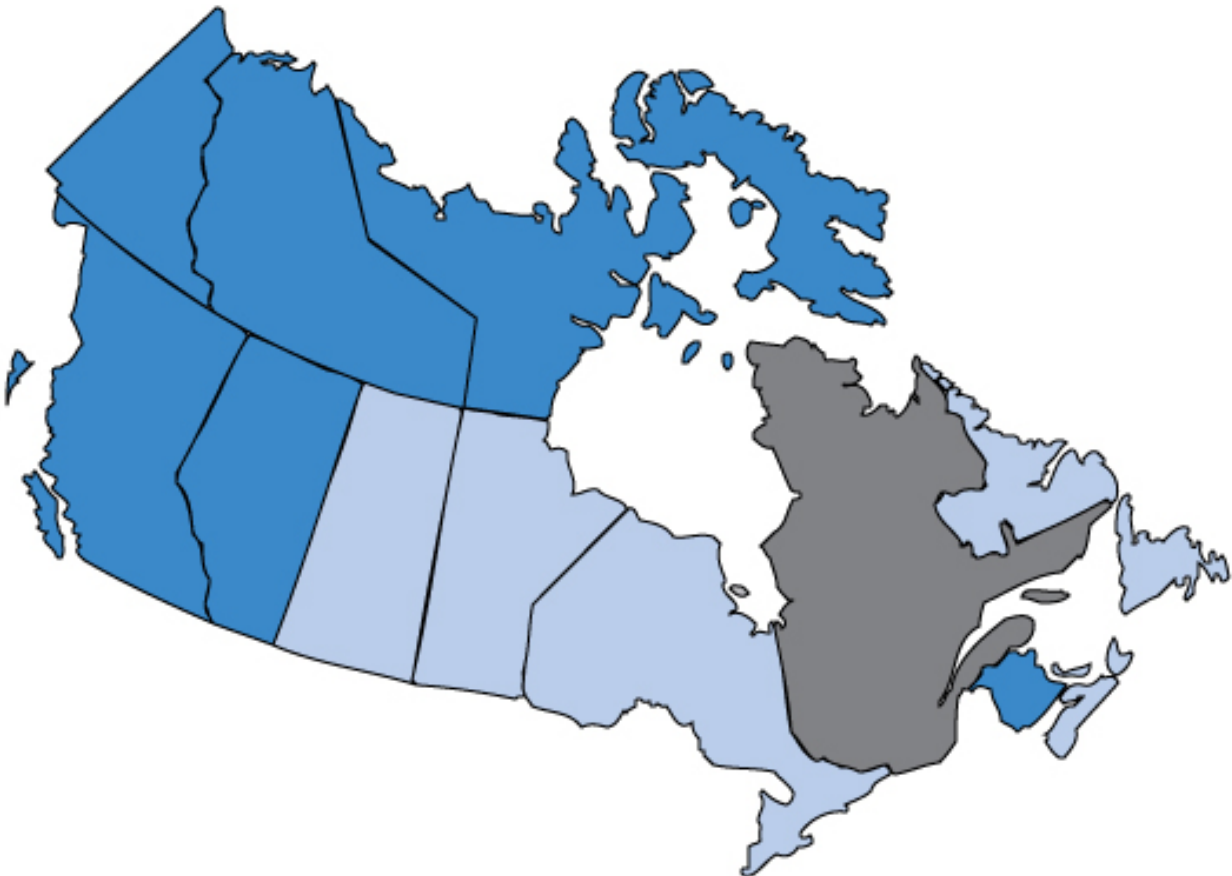


# “Single Employer” Rules Across Canada



- Gray Square: “Single employer” allowed if: 1. Common ownership and control; and 2. Intent or effect of arrangement is to avoid wage obligations;
- Blue Square: “Single employer” allowed if common ownership and control
- Light Blue Square: “Single employer” rooted in common law, i.e., court cases not ESA

## NOTES

1. Under Federal law, the Department of Labour may order that 2 or more employers in related or associated businesses be treated as a single employer where there's common control or direction