

# IMPACT OF COVID-19 ON COMPENSATION, BENEFITS & HR POLICIES/PRACTICES

WCBC RESEARCH PROJECT • MAY 8, 2020

## BACKGROUND

The COVID-19 pandemic represents a serious health threat to people around the world and has presented most employers with significant financial and human resources challenges. During the last two weeks of April, Western Compensation & Benefits Consultants ("WCBC") surveyed 281 Canadian organizations to shed light on how employers are dealing with these important challenges. Organizations shared their experiences regarding:

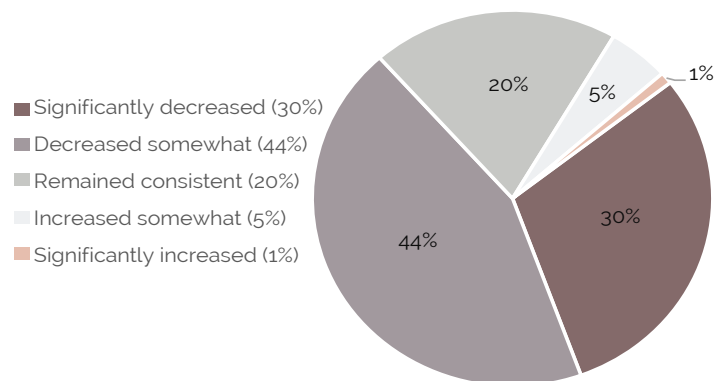
- how business operations have been affected
- what accommodations and support are being provided to employees
- the impact on salaries, incentive plans, group benefit and retirement plans

## IMPACT ON BUSINESS

Prior to the COVID-19 outbreak, the Conference Board of Canada forecasted that Canada's real GDP would grow by a modest 1.8% in 2020 and by 1.9% in 2021. However, as at April 15, 2020 the Conference Board was forecasting that real GDP would contract by 4.3% in 2020 followed by a solid 6.0% rebound in growth in 2021. Every sector of the Canadian economy is affected with some sectors such as construction, manufacturing, wholesale and retail trade, accommodation and food services being particularly hard hit.

As shown below, a majority (74%) of the organizations WCBC surveyed report a decrease in revenues.

Impact On Revenues



**MARCH 11**

PANDEMIC DECLARED

**APRIL 11**

CANADA EMERGENCY WAGE  
SUBSIDY PROGRAM PASSED  
INTO LAW

**APRIL 27**

CANADA EMERGENCY WAGE  
SUBSIDY PROGRAM OPENS

**MAY 8**

CANADA EMERGENCY WAGE  
SUBSIDY PROGRAM EXTENDED  
8WKS+ SOCIAL DISTANCING  
65K INFECTIONS

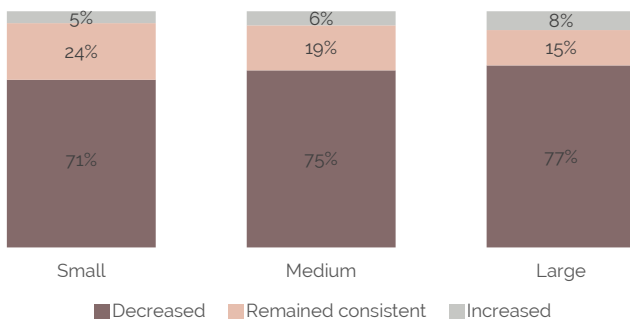
WCBC helps employers pay employees appropriately by providing customized solutions, market-based research and professional advice. Contact us to learn how we can help you achieve your compensation goals.

## CONTACT

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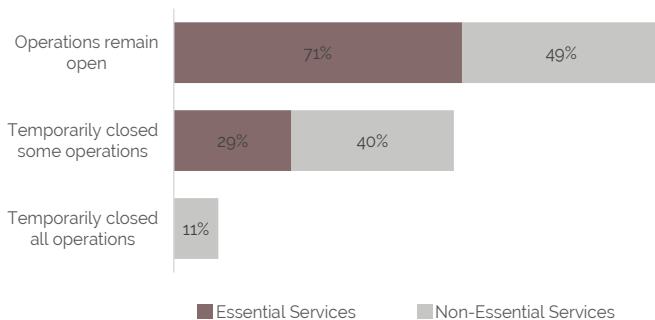
## IMPACT ON BUSINESS

Impact On Revenues Based On Size Of Organization



As shown opposite, the revenues of small, medium and large size organizations are being negatively affected.

Impact on Operations



Sixty-five percent of businesses remain open, 32% have had to temporarily close some operations, while 3% have temporarily closed all operations. Not surprisingly, full or partial closures are more prevalent in businesses deemed as non-essential.

Each province makes its own declaration as to which businesses qualify as essential services. Typically, these businesses are essential to preserving life, health, public safety and basic societal functioning. The services are those that Canadians rely on in their daily lives. Seventy-three percent of the survey organizations are classified as essential services businesses.

Statistics Canada's latest unemployment numbers show the impact COVID-19 has had on Canadians. As at May 8, 2020 Statistics Canada reported that the total employment decline since the beginning of the COVID-19 economic shutdown is over three million.

*Laying Off Employees*

**46%**

*Postponing Recruitment*

**30%**

*Adding Employees*

**7%**

Just under half (46%) the survey organizations have been forced to lay off some of their staff and 30% have postponed recruitments that were in progress. Seven percent are adding employees. These hirings are almost exclusively by essential services businesses. Executive and management positions have not been significantly affected while nearly half of all hourly workers have been laid off.

## IMPACT ON WHERE WORK IS DONE

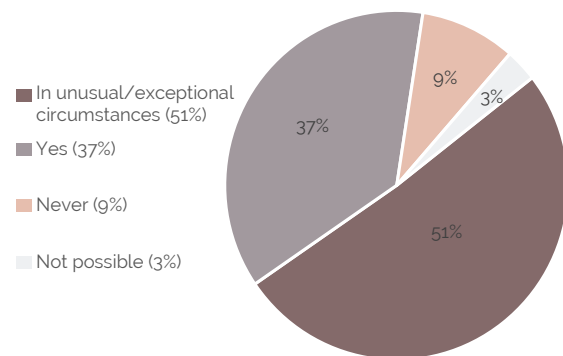


**VIRTUAL WORK**

**82%**  
*OF ORGANIZATIONS  
HAVE OVER HALF  
THEIR EMPLOYEES  
WORKING FROM HOME  
AFTER PANDEMIC  
DECLARED*

Shortly after the COVID-19 pandemic was declared on March 11, 2020, provincial governments, upon the advice of Provincial Health Officers, recommended that employees who can work from home do so. As shown below, with the exception of workers for which working remotely isn't possible (e.g., cashiers, grocery store workers, construction workers, etc.) most organizations (88%) allowed employees the option of working from home or some other location before the COVID-19 pandemic was declared. However, in most cases, remote work was often only allowed in unusual or exceptional circumstances or only applicable to some positions.

Option Of Working Remotely Before COVID-19

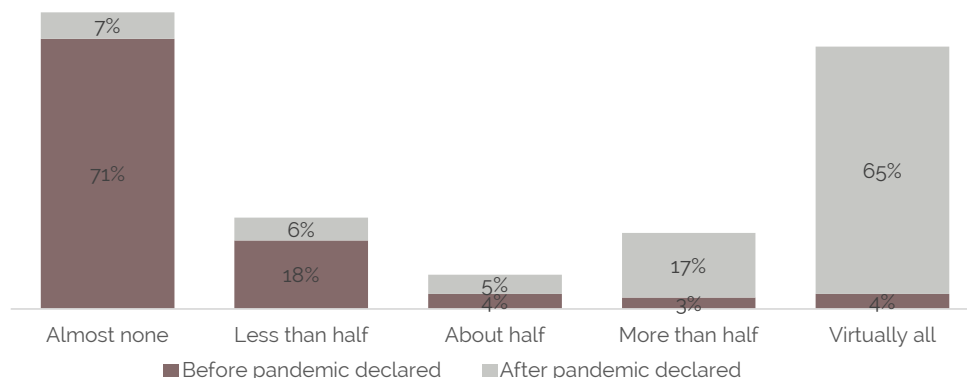


Of the 9% of organizations that never allowed employees to work remotely, virtually all (96%) changed this practice (at least for the time being) after the COVID-19 pandemic was declared.

## REMOTE WORK BEFORE & AFTER PANDEMIC DECLARED

The percentage of employees working remotely after the pandemic was declared is dramatically different than the percentage working remotely before the pandemic occurred.

Percent Of Remote Workers



## IMPACT ON WHERE WORK IS DONE

For those employees who do not typically work remotely but now do, just over half (52%) of the organizations are supporting their employees by either providing, paying for or subsidizing things such as printers, scanners, cell phone plans and/or internet expenses. As shown below, 71% of the organizations have purchased laptops for use by employees.

In most cases (80%), in addition to those employees working remotely, there are employees who must be present at the work site. Accommodations which have been implemented for on-site employees are shown below.

### REMOTE SUPPORT

- 71%** Purchased laptops
- 43%** Pay for peripherals\*
- 22%** Subsidize cell phone plans
- 17%** Pay for cell phone plans
- 15%** Subsidize purchase of peripherals\*
- 13%** Subsidize internet expenses
- 4%** Pay for internet expenses
- 14%** Other

\*Peripherals include such things as printers, scanners, etc.

### ON-SITE SUPPORT

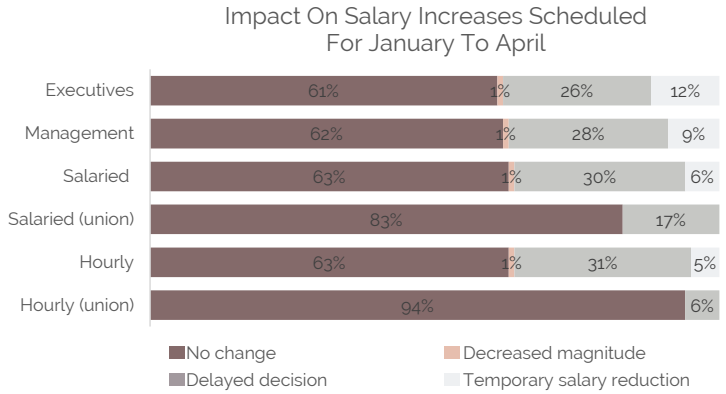
- 97%** Enhanced cleaning/sanitization
- 81%** Provided with protective gear
- 49%** Staggered schedules, same hours
- 37%** Reduced operating hours
- 35%** Staggered schedules to meet personal needs
- 21%** Pay for parking during social distancing order
- 14%** Employees able to check their temperature
- 5%** Pay for car share during social distancing order
- 3%** Subsidize parking during social distancing order
- 1%** No accommodations
- 22%** Other



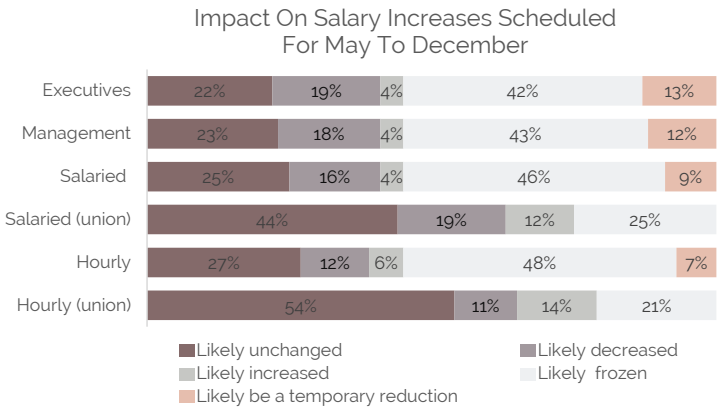
# IMPACT ON SALARIES

COVID-19 had little impact on salary adjustments in the first four months of 2020 while organizations making adjustments later anticipate changing their plans.

Fifty-eight percent of organizations review/increase base salaries in January, February, March or April, which was when the COVID-19 pandemic was unfolding. For the most part, the coronavirus outbreak had little impact on the magnitude of employees' base salary adjustments. Just over one-third (35%) of the organizations delayed the salary adjustment decision and a small proportion (12%) of the organizations implemented temporary salary reductions. Generally, the temporary salary reductions affected executive and management level employees in those medium to large size organizations which have experienced a decrease in revenues.



For the remaining 42% of organizations which review/increase salaries sometime between May and December, the impact of COVID-19 on salary increases paints a very different picture. Over half (51%) anticipate a salary freeze for some or all their employees while about one-quarter (23%) will likely decrease the magnitude of the salary increase. The variance by employee group is shown opposite.



On April 11 the Federal Government passed into law the **Canada Emergency Wage Subsidy (CEWS) Program**. The objective of the Program is to help businesses of all sizes faced with a significant decline in revenues to either keep their employees on the payroll or re-hire them. This Program which provides employers with a 75% wage subsidy (up to a maximum of \$847 per week) was initially to be in place for the 12-week period from March 15 to June 6. An extension beyond the early June endpoint was announced May 8. The Program opened April 27 and as of May 4 Federal officials reported that at least 96,000 businesses had applied for the wage subsidy.

*Have or Will Apply*

**53%**

*Considering Applying*

**38%**

*Not Applying*

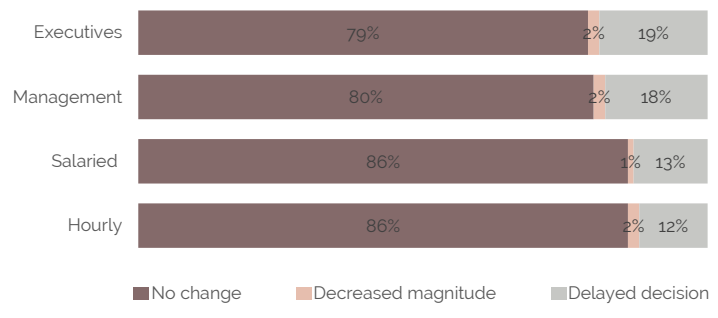
**9%**

Of the 74% of survey organizations which reported a decrease in revenues due to COVID-19, virtually all (91%) have already applied, plan to or are considering applying.

# IMPACT ON INCENTIVE PLANS

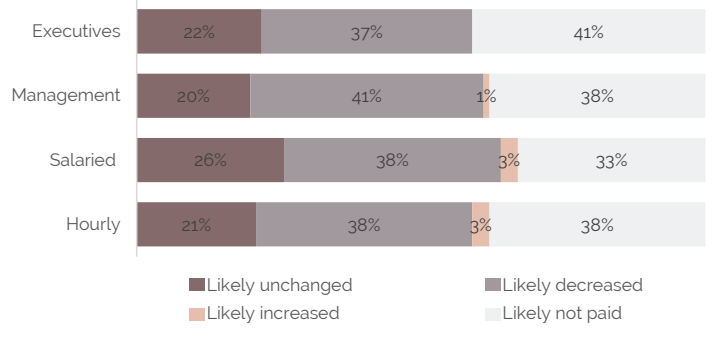
COVID-19 had little impact on the magnitude of bonuses paid in the first four months of 2020, while payments scheduled for later in the year will likely be reduced or not paid.

Impact On Bonuses Normally Paid Out January To April



Employees in over two-thirds (68%) of survey organizations are eligible for an annual bonus. In over half (55%) of these organizations, annual bonuses are paid out in first four months of the calendar year. For these organizations, the coronavirus outbreak had limited impact on the magnitude of the bonus paid, but approximately 20% of organizations are delaying the decision. Understandably, those organizations delaying the decision to pay bonuses are typically organizations facing financial hardship.

Impact On Bonuses Normally Paid Out May To December

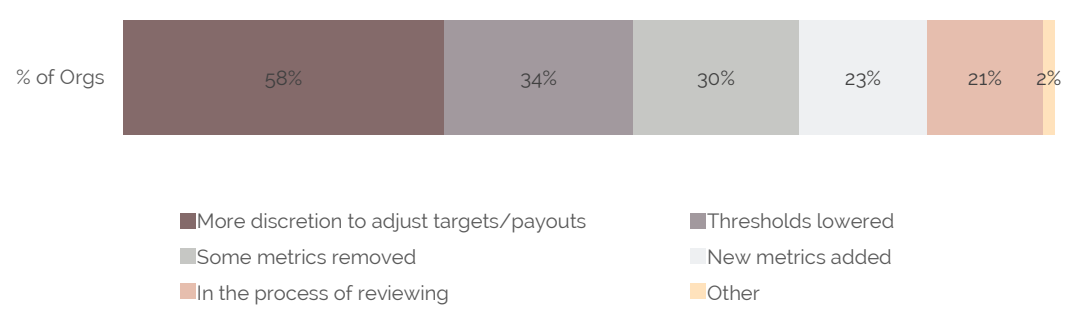


For the remaining 45% of organizations for which annual bonuses would normally be paid out sometime between May and December, bonuses will likely be decreased or not paid out at all.

## ANNUAL BONUS PERFORMANCE METRICS

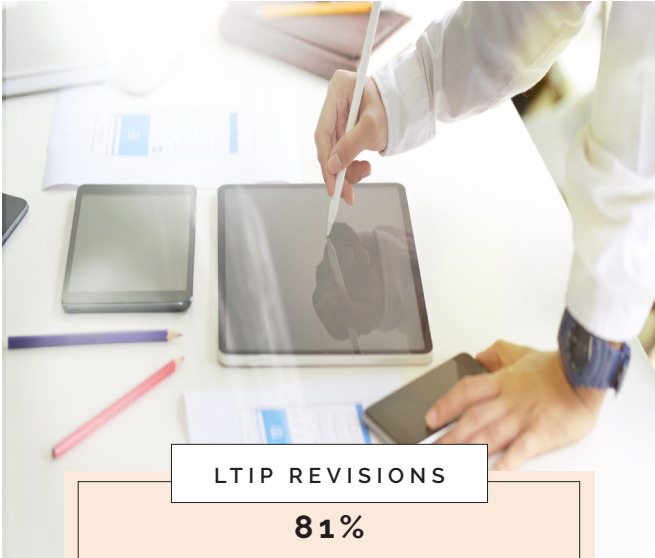
In three-quarters (74%) of the organizations, the annual bonus has performance metrics associated with the short-term incentive program(s). In one-third (37%) of these organizations, revisions to the performance metrics have or will likely be implemented in response to the COVID-19 pandemic. As shown below, the majority (58%) of organizations are providing for more discretion to adjust performance targets/award payouts, while removing/adding new performance metrics and/or lowering performance thresholds are also being considered.

Short-Term Incentive Plan Revisions Being Implemented or Considered





# IMPACT ON INCENTIVE PLANS



**LTIP REVISIONS**

**81%**

*OF ORGANIZATIONS  
ARE NOT CURRENTLY  
CONSIDERING REVISING  
LTIP METRICS*

● ● ● ● ● ●

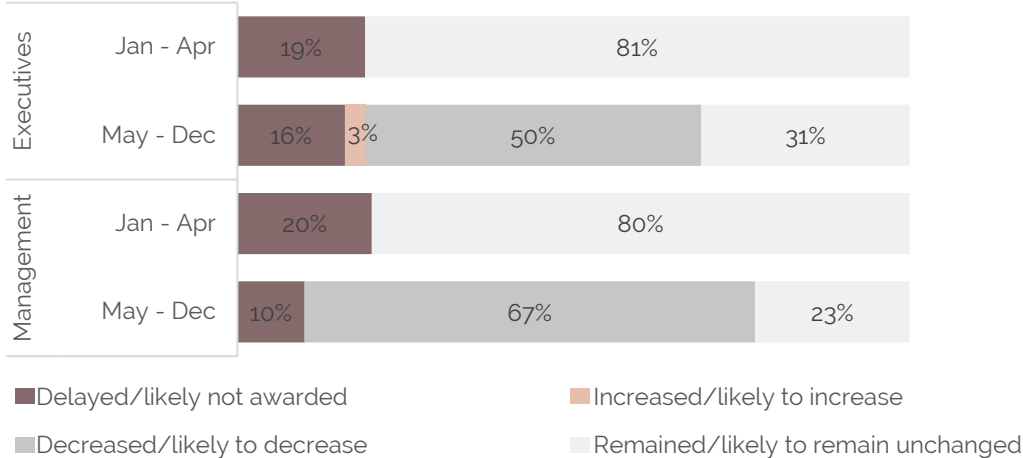
Employees in 19% of the survey organizations are eligible for long-term incentive awards. However, this form of additional compensation is almost exclusively applicable to executive and/or management level employees.

In 40% of the organizations which provide long-term incentives, the awards are normally in the first four months of the calendar year with the remaining 60% being awarded between May and December.

As shown below, the outbreak of COVID-19 had little effect on the magnitude of awards given in the first four calendar months, whereas executives or management employees due to receive awards later this year will likely be awarded a lesser amount.

About one fifth (19%) of these organizations have implemented or are considering revisions to the performance metrics of their long-term incentive plans in light of the COVID-19 pandemic.

# IMPACT ON LONG-TERM INCENTIVE AWARDS



# IMPACT ON SICK LEAVE POLICIES/PRACTICES

Due to COVID-19, 43% of the survey organizations have made changes to their sick leave policies/practices.

As shown below, medium to large size businesses were more likely to modify their plans.

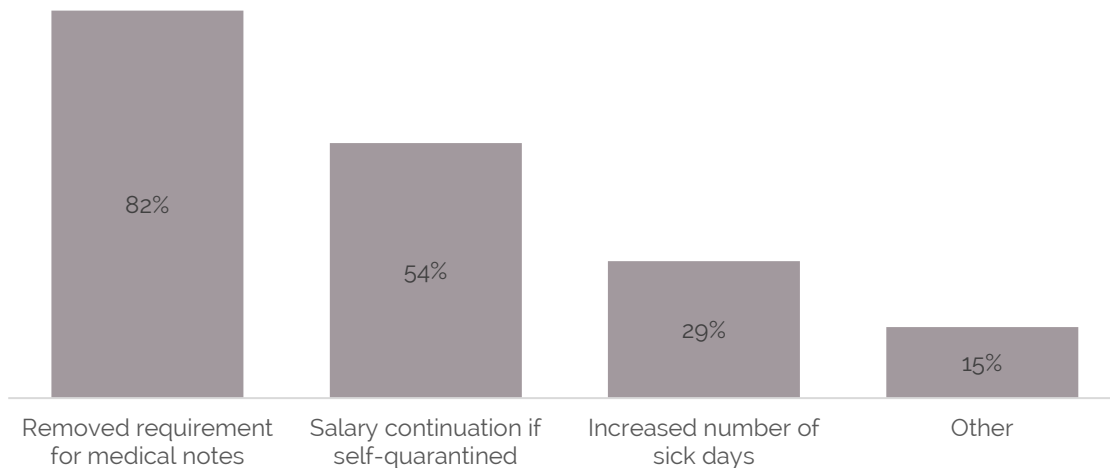


**Policies & Practices**  
**43%**  
*OF ORGANIZATIONS*  
*CHANGED THEIR SICK LEAVE*  
*POLICIES/PRACTICES*

On March 15, 2020 the Canadian Medical Association asked employers to discontinue the practice of requiring medical notes, as it would place an unnecessary burden on an already stressed health care system.

As shown below, most (82%) organizations complied with this request. Many organizations (54%) have also modified their sick leave policies/practices to provide salary continuation if an employee needs to self-quarantine due to COVID-19 illness or exposure even if the employee is not strictly entitled to a sick leave benefit. Over one-quarter (29%) have increased the number of available sick days.

## Changes/Modifications To Sick Leave Policies





## IMPACT ON OTHER POLICIES/BENEFITS

Two-thirds (65%) of the organizations have made changes/modifications to support employees' well-being during the COVID-19 pandemic. These range from allowing for flexible work hours to accommodate employees who have school age children at home, free lunches for staff at the work site and regular check-ins with staff via phone, video conferencing or email. The most common support strategies are shown below. The majority (83%) have promoted the resources offered through their Employee Assistance Programs (EAP).

### EMPLOYEE WELL-BEING

- 83%** Promoted EAP resources
- 81%** Encouraged social connection while maintaining social distance
- 70%** Encouraged physical activity
- 35%** Provided tools for virtual workouts from home
- 17%** Other

Twenty percent of the organizations made changes to their benefit program other than sick leave. These include the following:

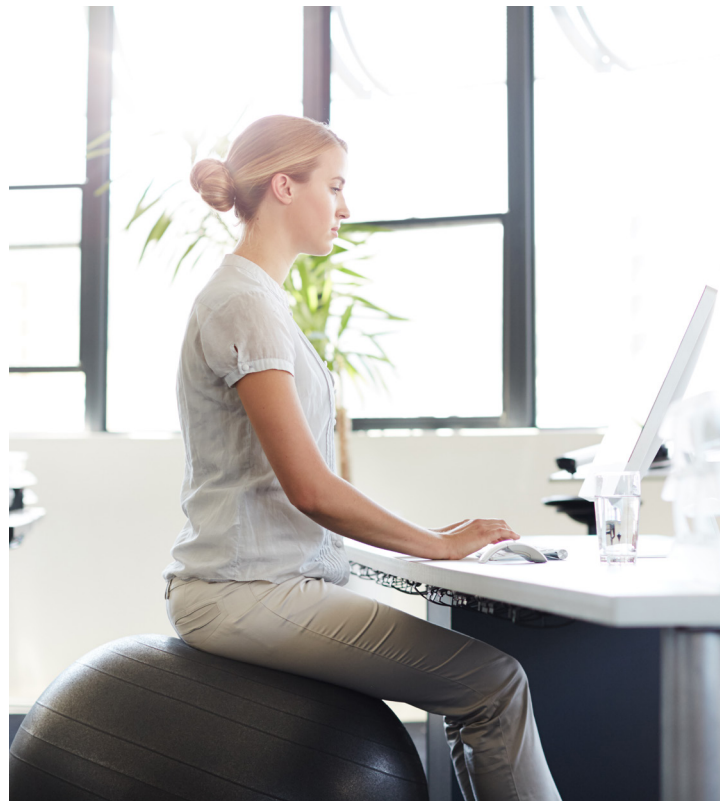
### CHANGES TO BENEFITS

- 31%** Introduced virtual psychological/counselling services
- 31%** Introduced virtual medical care
- 24%** Waived/subsidized premiums
- 16%** Increased access to virtual psychological/counselling services
- 9%** Suspended dental benefits
- 4%** Increased access to virtual medical care
- 4%** Suspended paramedical coverage
- 4%** Waived waiting period for benefit coverage
- 4%** Suspended all benefits coverage
- 2%** Other

Twenty-eight percent of organizations revised their benefits plans to allow coverage to continue if layoffs or work reductions result in the number of hours worked being less than that required for coverage under the plans. As shown below, these organizations have typically reduced the number of hours required for employees to qualify for coverage, or have allowed for a longer extension of benefits during temporary layoffs.

### CONTINUITY OF COVERAGE

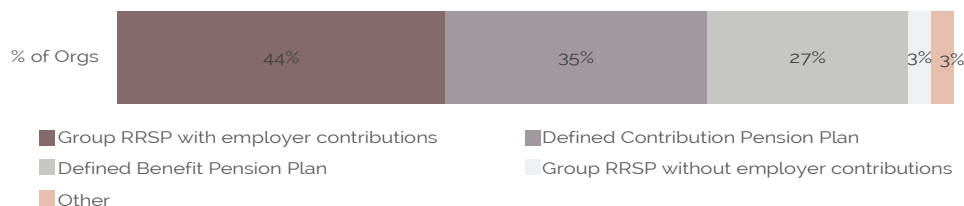
- 56%** Reduced number of hour required to qualify for coverage
- 48%** Extended benefits coverage for laid off workers
- 12%** Other



## IMPACT ON RETIREMENT PLANS

Two-thirds (65%) of the organizations provide employees with a retirement plan(s). The majority (79%) of these plans are Group RRSP or defined contribution pension plans which have employer contributions.

Type of Retirement Plan(s) Provided



## GROUP RRSP/DEFINED CONTRIBUTION PENSION PLAN

In the event of temporary layoffs or salary reductions, the 79% of organizations which provide a Group RRSP and/or defined contribution pension plan with employer contributions, are, or will be, treating plan members as follows:

In Event Of Layoffs	% of Orgs.
Employee remains a plan member and:	
All contributions by the organization and employee are suspended	59%
Organization continues to contribute as prior to layoff, provided employee continues to make required contributions	16%
Organization continues contributions on behalf of employee but required employee contributions are suspended	3%
Unknown – no layoffs anticipated	17%
Other	5%

In 20% of the above organizations, the employees have the option of withdrawing funds during the temporary layoff.

In Event Of Salary Reduction	% of Orgs.
Employee remains a plan member and:	
Organization and required employee contributions are based on reduced salary	66%
Organization's contribution is based on employee's salary prior to the reduction, provided employee continues to make required contributions	6%
Unknown – salary reductions are not anticipated	24%
Other	4%

# IMPACT ON RETIREMENT PLANS

## DEFINED BENEFIT PENSION PLAN

In the event of temporary layoffs or salary reductions, the 27% of organizations which provide a defined benefit pension plan are treating or will treat plan members as follows:

In Event Of Layoffs	% of Orgs.
Employee remains a plan member and:	
Pension contributions are suspended, and employee does not accrue pensionable service during the layoff	51%
Employee accrues pensionable service provided they continue to make contributions	10%
Employee accrues pensionable service but does not have to make contributions	6%
Unknown - no layoffs anticipated	24%
Other	8%

In Event Of Salary Reduction	% of Orgs.
Employee remains a plan member and:	
Employee accrues pensionable service but pensionable service and required employee contributions are based on reduced salary	51%
Employee accrues pensionable service and makes any required employee contributions based on salary prior to reduction	10%
Employee accrues pensionable service based on salary prior to reduction but does not have to make required employee contributions	2%
Unknown - salary reductions are not anticipated	31%
Other	6%

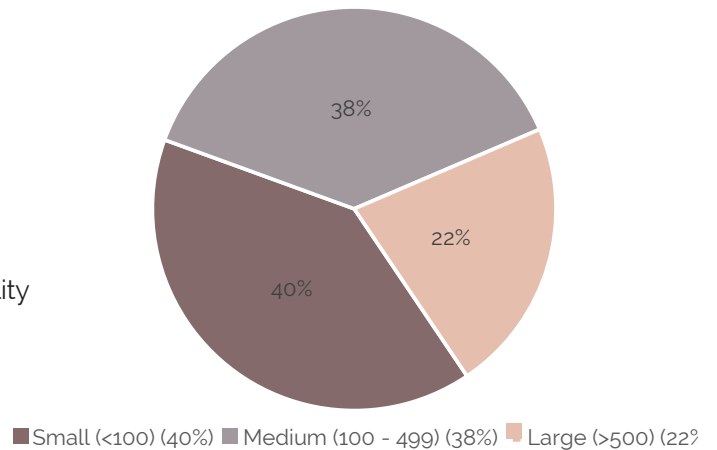
# PARTICIPANTS

WCBC would like to thank the 281 organizations who participated in this survey. A breakdown of the organizations by business classification, number of employees and sector of economy is below.

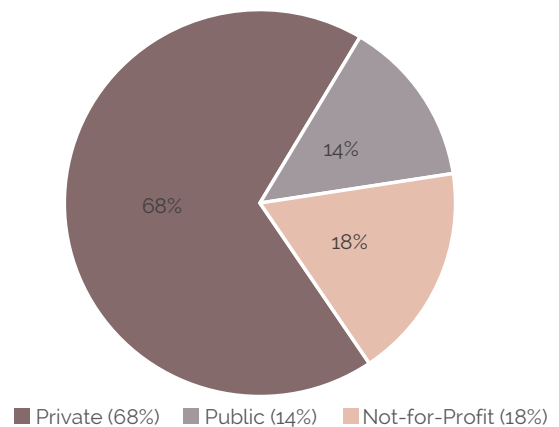
## BUSINESS CLASSIFICATION

- 23% Professional/Scientific/Technical Services
- 10% Retail/Wholesale
- 9% Transportation & Warehousing
- 8% Association or Regulatory Body
- 7% Manufacturing
- 7% Financial Services/Insurance
- 6% Arts & Entertainment/Recreation/Tourism/Hospitality
- 6% Educational Services
- 5% Healthcare/Social Assistance
- 4% Agriculture, Forestry, Fishing & Hunting
- 4% Public Administration
- 3% High Tech
- 3% Construction
- 3% Real Estate/Rental/Leasing
- 2% Other

Size Of Business  
(By Number Of Employees)



Sector Of Economy



## PARTICIPANTS

ABA Learning Centre and Fawkes Academy  
Aboriginal Housing Management Association  
Adler University  
AG Hair Ltd.  
Air North, Yukon's Airline  
Albert College  
Alberta Beverage Container Recycling Corporation  
Alberta Medical Association  
Alberta Newsprint Company  
Alberta Securities Commission  
Aldergrove Credit Union  
Alexander Holburn Beaudin + Lang LLP  
Alkan Air Ltd.  
Anthem Properties Group  
Associated Engineering Group Ltd.  
Association of BC Forest Professionals  
Assure Foods Ltd.  
Axiom Zen

B.A. Robinson Co. Ltd.  
Battle River Treaty 6 Health Centre Inc.  
BC Automobile Association  
BC College of Nursing Professionals  
BC Dental Association  
BC Financial Services Authority  
BC Housing Management Commission  
BC Lottery Corporation  
BC Oil & Gas Commission  
BC Public School Employers' Association  
BC Securities Commission  
Bennett Jones LLP  
Bernard LLP  
Blake, Cassels & Graydon LLP  
BlueShore Financial Credit Union  
Boughton Law Corporation  
Branch MacMaster LLP  
Browns Restaurant Group  
Bulldog Bag Ltd.  
Bunt & Associates Engineering Ltd.  
Bylands Nurseries Ltd.

Campus Support  
Canada Diagnostic Centres  
Canada Lands Company CLC Limited  
CanadaOne Auto Group dba Prince George Ford  
Canadian North Inc.  
Canadian Pacific Railway Limited  
Canadian Stewardship Services Alliance  
Canfor Forest Products Ltd.  
Cansel Survey Equipment Ltd.  
Canstar Restorations Inc.

Canterbury Coffee Corp.  
Canuck Place Children's Hospice  
CanWel Building Materials Ltd.  
Capilano Audi  
Carmanah Technologies Corp.  
Carrier Sekani Family Services  
Cascade Aerospace Inc.  
Cassady & Company  
CCEM Strategies  
Celero Solutions, Inc.  
Chartered Professional Accountants of BC  
Chemistry Consulting Group  
Chewters Chocolates  
Christopher's Furniture Services Ltd.  
Civic Legal LLP  
Clark Freightways  
Clifton Associates Ltd.  
CMP Group Ltd.  
College and Association of Registered Nurses of Alberta  
College of Dental Hygienists of BC  
College of New Caledonia  
College of Pharmacists of BC  
College of Physicians & Surgeons of Alberta  
College of Physicians & Surgeons of BC  
Columbia Basin Trust  
Columbia College  
Concert Properties Ltd.  
Concord Pacific Developments Inc.  
Concord Sales Ltd.  
Connect First Credit Union  
Convertus Inc.  
Corix Group of Companies  
Correvio Pharma Corp  
Cowell Auto Group  
COWI North America Ltd.  
Cowichan Valley Regional District  
Craftsman Collision  
Credit Counselling Society of BC  
Credit Union Central of Manitoba

De Beers Canada  
Decisive Dividend Corporation  
Dehoney Financial Group  
Delta Controls Inc.  
Dick's Lumber & Building Supplies Ltd.  
Diocese of Prince George  
District of Mission  
Dogwood Ltd.  
Dolden Wallace Folick LLP  
Dumoulin Black LLP  
Dynamic Attractions

## PARTICIPANTS

E.B. Horsman & Son  
Echelon Home Products Ltd.  
EHC Canada Inc.  
Electric Motor Service Limited  
Encorp Pacific (Canada)  
ESTI Consulting Services

Family Services of the North Shore  
Fasken Martineau DuMoulin LLP  
Federated Co-operatives Ltd.  
Fine Choice Foods Ltd.  
First Insurance Group of Companies  
Flair Airlines Ltd.  
Forest Products Association of Canada  
Forestry Innovation Investment Ltd.  
Fraser Valley Real Estate Board  
Fraser Valley Regional Library  
FYidoctors

Galvanize  
Gateway Casinos & Entertainment Limited  
Gateway Property Management Corporation  
GBC Law  
Genesis Rehabilitation Ltd.  
Georgia Main Food Group Limited  
GHD Limited  
Glenlyon Norfolk School  
Greater Victoria Harbour Authority

H.H. Angus & Associates Limited  
Halifax Port Authority  
Hamilton Duncan Armstrong + Stewart Law Corporation  
Hamilton Howell Bain & Gould  
Harken Towing Co. Ltd.  
Hartshorne & Mehl  
Hayden Diamond Bit Industries Ltd.  
HeadCheck Health  
Heritage Food Service Group of Canada  
Hilltop Toyota  
Horizon Distributors Ltd.  
HSJ Lawyers LLP  
Hunter Litigation Chambers Law Corporation

Insurance Brokers Association of BC  
Insurance Council of British Columbia  
Interfor Corp.  
International Road Dynamics Inc.

J. Houge & Associates  
Jacobson Ford Sales Ltd.  
Jamal Law Group

Jazz Aviation LP  
JFK Law Corporation  
Jouta Performance Group

Kalawsky Chevrolet Buick GMC (1989) Ltd.  
Kerr Wood Leidal Associates Limited  
Key Rehabilitation Services  
KF Aerospace Group  
Kuzco Lighting Inc.

Lafarge Canada Inc.  
Land Title & Survey Authority of BC  
Law Society of BC  
Lawson Lundell LLP  
Layfield Group of Companies  
Legal Services Society of BC  
Lidstone & Company Law Corporation  
Lindsay Kenney LLP  
Live to Play Sports Group Inc.  
London Drugs Limited

MEP Business Counsel  
Mercer International  
Mertin Auto Group  
Millar Western Forest Products Ltd.  
Miller Titerle Law Corporation  
Mitchell Press Limited  
MLT Aikins LLP  
Mogan Daniels Slager LLP  
Monarch Industries Ltd.  
Mosaic Avenue Realty Ltd.  
Municipal Insurance Association of BC  
Murchison Thomson & Clarke LLP

Nanaimo & District Hospital Foundation  
Nanaimo Port Authority  
Nature's Fare Markets  
Neovasc Medical, Inc.  
New World Technologies Inc.  
Nicola Wealth Management Ltd.  
Nilex Inc.  
NorLand Limited  
North 60 Petro Ltd.  
North Cariboo Air  
North East School Division No. 200  
North Ridge Development Corporation  
North Shore Law LLP  
Northam Beverages Ltd.  
Northern Savings Credit Union  
Northwest Hydraulic Consultants Ltd.  
Norton Rose Fulbright Canada LLP



## PARTICIPANTS

Nova Scotia Pension Services Corporation  
Nova Scotia Utility and Review Board

OK Tire Stores Inc.  
Organizational Solutions Inc.  
Osler, Hoskin & Harcourt LLP  
Oyen Wiggs Green & Mutala LLP

P.R. Hotel Management  
Pacific Coastal Airlines Ltd.  
Pacific Yacht Charters  
Paper Excellence Group  
Park Georgia Insurance Agencies Ltd.  
Park Insurance Agency Ltd.  
Park Place Seniors Living  
Partnerships British Columbia Inc.  
Pedalheads  
Perkins+Will Canada Architects Co.  
Peterson Group Properties (Canada) Inc.  
PINTER & Associates Ltd.  
Play Management Inc.  
Porter Airlines Inc.  
Prime Boiler Services Ltd.  
Prince of Whales Whale and Marine Wildlife Adventures  
Prince Rupert Port Authority  
Progressa  
PRT Growing Services Ltd.  
Purdys Chocolatier Ltd.  
Pushor Mitchell LLP

Qi Botanical Tea (Canada) Ltd., dba Tealeaves

RBC Convention Centre Winnipeg  
Robinson Consultants Inc.  
Rocky View Schools

Saskatchewan Healthcare Employees' Pension Plan  
Saskatchewan Indian Gaming Authority  
Sawyer Safety Training & Consulting Ltd.  
Science World at Telus World of Science  
Sidney All Care Residence  
Silvera for Seniors  
Sinclair Dental Co. Ltd  
Sinclar Group Forest Products Ltd.  
Skyservice Business Aviation Inc.  
Slater Vecchio LLP  
Small Business BC  
Snow Cap Enterprises Ltd.  
Societe de transport de Montreal  
Southridge School  
Splashes Wash Lodge Inc.

SRK Consulting (Canada) Inc.  
STEMCELL Technologies Inc.  
Stephen Johnson Chartered Accountants  
Stocksy United  
Strathcona Regional District  
Sunwest Aviation Ltd.  
SW Event Technology

TAKRAF Canada Inc.  
Tatham Engineering Limited  
Taylor McCaffrey LLP  
Technical Safety BC  
Terra Law Corporation  
Tetra Tech Canada Inc.  
The Arbutus Club  
The Hive Fitness & Climbing  
Thompson-Nicola Regional District  
Thunder Bay Port Authority  
TMX Group Inc.  
Tolko Industries Ltd.  
Toronto Transit Commission Pension Fund Society  
Tourism Whistler  
Travel Medicine & Vaccination Centre  
Trotman Auto Group

Unbounce  
University of British Columbia  
University Of Calgary  
Urban Systems Ltd.

Vancouver Community College  
Vancouver Fraser Port Authority  
Vancouver Island University  
Vancouver School District  
Vegpro International Inc.  
VersaBank  
VGH & UBC Hospital Foundation  
Victory Square Law Office LLP  
Vitalus Nutrition Inc.  
Voce Enterprises Ltd.

Wasserman + Partners  
Wesbild Holdings Ltd.  
West Fraser Timber Co. Ltd.  
Western Canada Marine Response Corporation  
Western Transportation Advisory Council (WESTAC)  
Westland Insurance Group Ltd.