



NSO GUIDE TO HIRING

A FOREIGN NATIONAL/EMPLOYEE



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1. INTRODUCTION – TO HIRE A FOREIGN CANDIDATE?

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In Canada, at the national sport level, there is a current drive to hire the best coaches, technicians and technical leadership in the world. Although this may seem like an obvious way to enhance our national high-performance capacity, there are several complications that emerge with a foreign candidate.

The hiring process for a foreign candidate is increasingly complex, involves increased costs and potential risks to the organization. This includes actual costs such as professional and government fees, relocation costs, etc. as well as the cost of assigning internal resources to the process. Other complicating factors, such as cultural conflicts and settlement challenges, may also arise. Risk and uncertainty in the process cannot be entirely avoided.

Numerous senior leaders have shared that they face similar challenges regarding the hiring of foreign workers, whether they immigrate or remain as temporary foreign workers. Going outside the organization to seek advice and direction from lawyers and other professionals is time-consuming, expensive and can be confusing as each case is unique and often requires very specific handling.

Given this situation, we identified a need for basic guidance in order to provide a system wide, standardized approach around the recruitment and hiring of foreign technical leadership. There will of course always be specific and unusual circumstances, but the general approach and decision making process should be very similar.

The intent of this guide is to provide direction and identify the challenges that an organization will face when hiring a foreign worker. These include tax implications, immigration requirements and managing risk through appropriate and carefully prepared employment or consulting agreements.

The executive summary below will provide an overview of the general process while the rest of the guide is an in-depth resource for anyone tasked with securing the services of a foreign candidate for any given period of time.

2. EXECUTIVE SUMMARY

Hiring a foreign national involves complex considerations and expert advice to mitigate potential risks to the organization. Before proceeding, it is important to weigh the specific qualifications and perceived benefits of a foreign national with the associated costs and challenges.

Hiring a foreign national can take longer than a domestic hire. Organizations should allow between five to eight months to complete the hiring and work authorization process in Canada, depending on the source country, position, and immigration requirements.

The following are the key strategic and legal questions to be answered for each foreign hire:

1. Will the foreign national be resident in Canada? If so, on a part or full time basis?



2. Will the foreign national require a work permit to conduct the proposed activities in Canada?
3. If so, will a Labour Market Impact Assessment (**LMIA**) be required to support a work permit application or is there an exemption available to streamline the immigration process?
4. If a LMIA is required, does the proposed wage meet the prevailing wage requirements for the position and employment location?
5. What advertising will be required (i.e. to qualify for a LMIA) and will this affect the timeline for the hire?
6. Will the foreign national be hired as an independent contractor or as an employee?
7. Is the foreign national inadmissible to Canada?
8. Is the foreign national fully vaccinated with an approved COVID-19 vaccine?
9. What clauses need to be inserted into the employment or consulting services agreement to protect the organization and clarify roles and responsibilities?
10. What are the tax reporting, withholding and remitting obligations for the individual and the organization?
11. What settlement supports need to be provided to assist with the hire (i.e., relocation consultants, accountants, family supports, etc.)?
12. What professional(s) should be engaged to assist with the hiring process (i.e., employment and immigration lawyers, tax professionals, settlement consultants, etc.)?

The added costs and complexities of hiring a foreign national are such that the benefits to the organization must be clear. The organization must be able to describe these benefits clearly to their stakeholders in order to justify these costs at a later date.

Employee or Contractor?

This is one of the most important strategic decisions of the hire because it has significant tax implications for both the individual and the organization. In some cases, it may be possible to structure the relationship as a contractor relationship, which may have administrative and tax benefits to the organization. The organization must be careful that the facts of the relationship support the characterization as a contractor. These factors include, amongst others, the ability for the consultant to make decisions on the location and method of work, control over the work, how they will be paid, who is responsible for taxes, who provides the tools and equipment for the work and the duration of the engagement. Further, classifying a foreign national as a contractor instead of as an employee may impact the foreign national's eligibility to apply for permanent residency.



Technical staff resident in Canada will normally be hired as employees bringing with it the requisite tax and administrative withholdings for the company.

In either case, it is important to prepare a carefully drafted contract of employment or services. These should have provisions specific to the foreign hire including clauses relating to work authorization, relocation costs, termination/repatriation, and choice of law/ venue.

Please note the contractor versus employee determination is equally important to address with caution in relation to Canadian personnel.

Tax Considerations

Regardless of how the foreign candidate is hired, there will be tax implications for both the individual and the corporation in Canada, and possibly in the country of origin. It is important to remember that residency for income tax is often different than immigration status. Professional tax advice is recommended particularly in cases where the organization is not familiar with the tax issues at play involving foreign hires.

We also recommend that the individual be directed to obtain professional tax advice in their home country and Canada prior to entering into their employment or services contract.

Technical staff who are resident in Canada will have reporting and remittance obligations in Canada regardless of their status as a contractor or employee. Technical staff resident outside of Canada may still be taxable on the time they spend fulfilling their job duties in Canada. This will be true regardless of whether the individual is engaged as an employee or a contractor. In either case, the organization will likely have tax reporting or remittance obligations in Canada. If the individual is engaged as a contractor the withholding amount is 15% of the gross amount of the contract payment for the services rendered in Canada. If the individual is engaged as an employee, the organization is still required to withhold source deductions for all payments made for the time spent working in Canada unless the appropriate waivers are obtained in advance. These topics are described in more detail below.

In all cases, it is helpful to spell out in the contract separately and clearly how much the individual will be paid for their Canadian services and those provided outside of Canada. This will assist in determining the withholding and remittance obligations. Consider consulting the appropriate professionals (tax and employment counsel) early in the process to avoid tax pitfalls and financial risk.

Immigration Requirements

Unless the foreign national is eligible for a Labour Market Impact Assessment (“LMIA”) exempt work permit, then a LMIA is usually required. In order to obtain a LMIA, the organization must demonstrate that there are no Canadian citizens or permanent residents who are qualified for the advertised position. There are three exemptions in particular which may assist a national sports organization:

1. Worker permit exemption for athletes and team members, pursuant to section 186(h) of the Immigration and Refugee Protection Regulations. This generally



allows foreign professional or amateur athletes to participate in sports activities or events in Canada either as an individual participant or as members of a foreign-based team or a Canadian amateur team. It also allows foreign coaches and trainers of foreign amateur or professional athletes, and other essential members of the team, to participate at sports activities or events held in Canada.

2. LMIA Exempt Work Permit C10 - Significant Benefit to Canada: The foreign national needs to demonstrate to the reviewing officer that their work will create significant benefit or provide opportunities for Canadians or permanent residents socially, culturally or economically.
3. LMIA Exempt Work Permit C20 - Reciprocal Employment: The foreign national needs to demonstrate to the reviewing officer that reciprocity exists for the particular occupation in their home country so Canadians can take up similar employment opportunities from outside of Canada.

The above LMIA exemptions are discussed in more detail in the relevant sections below. It should be noted, however, that these types of applications do benefit from the assistance of experienced immigration counsel because they are fact dependent and require some research and analysis.

Unfortunately, all of the above LMIA exemption categories involve a significant amount of discretion on the part of the reviewing officer. This means that although a reasonable interpretation of the facts would conclude that the LMIA exemption should apply, a refusal may still result. In this case, it may be possible to request IRCC to reconsider the decision or by engaging a local Member of Parliament to request IRCC to reconsider the decision of the work permit application.

In cases where there is no reasonable argument that a LMIA exemption will apply or if the request for a LMIA exemption is denied, it will be necessary to apply for a Labour Market Impact Assessment. It should be noted that this process will increase the time and expense of the work permit application significantly.

Keep in mind that immigration obligations do not end once the work permit is obtained. On December 1, 2015, the Canadian government put into place a comprehensive compliance regime including investigation powers and penalties for non-compliance. Key provisions include complying with all federal and provincial employment laws and ensuring that the occupation, wages and working conditions remain substantially the same as provided in the offer of employment and wages must continue to meet the prevailing wage. Records of the work permit and LMIA applications, job offer, and recruitment process should be carefully retained for a minimum of six years.

Further, the Canadian government introduced new employer immigration compliance obligations effective September 26, 2022, which includes the following:

1. **Employment Agreement:** Employers will be required to provide temporary foreign workers with a signed employment agreement that outlines the occupation, wages, and working conditions, on or before the first day of employment. This requirement also applies to the International Mobility Program. As such, employers who send



their employees to work in Canada on short term assignments will need to have secondment agreements.

2. **Employment Rights Information:** Employers will be required to provide temporary foreign workers with the most recent information about their rights in Canada, on or before the first day of work. Employers will also be required to make this information available to the temporary foreign workers throughout their period of employment in Canada.

The employer can fulfill the requirements by emailing the below links to the temporary foreign workers and explaining to them that they can obtain the most recent information about their employment rights information at the below websites. Further, the information is printed and is available at the lunchroom / breakroom.

<https://www.canada.ca/en/immigration-refugees-citizenship/corporate/publications-manuals/know-your-rights-worker-international-mobility-program.html>

<https://www.canada.ca/en/employment-social-development/services/foreign-workers/protected-rights.html>

3. **Charging/Recovering Fees:** Employers will be prohibited from charging and recovering for the provision of services in relation to a LMIA application (currently \$1,000), Employer Compliance fee (currently \$230), and fees related to recruitment, and requires employers to ensure that any recruiters they use do not charge or recover the above mentioned fees.
4. **Health Care:** Employers will be required to provide temporary foreign workers with reasonable access to health care services when they are injured or become ill at the workplace. For example, ensuring there is a phone available to the temporary foreign worker to call emergency services.
5. **Workplace Free of Abuse:** Employers are required to make reasonable efforts to provide a workplace that is free of abuse. These amendments will add “reprisal” to the definition of abuse to respond to stakeholder concerns of temporary foreign workers fearing reprisal from employers, such as actual or threats of demotion, disciplinary measure or dismissal, if the temporary foreign workers report the employer’s possible non-compliance with program conditions.
6. **Private Health Insurance:** For the Temporary Foreign Worker Program, employers will be required to obtain and pay for private health insurance that covers emergency medical care for any period before the temporary foreign worker is eligible for provincial or territorial public health insurance.
7. **LMIA Application Process:** For the Temporary Foreign Worker Program, the LMIA application process will be strengthened to ensure that all employers applying for a LMIA meets the program requirements in order to prevent temporary



foreign workers from entering an abusive workplace. Accordingly, employers who have not used the Temporary Foreign Worker Program in the last six years will be assessed under additional requirements, including they are not an affiliate of an employer that is ineligible to participate in the program or in default of any amount payable for an administrative monetary penalty.

8. **Suspension of LMIA Applications:** For the Temporary Foreign Worker Program, the processing of the LMIA applications may be suspended if there is reason to suspect that an employer is not complying with or has not complied with certain program conditions and that the employer's failure to comply with any of these conditions would put at serious risk the health or safety of the foreign national.
9. **Wage and Labour Dispute:** For the Temporary Foreign Worker Program, wage and labour dispute compliance would become stand-alone requirements that an employer must meet to receive an approval on the LMIA application.
10. **Document Verification from Third Parties:** ESDC and IRCC will have the authority to require documents from third parties, such as banks and payroll companies, to verify the employer's compliance with the regulatory conditions, such as those relating to a temporary foreign worker's wages.

3. BEFORE YOU HIRE

The first step to formulating a successful hiring strategy is to gather key information and answer certain questions, including:

1. Where does the person wish to have his or her primary residence (i.e. Canada or elsewhere)?
2. How much time will the person be spending, on average, per year in Canada? If visiting only occasionally, what is the average duration of each visit and how many such visits will he or she undertake each year?
3. What specific activities will the person be conducting while in Canada?
4. Will this be a full or part time role?

In addition, it is recommended that the foreign national complete the questionnaire included **Appendix H AND I**. This information will assist in preparing the necessary documentation for the work permit application.

4. CONDUCTING A SEARCH

If it is determined that the benefits of a foreign hire outweigh the added costs and complexities, it is time to begin your worldwide search.



Completing a Recruitment Plan

Before starting your search, we recommend that you complete a recruitment plan, which will meet the criteria of Service Canada's Temporary Foreign Worker Program. This will leave the option of applying for a LMIA without the need for further advertising to meet the strict recruitment requirements of the Temporary Foreign Worker Program should a foreign candidate be identified in the global search.

A recruitment plan will require you to gather the following information:

1. The applicable National Occupation Classification (**NOC**) for the position and the¹ minimum educational requirements for the position under NOC. Effective November 16, 2022, NOC will be replaced by Training, Education, Experience and Responsibilities (TEER). To search for the TEER, please use this website: <https://noc.esdc.gc.ca/?GoCTemplateCulture=en-CA>.
2. How and where you will recruit for the position. Confirm that the advertising will meet the current minimum advertising requirements for a LMIA on the Temporary Foreign Worker Program website.²
3. If a recruiter will be used, include details of the agency in the recruitment spreadsheet. For some provinces, such as Alberta, British Columbia, Saskatchewan, Manitoba, Quebec, Nova Scotia, the recruiter must be licensed by the provincial government.
4. The minimum qualifications necessary for the position. Make reference to the NOC classification and be consistent where possible with the minimum qualifications.
5. The language requirements for the position. Note that a language requirement other than French or English will be closely scrutinized by Service Canada on a LMIA application so it must be clearly required.
6. Applicants are to be tracked on a recruitment spreadsheet.

It is recommended that the organization review the recruitment plan with immigration counsel before proceeding with the recruitment stage to ensure it will meet the requirements for a work permit application.

The recruitment spreadsheet should list the minimum qualifications from the job postings and note whether the applicant is a Canadian citizen or permanent resident and meets the minimum requirements for the position. All applicants for the position should be recorded in the recruitment spreadsheet by their initials or an ID number to maintain personal privacy.

¹ At the time of writing, the National Occupation Classification could be found at: <https://noc.esdc.gc.ca/>

² At the time of writing, the minimum advertising requirements could be found at: <https://www.canada.ca/en/employment-social-development/services/foreign-workers/median-wage/high/requirements.html#h2.6>



If a Canadian candidate appears to meet the minimum requirements for the role, a telephone or in-person interview should be held. An employer is not required to assess foreign candidates in detail if they are not of interest to the organization. However, Canadian applicants must be screened in detail and the reason for not offering an interview or making a job offer should be noted clearly on the recruitment spreadsheet.

For a sample recruitment plan and spreadsheet, please see Appendix C and D.

Sport Specific Considerations

Some sports have the majority of their training and competition outside of Canada. In these cases, there may be certain benefits to having a foreign resident coach.

Interviewing Foreign Candidates

An interviewer must be able to provide all job candidates with a fair opportunity to present themselves for a position. In some cases, candidates may have all the skills for the job but, because English is not their first language, they may find the interview questions difficult to answer. Often rephrasing a question will provide an opportunity for any candidate to tackle the question appropriately.

Many employers have moved to assessing competencies to predict job performance rather than the traditional approach that focuses on an individual's education and experience. Focusing on competencies and behaviours is appropriate when interviewing foreign candidates because it allows you to recognize their ability to succeed at the job despite a potential lack of Canadian-based experience and credentials.

However, a competency-based approach can still disqualify certain cultural groups from the selection process. For example, an assertive communication style may be included as a competency for a leadership position because it fits the current model of management, but a more collaborative approach may be just as effective. It is important to keep these issues in mind as you go through the interview process.

5. MAKING A DECISION

After conducting the worldwide search, you will likely have a small list of preferred candidates. This is the time to carefully evaluate their credentials and consider what checks you will complete on each candidate. These may include background checks, reference checks, and verifying degrees, certifications and work history.

Global screening can be very different from Canadian or US background screening. Availability of information and the time and requirements to conduct the searches may be different than what is standard in North America.

In light of this, it is important to consider the following possibilities:

- Information, such as criminal records, credential verifications, and databases may not be readily available.



- Special forms, procedures, and consent language may be needed, especially for data privacy or differing local laws.
- Cost and turnaround time can be significantly longer.

There are screening firms that specialize in overcoming these obstacles.

Global Background Checks

A global background check is a collection of screening components which may or may not include a criminal record check, employment and education verifications, identity verifications and others. Sometimes, it's as simple as a reference check. This is not a criminal record search.

This check involves the verification of supplied information by an applicant who has given express written consent. A typical global screen may consist of contacting the employers and schools supplied by the applicant and conducting a reasonable criminal check to the extent possible in that country and appropriate for that position. If more information is needed, the applicant can be asked to supply it.

The components included in a global background check should vary based on the position being filled, regional and country specific laws and regulations, cultural norms, data availability, political climate, and other conditions.

Conduct Education and Employment Verifications - Education and employment information may be the most relevant background information that you'll be able to confirm in many cases. Because of this, it is highly recommended that education and employment verifications are done on all applicants.

Verify Facts in the Resume - Make sure that you obtain verification from each school and each company to determine if the applicant's background is accurate. Be sure that start and end dates, job titles, majors, and degrees received are verified.

All over the world, employers rely on background screening to verify the information provided in the job application. This screening may be conducted by the company's own staff, or, increasingly by third party companies that specialize in background screening. Unfortunately, incidents of job history and education history falsification are on the rise worldwide. Validating the application information helps employers obtain and retain quality and competent employees.

Employers in many countries have a legal duty to exercise due diligence in hiring. In Canada and the US, an employer can be liable for negligence if it hires someone who it knew, or in the exercise of reasonable care should have known, was dangerous, unfit or unqualified for the particular job and it was foreseeable that someone could be harmed. That same standard of care applies to employers who hire individuals who live or who have spent time outside of the country and also for employers making hiring decisions abroad.

Falsified work experience or education can be of significant media interest and presents a legitimate risk to a sports organization given the role that they play in Canadian society. Background screening is recommended for all potential candidates regardless of their position



within the organization. Industry estimates for identifying discrepancies between resumes and verified experience is high—it happens in all industries and work environments from sports to academia to the corporate world.

Consent for Background Screening

Canadian privacy laws may protect personal information from being misused in hiring and financial decisions, and from being shared, used, or stored in ways not approved by a candidate. Proper written consent from applicants, in accordance with these laws, is required for all background checks.

Other countries and regions may have stricter privacy and data protection laws. This means consent forms and requirements vary by country. Before you start a background check, you should understand what information is required in a consent for employment background screening in the specific jurisdiction. Failing to address this in advance can cause the organization to lose time and look unprofessional. In the worst case, you lose the opportunity to hire your top candidate.

Here are some additional caveats around consent:

1. Different countries have different requirements for consent language. If you operate in multiple countries, one size may not fit all. A consent that is appropriate for Canadian candidates will rarely be appropriate for candidates residing outside of Canada.
2. Some countries require specific language to be included in the notice and consent if personal information is to be transferred out of the home country. If your candidate is in one country and your background screening takes place in another country, make sure you follow these requirements. Keep in mind that even when doing your own verifications, you may be transferring personal information across a country border, for example when you are checking foreign schooling or employment history.
3. Ensure your candidate consent and disclosure forms are translated into the appropriate language(s), as this is a regulatory requirement in some countries.
4. The four primary worldwide privacy principles listed below serve as an introduction to the requirements which should be considered when creating a consent for global pre-employment background check and when processing these checks.
 - a. OECD (Organization for Economic Cooperation and Development) Privacy Principles found in the OECD Guidelines on the Protection of Privacy and Transborder Flows of Personal Data, promoting privacy protection across the world
 - b. The European Union's General Data Protection Regulation ("GDPR"). The GDPR is a regulation that harmonizes national data privacy laws



throughout the EU and enhances the protection of all EU residents with respect to their personal data.

- c. APEC (Asia Pacific Economic Cooperation) Privacy Framework
- d. PIPEDA (Personal Information Protection and Electronic Documents Act), covering the private sector in Canada when not covered by substantially similar provincial legislation and certain trans-border transactions

TIP:

Do your research and seek advice to understand what consents and processes are required to comply with global privacy regulations before initiating a background check.

Data Protection

You should also be aware of the cross border data transfer requirements in each jurisdiction in addition to your organization’s privacy policy. The act of sending emails with personal data, such as spreadsheets of individuals to be background screened, may easily fall within the country’s data transfer restrictions—if they contain personally identifiable information—and may require additional handling such as obtaining consents from the data subjects and encrypting the data prior to the transfer.

To cover your bases, follow the basic principles of the OECD or more conservative regulations like the GDPR. Include candidate consent, single purpose of data, security of data transfer and destruction of data process.

Outsourcing your global verifications may be a way to efficiently vet candidates while ensuring compliance with international privacy and data protection laws. A competent global verification firm will ensure that consent is in accordance with local laws and that all required documentation and information is acquired. See below a non-exhaustive list of global verification firms:

- Sterling Talent Solutions: <http://www.sterlingtalentsolutions.ca>
- Global Backgrounds: <http://www.globalbackgrounds.com/>
- A-Check Global: <https://www.acheckglobal.com/>

TIP:

Before initiating a global background check, you should always stop to consider the situation and determine:

1. What screening components make the most sense based on the position being filled?
2. What data restrictions or limitations and employment screening guidelines are in effect within the country being searched?



3. Does it make sense to outsource the verification process for this candidate?

Foreign Credentials and Experience

Job applications and resumes from internationally trained immigrants may be more difficult to assess due to lack of familiarity. Terms like job titles, industry sectors, academic qualifications, and names of educational institutions and programs don't always translate well into more familiar terms. However, there are resources to help you make the appropriate assessments.

Assessing Foreign Credentials – Assessment vs. Recognition

It's important to understand the difference between credential assessment and credential recognition. Credential assessment is relatively straightforward: an individual or employer can have foreign credentials assessed for a reasonable fee through various assessment providers. This provides a comparison of foreign credentials to more familiar local credentials.

Credential recognition however, refers to the process that a foreign national must go through in order to work as a professional in a regulated profession in Canada (e.g., a doctor, lawyer, teacher, accountant, and many other professions).

Credential recognition is not likely to be relevant to most foreign hires by sports associations. However, it is worth noting that it is often a very difficult and time consuming process for immigrants. Generally speaking, the higher the level of clearance required, the more difficult and time-consuming it can be to obtain. Employers generally have little or no control over this process. While governments, labour industry associations, credentialing bodies and other stakeholders continue to work to improve the process, it remains a significant hurdle in some sectors.

Employers in several sectors, particularly finance, information technology, and health care professionals working for government agencies, often require bonding and security clearance. While we do not anticipate this issue will arise for our members, be a very lengthy process if it does. An immigrant from certain countries needs to be in Canada for five or more years in order to be eligible for a security clearance.

TIP:

These techniques can help determine whether an applicant with international training or education meets the requirements for the job:

- Ask for certification papers and additional course documentation.
- Review portfolios or dossiers of relevant documents that might not appear in the resume.
- Obtain an assessment of credentials through a credential evaluation service.
- Discern skills through the interview process.
- Assess technical demonstrations as part of the selection process.



- Focus on skills and competencies rather than on specific credentials.

TIP:

The International Qualifications Assessment Service (IQAS) can be used to assess education.

Immigration, Refugees and Citizenship Canada (IRCC) has designated the International Qualifications Assessment Service (IQAS) to provide Educational Credential Assessment (ECA) reports for Canadian immigration purposes. When applying to immigrate to Canada using Express Entry, an ECA is one of the required documents.

An IQAS ECA report will validate foreign credentials and help in understanding how the education completed compares to the education system in Canada. An ECA report is valid for five years for immigration purposes.

Using Recruiters & Immigration Lawyers

Employment Agencies

If you choose to use the services of an employment agency, it is important to be aware that:

- Employment agencies, regardless of their business location, must be registered and licensed by the relevant provincial authority.
- You have the right to request an employment agency's licence to verify it is a legitimate business.
- Employment agencies cannot charge foreign workers job placement fees. It is illegal to do so in certain provinces under fair trading acts.
- An employment agency may charge an employer for their services. The employer cannot recover these costs from the employee. For example, the employer cannot deduct the costs from the employee's paycheque.
- No employment agency or employer may demand or hold a bond, deposit, or passport from an employee to ensure the completion of a work term.

Immigration Consultants and Lawyers

An immigration consultant or lawyer is the only representative who may charge a fee to represent or advise a foreign worker on immigration matters with the Government of Canada.

Immigration consultants or lawyers must be:

- lawyers who are members in good standing with a Canadian provincial or territorial law society.



- immigration consultants who are members in good standing with the College of Immigration and Citizenship Consultants.
- notaries who are members in good standing with the Chambre des notaires du Québec.

It is strongly recommended that you consult outside legal counsel when hiring foreign workers in order to determine what is legally allowable and sufficient for the jurisdictions in which you operate. Often, full and proper compliance involves a mix of local and regional regulations, which further emphasizes the need for professional legal guidance. Likewise, the regulations, guidelines, and laws that affect hiring foreign workers are quickly changing around the world. A qualified legal resource can track these developments and help your organization stay up-to-date and compliant.

A non-exhaustive list of legal counsels with experience in immigration law is available upon request to the COC. Please note these representatives may charge varying professional fees for their services and the COC does not endorse or guarantee availability or level of services for any such representatives.

6. STRUCTURING THE RELATIONSHIP/MAKING AN OFFER

Employee or Independent Contractor

There may be reasons why hiring a foreign coach as an independent contractor may be very attractive to the organization. There is a growing trend of hiring contractors rather than employees to perform necessary services. This trend is a result of a number of factors, which may include greater flexibility, reduced overall costs, and often a greater specialization that contractors bring to a project. The distinction between the two is sometimes difficult to determine but characterizing the relationship improperly can have wide reaching implications for an organization.

An employee has certain rights on termination of employment that generally are not available to contractors. Additionally, an employer is under statutory obligations regarding withholding and remissions for income tax, workers' compensation, and employment insurance. Employees have certain entitlements under employment standards legislation, such as overtime pay, minimum wage, and paid vacations, which are not available to contractors.

Problems arise when companies have individuals purporting to provide services when there are some aspects of the relationship that suggest or resemble a traditional employer-employee relationship. For example, Canada Revenue Agency may characterize the relationship as employment and assess the employer for unremitted Employment Insurance and Canada Pension Plan contributions along with penalties. An Employment Standards Branch may hold that the employer has termination, severance, overtime, vacation or other obligations arising out of employment standards legislation.

The following is a list of some of the factors that should be considered in determining whether an individual is an employee or an independent contractor. No one factor is determinative. For example, there could be one or more characteristics under the employee category and the independent contractor or vice versa.



When called upon to decide between the two, courts and tribunals will consider the complete relationship between the company and the worker and each case will depend on its individual facts.

It is clear from the chart below that determining whether one is an employee or an independent contractor can only be done on a case-by-case basis. Accordingly, it is important to seek proper advice when establishing an independent contractor relationship to help reduce the risk of the individual being found to be an employee. It is also generally advisable that a contract for services be entered into between a company and an independent contractor in order to help distinguish the individual from the regular employees.

EMPLOYEE	INDEPENDENT CONTRACTOR
Individual is paid on a fixed hourly or regular basis.	Contractor receives lump sum payment for completed project or work upon submission of invoice. Contractor has a chance of profit from sound management and a risk of financial loss if the project does not go well. Contractor carries on a business on its own behalf.
Company directs day-to-day work of individual. Company controls the method and location of performing the work. Individual is subject to direction of company's manager. Individual must comply with company's general hours of work. Company determines where, when, and how the work will be performed.	Contractor agrees to produce a specified result but it is up to the contractor to select the method to achieve that result. Contractor chooses own hours of work.
Individual has employees of company assisting him or her.	The contractor hires any helpers directly.
Company may discipline or dismiss individuals and the individuals' helpers.	There is no discipline by the company. Failure to produce necessary result is dealt with in accordance with the contract between the company and the contractor.
Individual is covered by the employee group benefit plan.	Contractor not provided any employee benefits.
Company withholds from salary/wages and remits income tax, EI and CPP to the CRA.	Contractor is responsible for their own taxes. Note: except for non-resident contractors where a withholding tax may apply .
No GST/HST or provincial sales taxes apply to employment services.	Contractors are usually required to charge GST/HST or provincial sales taxes for their services.



EMPLOYEE	INDEPENDENT CONTRACTOR
Company provides any necessary tools or equipment.	Contractor provides own tools and equipment.
Individual works full time for company and does not work for anyone else.	Contractor works for a number of different clients. The company does not restrict the contractor from working for others.
There is an on-going relationship between the individual and the company with no definite end-date.	Relationship terminates upon completion of specified task.
There is an employment agreement or offer letter created at the start of employment.	There is a contract for services between the company and the contractor.
Individual is treated the same as all of the company's employees. Individual is subject to company's policies governing employees.	Contractor is treated independently to other employees and is not subject to employment policies and doesn't attend the company's employee meetings.
Individual is employed as part of the business and his or her work is an integral part of the business.	Contractor's services are peripheral to company's operation and are not integrated into it.
Individual has previously worked as an employee for the company in the same capacity.	The contractor has never been an employee of the company.

Once you determine the appropriate hiring structure, we advise having a legal contract prepared by a qualified professional, such as an employment lawyer or a human resources professional and then reviewed by an employment lawyer. This will be an offer letter and/or employment agreement in the case of an employment relationship or a consulting services agreement in the case of an independent contractor.

Tax advice should be sought at this point if you are considering hiring the individual as a contractor. This will ensure that the tax and GST/HST issues have been properly addressed in

the consulting services agreement and that any obligations on the part of the organization are well understood, especially because it involves a non-resident of Canada.

Employment offers/contracts should include specific clauses relevant to the foreign hiring situation. Examples include:

- A clause making the offer of employment conditional upon receiving and maintaining necessary work authorizations from relevant immigration authorities;



- Choice of law and venue clauses (particularly important if the foreign coach will be residing outside of Canada);
- Relocation expenses;
- Specific provision regarding notice of termination and what the organization will be responsible for upon termination of employment (i.e., repatriation, relocation costs, etc.)

7. TAX CONSIDERATIONS

Tax issues will be a consideration when structuring the hiring agreement of a foreign coach. In fact, tax may be the driving issue in deciding the relationship. Regardless of whether a coach is hired as a contractor or employee, there will likely be reporting or remittance obligations for the organization and the individual in Canada. An obligation to report/remit may also arise in the coach's country of residence should the agreement not be carefully thought out.

The tax analysis depends on the following information, which should be gathered before proceeding with a hiring agreement. Professional tax advice is always recommended in the case of non-resident coaches.

It is also recommended that the coach be directed to consult the advice of a Canadian tax professional in preparing their first Canadian tax return. Consideration should be given as to whether this is a cost that will be included as a benefit to the coach upon hire so as to ensure that everything is reported correctly and paid. Ultimately, unpaid taxes can be a significant monetary risk to the organization.

Questions to Ask

1. In which country, will the coach have their primary residence?
2. How much time will be spent providing coaching services in Canada?
3. What will be the approximate gross amount paid to the non-resident coach for the coaching services provided in Canada?
4. Does the organization have a physical presence in the foreign country?

Coaches Resident in Canada

Coaches who are or become resident primarily in Canada will have tax reporting and remittance obligations regardless of whether they are a consultant or employee of the organization.

Residency for income tax is often different than immigration status. In particular, the coach may become resident in Canada for tax purposes as a result of spending a significant amount of time in Canada even though their immigration status is considered temporary.



Canada has tax treaties with many of the countries from which coaches will be sourced. These treaties may provide some relief and direction on these issues and should be examined during the hiring process. Becoming resident for tax purposes in Canada may have unexpected tax consequences for the individual. For this reason, it is important that independent tax advice be obtained for the coach both in Canada and their country of origin.

If the coach is resident in Canada and considered an employee, the association will be responsible for standard income tax withholdings along with deductions for Employment Insurance and Canada Pension Plan (called source deductions). These are the same as for all other Canadian resident employees. Note that the Canadian resident coaches will be subject to tax in Canada on their worldwide income not just the income from the coaching services they provide in Canada.

The organization should be aware that the responsibility to withhold and remit source deductions will apply regardless of where the coaching services are provided (i.e. inside or outside of Canada).

When coaching services are provided in another country, the coach may be taxed in that country as well. This may, in turn result in a withholding/remittance requirement for the association in that country for amounts paid to the coach for those services.

If the Canadian resident coach is retained as a contractor by way of a consulting services agreement, the organization will not be required to withhold and remit income tax or other deductions. However, it is important to ensure that the contractor is aware of their own obligations in this regard through the inclusion of specific clauses in the consulting services agreement. In addition to income tax, the contractor may be required to register for, collect and remit GST/HST and potentially provincial sales tax (PST). Contractor coaches should be advised to seek professional tax advice in respect to these taxes. Exemptions may be available but their application is complex and varies depending on the province, the age of the athletes they are coaching and the status of the organization.

Coaches who are US citizens, green card holders or otherwise US “persons” under US tax law may be taxable in the US and their resident country on their worldwide income. This is because the US taxes on citizenship as well as residence and other connecting factors. There is generally relief to double taxation through tax treaties between the countries but the application of these rules can be complex. A failure to file US income tax returns properly while the coach is resident outside of the US can result in the coach being challenged and possibly detained when attempting to enter the US.

Non-Resident Coaches

A coach who resides outside of Canada may still be subject to tax in Canada on income that can be attributed to services provided in Canada (i.e., coaching days in Canada). This is true regardless of whether the coach is an employee or a consultant.

Where a non-resident coach is an employee, the association will still be required to withhold and remit Source Deductions for the services the coach provides in Canada. It can be tricky to determine the value of the Canadian services. Income tax treaties between Canada and their



country of origin may assist particularly where the amounts are small (generally less than \$10,000). Social security treaties may also provide relief for Employment Insurance and CPP deductions. In these cases, the coaches will generally remain taxable in their country of origin and able to utilize foreign tax credits to avoid double taxation.

Note, however, that where a non-resident coach is hired as an employee and there is relief from double taxation under an income tax treaty, the organization is still required to withhold Source Deductions from all remuneration paid to the coach for services provided in Canada unless the appropriate waivers are obtained or evidence provided that CPP/EI does not apply. Payment for services provided outside of Canada are not subject to withholdings to the Canadian government but the organization may need to withhold similar amounts to remit to local tax authorities of the country in which those services are provided. Challenges arise where the same remuneration is subject to withholdings and remittances in more than one jurisdiction even where foreign tax credits may ultimately refund the taxes after all income taxes are filed.

Where non-resident coaches are hired as contractors, the organization has a withholding requirement for the coaching services that are provided in Canada. The amount is 15% of the gross amount of the contract payment. It may be difficult to determine whether the services were provided in Canada and/or what portion of the services were provided in Canada. It can be helpful to set out these amounts clearly in the services contract.

Note that the non-resident contractor may not ultimately be taxable in Canada for their Canadian services or may be able to obtain relief from tax treaties. In those cases, a waiver of the 15% withholding can be obtained where relief is proven in advance of the coach actually providing those services. The alternative to a waiver is to have the coach file a Canadian income tax return to obtain a refund of the tax. However, the quantum of the withholding can be a serious financial burden on the individual, which requires careful management by the organization. Tax professionals can provide assistance on managing this obligation and applying for the waivers in a timely manner.

Generally, non-resident coaches will be taxable in Canada on the income they earn from providing coaching services in Canada. Income tax treaties usually provide relief where the business income is not connected to a fixed or permanent establishment in Canada. However, each treaty is somewhat unique and non-resident contractor coaches should be encouraged to seek professional tax advice before they set up their contracting entity to avoid having a permanent establishment in Canada.

Non-resident coaches that are contractors may still be required to register for, collect and remit amounts in respect of GST/HST and PST. Non-residents may face additional requirements to registration such as posting of adequate security to the CRA for the estimated GST amounts.

Due to the complexities outlined above, it is recommended that the association obtain specific advice on withholding, remittance, and reporting obligations from a qualified tax professional before entering into any employment or services agreement.



TIP:

We recommend that you consider some or all of the following as early in the hiring process as possible:

- Prepare a clear contract (employment or consulting services) that addresses tax issues specifically;
- separate the amount that the coach is paid for Canadian services and those provided outside of Canada in the services or employment contract so that the withholding/remittance obligations are clear.
- provide tax advice and assistance as an employment benefit in the employment contract to ensure returns are properly filed
- contact the appropriate professionals (tax and employment counsel) early in the process to avoid tax pitfalls and financial risk to the organization
- ensure that where available waivers are obtained before the services are provided in Canada

8. GENERAL IMMIGRATION CONSIDERATIONS

a. Obtaining Work Authorization – Work Permits and LMIAs

Foreign hires who will be performing work in Canada usually require a work permit. Some work permits must be supported by a Labour Market Impact Assessment (LMIA) and some may be LMIA-exempt. Determining which category the foreign national will fall into can be complicated and fact dependent. Engaging the assistance of an immigration lawyer at this stage will ensure that you receive the proper advice on whether your potential hire is LMIA exempt.

The LMIA application is used to assess the likely impact these foreign workers would have on the Canadian labour market and ensures that Canadians have the first opportunity at available jobs. There are, however, situations where foreign workers do not need a LMIA. This may be the result of free-trade agreements, such as Canada-US-Mexico Agreement (CUSMA), French Mobility Program or reciprocal arrangements that benefit Canada.

Foreign workers that need a LMIA to enter Canada are part of the Temporary Foreign Worker Program. Whereas, foreign workers that are LMIA exempt are part of the International Mobility Program (IMP). Hiring under the IMP has many benefits to an organization, including lower costs, shorter timelines, and fewer constraints on the terms and conditions of hire.

b. Authorization to Work Without a Work Permit

In rare cases, certain foreign hires may be exempt from the requirement to obtain a work permit. These include business visitors who have no intent to enter the Canadian labour market, who are engaged in international activities, whose remuneration remains outside of Canada, whose principal place of work is located outside of Canada, and whose employer accrues profits outside



of Canada. This exemption will rarely apply to the situations of our members given that the employer will normally be a Canadian sports association. However, it may be considered in the case of a foreign contractor.

Of greater assistance is the LMIA exemption provided by section 186(h) of the *Immigration and Refugee Protection Regulations* which provides:

Section 186. A foreign national may work in Canada without a work permit:

*(h) as a participant in sports activities or events, in Canada, either as an individual participant or **as a member of a foreign-based team or Canadian amateur team;***

Examples of persons who may qualify under this exemption include full or part time coaches or trainers providing a service benefitting only the foreign based team or Canadian amateur team (on a seasonal basis) and who do not otherwise compete directly with or enter the Canadian labour market.

To qualify, the organization must be able to successfully demonstrate that the individual has the required combination of team role (i.e. sufficiently integral), skills, and qualifications to make them essential members of the Canadian amateur team.

c. International Mobility Program (IMP)

The International Mobility Program (IMP) lets employers hire temporary foreign workers without requiring a LMIA. Exemptions from the LMIA process are based on:

- broader economic, cultural or other competitive advantages for Canada; and
- reciprocal benefits enjoyed by Canadians and permanent residents.

If you hire a foreign worker through the IMP, you will need to pay an employer compliance fee of \$230 and submit an offer of employment online on the Employer Portal to IRCC. This must be done before the foreign national can apply for a work permit. In most cases, to hire a temporary worker through the IMP, you must:

- pay the employer compliance fee; and
- submit an offer of employment form through the IRCC's Employer Portal.

Effective September 26, 2022, employers will be required to provide foreign workers with a signed employment agreement that outlines the occupation, wages, and working conditions and the foreign worker must return a signed copy of the employment agreement to the employer before the employer could submit the offer of employment online.



d. Available Exemptions under the International Mobility Program

Full or part time paid coaches, trainers, and administrators working for Canadian based teams usually require work permits. IRCC considers a coach full time if they work at least 30 hours per week.

Given that there is significant international mobility in this field, an exemption may be available if the organization can prove that reciprocity exists for the particular occupation in their home country. To successfully enter under this exemption, research must be done on the foreign jurisdiction to determine whether a similar immigration policy exists to facilitate Canadians being employed abroad. This exemption is referred to by IRCC as C20 Reciprocal Employment.

For example, under Australian Immigration Law, a foreign coach can work in Australia on a temporary basis pursuant to the Sports Stream of the Temporary Work (Long Stay Activity) visa (subclass 401). This stream facilitates the hire of foreign players, coaches, and instructors under contract with a sporting club in Australia and would apply to Canadians working in Australia.

This has been used to obtain a work permit under the reciprocal employment category for an Australian national working for a Canadian national team.

In addition to the C20 Reciprocal Employment category, there is a general exemption to the requirement to obtain a labour market assessment for those temporary foreign workers who will bring significant economic, cultural or social benefits to Canada. However, the broad nature of this category means that it is interpreted very strictly. The organization must be able to demonstrate clear and compelling benefits to Canada (i.e. not only the organization or athletes). In reality the position must be sufficiently integral for these types of arguments to be successful. In addition, the background and experience of the candidate must be unique and of a high level. If not, it is very difficult to make reasonable arguments that meet the requirements of this exemption.

Some national sports organizations have reported using the C10 successfully in the past. However, they have also reported refusals where reviewing officers were not satisfied that the position would provide a significant or notable contribution to the Canadian economy or have significant social or cultural benefit. For this reason, the C10 category is considered by many immigration lawyers to be a last resort, albeit one that can be very helpful in certain cases.

e. How to Apply for a LMIA Exempt Work Permit

If you believe or are advised by immigration counsel that your position may be LMIA exempt, you may proceed to plan for the work permit application. The work permit may be applied for at a visa office or port of entry, depending on the citizenship of the candidate. If the foreign national is exempt from the requirement to obtain a Temporary Resident Visa (TRV or entry visa), we recommend that they make the application upon arrival to Canada at a port of entry (land crossing or international airport), where the application will be processed on the spot. If the candidate is from a TRV exempt country, then they need to apply for an electronic travel authorization (eTA) online in order to travel to Canada.



Depending on the type of work they will undertake in Canada and where they have resided in the last year for at least six months in a row, foreign workers may also require a medical examination before entering Canada.

A CBSA officer may not issue a work permit to the foreign worker, even when a LMIA has been obtained, because the foreign worker is inadmissible to Canada on criminality, security, or medical grounds. Further, during the COVID-19 pandemic, the foreign worker needs to be fully vaccinated with an approved COVID-19 vaccine in order to enter Canada.

f. Labour Market Exemption Option

If the candidate is from a visa exempt country, you may email the International Mobility Worker Unit (IMWU) at IRCC.DNIMWU-UMITRN.IRCC@cic.gc.ca for an opinion in whether or not the candidate is eligible for a LMIA exempt work permit. If an immigration officer at the IMWU agrees that the candidate is exempt from the requirements for a LMIA, they will issue an opinion, which can be used along with the application for a work permit at the port of entry. While the opinions are non-binding, they are instructive and provide more certainty to the organization and the candidate before they arrive in Canada.

g. Labour Market Impact Assessments

If the candidate does not fall into any of the above LMIA exemptions, the organization will be required to obtain a positive LMIA before the candidate can apply for a work permit. LMIA's are obtained through the Temporary Foreign Worker Program (TFWP).

The Temporary Foreign Worker Program (TFWP) operates through the Government of Canada departments of Employment and Social Development Canada (ESDC) and IRCC. The TFWP allows Canadian employers to hire foreign workers on a temporary basis to fill critical labour challenges when Canadian workers are not available. Foreign workers hired as part of this program are referred to as Temporary Foreign Workers (TFWs).

To obtain a LMIA through the TFWP, you must:

- have a genuine job offer.
- show you have tried but are unable to hire a Canadian worker for the job by showing you have followed specific recruitment criteria before filing the LMIA application.
- provide wages and working conditions in line with prevailing industry standards for the occupation and employment location.

9. THE APPLICATION PROCESS – LMIAS AND WORK PERMITS

In the sections below, we endeavor to outline the steps in the immigration process when hiring a temporary foreign worker from outside Canada. The need to complete each step will depend on the specifics of the job offer and the foreign worker's country of citizenship and current country of residence.



Employers and foreign workers must ensure that they provide accurate and complete information to the governmental agencies for the LMIA application.

It is strongly recommended that you seek the assistance of an immigration lawyer obtaining advice and assistance in preparing the LMIA application based on the steps below.

At a glance:

1. Determine if the position is LMIA exempt or requires a LMIA.
2. Prepare and submit the LMIA application to Service Canada (if required).
3. Apply for a LMIA Exemption Opinion (if the candidate is eligible for a LMIA exempt work permit).
4. Work permit application is prepared and submitted to the Visa Office (if required). Foreign nationals who are from visa exempt countries may apply for a work permit at the port of entry (i.e. land border or airport);
5. Foreign national undergoes up front medical exam (if required);
6. Visa office approves work permit application and issues approval letter (if TRV required).
7. Foreign national travels to Canada to request CBSA to issue the work permit at the port of entry. The CBSA officer will examine whether or not the foreign national is admissible to Canada

1. Determine if you require a LMIA:

As previously noted, some categories of work do not require a LMIA, pursuant to international agreements, such as the Canada-US-Mexico Agreement or the General Agreement on Trade in Services and government policies.

If a LMIA exemption does not apply, the organization must demonstrate a genuine need to hire a foreign worker, establish that it will pay the prevailing wage in Canada and show it is unable to fill the position with a Canadian citizens. Once Service Canada determines that hiring a foreign worker will have a positive or neutral effect on the Canadian labour market, then it will issue a positive Labour Market Impact Assessment (LMIA).

A LMIA confirmation outlines the job and conditions of employment offered, such as wage and work hours. It does not give the foreign worker permission to work in Canada. A copy of the LMIA is required for the foreign worker to obtain a work permit at the port of entry upon arrival in Canada.

2. Apply for a LMIA

The LMIA application includes detailed information about the position (i.e. job title, wage, hours of work, term of employment, job description, benefits etc.) along with supporting documentation



(i.e. job advertisements, employment contract, employer tax documents, plan for transitioning the position to a Canadian or assisting the candidate to become a permanent resident etc.). For the LMIA application, a processing fee is required and it is currently \$1,000. These requirements do change from time to time. For up to date application forms and document checklists, please visit the ESDC website.

ESDC considers the following factors in a LMIA application:

- The occupation in which the foreign worker will be employed
- The wages and working conditions offered to the foreign worker
- The employer's advertisement and recruitment efforts to hire Canadians citizens and permanent residents
- The associated labour market benefits that may occur from hiring the foreign worker (e.g., transfer of new skills/knowledge, creation/retention of jobs, etc.)
- Consultations with organized labour if the position the foreign worker will fill is part of a bargaining unit
- Determination if the entry of the foreign worker is likely to affect the settlement of an ongoing labour dispute
- For LMIA streams, the employer may be required to submit an employment contract, which will be considered as part of the LMIA assessment.

For higher skilled workers, a transition plan must be filed with ESDC, which details specific efforts and steps that will be taken to transition the position to a Canadian citizen or permanent resident. In some cases, the transition plan may be to support the temporary foreign worker's permanent residence application. Specific advice should be obtained from immigration counsel as to what is likely to be an acceptable transition plan.

If the LMIA application is approved, ESDC will issue an approval letter and you will receive a response in writing which you should forward to the foreign worker along with a copy of a signed employment contract. The foreign worker can then proceed to apply for a work permit at a visa office abroad, at a port of entry if they are from a visa exempt country, or from within Canada if legally permitted to do so.

Note that an approved LMIA application does not guarantee that a work permit will be issued to the foreign worker at the port of entry. This is because the CBSA officers could refuse to issue the work permit if they determined that the foreign worker does not meet the qualifications required by the LMIA or is inadmissible to Canada.

If the LMIA application is not approved, ESDC will inform you in writing of a negative decision. If you disagree with the ESDC decision, and you have new information that may change the decision, you may submit this information to ESDC indicated on your refusal letter. Your request



may be re-assessed taking into account any new information you have submitted. Please note ESDC will determine whether or not to accept the new information – it is not mandatory for them to accept the new information. Accordingly, you should aim to include all relevant information in the original LMIA application.

3. Apply for a LMIA Exemption Opinion

If the organization believes the position may be exempt from the LMIA requirements, it may consider seeking verification of the LMIA exemption from IRCC's International Mobility Worker Units. These requests may be made by e-mail or fax to the IMWU using their request form. The information required includes details of the job offer, employment details, employee information, expected port of entry, and an explanation of why the job offer meets one of the LMIA exemption categories.

If the IMWU officer does not agree that a LMIA exemption applies, they will direct the organization to apply for a LMIA. Please note the opinion of the IMWU is not binding and you may still try to apply for the LMIA exempt work permit with additional information.

4. Obtaining the Immigration Authorizations

In most cases, foreign nationals and their accompanying dependents will be required to apply for and obtain a permit to work, study or visit temporarily in Canada. These permits may be obtained at a Visa Office outside of Canada (if the foreign national is from a visa requiring country) or at a port of entry upon arrival to Canada for foreign national who is from a visa exempt country.

All accompanying dependents must be included on the application. Spouses (including same sex and common law) of skilled workers will qualify for an open work permit (meaning they can work for any employer in Canada) for the same duration as the work permit for the principal applicant. Dependent children who are under the age of 22 and who not married or in a common law relationship may accompany their parent in Canada. The dependent children may apply for a study permit to study primary and secondary school. If they want to study post-secondary school, then they would need a letter of acceptance from the school and apply for their own study permit. Further, dependent children are generally not eligible to apply for an open work permit based on their parent is in Canada as a skilled worker. This means they will need to be qualified for a work permit on their own merits, which could be difficult.

Other important considerations:

- Depending on their country of citizenship, a temporary worker may need a temporary resident visa (TRV) or an Electronic Travel Authorization (TA) to enter Canada.
- Depending on the type of work they will perform in Canada and where they lived the previous year, temporary workers may have to undergo a medical examination during the work permit application process.
- Some countries have requirements that citizens must meet before leaving their country. They may need an exit visa or other documents related to their Canadian



employment. Temporary workers should check with their government authorities to find out what the requirements are before they attempt to leave their country.

a. Information Required for Work Permit Applications

The specific information required for the work permit application varies greatly depending on the visa office and/or port of entry requirements. However, generally the following information will be required for most work permit applications:

- A valid passport or travel document that guarantees re-entry to the country that issued it
- A copy of the signed employment contract
- A copy of the LMIA approval letter (if applicable)
- A copy of the LMIA exemption opinion (optional - if you decide to obtain one in advance)
- Information about the foreign national's family members, education, and work experience
- Travel history (this is dependent on the type and location of application)
- Proof of their present immigration status in the country in which they are applying (this applies to foreign workers who are not citizens of the country in which they are applying)
- A copy of updated resume.
- A copy of educational credentials.

There are application fees for the work permit, LMIA application, family members permits and TRV. These fees change from time to time. More information on the current application fees is available on the IRCC website.

b. Medical Examinations

Generally, a medical examination is not required for employment terms of six months or less. However, a medical examination is required under the following circumstances:

- Workers who will be employed in an occupation in which the protection of public health is essential.
- Workers who will be employed for a term greater than six months or have resided for six or more consecutive months in a “designated” country in the year preceding the submission of their application.



The visa office will issue the foreign workers the necessary medical documents, including a list of local medical practitioners authorized by IRCC to perform the medical examinations.

Applicants are responsible for paying the fee for the examination directly to the medical practitioner.

Applicants who are eligible to apply for a work permit at a port of entry and who require a medical must demonstrate that they have passed immigration medical requirements before arriving in Canada. A Border Services officer will not allow foreign workers to enter Canada without confirmation that a valid medical certificate has been issued.

c. Visa Office Processing

The length of time it takes to process work permit applications varies greatly depending on the location where the application is submitted. Currently processing times at visa offices around the world are available on the IRCC website (<https://www.canada.ca/en/immigration-refugees-citizenship/services/application/check-processing-times.html>).

A visa officer can refuse a work permit application if the foreign worker is found to be inadmissible for any of the following reasons:

- has failed a medical examination
- has a criminal record
- is determined to be a security risk
- has not met the criteria and standards described in the job offer provided by the employer
- has not satisfied the visa officer that he or she will leave Canada at the end of the period of employment
- has made a misrepresentation in the work permit application

The visa office will inform the foreign worker of its decision in writing.

During the overseas processing of work permits, employers should maintain regular contact with foreign candidates in order to be kept up to date on the status of their applications.

If their overseas application for a work permit is approved in principle, foreign workers will receive a letter explaining that upon their arrival in Canada at the port of entry the CBSA officer will assess whether or not the foreign worker is eligible for the work permit and is admissible to Canada. It is important to note that this letter is not a work permit. Foreign workers are required to present the letter to a CBSA officer at a port of entry when seeking to enter Canada.



d. Foreign National Arrives at the Port of Entry

To obtain their work permit, foreign workers must have the following documents on their person to present to a CBSA officer upon arrival to Canada:

- a passport or travel document that is valid for the period of the authorized stay in Canada
- their signed employment contract
- an authorization letter from IRCC approving a work permit application issued by the Visa Office (if applicable)
- a copy of ESDC's LMIA application approval letter (if applicable)
- a copy of the confirmation by an IMWU that the job offer is exempt from a work permit or LMIA (if applicable)
- evidence of credentials: education, professional, and work experience (if applicable)
- a temporary resident visa (if applicable)

Foreign workers may be denied a work permit or entry into Canada at the port of entry if the CBSA officer believes that they do not meet the requirements of the *Immigration and Refugee Protection Act*. Examples of situations where a foreign national may be refused entry are (not a complete list):

- if the foreign national is inadmissible on the basis of prior criminal charges or convictions;
- if the officer believes they may be medically inadmissible;
- if the officer does not agree that the job offer is exempt from the LMIA requirements;
- If the officer does not believe that the foreign national has the educational and experience requirements set out in the job offer and/or LMIA confirmation; or
- If the officer believes the foreign national is not fully vaccinated with an approved COVID-19 vaccine



10. AFTER THE HIRE

Compliance and Temporary Foreign Workers

Hiring a temporary foreign worker in Canada creates numerous compliance and record keeping obligations for the organization.

Effective December 1, 2015, a comprehensive compliance regime has been put into place by the Canadian government. This regime was meant to promote employer compliance with the terms and conditions of the temporary foreign worker program and the international mobility program, and protect temporary foreign workers.

Service Canada and IRCC are now empowered by legislation to conduct inspections into the working conditions of temporary foreign workers. An employer may be selected for inspection in three ways:

- If there is reason to suspect non-compliance (i.e., whistleblower, media report, etc.)
- Previous history of non-compliance on the part of the employer; or
- Random selection.

If an employer is selected for an inspection, it will be asked to prove compliance with the conditions of the temporary foreign worker program or the international mobility program. An officer may conduct site visits and interview temporary foreign workers and other Canadians (with their consent).

If an administrative or good faith error is discovered during the inspection process, the employer may make justifications to avoid a finding of non-compliance.

Penalties for non-compliance include monetary penalties of up to \$1 million, a temporary or permanent (in egregious cases) ban on hiring foreign workers, and revocation of all LMIAs and/or work permits associated with the employer. The employer may also be published on the list of non-compliant employers on the IRCC website.

General Compliance Obligations

The following is a list of the primary obligations that apply to both the IMP and TFWP (i.e., LMIA exempt and LMIA required work permits):

- Remaining actively engaged in the business to which the employment offer makes reference.
- Making reasonable efforts to provide a workplace free of abuse (physical, sexual, psychological, reprisal, financial – including fraud and extortion).
- Complying with all applicable federal and provincial employment laws.



- Complying with the conditions and time limits outlined in the foreign worker's work permit.
- Providing employment in the same occupation and provide "substantially the same but not less favourable wages and working conditions" as provided in the offer of employment.
- Providing foreign workers with a signed employment agreement that outlines the occupation, wages, and working conditions, on or before the first day of employment.
- Providing foreign workers with the most recent information about their rights in Canada, on or before the first day of work. This is an ongoing obligation throughout the foreign worker's period of employment in Canada.
- Prohibited from charging and recovering for the provision of services in relation to a LMIA application (currently \$1,000), Employer Compliance fee (currently \$230), and fees related to recruitment, and requires employers to ensure that any recruiters they use do not charge or recover the above mentioned fees.
- Provide foreign workers with reasonable access to health care services when they are injured or become ill at the workplace. For example, ensuring there is a phone available to the foreign worker to call emergency services.
- For the Temporary Foreign Worker Program, employers will be required to obtain and pay for private health insurance that covers emergency medical care for any period before the foreign worker is eligible for provincial or territorial public health insurance.
- Keeping any documentation related to the hiring and employment of the foreign worker for a period of six years after the work permit is issued.
- Attending any inspection and providing all requested documentation or information.

Enforcement authorities are usually most concerned with employers' obligations with respect to occupation, wages, and working conditions. Small variances in job duties may be compliant as long as the job duties fall within the same NOC. However, the promotion of the temporary foreign worker to a different NOC without a new LMIA or work permit will likely be deemed non-compliant with the programs.

For LMIA based work permits, salary increases should be disclosed to Service Canada well in advance of taking effect. If the salary increase does not exceed inflation (7% for 2022), it is usually permitted particularly if increases are provided to Canadian employees at the same time. Please note the maximum permitted percentage increase changes every year. However, a large increase can raise further investigation and may require a new LMIA application to be filed. ESDC will



question whether it is likely that other Canadians citizens or permanent residents would have applied for the job had it been advertised with the higher salary.

At the time of writing, there was no requirement or mechanism to inform IRCC of any change to a temporary foreign worker's employment if they are LMIA exempt. However, if there are changes to the employment, they will need to be justified to IRCC in the case of an audit and could constitute a violation of the work permit conditions and therefore unauthorized employment.

In all cases, changes to a temporary foreign worker's employment must be carefully reviewed and the appropriate advice obtained from immigration counsel so that the organization remains compliant with immigration law. The risks of non-compliance are significant and in the case of a temporary or permanent ban could have far reaching implications for the organization and its athletes. Further, a finding of non-compliant which is not justified will result in the non-compliant listed on the IRCC website and this will damage the organization's reputation.

Record Keeping and Internal Audits

The employer should keep a detailed immigration audit file on each temporary foreign worker, separate from the employment file, which contains the following items, for six years:

- Copy of valid work permit
- Copy of signed employment agreement
- Copy of LMIA application and confirmation (if applicable)
- Copy of recruitment efforts and results (including resumes for applicants)
- Copy of work permit application
- Contract between the company and the recruitment agency, if applicable

Internal audits should be conducted on a regular basis to ensure that the wages, working conditions, and occupation remain the same for all temporary foreign workers. Where a LMIA was required, employers should verify, on an annual basis, that the salary of the temporary foreign worker continues to meet the prevailing wage for the occupation and employment location. Records of these verifications/audits should be maintained for at least six years.

In LMIA cases, the organization must ensure that it is complying with the transition plan filed with the LMIA application. This requires employers to implement measures intended to transition the position to a Canadian employee. Detailed records should be maintained of all transition plan activities along with the results achieved and all supporting evidence.

Immigration regulations require that records be preserved for a specific period of time (currently six years from the issue date of the work permit or LMIA) regardless of whether the temporary foreign worker remains employed with the organization.



In addition, organizations should create and maintain workplace policies, procedures, and mechanisms for addressing situations of workplace abuse and implement workplace training. These will be required in order to demonstrate compliance with the general compliance obligations listed in the previous section.

If an employer finds that they have violated a condition, they may decide to submit a voluntary disclosure which outlines the non-compliance and the employer's response. If the disclosure is accepted, the employer may receive reduced consequences in a future inspection. It is highly recommended that advice from immigration counsel be obtained prior to submitting a voluntary disclosure as the risks and benefits of such an approach can be complex.

TIP:

The following are some practical compliance tips:

- Ensure that the individual responsible for dealing with temporary foreign workers in the organization is familiar with the rules that govern LMIA and work permits, particularly those relating to compliance.
- Maintain complete and detailed records in an organized fashion so they may be provided in the event of an immigration investigation or audit.
- Review work permits and LMIA annexes carefully and notify ESDC of any errors or discrepancy.
- Ensure that both the employee and manager are aware that neither changes in the wage, working conditions, occupation, and the location of employment are not permitted without the authorization of the government. In some cases, a new work permit would be required before the organization could change the employee's terms of employment.

Permanent Residence and Citizenship

There are many reasons why a temporary foreign worker and/or the organization may wish to transition the temporary foreign worker to permanent resident as soon after arrival as possible. These include avoiding the need for a second LMIA work permit application or providing certainty for the temporary foreign worker and their family regarding their status in Canada. Generally speaking, it is a good idea to consider a permanent resident application if the temporary foreign worker and the organization intend the engagement to last more than 2 years. It is always a good idea to plan the transition strategy well in advance. An immigration lawyer can provide strategic and practical advice on permanent residence options and timelines at the same time as the work permit application.

There are a number of important differences between temporary and permanent residents. Temporary residents of Canada are allowed to remain in Canada only for the duration stated on their work permit, visitor record, or study permit. By contrast, permanent residents can remain in Canada indefinitely without renewing their status as long as they meet the residency obligation by living in Canada physically for at least 730 days every five years. In addition, temporary



residents are admitted to Canada subject to specific conditions (i.e. a specific employer, job title, location of work and duration). Permanent residents can work for any employer in any occupation in any province/territory in Canada.

People often misunderstand the difference between permanent residence and citizenship. For the most part, permanent residents of Canada have the same rights and responsibilities as Canadian citizens. Of course, there are some differences. A permanent resident can lose their status if they do not satisfy the residency obligation. At the time of writing, immigration legislation requires that a permanent resident be physically present in Canada for a total of two years out of every five-year period. In addition, a permanent resident may lose status if they are convicted of a serious criminal offence. Finally, only citizens are entitled to vote in Canadian elections or to run for political office.

More information about Canadian citizenship law can be found on IRCC's website.

Settlement of Resident Coaches

After you have gone through the hiring process and the temporary foreign worker's application for a work permit is approved, you have certain responsibilities and conditions you must meet.

As an employer of a temporary worker, you must:

- arrange for workers' compensation benefits and medical coverage for the temporary foreign worker when they arrive in Canada, as required by your province or territory;
- make sure that the temporary foreign worker has the necessary work permit (the Social Insurance Number [SIN] that a temporary worker is given is not proof that they have a valid work permit);
- comply with the conditions and time limits outlined in the temporary foreign worker's work permit; you are legally responsible for ensuring that these conditions are met, so make sure you are familiar with them;
- remain actively engaged in the business that submitted the offer of employment for as long as the temporary foreign worker is employed;
- comply with all federal, provincial, and territorial employment laws, including laws about recruiting workers;
- provide the temporary foreign worker with a job in the same occupation that was listed in the offer of employment;
- provide the temporary foreign worker with wages and working conditions that meet or are better than those listed in the offer of employment;



- make reasonable efforts to provide a workplace that is free of physical, sexual, psychological, financial and reprisal abuse;
- keep any documentation related to the hiring and employment of the temporary worker for a period of six years after the work permit is issued;
- attend any inspection and provide all requested documentation or information;
- provide the temporary foreign worker with a signed employment agreement that outlines the occupation, wages, and working conditions, on or before the first day of employment;
- provide the temporary foreign worker with the most recent information about their rights in Canada, on or before the first day of work. This is an ongoing obligation throughout the foreign worker's period of employment in Canada;
- abstain from charging and recovering for the provision of services in relation to a LMIA application (currently \$1,000), Employer Compliance fee (currently \$230), and fees related to recruitment, and ensure that any recruiters you use do not charge or recover the above mentioned fees;
- provide the temporary foreign workers with reasonable access to health care services when they are injured or become ill at the workplace. For example, ensuring there is a phone available to the foreign worker to call emergency services; and
- for the Temporary Foreign Worker Program, employers will be required to obtain and pay for private health insurance that covers emergency medical care for any period before the temporary foreign worker is eligible for provincial or territorial public health insurance.

Temporary foreign workers, like any new employees, benefit from an orientation to the workplace, its policies, and expectations and the need for orientation does not end there. As an employer, you are likely one of your temporary foreign workers' first points of contact with their new community. There are a number of supports you can provide to help them get the services they will need. To feel welcome and adjust to life in Canada, temporary foreign workers and their families need orientation to the larger community, its resources, services, and cultural differences. They need to find a place to live, buy food and clothing, find their way around the community, and in some cases, improve their English language skills.

Employers play an important role in providing temporary foreign workers with some of the information they need to successfully integrate into their new life.

You may wish to provide your new temporary foreign workers with local maps, as well as brochures on places of worship, libraries, recreational activities, and local points of interest.



Other publications that may be helpful include:

- Welcome to Canada: What you should know contains general information about Canada, the Canadian way of life, and rights and responsibilities. To download or order the publication, visit www.canada.ca/en/immigration-refugees-citizenship/corporate/publications-manuals/publication-welcome-canada-what-you-should-know.html
- information on employee rights and responsibilities in the workplace, workplace health and safety, and settlement assistance. <https://www.canada.ca/en/employment-social-development/services/foreign-workers/protected-rights.html>

Provinces have their own settlement guides and resources available on the provincial government's website.

Accommodation

Temporary foreign workers may require help in finding suitable accommodation. You can help by recommending where to look for affordable places to live such as rental guides, rental websites, or local housing registries.

Transportation

Temporary foreign workers may need to use public transit services to get to work, make shopping trips, and run other errands. Helping them to access transit schedules, online route planners, and maps of the community can ease some of their anxiety associated with finding their way around.

Banking

Temporary foreign workers may need assistance in setting up a bank account. Many financial institutions provide free tip sheets on banking and insurance, credit, loans and debt, credit card fraud, identity theft protection, and consumer rights and responsibilities. For more information, visit www.fcac-acfc.gc.ca.

Schools

Temporary foreign workers may require information on enrolling their children in school. In addition to providing a list of local schools, you can direct employees to their local school board for assistance.

Workplace Safety

It is important for temporary foreign workers to understand their rights and responsibilities in promoting safe, healthy, and fair workplaces for all employees. Provincial governments provide workplace safety resources for download. You may wish to include some of this information as part of their workplace orientation.



Health Care

Like other residents of Canada, temporary foreign workers and their dependents are eligible to receive government health coverage if they have a work permit valid for a certain length of time (usually 6-12 months depending on the province). Workers can receive health care coverage from the date they arrive in Canada as long as they apply within three months of their arrival and meet provincial health care requirements. For ineligible workers, employers should explore private medical insurance plans. For more information, visit the provincial government website in your region.

Resources

Resources for counselling, language learning, workshops on cross-cultural communication, and other settlement services for immigrants may be available in your community.

As an employer, you should prepare current employees for the arrival of new temporary foreign workers by educating them about workforce diversity and cultural differences. Make everyone aware of Canadian workplace expectations regarding discrimination and harassment. Provincial human rights commissions offer workplace modules and information on topics such as respectful and inclusive workplace; discrimination and harassment; and duty to accommodate. For more information, visit the provincial human rights commission in your region.

Language Training

Many communities provide language assessment and training to temporary foreign workers for a fee. Employers may want to invest in their workers by providing English as a Second Language (ESL) classes in the workplace, or by providing financial support to access community language training classes.



APPENDIX A- GLOSSARY OF KEY TERMS AND ACRONYMS³

Alberta Advantage Immigration Program (AAIP)	An immigration program operated by the Government of Alberta in conjunction with IRCC which permits Alberta to select certain foreign nationals for permanent residence.
Border services officer	Officers of the Canada Border Services Agency (CBSA), a federal government agency, who have the legal authority to decide who can enter and remain in Canada. These officers have many of the same powers as police officers, including the right to conduct searches, make arrests, and seize documents or goods.
Canada Revenue Agency (CRA)	The Canada Revenue Agency (CRA) administers tax laws for the Government of Canada and for most provinces and territories, and administers various social and economic benefit and incentive programs delivered through the tax system.
Citizenship and Immigration Canada (CIC)	Former name of Immigration, Refugees and Citizenship Canada (IRCC).
Electronic Travel Authorization (eTA)	eTA is a new entry requirement for visa-exempt foreign nationals travelling to Canada by air. It will allow Canada to screen travellers before they arrive. The authorization is electronically linked to the foreign national's passport and is valid for five years or until the passport expires, whichever comes first.
Employment and Social Development Canada (ESDC)	Employment and Social Development Canada (ESDC) is a department of the Government of Canada responsible for social programs and the labour market at the federal level.
Express Entry (EE)	<p>An electronic (triage) system for managing permanent residence applications for skilled workers with work experience.</p> <p>The Express Entry system assigns points to applicants for certain criteria. Candidates are invited to apply in a series of draws if their Express</p>

³ Immigration, Refugees and Citizenship website: <http://www.cic.gc.ca/english/helpcentre/glossary.asp>



	Entry points exceed the minimum number of points for that draw.
Foreign national	A person who is not a Canadian citizen or a permanent resident.
Immigration, Refugees and Citizenship Canada	Federal department responsible for the admittance of foreign nationals into Canada as well as issuing work permits and other immigration documents. Currently called Immigration, Refugees and Citizenship Canada (IRCC)
International Mobility Program (IMP)	This program allows employers to hire or bring in foreign workers without the need of a Labour Market Impact Assessment (LMIA). Exemptions from the LMIA process are available where there are reciprocal benefits for Canadians and other competitive advantages for Canada. Examples of individuals who come to Canada under a LMIA-exempt program include: international students who have graduated from a Canadian school; persons authorized to work in Canada temporarily due to free trade agreements, such as CUSMA, International Experience Canada participants, some permanent resident (PR) applicants settling in Canada while their PR application is finalizing, and spouses of highly-skilled foreign workers. See Labour Market Impact Assessment (LMIA)
IQAS - International Qualifications Assessment Service	The International Qualifications Assessment Service (IQAS) assesses international educational credentials and compares them to educational standards in Canada. IQAS Assessments are designed to increase access and entry to: the job market, educational institutions and professional regulatory organizations
Labour Market Impact Assessment (LMIA)	A Labour Market Impact Assessment (LMIA) is a document that an employer in Canada must usually get before hiring a foreign worker. A positive LMIA will show that there is a need for a foreign worker to fill the job and that no Canadian



	<p>worker can do the job. A positive LMIA is sometimes called a Confirmation letter.</p> <p>If you need a LMIA, your employer must send an application to Employment and Social Development Canada (ESDC).</p>
National Occupational Classification (NOC)	<p>The National Occupation Classification (NOC) is a list of all the occupations in the Canadian labor market. It describes each job according to skill type and skill level.</p> <p>The NOC is used to collect and organize job statistics and to provide labour market information. It is also used as a basis for certain immigration requirements. On November 16, 2022, Training, Education, Experience and Responsibilities (TEER) will replace NOC.</p>
Port of Entry	<p>A place where a person may seek entry into Canada, such as at an airport, land or marine border crossing.</p>
Service Canada	<p>Service Canada processes applications from employers for Labour Market Impact Assessments (LMIAs) and ensures that all necessary requirements are met.</p>
Temporary Foreign Worker Program (TFWP)	<p>This program allows employers to hire foreign workers to fill short-term labour and skill shortages when no Canadians are available to do the job. A Labour Market Impact Assessment is needed to hire through this program.</p> <p>Foreign workers hired as part of this program are referred to as temporary foreign workers. They may get a work permit only after a Labour Market Impact Assessment has concluded that no Canadians are available to do the job.</p> <p>See Labour Market Impact Assessment (LMIA).</p>
Temporary resident visa (TRV) Related term: Tourist visa	<p>An official counterfoil document issued by a visa office abroad that is placed in a person's passport to show the person has met the requirements for admission to Canada as a temporary resident (a visitor, student or worker). A counterfoil is a</p>



	<p>pecially designed sticker on which missions abroad print visa information. Informally known as a visitor visa or tourist visa, the TRV may be issued for single or multiple entries to Canada. See Multiple-entry visa, Single-entry visa, Visitor visa.</p>
<p>Work</p>	<p>Means an activity for which wages are paid or commission is earned, or that is in direct competition with the activities of Canadian citizens or permanent residents in the Canadian labour market.</p>
<p>Work Permit</p>	<p>A document issued by IRCC that authorizes a person to work legally in Canada. It sets out conditions for the worker such as: the type of work they can do, the employer they can work for, where they can work, and how long they can work in Canada.</p>
<p>Visa office Related terms: Mission Canadian visa office</p>	<p>A Government of Canada office at a Canadian embassy, high commission or consulate outside Canada at which applications for visas and permits for foreign nationals are processed and visas are issued. See Embassy, High commission, Consulate.</p>



APPENDIX B - CASE STUDIES

We have included the following case studies as examples of the things that a sports organization might consider when considering an engagement with a foreign national. Please note that these cases are highly fact dependent. The advice might change significantly if a particular fact such as residence, time spent in Canada, or nationality were to be difference. For this reason, they should not be taken as specific advice for how to proceed in a future scenario. Tax and immigration professionals should be consulted to confirm strategy before moving forward.

Case One:

A national sports organization requires specialized technicians to ensure the equipment and athletes can perform at their peak. This expertise is not readily available in Canada and the majority of these technical specialists reside in Europe (i.e. Italy, France, Austria, etc.). The candidates do not have formal education, but all have at least ten years of expertise working with athletes competing at the world cup level.

These individuals will travel with the team and will be non-residents of Canada. They will enter Canada for competitions and training camps up to a maximum of 6 weeks per calendar year. They are engaged on a term or contract basis for 10 out of 12 months per year.

These individuals are key members of the team, their function critical to the performance of the athletes. If this can be established to a border officer, they should be permitted to enter as visitors working without the requirement to obtain a work permit under Reg.186(h) Work Without a Work Permit.

We have had some challenges to this approach where a border officer has disagreed with our submissions that technicians are key members of a sports organization. This is part of the discretion available to a border officer and is difficult to overcome at the time of application. In such cases, we have had to consider other exemptions such as the C10 – Significant Benefit to Canada and as a last resort a LMIA application as Specialized Service Providers. Should the request under Reg. 186(h) be unsuccessful, we recommend consulting an immigration lawyer to come up with the most time efficient alternate strategy.

The Canadian Income tax implications will likely depend on the specific facts. Tax advice will be necessary with respect to the remuneration paid to the technician for the services rendered in Canada. The terms of the specific income tax treaty between the country of residence and Canada may provide for an exemption for that individual for the remuneration they receive in Canada. The particular exemption may be different depending on whether that technician is an employee or a contractor and if they contract through a foreign entity, such as a corporation.

Care must also be given to the home jurisdiction of the technician, and the compliance with local tax rules regarding employee and contractor remuneration. The default for employees is to withhold the normal payroll amounts from remuneration performed in Canada, and for foreign contractors the default withholding rate is 15% of the gross payment for services rendered in Canada, even where there is relief available under a tax treaty. Waivers of such withholdings can often be obtained, but must be applied for several weeks in advance to allow for approval.



Case Two:

A national sports organization requires a senior technical director who will be responsible for strategic direction and the overall performance of the team. This individual will relocate and be resident in Canada. She will work on a full time, permanent basis. The assignment is expected to last at least 3 years with the possibility of renewal based on performance.

The candidate is Australian. She has a bachelor's degree and has demonstrated ability to lead high functioning national sports team in other countries.

This situation will most likely require a positive Labour Market Impact Assessment from Service Canada before a work permit can be obtained. Advertising will need to be undertaken in accordance with the LMIA program requirements, which change from time to time in order to demonstrate that a suitable Canadian cannot be located.

If a positive LMIA is obtained, the candidate will be able to apply for their work permit at the port of entry (a land crossing or airport). If they have accompanying dependents, they may apply for an open work permit (in the case of a spouse) and study permits (children) at the same time or after the principal applicant receives their work permit.

This individual will become a Canadian resident and will need to pay Canadian income tax. It is unlikely that a consulting arrangement will work for this type of full time relationship. The sports organization is advised to hire them as an employee and will be responsible for all deductions at source.

Case Three:

An association's head coach is a German citizen resident outside of Canada. He does not wish to be relocated permanently to Canada. He works with the team for 10 months of the year but spends less than 30 days in Canada. During the remaining months that he is not engaged with the team, he works with other entities as a sports equipment representative and other small consulting engagements. The individual would like to be engaged in an employment relationship with the organization (rather than on a consulting basis) due to tax considerations in his home country. The proposed term is for two years on a full-time basis although the sports organization is willing to approve some small projects with other clients so long as they do not conflict with his obligations to the organization.

This individual may be admitted to Canada as someone authorized to work without a work permit under Reg. 186(h) as a member of a foreign-based team or Canadian amateur team. Head coaches are accepted as key members of a team.

If the individual wishes to have more certainty regarding their admissibility or if it is deemed that the organization will have to withhold and remit income tax (which is likely), a work permit may be required. In this case, an application under C20 – Reciprocal Employment is an option.

If the individual wishes to be engaged as an employee, then tax will need to be withheld and remitted in Canada. The Canadian tax remittances would be with respect to his services rendered in Canada, and if the coach is not resident in Canada for tax purposes, there may be relief for



such withholdings under a tax treaty, although a waiver would need to be obtained well in advance to ensure no source deductions are required. The Canadian employer would also need to consider the implications of having an employee active outside of Canada for its own tax situation and employment-related risks, and would also need to consider any tax implications of paying the non-resident employee for work performed outside of Canada (such as local source deductions in the home country).

Case Four:

A resident national team requires a new assistant head coach. The majority of the training takes place in Canada and the coach would like to take up residence in Canada. The coach will be employed on a full time, permanent basis (i.e. 12 months of the year).

We recommend that any employee who will be resident in Canada obtain a work permit so that they can obtain a Social Insurance Number for tax and other purposes. We have had success obtaining work permits through the C20 – Reciprocal Employment exemption to the requirement for a Labour Market Impact Assessment. This requires demonstrating that there is international mobility within the field of high level coaching and that there are Canadians employed as head and assistant coaches around the world.

This employee would generally be treated for tax purposes like any other employee when they become resident in Canada.

Case Five:

A foreign technical Specialist is the best candidate on an international search and she is interested in moving to Canada, but only if the organization can help secure work for her partner. The specialist also prefers a contractor relationship rather than employment status and in doing so, wants her fees to be at what would otherwise be market base salary plus an amount equivalent to source deductions and other payments the organization would ordinarily have to make at source.

A work permit is recommended for any foreign national relocating to Canada. There may be an exemption available under C20 – Reciprocal Employment if it can be established to the satisfaction of a reviewing officer that there is international mobility in the field.

In this case, a LMIA may be required, which would require advertising and an application as discussed in Case Two. In the case of a specialist, this may be more difficult if there are Canadian applicants for the position.

If a work permit is secured, the spouse will be able to apply for an open work permit, which would authorize any employment in Canada aside from that in the health and childcare sectors.

The relationship will have to be carefully examined to see if the organization can maintain an arguable position that it is not an employment relationship. If the individual does not have any contracts other than the one with the sports organization and the engagement is full-time this may be difficult to categorize as anything but an employment relationship. The risks and benefits of



proceeding will have to be carefully weighed and we recommend getting the advice of a qualified tax professional and employment lawyer.

If the parties decide to proceed with a consulting relationship, the individual will be responsible for all taxes. We recommend having a carefully drafted contract, to help protect the sports organization from tax and other liability in proceeding with the relationship, and/or by having the specialist provide their services through an entity such as a corporation.



APPENDIX C - RECRUITMENT PLAN

Use this template to identify tasks, deadlines, and who's responsible for completing tasks.

Instructions:

- Review tasks listed below and adapt as needed.
- Assign an owner and completion date for each task.
- Recruiter will use this plan to oversee the overall process and ensure that task owners complete assigned tasks by the identified deadlines.

Phase	Task	Owner	Completion Date
Plan Recruitment (2 weeks)	<ul style="list-style-type: none"> • Form Recruiting Committee • Review Vacancy • Develop Recruitment strategy/plan⁴ 		
Develop Recruiting Materials (1 week)	<ul style="list-style-type: none"> • Update/develop job description (as per Service Canada requirements if you may need to apply LMIA) • Complete/approve recruitment request forms • Develop Interview Selection Criteria & Interview Guide 		
Source Candidates (4-6 weeks)	<ul style="list-style-type: none"> • Complete/approve Job Advertisement • Send to immigration counsel for review/comment if applying for LMIA • Identify advertising locations and timing • Post job in advertising locations • Track Candidate Applications on recruitment Spreadsheet⁵ 		

⁴ Recruitment Strategy Planning Template

⁵ Recruitment Tracking Chart



Phase	Task	Owner	Completion Date
Manage/Screen Candidates (2 weeks)	<ul style="list-style-type: none">• Review candidate applications• Select candidates for interview• Schedule candidates for interview		
Interview & Select Candidates (3 weeks)	<ul style="list-style-type: none">• Establish interview plan and questions⁶• Interview candidates⁷• Conduct reference check• Select candidate to make a job offer		
Extend and Confirm Offer (2 weeks)	<ul style="list-style-type: none">• Extend offer letter• Prepare contract• Confirm start date		

⁶ Applicant Interview Guide

⁷ Sample Interview Questions



APPENDIX D - RECRUITMENT PLAN TEMPLATE

Strategy	Strategy is Designed to Close this Gap:	Description	Possible Tactics	Team Action	Individuals Responsible	Deadline Dates
Online Recruiting	Attracting international applicants	Placing online vacancy announcements provides a greater opportunity to access more applicants as well as more economical than using most traditional forms of advertising	Research most appropriate on-line sites: <ul style="list-style-type: none"> • www.Indeed.com • www.Linkedin.com • www.craigslist.com • www.Monster.com • www.CareerBuilder.com Target industry and/or functional specific associations			
Campus Recruiting and Job Fairs	Need to improve overall applicant pool	Both professional and para professional applicants can be effectively recruited at job fairs sponsored by local workforce development agencies. College recruiting can be a very effective method for attracting applicants for professional jobs. Consider local economic development councils and chambers of commerce.	<ul style="list-style-type: none"> • Send team of HR representative with an experienced manager or frontline supervisor to fairs; provides an opportunity for job seekers to ask both job specific and hiring process/benefits questions. • Working with Career Services Department of colleges/universities, send an "ambassador" from the organization to classrooms of desired majors to "guest lecture" or provide organization overview. • Schedule experienced employees or supervisors to speak on a "hot topic" in the desired field at a brown bag luncheon at a local college or university. 			



APPENDIX E - RECRUITMENT CHART

Job Title:												
Initials	Appears to be Canadian citizen or Permanent Resident?	Job Requirement (note: insert minimum job requirements from job posting)	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Job Requirement	Notes - detailed comments on why the candidate was not qualified /offered an interview, results of the interview, etc.?



APPENDIX F - APPLICANT INTERVIEW RECORD

Note: Canada Olympic Committee is an equal opportunity employer. It is a policy of this Company not to discriminate against any employee or applicant for employment because of any prohibited ground under human rights legislation.

<u>Last Name</u>	<u>First Name</u>	<u>Middle Initial</u>	<u>Position Applied For:</u>
Referral Source	Interviewer	Date:	

RATINGS

4= Exceeds Job Requirements
this Job

2= Meets Some Job Requirements

NA= Not Applicable for this Job

3= Meets Job Requirements

1= Does Not Meet Job Requirements

Rate each of the following against the standards established for the position applied for.

FACTOR	RATE	COMMENTS
Technical knowledge/skills and Job Experience as it relates to the position (Reference job description on job functions, requirements, training, certifications, relevant education or coursework needed for job requirements; does the candidate have the technical knowledge/skills necessary for this position? What previous job experience does the candidate have?)		
Analytical Skills/Abilities as they relate to the position (Ask candidate for examples of problem solving and analytical skills in situations such as in prior job(s) or work/school projects)		
Communication and interpersonal skills (Determine whether candidate expresses ideas clearly, concisely, and logically; listens well; ask about both oral and written		



communication styles; ask how he/she would rate his/her ability to give presentations to groups)		
Leadership/Management Skills (<i>Please rate N/A if not applicable to the position</i>) (Ask about candidate's management style and how he/she selects and motivates staff; ask how he/she develops staff; ask candidate to describe a situation where he/she had to alter his/her management style to accomplish a goal; ask candidate what he/she thinks are the most important qualities in a leader and how he/she would rate himself/herself against those qualities)		
Initiative/Creativity (Ask candidate to give examples of how he/she overcame an obstacle or solved a problem in a creative way; ask how he/she has personally improved a work process)		
Team work (Ask candidate to give examples of where he/she has been effective working as a part of a team; Inquire about preferred work style.)		
Motivation/interest for the position (Ask why the candidate wants to change jobs; Ask what is appealing about this job and Canada Olympic Committee; Ask candidate why you should hire him/her. Did the candidate research the company prior to the interview?)		
Overall Rating		
Additional Comments: (Note any other skills, abilities, experiences or attributes the candidate demonstrates that are job related.)		
Recommended Action:		Comments



1. Possible Hire	
2. Decline – better qualified applicants under consideration	

***Interviewer: Please return completed form to the Hiring Supervisor.
Hiring Supervisor: Please return all completed forms to Human Resources.***

HIRING MANAGER ONLY: AFTER LAST CANDIDATE INTERVIEWS, PLEASE REVIEW ALL RATING SHEETS AND MAKE FINAL ASSESSMENT ON APPLICANT BELOW:

_____HIRE _____NO HIRE



APPENDIX G - INTERVIEW QUESTIONS

1. Give me a good explanation of your duties and responsibilities in your role at _____?
2. Why did you leave _____ (or why do you want to leave)
3. What are one or two of your most significant accomplishments in your role at _____?
4. Describe for me one or two of the biggest disappointments in your work history.
5. In what ways do you think you can make a contribution to Canada Olympic Committee?
6. What's important to you about the next job you take and the next company that you go to work for?
7. Why are you interested in working for Canada Olympic Committee?
8. Describe your most significant success and failure in the last 2 – 3 years.
9. Describe the most difficult decision you've had to make at work in the last 2 – 3 years.
10. What are your strengths?
11. Where do you need to improve?
12. How did your most recent supervisor evaluate your job performance? What did he identify as your strengths and areas for improvement?
13. How would you evaluate your ability to deal with conflict? Give me some examples.
14. How do you handle pressure at work?
15. Tell me of the most difficult customer experience that you have ever had to handle. Tell me what you did and what was the outcome.
16. Tell me about a time when you came up with an innovative solution to a problem at work.
17. Do you consider yourself to be thoughtful, analytical or do you usually make up your mind fast? Give me an example. (Watch time taken to respond)
18. Tell me about a major problem you've recently handled. How did you resolve it?
19. Tell me about a time when you had to go above and beyond the call of duty to get the job done.



20. What kind of supervisor do you work best for? Provide examples.
21. Have you ever had difficulty with a supervisor? How did you resolve that conflict?
22. What kind of people do you find it most difficult to work with? Why?
23. Describe your management style.
24. Give me an example of your ability to manage or supervise others.
25. What approach do you take in getting your people to accept your ideas or department goals?
26. What do you believe is the most difficult part of being a supervisor of people?
27. What sort of leader do your people feel you are?
28. How would you describe your basic leadership style? Give me an example.
29. What do you look for when you hire people?
30. What motivates you at work?
31. What is the most important thing you are looking for in your next job?
32. Why should we hire you?



APPENDIX H - WORK PERMIT QUESTIONNAIRE – PORT OF ENTRY

In order to prepare your Canadian work permit application, we require the following information from you:

Personal details for you and your immediate family members (e.g. spouse/common law partner and dependent children), who are accompanying you to Canada:

	Principal Applicant	Spouse/Common Law Partner	Child	Child
Family name				
Given names				
Citizenship(s)				
Are you a permanent resident of any other countries?				
Date of birth (yyyy/mm/dd)				
City and country of birth				
Have you lived in any country other than your country of citizenship or Canada for more than 6 months? If so, which countries and when?				
Marital Status and, if married or common law, date on which you were married or entered a common law relationship				
Prospective Occupation in Canada				
Current Address				
Will accompany Principal Applicant to Canada?	XX			
Legal name of current employer		XX	XX	XX
Legal name of prospective employer		XX	XX	XX



Location (address, city, province) of intended employment in Canada		XX	XX	XX
Intended date of arrival in Canada				
Salary for prospective Canadian role		XX	XX	XX
Have you previously been granted a Canadian work permit, study permit, or permanent residence?				

Are you in a relationship with anyone who may become a spouse or common law partner (someone with whom you've lived for a year), or who will require immigration support in the future?

Education

From yyyy/mm	To yyyy/mm	Name of institution	City and country	Type of certificate or diploma issued	Field of Study
				High School Graduation Diploma	N/A

Your Parents

	Name	Date of Birth (dd/mm/yyyy)	Citizenship(s)	Place of birth (city, country)
Mother				
Father				
Mother-in-law (if applicable)				
Father-in-law (if applicable)				



Admissibility

- (a) **Within the past two years, have you or a family member ever had tuberculosis of the lungs or been in close contact with a person with tuberculosis?**
- (b) **Have you or an accompanying family member had any physical or mental condition for which that person required social and/or health services during the last five years (e.g. cancer, autism spectrum disorder, HIV, etc.). If the answer is “yes”, provide details**
- (c) **Have you or any family member ever remained beyond the validity of your status, attended school without authorization or worked without authorization in Canada? If the answer is “yes”, provide details**
- (d) **Have you or any family member been refused any kind of visa, admission, or ordered to leave Canada or any other country? If the answer is “yes”, provide details**
- (e) **Have you or any family member applied for any Canadian immigration status or visas previously, including work permits, study permits, visitor status, permanent residence? If the answer is “yes”, provide details**
- (f) **Have you or any family member committed, been arrested or charged with any criminal offence in any country, including driving under the influence? If the answer is “yes”, provide details**
- (g) **Have you or any family members served in any military, militia, or civil defence unit or serve in a security organization or police force? If the answer is “yes”, provide details**

We require the following documents from you in support of your Canadian work permit application:

- Resume
- Copies of your educational certificates, professional certifications, licenses and registrations
- Copies of any current or previous Canadian work permits, study permits, or permanent residence documents you or your family members have been issued
- Copies of your passport picture page and those of your accompanying family members
- Copy of your accompanying spouse’s marriage certificate (if married)



- Evidence of common law status/cohabitation for the last 12 months, including joint lease agreements, utility bills, bank statements, etc. (if common law)
- Copies of your accompanying children's birth certificates (if applicable)
- Copy of COVID-19 vaccination



APPENDIX I - WORK PERMIT QUESTIONNAIRE – VISA OFFICE

In order to prepare your Canadian work permit application, we require the following information from you:

1. **Personal details for you and your immediate family members (e.g. spouse/common law partner and dependent children), whether accompanying you to Canada or not:**

	Principal Applicant	Spouse	Child	Child
Family name				
Given names				
Nicknames/Maiden name/Alias etc.				
Citizenship				
How many passports have you had, including the one you currently hold?				
If you have other citizenships, how many passports have you had, including the one you currently hold?				
Date of birth (yyyy/mm/dd)				
City and country of birth				
Marital Status and, if married or common law, date on which you were married or entered a common law relationship				
Have you previously been married/common law? (If yes, provide the name of former spouse, and the start/end dates of that relationship)				
Occupation				
Current Address				
Native Language				



	Principal Applicant	Spouse	Child	Child
Do you speak English and/or French? If yes, which do you use most frequently?				
Will Principal Applicant accompany Applicant to Canada?	XX			

2. Education

From yyyy/mm	To yyyy/mm	Name of institution	City and country	Type of certificate or diploma issued	Field of Study
				High School Graduation Diploma	N/A

3. Spouse's Education

From yyyy/mm	To yyyy/mm	Name of institution	City and country	Type of certificate or diploma issued	Field of Study
				High School Graduation Diploma	N/A

4. Work History (include last 10 years)

From yyyy/mm	To yyyy/mm	Activity/Occupation	City or town and country	Name of company, employer, facility, as applicable
	Present & Continuing			



From yyyy/m m	To yyyy/mm	Activity/Occupation	City or town and country	Name of company, employer, facility, as applicable

5. Spouse's Work History (last 10 years)

From yyyy/m m	To yyyy/mm	Activity/Occupation	City or town and country	Name of company, employer, facility, as applicable
	Present & Continuing			



6. Extended Family

	Full Name	Date of birth (yyyy/mm/dd)	Marital Status	Present Address	Occupation
Mother					
Father					
Sibling					
Sibling					
Sibling					
Sibling					

7. Spouse's Extended Family

	Full Name	Date of birth (yyyy/mm/dd)	Marital Status	Present Address	Occupation
Mother					
Father					
Sibling					
Sibling					
Sibling					
Sibling					

8. Admissibility Questions

- (a) During the past five years have you or any family member accompanying you lived in any other country than your country of citizenship or permanent residence for more than six months? If the answer is "yes," provide the person, countries and lengths of stay, including start and end dates:
- (b) Within the past two years, have you or a family member ever had tuberculosis of the lungs or been in close contact with a person with tuberculosis?
- (c) Do you or an accompanying family member have any physical or mental disorder for which that person will require social and/or health services, other than medication, during the stay? If the answer is "yes", provide details:
- (d) Have you or any family member ever remained beyond the validity of your status, attended school without authorization or worked without authorization in Canada? If the answer is "yes", provide details



- (e) Have you or any family member been refused any kind of visa, admission, or ordered to leave Canada or any other country? If the answer is “yes”, provide details
- (f) Have you or any family member committed, been arrested or charged with any criminal offence in any country? If the answer is “yes”, provide details
- (g) Have you or any family members served in any military, militia, or civil defence unit or serve in a security organization or police force? If the answer is “yes”, provide details
- (h) Have you ever witnessed or participated in the ill treatment of prisoners or civilians, looting or desecration of religious buildings? If the answer is “yes”, provide details
- (i) Have you or any family member applied for any Canadian immigration status or visas previously, including work permits, study permits, visitor status, permanent residence? If the answer is “yes”, provide details

We will require the following documents from you in support of your Canadian work permit application:

- Photocopies of educational certificates
- Your current/updated resume
- Photocopies of professional certifications, licenses and registrations
- Photocopy of your passport picture page and those of your accompanying family members
- Photocopy of your national ID, if applicable
- Photocopy of your signed employment contract
- Photocopy of your marriage certificate, if applicable
- Photocopies of your children’s birth certificates, if applicable
- Copies of your upfront medical exam confirmations
- Digital photograph of you and each accompanying family members (taken with your phone is fine) to the following specifications:
 - Photographs must be in colour and show full front view of the head, with the face in the middle of the photo, and include the top of the shoulders.
 - The file may be submitted in JPEG or JPEG2000 format.
- Original police clearances from each country you have stayed in for more than 6 months since you turned 18 may be required before your work permit is approved, and so we’d recommend that we apply for them. For information please see:



<http://www.cic.gc.ca/english/information/security/police-cert/index.asp>. **Please advise what countries you've lived in for more than 6 months since turning 18 and we will assist you with obtaining clearances**



APPENDIX J - CANDIDATE FAQ

Am I eligible to work in Canada?

Unless you are a citizen or permanent resident of Canada, you must obtain a work permit to be eligible to work in Canada. Work permit holders are known as temporary residents for immigration purposes.

What does it mean to be a temporary resident of Canada?

Temporary residents are given permission to stay in Canada for a limited period of time. When you enter on a temporary basis, you must agree to leave by a specified date, e.g. the expiry date of your work permit, study permit or visitor record. The immigration authorities understand that many temporary foreign workers move to Canada with a long term intention to stay permanently. Even if you have this intention, you must also agree to leave Canada voluntarily if your temporary status is not maintained in the short term and you have not yet received permanent status. This is normally not an issue unless there is some reason why you would be unlikely or unwilling to return to your home country.

Will I qualify for a Canadian work permit?

As a general rule, before hiring a foreign national an employer must test the local labour market and then obtain a labour market impact assessment (“LMIA”) from Employment and Social Development Canada confirming that there are no Canadian citizens or permanent residents available to fill the particular position. The temporary foreign worker will then use the LMIA approval letter to apply for a work permit.

There are a number of exceptions to the general rule called “LIMA exemptions” that fall under the International Mobility Program (“IMP”). Individuals who fall under IMP categories do not require a LMIA before applying for a work permit. For example, individuals who have worked for a related company in a foreign country in a specialized knowledge or senior managerial role for a period of one year and will be transferring to Canada in a similar position may be eligible for work permits as intracompany transferees. Citizens of the U.S. and Mexico may qualify for work permits under CUSMA if they fit within specific job categories (e.g. Computer Systems Analyst, Accountant, etc.).

We will assess your qualifications and experience to determine which work permit category best fits your circumstances.

How do I apply for my work permit?

Individuals from certain designated countries will also require a Temporary Resident Visa (“TRV”) in order to enter Canada: <http://www.cic.gc.ca/ENGLISH/visit/visas.asp>. A TRV is like an entry clearance document that allows you to enter Canada but does not authorize you to work (your work permit will provide you with work authorization). If you are from a designated country, you must apply for your work permit and TRV at a Canadian consulate abroad prior to arriving in Canada. Processing times at consulates vary and can take up to several weeks if a medical exam is required.



If you do not require a TRV, you have the option of applying for your work permit at a Canadian consulate abroad or at a port of entry (e.g. land border or airport) upon your arrival to Canada.

Will I need to conduct a medical examination prior to my arrival in Canada?

You will need to submit to a medical examination if you will remain in Canada for more than six months and you have resided or sojourned for six or more consecutive months in a designated country/territory in the one year immediately preceding the date of seeking entry to Canada. Please see the [Designated Country/Territory List](http://www.cic.gc.ca/english/information/medical/dcl.asp) to determine if you will require a medical: <http://www.cic.gc.ca/english/information/medical/dcl.asp>. Individuals wishing to work in health services, child care, primary or secondary will also need to pass a medical examination regardless of the length of employment.

Can my spouse work or study in Canada?

Your spouse may be eligible for an open work permit if your position is skilled, if you and your spouse will reside in Canada and if your work permit will be issued for more than 6 months in duration. Unlike your work permit, your spouse's permit will be open, i.e. your spouse can use it to work for any employer. If your spouse wants to work in health care or education, your spouse will need to pass a medical exam. If your spouse's work requires professional certification (e.g. nurse, teacher, lawyer), you will need to investigate whether your spouse will be qualified to work in Canada in those occupations.

Your spouse can take short education programs (6 months or less) and general interest courses without a study permit. If your spouse would like to attend a longer term college or university program, your spouse will need to qualify on their own merits and apply for a study permit. The fees for international students are often higher at Canadian universities and colleges than they are for Canadian citizens or permanent residents.

My partner and I are not legally married - can he/she still accompany me?

Your common-law partner can accompany you if you have cohabited in a conjugal relationship for more than one year and have documentary evidence to substantiate the relationship (e.g. joint bank accounts, property lease/ownership documents, life insurance policies, etc.). This benefit also applies to same-sex relationships. Your partner will enjoy all benefits provided to spouses as outlined above.

Can my kids go to school in Canada?

All children of work permit holders are eligible to attend public primary and secondary school (i.e. up to age 18) free of charge. For post-secondary and general interest courses, the requirements are the same as those listed above for spouses.

If your children are over the age of 18 and wish to study, they will need to be accepted by a post-secondary institution in Canada and then apply for a study permit.



May I bring members of my extended family with me?

While using a work permit, you can only bring your spouse and children (your own or your spouse's children) as dependents. Other family members (e.g. parents) can visit you, but will be governed by the rules that apply to all visitors (normally permitted to stay for a maximum of six months at a time, with some possibility for extensions of stay). After you become a permanent resident, you may be eligible to sponsor your parents and certain other family members for permanent residence.

What does it mean to be a permanent resident of Canada?

Permanent residents of Canada are not required to leave the country by a specified date and can remain in Canada indefinitely. Unlike temporary workers whose work permits are usually tied to a specific employer, permanent residents have full working rights. For the most part, permanent residents have the same rights and responsibilities as citizens. The key difference is that permanent residents have to meet a continuing residency obligation in order to maintain their status: they must be physically present in Canada for a total of 730 days out of every five year period (and therefore should keep track of all travel abroad).

Can I become a Canadian citizen?

After you hold permanent resident status for a certain period of time (approximately 3 years, depending on your circumstances), you will be eligible to apply for Canadian citizenship. As a Canadian citizen, you can vote in political elections and can leave Canada for any period of time and will always be allowed to return.

Before applying for Canadian citizenship, you should investigate the repercussions on your existing citizenship status - each country makes its own rules about allowing dual citizenship.