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PaySource®

August 2007
Number 146

IN WITH THE OLD . . . AND OUT WITH MANDATORY RETIREMENT IN BRITISH COLUMBIA

By: Gary Clarke of Fraser Milner Casgrain LLP's Vancouver Office[1] © CCH Canadian Limited.

British Columbia has lined up with several other Canadian jurisdictions to abolish mandatory retirement with Bill 31, the *Human Rights Code (Mandatory Retirement Elimination) Amendment Act, 2007*.[2] Mandatory retirement is currently permissible in British Columbia. "Age" in the *Human Rights Code* (the "Code")[3] is currently restrictively defined such that protection from age discrimination is only provided to those between the ages of 19 and 64.

The key aspects of Bill 31 are as follows:

- The definition of "age" is amended to remove the current age limit of 65, making mandatory retirement policies contrary to the Code.
- Contracts for life or health insurance that make age-based distinctions in the determination of premiums are permitted.
- *Bona fide* group or employee insurance plans that make age-based distinctions are not contrary to the Code, notwithstanding the amendments.
- Age-based distinctions are acceptable where they are permitted or required by any statute or regulation (e.g., legislation with age-related benefit schemes such as the *Workers Compensation Act*[4]).
- The mandatory retirement provision in the *Public Service Act*[5] is repealed.

Inside

Bill 31 is expected to become law on January 1, 2008. The law will not be retroactive in its application. Bill 31 implements one of the key recommendations that were made in the report prepared by the Premier's Council on Aging and Seniors' Issues entitled *Aging Well in British Columbia*.[6] The Council was asked to identify how society could support the participation, health, and well being of older people in British Columbia. One of the key recommendations was amending the Code to extend human rights protections to those 65 years of age and older and eliminate mandatory retirement in the process.

While the amendments will offer older workers new choices and extend protections from age discrimination to a broader segment of the population, it appears that the new legislation has been driven primarily by economic considerations. A large segment of the population is approaching the "typical retirement age" of 65 and it is widely anticipated that, as the baby boomers retire, there will be significant labour and skill shortages in many sectors of the economy – shortages that will have to be addressed through targeted immigration or other measures. The British Columbia Ministry of Economic Development estimates that there will be over one million new jobs created over the next decade but only 650,000 students will graduate to take these jobs. Similarly, the Ministry of Economic Development released a report entitled *WorkBC: An Action Plan to Address Skills Shortages in B.C.*[7] in which the current low rate of unemployment (around 4%) was noted as well as the expectation that approximately 500,000 job openings will need to be filled in the next 12 years simply due to retiring workers.

But is abolishing mandatory retirement the solution to these economic concerns? This remains to be seen. According to Statistics Canada, the median retirement age in Canada is 61[8] – hardly a number that would indicate that older Canadians are being ushered out of the workplace against their will. That said, from an economic perspective, a longer working life (provided that it does not serve as a barrier to younger workers or is diminished due to increased levels of absenteeism or disability) may increase overall productivity.

If the abolition of mandatory retirement does not fulfill the economic goals of the amendments, are there other benefits in doing so? The answer to this is "yes". These benefits include:

1. With improvements in modern medicine and increased health awareness, Canadians are living longer. The concept of mandatory retirement is an antiquated concept introduced at a time when reaching age 65 meant that your ability to work and make a positive contribution in the workplace was declining. This is no longer the case for many employees, who remain as vital and effective (and in some cases more so) than when they were 10 years younger.
2. The lack of human rights protections for persons over age 65 was, to put it bluntly, barbaric. Employees upon reaching their 65th birthday no longer enjoyed any human rights protections and could be terminated openly on the basis of age or mistreated with impunity – at least on the basis of age. The elimination of this opportunity for differential treatment must be seen to be in the public interest.[9]
3. Employers will be required to accommodate employees over age 65 on the basis of age to the point of undue hardship (unless of course, employers are able to demonstrate that their standards are *bona fide* occupational requirements). While some of these issues will not be new given that employers are already required to accommodate older workers suffering from disabilities, other issues will be new and those that fall short of being recognized as a "disability" may fit neatly within the ground of "age".
4. As noted by Madam Justice L'Heureux-Dubé in *McKinney v. University of Guelph*,[10] mandatory retirement policies have a tendency to adversely impact women and individuals with low incomes

PAYSOURCE

Published monthly as the newsletter complement to PaySource, by CCH Canadian Limited. For subscription information, see your CCH Account Manager or call 1-800-268-4522 or (416) 224-2248 (Toronto).

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disproportionately: "Upon attaining the age of 65, women often have either lower or no pension income since a greater proportion of them are in jobs where they are less likely to be offered pension plan coverage … Furthermore, women are prone to have lower lifetime earnings upon which pension benefits are based".[11] While eliminating mandatory retirement is far from a cure-all for such issues, it can be seen as a useful step.

5. The trend across Canada is clearly towards the elimination of mandatory retirement. This trend is unlikely to be reversed. From an efficiency perspective, it is beneficial that human rights legislation be harmonized to the greatest extent possible.

Notwithstanding the aforementioned potential benefits, many have argued that abolishing mandatory retirement is not in the public interest. Briefly, these arguments include:

1. The entire debate over abolishing mandatory retirement is not properly framed and that it is better framed as a debate over whether governments should prohibit private contracting between employees and employees/trade unions. If freedom of contract is in the public interest, prohibiting mandatory retirement schemes would not be since most mandatory retirement schemes are the products of negotiations between sophisticated parties and by abolishing one aspect of their "deal", compromises that were made at the time of negotiation are undermined.
2. Mandatory retirement is said to be not all that prevalent and where it does exist, it exists in the domain of advantaged workers (rather than a practice imposed on disadvantaged workers by their employer).
3. Prohibiting mandatory retirement will not result in workforce participants delaying their departure from the workplace (i.e., the median retirement age of 61).
4. Mandatory retirement provides workers with a natural, widely accepted, and graceful departure from the workplace, as opposed to a potentially ugly end to their careers with productivity and health issues dominating.
5. Mandatory retirement is said to open up job and advancement opportunities for younger workers.
6. Mandatory retirement aids and encourages succession planning and reduces the cost of pensions, disability insurance, and other benefit programs.
7. Abolishing mandatory retirement could result in increased monitoring and performance management of older workers partly due to liability concerns and partly due to a need to "build the file" so that such workers may be dismissed for just cause while at the same time minimizing the risk of a successful human rights complaint.

Additionally, others are concerned that, notwithstanding the legislative permission for pension and benefit plans to retain age-based distinctions, employers could be at risk for constructive dismissal claims for failure to provide such benefits to employees that are 65 years of age or older.[12]

A further concern for employers is the cost of terminating older workers. It is well established that, subject to contract, an employee may be terminated without cause provided that they are provided with reasonable notice or pay in lieu of such notice. A determination of reasonable notice is made having regard to the employee's age, length of service, nature of their position, and availability of comparable employment.[13] All of these factors, except for the nature of the employee's position, are affected by the employee's age. While some courts have suggested that employers ought not to be punished with high notice periods in circumstances where they hire older workers (and others have relied on mandatory retirement or anticipated or "usual" retirement age as a basis for confining notice periods), it will remain to be seen whether such approaches will withstand scrutiny in a post-mandatory retirement climate.

In conclusion, it remains to be seen if the abolition of mandatory retirement accomplishes the ends targeted by the British Columbia government. To be sure, there will be adjustments to be made and consequences to be managed. Employers are best advised to start thinking now about how the legislative change might affect their operations. Then again, if the majority of Canadians continue to retire around the age of 61, it will all be much ado about nothing.

This article originally appeared in FOCUS ON CANADIAN EMPLOYMENT AND EQUALITY RIGHTS, *Vol. 8, No. 6, dated June 2007.*

Notes:

[1] With the assistance of Joana Thackeray, articled student, Fraser Milner Casgrain LLP.

[2] 3d Session, 38th Legislature, British Columbia, 2007.

[3] R.S.B.C. 1996, c. 210.

[4] R.S.B.C. 1996, c. 492.

[5] R.S.B.C. 1996, c. 385.

[6] Report of the Premier's Council on Aging and Seniors' Issues, November 2006, available online: Ministry of Community Services, www.cserv.gov.bc.ca/seniors/council/docs/ Aging_Well_in_BC.pdf.

[7] Ministry of Economic Development, 2007, available online: WorkBC, www.workbc.ca.

[8] Statistics Canada, *The Daily*, June 1, 2006. Study: Canada's Labour Market at a Glance.

[9] Morley Gunderson, "Banning Mandatory Retirement: Throwing Out the Baby With the Bathwater", *C.D. Howe Institute Backgrounder*, No. 79, March 2004.

[10] [1990] 3 S.C.R. 229.

[11] *Ibid.*, at para. 398.

[12] For instance, see: Business Council of British Columbia, May 17, 2007, "British Columbia Plans to End Mandatory Retirement", IRB Vol. 39 No. 5, at p. 5; and Malcolm Graham, "Demographics, Generational Differences & End of Mandatory Retirement"(presented at B.C. Continuing Legal Education Labour and Employment: Joint Issues Conference, May 2007).

[13] *Bardal v. Globe & Mail Ltd.* (1960), 24 D.L.R. (2d) 140 (Ont H.C.).

Hot News Items

Housing Allowances Paid to Certain Players on Sports Teams or Members of Recreation Programs

Starting in 2007, up to $300 per month can be excluded from income for a board and lodging allowance for a participant or member of a sports team or recreational program if all the following conditions are met:

- the employer is a registered charity or a non-profit organization;
- participation with or membership on the team or to the program is restricted to persons under 21 years of age;
- the allowance is for board and lodging for members that are required to live away from their ordinary place of residence; and
- the allowance is not attributable to any services, such as coaching, refereeing, or other services to the team or program.

Do not report the $300 monthly exclusion on the T4 slip.

Northwest Territories New *Employment Standards Act* Progresses

Bill 14, the *Employment Standards Act*, which was previously summarized in *PaySource*, newsletter No. 143, dated May 2007, will replace the *Labour Standards Act*, the *Employment Agencies Act* and the *Wages Recovery Act* with a single statute.

The Bill applies to all employers and employees, subject to certain exceptions, and restricts the circumstances in which persons 16 years of age or younger may be employed.

The Bill fixes the standard and the maximum hours of work in a day and in a week, subject to certain exceptions, and provides entitlements to overtime pay, vacation pay and holiday pay, as well as to unpaid pregnancy leave, parental leave, sick leave, compassionate leave, bereavement leave and court leave. The minimum wage would be prescribed by regulation.

An employment standards officer would have primary responsibility for enforcing employment standards and would be empowered to hear complaints and to make orders, including orders to compensate or reinstate an employee. The Bill also provides for the appointment of adjudicators to hear appeals under the Act.

Employers would be required to maintain employment records and to provide advance notice of termination to affected employees and their trade union, if any, where the employment of large numbers of employees is terminated.

The Bill provides for enforcement and establishes offences and penalties for contraventions of the Act or regulations or of orders made under the Act. Orders for wages are deemed to have special priority in relation to other security interests filed under the *Personal Property Security Act* and the *Land Titles Act*.

In general, the new Act is substantively similar to existing legislation with regard to the regulation of employment standards and employment agencies. In addition, the new Act:

- exempts certain employers and employees, or classes of employers and employees, from the general provisions of the Act, by regulation;
- incorporates provisions respecting the employment of young persons;
- establishes new days of rest requirements;
- allows employees to receive lieu time with pay instead of overtime where the employer agrees;
- provides for the establishment of a minimum wage, by regulation;
- requires that employees be granted an annual vacation with vacation pay within six months after the first year of employment;
- establishes the right of employees to unpaid compassionate leave, bereavement leave, sick leave and court leave;
- requires that employers give advance notice of termination to affected employees and their trade union where large numbers of employees are to be terminated at one time;
- establishes a new complaints process and provides for the resolution of complaints by an employment standards officer;
- establishes a new appeal process by which individual adjudicators hear appeals of decisions made by the employment standards officer;
- establishes the priority of employee wages over other claims against an employer to a maximum amount of $7,500 per employee; and

- restricts access to information provided under the Act that could identify the parties to a complaint or appeal.

The Bill authorizes the making of various regulations, including regulations implementing the Act and regulations providing for licensing of employment agencies.

Bill 14 received third reading August 17, 2007 and Royal Assent August 23, 2007. The Bill has not yet been proclaimed into law and subscribers will be notified when the Bill becomes law.

Need To Know

Alberta Minimum Wage Increase Reminder

Alberta's minimum wage will increase from $7 to $8 per hour on September 1, 2007, to reflect the latest economic indicators.

The new minimum wage rates are located in the Employment Standards section of PAYSOURCE at ¶5505 and ¶5522.

Recent Cases and Rulings

Calling president an "idiot" was not just cause for dismissal

• • • **Canada** • • • McKay was hired by Ayr Motor Express as a truck driver in November 2003. He was disciplined for falling asleep at the wheel and destroying the company tractor and trailer, and for taking two weeks of unauthorized leave. The discipline consisted of a formal letter of reprimand that indicated similar behaviour in the future would not be tolerated, although it made no mention that he may be terminated for such behaviour in the future. On February 18, 2006, McKay was on a required break in Winnipeg before taking a load on to Calgary. McKay was legally required to rest, or re-set, for 24 hours for further driving in Canada, or 34 hours for driving in the United States. When the president found out that McKay had not left Winnipeg two days later, he called McKay. During the resulting argument, McKay called the president of the company an "idiot" several times, at which point the president told McKay to remove his personal effects from the truck and return home. McKay was terminated that day, and received a letter of termination a month later. The dismissal letter referred to his "insubordinate" conduct, as well as the earlier incidents. McKay brought a complaint seeking compensation for unpaid severance. The Adjudicator found that he had been wrongfully dismissed, and awarded him one month of salary in lieu of notice. Ayr Motor Express brought an application for judicial review.

The application for judicial review was dismissed. The Court used a standard of review of reasonableness *simpliciter*. While there may be forms of employee misconduct that can not be excused in any situation, the conduct exhibited by McKay did not inevitably constitute just cause for dismissal. In this situation, the adjudicator found enough mitigating circumstances to reduce the gravity of his misconduct below the termination threshold. McKay's objectionable remarks were delivered in the heat of the moment, and in the course of an angry exchange of views. The president was infuriated when he made the call to McKay, and was unaware that McKay had arranged for a longer re-set in Winnipeg in case he had to drive through the United States after arriving in Calgary. It was not unreasonable for the adjudicator to make the conclusion she did, since in general an isolated incident of insolent or disrespectful behaviour will not constitute cause for dismissal. The level of appropriate discipline for such behaviour depends on the context, and mitigating circumstances may reduce the seriousness of an employee's behaviour. The Court also noted that, if the company wanted to rely on the earlier matters leading up to a culminating incident as a basis for termination, they would have had to give a clear and unequivocal warning to McKay that further misbehaviour could result in termination.

Ayr Motor Express Inc. v. McKay, (Federal Court), (2007 CLLC ¶210-026).

Signed release a bar to claim resulting from termination

• • • **Ontario** • • • Barr was employed by Pennzoil-Quaker State for over 14 years as a territory sales manager. His remuneration package was made up of salary, participation in the company's sales bonus program, and other benefits such as a company car. Barr was called to a meeting that he believed was a routine performance review, at which time he was informed that he was being terminated. He was given a letter and release, along with an offer that represented slightly less than six months' remuneration in lieu of notice, based on his salary and all of his bonuses. In addition, he was immediately excluded from the sales bonus program, while his other bonuses, such as the company car, were continued for two months before being cancelled, rather than continued throughout the six month notice period. The company told Barr that the offer was "above average", as well as fair and equitable. Barr did not receive any independent legal advice, although he did talk to a financial advisor about it, as well as a good friend at the company who happened to be the person who put the offer together. Eventually, he signed the release. Barr later brought a claim for damages for inadequate pay in lieu of notice, but the company moved for summary judgment to dismiss the claim as disclosing no reasonable cause of action. For the purpose of the motion, all of the facts as alleged by Barr were assumed to be true.

The motion for summary judgment was allowed, and the action was dismissed. Generally, courts are reluctant to set aside a release and settlement agreement between two parties for valuable consideration. A proper release will operate to bar a claim resulting from termination, even where the employer has failed to comply with a statutory regime relating to the conditions of the employment. In this case, the Court first looked at whether the release was signed under duress. Barr was subject to commercial pressure, but he did not protest the release, he had alternate courses open to him other than signing the release, and he got financial advice after deciding not to get legal advice. Finally, he did not take steps to avoid the contract after signing it, so there was no duress. Next, with respect to unconscionability, the Court found that Barr had a potential claim if he could prove that the company abused its position of power by using a friend within the company to advise him to sign the release, used his recent divorce experience to keep him from talking to his lawyer, and threatened that he would get nothing if he did not sign the release. But when the Court looked at whether the offer he was given was sufficiently different from community standards of commercial morality that it ought to be set aside, it found that, while the offer was at the low end of the range of notice periods, it was within the acceptable range. Accordingly, there was no genuine issue for trial on the unconscionability of the offer. Finally, there were policy considerations in favour of upholding the release, since Barr had two weeks to consider the offer, and he sought advice that he felt was appropriate.

Barr v. Pennzoil-Quaker State Canada Inc., (Ontario Superior Court of Justice), (2007 CLLC ¶210-028).

Incidents of misconduct and poor job performance were not serious enough to justify termination

• • • **Ontario** • • • Plotogea worked for Heartland Appliances on a job placement while completing a degree at college, until he was hired full time. He worked up to the position of "senior design engineer", where he was expected to supervise and mentor the junior members of the engineering department. Heartland terminated Plotogea, alleging that, over time, he had engaged in a number of incidents of misconduct or inadequate job performance, which constituted cumulative cause for termination without notice. These incidents included accessing pornography on a company computer; failing to attend and work as a team at an out-of-town tradeshow; being habitually late; using the company computer to work on personal files, (specifically, working on his house plans); and failing to follow directions and properly supervise the delivery of accurate electronic files to a subcontractor. Plotogea brought a wrongful dismissal claim.

The claim was allowed. Plotogea engaged in the misconduct complained of by the employer, but outside of those incidents he had been an excellent employee for many years. None of the incidents, even considered cumulatively, constituted just cause for termination without notice. Instead, the conduct should have justified lesser discipline, such as a demotion, a change of responsibility, a reduction in pay, a suspension, or even "working notice". Therefore, he was entitled to damages for wrongful dismissal. The Court found that the appropriate notice period, given the eleven years of service Plotogea gave to the company, was nine months. With respect to mitigation, Plotogea's efforts to find alternative employment were woefully inadequate, as he did not make reasonable efforts to find employment in a position similar to or related to the position he had held at Heartland. Instead, he was working as a contractor/house builder which meant that he did not focus on his responsibilities at Heartland when he was working there, and he did not actively search for another job when he was terminated. As a result, the notice period was reduced to two months for failure to mitigate.

Plotogea v. Heartland Appliances Inc., (Ontario Superior Court of Justice), (2007 CLLC ¶210-031).

Decision that employer was not required to pay Ontario Health Premium was upheld on judicial review

• • • **Ontario** • • • The union represented full-time employees of the City of Toronto, and the collective agreement between the parties provided for health care benefits, including the payment of all health care premiums payable under *The Health Insurance Act*. The City refused to pay the Ontario Health Premium (OHP) for employees under the collective agreement, as they argued that the OHP was not a "premium" covered by the collective agreement. The union brought a grievance, and the arbitrator concluded that the City was not required to pay the OHP. The union brought an application for judicial review to quash the decision.

The application was dismissed. The Ontario government introduced the OHP as a tax based on taxable income in order to help offset costs of running the health care system in the province. A number of grievances arose as a result when employers refused to pay the OHP, claiming it was not a "premium". In *Lapointe-Fisher Nursing Home v. United Food & Commercial Workers International Union, Local 175/633* 2007 CLLC ¶220-004, the Court of Appeal determined that courts must consider what reasonable parties in the position of the employer and the union must have intended when they negotiated the language into the collective agreement. In the present application, the arbitrator focused on the collective agreement language and the operative aspects of the OHP to determine whether the employer was required to pay it. He found no intention in the language of the Article for the employer to be responsible for paying part of the income

taxes an employee is required to pay, even if they were intended to be applied to the cost of public health care, so there was no obligation to pay the OHP.

Canadian Union of Public Employees, Local 79 v. City of Toronto and Herman, (Ontario Superior Court of Justice – Divisional Court), (2007 CLLC ¶220-046).

Taxpayer vicariously liable for unremitted corporate source deductions only until resignation tendered

The Minister assessed the taxpayer personally as a corporate director for D&M Educational Services Limited's ("D&M") unremitted source deductions for the period from June 15, 2000 to January 31, 2003. The taxpayer appealed to the Tax Court of Canada.

The taxpayer's appeal was allowed in part. The taxpayer was not an outside director of D&M, and did not demonstrate the due diligence that a reasonably prudent person would have in attempting to prevent D&M's failure to remit its source deductions. However, the taxpayer resigned as a director of D&M on December 31, 2001, and could not be vicariously liable for its unremitted source deductions for any period after December 31, 2001.

Tucker, (Tax Court of Canada), 2007 DTC 1003.

Taxable Benefits – Computer and Internet Services Provided to School Board Commissioners

The issue the CRA was asked to review involved a school board providing all its commissioners with a computer worth $1,500 and reimbursing them for a high speed Internet service costing $600 a year. The commissioners would use the computer and Internet service approximately 10% to 20% of the time for performing duties related to their function. At the end of the mandate, they would have to return the computer to the school board, which would cease to reimburse them for the Internet service. The CRA was asked if the school board would be deemed providing a taxable benefit to the commissioners and, if the answer is yes, how to calculate the benefit.

The CRA confirmed that, provided the use of the computer and Internet service was essential in the commissioners' performance of their office or employment duties, they would not receive a taxable benefit. This would be the case even though they made a personal use of the computer and Internet service provided the personal use did not trigger additional expenses for the school board. However, if the use of the computer and Internet service was not essential in performing their duties, they would receive a taxable benefit in accordance with paragraph 6(1)(a) of the Act.

Since the residual value of a computer after three years (i.e., the term for school board commissioners) would be negligible, the CRA suggested to include in their income one-third of the computer value ($500) from which the 10% to 20% employment use would be deducted. Regarding the Internet service, the excess of the amount reimbursed to the commissioners ($600 per year) less the employment use of the service would be included in their income.

Technical Interpretation, Business and Partnerships Division, June 5, 2007, Document No. 2006-0174521E5.

Professional Membership Dues Paid by Employer

Where an employer pays an employee's professional membership dues, a taxable benefit arises if the employee is the primary beneficiary of membership. (The employee may, however, be entitled to an offsetting deduction under subparagraph 8(1)(i)(i) with respect to membership fees paid by the employer.) The taxable benefit issue is not based solely on whether the membership is a requirement of employment. Where membership in a professional organization is not a condition of employment, "the question of primary beneficiary must still be resolved in order to determine whether a taxable employment benefit arises".

Technical Interpretation, Business and Partnerships Division, June 11, 2007, Document No. 2006-0213981E5.

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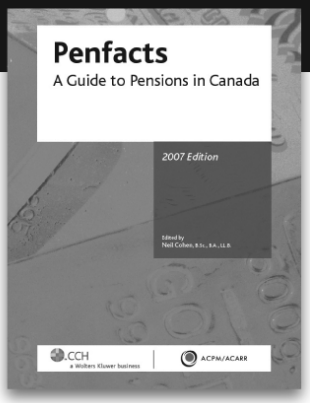

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