

ARE YOU READY FOR 2024?

In 2024, several new legislative changes and deadlines will impact businesses from coast to coast. Read further to ensure you are in compliance for the next year.

Effective December 7, 2023

Orange Shirt Day/National Day for Truth and Reconciliation has become an official general holiday in the province of Manitoba. September 30 will recognize the legacy of the Canadian Indian residential school system and honour survivors. All Manitoba-regulated employers should adjust their payroll and schedules as needed.

Effective January 1, 2024

Canada Revenue Agency (CRA)

The Canada Revenue Agency will utilize new primary and secondary indicators to determine the correct province for full-time remote workers for tax purposes.

Current rules define the province of employment by the location of the establishment from which employees are paid. The new rule considers where employees might be "reasonably attached," meaning where they would physically attend work if their duties were not fully remote.

Secondary indicators include the location where the employee reports, the location indicated in their employment contract, and whether the employee attends a location to pick up materials, receive instructions, or join in-person meetings.

It is recommended that employers review their payroll policies and identify if any of their employees will be impacted.

Workers Compensation Amendment Act Bill 41

While the duty to cooperate has been a long-held pillar of worker and employer obligations in Canada, recent amendments have further strengthened and defined these duties into law. This is to eliminate confusion and codify these requirements for all to

Both employers and workers are required to initiate and maintain contact with one another immediately after the injury (or as soon as reasonably practicable). Both parties must also provide any information to the Workers Compensation Board as pertains to the workers' return to work.

It remains the primary duty of the employer to identify suitable work that would restore full wages to the worker. However, the worker is also required to assist in identifying suitable work that restores full wages at the employer's behest.

Should an employer neglect this requirement, fines can reach a maximum of \$116,700 and will continue to climb yearly.

Be advised that this legislative change is applied retroactively to include injury claims from January 1, 2022, to the present.

Effective February 1, 2024

Individual Termination changes

Changes to the required notice for federally regulated employers come into effect this year. This change targets individual terminations for those in federally regulated sectors.

(continued)

As before, individual terminations require written notice of termination or payment of notice equivalent to the years worked. However, the notice periods and severance have been altered slightly. See the table below for reference.

Continuous Time of Service Completed	Termination Notice
3 months	2 weeks
3 years	3 weeks
4 years	4 weeks
5 years	5 weeks
6 years	6 weeks
7 years	7 weeks
8 years	8 weeks

Severance pay remains unchanged. Employees are entitled to the greater of:

- Five (5) days for an employee with 12 months of consecutive work.
- Two (2) days pay for every full year spent working for the employer.

Furthermore, employers are required to provide individually terminated employees a statement of their benefits, including rights to vacation benefits, wages, severance pay and any other benefits related to their employment.

Written notice of termination and/or payment in lieu is not required if an employee is terminated for just cause.

It is recommended that employers update their termination policies and update employment contracts and collective agreements as applicable.

Effective June 1, 2024

Accessibility

Legislation introduced in 2019 is coming into effect this year with a Summer deadline. By June 1, 2024, every federally regulated workplace employing 10-99 employees is required to publish its Accessibility Plan.

As a reminder, employers with over 100 employees are subject to a June 1, 2023 deadline. They are further required to publish an annual progress report.

Both reports and plans must be uploaded to the company's primary digital platform for public viewing. Once uploaded, it is the company's duty to notify the Accessibility Commissioner within 48 hours.

Effective September 3, 2024

Pay Equity

The Government of Canada introduced Pay Equity Legislation in 2018, with legislation coming into effect in 2021. It is now expected that Employers are prepared to release their drafts and final versions of the Pay Equity Plan this year.

The deadline to post the final version of a company's Pay Equity plan is September 3, 2024. However, to fully comply with the legislation, the draft plan must be posted for 60 days to allow employees to comment and review.

Therefore, it is recommended that the draft plan be posted no later than June 5, 2024, to allow for 60 days of employee review, leaving 30 additional days for the committee to make any changes they may require.

For those requiring extensions, it is recommended that you contact the Pay Equity Commissioner immediately.

In navigating these legislative changes, businesses are urged to stay informed and proactively assess their policies. 2024 will bring new challenges, and staying ahead of the law is always best.