



Management Matters

January 2002
Number 83

LEADERSHIP ETHICS – PART III

By: Anna V. Wong, B.A. (Hons), M.B.A., Editor, CCH Canadian Ltd.

This is the third in a series of articles on leadership ethics for MANAGEMENT MATTERS.

In Issue 82, the characteristics and effects of **transactional leadership** were discussed. In this issue, a third type of leadership style in regards to leadership ethics – **servant leadership** – is examined.

In this style of leadership, the leader emphasizes serving employees, customers, stockholders and the community, and is only interested in the growth and development of those served.¹ Servant leadership presents few ethical problems when the management process is handled with care and fairness. However, if this style is carried too far, it may actually hinder the growth and development of those served, by making them too dependent on the leader. Another approach to is the similar concept of “Loyal Agent’s Argument” in business ethics, which is characterized by the following:

- The loyal agent aims only at serving the interests of the principal in the way the principal would serve these interests himself/herself if he/she had the loyal agent’s expertise.

Inside ...

China in WTO	
Effects on the global labour market.....	3
Progress of Legislation	
Newfoundland and Labrador: employment relationship, vacations with pay, public holidays, hours of work, overtime, minimum wage, payment of wages, leaves of absence, termination and complaints	5
Ontario: <i>Ontarians With Disabilities Act, 2001</i>	6
NWT: new public holiday	6
Business Briefing	
Overview of business and economic statistics..	7

- The loyal agent assumes that the principal would serve his/her own interests in a “thoroughly egoistic way”, and, therefore, the loyal agent obligates himself/herself to “operate in a thoroughly egoistic way in [on] his [or her] behalf”.²

Leaders who adopt the servant leadership style usually have the least number of ethical problems because they are serving all stakeholders, including the organization, employees, customers and shareholders. Such service meets the ultimate goals of the organization. The only problems are that stakeholders may become too dependent on the leader, intolerant, narrow-minded, and may take things for granted and lose sight of other issues in the organization that might be affected. All stakeholders will be caught by surprise when the leader leaves and is replaced by someone who is not as responsive to them as the one before. Lacking understanding of the operation, the stakeholders will not be able to stand up for their own rights. For example, when a leader concentrates too much on the welfare of employees, the staff may begin to take it for granted that the leader will always decide in their favour. When this is no longer possible, it would be very difficult for the staff to understand the reasoning behind the decision.

According to the “Attribution Theory”, the employees are likely to take this one incident as evidence that the leader is inconsiderate of their welfare or negligent of their needs and requests. The Attribution Theory explains how people can create new attitudes or beliefs depending upon their interpretation of other people’s behaviour and the social environment. In an external attribution, the employee defines the behaviour according to surrounding

factors, such as employers and employees, time and environment. In the case of an internal attribution, the employee attributes a personality trait to the leader by analyzing the leader’s displayed behaviour. Consequently, one minor thing that the leader does that is not in the employee’s favour can cause the leader to be labelled unfavourably by the employee.³ This effect quickly and drastically undermines the respect and confidence an employee has for the leader, and can have a detrimental effect on the relationship between the leader and his or her subordinate.

To avoid employee dependence, leaders should be conscious of how much and how far they are willing to respond to the needs of the stakeholders of the organization. The amount of company resources and, in the case of employees, individual performance are just some of the determinants of whether the needs in question should be fulfilled first. This also means that some elements of transactional leadership mentioned in the previous issue may be helpful in assessing needs and designing the fulfilment processes.

Besides employee dependence, another challenge that the servant leader faces is employee grievance caused by conflicting needs and priorities. Needs of different groups may contradict each other. For example, employees’ needs may not always coincide with those of the shareholders. The leader might not be able to please any of these groups by sticking to the middle line and should always expect resentment when the needs of a particular group are not met, even for legitimate reasons. More communication and education can avoid this conflict. The stakeholders should be made to understand what the effects of fulfilling their requests will be for the organization as a whole and for other groups within the organization in both the short and long run. They will then be better able to accept the fact that sometimes their requests have to be fulfilled at a later time to yield to some other ones of higher priority.

In the next issue, the main qualities of a good leader will be outlined. Future discussions will also include two psychological models used to define the ethical parameters of a good leader, who often has to be “technically effective” as well as “morally responsible”.

Notes:

¹ Fleming, John E. “Ethics Column”. *The Academy of Management News*, 1999: 29(1–3).

² Michalos, Alex C. “The Loyal Agent’s Argument”. *Business Ethics*, 3rd ed., 1999, Toronto: Prentice-Hall Canada.

³ Booth-Butterfield, Steve. “Attribution Theory”. West Virginia University. September, 1996. January 21, 2002. www.as.wvu.edu/~sbb/comm221/chapters/attrib.htm

MANAGEMENT MATTERS

Published twelve times annually, as the newsletter complement to the CANADIAN BUSINESS MANAGEMENT MANUAL and/or the GOVERNMENT ASSISTANCE MANUAL, by CCH Canadian Limited. Newsletter available by subscription at \$159 annually. For subscription information, see your CCH Account Manager or call 1-800-268-4522 or (416) 224-2248 (Toronto).

For CCH Canadian Limited

ANNA WONG, B.A. (Hons), M.B.A., Editor
(416) 224-2224, ext. 6370
e-mail: awong@cch.ca

CHERYL FINCH, B.A., LL.B., Managing Editor
(416) 228-6128
e-mail: cfinch@cch.ca

Canada Post Agreement Number – 40064546

© 2002, CCH Canadian Limited
90 Sheppard Ave. East, Suite 300
Toronto, Ontario M2N 6X1

CHINA IN WTO: EFFECTS ON THE GLOBAL LABOUR MARKET

By: Anna V. Wong, B.A. (Hons), M.B.A., Editor, CCH Canadian Ltd.

Recently, the People's Republic of China successfully completed all of the required procedures to join the World Trade Organization (WTO). With the huge business potential and the large supply of different types of labour available in this country, human resources professionals should be aware of the impact China may now exert on the global labour market.

On a recent trip to China, I had the opportunity to listen to a documentary program on a Chinese radio station.¹ The program outlined some interesting characteristics of the Chinese workforce, which may be helpful for human resources professionals to know when they are designing future recruitment and training strategies. Therefore, I would like to discuss these characteristics in this article, and relate them to what Canadian businesses and human resources professionals can do to prepare for the changes which may occur in the global labour market resulting from China's entry into the WTO.

Education and Employment in China

According to this radio show, Chinese education policies in the last few decades framed educational programs according to previously identified needs of the labour market, and gave students a fixed path to follow. Programs were fixed for students and their future was set; jobs were prepared and almost guaranteed after graduation. As a result, a workforce of expert labour was created. Graduates entered the workforce in their own fields of expertise. Students did not have to, and were not trained to, pave their own future or make their own choices. They were used to accepting parameters and following orders. Consequently, the workforce lacked innovation and creativity, but was trained to be highly obedient and dependent. This education system was a privilege of the elite, and products of this system had high examination capabilities, but were deprived of practical skills.

Apart from government-prescribed jobs, another common practice of recruitment in the old Chinese labour market was the consistent use of interpersonal connections to obtain job opportunities and achieve upward mobility in the profession. Having a powerful connection was sometimes more helpful than having the right skills and talents in getting a job. This hindered the growth and efficiency of businesses in China for decades.

As these graduates entered the workforce, they were accustomed to seek advice from superiors, and were trained to let their superiors handle decision-making. They, therefore, lacked problem-solving skills, and efficiency was low in the workplace, due to prolonged decision-making.

This bureaucratic system often let the best problem-solving opportunities slip by.

As for government policies, legislation restricting mobility of the population was also tough, especially for highly-skilled workers. It was difficult for people to move away from their birthplace, be it a city or a province. It was virtually impossible for workers to move out of their own birthplaces to put their talents to use. As a result, unemployment rates were high in suburban and country areas.

Legal and Social Changes in the Past Few Years

During the years of preparation to enter the WTO, China has slowly dismantled some of its old restrictions that had hindered international trade. Quite a few social changes have emerged as a result. A great number of unemployed people and those who had worked in businesses with low returns, such as agriculture, have moved to the cities to look for jobs. These people bring with them different skills, linguistic ability and social background, and they demand pay that is much lower than that of the workers originally in the cities. Because of the differences in skill level and the cost-of-living index, these suburban workers are usually involved in front-line customer service jobs and receive menial pay. Some of them become workers in factories where a residence is provided, but the safety level of the working environment is sometimes sub-standard. During the past few years, there have been quite a few serious incidents of fires and explosions in city factories with workers' residences where hundreds of workers from remote areas of China were killed or injured.²

From my personal experiences travelling in China, restaurants in the cities in the southern parts of China have hired a great number of workers from remote areas as customer service personnel, at a pay level well below market average. More workers are hired, while the average wage seems to be less. These workers put in long hours and receive low pay. They are usually supervised by more experienced workers, originally from the city. Discrimination against country workers by local city workers is serious, and is even explicit in radio and newspaper recruitment advertisements. Physical appearance, such as height, is routinely mentioned in these ads, as well as preference for gender and place of origin. Discrimination according to place of origin can be attributed to the unfortunate but drastic increase in the crime rate after the population influx from remote areas.

New Policies and Social Changes After Joining WTO

With China's new entry into the WTO, the government is planning to relax legislation to allow for a freer flow of labour within China. The likely result of this policy will be that cities will become more crowded. Also, the government is encouraging more exports, international trade and research and development, which will spark a higher demand for multi-skilled labour, leadership personnel, workers with multilingual skills, (especially proficiency in English), and specialists with knowledge and skills in

advanced technology. The old system of recruiting through personal connection is slowly going out of date and the market is changing from demanding expert labour to demanding more multi-skilled labour.

Legislation has not only changed for workers within China but for those from other countries too. To attract talent and investments, workers and investors from other countries are now being offered “green card” status in China to enjoy the same rights and privileges as Chinese citizens.

Apart from the change in demand for skills, there is also a change in social hierarchy. To produce more multi-skilled workers, education has become more of a common right than a privilege only for the elite. People’s general aspiration for a university degree has also diminished due to a shift of focus to practical training offered by colleges. Education programs are starting to train workers to become multi-skilled labourers instead of experts in one particular field and there is now more upward mobility and lateral movement. It is now becoming possible to be promoted according to performance and ability. The new education and training systems equip workers to be able to perform different tasks and to participate in different fields of profession.

These changes are developing slowly in China, though. There is still a lack of vocational colleges offering practical training and hands-on experience. As well, discrimination still exists. Country workers remain the ones who are the hardest hit by this discrimination and often remain confined to customer service and production line positions with salaries below market average. “Foreign” workers, such as those from Hong Kong, Europe and North America are strongly favoured by employers and are offered high pay, especially in management and high-tech positions, further widening the income gap. Also, as a result of this reversed discrimination against Chinese workers, highly qualified local personnel often have to work in positions of less responsibility than they had expected, and suffer low job satisfaction and menial pay. These employees often must leave their local area, or even the country entirely, to find opportunities that may offer more recognition and better pay.

Effects on Canadian Businesses and the Labour Market

All of these changes in the Chinese labour market have resulted in increased opportunities for foreign employers to conduct business in China. The privileges granted to workers and investors from abroad have started to attract more businesses to China. Consequently, investors are beginning to recruit employees within the country, while workers from abroad may be required to be stationed in China temporarily to help start up new projects. Also, because of the reverse discrimination, multi-skilled workers may be attracted to this labour market because of the high pay awarded to foreign workers.

Canadian investors have to be very cautious about potential labour law repercussions of working and

recruiting in China. In particular, some of the common practices in the country, especially specifications of gender, physical looks and place of origin in hiring, may not be legal under Canadian law. Recruiters also have to be aware of the impact personal connections may have on the recruitment process, and establish a recruitment policy to avoid potential conflicts. Canadian employers recruiting in China also need to be prepared for the superior-subordinate labour culture, and, if required, train employees for leadership, decision-making and problem-solving skills, and encourage an independent work culture. Canadian employees sent to China to pioneer business operations should be trained with the communication skills and cultural knowledge necessary to work in harmony with co-workers and business partners in China. Advice on legal and communication issues are necessary. It is also advisable that the communication channels between the Chinese and Canadian offices are equipped with around-the-clock language support, so that progress will not be hindered because of differences in language or time zone.

For the Canadian labour market, employers and human resources professionals have to be aware of the possible lack of innovation, creativity and linguistic ability of some workers from China who were trained and educated under the old system. Training and education may be helpful and should be organized in advance with management communication specialists who have more knowledge of the cultural and linguistic differences involved. Though not multi-skilled, these workers from China may be experts in their own fields, and can be highly productive if put to work in collaboration with other workers with related expertise, and mentored for those other skills as well. Canadian employers also have to be aware of talented employees who are attracted to China, especially multilingual, high-tech and managerial personnel who are willing to relocate.

In its efforts to capitalize on the advantages offered by WTO membership, China is striving to improve its existing education, legislative and social systems to facilitate higher economic growth and a higher standard of living. Canadian businesses and employers, whether they intend to conduct business in China or not, must be aware that this new WTO member will influence the international labour market. Human resources professionals should prepare for the upcoming changes by reviewing existing training policies, communication systems and retention strategies.

Notes:

¹ Radio Guangzhou FM 102.7 [China]: “Guangzhou’s Focus”. December 29, 2001, 4 p.m. to 6 p.m. www.radioguangzhou.com.cn.

² Mitchell, Tom. “Six jailed over deadly fireworks factory blast”, *South China Morning Post*, November 29, 2001; “Blast – six arrested”, *South China Morning Post*, July 15, 2000; “Fireworks factory blast claims four”, *South China Morning Post*, August 29, 1995; “Fire disasters blamed on officials”, *South China Morning Post*, April 11, 1995; “Greed blamed for killer fires”, *South China Morning Post*, November 30, 1994; “Seven die in factory explosions”, *South China Morning Post*, January 28, 1994; Ball, Steve. “Shenzhen firm faces \$335m in blast claims”, *South China Morning Post*, November 20, 1993; “Sabotage ruled out in fatal factory fire”, *South China Morning Post*, October 19, 1993.

PROGRESS OF LEGISLATION

Newfoundland and Labrador

Labour Standards Legislation Receives Royal Assent

The proposed changes to Newfoundland and Labrador's *Labour Standards Act* have received Royal Assent and are expected to come into force on July 1, 2002, except for the new minimum overtime rate, which is expected to come into effect on April 1, 2003. The amendments are aimed at improving employee–employer relations and providing more flexibility in the workplace. Highlights of the amendments include the addition of Remembrance Day as a statutory holiday; overtime pay at one-and-a-half times the employee's regular wage; the option of time off in lieu of pay for overtime; enhanced sick and bereavement leave provisions; a graduated scale for notice of termination; and enhanced protection for employee wages. In more detail, the amendments include the following:

Employment Relationship

- Employers will have to provide employees with a statement of the terms and conditions of their employment.
- Employers will have to display a copy of the *Labour Standards Act* and Regulations on their premises.

Vacations with Pay

- The manner in which the minimum vacation period of two weeks is taken is clarified by specifying that, upon proper notice and unless the employer and employee agree to shorter periods, the employee can take the vacation in one unbroken period of two weeks or in two unbroken periods of one week each.
- The employer will have to reimburse an employee for reasonable recoverable expenses incurred by the employee if the employer cancels or changes an approved vacation.
- Current restrictions on the entitlement to vacation pay will be eliminated.
- The amount of vacation pay paid to an employee will have to appear on the employee's statement of pay.

Public Holidays

- Remembrance Day will become a paid public holiday.
- A method for calculating public holiday pay will be established as follows: the employee's hourly rate of pay will be multiplied by the average number of hours

worked per day by the employee in the three weeks immediately preceding the holiday.

Hours of Work

- The entitlement to a weekly day of rest will be extended to management employees.

Overtime

- The option to take time off in lieu of payment for overtime will be added.
- An employer will not be required to pay overtime to an employee who works longer than his or her normal work hours where the employee has requested a change in his or her normal work schedule.

Minimum Wage

- The Lieutenant-Governor in Council will set the minimum wage rates without recourse to recommendations of the Labour Standards Board.

Payment of Wages

- Employers will be able to pay wages by cheques drawn on a credit union.
- An employer will be able to pay wages by direct deposit to an employee's bank account.
- An employer will be obligated, unless the employer and employee agree otherwise, to provide expense advances to an employee who incurs expenses at work.
- The permissible deductions from an employee's wages were clarified as limited to those in relation to:
 - required statutory deductions;
 - a court order;
 - an overpayment of wages;
 - the employee's group benefit plan;
 - the employee's savings plan;
 - an overpayment or unused portion of travel advances; and
 - rental charges for living in a premises under the employer's control.
- Employers who require employees to wear special clothes will provide the clothes without charge.
- The amount of an employee's priority claim for unpaid wages will increase from \$2,000 to \$7,500 and the employer will be considered to hold the unpaid wages in trust for the employee.

- Directors of companies will be individually and collectively liable for unpaid wages.
- Tips and gratuities will be considered the property of the employee. However, where the payment of tips and gratuities is made by credit or debit card or is a pre-assigned amount, statutory deductions can be made from the tips or gratuities by the employer.

Leaves of Absence

- Bereavement leave will be broadened to include the death of a daughter-in-law or son-in-law.
- Where an entitlement to the paid day of bereavement leave occurs during vacation leave, the vacation leave will be extended by a day.
- An employee who is not entitled to bereavement leave will be allowed two unpaid days of leave.
- Employee wages in relation to bereavement leave will be calculated by multiplying the employee's hourly rate of pay by the average number of hours worked in a day in the three weeks immediately preceding the bereavement leave.
- Unpaid sick leave will be extended from five to seven days and will be broadened to include leave in relation to family responsibilities.
- Unused sick leave or family responsibility leave days will expire at the end of each year.
- The minimum length of employment necessary for entitlement to sick leave will decrease from six months to 30 days. The 30-day threshold will also apply to family responsibility leave entitlement.
- An employee must provide the employer with a doctor's certificate in relation to sick leave of three or more consecutive days and a written statement regarding the nature of the family responsibility in question in relation to family responsibility leave of three or more consecutive days.

Termination

- The ability of an employee to waive the requirement that an employer give written notice of termination will be removed.
- The notice period for termination will increase with the length of the period of employment as follows:
 - one week for three months to under two years of employment;
 - two weeks for two to under five years;
 - three weeks for five to under 10 years;
 - four weeks for 10 to under 15 years; and
 - six weeks for 15 years or more.

- The option of payment in lieu of working notice will be added with respect to group layoffs.

Complaints

- The existing Labour Standards Board will be replaced by a new Labour Standards Board.
- A two-year limitation period for bringing complaints to the Director of Labour Standards will be added. However, in relation to a terminated employee, the complaint will have to be made within six months of the employee's termination date.
- A determination of the Director of Labour Standards will be enforceable as if it were an order of the Supreme Court, Trial Division.
- The authority to review decisions under the Act will be transferred from a panel of adjudicators (currently under the Act) to the Labour Relations Board.
- Orders relating to the payment of wages issued in jurisdictions outside the province will be reciprocally enforceable.

Bill 54, *An Act to Amend the Labour Standards Act*, now S.N. 2001, c. 33, passed first reading on November 29, 2001, passed second reading on December 10, and passed third reading and received Royal Assent on December 13.

Ontario

Disability Act Receives Royal Assent

Bill 125, the *Ontarians With Disabilities Act, 2001*, has received Royal Assent. This legislation is aimed at increasing accessibility, opportunity and independence for Ontarians with disabilities. The Bill proposes to improve accessibility in the Ontario Public Service, municipalities and the broader public sector. It also includes recommendations for improved accessibility measures in the private sector.

Bill 125, now S.O. 2001, c. 32, received first reading on November 5, 2001, second reading on November 26, third reading on December 13, and Royal Assent on December 14. The Bill comes into force upon proclamation of the Lieutenant Governor.

Northwest Territories

New Public Holiday

The Northwest Territories have designated June 21 as National Aboriginal Day. Bill 6, the *National Aboriginal Day Act* makes June 21 a public holiday. The Bill was introduced on June 13, 2001, passed second reading on June 14, passed third reading on November 1, and received Royal Assent on November 6.

BUSINESS BRIEFING

Note: For more figures relating to the Consumer Price Index and the Bank of Canada rate, refer to the CANADIAN BUSINESS MANAGEMENT MANUAL, "Facts & Figures" tab division, ¶525 *et seq.*

Consumer Price Index rose sluggishly. The annual Consumer Price Index (CPI) rose 0.7% in December, the same rate as in November but still down from the previous few months. December's 0.1% rise from the previous month left the indicator at 115.9 (1992 = 100) compared with 115.8 in November and 115.1 in December 2000. The purchasing power of the dollar in December was 86.3 cents compared with 86.4 and 86.9 cents a month and year earlier, respectively. The latest CPI on a 1986 base was 148.5.

Budgetary Balance deficit. The federal *Fiscal Monitor* showed a net budgetary deficit of \$1,243 million in November, eighth month of the 2001-02 fiscal year. That compared with a \$943 million surplus on the Finance Department's books from November 2001. This meant a preliminary year-to-date surplus of \$11,984 million compared with the year-earlier surplus of \$15,533 million.

International Trade increased. Canada had a preliminary merchandise trade surplus of \$4,561 million in November, seasonally adjusted on a current dollar basis, up from the previous month's revised surplus of \$4,062 million. November's balance of trade yielded a preliminary surplus of \$59,417 million in the first 11 months of 2001 compared with the year-earlier surplus of \$53,144 million.

The value of exports in November was a preliminary \$32,652 million, seasonally adjusted in current dollars, up 1.3% from the previous month but down 9.8% from a year earlier. Imports were down 0.3% in the month and 9.3% in the year at

\$28,090 million. Five of the nine export components and four of the nine import components rose in the first 11 months of 2001 from a year earlier.

Wholesale Trade up. Wholesalers did a preliminary \$32,380 million worth of business in November, seasonally adjusted, up 0.4% from the previous month's revised \$32,256 million and 2.2% from the year-earlier \$31,676 million. Their inventory totalled a preliminary \$43,392 million at the end of April, down 0.1% from the previous month's revised \$43,436 million and 0.2% from the year-earlier \$43,483 million.

Retail Sales rose. Retail sales in November totalled a preliminary \$24,584 million, seasonally adjusted, up 1.4% from a revised \$24,242 million in the previous month and 5.2% ahead of the year-earlier \$23,371 million.

Manufacturing increased from previous month. Estimated shipments and new orders for 22 major manufacturing groups increased in value in November from the previous month but inventories and unfilled orders were down. All were down from a year earlier.

Labour Settlements increased. Thirty major collective agreements concluded in November provided for an average annual increase of 3.2% over the duration of the contracts, Human Resources Development Canada (HRDC) reports. That compared with averages of 2.9% in October, 3.2% in the year to date and 2.5% for last year overall. November's data were derived from information in agreements covering 133,400 employees for an average of 33.5 months. Two with Cost of Living Allowance (COLA) clauses gave 1,110 employees an average annual 4.2% increase over 36 months; the 28

without COLA clauses gave 132,290 employees an average 3.2% over 33.5 months.

Fourteen agreements in public administration gave 109,900 employees in various jurisdictions an average 3.1% over 34.2 months; 12 in the education, health and social services sector gave 21,000 employees in four provinces an average 3.5% over 29.5 months; three in manufacturing gave 1,840 employees in Ontario and Quebec an average 4.1% over 37.2 months; and one in manufacturing gave 660 IMC Esterhazy Canada Limited mineworkers in Saskatchewan an average 2.8% over 36 months.

Bank Rate lowered yet again. The Bank of Canada reduced its lending rate to 2.25% January 15 from the 2.5% that had been in effect since November 27. The operating band for the central bank's overnight rate is similarly reduced and the bank's overnight target rate is cut to 2% from 2.25%. Financial institutions have reduced their rates commensurately. The bank notes that it had indicated in its last *Monetary Policy Report* that the timing and extent of the recovery in economic activity depended on geopolitical developments and the recovery of consumer and business confidence. "Uncertainty has been reduced ... and consumer confidence has improved", it says. "However, business confidence both in Canada and abroad remains weak." It adds that although the economy is expected to continue gathering momentum, lingering excess supply will keep a lid on inflation. "Core inflation, which declined to 1.7% in November, is likely to stay around its current level through mid-2002 and to average just under 1.5% in the second half." The next regular rate announcement is scheduled for March 5.

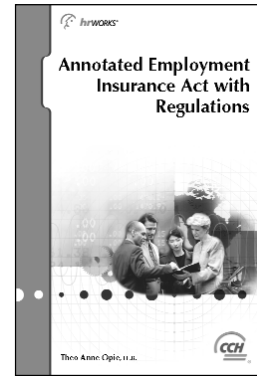


New Edition!

Annotated Employment Insurance Act with Regulations

The Annotated Employment Insurance Act with Regulations is an authoritative and practical reference tool. The most up-to-date guide to the Employment Insurance system in Canada.

- Introduction to the Employment Insurance (EI) system
- Explaining the various facets of EI, such as insurable earnings, insurable employment and exclusions, benefits and entitlement
- Annotations of EI case law are placed after the sections and subsections to which they pertain



Book No. B714
Price: \$70.00
ISBN: 1-55141-028-1

Call toll-free to order 1-800-268-4522
in Toronto call 416-224-2248 or
fax your request to 1-800-461-4131
www.cch.ca or e-mail cservice@cch.ca



*Linking professionals
with knowledge*
www.cch.ca

"HRWorks" is a registered trademark of CCH Canadian Limited.

9858



*Linking professionals
with knowledge*
www.cch.ca

CCH CANADIAN LIMITED
90 Sheppard Ave. East, Suite 300,
Toronto, ON M2N 6X1
Tel. (416) 224-2248; 1-800-268-4522
Fax (416) 224-2243; 1-800-461-4131
www.cch.ca

"TaxWorks" is a registered trademark of CCH Canadian Limited.

CBMN