



**Employment and
Social Development Canada**

Access to Information and
Privacy Operations Division
140 Promenade du Portage
Phase IV, Level 12, Mail stop 1203
Gatineau, Québec K1A 0J9

**Emploi et
Développement social Canada**

Opérations de l'accès à l'information et de la
protection des renseignements personnels
140, promenade du Portage
Phase IV, niveau 12, arrêt postal 1203
Gatineau Québec K1A 0J9

Our file - Notre référence

A-2025-02195 / SY

December 29, 2025

Jacobus Kriek
Matrixvisa

Hello Jacobus Kriek:

This is in response to your request submitted under the *Access to Information Act* (the *Act*), received at Employment and Social Development Canada on October 30, 2025, and which reads as follows:

“Copy of the most recent directive about the ability to pay the wage (genuineness decision also named legitimacy) with reference to Canada Revenue Agency documents issued to Service Canada officers when they make LMIA decisions”

You will find attached the documents you have requested. You will note that certain records or portions thereof have been withheld under section 16(2)(c) of the *Act*. A copy of the provision is enclosed.

You are entitled to complain to the Information Commissioner concerning the processing of your request within 60 days of the receipt of this notice. In the event you decide to avail yourself of this right, your notice of complaint should be addressed to:

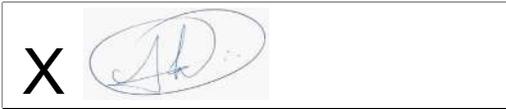
Office of the Information Commissioner of Canada
30 Victoria Street, 7th Floor
Gatineau QC
K1A 1H3

You may also make your notice of complaint online at the following website:
<https://www.oic-ci.gc.ca/en/submitted-complaint>

This completes the processing of your request. Should you have any questions, do not hesitate to contact Sophia Yeh at sophia.yeh@servicecanada.gc.ca.

Sincerely,

2025-12-24



Raul Llorente
Team Leader
Signed by: LlorenteTopete, Raul

Raul Llorente Topete
Team Leader
Access to Information and Privacy

Enclosure pp1-36

Access to Information Act

16(2)(c) METHODS EMPLOYED TO PROTECT BUILDINGS, STRUCTURES OR SYSTEMS

16.(2) The head of a government institution may refuse to disclose any record requested under this Act that contains information that could reasonably be expected to facilitate the commission of an offence, including, without restricting the generality of the foregoing, any such information

(c) on the vulnerability of particular buildings or other structures or systems, including computer or communication systems, or methods employed to protect such buildings or other structures or systems.

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Annex A - Supporting Documents for Genuineness

New information is highlighted

Effective Date: 2018-10-16

Modified date: 2025-08-07 (As of this date, the updates apply to all LMIAs being assessed, including those received prior to this date.)

Employers must provide documentation to demonstrate that the job offer is genuine. This annex provides a non-exhaustive list of supporting documents that an employer could use to demonstrate that the job offer is genuine, and important information on how to assess them.

1. New and returning employers

Employers applying for an LMIA for the first time or employers that have not been issued a positive LMIA in any program stream in the two years prior to receipt of an LMIA application must provide at least one document that demonstrates that they:

- have a legitimate operating business providing either a good or service related to the position being requested in Canada; and,
- are able to fulfill the terms of the job offer.

Although employers that have received a positive LMIA, in any program stream, within the two years prior to receipt of an LMIA application may not be required to submit supplementary documents to support genuineness with their application, at the officer's discretion, documents may be requested if they may help with the assessment.

Officers may request additional documents to make a determination of any of the genuineness factors if they are unable to come to a decision or if they have come to a negative assessment but the possibility of a different decision emerges subsequent to a discussion with the employer.

For foreign-based employers, any document received in a language other than official languages (English and French) must be accompanied by the English or French translation and an affidavit from the person who completed the translation attesting to the accuracy of the translation and who completed the translation.

Documents Requirement:

A running business would generally have official documents that demonstrate its legal registration, operation, and ability to fulfill its obligations, including financial stability and compliance with regulations. These documents help establish the business's credibility and legitimacy and are often required for various legal and financial transactions.

Primary supporting documents are the documents most commonly used by employers to demonstrate genuineness. These documents are listed on the external Service Canada website. The employer should submit the document that best demonstrates the genuineness factor being assessed.

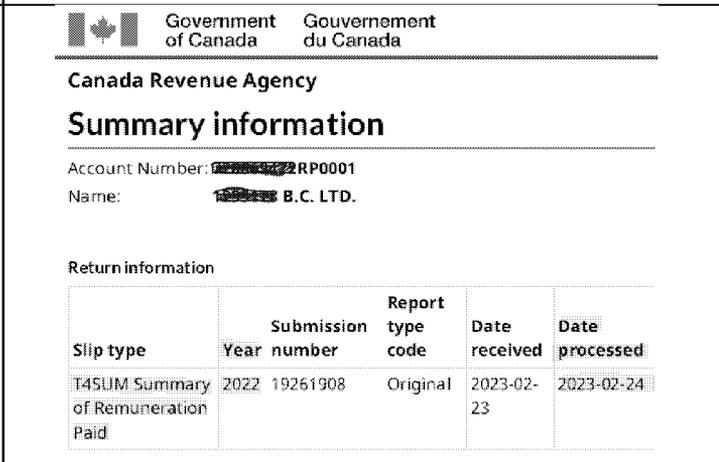
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Alternate supporting documents are not listed on the website but can be used in situations where the employer is not able to demonstrate the genuineness factor using the primary documents. Although primary supporting documents are preferred for consideration, alternate supporting documents may prove more appropriate in some cases based on the unique nature of the employer or LMIA application. Officers may request additional documentation if they are unable to comprehensively assess the genuineness factor. The officer should work with the employer to identify the most suitable alternative document for the genuineness factor being assessed.

Both lists of documents are not exhaustive and are intended to illustrate, rather than limit, the range of documentation that may be reviewed as part of the genuineness assessment. As officers discover new documents that could be used, these should be raised through their regional BE and/or management to the NHQ GD Mailbox for consideration for inclusion in the lists.

2. Supporting documents

Click the links in the tables below to view the assessment procedures for each of the supporting documents. For Canadian Revenue Agency (CRA) documents, employers must submit the most recent documents vetted/assessed/issued by CRA rather than the documents that employers can print out from the CRA website and complete on their own. The documents vetted/assessed/issued by CRA should have the wording such as “assessed” or “processed” as well as the date(s), tax year and the name of the document. Below are two examples of such documents from CRA:

Example of T2 Schedule	Example of T4 Summary												
 <p>The screenshot shows the CRA 'View Return - Initial Assessment' page. It includes the Government of Canada logo, the Canada Revenue Agency name, and the title 'View Return - Initial Assessment'. Key information displayed includes: Corporation business number: [redacted] RC 0001; Corporation name: [redacted] B.C. LTD.; Tax year end (YYYY-MM-DD): 2022-05-31; Current Status: Assessed; Status Date: 2022-11-30. A link for 'T2 Return and Schedules' is visible at the bottom.</p>	 <p>The screenshot shows the CRA 'Summary information' page. It includes the Government of Canada logo and the title 'Summary information'. Key information displayed includes: Account Number: [redacted] RP0001; Name: [redacted] B.C. LTD. Below this is a 'Return information' table:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th>Slip type</th> <th>Year</th> <th>Submission number</th> <th>Report type code</th> <th>Date received</th> <th>Date processed</th> </tr> </thead> <tbody> <tr> <td>T4SUM Summary of Remuneration Paid</td> <td>2022</td> <td>19261908</td> <td>Original</td> <td>2023-02-23</td> <td>2023-02-24</td> </tr> </tbody> </table>	Slip type	Year	Submission number	Report type code	Date received	Date processed	T4SUM Summary of Remuneration Paid	2022	19261908	Original	2023-02-23	2023-02-24
Slip type	Year	Submission number	Report type code	Date received	Date processed								
T4SUM Summary of Remuneration Paid	2022	19261908	Original	2023-02-23	2023-02-24								

Alternative texts: Examples of T2 Schedule and T4 Summary including business number, business name, tax year, date assessed or processed and name of the document.

Note: T2 Schedules and/or other income documents which have been assessed or issued by CRA may reflect a program/account identifier (RP, RC or others) depending on the document and based on CRA’s requirements. For genuineness assessment purposes, officers should ensure that the first 9 digits of the Business Number and the last 4 digits (000X) matches those on the LMIA.

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Note:

For CRA documents that are annual, it would be reasonable to compare it to the annual cost of employing the foreign worker (i.e. cost of the job offer). If it is determined that the employer is reasonably able to pay the wages during the first year of employment, then it is also reasonable to conclude that the employer will continue to have ability to pay the wages during the subsequent years of employment.

Factor	Primary Documents	Alternate Documents
A	A.1 LMIA Application A.2 <u>Municipal Business License, or any applicable permit or license</u> A.3 T4 Summary of Remuneration Paid A.4 T2 Schedules 100 and 125 A.5 PD7A Statement of Account for Current Source Deductions A.6 Proof of Current Address (Private Household Employer Only) A.7 Contract, letter or invoice, Foreign Employer Only A.8 Current copy of National Safety Code (NSC) certificate, Trucking only A.9 Current copy of your carrier profile / public profile document, Trucking only A.10 CBSA Coastal Trade Act Letter of Authority, Foreign Vessels Only Note: for permanent residency stream, employers must submit proof that the business has been in operation for a minimum of 1 year (not applicable to positions in Quebec)	a.1 Lease agreement a.2 Workers Compensation Clearance Certificate a.3 Safe Manning Certificate, Vessels Only

General guidelines on the review of supporting documents for Genuineness A (Actively Engaged):

- Always start with Business License as most municipalities across Canada require a business to have a Business License issued by the Municipality in order to operate.
 - o Note in Ontario there is a Business Name Registration process previously known as Master Business License. This document is issued by the Province of Ontario and only allows a business to operate under the registered name. In order to actually operate, the business must still obtain a Business License from the Municipality unless exempt.
- Having a valid Business License indicates that a business is able to operate and should generally satisfy the assessment of Actively Engaged. However, having a valid Business License does not automatically mean that the employer is in actual operation and has a place where employees can work. Officers must still review the details of the Business License (e.g. address, business activity...) and assess them in conjunction with other information identified during assessment, including but not limited to

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- Officers should keep in mind that not all municipalities require all businesses to have a Business License to operate. Where a Business License is not required, there may and should be other licenses or permits that a business must have in order to operate.

- o When the supporting document provided for Actively Engaged is not a Business License or permit,
- o Only with the confirmation of exemption from the employer should the officer then use other supporting document (i.e. A3, A4, A5 above) to assess Actively Engaged.

Note: There is no expectation for the officer to be familiar with various municipal bylaws pertaining to Business License. The onus is on the employer to make sure they comply with those bylaws and to demonstrate their active engagement for LMIA purposes through the provision of Business License and/or other appropriate documents.

B	B.1 LMIA Application B.2 Proof of Age, In-home Caregiver Only B.3 Proof of disability, chronic or terminal illness, In-home Caregiver Only B.4 Contract, letter or invoice, Foreign Employer Only B.5 Current copy of your carrier profile / public profile document, Trucking only B.6 Current Fleet Insurance, Trucking only B.7 CBSA Coastal Trade Act Letter of Authority, Foreign Vessels Only	b.1 Contract, letter, invoice or purchase order - Canadian Employers b.2 Safe Manning Certificate, Vessels Only b.3 Job description and Job Offer Rationale b.4 Employer Declaration: foreign national filling a position previously occupied with similar pay and benefits b.5 Other Considerations, PR Stream
C	C.1 LMIA Application C.2 Contract, letter or invoice, Foreign Employer Only C.3 T2 Schedule 100 Balance Sheet Information and Schedule 125 Income Statement C.4 T2042 Statement of Farming Activities C.5 T2125 Statement of Business or Professional Activities C.6 T5013 Schedule 1 – Net Income (Loss) for partnerships C.7 T3010 Registered Charity Information Return	c.1 Contract, letter or invoice or purchase order - Canadian Employers c.2 T4 or Pay Stub, foreign national is already working for the employer c.3 Internal Financial statements c.4 Employer Declaration: foreign national filling a position previously occupied with similar pay and benefits c.5 Additional Previous Years CRA Documents c.6 Attestation (from financial institution ONLY) – to be considered as a last resort when all other documents are truly not available

	<p>C.8 Notice of Assessment, Financial Ability Section of the Application Form & LICO, Private Household Employer only</p> <p>C.9 Current copy of your carrier profile / public profile document, Trucking only</p> <p>C.10 Fleet Insurance, Trucking only</p>	<p>c.7 <u>Other considerations for Farming Employers</u></p>
<p>General guidelines on the review of supporting documents for Genuineness C (Ability to Fulfill):</p> <ul style="list-style-type: none"> - Always start with the CRA documents in the “primary documents” column. - If the officer has questions after reviewing the primary documents, ask the employer to explain and clarify any unclear information. If applicable, the officer can request documents from the employer to support or corroborate the explanation/clarification. <ul style="list-style-type: none"> o If the officer is not satisfied with the employer’s explanation/clarification and applicable supporting or corroborating document, state it to the employer and give them an opportunity to provide a different document. When appropriate, officers can mention alternate documents as examples, but employers should not be bound to only those documents. Note: Under no circumstances should the officer explicitly suggest or request attestations. o If the employer fails to provide any appropriate document to satisfy the assessment, the officer can assess Genuineness C as negative. - At their discretion, officers can decide if one document is sufficient or if more than one document is needed. Depending on the situation, officers can use a combination of primary and/or alternate documents if they deem it necessary and appropriate. <p>Note:</p> <ul style="list-style-type: none"> - It is the employer’s responsibility to demonstrate, through submitting appropriate document(s), that they are financially able to fulfill the terms of the job offer, including wages to the TFW and other financial obligations under the TFWP. Failure to provide a compelling case to demonstrate this could result in a negative LMIA decision. <p>Reminder:</p> <ul style="list-style-type: none"> - While the assessment of Genuineness Factor C (Ability to Fulfill) is often about the employer’s finances and their ability to pay the wages offered to the TFW, the Factor itself also includes other considerations such as the ability to provide a reasonable and appropriate work environment, resources needed for the work such as equipment, transportation and so on. For details on those considerations, officers should always refer to <u>Companion document - Factor C - Ability to Fulfill.docx</u>. 		
<p>D</p>	<p>D.1 <u>LMIA Application</u></p> <p>D.2 <u>Federal and Provincial/Territorial Websites</u></p> <p>Note: As per Directive - Genuineness Factor D- Past Compliance, officers must check applicable sites for <u>ALL applications</u>. Based on the results, officers will determine if a document-based assessment is required.</p>	

3. Procedures to assess the supporting documents

This annex provides procedures to assess each of the supporting documents listed in this document. Once all supporting documents have been assessed, return to each of the Genuineness Factors and continue with the assessment.

Factor A: Primary Document

A.1 LMIA Application

Use the LMIA application to review the elements in Factor A against the requirements.

A.2 Municipal business license or, if not required, any applicable permit or license

Business license/permits regulate business activities and are normally required by employers when starting and managing their business. **Note:** A business license is usually required and issued by the Municipality the business is operating in. It differs from incorporation papers such as Certificate or Articles of Incorporation which are usually issued by the federal or provincial government.

The employer has demonstrated **actively engaged** if the officer is able to confirm that:

- the license/permit has been issued to the business named on the LMIA application;
- the organization issuing the license/permit is legal and legitimate organization known to the public;
- the license/permit is for the operation of a business offering a good or service in Canada;
- licensed/permitted activities are consistent with the LMIA application;
- the license/permit must be valid (not expired) at the time of the LMIA submission and assessment; and,
- the business address on the license/permit is consistent with business address on the LMIA and is a location where an employee can work

Note: if the officer has questions about the information (such as discrepancy in business names or address) on the license/permit provided, they should clarify it with the employer either verbally or in writing. Officers can use their discretion to request another document to corroborate the information.

A.3 T4 Summary of Remuneration Paid

The T4 Summary of Remuneration Paid provides a summary of all remuneration (such as salaries, wages, vacation pay, bonus, commissions, taxable benefits, etc.) paid and all source deductions collected (CPP, EI, income tax, etc.) during the taxation year. The company that is paying salaries and wages is usually engaged in the operation of the business.

The employer has demonstrated **actively engaged** if the officer is able to confirm:

- that the CRA number and legal entity match the information provided in the LMIA application; and,
- that the employer has indeed been paying salaries and wages.

A.4 T2 Schedules 100 and 125 Income Statement Information and T2 Schedule 100 Balance Sheet Information

Incorporated employers use the T2 schedules 100 and 125 to file their annual corporate income tax return. The schedules provide various information about the business during the taxation year, including but not limited to cash and deposits, taxes payable, expenses, retained earnings, net income to name only a few. The company that has those business transactions in either Schedule 100 or Schedule 125 is usually engaged in the operation of the business.

The employer has demonstrated **actively engaged** if the officer is able to confirm:

- that the CRA number and legal entity match the information provided in the LMIA application; and,
- that there have been business transactions (incomes/revenues/expenses...) for the business.

Note:

Because the Actively Engaged factor looks at if the employer is currently operating a legitimate business in Canada providing a goods or service where an employee can work, officers do **NOT** review any dollar values in T2 Schedules 100/125, which are reviewed for the Ability to Fulfill factor. Instead, they should consider the presence of incomes/revenues/expenses as an indicator that the business is actively engaged. If this form is submitted for a farming operation, officers should look for entries under farming revenues. If there are no entries, then obtain a rationale from the employer and consider if it is logical and clearly explains the missing entries.

A.5 PD7A Statement of Account for Current Source Deductions

CRA issues the Statement of Account for Current Source Deductions to businesses with employees that submit source deductions on their behalf (CPP, EI, Income Tax). This document provides a summary of source deduction remittances.

The employer has demonstrated **actively engaged** if the officer, using judgement and the information contained in the documentation provided, is able to confirm:

- that the CRA number and legal entity match the information provided in the LMIA application; and,
- that the employer has made remittances (any amount other than \$0.00) in the most recent copy of PD7A (PD7A is a monthly statement for most employers but may be quarterly or semi-monthly)

A.6 Proof of Current Address - Private Household Employers Only

Private household employers must demonstrate proof of address of the employment location to demonstrate active engagement. This can be demonstrated by using documents such as a driver's license, a utility bill, a provincial/territorial identification card, a bank statement, a pension statement, a CRA notice of assessment or a statement of government benefits such as CPP, OAS or GIS.

Caregiver Positions Only: Employers residing at the same address as the care recipient (i.e. the work location where the foreign national will perform their duties), do not have to demonstrate that they are actively engaged.

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Employers hiring caregivers to care for a person at a different address must provide proof of the care recipient's address.

If the proof of address is consistent with the LMIA application work location information then the employer has demonstrated **active engagement**.

A.7 Contract for goods or services or Invoice - Foreign Employer Only

Using the information on hand or by contacting the employer, determine if the foreign-based employer is in the process of establishing a business in Canada or may already have a CRA number. If so, the foreign-based employer should apply as a Canadian-based employer, providing their CRA business number and Canadian business information.

If foreign-based employers are not in the process and do not intend to establish a business in Canada, they are asked to submit a contract for goods or services or invoice in lieu of CRA documents.

The employer has demonstrated **actively engaged** if the officer is able to confirm that:

- the company issuing the formal contract for goods or services or invoice is itself a legal and legitimate business known to the public (e.g. internet search);
- the contract for goods or services or invoice is for a good or service;
- the employer's business address and operation is located outside of Canada;
- there is a clear indication that the employer has been engaged to undertake work in Canada for a limited, defined period of time (A letter of intent or a conditional contract is not sufficient);
- the contract for goods or services is signed and dated by all parties involved;
- the location and scope of work are consistent with the LMIA application;
- the start and end dates of the work are consistent with the LMIA application; and
- the date the agreement was signed is reasonable and consistent with the LMIA application

Note: this document can also be used to assess Factor B (**reasonable employment need**) and Factor C (**ability to fulfil**). Please refer to the corresponding sections in the Directive.

A.8 Current copy of National Safety Code (NSC) Certificate - for Trucking only

In Canada, regulations governing commercial vehicles and drivers are based on the Canadian National Safety Code (NSC) for Motor Carriers standards. This code establishes minimum performance standards that apply to everyone responsible for safely operating commercial vehicles, including trucks, buses, tractors, and trailers. Provincial ministries of transportation issue NSC Certificate Numbers for vehicles plated within their jurisdictions. The NSC number is issued only once the *carrier has completed an application and successfully passed a test to determine that it understands its obligations under the NSC.

An NSC is REQUIRED to operate a trucking business or individual operating vehicles beyond 5,000KG licenced Gross Vehicle Weight (GVW) commercially.

The employer has demonstrated **actively engaged** if the officer is able to confirm that:

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- The business has a current NSC#. Employer MUST have a valid NSC number that matches up with their business legal name. Businesses are permitted to use a common name or a “doing business as” (DBA) to describe their business, however, the NSC will only be tied to LEGAL entities.
- As per Transport Canada a carrier can allow another carrier to use their NSC safety fitness certificate if there is an agreement between both parties. For example: Company ‘A’ can authorize Company ‘B’ to use their NSC, as long as there is an agreement to transport goods. This agreement can be a ‘Letter of Authorization’ or ‘a contract’.

NOTE:

The NSC is issued by the province where the carrier is located and therefore that is the job location.

* Carrier describes a person or a company who owns, leases, or is responsible for operating a commercial vehicle to transport passengers or goods. The carrier is responsible, under their NSC safety fitness certificate, for all drivers’ conduct (employees and self-employed) and for all vehicles used in their operation.

A.9 Current copy of carrier profile / public profile document - for Trucking only

This document varies from Province to Province, however the basic information contained in the document is consistent across the board. The *carrier profile/public profile may include information about any safety infractions. The carrier’s safety rating is based on the jurisdiction where the safety certificate is issued, as determined by the activities of the carrier during operation and as audited by the province/territory. There is no national rating, as the provinces/territories issue the safety certificates. There are agreements between the provinces/territories, which provides for the sharing of information on accidents or violations that occur in other jurisdictions.

This document may include the current fleet size and the 12-month average fleet size of the business.

The employer has demonstrated **actively engaged** if the officer, using judgement and the information contained within the document, is able to confirm that:

- The business is able to operate vehicles in their jurisdiction
- The requested number of TFW’s correspond to the current fleet size (current employees / long distance loads / team drivers / type of loads etc.)

Note: this document can also be used to assess Factor B (**reasonable employment need**) and Factor C (**ability to fulfil**). Please refer to the corresponding sections in the Directive.

A.10 Canada Border Services Agency (CBSA) Letter of Authority – Foreign Vessels Only

A letter issued by CBSA under the *Coasting Trading Act* which provides authority to temporarily import a vessel into Canada.

To help support the determination of **actively engaged**, the officer should examine the letter from CBSA for the following:

- date of letter

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- start and end dates of authorization
- flag country
- name of vessel
- permission granted to enter Canadian waters
- purpose of entry to Canadian waters
- parameters of entry (e.g. perform one (1) voyage loading).

Note: this document can also be used to assess Factor B (**reasonable employment need**). Please refer to the corresponding sections in the Directive.

Factor A: Alternate Documents

a.1 Lease Agreement

As a standalone document, the lease agreement may not fully satisfy Factor A, however the officer may request this document to address a specific information gap after assessing other Annex A documents.

To help support the determination of **actively engaged**, the officer should examine the lease agreement for the following:

- the lease has been signed and was issued to the business or to the primary contact named on the LMIA application;
- the organization issuing and signing the lease agreement is a legal and legitimate organization known to the public (e.g. internet search);
- the lease agreement start and end dates are consistent with the LMIA application; and,
- the lease agreement address is consistent with the LMIA work location.

a.2 Workers Compensation Clearance Certificate

A Workers Compensation Clearance Certificate, or its equivalent depending on the province/territory, is a document issued by the Workplace Safety & Insurance Board (WSIB). It declares that an employer is registered with the WSIB and has an account in good standing.

In isolation, the certificate is not seen as a good indicator of genuineness, however the officer may request this document to address specific Factor A information gaps after assessing other Annex A documents.

To help support the determination of **actively engaged** the officer should examine the Workers Compensation Clearance Certificate for the following:

- the certificate has been issued to the business named on the LMIA application;
- the organization issuing the certificate is legal and a legitimate organization known to the public whose jurisdiction includes the work location;

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- the business address on the certificate is consistent with the location of work or the address of the business on the LMIA;
- the certificate issue date is consistent with the LMIA application and not expired; and
- the certificate is officially stamped and/or signed (if applicable, document may not be stamped or signed if generated using the WSIB website in some provinces and territories).

a.3 Safe Manning Certificate - Vessels Only

A certificate issued to a vessel, by the flag state administrators, that sets out the minimum number of crew required to operate the vessel. It should be retained on board and be available for inspection whenever required by an authorized person.

To help support the determination of **actively engaged**, the officer should examine the certificate for the following and consider whether the certificate information makes sense when considered in context with the information found in the LMIA:

- name of vessel;
- type of vessel;
- job titles and number of positions required to operate the vessel.

Note: this document can also be used to assess Factor B (**reasonable employment need**). Please refer to the corresponding sections in the Directive.

Factor B: Primary Documents

B.1 LMIA Application

Use the LMIA application to review the elements in Factor B against the requirements.

B.2 Proof of age - Caregiver only

If the care recipient does not have a disability, chronic or terminal illness then the employer must provide documentation confirming the age of the care recipient younger than 18 or 65 years or older. If younger than 18 years, the document must also demonstrate that the employer is the parent or legal guardian.

If the care recipient is	then
younger than 18 years of age	<ul style="list-style-type: none"> • long form birth certificate • adoption certificate • official guardianship (permanent) • licensed medical practitioner's note confirming the pregnancy and due date
65 years of age or older	<ul style="list-style-type: none"> • birth certificate • passport

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	<ul style="list-style-type: none"> • Old Age Security card or benefits statement • any other government issued ID that contains both the full legal name and date of birth
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The employer has demonstrated **reasonable employment need** if the officer is able to confirm that:

- the age of the care recipient is younger than 18 or older than 65 years of age;
- that the employer is the parent or legal guardian if the care recipient is younger than 18 years

B.3 Proof of disability, chronic or terminal illness - Caregiver Only

The employer must provide Schedule H or a physician’s note attesting that the patient has a disability, chronic or terminal illness and that he/she requires access to an in-home caregiver.

The employer has demonstrated **reasonable employment need** if the officer is able to confirm that the document contains:

- physicians’ name;
- care recipients’ name;
- physicians’ signature and date;
- physicians’ address;
- physicians’ identification number;
- physicians’ telephone number;
- attestation confirming that the care recipient has a disability, chronic or terminal illness;
- attestation confirming that the care recipient requires access to an in-home caregiver

Do not ask for details on the care recipient’s condition. This is not information that can form part of the assessment.

B.4 Contract for goods or services or Invoice - Foreign Employer Only

Using the information on hand or by contacting the employer, determine if the foreign-based employer is in the process of establishing a business in Canada or may already have a CRA number. If so, the foreign-based employer should apply as a Canadian-based employer, providing their CRA business number and Canadian business information.

If foreign-based employers are not in the process and do not intend to establish a business in Canada, they are asked to submit a contract for goods or services or invoice in lieu of CRA documents.

The employer has demonstrated **reasonable employment need** if the officer is able to confirm that:

- the company issuing the formal contract for goods or services or invoice is itself a legal and legitimate business known to the public (e.g. internet search);
- the contract for goods or services or invoice is for a good or service;

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- the employer's business address and operation is located outside of Canada;
- there is a clear indication that the employer has been engaged to undertake work in Canada for a limited, defined period of time (A letter of intent or a conditional contract is not sufficient);
- the contract for goods or services is signed and dated by all parties involved;
- the location and scope of work are consistent with the LMIA application;
- the start and end dates of the work are consistent with the LMIA application; and
- the date the agreement was signed is reasonable and consistent with the LMIA application.

Note: this document can also be used to assess Factor A (**actively engaged**) and Factor C (**ability to fulfil**). Please refer to the corresponding sections in the Directive.

B.5 Current copy of carrier profile / public profile document - for Trucking only

This document varies from Province to Province, however the basic information contained in the document is consistent across the board. The *carrier profile/public profile may include information about any safety infractions. The carrier's safety rating is based on the jurisdiction where the safety certificate is issued, as determined by the activities of the carrier during operation and as audited by the province/territory. There is no national rating, as the provinces/territories issue the safety certificates. There are agreements between the provinces/territories, which provides for the sharing of information on accidents or violations that occur in other jurisdictions.

This document may include the current fleet size and the 12-month average fleet size of the business.

The employer has demonstrated **reasonable employment need** if the officer, using judgement and the information contained within the document, is able to confirm that:

- The business is able to operate vehicles in their jurisdiction
- The requested number of TFW's correspond to the current fleet size (current employees / long distance loads / team drivers / type of loads etc.)

Note: this document can also be used to assess Factor A (**actively engaged**) and Factor C (**ability to fulfil**). Please refer to the corresponding sections in the Directive.

B.6 Current Fleet Insurance - for Trucking only

Fleet Insurance is required by the employer to safely operate vehicles on the road in Canada. Fleet insurance is provided by various insurance companies. The documents provided will be unique to each company providing the insurance.

The employer has demonstrated **reasonable employment need** and **ability to fulfill** if the officer is able to confirm that:

- Employer has a current fleet insurance for the company vehicles.

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- The number of vehicles registered under the fleet insurance correspond to the number of current employees and requested TFW's.

B.7 Canada Border Services Agency (CBSA) Letter of Authority – Foreign Vessels Only

A letter issued by CBSA under the *Coasting Trading Act* which provides authority to temporarily import a vessel into Canada.

To help support the determination of **reasonable employment need**, the officer should examine the letter from CBSA for the following:

- date of letter
- start and end dates of authorization
- flag country
- name of vessel
- permission granted to enter Canadian waters
- purpose of entry to Canadian waters
- parameters of entry (e.g. perform one (1) voyage loading)

Note: this document can also be used to assess Factor A (**actively engaged**). Please refer to the corresponding section in the Directive.

Factor B: Alternate Documents

b.1 Contract for goods or services, letter, invoice or purchase order - Canadian Employer

The employer has demonstrated **reasonable employment need** if the officer, using judgement and the information contained within the document, is able to confirm that:

- the contract for goods or services, letter, invoice or purchase order represents new, confirmed work, not anticipated work,
 . If not, then the document should not be used to determine the employer's reasonable employment need; and,
- the terms of the contract (i.e. compensation, expense account value and availability of funds, etc.) provide the employer with adequate resources to reasonably be able to fulfill the terms the job offer on the LMIA including providing:
 - wage;
 - appropriate work environment;
 - hours of work; and,
 - needed resources where required

Officers should consider if contracts submitted are for current work and have not already been fulfilled and/or have ended, and if the duration of the contracts is in line with how long the employer has requested the worker for. In some industries such as renovation, employers may not have future contracts that would cover the extent of the employment duration being requested on the LMIA. Officers should assess the entirety of the request such as labour market information in the industry, tenure of the business in operation, their history with the Program,

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additional information or explanation provided by the employer and so on. The officer should also take the opportunity to advise the employer that, if the LMIA is approved, the employer must guarantee full-time employment for the entire duration of employment. After the assessment, if the officer is not satisfied that the employer is able to do so, they can use their discretion to either issue a negative decision on this factor or reduce the employment duration based on specific file situation. In either case the officer must communicate the concern with the employer and advise them of the assessment outcome. Detailed assessment notes must also be made.

Note: this document can also be used to assess Factor C (**ability to fulfil**). Please refer to the corresponding section in the Directive.

b.2 Safe Manning Certificate - Vessels Only

A certificate issued to a vessel, by the flag state administrators, that sets out the minimum number of crew required to operate the vessel. It should be retained on board and be available for inspection whenever required by an authorized person.

To help support the determination of **reasonable employment need**, the officer should examine the certificate for the following and consider whether the certificate information makes sense when considered in context with the information found in the LMIA:

- name of vessel;
- type of vessel;
- job titles and number of positions required to operate the vessel.

Note: this document can also be used to assess Factor A (**actively engaged**). Please refer to the corresponding section in the Directive.

b.3 Detailed Job Description and Rationale for Job Offer

To help support the determination of **reasonable employment need** the officer should examine the Job Description and Rationale for the following:

- Business activity description and/or business plan (i.e. statement of work)
- Rationale for number of positions requested
- Rationale for work duration
- Rationale for “no” language requirement
- Information related to the decision to hire the TFW

b.4 Employer Declaration: Foreign national filling a position previously occupied with similar pay and benefits

This option can be considered when the position is not new and the employer is filling a vacated position with a foreign national.

The employer has demonstrated **reasonable employment need** if the officer, using judgement and the information contained within the document, is able to confirm that the position:

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- was previously filled by another individual earning the same/similar pay and benefits;
- had the same or similar terms of employment or a portion is the same or similar
- has been vacated; and
- is supported by a clear description of any changes to pay or benefits.

Note: this document can also be used to assess Factor C (**ability to fulfil**). Please refer to the corresponding section in the Directive.

b.5 Other Considerations, PR Stream

Consider the following questions when evaluating the employer's recruitment and hiring process pertaining to the foreign national.

- Did the employer conduct activities before, during and after recruitment that provide the officer with confidence that the job offer will materialize?
- How did the employer find or identify the foreign national for this position?
- How did the employer determine that the foreign national was qualified for the job?
- How and when did the employer offer this job to the foreign national?
- How contact between the employer and foreign national was made (job ad, unsolicited application, placement agency)
- Was there third-party involvement?
- How did the employer assess the foreign national's suitability (interview, assessment of skills and qualifications through CV, proof of credentials, discussion of work experience, etc.)?
- Was the employer compensated (financial or otherwise) in exchange for the job offer?
- Is there evidence of formal offer made to the foreign national by the employer (e.g. letter of offer signed by both parties) and related terms and conditions?
- What level of direct contact was maintained by the employer with the foreign national throughout recruitment and the LMIA process?
- Does the employer intend to keep the job open until the foreign national arrives?

The recruitment and hiring process should be examined and assessed; bearing in mind that no one question/response is determinative (a global assessment of the different questions/responses must be considered when assessing the recruitment and hiring process pertaining to the foreign national).

Factor C: Primary Documents

C.1 LMIA Application

Use the LMIA application to review the elements in Factor C against the requirements.

C.2 Contract for goods or services or Invoice - Foreign Employer Only

Using the information on hand or by contacting the employer, determine if the foreign-based employer is in the process of establishing a business in Canada or may already have a CRA number. If so, the foreign-based

employer should apply as a Canadian-based employer, providing their CRA business number and Canadian business information.

If foreign-based employers are not in the process and do not intend to establish a business in Canada, they are asked to submit a contract for goods or services or invoice in lieu of CRA documents.

The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained within the document, is able to confirm that:

- the terms of the contract (i.e. compensation, expense account value and availability of funds, etc.) provide the employer with adequate resources to reasonably be able to fulfill the terms the job offer on the LMIA including providing:
 - wage;
 - appropriate work environment;
 - hours of work; and
 - needed resources where required.

Note: this document can also be used to assess Factor A (**actively engaged**). Please refer to the corresponding section in the Directive.

C.3 T2 Schedule 125 Income Statement Information and T2 Schedule 100 Balance Sheet Information

Incorporated employers use the T2 schedules to file their annual corporate income tax return. The schedules provide information on income and profits of a business. If satisfied that the employer is reasonably able to fulfill the terms of the job offer after assessing the schedule 125 then there is no need to assess schedule 100 or vice versa.

The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement, is able to confirm that based on the information contained in the following two schedules demonstrates that the employer's net income and/or retained earnings are great enough to support the wages of the TFW:

Schedule 125:

As a general rule, net income should be great enough to support the estimated wages of the TFW for one year of employment. Compare line 9970 with the cost of the job offer. Should that line not be listed, calculate operating income by adding lines 9369 (Net Non-farming Income) and 9899 (Net farming income).

Cost of job offer \$47,000:	Cost of job offer \$47,000:
o Line 9970: \$27,400 X	o Line 9970: \$180,000 ✓

If line 9970 net income meets or exceeds the cost of the job offer then, the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.

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Note: [redacted] If this line is not available or there is no amount, then obtain a rationale from the employer and consider if it is logical and clearly explains the missing data.

Schedule 100:

Retained earnings are listed on line 3849. Retained earnings is the cumulative earnings (profit/loss) maintained by the company. These funds could be reinvested in the business (i.e. pay the costs of the job offer), used to pay debt or paid as dividends to shareholders. Do not add retained earnings and net income: this error will provide a skewed impression of the company's reasonable ability to fulfill.

Cost of job offer \$47,000	Cost of job offer \$47,000
o Line 3849: \$15,400 X	o Line 3849: \$70,000 ✓

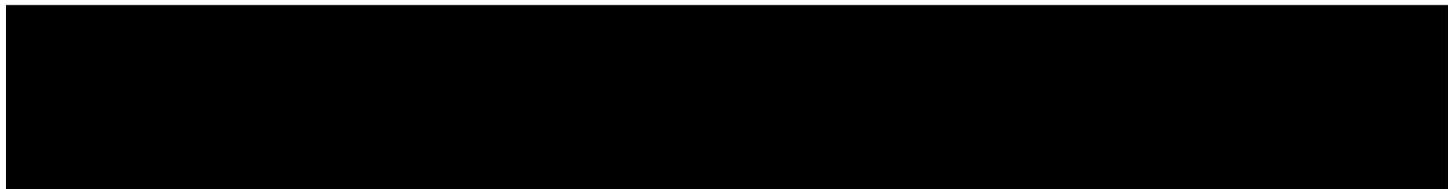
If line 3849 retained earnings meets or exceed the cost of the job offer for one year of employment, then the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.

the officer should:

- contact the employer to explain that, for LMIA assessment, we must ensure that either Net income or Retained earnings must be high enough to cover the cost of one-year of employment for the TFW(s);
- point out the insufficient amounts on both Schedules and ask the employer if there are other lines or information on the Schedules that should be taken into consideration in determining their ability to fulfill the terms of job offer. By doing so, the officer is sharing the concern with the employer in an open and transparent manner and also giving them an opportunity to explain the situation. It also sends the message to the employers that the onus is on them to demonstrate their ability to fulfill to the officer.

Note: Employers generally know more about the details of the T2 schedules and may be able to explain the documents to the officer's satisfaction.

[redacted] The officer will assess if such explanations are reasonable for the industry and occupation in question. Although the assessment is on Genuineness C, the officer should also consider the same information/explanation in the assessment of other factors. [redacted]



In those situations, officers can express that the explanations are understandable from a business perspective; however, there is still no indication that the business will otherwise be able to generate enough

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incomes or revenues to fulfill the terms of the job offer under the TFWP. Therefore, the officer can advise employers that the issue about “ability to fulfil” is still not resolved and give them an opportunity to provide other documents. Reminder: one alternate supporting document that the officer can consider requesting is c.5 Additional Previous Year’s CRA documents.

Note: if Schedules 100 and 125 are submitted for a farming operation with seasonal labour needs, officers can consider as listed in Schedule 125.

Agricultural producers tend to operate at low profit margins after deductions of all operating expenses including payment of wages. For information, depending on the version of the schedule, the Line number may be different. Officers should look/search for words such as “Employee salaries,” “Salaries and wages” and so on.

C.4 T2042 Statement of Farming Activities

This form is used by self-employed farmers or members of farming partnerships to calculate the farming income and expenses as well as the division of profit/loss among partners for income tax purposes. A separate T2042 must be filed for each farm business.

For TFW Program purposes the officer’s assessment should focus on the information pertaining to the farm or business rather than the individual’s share of any profits or losses.

The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained in the documentation provided, is able to confirm that net income is greater than the cost of the job offer and is great enough to support the terms of the job offer.

Cost of job offer \$47,000:	Cost of job offer \$47,000:
o Line 9899: \$27,400 X	o Line 9899: \$180,000 ✓

Note: For employers with seasonal labour needs, officers can consider [redacted] as listed on the Form.

Agricultural producers tend to operate at low profit margins after deductions of all operating expenses including payment of wages. For information, depending on the version of the form, the Line number may be different. Officers should look/search for words such as “Employee salaries,” “Salaries and wages” and so on.

C.5 T2125 Statement of Business or Professional Activities

Sole proprietor or partnership employers use the T2125 to calculate their annual business income/loss which in turn is used on their personal tax return. A separate T2125 must be filed for each business.

For TFW Program purposes the officer’s assessment should focus on Parts 1 through 5 which calculate income, expenses and profit/loss for the business. The other parts relate to the division of income between partners and other calculations.

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The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained in the documentation provided, is able to confirm that net income is greater than the cost of the job offer and is great enough to support the terms of the job offer. Therefore, if line 9369 net income exceeds the cost of the job offer for one year of employment, then the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.

Cost of job offer \$47,000: o Line 9369: \$27,400 X	Cost of job offer \$47,000: o Line 9369: \$180,000 ✓
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C.6 T5013 Schedule 1 – Net Income (Loss) for partnerships

Employers in partnership type business use the T5013 form and Schedule 1 to calculate and report their annual net income, losses and other amounts from partnership activities to its members. Individual members in turn report the partnership income on their personal tax return.

For the TFWP purposes, the officer's assessment should focus on T5013 Schedule 1 which provides the calculated income, expenses and profit/loss for the business.

The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained in the documentation provided, is able to confirm that net income is greater than the cost of the job offer and is great enough to support the terms of the job offer. [REDACTED] then the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.

Note: If this form is submitted for a farming operation, [REDACTED] If there are no entries, then obtain a rationale from the employer and consider if it is logical and clearly explains the missing entries.

C.7 T3010 Registered Charity Information Return

A registered charity must complete Form T3010, Registered Charity Information Return, annually and submit it within six months of the end of its fiscal period. Failure to meet the deadline could result in revocation of charitable status. Registered charities are very different from corporations and partnerships as they do not use profits as a measure of success.

CRA Registered Charity Information Returns are available to the public, click [here](#) to search by charity name. Normally the assessment can be completed using the information found in "Quick View". However, if required, more detailed information can be found using the "Full View" links.

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The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained in the documentation provided, is able to confirm that total revenue is greater than the cost of the “Compensation” section and the job offer, and is great enough to support the terms of the job offer.

- The “Compensation” section provides an indication of the general size of the charity/charitable organization which can indicate the employer’s ability to absorb the additional cost of hiring the foreign national. Compare the cost to hire the foreign national with “total compensation for all positions”. If “total compensation for all positions” indicates that the employer is reasonably able to pay the cost of the job offer then, the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.
- Total revenue can be an indicator of the employer’s financial ability to fulfill the financial terms of the job offer. Compare the cost to hire the foreign national with total revenue. An employer with a high level of revenue (millions) would normally be able to absorb the salary of an additional worker; one that collected \$100,000 in revenue is less likely to have the ability to absorb the additional cost of hiring a foreign national. Determine if the employer has demonstrated a reasonable ability to fulfill the terms of the job offer.

C.8 Notice of Assessment, Financial Ability Section of the Application Form & LICO, Private Household Employer

CRA issues a Notice of Assessment (NOA) to all Canadian taxpayers after processing their tax returns. This tax assessment summarizes the results and states the amount of taxes to be paid or refunded.

The NOA is used to establish the employer’s household income. As part of this assessment, employers must submit a copy of their Notice of Assessment (NOA) from the CRA with their LMIA application. The NOA submitted must be of the past year if your application is submitted after July 1st. NOA’s submitted of previous years will not be accepted. If due to an extraordinary circumstance the NOA is not available, the employer must provide an acceptable rationale (i.e. ongoing random CRA audit) in order to submit an alternate document clearly separating savings and other income from illiquid assets such as real estate.

The following cannot be used to assess the employer’s **reasonable ability to fulfill** the terms of the job offer:

- investment portfolios (including RRSPs, RRIFs, Mutual Funds, Cashable GICs or Term Deposits, etc.;
- stocks or bonds;
- material possessions of any value.

The low-income cut-offs (LICO) are income thresholds below which a family will likely devote a larger share of its income on the necessities of food, shelter and clothing than the average family. CRA calculates LICO using community size and family size.

The TFW Program uses the Financial Ability section of the application form to determine if the employer is reasonably able to fulfill the terms of the job offer.

Step 1 Enter the employer’s annual income (see line 15000 [formerly 150] on NOA or the alternate documents listed below). If there are two employers, determine the household income by adding line 15000 of each NOA.

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Step 2 Enter the LICO figure that applies to the employer's household. For caregiver applications, if there are two employers residing in separate households, they must each provide the LICO figure that applies to their respective household and the combined LICO figures will be used.

Step 3 Enter the total annual wage to be paid to the caregiver.

Step 4 Add LICO or combined LICO figures (Step 2) and total annual wage of caregiver (Step 3). Compare the result to the employer's household annual income (Step 1).

Step 4.1 If the annual income is greater, then the employer has demonstrated a **reasonable ability to fulfill** the terms of the job offer.

Step 4.2 If equal to or less then:

Step 4.2.1 inform the employer that they do not meet the minimum program requirements, they have not demonstrated a **reasonable ability to fulfill** the terms of the job offer;

Step 4.2.2 (**for caregiver positions only**) if there is more than one employer, advise the employer that a second employer may be added. If the employer agrees, they must resubmit Schedule G, identifying the second employer and a NOA for the second employer;

Step 4.2.3 (**for caregiver positions only**) if the employer does not wish to identify a second employer, then they have not demonstrated a **reasonable ability to fulfill** the terms of the job offer.

C.9 Current copy of the carrier profile / public profile document – for Trucking only

This document varies from Province to Province, however the basic information contained in the document is consistent across the board. The *carrier profile/public profile may include information about any safety infractions. The carrier's safety rating is based on the jurisdiction where the safety certificate is issued, as determined by the activities of the carrier during operation and as audited by the province/territory. There is no national rating, as the provinces/territories issue the safety certificates. There are agreements between the provinces/territories, which provides for the sharing of information on accidents or violations that occur in other jurisdictions.

This document may include the current fleet size and the 12-month average fleet size of the business.

The employer has demonstrated **ability to fulfill** if the officer, using judgement and the information contained within the document, is able to confirm that:

- The business is able to operate vehicles in their jurisdiction
- The requested number of TFW's correspond to the current fleet size (current employees / long distance loads / team drivers / type of loads etc.)

Note: this document can also be used to assess Factor A (**actively engaged**) and Factor B (**reasonable employment need**). Please refer to the corresponding sections in the Directive.

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C.10 Current Fleet Insurance – for Trucking only

Fleet Insurance is required by the employer to safely operate vehicles on the road in Canada. Fleet insurance is provided by various insurance companies. The documents provided will be unique to each company providing the insurance.

The employer has demonstrated **ability to fulfill** if the officer is able to confirm that:

- Employer has a current fleet insurance for the company vehicles.
- The number of vehicles registered under the fleet insurance correspond to the number of current employees and requested TFW's.

Note: this document can also be used to assess Factor B (**reasonable employment need**). Please refer to the corresponding section in the Directive.

Factor C: Alternate Documents

c.1 Contract for goods or services, letter, invoice or purchase order - Canadian Employer

The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement and the information contained within the document, is able to confirm that:

- the contract for goods or services, letter, invoice or purchase order represents new, confirmed work, not anticipated work, and should be duly signed by both parties involved (where applicable, officers should also conduct external search to verify the business name receiving the service is legitimate). If not, then the document should not be used to determine the employer's reasonable ability to fulfill the terms of the job offer; and,
- the terms of the contract (i.e. compensation, expense account value and availability of funds, etc.) provide the employer with adequate resources to reasonably be able to fulfill the terms the job offer on the LMIA including providing:
 - wage;
 - appropriate work environment;
 - hours of work; and,
 - needed resources where required

Officers should consider if contracts submitted are for current work and have not already been fulfilled and/or have ended, and if the duration of the contracts is in line with how long the employer has requested the worker(s). In some industries such as renovation, employers may not have future contracts that would cover the extent of the employment duration being requested on the LMIA. Officers should assess the entirety of the request such as labour market information in the industry, tenure of the business in operation, their history with the Program, additional information or explanation provided by the employer and so on. The officer should also take the opportunity to advise the employer that, if the LMIA is approved, the employer must guarantee full-time employment for the entire duration of employment. After the assessment, if the officer is not satisfied that the employer is able to do so, they can use their discretion to either issue a negative decision on this factor or work with the employer for a shorter duration based on specific file situation. In either case the officer must

communicate the concern with the employer and advise them of the assessment outcome. Detailed assessment notes must also be made.

Note: this document can also be used to assess Factor B (**reasonable employment need**). Please refer to the corresponding sections in the Directive.

c.2 T4 or Pay Stub with SIN redacted

This option is only available to employers who will continue to employ the foreign national named on the LMIA. Refer to the Directive on Collection, Retention and Disposition of Unsolicited Personal Information (not yet available) if the employer did not redact the social insurance number. For pay stubs, the employer must provide payroll records for a minimum of 6 weeks immediately prior to the submission of this LMIA application to demonstrate reasonable ability to fulfill. For SAWP employers, provide a minimum of 6 weeks immediately prior to the end of the previous employment contract end. The employer must demonstrate the same worker is being hired.

If the foreign national will continue to be employed in a position with	then
the same or similar terms of employment (e.g. duties, wages, etc.)	the employer's past ability to fulfill the terms of the job offer should be deemed as a reasonable indication of the employer's continued reasonable ability to fulfill the terms of the job offer.
different terms of employment (e.g. duties, wages, etc.)	<p>the employer's past ability to fulfill a portion of the terms of the job offer should be considered as a reasonable indication of the employer's continued reasonable ability to fulfill that portion of the job offer.</p> <p>If the terms of employment increased significantly, then the officer must conduct a new assessment to determine the employer's reasonable ability to fulfill the new terms of the job offer.</p>

c.3 Internal Financial Statements

Financial statements of the company may be requested if the officer is unable to comprehensively assess **reasonable ability to fulfill** using the primary supporting documents. These financial statements are typically the financial information/documents that a business maintains or receives from their banks or financial institutions. They can be audited or unaudited. In most cases it is not necessary to request audited statements for LMIA assessment purposes; however, it is required that the financial statements be signed by a CPA (internal or external) and officers should check the [Annex A: List of CPA Bodies in Canada](#) to make sure the CPA is a member in good standing. **Note:** When a CPA signs the financial statements presented by a business, that means they have reviewed and vetted the statements and determined they are factually accurate. Do **NOT** confuse the CPA signed financial statements with CPA attestations which are no longer accepted as of October 28, 2024.

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The employer has demonstrated **reasonable ability to fulfill** if the officer, using judgement, [redacted] are equal to or greater than the cost of the job offer for the TFW (one year salary).

Note: Financial statements are formal records that summarize a company's financial performance for a specific period. Some common financial statements include: balance sheet, income statement, cash flow statement, statement of retained earnings and so on. As financial statements may vary from company to company, the information that officers should look at may vary.

[redacted] As with CRA documents, officers should seek explanations from the employer if they are unable to comprehend the statements. Officers are also encouraged to discuss specific financial statements with regional BE, who can also discuss them with NHQ if needed.

c.4 Employer Declaration: Foreign national filling a position previously occupied with similar pay and benefits

This option can be considered when the position is not new and the employer is filling a vacated position with a foreign national. The declaration may be requested if the officer is unable to comprehensively assess **reasonable ability to fulfill** the terms of the job offer using the primary supporting documents.

If the foreign national will be filling a position with different terms of employment (e.g. duties), then the employer's past **ability to fulfill** the terms of the job offer should be considered as a reasonable indication of the employer's continued reasonable ability to fulfill that portion of the job offer. The balance of the assessment should then be limited to the employer's reasonable ability to fulfill the "additional" terms of the job offer. Other documents found in this Annex can be used to assess the employer's reasonable ability to fulfill the "additional" terms of the job offer.

Note: this document can also be used to assess Factor B (**reasonable employment need**). Please refer to the corresponding section in the Directive.

c.5 Additional Previous Years CRA Documents

Previous years documentation should only be used in conjunction with other documentation. Refer to the appropriate sections on CRA documents (e.g. T2 Schedule 100, T4 Summary of Remuneration Paid, etc.) for details on how to assess these documents.

c.6 Attestation

c.6.1 Overall guidance

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- Attestations from financial institutions should **ONLY** be considered on rare occasions when all other documents (primary or alternate) are truly not available and the employer suggests it as an option. For example: the employer just started the business last year and has not filed income tax return to CRA yet. If the officer is unsure if attestations can be considered for any specific situation, they should check with regional BE who can also check with NHQ BE.
- Under **NO** circumstances should the officers consider the attestation from financial institutions as a go-to document **or** explicitly request it from the employer.
- When considered for genuineness C assessment, the attestation must be from an official in a federally or provincially regulated financial institution. "Official" includes Account Manager, Branch Manager or above who has delegated signing authority.
 - **Note:** Financial institutions are not obligated to provide the attestation for LMIA purposes and will do so only if they are able and willing to.
 - **for information:** There are generally three types of financial institutions in Canada: deposit-taking institutions, insurance companies, and investment institutions. For our purpose, they must be either federally or provincially regulated.

c.6.2 What is an acceptable attestation?

The attestations should generally include the following:

- the official/corporate letterhead of the financial institution;
- the date and the signature of the official in a financial institution with delegated signing authority;
- the signee's contact information, such as phone number, e-mail address, job title, professional designation (if applicable), membership ID (if applicable);
- clear and specific attestation regarding employer's financial ability to meet the TFWP requirements

Note: a sample attestation has been developed and posted on the public website which contains the above elements.

The employer has demonstrated **reasonable ability to fulfill** if the attestation confirms:

- that the business is in good financial standing; and
- that the business is able to or can be expected to meet the financial obligations of hiring the number of TFW(s) being requested for the entirety of the period of employment (i.e. wages, benefits, transportation, if applicable)

c.6.3 Procedure on the consideration of attestations

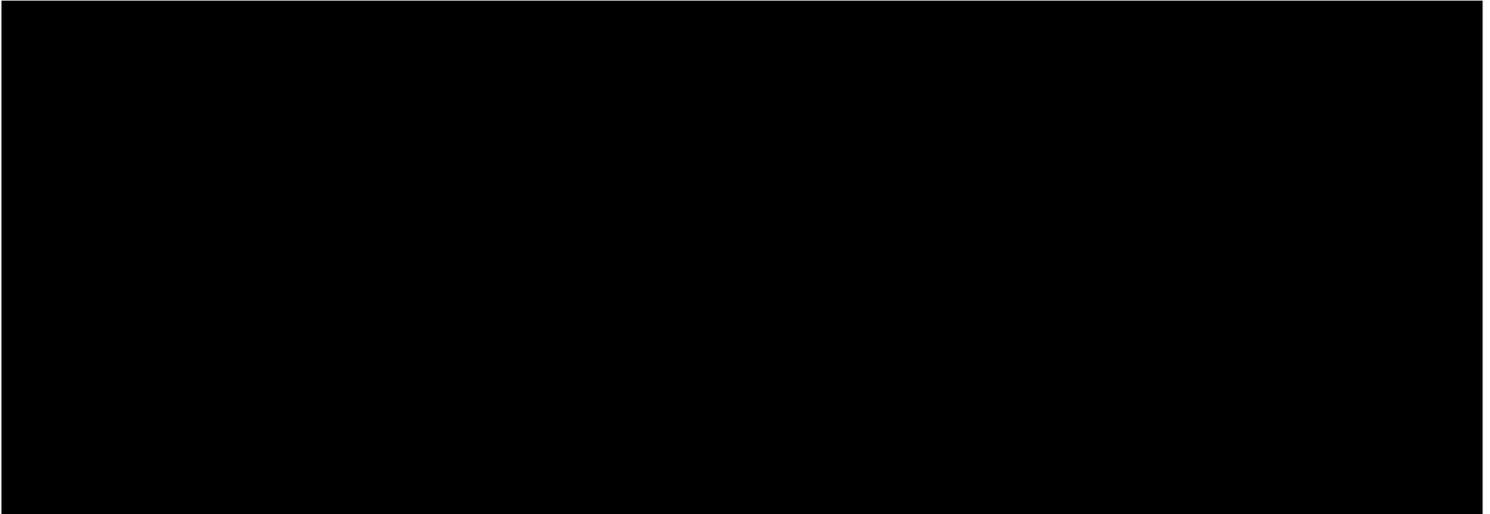
On rare occasions where the employer volunteers to provide the attestation when all other documents are truly not available and where the officer determines that the attestation can be used in this last resort situation, the

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**Note:**

- Please add LMIA Indicator “Attestation from financial institution - considered” any time an attestation from a financial institution is considered for genuineness assessment. This Indicator should ONLY be used when all other supporting documents are truly not available and the officers use the attestation from financial institutions as a last resort. The indicator should not be removed even if the officer will refuse the LMIA application.

c. 7 Other considerations for farm employers: AgriStability, AgrilInvest, Advance Payment Program

In the agricultural sector, there are some unique considerations such as weather, drought and disease that can affect an employer's crop and/or commodity. Due to the nature of farming, there are many financial support programs from the government to assist employers in this industry. Such programs can provide financial support and therefore some additional assurance that an employer would be able to pay their workers. Officers should consider enrollment in one of more programs as supporting an employer's ability to fulfil.

Some of the federal/provincial/territorial agriculture programs include, but are not limited to the following programs from Agriculture and Agri-Food Canada (AAFC):

- **AgriStability** – employers are required to enrol yearly and are paid if they experience a production loss of greater than 30% of their historic production margin. This is a Business Risk Management program which provides financial support to manage large farming income declines.
- **AgrilInvest** – employers can deposit net sales into this interest earning account where the government will contribute a match of 1%. This account can help manage risk and small farming income declines.
- **Advance Payments Program (APP)** – this program provides low-interest cash advances on the value of eligible agricultural products, which must be repaid as agricultural products are sold.

To be eligible for these programs, employers must have carried on the business of farming activity in Canada and reported farming income (or loss) to the CRA for income tax purposes. Therefore, enrollment in any of these

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programs indicates that there will be financial support to employers in being able to ensure workers are paid wages owed to them for any given season/year.

In situations where the CRA tax documents (T2 Schedules 100/125, T2042, T2125 or T5013) are insufficient to meet genuineness assessment,

if they have provided proof of registration/enrollment in any of those programs. If they have any questions about the proof that employers provide, officers can consult regions BE who can check with NHQ BE if needed.

Factor D: Past Compliance

D.1 LMIA Application

Use the LMIA application to review the elements in Factor D against their respective requirements.

D.2 Federal and Provincial/Territorial Websites

The following list of websites is a starting point for information relating to past compliance of employers. It is not an exhaustive list. As officers discover new sites that could be used, these should be raised through their management to the TFWP GD Mailbox for inclusion in this list.

Officers are required to check the applicable sites below for every single LMIA application. Depending on the review results, they may determine if a document-based assessment is required. For details, please refer to Directive - Companion Document - Genuineness Factor D- Past Compliance.

Federal	<p>Immigration, Refugees and Citizenship Canada's (IRCC) list of employers who were found non-compliant</p> <p>During assessment, verify this list to see if the employer is listed. If the employer is listed, check their status (7th column):</p> <ul style="list-style-type: none"> • Ineligible: The Program has no authority to process the LMIA applications submitted by employers that are listed as ineligible on the IRCC list of employers who were found non-compliant. For details, please refer to the Directive on Employer Ineligibility. • Eligible: Continue with assessing the LMIA application. Along with the eligible status, consider the reason(s) for non-compliance as well as monetary penalty that the employer must pay: <ul style="list-style-type: none"> ○ Reason(s) for non-compliance (4th column): <div style="background-color: black; width: 100%; height: 1em; margin-top: 5px;"></div> ○ Penalty (6th column): If the employer has a payable monetary penalty, request a written confirmation and/or proof that the amount has been/will be paid. If the employer indicates that they have no plan to pay the penalty, genuineness factor D will be assessed as negative.
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	<p>Note: At their discretion, officers can forward issues/concerns about the reasons for non-compliance or monetary penalty to regional BE who will forward them to the NHQ GD Mailbox.</p> <p>For federally regulated businesses and industries covered by the Canada Labour Code:</p> <ul style="list-style-type: none"> • Payment orders and the Federal Court - Canada.ca • Public naming of employers for contraventions and violations under the Canada Labour Code and related regulations - Canada.ca
Alberta	<p>Convictions under the OHS Legislation Alberta.ca</p> <p>Registry of employers with unpaid judgments Alberta.ca</p> <p>Service Alberta: How it works (gov.ab.ca)</p> <p>Business Enforcement Search Tool Alberta.ca</p>
British Columbia	Decisions - BC Employment Standards Tribunal (bcest.bc.ca)
Manitoba	<p>http://www.manitoba.ca/labour/safety/compliance.html</p> <p>https://www.gov.mb.ca/labour/standards/employer_fines.html</p>
New Brunswick	https://www.canlii.org/en/nb/nbleb/
Newfoundland and Labrador	
Nova Scotia	convictions-ohsa-5-years.pdf (novascotia.ca)
Nunavut & Northwest Territories	
Ontario	https://www.labour.gov.on.ca/english/es/pubs/enforcement/archive.php
Prince Edward Island	
Québec	<p>The province has already published the regulation on immigration consultants who states that any representative filling out an application for the provincial immigration program must meet certain criteria (which have an office in Quebec) and be registered with the government.</p> <p>CNESST Commission des normes, de l'équité, de la santé et de la sécurité du travail - List of employers having violated the Act</p> <p>Legis Quebec - Regulation respecting immigration consultants</p>
Saskatchewan	https://www.saskatchewan.ca/business/safety-in-the-workplace/enforcements-prosecutions-and-investigations/prosecution-outcomes-and-statistics

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	https://www.saskatchewan.ca/business/employment-standards/complaints-investigations-enforcement-and-fines/enforcement-outcomes-and-statistics
Yukon	

Annex A: List of CPA Bodies in Canada

The list is provided to support the review of Internal Financial Statements (Section c.3) which must be signed by a CPA in good standing. Do not confuse it with CPA attestations which are no longer accepted as of October 28, 2024.

CPA Alberta	CPA BC
CPA Manitoba	CPA New Brunswick
CPA Newfoundland and Labrador	CPA Northwest Territories
CPA Nunavut	CPA Nova Scotia
CPA Ontario	CPA PEI
CPA Québec	CPA Saskatchewan
CPA Yukon	

Annex B: Reference: List of Federally and Provincially Regulated Financial Institutions

Federally regulated	<u>Office of the Superintendent of Financial Institutions</u> (Use "Expand all")	
Provincially regulated	AB: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>loan and trust companies</u> • <u>ATB Financial</u> • <u>securities companies</u> • <u>insurance companies</u> 	BC: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>trust companies</u> • <u>securities companies</u> • <u>insurance companies</u>
	MB: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>loan and trust companies</u> • <u>securities companies</u> • <u>Insurance companies</u> 	NB: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>loan and trust companies</u> • <u>securities companies</u> • <u>insurance companies or agents</u>
	NL: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>securities companies</u> • <u>insurance companies and individuals</u> 	NWT: <ul style="list-style-type: none"> • <u>securities companies</u> • <u>Insurance companies</u>
	NS:	NU:

	<ul style="list-style-type: none"> • <u>credit unions</u> • <u>securities companies</u> • <u>Insurance companies and agents</u> 	<ul style="list-style-type: none"> • <u>securities companies</u> • <u>insurance</u>
	ON: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>loan and trust companies</u> • <u>securities companies</u> • <u>insurance companies and agents</u> 	PEI: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>securities companies</u> • <u>insurance companies</u>
	QC: <ul style="list-style-type: none"> • <u>Register – Insurers, Deposit Institutions and Trust Companies</u> • <u>securities companies</u> 	SK: <ul style="list-style-type: none"> • <u>credit unions</u> • <u>loan and trust companies</u> • <u>securities companies</u> • <u>insurance companies</u>
	YK: <ul style="list-style-type: none"> • <u>securities companies</u> • <u>insurance companies and professionals</u> 	

Annex C: Q&As on Supporting Documents

1. *Do we know if the financial institutions and/or their officials are able or willing to prepare those attestations?*

These individuals are governed by their respective regulatory bodies and abide by professional codes of ethics. We leave it with their professional judgment as to whether or not they should prepare the attestations. Also, the financial institution is not obligated to provide the attestation to their client for LMIA purposes and will only do so if they are able and willing to.

2. *How do officers deal with attestations from a financial institution that speak to the financial ability of the overseas parent company of the Canadian business (LMIA applicant)?*

- Those attestations should not be accepted on their own because the intent of the attestation is to directly and specifically speak to the financial ability of the business in question (i.e. LMIA applicant). Given the potential or sometimes claimed linkage between the parent company and the Canadian business, the officer can suggest that the employer (LMIA applicant) provide some kind of proof/documentation that provides the information on the relationship (financial or otherwise) between the two entities involved, including information on the financial support/assistance that the parent company will provide to the company in question if applicable. Such proof/documentation must be signed by both parties and, if possible, on the official letterhead of the company in question. This proof/ documentation, once received, can be used to substantiate and corroborate the attestations provided by the official from the financial institution.

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- In addition, given the involvement of multiple entities in each of these examples, NHQ strongly suggests reviewing the employment arrangements on the LMIA's closely to determine who the actual Employer of Record is and whether the LMIA is submitted by the appropriate business.
3. *Are there any speaking lines officers can use when/if employers ask why the attestation changes also apply to their Labour market impact assessment (LMIA) applications submitted days/weeks/months before the implementation on October 28, 2024?*
4. *Who at the financial institutions can prepare and sign the attestations?*
- The TFWP requires the attestations to be signed by an official in the financial institutions with delegated signing authority. Examples of these officials include: account manager, branch manager or above. Note these are just examples and the officials with delegated signing authority may very well vary from institution to institution.
 - Officers may see attestations prepared and signed by individuals in various other positions such as Relationship Manager, Personal Banker, Client Advisor, Personal Banking Associate and so on. As indicated under Section 3.2 above,

5. *Section 3.24 (Internal Financial Statements) indicates that they must be signed by a CPA. Is it ok if they are signed by a foreign-based accountant CPA?*
- In majority of cases, TFWP only accepts employer's financial statements vetted and signed by Canadian CPAs (Chartered Professional Accountants). Officers can also check the provincial/territorial CPA body in Canada to see if the CPA who signs the employer's financial statements is a member in good standing. **Note:** although the same abbreviation, CPA in the US means "Certified Public Accountants."
 - In rare situations where the financial documents are signed by a foreign-based accountant, they can be accepted if the accountant's professional accounting designations are found on the list of [international accounting bodies](#) on the CPA Canada website. Since CPA Canada recognizes them through Mutual Recognition Agreement, Reciprocal Membership Agreement and Memorandum of Understanding, the

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TFWP should have confidence in accepting financial documents signed by members of those accounting bodies as well.

Note: For accountants from those international accounting bodies, officers may not find it easy or possible to verify if they are members in good standing. In those situations, officers can exercise their discretion to request the employer to provide such confirmation.

6. *How do I know if a financial institution is federally or provincially regulated?*

- It is expected that majority of such attestations will be from common and well-known financial institutions, therefore the validation should not be necessary in those situations.
- When unsure, officers can do a quick Internet search of the financial institution, and/or use Annex B: List of Federally or Provincially Regulated Financial Institutions for reference.
- As mentioned in Section 3.2.3, on rare occasions when attestations are considered for genuineness assessment, [REDACTED]

7. *How do I ensure procedural fairness when reviewing and requesting supporting documents? I know I need to address issues and concerns identified in the document, but do I do it every time they submit a different document? When am I able to say that ample opportunities have been given to the employer and that it's time to make a decision?*

- There is no straightforward answer to this question as it often depends on individual file situation. There are, however, some rules of thumb that officers can keep in mind:
 - o Officers should always make sure that their request for information and/or documentation is very clear and specific and that the employer fully understands what is required, why is it required, when is the deadline for response and possible consequence for not responding by the deadline. The officer should also consider the type of request and ensure that the deadline is reasonable and that the employer has no objection.
 - o Officers should also advise the employer that it's their responsibility to provide an appropriate document for assessment purpose and that Service Canada will determine if the document is or is not sufficient.
 - o When requesting documentation and following up on the request, officers can generally follow the 48-48-24 timelines as outlined in Section 5.5 of LMIA Assessment Methods and Resources.
 - o For every document received, the officer should acknowledge the receipt and explain to the employer if the document is not sufficient for assessment purpose.
 - o The officer should also document the details of the request in their assessment notes, including date of request, date of receipt, assessment details including outcomes, date of discussion with the employer and so on.
- Sometimes, there may be multiple rounds of requests and submissions. Below is an example of how the officer can handle the situation:

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- if the officer is not satisfied with a document submitted, for procedural fairness, they should explain to the employer why they are not satisfied and give the employer an opportunity to explain and/or provide another document. Follow the 48-48-24 timelines.
 - when the employer submits a second document, if the officer is still not satisfied, they will again explain to the employer why they are not satisfied and advise that the LMIA decision will be made accordingly. There is no expectation that the officer will give the employer another opportunity to provide yet another document.
 - ✓ If the employer does not suggest/insist that they have another document to provide, the officer can advise that the LMIA decision will be made accordingly once the assessment is all completed.
 - ✓ If the employer suggests/insists they can provide another document, the officer can exercise discretion whether or not to give them this one last opportunity.
8. *If I know that the LMIA will be refused for other factors, do I still have to request supporting documentation for genuineness assessment? This will not impact the final LMIA decision anyways.*
- There are many factors that officers assess and the general rules of thumb are:
 - ✓ asses all factors, and
 - ✓ for procedural fairness, address all identified issues and concerns with the employer, preferably and ideally in one interaction.
 - When deciding if any supporting document should be required for genuineness assessment, the officer should consider whether or not it will impact the final LMIA decision. For example,
 - ✓ the officer has identified two issues with the LMIA they are assessment: 1st: offered wage is below prevailing wage and 2nd: CRA document is unable to demonstrate Ability to Fulfil.
 - ✓ the officer brings both issues up during the conversation with the employer. For the wage issue, the employer may state that they are willing to increase the offered wage to meet the prevailing wage. While it's the employer's decision to offer any wage to the TFW, the officer will explain to the employer that the new increase wage must be advertised for Canadians/ permanent residents first. Therefore, the assessment of the wage factor will be negative since/if there are no such ads, which will result in the overall negative LMIA decision.
 - ✓ For the 2nd issue, while the request and submission of supporting document may address the genuineness factor C, it will not impact or change the overall LMIA decision as a result of the 1st issue.
 - In the above example situation, it does not make sense to ask the employer to spend time obtaining and submitting supporting document for genuineness when they will receive the negative LMIA decision regardless. Suggested practice in such situations:
 - ✓ advise the employer that the LMIA will be refused based on wage.
 - ✓ explain that the officer will not request supporting document to address Genuineness Factor C because it will not impact the overall LMIA decision. Therefore, the LMIA decision letter will also list this factor as another reason for refusal.
 - If the employer does not express any objection, this means that the employer is aware of the situation and understands that no additional document will change the final outcome.

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- If the employer insists on submitting supporting document for genuineness, the officer should advise that assessment will be conducted once it is received and it may delay the LMIA decision. The officer should also stress again that this assessment will not change the final LMIA decision. Even if the supporting document satisfactorily addresses the genuineness issue, the LMIA will still be refused, based on wage.
- **Note:** in both situations above, the officer should document the details in their notes to indicate that the employer has been made aware of the options.

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