Employee Benefits in Canada

Mark Zigler, D. Cameron Hunter, Murray Gold, Michael Mazzuca and Roberto Tomassini, Editors
About the Editors

Mark Zigler is a senior partner in Koskie Minsky’s pension and benefits group. He also chairs the firm’s class action committee and served as the firm’s managing partner from 2006-2012. Mr. Zigler advises trustees of pension and benefit trusts as well as trade unions and groups of employees and pensioners. He has acted in many of the leading cases and class actions across Canada involving pensions. Mr. Zigler led Koskie Minsky’s team in a successful court action by seven former National Hockey League (NHL) players to obtain the return of more than $40 million in pension surpluses and interest. He has also appeared before the courts and Pension Commission to represent employee interests in cases involving Dominion Stores, Massey Ferguson, the Ontario Hospitals Association Pension Plan, Imperial Oil, Confederation Life and Molson Breweries. Mr. Zigler is a member of the Ontario Minister of Finance’s Advisory Committee on Pensions and Retirement Income and is former chair of the Multi-Employer Pension Plan Advisory Committee of the Financial Services Commission of Ontario. He is senior editor of the Canadian Legal & Legislative Report, part of the Plans & Trusts magazine published by the International Foundation of Employee Benefit Plans. In 2015, Mr. Zigler was awarded the Ontario Bar Association Award for Excellence in Pensions and Benefits Law. He received his LL.B. degree from the University of Toronto.

D. Cameron Hunter is a senior consulting actuary and principal at Eckler Ltd. in Toronto. He has more than 25 years of experience as a pension consultant and leads Eckler’s trusted plans group. Mr. Hunter specializes in consulting to multi-employer pension and benefit plans and provides advice to a range of trades. He is the vice president and a director of the Multi-Employer Benefit Plans Council of Canada and is a former member of the Financial Services Commission of Ontario’s Actuarial Advisory Committee. Mr. Hunter served on the CAPSA Investment Policy Committee’s Industry Advisory Group, Model Law Committee and the Prudent Investment and Funding Committee’s Industry Advisory Group. He is a fellow of the Canadian Institute of Actuaries (CIA) and the Society of Actuaries, and has served on a number of professional committees for both organizations. His expertise was sought for membership on the CIA’s Task Force on the Provision for Adverse Deviations in Going Concern Actuarial Valuations of Defined Benefit Pension Plans and the committee that drafted the CIA educational note, Financial Risks Inherent in Multi-Employer Pension Plans and Target Benefit Pension Plans. Mr. Hunter is a recipient of the CIA’s Silver Award for service to the profession. He is a graduate of the honours actuarial science program at the University of Western Ontario.
Murray Gold is managing partner at Koskie Minsky LLP specializing in pension and employee benefits law. He advises governing boards of public sector and jointly trustee pension and benefits plans across Canada regarding governance, compliance and best-practice issues. Mr. Gold represents pension boards as well as plan sponsors, trade unions and retiree groups in pension regulatory and judicial proceedings. He has been lead counsel for Koskie Minsky in pension reform initiatives in Ontario, Alberta, Newfoundland and New Brunswick and in health benefit plan reforms in Ontario and British Columbia. Mr. Gold represented stakeholder interests in insolvency proceedings involving Air Canada in 2003 and 2009, and Stelco in 2005. In 2009-2010, he led Koskie Minsky’s team in establishing Canada’s first funded postretirement health care trust in the auto sector. Mr. Gold was an expert advisor to Ontario’s Expert Commission on Pensions in 2008 and was appointed to Ontario’s Technical Advisory Group on Retirement Security in February 2014. He is a fellow of the Ontario Teachers’ Federation, in recognition of his work on the Ontario Teachers’ Pension Plan. Mr. Gold is past chair of the Pension and Benefits section of the Canadian Bar Association–Ontario and the Canadian and Pensions Benefits Institute–Ontario Region. He received an A.B. from Harvard University and an LL.B. from the University of Toronto.

Michael Mazzuca is a partner and the practice coordinator of the pensions and employee benefits group of Koskie Minsky LLP in Toronto and counsel at Koskie Glavin Gordon in Vancouver. He has extensive experience in providing legal advice across Canada to boards of trustees of multi-employer pension plans (MEPPs) and other jointly governed plans, including health and welfare plans and training funds. Mr. Mazzuca also advises trade unions as well as plan member and retiree groups across Canada concerning legal matters related to plan governance, fiduciary duties and plan investments. His experience includes litigating significant pension and benefit cases before administrative tribunals and various levels of court across Canada, including class actions. Mr. Mazzuca has represented clients before the Ontario Financial Services Tribunal on matters relating to statutory and regulatory compliance, including partial wind-ups and funding requirements for MEPPs. He is an adjunct professor at the University of Western Ontario, Faculty of Law; past chair of the legal advisory committee of the Ontario Financial Services Tribunal; a former chair of the Ontario Bar Association’s Pension and Benefits Section; a former chair of the Canadian Bar Association National Pension and Benefits Section; member of the Financial Services Commission of Ontario MEPP Advisory Committee; director of the Multi-Employer Benefit Plan Council of Canada (MEBCO) and a regular speaker at conferences on pensions and employee benefits. Mr. Mazzuca received an A.B. from Harvard University and an LL.B. from the University of Toronto.

Roberto Tomassini is a partner in Koskie Minsky’s Pension and Employee Benefits Department with extensive experience advising and representing employees, unions, plan administrators, trustees and their advisors and consultants regarding all aspects of pension and employee benefit plan structuring, administration, regulatory compliance, investment and fiduciary responsibilities. He is the head of Koskie Minsky’s Tax Group and has specialized expertise in all areas of taxation and compliance relating to pension, employee benefit plans and nonprofit organizations, including income tax, GST/HST, provincial sales/premium and international tax matters. Mr. Tomassini has extensive experience advising sponsors and trustees of health and welfare trusts and employee life and health trusts (ELHTs). He was part of the Koskie Minsky team that negotiated and established the first ELHT in Canada and was closely involved with the drafting of the ELHT amendments to the Income Tax Act and the Ontario RST and premium tax legislation. Mr. Tomassini is dedicated to advancing the development and growth of multi-employer benefit plans, and has volunteered on numerous occasions preparing submissions and lobbying on behalf of the Multi-Employer Benefits Council of Canada (MEBCO). He was involved in the lobbying effort that resulted in a GST rebate for multi-employer pension plans as well as other amendments to the ITA for various clients. Mr. Tomassini has written extensively in the area of pension and employee benefits. He obtained his bachelor of arts degree from the University of Western Ontario and his law degree from the University of Toronto. Mr. Tomassini was called to the Ontario Bar in 1995.
About the Contributors

**Simon Archer** practices law at Koskie Minsky LLP, with a focus on trusts, pensions, benefits and investment matters, and advises administrators and stakeholders of public and private sector pension plans. He is also co-director, Centre for Comparative Research in Law and Political Economy at York University, and adjunct faculty at York University and University of Western Ontario. Mr. Archer was a senior researcher with the Ontario Expert Commission on Pensions and a member of the Pension Executive Committee of the Ontario Bar Association. He has also served as a clerk to the Justices of the Court of Appeal for Ontario and researcher for the Law Commission of Canada.

**Philip M. Aubin** is the founder of PALaw—a law firm in Barrie, Ontario. His firm focuses on family law, wills and estates, employment, labour, pension and benefits law. He earned a law degree from Osgoode Hall Law School and articled with Koskie Minsky in pension and labour rotations.

**Domenic Barbiero** is a principal and consulting actuary in the pension and benefits team of Eckler Ltd. in Toronto. Specializing in working for multi-employer pension plans (MEPPs), Mr. Barbieri spends the majority of his time consulting to MEPP clients, which includes extensive work on funding and solvency valuations, plan design/restructuring, plan mergers, negotiations, administration and speaking to plan membership. He has also been a speaker at professional and industry conferences. Mr. Barbiero has been active in the education area of the Canadian Institute of Actuaries, developing the content for examinations and participating on actuarial examination committees. He holds an honors bachelor of science degree from the University of Toronto, and is a Fellow of the Canadian Institute of Actuaries and the Society of Actuaries.

**Andrea Bassett** is the program manager for Change Management at Morneau Shepell and recently celebrated her 11th year at the company. She has a general arts degree from the University of Waterloo, and puts her communication skills and emotional intelligence to good use in a business setting. Ms. Bassett believes change management is all about building relationships while setting clear expectations. In her spare time, she reads about productivity, the art of clear communication and entrepreneurship. Ms. Bassett completed a leadership certificate at the University of Waterloo Centre for Extended Learning, cowrote the EAP chapter in the *Morneau Shepell Handbook of Canadian Pension and Benefit Plans* (15th Edition) and is a member of the International Association of Business Communicators.

**Kent A. Botham** is a partner at BDO Canada LLP in Markham, Ontario. He has more than 25 years of experience providing accounting, auditing and related services to public, private and not-for-profit organizations. Mr. Botham’s primary focus has been on unions, associations, pension and benefit funds, as well as owner-managed businesses with an emphasis on advising with respect to financial accounting and tax matters. He is a national co-leader of the pension and benefits group at BDO and has been a member of the IFEBP since 1998. Mr. Botham is a member of the Financial Services Commission of Ontario’s Accounting and Assurance Advisory Committee and served on the CICA Pension Plans Advisory Group. He earned a bachelor’s degree in mathematics from the University of Waterloo.
Richard Brown is a principal and pension consultant at Eckler Ltd. in Toronto. He specializes in risk management and has more than ten years of pension consulting experience. Mr. Brown’s expertise includes asset-liability modeling (ALM) as it pertains to defined benefit pension plans and particularly the analysis of investment strategies. His other primary areas of focus include capital market modeling, longevity and annuitization. Mr. Brown is a CFA® charter holder, a Fellow of the Canadian Institute of Actuaries (FCIA) and a Fellow of the Society of Actuaries (FSA).

Jason Campbell is an investment consultant for Eckler Ltd. in Toronto. He provides advice to a wide range of clients including multi-employer plan sponsors, corporations and nonprofit organizations. Mr. Campbell is a member of Eckler’s investment research committee, which oversees investment manager and strategy research. He has been a member of the Toronto CFA Society’s External Relations and Advocacy Committee and the CAIA Canada Education and Events Committee. Mr. Campbell graduated with a B.A. in economics from the University of Western Ontario.

Karen DeBortoli is a lawyer and director of pension and benefits research at Eckler Ltd. Her responsibilities include developing and contributing to Eckler’s thought leadership on legal, legislative and policy issues affecting clients. Ms. DeBortoli also delivers articles and presentations on many topics affecting the pension and benefits industry, and teaches part of Osgoode Hall Law School’s Certificate in Pension Law program. She specializes in pension and benefits law, group benefits, health care plans and privacy law. Ms. DeBortoli is a graduate of the University of Toronto and Dalhousie University Law School. She was admitted to the Ontario Bar in 2001.

Susan Deller is a principal of Eckler Ltd. with more than 20 years of communication consulting experience in the pensions and benefits industry. Her clients range from multi-employer and public sector plans, to multi-national corporations, universities, nonprofits and professional organizations. Ms. Deller is a former editor at Benefits Canada magazine and has written and spoken extensively on the subject of effective communication and member engagement. She has a master’s degree from McGill University and has served as an instructor for the International Foundation of Employee Benefit Plans ATMS and CE Quality Series programs.

Lillo DiPasquale is the practice leader of Hub International (Ontario) Ltd.’s multi-employer fiduciary liability insurance practice area—Canada’s largest fiduciary liability insurance provider. He is a licensed insurance broker and specializes in the management and placement of directors and officers, errors and omission and fiduciary liability insurance products on behalf of Hub International clients.

George P. Dzuro is a partner at Koskie Minsky LLP in its pension and benefits group. He specializes in advising on investment legal and compliance matters for pension and other benefit funds as well as trade unions and financial service providers. Mr. Dzuro has an honours business degree and graduated from the University of Windsor Law School, being awarded the prestigious Igor Kaplan Memorial Award for Scholarship, Commitment and Integrity. Qualified to practice in both Ontario and British Columbia, Mr. Dzuro provides instruction and educational support for the Law Society’s Licensing Examinations. He has served as an executive of the ESOP Association Canada and the Business Law Section of the Ontario Bar Association. Mr. Dzuro has spoken at numerous seminars and conferences.

Craig Flood is a partner at Koskie Minsky and practices in the area of labour law with a special expertise in workplace safety and insurance. He is a member of the firm’s executive committee and was previously the head of the labour law group. Mr. Flood has represented clients in proceedings involving the acquisition and preservation of bargaining rights, unfair labour practice complaints, discipline and discharge, occupational health and safety, essential services and grievance arbitration. He is past chair of the Administrative Law Section of the Ontario Bar Association and has acted as counsel to the Canadian Bar Association-Ontario before the Court of Appeal for Ontario. Mr. Flood is actively involved with the Canadian Association of Labour Lawyers.

Mireille Giroux is an associate lawyer in the Koskie Minsky labour group and represents trade unions and employees in matters including grievance arbitration, labour board proceedings, human rights complaints and workplace safety and insurance appeals. She received her law degree from the University of Toronto.
Clio Godkewitsch is a lawyer in the Koskie Minsky pension and benefits group. She provides advice and representation to clients on a range of pension and benefits as well as employment matters. Ms. Godkewitsch has acted as co-counsel on a number of pension and benefit class actions and regulatory proceedings. She is the editor of the Canadian Legal & Legislative Report, part of the Plans & Trusts magazine, published by the International Foundation of Employee Benefit Plans. Ms. Godkewitsch is active in a number of organizations including the Canadian Pension and Benefits Institute and the Pensions and Benefits Section of the Ontario Bar Association. She received her honours undergraduate degree from McGill University, and her law degree from Osgoode Hall Law School.

Atul Goela joined Sun Life Financial Canada in 2014 as Director, Pharmaceutical Benefits. Based out of the Toronto office, he primarily supports Ontario and the Western Canadian provinces. Mr. Goela was previously a senior pharmacy services consultant at Green Shield Canada and manager of pharmacy reimbursement-payer performance at Shoppers Drug Mart. He holds a bachelor of science in pharmacy from the University of Toronto.

Anthony Guindon is a pension consultant at Towers Watson. He was previously a senior policy consultant then manager in the Pension Policy Branch of the Ontario Ministry of Finance, and an associate lawyer in pension and benefits at Koskie Minsky (2007-2014). Mr. Guindon earned his law degree from McGill University.

Noelle Hamersley is a research specialist at Green Shield Canada where she researches and advises on a wide range of legislation and governmental policies that impact the organization, plan sponsors and plan members, and the health benefits industry. She is active in the Canadian Life and Health Insurance Association, the Ontario Bar Association and the Conference Board of Canada. Ms. Hamersley earned a law degree from the University of Ottawa.

James Harnum is an associate lawyer in the pension and benefits group at Koskie Minsky. He assists unions, employees, pension plans and trustees in all aspects of pension and benefits administration and litigation. Mr. Harnum has also represented the employees and retirees of many insolvent companies, including Nortel, U.S. Steel Canada, Target Canada Co., and Catalyst Paper Corporation. He graduated from Osgoode Hall Law School.

Jesse Heath-Rawlings is an associate lawyer in Koskie Minsky’s pension and employee benefits department. He is also a member of Koskie Minsky’s Tax Group and has experience in the areas of taxation and compliance relating to pensions, employee benefit plans and nonprofit organizations. Mr. Heath-Rawlings received a bachelor of science degree from the University of Toronto, and a juris doctor degree from the University of Toronto’s Faculty of Law. Prior to joining Koskie Minsky, he worked and volunteered at a number of legal clinics where he dealt with issues of income support for seniors and disabled persons. Mr. Heath-Rawlings has appeared before a variety of administrative tribunals.

Marian Heydon is a benefits consultant and account executive with Manion Wilkins & Associates Ltd. and has more than 25 years of underwriting experience in group benefits. While at Manion, she managed a number of single employer and multi-employer benefit plans in addition to serving as the company’s privacy officer. Ms. Heydon has spoken frequently on topics such as privacy compliance, trustee liability insurance and drug plan management. She attended the Richard Ivey School of Business in London, Ontario in addition to completing courses in Life Office Management and Life Underwriters Association of Canada.

Alex Kerner is a lawyer in the Workers Compensation branch of the Canadian Union of Public Employees. Prior to this position he articled at Koskie Minsky LLP in the firm’s labour and pension benefits departments. Mr. Kerner attended law school at the University of Victoria and has a master of arts from the University of Toronto, where his research focus was American labour and immigration history. He is a member of the Canadian Association of Labour Lawyers.

Jeffrey Long is a partner at Koskie Minsky LLP and a senior member of the firm’s construction law group. Mr. Long graduated from Osgoode Hall Law School in 1989 and has been with Koskie Minsky since 1993. He represents some of Ontario’s largest builders, numerous general contractors, subcontractors, trade unions and employee benefit trust funds regarding construction lien and other construction-related issues. Mr. Long also has a commercial litigation practice, which focuses on plaintiff claims, shareholder disputes and injunctions. His extensive experience in commercial litigation matters includes shareholder and partnership disputes, real estate development and other complex contract-related matters.
Lesa MacDonald is an associate lawyer in the pension and benefits group at Koskie Minsky. Before joining the firm, she was employed as legal counsel with the Financial Services Commission of Ontario—providing legal advice and representation on pension plan regulation issues. Ms. MacDonald is a regular contributor to the Canadian Legal & Legislative Report in Plans & Trusts magazine published by the International Foundation of Employee Benefit Plans. She received a bachelor of science from the University of King’s College and an LL.B. from the University of Toronto.

Greg Malone is a principal of Eckler Ltd. and currently heads Eckler’s Canadian pension and benefits consulting practice. He has over 25 years of experience with special expertise in asset allocation, investment policy, performance measurement and evaluation, and asset and liability modelling. Mr. Malone joined Eckler in Halifax in 1993 after spending several years with a global actuarial consulting firm. He moved to Eckler’s Toronto office in 2001 to lead the investment consultancy. He provides consulting advice to a wide range of clients, including corporations, universities, nonprofit organizations and trustee plans. Mr. Malone graduated from Saint Mary’s University in Halifax and obtained his fellowship in the Canadian Institute of Actuaries and the Society of Actuaries in 1994.

Charlene Milton is a principal in the benefits practice at Eckler Ltd. in Toronto and has more than 25 years of experience in the employee benefits field. She manages Eckler’s benefit consulting relationships with many of its multi-employer clients. Ms. Malone is an instructor for the International Foundation of Employee Benefit Plans and co-author of the most recent curriculum for advanced trustee training on health and welfare trust financing, risk and investment issues. She is co-editor of Group News, Eckler’s monthly benefits publication. Ms. Milton is a graduate of the University of Guelph.

Elizabeth Mitchell is labour counsel to Koskie Minsky’s labour law group, following her 28 years as an associate, partner and senior partner with the firm. Ms. Mitchell earned her LL.B from the University of Windsor in 1984, and an LL.M from Osgoode Hall in 2004. She has assisted trade unions in obtaining and preserving bargaining rights, enforcing statutory protections and negotiating and enforcing collective agreements. Ms. Mitchell has frequently appeared before administrative tribunals, particularly the Ontario Labour Relations Board, and has been recognized as an expert in construction labour relations. She provides ongoing advice and training to unions, and is a frequent author and speaker, including contributions to her firm’s newsletter, Talking Union, and articles in the Canadian Labour & Employment Law Journal. Ms. Mitchell is also a trained mediator.

Susan Philpott is a partner with Koskie Minsky LLP and the former head of the firm’s pension and benefits group. She has an extensive background representing trade unions, employees, retirees—including both public and private sector pension and benefit funds. Ms. Philpott’s special focus is bargaining new benefits arrangements and assisting with insolvent employers. She has appeared before a wide variety of administrative tribunals including provincial pension regulators, the Ontario Labour Relations Board and public and private arbitration panels, as well as trial and appeal courts. Ms. Philpott is past president of the Canadian Association of Labour Lawyers. She has her law degree from Queen’s University. Ms. Philpott speaks and writes frequently for industry and clients.

Julien Ranger is a partner in pensions and benefits group at Osler, Hoskin & Harcourt LLP in Montreal. He advises employers, pension fund administrators and service providers on issues such as pension plan governance, design and administration, derisking strategies, plan mergers, pension investment and use of surplus assets, contribution holidays, administration expenses and retiree benefit matters. Mr. Ranger recently drafted key pension documents required to establish shared risk plans, a new pension model adopted in New Brunswick. He is also advising and assisting on the conversion of existing plans in the province to the new shared risk design. Mr. Ranger obtained his law degrees from the University of Ottawa and Dalhousie University. He is a member of the Québec Bar and the Law Society of Upper Canada.
Karen Reed is a senior pension consultant at Eckler Ltd. in Toronto. Her client base includes both single and multi-employer defined benefit pension plans. In addition to the traditional actuarial aspects of consulting for her clients, she is well versed in risk management consulting, and in developing technological solutions. Ms. Reed is also a member of the research team at Eckler. She joined Eckler’s Toronto office in 2005, following a year with another consulting company in the United Kingdom. Ms. Reed had previously worked for Eckler in Halifax. She graduated from the University of Western Ontario in 2001 with an honours bachelor of science degree in actuarial science. Ms. Reed is a Fellow of both the Canadian Institute of Actuaries and the Society of Actuaries.

Martin Rochette is senior partner at Norton Rose Fullbright Canada LLP and practices primarily in pension and benefits law. He is chair of Norton Rose Fullbright’s Canadian pension and benefit plans team. Mr. Rochette has recently served on the Expert Committee on the Future of the Québec Retirement System. He holds a law degree from Laval University.

Adrian Scotchmer is an associate lawyer and member of the pension and benefits group at Koskie Minsky with a focus on assisting employees, unions and pension plans of insolvent corporations in court-supervised restructuring proceedings. Prior to joining Koskie Minsky, he practiced bankruptcy and insolvency law at a large national firm in respect of Companies’ Creditors Arrangement Act, receivership and bankruptcy proceedings. Mr. Scotchmer received his J.D. from Osgoode Hall Law School in 2010.

Cheridah Smith is the manager of the defined benefit pension administration practice in Eckler Ltd.’s Toronto office. Ms. Smith has over 25 years of pension experience with both single employer and multi-employer pension plans of varying designs and complexities. She has played a key role in training and establishing best practices in pension administration, for both client administrators and Eckler’s in-house administration services. Ms. Smith has written numerous articles on administration related topics. She is a graduate of York University and holds a bachelor of science degree in mathematics. Ms. Smith has completed the Emerging Leaders Program as part of the Initiative for Women in Business with the Rotman School of Management and has received the Osgoode Hall Law School certificate in pension law.

Jill Taylor Smith is a senior consultant in the defined contribution consulting practice of Eckler Ltd, and has over 20 years’ of experience in the investment industry. She has an extensive background with respect to capital accumulation plans, recordkeepers and institutional money managers. Ms. Taylor Smith specializes in helping defined contribution plan sponsors manage their retirement plans effectively. She has a master’s degree in economics from Queen’s University. Ms. Taylor Smith is a Chartered Financial Analyst and a Certified Financial Planner.

Magdalena Tsou rejoined The Segal Group’s Toronto office in 2008. A senior health benefits analyst, she analyzes technical data for life, health and disability insurance plans. Prior to joining The Segal Group, Ms. Tsou had 20 years’ experience in the insurance industry with major group insurance companies. Working in group underwriting, she managed various account sizes and different market segments, both U.S. and Canadian. Over her career, Ms. Tsou has worked extensively with corporate, public sector and multi-employer clients. She obtained the FLMI designation specializing in group insurance in 1984.

David M. Veld is a partner with BDO Canada LLP and provides assurance, accounting and advisory services to clients in multiple sectors. He specialized in pensions and other employee benefit trust funds. Mr. Veld has significant experience in the labour organization, manufacturing, distribution and services sectors. He is a Chartered Professional Accountant, a member of the Financial Services Commission of Ontario’s Accounting and Assurance Advisory Committee and has been involved in the Accounting Standards Board Pension Plans Strategic Initiative. Mr. Veld earned a bachelor of business administration from Wilfrid Laurier University.
Allison Young Schranz has over 15 years of experience in the health and pharmacy benefits management industries having worked for several national insurers, including Manulife Financial and Green Shield Canada. She has written numerous publications for plan sponsors and members on a variety of topics—specializing in the impact of legislative change on employee benefit plans. In her capacity as a senior consultant for Aon Hewitt, Ms. Young Schranz’s clients ranged from multinational Fortune 500 clients to smaller, innovative Canadian companies. Most recently, she has joined a global pharmaceutical company. Ms. Young Schranz holds a commerce degree from the University of Western Ontario. In addition, she has a certificate in human resource management and a Group Benefits Associate designation from the International Foundation of Employee Benefit Plans.

Bruce Zevallos is an injured worker representative at RCR Legal Services in North York, Ontario, where he practices in the area of workers’ compensation law in Ontario. Mr. Zevallos represents trade unions and employees in matters before the Workplace Safety and Insurance Board and the Workplace Safety and Insurance Appeals Tribunal. He holds a Court and Tribunal Agent Diploma from Seneca College of Applied Arts and Technology. Mr. Zevallos was licensed as a paralegal by the Law Society of Upper Canada in 2008.