



## LEGISLATIVE SUMMARY



### **Bill C-4:**

## **An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act, the Public Service Labour Relations Act and the Income Tax Act**

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Notice: For clarity of exposition, the legislative proposals set out in the bill described in this Legislative Summary are stated as if they had already been adopted or were in force. It is important to note, however, that bills may be amended during their consideration by the House of Commons and Senate, and have no force or effect unless and until they are passed by both houses of Parliament, receive Royal Assent, and come into force.

Any substantive changes in this Legislative Summary that have been made since the preceding issue are indicated in **bold print**.

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*Legislative Summary of Bill C-4*  
(Legislative Summary)

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# CONTENTS

1	BACKGROUND.....	1
1.1	Previous Changes to the Certification and Decertification of a Bargaining Unit: Bill C-525.....	1
1.2	Previous Changes to the <i>Income Tax Act</i> Requiring Labour Organizations and Trusts to Provide Information: Bill C-377.....	2
2	DESCRIPTION AND ANALYSIS .....	3
2.1	<i>Canada Labour Code</i> (Clauses 1 to 4) .....	3
2.2	<i>Parliamentary Employment and Staff Relations Act</i> (Clauses 5 to 7) .....	4
2.3	<i>Public Service Labour Relations Act</i> (Clauses 8 to 11) .....	5
2.4	<i>Income Tax Act</i> (Clauses 12 and 13).....	5
2.5	Transitional Provisions (Clauses 14 to 16) .....	5
2.6	Coming into Force (Clause 17) .....	6
3	COMMENTARY .....	6
3.1	Certification and Decertification of Bargaining Agents.....	6
3.2	Reporting Requirement for Labour Organizations and Trusts.....	7



# LEGISLATIVE SUMMARY OF BILL C-4: AN ACT TO AMEND THE CANADA LABOUR CODE, THE PARLIAMENTARY EMPLOYMENT AND STAFF RELATIONS ACT, THE PUBLIC SERVICE LABOUR RELATIONS ACT AND THE INCOME TAX ACT

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## 1 BACKGROUND

Bill C-4, An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act, the Public Service Labour Relations Act and the Income Tax Act, was introduced in the House of Commons on 28 January 2016 by the Honourable MaryAnn Mihychuk, Minister of Employment, Workforce Development and Labour.<sup>1</sup>

Bill C-4 amends the *Canada Labour Code*,<sup>2</sup> the *Parliamentary Employment and Staff Relations Act*<sup>3</sup> and the *Public Service Labour Relations Act*<sup>4</sup> to restore bargaining agent certification and decertification procedures to the former card check model, which requires evidence of majority support from employees, instead of the mandatory secret ballot vote implemented by Bill C-525 upon its coming into force on 16 June 2015. Bill C-4 also repeals the reporting requirements for labour organizations and trusts introduced in the *Income Tax Act*<sup>5</sup> by Bill C-377. Bills C-525 and C-377 were enacted in the 2<sup>nd</sup> Session of the 41<sup>st</sup> Parliament, and are discussed below.

### 1.1 PREVIOUS CHANGES TO THE CERTIFICATION AND DECERTIFICATION OF A BARGAINING UNIT: BILL C-525

Bill C-525, An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act and the Public Service Labour Relations Act (certification and revocation – bargaining agent) (short title: Employees' Voting Rights Act)<sup>6</sup> was a private member's bill sponsored by Blaine Calkins, Member of Parliament for Wetaskiwin. Bill C-525 received first reading in the House of Commons on 16 October 2013 and was referred to the Standing Committee on Human Resources, Skills and Social Development and the Status of Persons with Disabilities on 29 January 2014. The Committee studied the bill over the course of two meetings and reported the bill with amendments on 24 February 2014.<sup>7</sup> Bill C-525 received Royal Assent on 16 December 2014 and came into force six months after that date, on 16 June 2015.

Bill C-525 amended the sections of the *Canada Labour Code*, the *Parliamentary Employment and Staff Relations Act*, and the *Public Service Labour Relations Act* that relate to bargaining agent certification and decertification procedures. These Acts apply to individuals employed in federal undertakings or businesses,<sup>8</sup> to parliamentary personnel<sup>9</sup> and to persons employed in the federal public service.<sup>10</sup>

Bill C-525 requires that the certification and decertification of a union as a bargaining agent under these Acts be achieved by a mandatory secret ballot vote-based majority.

Prior to the coming into force of Bill C-525, certification was achieved with evidence of support from a majority of employees, such as collection of membership fees and signature of a membership card. This method is referred to as the “card check” model and does not necessarily require a vote. Mandatory secret ballot votes, by contrast, require that a union receive majority support in a secret ballot in order to be recognized.<sup>11</sup>

With regard to certification, under Bill C-525, the Canada Industrial Relations Board (CIRB) or the Public Service Labour Relations and Employment Board (PSLREB) must order the secret ballot representation vote to take place where it is satisfied, on the basis of evidence of membership in the union, that at least 40% of employees want to be represented by the union.<sup>12</sup> The union will be certified if a majority of employees who cast a ballot vote in favour of certification.

Bill C-525 also lowers the threshold for initiating the decertification process. Specifically, it requires evidence that 40% of employees no longer wish to be represented by the bargaining agent to initiate the mandatory secret ballot representation vote. Certification is revoked if the CIRB or the PSLREB is satisfied that a majority of the employees in the unit who have cast a ballot no longer wish to be represented by the bargaining agent.

Prior to the coming into force of Bill C-525, decertification was initiated when an employee who claimed to represent a majority of the employees in the bargaining unit applied to the CIRB or the PSLREB for an order revoking certification. The labour board could verify that a majority of the employees in the unit no longer wished to be represented by the bargaining agent by way of a representation vote, or otherwise.

Bill C-525 was amended by the Committee to require that the majority needed for certification or decertification is the majority of employees *who cast a ballot*. In contrast, the first reading version of Bill C-525<sup>13</sup> would have required that a majority of the employees *in the unit* vote in favour of certification, and in the case of decertification, that a majority of employees *in the unit* vote against representation.

## 1.2 PREVIOUS CHANGES TO THE *INCOME TAX ACT* REQUIRING LABOUR ORGANIZATIONS AND TRUSTS TO PROVIDE INFORMATION: BILL C-377

Bill C-377, An Act to amend the Income Tax Act (requirements for labour organizations),<sup>14</sup> was a private member’s bill sponsored by Russ Hiebert, Member of Parliament for South Surrey–White Rock–Cloverdale. It added a requirement in the *Income Tax Act* that labour organizations and trusts provide certain information to the Minister of National Revenue for public disclosure, including details of transactions over \$5,000, employee compensation in excess of \$100,000, and percentage of time spent by certain individuals on lobbying, political and non-labour relations activities. Bill C-377 created an offence for failing to provide the required information, for which a fine could be imposed.<sup>15</sup>

During third reading debate in the Senate, then Senator Hugh Segal moved an amendment to increase the minimum value for reporting transactions and employee compensation, to clarify that solicitor–client privilege would not be affected by the reporting requirement and to expand the list of exempted organizations (such as labour organizations with fewer than 50,000 members).<sup>16</sup> While the amendment was adopted in the Senate, the version of Bill C-377 that was reinstated in the following

session, adopted and passed by the House of Commons on 16 October 2013, did not include these amendments.<sup>17</sup>

Bill C-377 received Royal Assent on 30 June 2015. Although the reporting requirements would have applied for fiscal periods beginning on or after 31 December 2015, they were waived by the current Minister of National Revenue through 2016 to align with the current government's intention to repeal Bill C-377.<sup>18</sup>

Bill C-4 eliminates the changes brought by Bill C-377 by repealing the reporting requirement and the corresponding offence provision in the *Income Tax Act*.

## 2 DESCRIPTION AND ANALYSIS

Bill C-4 consists of 17 clauses organized according to the four Acts it amends. Each clause and its effects are described in this section of the paper.

### 2.1 CANADA LABOUR CODE (CLAUSES 1 TO 4)

Clause 1 eliminates the mandatory secret ballot representation vote implemented by Bill C-525. Specifically, it replaces section 28 of the *Canada Labour Code*, which sets out the duty of the CIRB to certify a trade union. New section 28 reinstates the procedure that existed before the coming into force of Bill C-525 – the CIRB must certify a trade union as a bargaining agent for a unit if:

- it has received an application for certification;
- it has determined that the unit is an appropriate unit for collective bargaining; and
- it is satisfied that a majority of the employees in the unit wish to be represented by the trade union as their bargaining agent.

Since Bill C-525 made the representation vote mandatory, it repealed the earlier versions of sections 29(1) and 29(2). Clause 2 amends section 29 of the *Canada Labour Code* by restoring the text of the section as it was prior to the coming into force of Bill C-525. Clause 2(1) adds section 29(1), which allows the CIRB to order a representation vote for the purpose of verifying whether employees in a unit wish to have a particular trade union as their bargaining agent. This representation vote is not mandatory.

Clause 2(2) adds section 29(2) to the *Canada Labour Code*. This section requires a mandatory vote regarding certification in cases where the CIRB is satisfied that between 35% and 50% of the employees in the unit are members of the trade union.

Clauses 3 and 4 reinstate the procedure for revocation of certification that existed prior to the coming into force of Bill C-525. Clause 3 modifies sections 38(1) and 38(3) of the *Canada Labour Code*, which address applications for revocation of certification (where a trade union has been certified as the bargaining agent for a unit), or for an order that the bargaining agent is not entitled to represent the bargaining unit (in cases where a collective agreement is in force, but the bargaining agent has not been certified). The amendments brought by clause 3 provide that an application for

revocation may be made by an employee who claims to represent a majority of the employees in a unit. Bill C-525 reduced this threshold to 40% of the employees.

Clause 4 replaces section 39 of the *Canada Labour Code*, which sets out when the CIRB is to issue an order revoking certification or declaring that the bargaining agent is not entitled to represent the employees. New section 39(1) requires that the CIRB issue such orders if it is satisfied that a majority of employees in the bargaining unit no longer wish to be represented by the bargaining agent. The CIRB can satisfy itself on this point through a representation vote or otherwise, as it considers appropriate in the circumstances. Bill C-525 had made the representation vote mandatory.

Clause 4 also adds section 39(2), which states that in cases where no collective agreement applies to a bargaining unit, the CIRB cannot make an order revoking certification unless it is satisfied that the bargaining agent made no reasonable efforts to enter into a collective agreement. This section had been eliminated by Bill C-525.

## 2.2 PARLIAMENTARY EMPLOYMENT AND STAFF RELATIONS ACT (CLAUSES 5 TO 7)

Clauses 5 to 7 of Bill C-4 amend the *Parliamentary Employment and Staff Relations Act* (PESRA) to reinstate certification and decertification procedures as they were before the coming into force of Bill C-525.

Clause 5 replaces section 25 of the PESRA, which outlines the procedure for certification of an employee organization as a bargaining unit. It eliminates the two-step process created by Bill C-525, whereby the organization applying for certification had to show membership evidence for 40% of the employees, followed by a mandatory secret ballot representation vote.

New section 25 requires the PSLREB to certify an employee organization as bargaining agent if, among other requirements, it has received an application for certification from the employee organization and it is satisfied that a majority of the employees in the unit wish to be represented by the employee organization.

Clause 6 amends section 26 of the PESRA. In particular, it adds section 26(2), which gives the PSLREB sole discretion to direct that a representation vote be taken if it wishes to satisfy itself that a majority of employees in the unit want to be represented by the organization applying for certification. Bill C-525 repealed that section, because it made the secret ballot representation vote mandatory.

Clause 7 replaces sections 29(1) and 29(3) to 29(5) of the PESRA. Section 29 outlines the procedure for revocation of certification. The amendments brought by clause 7 to sections 29(1) and 29(3) reinstate the requirement that, to apply for a revocation of certification, a person must claim to represent a majority of employees in the bargaining unit. Bill C-525 reduced that threshold to 40% of employees. Clause 7 also amends section 29(4) to allow the PSLREB to use its discretion in ordering the taking of a representation vote to determine if a majority of employees no longer wish to be represented by the organization. Bill C-525 made that representation vote mandatory.



Clause 7 amends section 29(5) of the PESRA to reflect the fact that the secret ballot representation vote is no longer mandatory. New section 29(5) requires that the PSLREB revoke certification if it is satisfied that a majority of employees in the unit no longer wish to be represented by the organization.

### 2.3 PUBLIC SERVICE LABOUR RELATIONS ACT (CLAUSES 8 TO 11)

Clause 8 amends section 64(1) of the *Public Service Labour Relations Act* (PSLRA). It eliminates the mandatory secret ballot representation vote that had been implemented by Bill C-525. Instead, it requires that the PSLREB certify an employee organization when it is satisfied that a majority of employees in the unit wish to be represented by the organization applying for certification.

Clause 9 adds section 65(1) to the PSLRA, giving the PSLREB the discretion to order a representation vote. This section had been repealed by Bill C-525.

Clauses 10 and 11 amend the procedure for revoking certification. Whereas amendments brought by Bill C-525 allowed a person claiming to represent 40% of the employees in a unit to apply for revocation of certification, clause 10 of Bill C-4 amends section 94(1) to require that a person making an application for revocation must claim to represent a majority of the employees.

Clause 11 replaces sections 95 and 96 of the PSLRA. New section 95 allows the PSLREB to order a representation vote to determine whether a majority of employees no longer wish to be represented by the employee organization. Section 96 is amended to reflect the fact that the representation vote is not mandatory. It requires that the PSLREB revoke the certification of the organization if, after hearing the application, it is satisfied that a majority of employees no longer wish to be represented by the organization.

### 2.4 INCOME TAX ACT (CLAUSES 12 AND 13)

Clause 12 repeals section 149.01 of the *Income Tax Act*, which required labour organizations to report certain financial information discussed in section 1.2 of this paper. Clause 13 repeals section 239(2.31) of the *Income Tax Act*, which created an offence for non-compliance with the reporting requirement.

### 2.5 TRANSITIONAL PROVISIONS (CLAUSES 14 TO 16)

Clauses 14 to 16 contain transitional provisions for applications for certification or revocation of certification received by the CIRB or the PSLREB during the period between 16 June 2015, when Bill C-525 came into force, and the date when the Bill C-4 comes into force. If such an application was not disposed of before the coming into force of Bill C-4, it is to be dealt with in accordance with the applicable Act as it read before the coming into force of Bill C-4.

Therefore, amendments brought by Bill C-525 would apply to applications received, but not resolved, during the period between 16 June 2015 and the coming into force of Bill C-4.

## 2.6 COMING INTO FORCE (CLAUSE 17)

Clause 17 provides that the provisions of the bill, other than clauses 12 and 13, come into force on the third day following Royal Assent. This means that clauses 12 and 13, which amend the *Income Tax Act*, come into force on the date on which the bill receives Royal Assent.<sup>19</sup>

## 3 COMMENTARY

Early commentary on Bill C-4 mirrors stakeholder positions previously voiced with regards to the legislation it repeals, notably bills C-377 and C-525. For example, the Canadian Labour Congress indicated that unions are “pleased that the federal government has tabled legislation to repeal controversial bills C-377 and C-525,” opining that these bills were meant to weaken unions through burdensome reporting requirements and provisions that increased the difficulty to join a union in federally regulated workplaces.<sup>20</sup> The Public Service Alliance of Canada similarly expressed support for Bill C-4, saying that it believes that bills C-377 and C-525 are flawed, were introduced without proper consultation and are detrimental to workers’ rights.<sup>21</sup>

Since Bill C-4 repeals the amendments previously brought by bills C-525 and C-377, commentary on both these bills is summarized below.

### 3.1 CERTIFICATION AND DECERTIFICATION OF BARGAINING AGENTS

Proponents of Bill C-525, such as the Canadian Federation of Independent Business, view the mandatory secret ballot representation vote as furthering the democratic process by allowing employees to participate in peaceful association and creating an opportunity for discussion prior to voting.<sup>22</sup>

According to the Canadian LabourWatch Association, lower unionization rates under a mandatory representation vote system may in fact reflect what informed employees want.<sup>23</sup> Others believe that the mandatory secret ballot vote eliminates concerns that can arise under a card check model about union intimidation, such as employees being pressured into giving their support for a union or being wrongfully informed that a signature on a card is meant simply to indicate that they wish to receive more information.<sup>24</sup>

On the other hand, those who opposed Bill C-525, such as the Public Service Alliance of Canada and the Air Line Pilots Association, argued that there was no evidence that the rules for certification and decertification needed to be changed,<sup>25</sup> describing the bill as “a solution in search of a problem.”<sup>26</sup> The Canadian Labour Congress feared that Bill C-525 would render certification of unions in federal workplaces more difficult, restricting freedom of association and bargaining rights protected by section 2(d) of the *Canadian Charter of Rights and Freedoms*.<sup>27</sup>

Unifor and the Canadian Labour Congress cautioned that the mandatory vote imposed by Bill C-525 would increase intimidation from employers by increasing “the opportunity for – and the effectiveness of – coercive employer tactics.”<sup>28</sup> In-person voting (which may be difficult in certain sectors where workers are rarely in the same location together) and the absence of a legislated requirement that the mandatory vote be carried out quickly, were among other criticisms of Bill C-525.<sup>29</sup>

### 3.2 REPORTING REQUIREMENT FOR LABOUR ORGANIZATIONS AND TRUSTS

Several proponents of Bill C-377, such as the Canadian Taxpayers Federation and the Canadian Federation of Independent Business, cited transparency and accountability interests in support of the bill.<sup>30</sup> In particular, the sponsor of the bill, Russ Hiebert, observed that with the passage of the bill, “the public would be empowered to gauge the effectiveness, financial integrity and health of any labour union.”<sup>31</sup>

Several groups, including the Independent Contractors and Businesses Association of British Columbia and the Fédération des chambres de commerce du Québec, observed that because the payment of union dues is often mandatory, there should be publicly accessible financial information about unions.<sup>32</sup>

Further, the Canadian Taxpayers Federation noted that tax relief afforded to labour organizations creates a public policy interest in disclosure of financial information. The Federation also noted that charities, which benefit from tax exemption, are required to publicly disclose financial information similar to that imposed on union organizations by Bill C-377.<sup>33</sup>

A number of constitutional scholars and stakeholders raised concerns about the constitutionality of Bill C-377 because of a potential encroachment on provinces’ jurisdiction over labour relations generally. Some argued that the bill did not fall within the federal government’s jurisdiction because it had no tax implications.<sup>34</sup> Former Supreme Court Justice Michel Bastarache provided a legal opinion on the constitutionality of Bill C-377 at the request of a client, Merit Canada, an organization representing eight different provincial construction associations. In his view, the bill fell within federal jurisdiction because it modified the *Income Tax Act* to address matters of fiscal transparency.<sup>35</sup>

In addition to the division of powers issue, some groups, including the Canadian Labour Congress,<sup>36</sup> the Barreau du Québec<sup>37</sup> and the Canadian Bar Association,<sup>38</sup> observed that Bill C-377 might be contrary to the freedom of association guaranteed by the *Canadian Charter of Rights and Freedoms* because it “interferes with the internal administration and operations of a union, which the constitutional protection freedom of association precludes.”<sup>39</sup> These groups and the Privacy Commissioner of Canada also warned that Bill C-377 might violate privacy interests.<sup>40</sup>

The Canadian Labour Congress and the Canadian Police Association were of the view that there was no rationale for the bill, and that *Criminal Code* provisions were sufficient to address cases of union officials misappropriating members’ funds.<sup>41</sup>

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## NOTES

1. [Bill C-4: An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act, the Public Service Labour Relations Act and the Income Tax Act](#), 1<sup>st</sup> Session, 42<sup>nd</sup> Parliament.
2. [Canada Labour Code](#), R.S.C. 1985, c. L-2.
3. [Parliamentary Employment and Staff Relations Act](#), R.S.C. 1985, c. 33 (2<sup>nd</sup> Supp.).

4. [Public Service Labour Relations Act](#), S.C. 2003, c. 22, s. 2.
5. [Income Tax Act](#), R.S.C. 1985, c. 1 (5<sup>th</sup> Supp.).
6. [Bill C-525: An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act and the Public Service Labour Relations Act \(certification and revocation – bargaining agent\)](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament (S.C. 2014, c. 40).
7. Bill C-525 was amended to make the required “majority” that of employees who cast a ballot, instead of a majority of all the employees in the bargaining unit.
8. *Canada Labour Code*, s. 4.
9. *Parliamentary Employment and Staff Relations Act*, s. 2.
10. *Public Service Labour Relations Act*, s. 2.
11. Susan Johnson, “Card Check or Mandatory Representation Vote? How the Type of Union Recognition Procedure Affects Union Certification Success,” *The Economic Journal*, Vol. 112, 2002, p. 344.
12. *Canada Labour Code*, ss. 28 and 29; *Parliamentary Employment and Staff Relations Act*, ss. 25 and 26; and *Public Service Labour Relations Act*, ss. 64 and 65.
13. [Bill C-525: An Act to amend the Canada Labour Code, the Parliamentary Employment and Staff Relations Act and the Public Service Labour Relations Act \(certification and revocation – bargaining agent\)](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament (S.C. 2014, c. 40) (first reading version, 5 June 2013).
14. [Bill C-377: An Act to amend the Income Tax Act \(requirements for labour organizations\)](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament (S.C. 2015, c. 41). The original version of Bill C-377 – [Bill C-317: An Act to amend the Income Tax Act \(labour organizations\)](#) – was introduced in the 1<sup>st</sup> session of the 41<sup>st</sup> Parliament but could not proceed through the House of Commons as a result of a Speaker’s ruling that a ways and means motion was required. Indeed, the original version of the bill would have resulted in a union’s loss of tax-exempt status if it failed to provide the financial information required. This would remove the income tax deduction for dues-paying members, thus making the bill a tax measure. Bill C-317 had to be withdrawn from the order of precedence, but the sponsor of the bill was permitted to substitute another item onto the order of precedence: Bill C-377.
15. *Income Tax Act*, s. 239(2.31).
16. Senate, [Debates](#), 1<sup>st</sup> Session, 41<sup>st</sup> Parliament, 26 June 2013, pp. 4503–4504.
17. House of Commons, [Debates](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 16 October 2013, 1810; and Bill C-377.
18. Canada Revenue Agency, “[The Minister of National Revenue waives reporting requirements under Bill C-377](#),” News release, 21 December 2015.
19. [Interpretation Act](#), R.S.C. 1985, c. I-21, s. 5.
20. Canadian Labour Congress, “[Good sense prevails: Government moves to repeal C-377 and C-525](#),” News release, 28 January 2016.
21. Public Service Alliance of Canada, “[Federal government moves to repeal two anti-union bills: C-377 and C-525](#),” News release, 28 January 2016.
22. House of Commons, Standing Committee on Human Resources, Skills and Social Development and the Status of Persons with Disabilities [HUMA], [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 11 February 2014 (Mr. Blaine Calkins, Member of Parliament for Wetaskiwin and sponsor of Bill C-525); and Senate, Standing Committee on Legal and Constitutional Affairs [LCJC], [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 11 December 2014 (Mr. Larry Seiferling, Lawyer, McDougall Gauley LLP, as an individual).

23. [LCJC](#) (11 December 2014) (Mr. John Mortimer, President, Canadian LabourWatch Association).
24. [HUMA](#) (11 February 2014) (Calkins); and [LCJC](#) (11 December 2014) (Mortimer).
25. [HUMA](#) (11 February 2014) (Ms. Robyn Benson, National President, Public Service Alliance of Canada); and [LCJC](#), [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 10 December 2014 (Captain Dan Adamus, President, Canada Board, Air Line Pilots Association, International).
26. [LCJC](#) (10 December 2014) (Mr. Anthony Dale, Legal Counsel, Unifor).
27. [HUMA](#) (11 February 2014) (Mr. Hassan Yussuff, Secretary-Treasurer, Canadian Labour Congress).
28. [HUMA](#) (11 February 2014), 0950 (Mr. Kevin Banks, Assistant Professor, Faculty of Law, Queen's University; and Yussuff); [LCJC](#), (10 December 2014) (Dale); and [LCJC](#) (11 December 2014) (Mr. Chris Roberts, Director, Social and Economic Policy Department, Canadian Labour Congress).
29. [LCJC](#) (10 December 2014) (Dale; Mr. Paul Moist, National President, Canadian Union of Public Employees; and Mr. Brendan Kooy, Regional Director for Eastern Ontario, Christian Labour Association of Canada); and [LCJC](#), (11 December 2014) (Ms. Sara Slinn, Associate Professor, Osgoode Hall Law School, as an individual).
30. [LCJC](#), [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 7 May 2015 (Mr. Aaron Wudrick, Federal Director, Canadian Taxpayers Federation); and House of Commons, Standing Committee on Finance [FINA], [Evidence](#), 1<sup>st</sup> Session, 41<sup>st</sup> Parliament, 25 October 2012, 1635 (Mr. Dan Kelly, Canadian Federation of Independent Business).
31. House of Commons, [Debates](#), 1<sup>st</sup> Session, 41<sup>st</sup> Parliament, 6 February 2012, 1105 (Mr. Russ Hiebert, MP, South Surrey–White Rock–Cloverdale).
32. [FINA](#) (25 October 2012), 1635 (Kelly); Fédération des chambres de commerce du Québec, "[Le gouvernement fédéral renonce à la transparence syndicale](#)," News release, 21 December 2015; and [FINA](#), [Evidence](#), 7 November 2012, 1550 (Mr. Yuri Chassin, Montreal Economic Institute).
33. [FINA](#) (25 October 2012), 1620 (Mr. Gregory Thomas, Federal and Ontario Director, Canadian Taxpayers Federation); and [LCJC](#) (7 May 2015) (Wudrick).
34. [LCJC](#), [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 22 April 2015 (Mr. Paul Cavalluzzo, Senior Partner, Cavalluzzo Shilton McIntyre Cornish LLP); [LCJC](#), [Evidence](#), 2<sup>nd</sup> Session, 41<sup>st</sup> Parliament, 23 April 2015 (Hon. Erna Braun, M.L.A., Minister of Labour and Immigration, Government of Manitoba); [LCJC](#) (7 May 2015) (Mr. Bruce Ryder, Professor, Osgoode Hall Law School, as an individual, and Hon. Kelly Regan, Minister of Labour and Advanced Education, Government of Nova Scotia); and Robin Elliot, *Response to Opinion of Mr. Michel Bastarache on the Constitutionality of Bill C-377*, 6 June 2013.
35. [LCJC](#) (23 April 2015) (Hon. Michel Bastarache, former Justice of the Supreme Court of Canada, as an individual).
36. Canadian Labour Congress, [Submission by the Canadian Labour Congress to the Senate Standing Committee on Legal and Constitutional Affairs Regarding Bill C-377 An Act to Amend the Income Tax Act \(Requirements for Labour Organizations\)](#), April 2015.
37. Barreau du Québec, "[Projet de loi C-377 modifiant la Loi de l'impôt sur le revenu \(exigences applicables aux organisations ouvrières\): Une législation posant un sérieux problème de constitutionnalité](#)," News release, 23 May 2013.
38. The Canadian Bar Association, [Letter to Senator Bob Runciman, Chair, Senate Committee on Legal and Constitutional Affairs \(Re: Bill C-377 – Income Tax Act amendments \[requirements for labour organizations\]\)](#), 4 December 2014.

39. Cristin Schmitz, "[CBA takes tough stand on union bill](#)," *The Lawyers Weekly*, 8 May 2015.
40. [Canadian Labour Congress](#) (2015); [The Canadian Bar Association](#) (2014); and [LCJC](#) (7 May 2015) (Mr. Daniel Therrien, Privacy Commissioner of Canada).
41. [LCJC](#) (22 April 2015) (Mr. Hassan Yussuff, President, Canadian Labour Congress); and [LCJC](#) (7 May 2015) (Mr. Tom Stamatakis, President, Canadian Police Association).