known as CSST) registrants surged by 15.76% in the first year (2010-2011) when employers were required to remit workers' compensation premiums to Revenu Québec (the Quebec equivalent of the CRA):

Change in the Number of Employers Registered to Remit Workers' Compensation Premiums in Quebec by Year (2008 – 2018)

Year	Number of Employers Registered to Remit CNESST Premiums	% Change
2008	180,000	Not Available
2009	187,000	+3.88%
2010	188,500	+0.80%
2011	218,206	+15.76%*
2012	219,914	+0.78%
2013	231,159	+5.89%
2014	225,926	-2.26%
2015	224,919	-0.45%
2016	225,230	+0.01%
2017	224,241	-0.44%
2018	223,949	-0.13%

**2011 was the first year when employers were required to remit WSIB premiums to the CRA.*

The mean change in the percentage of employer registrants across all years with publically available data is **2.38%**. If we assume that the difference between the change in registration that occurred from 2010 to 2011 **(+15.76%)** and the mean change in registration **(2.38%)** is attributable to the contracting out of remittance collection functions to Revenu Québec, then we can conclude that the policy change resulted in a **13.38%** (15.76% - 2.38%) increase in employer registration.

If we further assume that the increase in registration that occurred in Quebec would also occur in Ontario if WSIB contracts out its remittance functions to the CRA, then we may estimate the impact such a change might have on WSIB's revenue:

Total WSIB Remittances in 2018 = $4.956 billion[2]

Number of Employer WSIB Registrants in 2018 = 318,726[3]

Average Premium (Total Remittances/Number of Registrants) = $15,549.41

Projected Revenue Increase [(Number of Registrants * 13.38%) * Average Premium)]

= **$663,112,967.47**

[2] WSIB 2018 Annual Report

[3] http://www.wsibstatistics.ca/S1/Workplaces%20%20WSIB%20By%20The%20Numbers_P.php

Our rough calculation is based on two assumptions which limit the accuracy of the resulting projection.

Assumption 1: The surge in employer registration with Quebec's workers compensation board between 2010 and 2011 is wholly attributable to the contracting out of premium collection functions to Revenu Québec.

While we controlled for this assumption to some degree by subtracting the mean change in registration from the actual change in 2010-2011, it is unlikely that the figure we used (13.38%) captures the exact change in employer registration that is attributable to the contracting out of workers' compensation premiums to Revenu Quebéc. Many other unknown factors could possibly have contributed to the change in employer registration in Quebec between 2010-2011, including CNESST employer outreach efforts, high profile media stories related to workers' compensation, union activities related to workers' compensation awareness…etc. The Government of Ontario is encouraged to evaluate the merit of this assumption by undertaking an analysis of the environment facing CNESST in 2010-2011.[4]

However, it is reasonable to postulate that the contracting out of premium collection functions to Revenu Québec did contribute to the surge in employer registration with CNESST in 2010-2011. Just as the CRA has built-in remittance capacity with respect to all non-Quebec employers, Revenu Québec has built-in remittance related relationships with every employer across Quebec. This enabled Revenu Québec to easily inform all employers that were required to remit workers' compensation premiums of their responsibilities and ensure that these responsibilities were in fact met.

Assumption 2: The same surge in employer registration seen in Quebec would also occur in Ontario if WSIB premium collection functions are delegated to the CRA.

WSIB and CNESST are situated in different economic contexts, employ different operating policies and premium rates, operate in different provinces with different employer cultures and in different governance/legal frameworks…etc. It would be unreasonable to assume without qualification that the <u>exact</u> increase in employer registration that occurred in Quebec would occur in Ontario.

However, it would be reasonable to expect that our recommended policy change would increase employer registration in Ontario. Ontario is facing many of the same compliance issues today that CNESST faced prior to 2010. Employer registration with WSIB today and CNESST pre-

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[4] For example, Government may choose to evaluate the merit of this assumption by undertaking an analysis of the economic environment facing Quebec's CNESST between 2010 and 2011.

Please note that our preliminary regression analysis indicates that the relationship between the number of employers registered each year and Quebec's GDP in each year is not statistically significant:

R square	*0.1852*
P Value	*0.2144*
Number of XY pairs	*10*

2010 was determined by the number of employers who happen/happened to be aware of their remittance responsibilities. Contracting out workers' compensation remittance functions to Revenu Québec gave CNESST the power to determine employer registration by drastically increasing compliance capacity. This same increase in compliance capacity is possible for WSIB.

Nova Scotia

Unfortunately, Nova Scotia has not made available data on the change in employer registrants between the year 2000 and 2001 when they contracted out workers' compensation remittance collection functions to the CRA. As a result, we cannot perform the same sort of costing analysis on the Nova Scotia case as in the Quebec case.

However, examining Nova Scotia's experience is informative with respect to two issues: maintenance of WSIB's operational autonomy and service costs. Please note that CNESST's deal with Revenu Québec involved the same maintenance of autonomy, and service costs.

Nova Scotia was able to maintain its autonomy over:

- Determining employer's industry/industries
- Determining employer's rate(s)
    - Employer could have multiple rates
- Remittance deadlines
- Reconciliation of premiums
- Adjudication of work-related claims
- All other employer legislative requirements

Delegation of WSIB remittance functions to the CRA can be considered as a *contracting of services*. Nova Scotia's Workers' Compensation Board (WCB) and Quebec's CNESST did not lose its autonomy over their processes or procedures, but rather contracted out remittance functions to the CRA/RQ.

Nova Scotia's WCB pays the CRA $1.96 in service charges for every remittance processed, $0.85 for every statement of account mailed + $2.25 for every page over 2 pages, and 5.05 cents per minute for their Telereply service (as of 2018).

The amount in service charges that the Government of Ontario would pay is unclear as this would be determined by negotiations between WSIB and the CRA. However, it is important to note that the total expenses posed by CRA service charges would be more than offset by three factors:

1. WSIB would no longer be required to administer remittances. WSIB would be relieved of the cost of maintaining remittance collection services and all associated compliance mechanisms.

2. WSIB could eliminate all resulting staffing redundancies. Roles and positions associated with remittance collection could be assumed by the CRA. The WSIB should be free to enter into a bilateral employment agreement with the CRA to provide WSIB employees who work in remittance collection with the opportunity to retain their jobs. Because these jobs would likely be moved to Ottawa, our recommended policy would have a net neutral impact on jobs in Ontario.

3. Revenue would increase by an estimated ***$663,112,967.47*** as a result of an upswing in employer registration.

Employers, employees, and Government alike stand to benefit from contracting out workers' compensation premium collection functions to the CRA. Employers would no longer need to administer remittances to both the CRA and WSIB, and are less likely to be fined for non-compliance due to a lack of understanding surrounding their responsibilities. More employees would be educated as to their rights in the event that they are injured or contract a work-related illness. Government would enjoy higher compliance rates for one of their essential workers' support programs and would likely experience an increase in revenue.

In February of 2019, the CPA sent a letter to the Ministry of Finance outlining this recommendation with additional details. Please see a copy of this letter in the Appendix.

Appendix

February 7, 2019

The Honourable Victor Fedeli
Minister of Finance and Chair of Cabinet
Ministry of Finance
7 Queen's Park Crescent, 7th floor
Toronto, Ontario M7A 1Y7
Via email: Minister.fin@ontario.ca

Re: Pre-Budget Submission: More effective administration of WSIB premiums

Dear Minister Fedeli,

Thank you for the opportunity to provide your ministry with recommendations on cost-effective ways to:

- Cut red tape for business
- Save business taxpayers' money
- Improve the way the Ontario government delvers programs and services

We have identified an initiative to more effectively administer employer premiums to the Workplace Safety and Insurance Board (WSIB) by enabling employers to include these premiums with their Canada Revenue Agency (CRA) remittances. In other provinces, this has been proven to:

1. Increase employer compliance
2. Protect workers
3. Eliminate premium collection by the workers compensation (WC) board
4. Enable the Board to focus on its core worker support activities
5. Reduce employer bank transactions

The CRA would not be involved with any adjudication or medical reviews. Employers would simply include WSIB premiums with their regular Canada Pension Plan, Employment Insurance, and income tax remittances, and CRA would then forward WSIB premiums to the Board.

Think of the small business owner who could stay open for business longer if all payroll remittances were rolled up into a single trip to the bank each month. Larger employers would benefit from a more streamlined administration for the millions of dollars they remit each year.

CRA has been administering WC premium collection for Nova Scotia for over 15 years, saving the province millions of dollars in administration. Nova's Scotia's WC board has offered to share with WSIB, Finance, and Labour officials its experience and the efficiencies gained by the Board and employers across the province.

In 2010, the CPA worked collaboratively with la Commission de la santé et de la sécurité du travail and Revenu Québec (RQ) to develop their currently combined remittance process, resulting in 20,000 new registrants that had been previously unaware of their obligation to register for Workers Compensation protection for their employees.

There are no reasons why your government, and employers throughout Ontario, should not experience the same efficiencies as within Nova Scotia and Quebec.

The CPA has been representing Canadian employers' payroll interests since 1978. CPA's advocacy and education programs provide the legislative compliance content used in the payroll processing and remitting systems of over 500,000 small, medium and large employers, with 215,000 here in Ontario. Almost $10B are remitted annually to WC Boards across Canada, with the majority of this money coming from Ontario.

If you have any questions, please contact me or our Director, Advocacy and Legislative Content, Rachel De Grâce at 416.487.3380 ext. 126 or Rachel.DeGrace@payroll.ca.

I look forward to collaborating with your office to discuss this opportunity to decrease regulatory complexity for employers, increase compliance and efficiency, and enhance Ontario's business climate, and would welcome the opportunity to meet with you to discuss further.

Sincerely,

Peter Tzanetakis
President