



Message From the Editor

There are no key items of concern to highlight this week.

GENERAL

British Columbia - Employment Standards - Gig-Workers

On November 16, 2023, the Ministry of Labour announced that it will soon introduce amendments to employment standards legislation with respect to protections for app-based ride-hailing and food-delivery gig workers.

Source: News Release

Ontario - Employment Standards - Miscellaneous

On November 14, 2023, Bill 149, An Act to amend various statutes with respect to employment and labour and other matters received first reading.

The bill purports to amend the *Employment Standards Act*, 2000 (Act) to, among other matters:

- Trial Period (effective upon royal assent)
 - make amendments to include work performed during a trial period within the meaning of training for the purposes of the definition of "employee"

- Job Postings (effective date subject to proclamation)
 - add new provisions to the Act to set out certain requirements and prohibitions related to the content of publicly advertised job postings
 - Pay Transparency every employer who advertises a publicly advertised job posting shall include in the posting information about the expected compensation for the position or the range of expected compensation for the position (except as otherwise prescribed)
 - Canadian Experience no employer who advertises a publicly advertised job posting shall include in the posting or in any associated application form any requirements related to Canadian experience (except as otherwise prescribed)
 - AI every employer who advertises a publicly advertised job posting and who uses artificial intelligence to screen, assess or select applicants for the position

shall include in the posting a statement disclosing the use of the artificial intelligence (except as otherwise prescribed)

- an employer shall retain or arrange for some other person to retain copies of every publicly advertised job posting and any associated application form for three years after access to the posting by the general public is removed
- Direct Deposit (effective three months after the day the Working for Workers Four Act, 2023 receives royal assent)
 - amend the provisions related to the requirements for the payment of wages by direct deposit, to impose additional requirements related to the account into which the direct deposit is made (e.g., the account is selected by the employee and is in the employee's name)
- "Dine and Dash" (effective upon royal assent)
 - clarify that an employer may not deduct amounts from an employee's wages in situations where a customer of a restaurant, gas station or other establishment leaves the establishment without paying for the goods or services taken from, consumed at or received at the establishment
- Tipping (effective three months after the day the Working for Workers Four Act, 2023 receives royal assent)
 - new provisions to set out the permitted methods of paying an employee's tips or other gratuities and other related requirements
 - set out requirements for the posting of employer policies relating to the employer or a director or shareholder of the employer sharing in tips or other gratuities redistributed
 - an employer shall retain or arrange for some other person to retain copies of every written policy on sharing in tips or other gratuities that

is required to be posted for three years after the policy ceases to be in effect

- Vacation Pay (effective three months after the day the Working for Workers Four Act, 2023 receives royal assent)
 - clarify that the methods of paying vacation pay as set out in certain subsections of the Act may only be used if the employee has made an agreement with the employer that those methods be used

The bill also purports to make amendments to various other Acts, including the *Digital Platform Workers'*Rights Act, 2022, the Fair Access to Regulated
Professions and Compulsory Trades Act, 2006. and the Workplace Safety and Insurance Act, 1997.

Source: Bill 149, An Act to amend various statutes with respect to employment and labour and other matters

Backgrounder
News Release

Ontario - Employment Standards - Group Termination

On November 10, 2023, Ontario Regulation 340/23 was filed. This regulation amends Ontario Regulation 288/01 under the *Employment Standards Act, 2000* (ESA) with respect to the group termination provisions. This regulation supports the recent passage of Bill 79, *Working for Workers Act, 2023*. Among other matters, the regulation provides that the notice of termination under section 58 (2) (a), (b) and (c) of the ESA must also include:

- the number of employees who perform work at a location that is the private residence of the employee if the employee does not perform work at any other location where the employer carries on business, and who are paid
- the number of employees who perform work at a location that is the private residence of the employee if the employee does not perform work at any other location where the employer carries on business, whose employment is being terminated and who are paid

Source: Ontario Regulation 340/23



Prince Edward Island – Employment Standards

On November 16, 2023, Prince Edward Island announced the release of final report on the comprehensive review of the *Employment Standards Act*.

The Employment Standards Act Comprehensive
Review Panel completed their review of
the Employment Standards Act (ESA) and the Youth
Employment Act, and have made 110
recommendations to these Acts based on the following
key themes:

- using more plain and consistent language, and inclusive definitions across legislation
- providing workers and employers more training and education on their employment rights and obligations
- increasing transparency in legislated processes, such as investigations, hearings, board decisions, and exemptions
- appropriate resources to administer the changes

Source: News

Employment Standards Act Comprehensive Review

Phase Three: Final Report and Recommendations

Prince Edward Island – Employment Standards – Reservist Leave

On November 16, 2023, Bill 109, An Act to Amend the Employment Standards Act (No.3) received first reading.

This bill purports to amend the provisions of the *Employment Standards Act*, that provide for leave to military reservists, to reduce the minimum number of months of employment needed to qualify for leave from six to three.

Please note that this is a private member's bill and it may not have the support required to become law.

Source: An Act to Amend the Employment Standards Act (No.3)

WEALTH SOLUTIONS

All - 2024 CPP/CPP2 Rates

Beginning January 1, 2024, in addition to Canada the basic Pension Plan (CPP) contributions, employers must deduct the second additional CPP contributions (CPP2) on earnings above the annual maximum pensionable earnings.

On November 10, 2023, the Canada Revenue Agency (CRA) published the CPP contribution rates, maximums and exemptions and Second additional CPP contribution (CPP2) rates and maximums for 2024:

• CPP:

- Maximum annual pensionable earnings -\$68,500 (currently \$66,600)
- Basic exemption amount \$3,500 (currently \$3,500)
- Maximum contributory earnings \$65,000 (currently \$63,100)
- Employee and employer contribution rate 5.95% (currently 5.95%)



 Maximum annual employee and employer contribution - \$3,867.50 (currently \$3,754.45)

- CPP2:
 - Additional annual pensionable earnings -\$73,200 (estimated \$79,400 for 2025)
 - Employee and employer contribution rate 4% (unchanged for 2025)
 - Maximum annual employee and employer contribution - \$188 (estimated \$388 for 2025)

Source: CPP contribution rates, maximums and exemptions

Second additional CPP contribution (CPP2) rates and maximums

Newfoundland and Labrador – Technical Amendments

On November 16, 2023, Bill 61, *Pension Benefits Act,* 1997 (Amdt.) received third reading. This Bill would amend the *Pension Benefits Act,* 1997 (Act) to:

- authorize the Lieutenant-Governor in Council to exempt additional multi-employer pension plans from the void amendment provisions of the Act (currently, only multi-employer pension plans established under a collective agreement and some other types of plans are exempt)
- replace references to "Trial Division" with the correct reference "Supreme Court"
- incorporate gender-neutral language

Source: Bill 61, Pension Benefits Act, 1997 (Amdt.)

Ontario – Marriage Breakdown

On November 14, 2023, the Financial Services Regulatory Authority (FSRA) announced a consultation on changes being considered relating to areas of family law and the potential benefits of developing a rule. FSRA is seeking feedback on whether there are benefits in FSRA developing a rule to:

 consolidate family law requirements over which FSRA has rule-making authority in one location using a "lift and shift" approach (note that a potential rule would still exist concurrently and in addition to existing sources of family law authority including legislation and regulations)

- increase the maximum fees that can be charged for a statement of imputed value
- address uncertainties that exist within the process of the division and revaluation of a retired member's pension
- codify requirements around the treatment of interest on lump sum transfers derived from the Heringer v. Heringer
- set out requirements relating to forms
- align the family law framework for variable benefits with that for non-variable benefits

Comments can be submitted until January 19, 2024.

Source: News

Consultation on proposed Family Law Rule

Ontario - Plan Amendments

On November 14, 2023, the Financial Services Regulatory Authority (FSRA) announced a consultation on further amendments to draft Guidance that clarifies certain issues relating to requirements for pension plan amendments.

The primary focus of these revisions is to clarify FSRA's interpretation and approach concerning retroactive plan amendments. The revised Guidance aims to:

- provide greater clarity on the determination and permissibility of certain plan amendments that have retroactive effects, including FSRA's Interpretation of relevant *Pension Benefits Act* (PBA) provisions
- expand on FSRA's approach to the evaluation and use of discretion in registration of such amendments

Comments can be submitted until January 19, 2024.

Source: News

Revised Guidance on Pension Plan Amendments



Contact Us

If you would like further information on any of these topics, please contact your Aon consultant at canada.retirement@aon.com.

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