

Canadian Employee Relocation Council:
Submission to the Standing Committee on
Human Resources, Skills and Social
Development and the Status of Persons
with Disabilities: Canada's Temporary
Foreign Worker Program

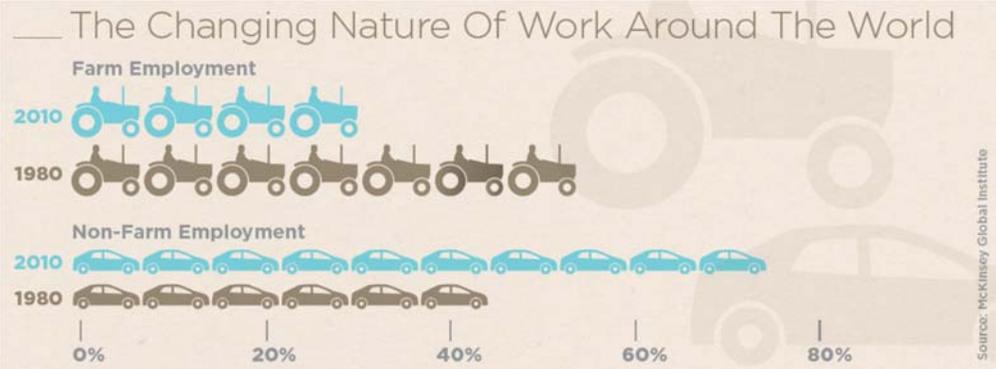


May, 2016

Introduction

Immigration and access to skilled talent play a vital role in Canada’s economic future.

There is strong consensus today that the key to Canada’s future growth is to build a knowledge based economy that can position Canada as a global leader in producing innovative products and services. This is consistent with a general trend underway in many leading and emerging economies, which is changing the nature of work around the world.

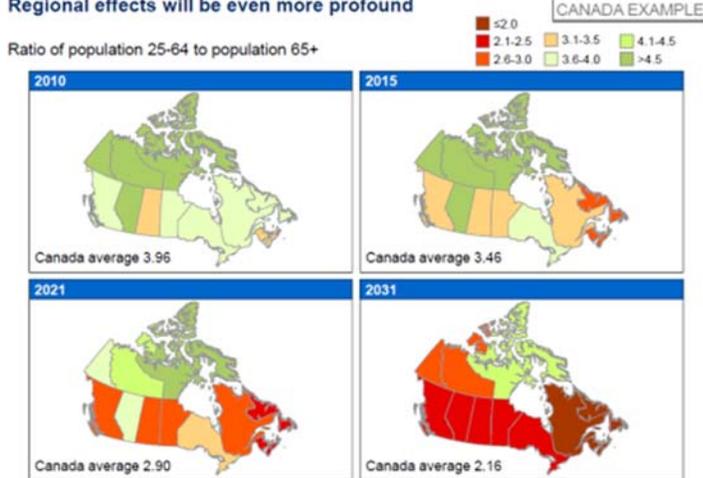


To achieve Canada’s goal a skilled workforce, particularly in the fields of science, technology, engineering and mathematics, is required. These skills are in short supply the world over, and Canada lags other countries in graduating students in these disciplines.

A study on skills, by the OECD in 2013, reported that Canada’s literacy rate for 16-24 year olds is below the average of other OECD member countries. If Canada is to continue to transform to a knowledge based economy there is much work to be done.

As with many developed nations, Canada’s birthrate is in decline and the workforce is marching towards retirement. According to Statistics Canada the number of people aged 65 years or over now surpasses the number of children aged 14 years or under. This shift, a first in the history of the Canadian population, will have significant impact on Canada’s economy, its labour force and social security systems. It is estimated that by 2031 there will be just 2.16 Canadian workers supporting one retiree, by comparison there were 3.96 workers supporting one retiree in 2010.

Regional effects will be even more profound

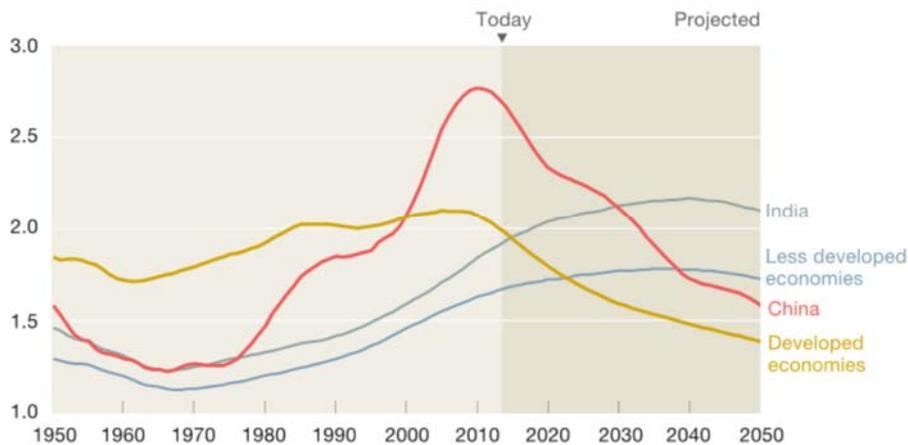


To continue to grow as a global leader it is estimated that the Canadian population must grow to about 43 million people over the next two decades¹.

This scenario of a declining working age population is being played out across much of the developed world. Only India, it is forecast, will experience growth in the number of workers to dependants

Number of workers per dependent,

ratio of working-age population (aged 15–64) to dependent population (aged 0–14 and over 65)



Source: United Nations population statistics; McKinsey analysis

As a consequence of these realities, a changing economy and demographic shift, it is vitally important that Canada has programs in place to ensure employers have access to skills on a global scale. That can be achieved through permanent residency streams, and through effective and efficient programs that respond to short-term skills shortages.

There is a growing demand for skills at a global level and Canada is competing with many other developed and emerging nations for a shrinking pool of talent. Over the next decade Canada is expected to experience severe shortages in its talent pool.

A report published in 2014ⁱⁱ by Miner Management Consultants, projects a shortage of workers in Canada of about 1.75 million by 2026, comprised of a shortage of about 2 million skilled workers and a surplus of 257,000 unskilled workers. This is consistent with a report published by the McKinsey Global Instituteⁱⁱⁱ which projects a global shortage of between 38 and 41 million high skill workers in the coming decade.

The anticipated shortages will be especially acute among the ranks of senior management, skilled workers, healthcare professionals and managers in public administration^{iv}. On a global scale^v access to skilled workers is a top concern for CEOs, with leaders and knowledge workers being most in demand.

In a report issued by the government of British Columbia it is projected that by 2019, the province will have over a million job openings, and over three-quarters of those will require a college diploma, trade certificate, university degree or higher^{vi}.

While immigration is the main avenue through which we can offset our demographic trends and skills shortage in the short to medium term, its effectiveness depends on the extent to which we can attract well educated, trained immigrants of working age with the skill sets needed.

In meeting their talent needs, Canadian employers will look first to fill roles by hiring Canadians and permanent residents. However, there are many circumstances today where domestic skills may not be available, or the requirements for the position(s) demand expertise at an international level.

In the past several years there have been significant changes to Canada's Temporary Foreign Worker Program (TFWP), which have made it very difficult for employers to access much needed talent. The TFWP continues to be plagued with inconsistencies, unnecessary inefficiencies and red tape that negatively impact Canada's ability to compete.

In a recent survey^{vii} of major Canadian businesses that access the TFWP, 60 per cent of respondents said the changes to the Program over the past few years have had a negative impact on business planning strategies.

In 16 per cent of the companies surveyed, work has been moved outside of Canada as a consequence of the changes. Several of the companies also note that hiring strategies have been changed and positions are instead being moved to other countries with less immigration lead times (Germany, Ireland, UK, and India).

Over two thirds of the companies surveyed (70%) report that the changes to the Labour Market Impact Assessment (LMIA) process have had a negative impact on the organization's business

planning, and their ability to recruit skilled workers. Ambiguous and ongoing changes to immigration rules (66%) and access to accurate and reliable information from government sources (56%), are cited as the top challenges when transferring employees into Canada.

Clearly there are unnecessary barriers in the program that have resulted in lost business opportunities, and are having an adverse impact on economic growth and job creation.

The following paper outlines a series of constructive recommendations that we believe will address many of these issues.

About the Canadian Employee Relocation Council

The Canadian Employee Relocation Council (CERC) is a not-for-profit organization dedicated to removing barriers that restrict mobility and deployment of human capital, which are vitally important to Canada's future prosperity. Established in 1982, the Council represents the interests of its members on workforce mobility matters. Many of the Council's members are listed in Canada's Financial Post Top 500.

1. Separate stream for high skill in demand occupations

Issue: The current rules governing the Temporary Foreign Worker Program (TFWP) pose significant challenges for many employers seeking to recruit highly skilled, in demand talent, that is not available or in short supply in the Canadian labour market.

The TFWP was created to alleviate shortages in the Canadian labour market early in the last decade. Many of those shortages were in the low skilled categories. As the program matured more restrictions were implemented to protect domestic jobs. Today there is no distinction in the processing rules between a domestic helper and the senior vice president of a major company. Each application is treated in the same manner.

Solution: Create a separate program for highly skilled in demand occupations that provides timely processing, a high level of predictability to both employers and applicants, and meets the growing need for in demand occupations. The program should not be subject to labour market tests similar to the way in which the International Mobility Program is administered. This program should be administered by Immigration Refugees and Citizenship Canada. The program should work to also create immediate pathways to permanent residency to all approved applicants.

2. Trusted Employer Program

Issue: Companies are experiencing delays, inconsistencies and unpredictability with applications in all facets of Canada's economic immigration programs. In many cases these companies are filing multiple applications for in demand occupations and skills that cannot be sourced from within the Canadian workforce. In the recent CERC immigration survey 75 per cent of employers said they experience inconsistencies in decisions.

Solution: Implement a Trusted Employer Program (TEP) modelled after successful programs currently in use in Ireland, the U.K. and Australia, and currently being piloted as the Known Employer Pilot Program in the United States.

Firms designated as TEP would have access to accelerated labour market test opinions from government agencies. The occupations contained in the program would be geared to high skilled / high wage in demand positions.

Benefits: For government – improved efficiency, reduced costs and ability to redirect resources towards safety and security: For business - ease of entry of key personnel, greater level of predictability leading to improved business productivity. Outlined below are detailed benefits for such a program.

1. One consolidated application for sponsorship status to confirm that:
 - i. local recruitment benchmarks are met
 - ii. correct pay rates for occupations are being paid
 - iii. training of Canadian (not foreign) staff meets specified benchmarks (or contributions to training levies in the absence of sufficient training programs)

- iv. all documentary, notification and related obligations are being met
2. Facilitates faster processing and less documentation of applications (because some criteria currently attached to an application are addressed in the sponsorship application)
3. No need for officials to revisit all details in each application (thus saving government resources), with a blanket approval for certain applications.

3. Immigration Advisory Committee

Issue: No formal outreach or consultation process currently exists between the Ministry of Employment, Workforce Development and Labour, the Ministry of Immigration, Refugees and Citizenship Canada, and the business community focused on the business and financial impact of economic immigration. This often leads to miscommunication and frustration on the part of stakeholders.

Solution: An Advisory Committee on Economic Immigration should be enlisted to offer advice and input to the Minister(s) and government officials in a formal and structured manner. The committee, representing business and other stakeholders / academia could offer advice and input on immigration planning and more closely aligning economic class immigration targets over the medium and long term with the needs of Canada's transitioning economy. We believe that such an advisory body would be a valuable resource to government in determining levels of immigration and temporary foreign workers to meet future labour market needs.

Benefits: An immigration system that responds to the changing needs of business and Canada's changing economy.

4. Industries experiencing rapid growth and high demand for skilled workers

Issue: Many new and emerging industries (digital technologies, IT) require immediate access to highly skilled talent today, but it would take years to train enough Canadians to fill this demand. These opportunities would be lost to other global players thereby reducing Canada's ability to establish a global presence.

Solution: Create industry or sector based immigration pathways or programs. This can be done quickly and easily adjusted as necessary using CIC's authority to create special economic programs using ministerial instructions. In addition we should assess re-implementing the Facilitated Program for IT Workers (FPITW) which will enable growth across all sectors of the economy given IT is a pervasive enabler for economic growth and global competitiveness. (See section 14.1 of the Immigration and Refugee Protection Act)

5. Labour Market Impact Assessments (LMIA)

Issue: Current rules surrounding the LMIA application process, audits, and requiring employers to advertise high-wage or high-level positions, are a deterrent for many companies in recruiting skilled workers. At the same time many companies experience frustration in obtaining clear rules and accurate information in securing a positive LMIA.

Illustrative of the challenges faced by companies in the LMIA process are comments from the CERC survey:

As one company noted “We were looking at the possibility of foreign trained professionals to fill some of the pending skills shortage but have had to put that plan aside because of the sheer difficulty of the program now.”

“Acceptable recruiting methods need to be more clearly identified. We are unable to use our Company website to advertise for positions even though we put a strong case together for Service Canada showing our company is Internationally known (15,000 employees Internationally, 250 offices), and we get more candidates reviewing it directly for job opportunities rather than monster, and other big recruiting sites.”

While another notes “An applicant should not be disadvantaged simply because he or she entered by way of the NAFTA or the Intra-Company Transfer stream. To ask an employer to obtain a LMIA for an employee who already has a valid work permit is both only inefficient and costly.”

Current rules also require employees to remain at the work location specified on the work permit. Highly skilled workers and executives are frequently required to visit numerous work locations across Canada to fulfill their job duties. Employers need to have greater flexibility on work location limitations.

According to the results of the CERC survey, 69 per cent of respondents say the changes in the LMIA process have impacted their business planning, and 70 per cent say that the changes have had a negative impact on their ability to hire highly skilled workers.

Solution:

1. Provide an expedited process for employers to obtain a LMIA without the requirement to advertise positions for high skilled, highly paid positions. Senior executives should be exempt from labour market testing. Canada could draw upon the U.K. approach, which does not require labour market testing for those individuals earning an annual salary of £155,300 or more.
(see: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/439018/Tier_2_v22.0_EXT.pdf)
2. Allow executives at or above a financial threshold (for example as noted above) to work in more than one location.

Benefits: Provides a higher level of predictability to businesses seeking high skilled in-demand workers. High skilled workers are more likely to consider Canada as a destination knowing the application will not be subject to the delays of labour market testing.

Allowing highly skilled workers to move between job locations responds to realities of modern business practices and provides employers with more flexibility in the deployment of scarce resources.

An expedited LMIA process for highly skilled workers also frees up government resources.

6. Express Entry: Bridge work permits; Age restrictions and points for valid job offers

Issue: Current programs include time limits on the length of various work permit categories. As a consequence many highly skilled workers face the risk of their work permit expiring before their application under the Express Entry system is processed. To illustrate the point, in the CERC immigration survey^{viii}, one company noted the situation with a senior executive (CFO) who has an application pending and there has been no information in over six months, *“which creates an incredible risk to the company.”*

In addition to these issues, under current rules workers aged 45 years or older, with extensive international work experience have a limited chance of being selected under the Express Entry system. In the great majority of cases, senior managers and executives are typically above age 40 or 45 and may not accumulate sufficient points to qualify. These are the very people in senior management positions leading many of Canada’s most successful companies. Canada must find ways to facilitate an efficient pathway to permanent residence for these executives who are in high demand as baby boomers retire.

The allocation of 600 additional points for an LMIA disadvantages many non-LMIA based employees who are already working and significantly contributing to the economy. In many cases they are more senior and more highly skilled than those on LMIA’s. the definition of a “valid job offer” should also be expanded.

For the purposes of Permanent Resident selection, the LMIA is not the best tool to determine which applicant receives 600 points for a job offer, or to measure genuineness or long-term employment demand.

LMIA’s were created for temporary foreign workers and are no better at predicting whether a job offer is genuine or a worker is truly in demand than (for instance) an ICT work permit.

The contribution of someone working on an LMIA-exempt work permit can be just as great or often greater, and there are many compelling reasons, including talent retention, for allocating points for a job offer.

Solutions:

1. Provide a bridge work permit for up to 12 months, restricted to highly skilled workers, (NOCs A, B, O) ICTs, exempt and NAFTA employees, as well as employees facing the cumulative duration limit under LMIA’s, and who are waiting to be invited

to apply for permanent residence under the Express Entry system. For employees in the Express Entry pool who are eligible for Canadian Experience Class and the Federal Skilled Worker programs etc., issue a 12 month bridge work permit if the current work permit is expiring.

2. Age factors should be excluded or relaxed for senior executives over age 40 who possess extensive international experience. Alternatively, redistribute the age points to lessen the penalty for age.
3. In those cases where the applicant has been employed for a minimum of one year, with a standing indeterminate job offer from the Canadian employer, allocate additional points for arranged employment.

Benefits: Provides a transition period to those highly skilled workers who wish to settle permanently in Canada. It removes uncertainty and eliminates an unnecessary administrative barrier to remaining in Canada from the process. For employees it provides employment continuity. For employers the bridge permit will provide ongoing access to highly skilled workers that the organization has invested in, during the permanent residency application process.

7. Reinstate previous LMO policies when assessing LMIA applications of international students

Issue: The Canadian government actively promotes educational opportunities for international students to study at Canadian institutions. Although these students pay significantly higher tuition fees than Canadians, in many instances they do not have the opportunity to transition to permanent residency upon graduation.

This is an increasingly important issue as Canada seeks to negotiate significant trade agreements (such as the Trans-Pacific Partnership and with countries such as India) and is facing stiff international competition to attract students in key fields of study, including science, technology, engineering and mathematics.

Solution: International students should not be subjected to the same rules and rigour of the regular LMIA. Service Canada should reinstate the previous policies that dictated the LMO assessment of international students where the LMO applications of international students were not subject to a labour market test.

Furthermore, the employer should be able to offer lower end of the wage range in order to meet the wage assessment of the LMIA application. This policy change will allow easier pathways to permanent residency for international students studying full time in Canada that are in key fields of study that will fill in-demand occupations and contribute to the country's economic growth.

Benefits: Canada will be considered a more attractive destination and competitive in attracting international students, while developing a highly skilled workforce.

8. Compliance reviews:

Issue: the current process, which triggers random substantially the same (or STS) employment assessments at the time of a new application, is unworkable for the following reasons:

- a) The employer cannot get their new LMIA case adjudicated while the audit is in process;
- b) Audits can take 4 to 12 months;
- c) The foreign worker sometimes must return to their original country to await the audit results and the LMIA renewal application assessment;
- d) This penalizes both the employer and the employee but more importantly negatively impacts the employer and can also result in layoffs, terminations, etc. of Canadian employees;
- e) ESDC, being advised of the disruption of the current Canadian business and the potential for layoffs of Canadians, insists on receiving all correspondence by Canada Post mail, rather than email (there is no legal or practical reason for this requirement);
- f) The process is further delayed through a number of additional documentary requests by ESDC auditors and compliance review officers;
- g) Ongoing documentary requests, sometimes repeating previous documentary requests, wherein the documents were provided by the employer, can take a month or two before each additional request is resolved, again due to the insistence on the use of Canada Postal mail and officer workload;
- h) During the 4 to 12 month audit process, the company must continue to advertise the original position and pay extensive job advertising fees to continue to meet the LMIA requirements for the renewal application.

Solution: These random STS compliance reviews should not be triggered at the time of re-application for an LMIA. It penalizes the employer and foreign worker at a critical time for job continuity. STS compliance reviews should be triggered after the new LMIA is issued, not before.

9. Compliance and Administrative Monetary Penalties (AMP)

Issue: The new compliance regulations and Administrative Monetary Penalties (AMP) implemented on December 1, 2015 are challenging to employers. There is no comprehensive manual that outlines details of the compliance requirements and accompanying AMPs. Employers must have full access to information in order to take the appropriate measures and understand the rules and processes in order to ensure compliance.

The regulations are not as clear and transparent as they could otherwise be. For example, there is a “same occupation” requirement in the regulations imposed on employers that hire workers, however, there is no definition of what constitutes the same occupation or a deviation. Is it limited to a change in the National Occupational Classification (NOC) or something less apparent like a significant shift of duties in a particular NOC? Financial liabilities, barring of employers and reputational risks should not be imposed in the system until employers have reasonable access to clear and transparent rules.

There is no independent body to which employers can appeal findings of non-compliance under the AMP.

Solutions:

1. A process is needed to review and refine the management of the AMP to ensure the program is meeting its objectives in areas of education, and fair and equitable enforcement.
2. The LMIA assessment process needs to be more standard across Canada. Certain program officers are asking for documents that are beyond the scope of Regulation 200 and 203.

Benefits: Overall improvements in client service. More efficient deployment of resources for both government and business. A more open and transparent administrative process, with avenues for appeal.

10. Establish a formal appeal process for file reviews prior to Judicial Review

Issue: The Canadian government actively promotes integrity and fairness of its programs. As such, many of its programs have a formal appeal process prior to settling matter in the court of law. For example, Employment Insurance^{ix} and Canada Pension Plan^x have a formal appeal process. The Temporary Foreign Worker Program does not have a formal appeal process prior to Judicial Review which is expensive and time consuming for employers.

Decisions on LMIA applications are not always consistent nationally and the interpretation of Temporary Foreign Worker Program Policies and Regulation 200 and 203 are sometimes skewed. There are also instances where the Program Officer or the Senior Development Officer have erred on their decisions.

Such inconsistencies negatively businesses that have paid \$1,000.00 per foreign worker for the LMIA application. Such inconsistencies affect the integrity and fairness of the Temporary Foreign Worker Program.

Solution: The Temporary Foreign Worker Program should include a formal appeal process.

The appeal process would allow the employer the opportunity to submit any additional information that are relevant to the LMIA application. The Assessing Officer would also have the opportunity to conduct further fact finding prior to reviewing the original decision on the LMIA application.

After the review of the previous decision along with the new information, the Officer would have the option to change or uphold the previous decision.

Benefits: An appeal process would ensure that the principles of natural justice have been respected and maintain the integrity and fairness of the Temporary Foreign Worker Program. Employers will have a fair chance of receiving justice.

11. Address inconsistent decision making

Issue: Employers continue to express concern and frustration with levels of service and consistency in decisions and information received from both IRCC and ESDC. In the recent CERC survey 78 per cent of employers say they experience inconsistencies between adjudicators and operating regions.

As one participant noted, *“I get the feeling we are not the only ones confused. Those on the front lines honestly do not seem to know the answers any better than we do. Not just differences in different regions but within the same region...”*

In the same survey, just 26 per cent of employers find the National Occupation Codes (NOC) for determining comparable positions and wages as being generally reliable. In many instances the information in the NOCs is woefully outdated and does not reflect modern occupations.

Solutions:

1. There should be a “case review process”, where ESDC creates a team to review cases that raise an interpretation of policy. This can occur with respect to exemptions from recruitment standards, wage variation, exemptions to transition plans to name only a few. CIC has a similar process that works well. The case review team can be the “bridge” between senior policy makers and processing officers – this is badly needed in the system for consistency and adequacy of decision making.
2. Improve training of adjudicators and establish industry experts that can provide expert advice to decision makers. Facilitate regional roundtable meetings with industry / business / CIC and ESDC staff to exchange information and improve knowledge of all parties.
3. A process is needed to regularly review and improve the NOC to ensure it reflects the changing workplace and occupations. Many classifications are decades out of date. Feedback from employers should be given greater weight in the NOC code review process as they are more directly involved with the evolution of skills development in today’s global landscape.
4. Reduce the inconsistency of the interpretations of IRPA Regulation 200 and 203 by Program Officers.
5. Allow employers and third party representatives to submit LMIA applications via email.
6. Decrease the LMIA assessment processing time by reducing unnecessary scrutiny.
7. Remove undue hardship on businesses who are hiring foreign worker by unfairly scrutinizing businesses without warrant.
8. Avoid applying generic Labour Market Information to assess labour market shortage. Officers need to understand that each position is different and general Labour market information may not apply.

Benefits: Overall improvements in client service and improved case outcomes.

12. Access to training manuals and open publication of program changes / policy updates

Issue: Employers are of the view that the rules of the various immigration programs are unclear and there is limited access to timely and accurate information. In the recent CERC survey, just 9% of employers stated that they always have access to timely and accurate information. By comparison as one respondent noted *“The US is always sending out updates, sending out notifications for webinars to understand their process and provide feedback.”*

In addition, system changes and processes are often implemented without adequate advance notice to employers and little or no consultation with the business community.

Solutions:

1. Emulate the practices of other international jurisdictions that have developed effective outreach and communication programs.
2. Provide more open access to documentation on both the ESDC and IRCC websites, for example:
 - i. TFWP Directives
 - ii. AMP, Inspection, and ECR Directives
 - iii. Internal policies on wages for ethnic Chefs, Cooks, and recruitment policies of Software Engineers and Graphic Designers within the gaming industries
 - iv. Internal assessment policies of Owner/Operator
3. Establish employer portals that can provide online access to common questions and provide regular electronic updates to employers (perhaps through a sign up process) of system changes, new rules, filing requirements and documentation.

13. Global Assessment of Labour Market Impact Assessment (LMIA) applications

Issue: Service Canada currently refuses LMIA applications solely based on trivial technicalities which are considered minor details in the overall picture, which creates frustration for employers. As an example, the LMIA applications should not be refused solely because Service Canada deems one of the recruitment efforts (e.g. media sources) to be ineffective but the benefit of hiring the Foreign Worker far outweighs such a minor detail.

Solution: To improve this situation officers should conduct a global assessment of the net benefit of hiring foreign workers.

14. Transition Plans for high skilled workers

Issue: Requiring employers to develop individual transition plans under the LMIA application process is an ineffective determinant of future employment opportunities for Canadians and an undue burden on employers. It places an unfair responsibility on employers to encourage temporary foreign workers to apply for permanent residency, which is a purely personal choice, over which the employer has no control. The transition plan requirement also has the potential to impose non-compliance penalties on

employers when employees elect not to pursue permanent residency that may have been outlined in the transition plan filed as part of the LMIA.

In addition, imposing a requirement on employers to continue with recruitment efforts for highly skilled workers, after filing the LMIA, where it is evident that skills are unavailable in the Canadian labour market, places an unfair administrative burden on employers.

Solution: The requirement on employers to file transition plans for high skilled workers should be revoked. Employers should be able to test the Canadian labour market and then make an offer to a foreign candidate as soon as they file the LMIA and pay the requisite fee.

Employers should be required to generally demonstrate that they recruit locally and have effective training programs to upskill existing staff.

In addition, requiring employers to continue to recruit for the position after the LMIA has been filed should be relaxed. If the foreign candidate cannot rely on an offer made because employers are required to continue recruitment efforts, they are very unlikely to consider the opportunity. The result is that on top of the long delays to process the LMIA, employers must also wait to receive the employee's acceptance which can at times be months for high-skilled workers and executives that have employment obligations with the previous employer.

15. General Comments on Policy and Practices

Impractical TFWP Policies that have negative impacts on the Canadian Labour Market include:

- Provincial Concurrence requirement for LMIA application within the transportation industry
- Requirement of Purchase Order/Statement of Work (SOW) for Construction Industry for the entire duration of the LMIA request
- Requirement of a letter from a Chartered Professional Accountant. CPAs are not willing to submit a letter without conducting a full audit
- Under CEC, employer needs to be in business for a minimum of 1 year
- Trigger LMIA applications are put on hold during a random ECR. The employers are deemed guilty until proven innocent which is contrary to the spirit of the Canadian Legal system
- The 10 per cent CAP rule for low wages. Businesses are not able to operate specially in isolated geographical location and/or requires workers in position for which there is pervasive labour shortages
- \$1000.00 fee per foreign worker. Small Businesses are not always able to incur such a fee

ⁱ Statistics Canada Population Projections for Canada, Provinces and Territories 2009 to 2036

ⁱⁱ The Great Canadian Skills Mismatch: Miner Management Consultants

ⁱⁱⁱ The world at work: Jobs, pay, and skills for 3.5 billion people: McKinsey & Company

^{iv} Talent Trends Report 2015: Randstad Sourceright

^v PwC Global CEO Survey, January 2015

^{vi} Ministry of Regional Economic and Skills Development, Government of British Columbia

^{vii} Canadian Employee Relocation Council, Economic Immigration Program Survey, November 2015

^{viii} Canadian Employee Relocation Council, Economic Immigration Program Survey, November 2015

^{ix} <http://www.esdc.gc.ca/en/ei/reconsideration.page>

^x <http://www1.canada.ca/en/sst/hta/cppgendif.html>