

**OVERVIEW of CURRENT CANADIAN FINANCIAL TRANSPARENCY
for LABOUR ORGANIZATIONS and UNIONS UNDER LABOUR CODES
as of April 18, 2016**

	Labour Organization (A) Financial Disclosure to the Public, Dues Payers or Union "Members" Required by Law	Union Financial Disclosure to Public Required by Law	Union Financial Disclosure to Non- "Members" Who Pay Union Dues Required by Law	Union Financial Disclosure to Union "Members" Required by Law	Must Union Financial Statement for Union "Members" Be Audited?	Disclosure Type to Union "Members" Only	Required Detail Specified by Law	Union "Member" Options if Union Does Not Comply	Breakdown of Ordinary Operating Expenses vs Non- Ordinary Operating Expenses
AB	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								
BC	No	No	No	Yes	Yes	Financial statement upon request	None	File & pursue labour board action against union	No
FED (Private)	No	No	No	Yes	No	Financial statement upon request	None	File & pursue labour board action against union	No
FED (Public)	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								
MB	No	No	No	Yes	No	Financial statement upon request (B)	None	File & pursue labour board action against union	No
NB	No	No	No	Yes	Yes	Financial statement upon request	None	File & pursue labour board action against union	No
NL	No	No	No	Yes	Yes	Financial statement upon request (C)	None	File & pursue labour board action against union	No
NS	No	No	No	Yes	No	Financial statement upon request	None	File & pursue labour board action against union	No
NT	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								
NU	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								
ON	No	No	No	Yes	Yes	Financial statement upon request	None	File & pursue labour board action against union	No
PE	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								
QC	No	No	No	Yes	No	Financial statement upon request (D)	None	File & pursue labour board action against union	No
SK	No	No	No	Yes	Yes	Financial statement upon request	Audited	File & pursue labour board action against union	No
YT	No statutory financial disclosure obligations in Labour Codes for labour organizations or unions as of April 18, 2016.								

- A. No statute addresses "labour organizations" such as the Canadian Labour Congress (CLC) or other umbrella entities that are not unions at law, in so far as they do not represent a bargaining unit of employees in their work relationship with an employer.
- B. Manitoba's statutory wording suggests a financial statement means only an income and expenditure statement.
- C. In Newfoundland and Labrador no Regulations have been enacted, as per the statutory language, to address the statutory disclosure obligation. Further, the Provincial Labour Board has no Policies of its own. As such, it appears that absent the applicable Regulations, NL union "Members" have no functional rights.
- D. Quebec's statutory language suggests a union must disclose its financial statement to its "Members" each year, and provide a copy upon request. Interaction with unionized Quebecers does not support that there is a union practice of disclosure to all "Members" by all unions as per the law.

NOTE: Federal Income Tax Act amended June 30, 2015 (in force January 1, 2016) by Bill C-377 to require all Labour Organizations and unions in Canada to publicly disclose certain financial information. December 2015, Prime Minister Justin Trudeau announced that Labour Organizations need not comply with the law as of January 1, 2016.