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	October 30, 2023		
	30 octobre 2023		
Natasha Fitter			
VAN		1	

**Court File No. T - - 23**

## PROPOSED CLASS PROCEEDING

### FEDERAL COURT

### INVICTA LAW CORPORATION

**PLAINTIFF**

**and**

**HIS MAJESTY THE KING**

**DEFENDANT**

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### STATEMENT OF CLAIM

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TO THE DEFENDANT: A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Plaintiff. The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or a solicitor acting for you are required to prepare a statement of defence in Form 171B prescribed by the Federal Court Rules serve it on the plaintiff's solicitor or, if the plaintiff does not have a solicitor, serve it on the plaintiff, and file it, with proof of service, at a local office of this Court, WITHIN 30 DAYS after the day on which this statement of claim is served on you, if you are served within Canada.

Copies of the Federal Court Rules, information concerning the local offices of the Court and other necessary information may be obtained on request to the Administrator of this Court at Ottawa (telephone 613-992-4238) or at any local office.

IF YOU FAIL TO DEFEND THIS PROCEEDING, judgment may be given against you in your absence and without further notice to you.

Date:

\_\_\_\_\_

Issued by:

\_\_\_\_\_

Address of Local Office:

Federal Court - Vancouver  
Pacific Centre, PO Box 10065  
701 W. Georgia Street  
Vancouver, British Columbia  
V7Y 1B6

TO:

The Attorney General of Canada  
c/o Deputy Attorney General of Canada  
Office of the Deputy Attorney General of Canada  
284 Wellington Street  
Ottawa, ON  
K1A 0H8

**CLAIM**

1. The Plaintiff claims:
2. Invicta Law Corporation is an employer with a place of business at 2081-88 West Pender Street, Vancouver, British Columbia V6B 6N9.
3. Invicta Law Corporation paid the Defendant a “*Employer Compliance Fee*” of \$230.00 pursuant to section 303.1 (1) of the Immigration and Refugee Protection Regulations (SOR/2002-227) (*hereinafter referred to as the “Employer Compliance Fee”*) during the period February 9, 2019 and March 22, 2023, for each of the following work permit applications for which a work permit was issued:

	<i>Employer Compliance Fee Number</i>	<i>Work Permit Application File Number</i>	<i>Date of Work Permit Application</i>
1.	A0404790	W304221248	2019-02-09
2.	A0614804	W305597804	2021-02-10
3.	A0545649	W305681111	2021-05-28
4.	A0646296	W305844294	2021-11-12
5.	A0749840	W307344367	2022-09-03
6.	A0811309	W308264095	2023-03-22

4. The Defendant is His Majesty the King as represented by his agents, the Minister of the Citizenship and Immigration and the Governor-in-Council.
5. The Plaintiff is a member of a class of persons (*hereinafter referred to as the “Plaintiff Class”*) who at any time during the period April 1, 2016 to March 31, 2023 (*the “Material Period”*) paid to the Defendant an “*Employer Compliance Fee*” of \$230.00, pursuant to section 303.1 (1) of the Immigration and Refugee Protection Regulations (SOR/2002-227):

***Fee — \$230***

**303.1 (1)** *A fee of \$230 is payable by an employer who has made an offer of employment to*

- (a) a foreign national in respect of work described in section 204 or 205;*
- (b) a foreign national described in section 207; or*
- (c) a foreign national referred to in paragraph (a) or (b) who makes an application for renewal of a work permit.*

***Frais de 230 \$***

**303.1 (1)** *Des frais de 230 \$ sont à payer par l'employeur qui a présenté une offre d'emploi, selon le cas :*

- a) à un étranger pour du travail visé aux articles 204 ou 205;*
- b) à un étranger qui est visé à l'article 207;*
- c) à un étranger visé à l'alinéa a) ou b) qui présente une demande de renouvellement de son permis de travail.*

6. Section 19 of the Financial Administration Act, R.S., 1985, c. F-11, required that the “Employer Compliance Fee” charged by the Defendant to the members of the Plaintiff Class was not permitted to exceed the Defendant’s cost of providing the “Employer Compliance Fee”. Section 19 of the Financial Administration Act states:

“19. (1) *The Governor in Council may, on a recommendation of the Treasury Board,*

- (a) by regulation prescribe the fees or charges to be paid for a service or the use of a facility provided by or on behalf of Her Majesty in right of Canada by the users or classes of users of the service or facility; or*
  - (b) authorize the appropriate Minister to prescribe by order those fees or charges, subject to such terms and conditions as may be specified by the Governor in Council.*
- (2) *Fees and charges for a service or the use of a facility provided by or on behalf of Her Majesty in right of Canada that are prescribed under*

*subsection (1) or the amount of which is adjusted under section 19.2 may not exceed the cost to Her Majesty in right of Canada of providing the service or the use of the facility to the users or class of users.”*

*“19. (1) Sur recommandation du Conseil du Trésor, le gouverneur en conseil peut:*

- a) fixer par règlement, pour la prestation de services ou la mise à disposition d'installations par Sa Majesté du chef du Canada ou en son nom, le prix à payer, individuellement ou par catégorie, par les bénéficiaires des services ou les usagers des installations;*
  - b) autoriser le ministre compétent à fixer ce prix par arrêté et assortir son autorisation des conditions qu'il juge indiquées.*
- (2) Le prix fixé en vertu du paragraphe (1) ou rajusté conformément à l'article 19.2 ne peut excéder les coûts supportés par Sa Majesté du chef du Canada pour la prestation des services aux bénéficiaires ou usagers, ou à une catégorie de ceux-ci, ou la mise à leur disposition des installations.”*

7. The Defendant introduced the “*Employer Compliance Fee*” on October 26, 2015, during the 2015-2016 fiscal year.

#### The 2016-2017 fiscal year

8. For the 2016-2017 fiscal year, the Defendant determined its “*Cost to Process Applications (with final decision in 2016 – 2017)*” [hereinafter referred to as the “*Defendant’s 2016-2017 Determination*”]. A copy of the “*Defendant’s 2016-2017 Determination*” is attached hereto as “*Schedule A*”.
9. The “*Defendant’s 2016-2017 Determination*” states that the Defendant collected \$17,809,360.00 in “*Employer Compliance Fee*” revenue from 66,959 persons, who each paid \$230.00, in 70,450 applications.

10. The “*Defendant’s 2016-2017 Determination*” states that the Defendant’s total costs for the 70,450 applications were \$9,487,412.00.
11. The “*Defendant’s 2016-2017 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$135.00.
12. The “*Defendant’s 2016-2017 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2016-2017 for the 70,450 applications was \$8,321,948.00.
13. The “*Defendant’s 2016-2017 Determination*” states that the “*Average fee is higher than the cost. Inspections have not yet begun therefore, costs should increase once program is fully operational.*”
14. The “*Defendant’s 2016-2017 Determination*” conclusion states: “*This fee will be monitored closely. When the fee was implemented, it was expected that during the implementation phase (first two years) there would be sporadic surpluses. Therefore, as 2015-2016 represents the first full fiscal year for these activities, revenues exceed costs for this Employer Compliance Fee. IRCC anticipates costs will rise as we stabilize this new program so that revenues in future years will be closer to the overall cost of the program. IRCC will continue to closely monitoring both fees on an ongoing basis. For further analysis on this fee, consult: <http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912>.*”

The 2017-2018 fiscal year

15. For the 2017-2018 fiscal year, the Defendant determined its “*Cost to Process Applications (with final decision in 2017 – 2018)*” [hereinafter referred to as the “*Defendant’s 2017-*

2018 Determination”]. A copy of the “*Defendant’s 2017-2018 Determination*” is attached hereto as “*Schedule B*”.

16. The “*Defendant’s 2017-2018 Determination*” states that the Defendant collected \$24,245,220.00 in “*Employer Compliance Fee*” revenue from 105,414 persons, who each paid \$230.00, in 105,414 applications.
17. The “*Defendant’s 2017-2018 Determination*” states that the Defendant’s total costs for the 105,414 applications were \$15,108,295.00.
18. The “*Defendant’s 2017-2018 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$143.00.
19. The “*Defendant’s 2017-2018 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2017-2018 for the 105,414 applications was \$9,136,925.00.
20. The “*Defendant’s 2017-2018 Determination*” states that the “*Average fee is higher than the cost. Inspections have not yet begun therefore, costs should increase once program is fully operational.*”
21. The “*Defendant’s 2017-2018 Determination*” conclusion states: “*This fee will be monitored closely. When the fee was implemented, it was expected that during the implementation phase (first two years) there would be sporadic surpluses. Therefore, as 2015-2016 represents the first full fiscal year for these activities, revenues exceed costs for this Employer Compliance Fee. IRCC anticipates costs will rise as we stabilize this new program so that revenues in future years will be closer to the overall cost of the program. IRCC will continue to closely monitoring both fees on an ongoing basis. For*

further analysis on this fee, consult:  
<http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912>.”

The 2018-2019 fiscal year

22. For the 2018-2019 fiscal year, the Defendant determined its “*2018-2019 Output Fee Revenue and Processing [sic] Costs Analysis*” [hereinafter referred to as the “*Defendant’s 2018-2019 Determination*”]. A copy of the “*Defendant’s 2018-2019 Determination*” is attached hereto as “*Schedule C*”.
23. The “*Defendant’s 2018-2019 Determination*” states that the Defendant collected \$27,403,810.00 in “*Employer Compliance Fee*” revenue from 119,147 individuals, who each paid \$230.00, in 119,147 applications.
24. The “*Defendant’s 2018-2019 Determination*” states that the Defendant’s total costs for the 119,147 applications were \$18,611,577.00.
25. The “*Defendant’s 2018-2019 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$156.00.
26. The “*Defendant’s 2018-2019 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2018-2019 for the 119,147 applications was \$8,792,233.00.
27. The “*Defendant’s 2018-2019 Determination*” conclusion states: “*The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.*”



The 2019-2020 fiscal year

28. For the 2019-2020 fiscal year, the Defendant determined its “*2019-2020 Output Fee Revenue and Processing Costs Analysis*” [hereinafter referred to as the “*Defendant’s 2019-2020 Determination*”]. A copy of the “*Defendant’s 2019-2020 Determination*” is attached hereto as “*Schedule D*”.
29. The “*Defendant’s 2019-2020 Determination*” states that the Defendant collected \$33,432,110.00 in “*Employer Compliance Fee*” revenue from 145,357 individuals, who each paid \$230.00, in 145,357 applications.
30. The “*Defendant’s 2019-2020 Determination*” states that the Defendant’s total costs for the 145,357 applications were \$20,940,716.00.
31. The “*Defendant’s 2019-2020 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$144.00.
32. The “*Defendant’s 2019-2020 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2019-2020 for the 145,357 applications was \$12,491,394.00.
33. The “*Defendant’s 2019-2020 Determination*” conclusion states: “*The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.*”

The 2020-2021 fiscal year

34. For the 2020-2021 fiscal year, the Defendant determined its “*2020-2021 Output Fee Revenue and Processing Costs Analysis*” [hereinafter referred to as the “*Defendant’s 2020-*

2021 Determination”]. A copy of the “*Defendant’s 2020-2021 Determination*” is attached hereto as “*Schedule E*”.

35. The “*Defendant’s 2020-2021 Determination*” states that the Defendant collected \$32,650,110.00 in “*Employer Compliance Fee*” revenue from 141,957 individuals, who each paid \$230.00, in 141,957 applications.
36. The “*Defendant’s 2020-2021 Determination*” states that the Defendant’s total costs for the 141,957 applications were \$9,567,267.00.
37. The “*Defendant’s 2020-2021 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$67.00.
38. The “*Defendant’s 2020-2021 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2020-2021 for the 145,357 applications was \$23,082,843.00.
39. The “*Defendant’s 2020-2021 Determination*” conclusion states: “*The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.*”
40. For the 2020-2021 fiscal year, IRCC’s annual Fee Report does not report the Defendant’s revenues or the Defendant’s costs for the “*Employer Compliance Fee*”.
41. For the 2020-2021 fiscal year, the *Public Accounts of Canada* does not report the Defendant’s costs for the “*Employer Compliance Fee*”.

42. For the 2020-2021 fiscal year, the Defendant made the following note for the “*Employer Compliance Fee*”: *The figures in this table are not comprehensive and are to be considered estimates. They are used solely for internal analysis and do not represent the actual revenue and cost for the government. Actual cost and revenue figures can be found in the Public Accounts of Canada and IRCC’s annual Fee Report.*”

The 2021-2022 fiscal year

43. For the 2021-2022 fiscal year, the Defendant determined its “*2021-2022 Output Fee Revenue and Processing Costs Analysis*” [hereinafter referred to as the “*Defendant’s 2021-2022 Determination*”]. A copy of the “*Defendant’s 2021-2022 Determination*” is attached hereto as “*Schedule F*”.
44. The “*Defendant’s 2021-2022 Determination*” states that the Defendant collected \$34,759,670.00 in “*Employer Compliance Fee*” revenue from 151,129 individuals, who each paid \$230.00, in 151,129 applications.
45. The “*Defendant’s 2021-2022 Determination*” states that the Defendant’s total costs for the 151,129 applications were \$9,319,629.00.
46. The “*Defendant’s 2021-2022 Determination*” states that the Defendant’s “*Average Cost Per Application*” was \$62.00.
47. The “*Defendant’s 2021-2022 Determination*” shows the Defendant’s surplus (total revenues less total costs) during fiscal year 2021-2022 for the 151,129 applications was \$25,440,041.00.

48. The “*Defendant’s 2021-2022 Determination*” conclusion states: “*The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.*”
49. For the 2021-2022 fiscal year, IRCC’s annual fee report does not report the Defendant’s revenues or the Defendant’s costs for the “*Employer Compliance Fee*”.
50. For the 2021-2022 fiscal year, the *Public Accounts of Canada* does not report the Defendant’s costs for the “*Employer Compliance Fee*”.
51. For the 2021-2022 fiscal year, the Defendant made the following Conclusion for the “*Employer Compliance Fee*”: “*The figures in this table are not comprehensive and are to be considered estimates. They are used solely for internal analysis and do not represent actual revenue and cost for the government. Actual cost and revenue figures can be found in the Public Accounts of Canada and IRCC’s annual Fee Report.*”

The 2022-2023 fiscal year

52. For the 2022-2023 fiscal year, the Defendant’s observations, conclusions, revenues, and costs for the 2022-2023 fiscal year for the “*Employer Compliance Fee*” have been requested pursuant to *Access to Information Act* requests made on April 15, 2023.

Surplus during the “*Material Period*”

53. During the “*Material Period*” the Defendant’s surplus for the “*Employer Compliance Fee*” was, at a minimum, in total, \$87,265,384.00.

<b>Fiscal Year</b>	<b>Surplus</b>
2016-2017	\$8,321,948.00
2017-2018	\$9,136,925.00
2018-2019	\$8,792,233.00
2019-2020	\$12,491,394.00
2020-2021	\$23,082,843.00
2021-2021	\$25,440,041.00
<b>Total</b>	<b>\$87,265,384.00</b>

54. During the Material Period, the Defendant was aware that the \$230.00 “*Employer Compliance Fee*” exceeded the cost to the Defendant and was contrary to Section 19(2) of the of the *Financial Administration Act*, and failed or neglected to either refund the illicit surplus, or to lower the amount of the “*Employer Compliance Fee*” in a subsequent Fiscal Year.
55. The Defendant’s surplus is unlawful, as the surplus was collected by the Defendant from the Plaintiff Class in contravention of Section 19(2) of the *Financial Administration Act*.
56. The Defendant’s surplus is an illegal tax which the Defendant may not levy except with the authority of the Parliament or the legislature.
57. The “*Employer Compliance Fee*” was paid by each member of the Plaintiff Class and received by the Defendant during the Material Period pursuant to a mutual mistake, in that the Defendant and the Plaintiff Class erroneously believed the Defendant was lawfully collecting the \$230.00 “*Employer Compliance Fee*”.

58. Section 303.1 (1) of the *Immigration and Refugee Protection Regulations* (SOR/2002-227) was and is unlawful, unconstitutional and ultra vires because it purported to authorize a \$230.00 “*Employer Compliance Fee*” that exceeded the cost to the Defendant, contrary to Section 19(2) of the *Financial Administration Act*.
59. The Plaintiff Class has a right to restitution and entitled to recover the portion of the \$230.00 “*Employer Compliance Fee*” that exceeded the Defendant’s cost.
60. Accordingly, the Defendant must repay the amount by which the \$230.00 “*Employer Compliance Fee*” exceeded the Defendant’s cost, in each Fiscal Year, during the *Material Period*.
61. The amount varies by which the \$230.00 “*Employer Compliance Fee*” exceeded the Defendant’s cost in each Fiscal Year during the *Material Period*. Based on the Defendant’s information in Schedules A – F, the amount to be refunded by the Defendant in each Fiscal Year during the *Material Period* is as follows:

<b>Fiscal Year</b>	<b>Surplus</b>	<b>Number of Applications</b>	<b>Defendant’s average cost per application</b>	<b>Amount to be refunded by the Defendant per application</b>
2016-2017	\$8,321,948.00	70,450	\$135.00	\$95.00
2017-2018	\$9,136,925.00	105,414	\$143.00	\$87.00
2018-2019	\$8,792,233.00	119,147	\$156.00	\$74.00
2019-2020	\$12,491,394.00	145,357	\$144.00	\$86.00
2020-2021	\$23,082,843.00	141,957	\$67.00	\$163.00
2021-2022	\$25,440,041.00	151,129	\$62.00	\$168.00

62. Prejudgment interest is claimed at such rate that the Court considers reasonable in the circumstances, pursuant to section 36 of the *Federal Courts Act*, R.S.C. 1985, c.F-7.

*Relief Sought*

The Plaintiff therefore claims as follows:

- a) A Declaration that during the Material Period, the Defendant was aware that the \$230.00 “*Employer Compliance Fee*” exceeded the cost to the Defendant and was contrary to Section 19(2) of the of the *Financial Administration Act*, and failed or neglected to either refund the illicit surplus, or to lower the amount of the “*Employer Compliance Fee*” in a subsequent Fiscal Year;
- b) A Declaration that the Defendant’s surplus is unlawful, as the surplus has been collected by the Defendant from the Plaintiff Class in contravention of Section 19(2) of the *Financial Administration Act*;
- c) A Declaration that the Defendant’s surplus is an illegal tax which the Defendant may not levy except with the authority of the Parliament or the legislature;
- d) A Declaration that the “*Employer Compliance Fee*” was paid by each member of the Plaintiff Class and received by the Defendant during the Material Period pursuant to a mutual mistake, in that the Defendant and the Plaintiff Class erroneously believed the Defendant was lawfully collecting the \$230.00 “*Employer Compliance Fee*”;
- e) A Declaration that the Plaintiff Class has a right to restitution and is entitled to recover the portion of the \$230.00 “*Employer Compliance Fee*” which exceeded the Defendant’s cost;

- f) A Declaration that Section 303.1 (1) of the *Immigration and Refugee Protection Regulations* (SOR/2002-227) was and is unlawful, unconstitutional and ultra vires because it purported to authorize a \$230.00 “*Employer Compliance Fee*” that exceeded the cost to the Defendant, contrary to Section 19(2) of the *Financial Administration Act*;
- g) A Declaration that the amount by which the \$230.00 “*Employer Compliance Fee*” exceeded the Defendant’s cost varies in each Fiscal Year during the *Material Period*. From the Defendant’s information in Schedules A – F, the amount to be refunded by the Defendant in each Fiscal Year during the *Material Period* is as follows:

<b>Fiscal Year</b>	<b>Surplus</b>	<b>Number of Applications</b>	<b>Defendant’s average cost per application</b>	<b>Amount to be refunded by the Defendant per application</b>
2016-2017	\$8,321,948.00	70,450	\$135.00	\$95.00
2017-2018	\$9,136,925.00	105,414	\$143.00	\$87.00
2018-2019	\$8,792,233.00	119,147	\$156.00	\$74.00
2019-2020	\$12,491,394.00	145,357	\$144.00	\$86.00
2020-2021	\$23,082,843.00	141,957	\$67.00	\$163.00
2021-2022	\$25,440,041.00	151,129	\$62.00	\$168.00

- h) Prejudgment interest at such rate that the Court considers reasonable in the circumstances, pursuant to section 36 of the *Federal Courts Act*, R.S.C. 1985, c.F-7;
- i) Costs;
- j) Further and other relief as this Honourable Court may deem just.



Dated at Vancouver, the \_\_\_\_\_ of October, 2023

The Plaintiff proposes that this action be tried at Vancouver.

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RICHARD KURLAND

Counsel for the Plaintiff

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Fax: (877) 274-2971  
E-Mail: [Richard.Kurland@canimmigrate.com](mailto:Richard.Kurland@canimmigrate.com)

## "SCHEDULE A"

A12B

### 2016-2017 Processing Costs A12B - Employer Compliance Inspections

Cost to Process Applications (with final decision in 2016-2017)													
<b>CIC Costs</b>													\$7,993,791
<b>EBP</b>													\$493,602
<b>OGD Costs</b>													
GAC Mission	GAC LES	CBSA	CSIS	DOJ	ESDC	IRB	PWGSC	RCMP	SSC	TBS	RG	Total OGD	
\$0	\$0	\$0	\$0	\$57,540	\$0	\$0	\$308,169	\$0	\$157,163	\$327,185	\$149,965	\$1,000,022	
<b>Total Costs</b>													\$9,487,414

Fee Revenue			
Type of Applicants Included in an Application	Number of Persons	Fee	Maximum Revenue assuming no fee exemption
Employer Inspections	66,959	\$230	\$15,400,570
Employer Inspections - Maximum Fee	3,491	\$690	\$2,408,790
<b>Total Fee Revenue</b>			

Average Revenue/Average Processing Cost				
Number of Applications	Fee Revenue	Total Costs	Average Revenue Per Application	Average Cost Per Application
70,450	\$17,809,360	\$9,487,414	\$253	\$135

<b>Observations:</b> Average fee is higher than the cost. Inspections have not yet begun therefore, costs should increase once program is fully operational.	
<b>Conclusions:</b> This fee will be monitored closely. When the fee was implemented, it was expected that during the implementation phase (first two years) there would be sporadic surpluses. Therefore, as 2015-16 represents the first full fiscal year for these activities, revenues exceed costs for this Employer Compliance fee. IRCC anticipates costs will rise as we stabilize this new program so that revenues in future years will be closer to the overall cost of the program. IRCC will continue to closely monitoring both fees on an ongoing basis. For further analysis on this fee, consult: <a href="http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912">http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912</a>	
<b>Source:</b>	Costs: SAS Model: FY 2016-2017 UFM Model; Cube FY 2016-2017 UFM Model Volumes:

## "SCHEDULE B"

A12B

### 2017-2018 Processing Costs A12B - Employer Compliance Inspections

<b>Cost to Process Applications (with final decision in 2017-2018)</b>													
<b>CIC Costs</b>													\$13,397,529
<b>EBP</b>													\$571,832
<b>OGD Costs</b>													
GAC Mission	GAC LES	CBSA	CSIS	DOJ	ESDC	IRB	PWGSC	RCMP	SSC	TBS	RG	Total OGD	
\$0	\$0	\$0	\$0	\$41,579	\$0	\$0	\$340,742	\$0	\$124,385	\$421,542	\$210,686	\$1,138,934	
<b>Total Costs</b>													\$15,108,295

<b>Fee Revenue</b>			
Type of Applicants Included in an Application	Number of Persons	Fee	Maximum Revenue assuming no fee exemption
Employer Inspections	105,414	\$230	\$24,245,220
Employer Inspections - Maximum Fee	0	\$690	\$0
<b>Total Fee Revenue</b>			

<b>Average Revenue/Average Processing Cost</b>				
Number of Applications	Fee Revenue	Total Costs	Average Revenue Per Application	Average Cost Per Application
105,414	\$24,245,220	\$15,108,295	\$230	\$143

<b>Observations:</b> Average fee is higher than the cost. Inspections have not yet begun therefore, costs should increase once program is fully operational.	
<b>Conclusions:</b> This fee will be monitored closely. When the fee was implemented, it was expected that during the implementation phase (first two years) there would be sporadic surpluses. Therefore, as 2015-16 represents the first full fiscal year for these activities, revenues exceed costs for this Employer Compliance fee. IRCC anticipates costs will rise as we stabilize this new program so that revenues in future years will be closer to the overall cost of the program. IRCC will continue to closely monitoring both fees on an ongoing basis. For further analysis on this fee, consult: <a href="http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912">http://gcdocs2.ci.gc.ca/otcs/cs.exe/overview/111197912</a>	
<b>Source:</b>	Costs: SAS Model: FY 2017-2018 UFM Model; Cube FY 2017-2018 UFM Model Volumes:

## "SCHEDULE C"



Immigration, Refugees and Citizenship Canada

Immigration, Réfugiés et Citoyenneté Canada

### 2018-2019 Output Fee Revenue and Processing Costs Analysis

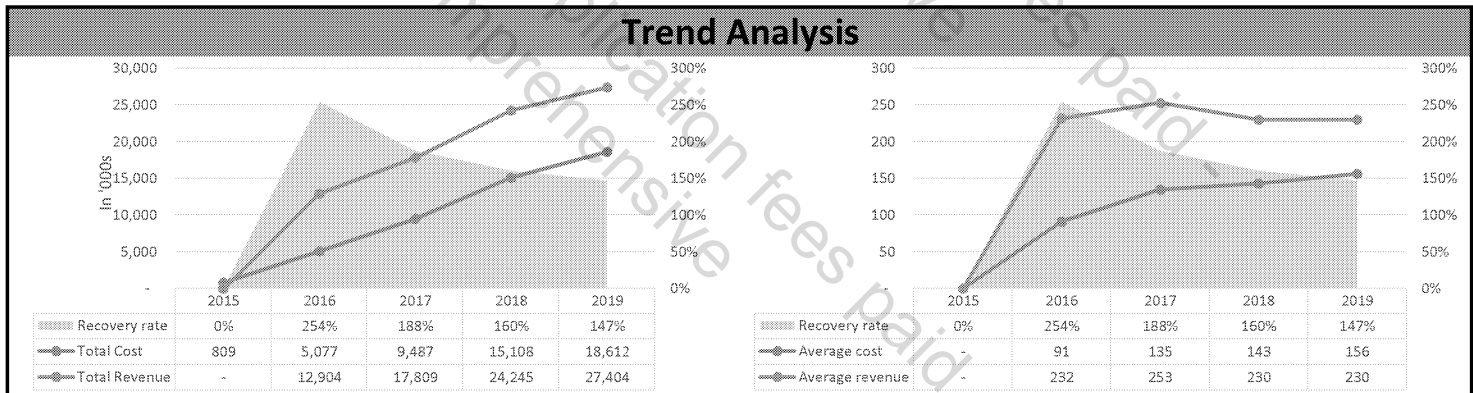
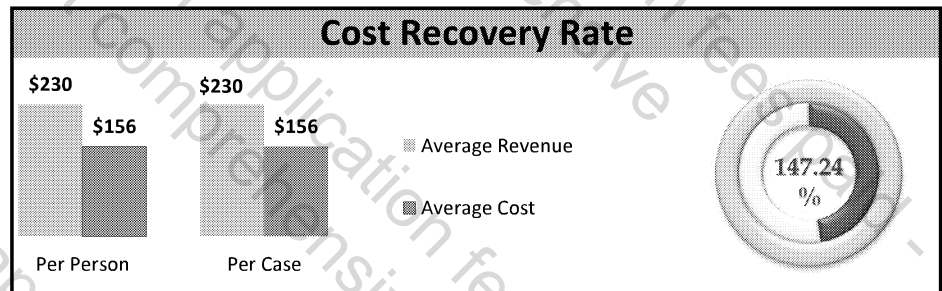
Fiscal year	Category	Output	Code
2018-2019	Temporary_resident	A12B Employer Compliance Inspections	A12B

#### Background Information

Fee Type:	Other Authorization	Year Introduced:	2015	Last Review:	2015
Fee-Setting Authority:	Immigration and Refugee Protection Act s.89.2(1)	TB Subs, MC sections:	0		
SFA/UFA Exemptions:	Yes	Exemption section:	IRPA s.89(1.1)		
Performance Standards:	Exempt from the Service Fees Act				
Notes:	Minister can set fees without having to follow prescriptive consultation requirements.				

Costs	
Type	Cost
<b>IRCC total costs</b>	<b>\$17,332,562</b>
IRCC costs	\$16,763,796
EBP	\$568,765
<b>OGD total costs</b>	<b>\$1,279,016</b>
GAC /FATDC	\$0
LES	\$0
CBSA	\$0
CSIS	\$0
DOJ	\$45,796
ESDC	\$0
IRB	\$0
PWGSC	\$352,073
RCMP	\$0
SSC	\$229,380
TBS	\$333,702
RG	\$318,065
MISC OGD	\$0
<b>Total Costs</b>	<b>\$18,611,577</b>

Maximum Revenue			
Type	Volume	Fees	Revenue
individuals	119,147	\$230	\$27,403,810
maximum fee	-	\$690	\$0
<b>Total cases</b>	<b>119,147</b>	<b>Total Revenue</b>	<b>\$27,403,810</b>
<b>Total persons</b>	<b>119,147</b>		



#### Conclusion

The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.

## "SCHEDULE D"



Immigration, Refugees and Citizenship Canada

Immigration, Réfugiés et Citoyenneté Canada

### 2019-2020 Output Fee Revenue and Processing Costs Analysis

Fiscal year	Category	Output	Code
2019-2020	Temporary resident	A12B Employer Compliance Inspections	A12B

#### Background Information

Fee Type:	Other Authorization	Year Introduced: 2015	Last Review: 2015
Fee-Setting Authority:	Immigration and Refugee Protection Act s.89.2(1)	TB Subs, MC sections: 0	
SFA/UFA Exemptions:	Yes	Exemption section: IRPA s.89(1.1)	
Performance Standards:	Exempt from the Service Fees Act		
Notes:	Minister can set fees without having to follow prescriptive consultation requirements.		

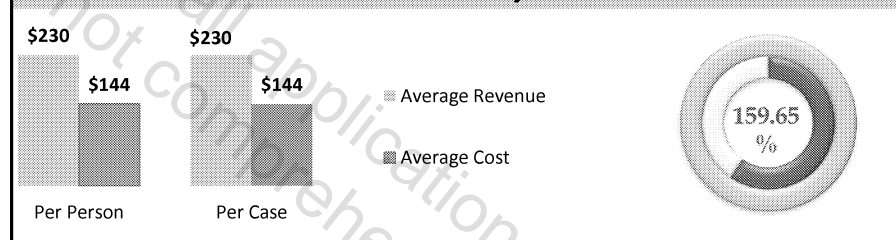
#### Costs

Type	Cost
<b>IRCC total costs</b>	<b>\$19,341,958</b>
IRCC costs	\$18,687,293
EBP	\$654,665
<b>OGD total costs</b>	<b>\$1,598,758</b>
GAC / FATDC	\$0
LES	\$0
CBSA	\$0
CSIS	Included in MISC OGD
DOJ	\$49,058
ESDC	\$0
IRB	\$0
PWGSC	\$395,979
RCMP	\$0
SSC	\$317,021
TBS	\$425,948
RG	\$410,752
MISC OGD	\$0
<b>Total Costs</b>	<b>\$20,940,716</b>

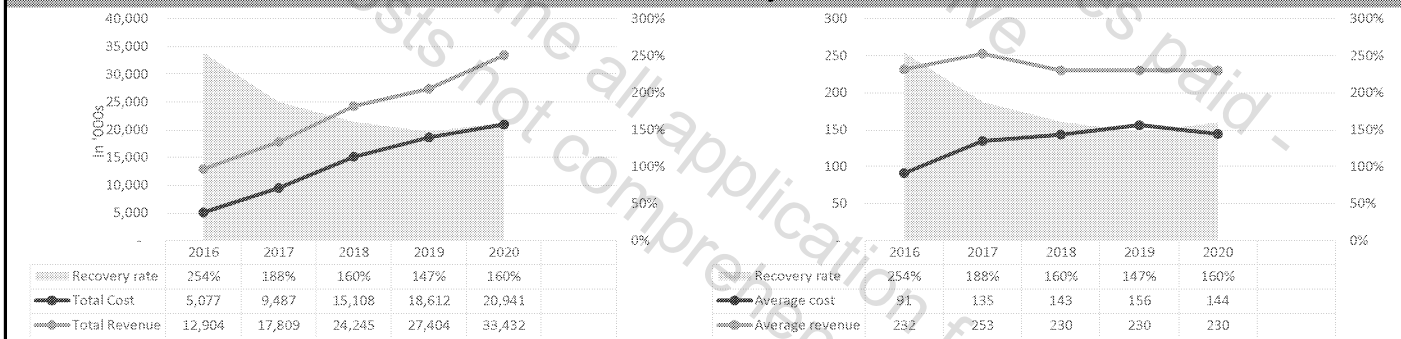
#### Maximum Revenue

Type	Volume	Fees	Revenue
individuals	145,357	\$230	\$33,432,110
maximum fee	-	\$690	\$0
<b>Total cases</b>	<b>145,357</b>		
<b>Total persons</b>	<b>145,357</b>	<b>Total Revenue</b>	<b>\$33,432,110</b>

#### Cost Recovery Rate



#### Trend Analysis



#### Conclusion

The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.

# "SCHEDULE E"



Immigration, Refugees and Citizenship Canada

Immigration, Réfugiés et Citoyenneté Canada

## 2020-2021 Output Fee Revenue and Processing Costs Analysis

Fiscal year	Category	Output	Code
2020-2021	Temporary_resident	A12B Employer Compliance Inspections	A12B

### Background Information

Fee Type:	Other Authorization	Year Introduced: 2015	Last Review: 2015
Fee-Setting Authority:	Immigration and Refugee Protection Act s.89.2(1)	TB Subs, MC sections: 0	
SFA/UFA Exemptions:	Yes	Exemption section: IRPA s.89(1.1)	
Performance Standards:	Exempt from the Service Fees Act		
Notes:			

Minister can set fees without having to follow prescriptive consultation requirements.

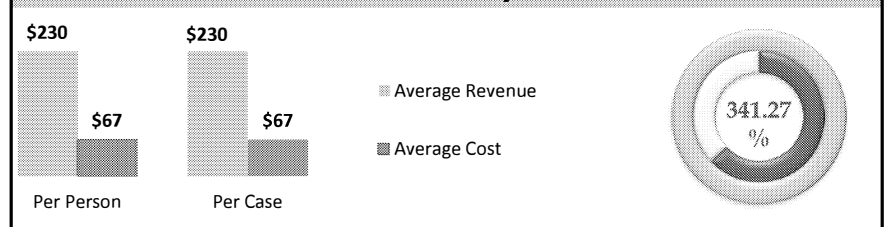
### Costs

Type	Cost
<b>IRCC total costs</b>	<b>\$8,199,124</b>
IRCC costs	\$7,511,415
EBP	\$687,708
<b>OGD total costs</b>	<b>\$1,368,143</b>
GAC /FATDC	\$0
LES	\$0
CBSA	\$0
CSIS	Included in MISC OGD
DOJ	\$48,613
ESDC	\$0
IRB	\$0
PWGSC	\$367,534
RCMP	\$0
SSC	\$280,167
TBS	\$413,585
RG	\$258,244
MISC OGD	\$0
<b>Total Costs</b>	<b>\$9,567,267</b>

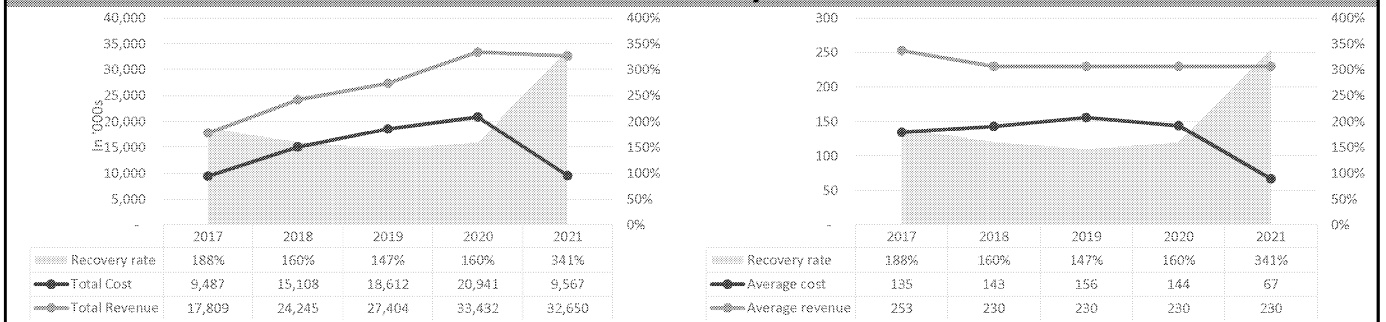
### Maximum Revenue

Type	Volume	Fees	Revenue
individuals	141,957	\$230	\$32,650,110
maximum fee	-	\$690	\$0
<b>Total cases</b>	<b>141,957</b>	<b>Total Revenue</b>	<b>\$32,650,110</b>
<b>Total persons</b>	<b>141,957</b>		

### Cost Recovery Rate



### Trend Analysis



### Conclusion

The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.

The figures in this table are not comprehensive and are to be considered estimates. They are used solely for internal analysis and do not represent the actual revenue and cost for the government. Actual cost and revenue figures can be found in the Public Accounts of Canada and IRCC's annual Fee Report.

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**"SCHEDULE F"**

## 2021-2022 Output Fee Revenue and Processing Costs Analysis

Fiscal year	Category	Output	Code
2021-2022	Temporary_resident	A12B Employer Compliance Inspections	A12B

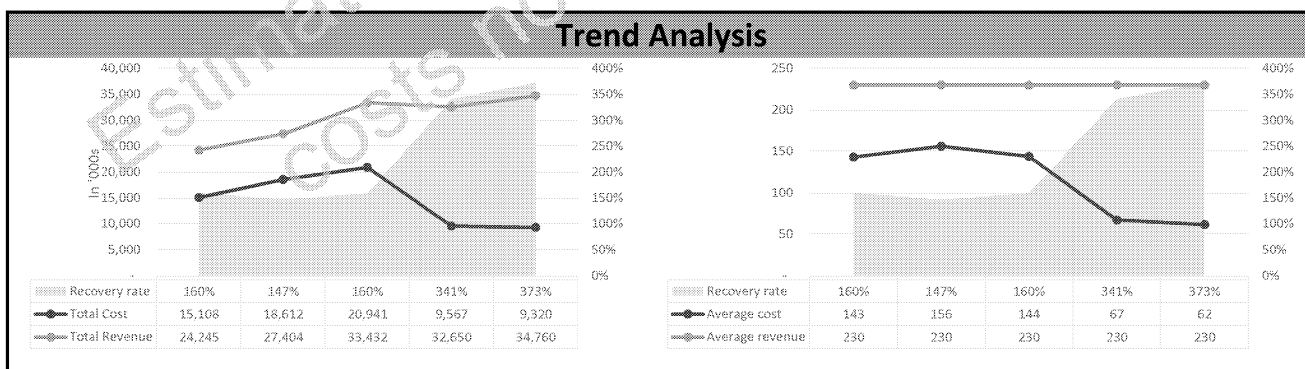
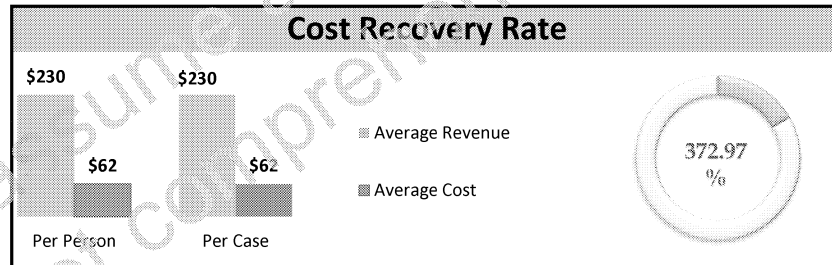
### Background Information

Fee Type:	Other Authorization	Year Introduced: 2015	Last Review: 2019
Fee-Setting Authority:	Immigration and Refugee Protection Act s.89.2(1)	TB Subs, MC sections: N/A	
SFA/UFA Exemptions:	Yes	Exemption section: IRPA s.89(1.1)	
Performance Standards:	Exempt from the Service Fees Act		
Notes:			

Minister can set fees without having to follow prescriptive consultation requirements.

Costs	
Type	Cost
<b>IRCC total costs</b>	<b>\$7,601,295</b>
IRCC costs	\$6,872,752
EBP	\$728,543
<b>OGD total costs</b>	<b>\$1,718,334</b>
GAC /FATDC	\$0
LES	\$0
CBSA	\$0
CSIS	Included in MISC OGD
DOJ	\$40,873
ESDC	\$0
IRB	\$0
PWGSC	\$386,817
RCMP	\$0
SSC	\$305,158
TBS	\$463,017
RG	\$479,550
MISC OGD	\$42,919
<b>Total Costs</b>	<b>\$9,319,629</b>

Maximum Revenue			
Type	Volume	Fees	Revenue
individuals	151,129	\$230	\$34,759,670
maximum fee	-	\$690	\$0
<b>Total cases</b>	<b>151,129</b>	<b>Total Revenue</b>	<b>\$34,759,670</b>
<b>Total persons</b>	<b>151,129</b>		



### Conclusion

The average cost per application is lower than average revenue; FAA provisions may not be complied with, action may be required if the trend continues for 3 consecutive years.

The figures in this table are not comprehensive and are to be considered estimates. They are used solely for internal analysis and do not represent the actual revenue and cost for the government. Actual cost and revenue figures can be found in the Public Accounts of Canada and IRCC's annual Fee Report.