

STOP TAX & LABOUR ABUSE



Reporting Mechanisms for Noncompliance in the Trucking Industry

The Canada Revenue Agency (CRA) has a responsibility to collect taxes owed and to combat the underground economy. Employment and Social Development Canada (ESDC) has a responsibility to protect workers' rights and ensure that the protections granted under the Canada Labour Code are being extended to workers. Workers Compensation (WCB) premiums need to be collected so workers are protected should they be injured on the job. Employment Insurance (EI) and Canada Pension Plan (CPP) should be paid, along with income tax.

For many employers and workers, all these responsibilities, among others, are simply a given and are considered part of the everyday employer-employee relationship. However, not all companies and workers follow the rules. An increasing number of companies and drivers are sidestepping some or all these requirements through the Driver Inc. scheme and other related noncompliance. It is time for this to end.

While some enforcement agencies conduct proactive enforcement, many also rely on tips and industry intelligence to help inform these activities. Below is a summary of how concerned carriers and drivers can help report suspected noncompliance to the appropriate authorities. While not all tips will automatically lead to enforcement action, quality tips often do provide the basis for formal investigations and audits.

Canada Revenue Agency (CRA)

If you suspect a business or person of tax or benefit cheating in Canada, report them to the Canada Revenue Agency (CRA) by submitting a lead to the [Leads Program](#). The information you provide in your lead could help the actions the CRA is already taking to fight tax cheating. The CRA uses the information that you provide to make sure that the Canadian tax system is fair, and everyone pays their fair share. This ensures greater resources are available for public facilities, such as schools, roads, and hospitals, as well as for the delivery of services and programs to Canadians.

You can submit information on tax cheating online, by telephone, by mail or by fax. Once you have submitted the information, the CRA will review the information and take the appropriate action to address the specific type of tax cheating if it is determined that tax cheating has occurred.

[What makes a good tip?](#) Start by ensuring you have identifying information such as the individual's or company's name, their address, and any other information that can be used to help identify the suspected tax cheat to the CRA. This could include other businesses with common ownership or known subsidiaries and divisions. When it comes to supporting evidence, you can describe why you believe this business or person is cheating, dates or length of time the suspected cheating occurred, how you believe it was achieved, whether anyone else was



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involved, and any other related information you can think of that would be helpful. It may also be relevant to note how you found this information out. For example, you have done business with them, you have hired former employees, seen pay stubs, etc.

If you have supporting documents to complement the lead, send them by mail or by fax to the National Leads Center. Examples of supporting documents are:

- emails with details that help identify the suspected tax or benefit cheat
- invoices and/or receipts
- cheques
- financial statements
- contracts, leases
- bank account numbers

If you submit your lead online or by phone, you will be given a reference number. Write your reference number on your supporting documents and mail them to the National Leads Centre. The CRA will match your supporting documents to the lead you submitted. The documents will not be returned to you.

[How to submit a tip?](#) You can submit a tip by phone, by mail, or anonymously online.

By Phone:

1-866-809-6841

Office hours: 8:15 am to 4:45 pm, Eastern time

By Mail:

National Leads Centre
Canada Revenue Agency
200 Town Centre Court
Scarborough ON M1P 4Y3

Online:

You can submit anonymously online through the [CRA Portal](#). With the exception of a few mandatory fields, you will be able to provide as much information as you can while skipping fields that may not be relevant. You can [submit your tip here](#).



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Employment and Social Development Canada (ESDC)

The Labour Program within ESDC is responsible for the administration of the *Canada Labour Code* (the Code) for workplaces that are under [federal jurisdiction](#). This includes trucking companies that cross provincial and international borders. The Labour Program is responsible for ensuring workers' rights are protected and that companies are adhering to their responsibilities under the Code. Below are the two main areas that ESDC enforcement activities cover.

- Occupational health and safety: [Part II](#) of the Code sets out to prevent workplace related accidents and injuries including occupational diseases and incidence of workplace violence and harassment.
- Labour standards: [Part III](#) of the Code establishes employment conditions such as hours of work, payment of wages, overtime pay, general holidays, protected leaves, the provision of paid sick days, the rights on termination of employment, including unjust dismissal provisions.

To combat Driver Inc. misclassification and other Code noncompliance in the trucking industry, ESDC has formed a national misclassification team to conduct extensive education and enforcement activities. As part of this process, ESDC has also established a dedicated email address where concerned companies and drivers can submit tips on suspected noncompliance.

You can submit the tip from a company email, or anonymously through a generic email. However, in both cases, like with the CRA, the more detail you can provide the better. This includes company names, address, suspected infraction(s) along with details on why you suspect they are noncompliant. For example, you have hired or interviewed workers who have provided details on their former employers, you have seen pay stubs, company advertisements and materials, or any other supporting evidence. These types of details will be helpful for ESDC in identifying the company and will assist with their own internal screen of the tip's validity.

To submit a tip to ESDC, email: EDSC.ERREURSCLASSIFICATION-MISCLASSIFICATION.ESDC@LABOUR-TRAVAIL.GC.CA



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Temporary Foreign Worker Program (TFWP)

All workers in Canada are protected under Canadian law. Canada takes the abuse of temporary foreign workers (TFW) in Canada through the TFW Program (TFWP) very seriously. Employers who abuse workers or the TFWP could face penalties and/or be banned from the program. If you or someone you know has experienced abuse, you can report it to Service Canada – [here](#).

Examples of abuse:

- someone is threatening, bullying, or abusing you.
- someone is threatening your status in Canada.
- you're not allowed to leave your work site or where you live.
- someone is keeping your passport or documents from you.
- you're not receiving your correct pay or time off.
- you're not doing the work you agreed to or what the Labour Market Impact Assessment (LMIA) says.

In some cases, there may be other parties involved in the abuse such as immigration consultants, driving schools, other carriers, etc. If there are other parties involved beyond just the employer/ trucking company, you can also provide information on all those you believe are involved in the abuse.

Like the CRA, the TFWP has an online portal where information can be provided. You can also call or send in information by mail.

By Phone:

1-866-602-9448 to report abuse. It's available 24 hours a day, 7 days a week.

By Mail:

Temporary Foreign Worker Program Branch
Service Canada
140 Promenade du Portage
5th Floor Box 520
Gatineau QC K1A 0J2
Canada

The TFWP will not reveal to the employer who made the report but will consider all tips for possible enforcement action if deemed credible or warranted.



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Things to know when making a report

- It's important that you tell us as much about the problem or abuse as you can
- The information you share is protected by Canada's privacy laws
- We'll never tell your employer or anyone at your workplace who made the report
- You **do not** have to give your name, phone number or LMIA/work permit number to make a report, but these do help us
- We won't contact you or share your information without your permission
- For [privacy reasons](#), we cannot tell you what happens after you make your report

Anyone can [report abuse](#), including:

- a worker
- a co-worker
- an employer
- a member of the public
- a foreign consulate
- an advocacy group

Information you need to [make a report](#)

- The name, address and phone number of the business or organization
- The names or positions of the people involved
- The type of abuse

To provide a tip on temporary foreign worker abuse, [you can click here](#).

Other/ Provincial

Ontario WSIB: The Workplace Safety and Insurance Board (WSIB) in Ontario encourages anonymous tips on Driver inc. which can [be submitted here](#). If you suspect that a company or driver is not dealing with the WSIB honestly, you can report this suspect noncompliance via:

- WSIB's toll-free action line at 1-888-SI-LEADS (1-888-745-3237),
- Email - sileads@wsib.on.ca
- WSIB's confidential tip portal here – [WSIB Tip Portal](#)

Like with other tip-lines, the more information you can provide the better. This could include identifying information such as the individual's or company's name, their address, and any other information that can be used to help identify them. This could include other businesses with common ownership or known subsidiaries and divisions. When it comes to supporting evidence, you can describe why you believe this business or person is cheating.



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Revenu Québec (RQ): If you believe that an individual or business is not meeting one or more fiscal obligations, you can report them anonymously.

In order to process your report, you must provide specific, verifiable facts and information so that RQ can accurately identify the person in question. The quality of the information you provide directly affects the actions that can be taken.

Here are the **types of information** that RQ is looking for:

- the name and contact information of the individual or business;
- the unmet fiscal obligation;
- the period the events took place;
- specifics you consider relevant (amounts in question, frequency, people implicated, locations and addresses, activity sectors, Québec enterprise numbers, etc.);
- a description of the property (buildings, vehicles or other assets), loans, mortgages, banking information, and personal expenses of the person in question;
- anything else you consider relevant.

If you do not have all this information, please provide as much information as possible so that we can identify the person. To document your report, you can send us any relevant document you have.

Here are the **examples of relevant documents**:

- invoices and receipts;
- cheques;
- contracts and leases;
- letters and emails.

Note: RQ will not return the documents sent to them, so send copies of your originals.

How to report Non-Compliance

If you are reporting non-compliance **by phone** or [secure email](#), you can send your documents by mail. Please be sure to include the reference number given to you by one of RQ's agents at the time of your call.

Reporting by phone:

To report non-compliance by phone, call 1 855 208-1131 (toll-free). You can call RQ from Monday to Friday from 8:30 a.m. to 4:30 p.m.



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To report non-compliance using the automatic telex system (ATS), call one of the following numbers: 514 873-4455 (Montréal area) or 1 800 361-3795 (toll-free).

If you are reporting non-compliance **by mail**, complete [form LM-6-V, Report of Failure to Meet Fiscal Obligations](#), print it and send it to RQ with all the relevant documents you have to one of the following addresses:

Montréal, Laval, Laurentides, Lanaudière et Montérégie

Revenu Québec
C. P. 3000, succursale Place-Desjardins, secteur Ouest
Montréal (Québec) H5B 1A4

Québec et autres régions

Revenu Québec
3800, rue de Marly, secteur Ouest
Québec (Québec) G1X 4A5

Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)

If you believe that a person is a Driver Inc. or that a company hires a Driver Inc. in order to evade its obligations and you wish to denounce this situation, the CNESST has created a tip-line specifically to combat this scheme. You can send your communication by email to:

- renseignement@cnesst.gouv.qc.ca
- It is important to write in the subject of the email: Driver inc. (Chauffeurs Inc.)

The more detail you can provide the better. This includes the name of the person and/or the company involved, address, suspected infractions along with details on why you suspect they are noncompliant. For example, you have hire or interviewed workers who have provided details on their former employers, you have seen pay stubs, receipts, company materials, or any other supporting evidence. Any supporting materials that you can provide may be helpful to CNESST in assessing the tip.

