

## Memorandum

**TO:** Employment Ontario Transfer Payment Recipients

**FROM:** David Cronin, Director, Program Delivery Support Branch

**DATE:** February 10, 2022

**SUBJECT:** New Transfer Payment Requirement: Tax Compliance Verification and Attestation of Compliance with Labour and Environment Laws

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Effective January 17, 2022, transfer payment recipients that have received time-limited and discretionary cumulative transfer payment funding of \$10M or more from the Government of Ontario in the previous fiscal year (April 2020 to March 2021); or where a new or renewed agreement has a contract value of \$10M or more, are required to provide tax compliance verification and attestation of compliance with labour and environment laws.

If this requirement applies to your organization, you are required to complete and document the tax compliance verification in the Tax Compliance Verification Portal AND the attestation of compliance with labour and environment laws in the [Transfer Payment Ontario \(TPON\)](#) attestation form under your organizational profile by **February 18, 2022**. If you need help logging in, navigating or updating your organization's profile in the Transfer Payment Ontario system, please refer to the resources by clicking on this [link](#).

Below are steps you will need to follow to complete the tax compliance verification and attestation of labour and environment laws.

### **Tax Compliance Verification (Attestation of good standing with tax laws)**

The attestation of compliance with tax laws to confirm good standing is to be done through a tax compliance verification process which must be completed on the [Tax Compliance Verification Portal](#).

Please follow the instructions and steps to use the portal and how to verify your tax compliance.

All inquiries regarding tax compliance verification should be directed to the Ministry of Finance at [TCV@ontario.ca](mailto:TCV@ontario.ca) or Service Ontario at:

- [416-326-1234](tel:416-326-1234)
- Toll-free: [1-800-267-8097](tel:1-800-267-8097)
- TTY: [416-325-3408](tel:416-325-3408)
- Toll-free TTY: [1-800-268-7095](tel:1-800-268-7095)

## **Attestation on Compliance with Labour and Environment Laws**

### Labour Laws:

All statutes and associated regulations administered by the Ontario Minister of Labour, Training and Skills Development, and “**good standing**” in respect of labour laws means that the entity has not been convicted of an offence under the *Occupational Health & Safety Act, R.S.O. 1990, c. O.1*, *Workplace Safety and Insurance Act, 1997* and *Employment Standards Act, S.O. 2000, c. 41* in a proceeding commenced under Part III of the *Provincial Offences Act, R.S.O. 1990, c. P.33*, during the preceding year.

Compliance with labour laws means that you are in good standing with the Province’s labour laws (i.e. you have not been convicted by a court within the last year).

### Environment Laws:

All statutes and associated regulations administered by the Ontario Minister of the Environment, Conservation and Parks, and “**good standing**” with environment laws means that the organization has not been convicted by a court within the last year, and has no ongoing appeals.

Compliance with environment laws means that you are in good standing with the Province’s environmental laws (i.e. you have not been convicted by a court within the last year, and have no ongoing appeals).

**To complete the attestation, please log into TPON and respond to the questions under the *Attestation of Compliance and Tax Compliance Verification* Section under your organizational profile.**

The tax compliance verification and attestation are valid for one year.

If you have any questions, please refer to your legal counsel for advice and direction.

Regards,

David Cronin

Director, Program Delivery Support Branch

cc: Charles Bongomin, Central Region – A/Regional Director  
Heather Cross, Western Region – Regional Director  
Luc Desbiens, Northern Region – A/Regional Director  
Tariq Ismati, Eastern Region – Regional Director