

# Annual Report

## Workplace Safety and Insurance Appeals Tribunal

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# 2024



Workplace Safety and Insurance  
**Appeals Tribunal**

**Tribunal d'appel** de la sécurité professionnelle  
et de l'assurance contre les accidents du travail

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Insurance Appeals Tribunal

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# 2024

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505 University Avenue, 7th floor, Toronto, ON M5G 2P2  
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# Introduction

The Workplace Safety and Insurance Appeals Tribunal (WSIAT) has exclusive jurisdiction to determine appeals from final decisions of the Workplace Safety and Insurance Board (WSIB), and such other matters assigned to it under the *Workplace Safety and Insurance Act, 1997* (WSIA). The WSIAT is the final level of appeal for workplace safety and insurance matters in Ontario.

The WSIAT is an independent, quasi-judicial adjudicative agency. It is separate from the WSIB and operates at arm's length from government. The agency was established by statute in 1985 as the Workers' Compensation Appeals Tribunal and was renamed by section 173 of the WSIA, which came into force on January 1, 1998.

This volume contains the 2024 annual report to the Minister of Labour, Immigration, Training and Skills Development and to the WSIAT's various constituencies. The focus of this report is the WSIAT's activities, financial affairs, and administrative policies and practices. The *2024 Annual Report* also contains information on the WSIAT's operations for fiscal year 2024, a letter from the Tribunal Chair, and comments on matters that may be of special interest or concern to the Minister and the people of Ontario.

# Mandate

The mandate of the Workplace Safety and Insurance Appeals Tribunal (WSIAT) is to hear and decide appeals from final decisions of the Workplace Safety and Insurance Board (WSIB) and such other matters as are conferred upon the WSIAT under the *Workplace Safety and Insurance Act, 1997*.

## Mission Statement

As an adjudicative agency within the Ontario administrative justice system, the WSIAT seeks to provide quality adjudication in workplace safety and insurance appeals in accordance with the principles of natural justice on a fair and timely basis. Its legislative interpretations should provide workers, employers, the WSIB, government and the public with well-reasoned commentary on legislation in the workplace safety and insurance system.

## Guiding Principles

The guiding principles of the WSIAT are to provide:

- an accessible appeal system;
- superior quality service to workers, employers and other stakeholders;
- knowledgeable and experienced decision-makers who can provide well-reasoned decisions;
- timely and efficient case processing;
- easy access to information about processes and compensation law; and
- effective and efficient co-ordination with workplace safety and insurance system partners in the administration of this system.

# Message from the Chair

## Rosemarie McCutcheon

On behalf of the Workplace Safety and Insurance Appeals Tribunal, I am pleased to present the *2024 Annual Report*.

The mandate of the Workplace Safety and Insurance Appeals Tribunal (WSIAT) is to hear and decide appeals from final decisions of the Workplace Safety and Insurance Board and other matters as assigned under the *Workplace Safety and Insurance Act, 1997*. Our vision is to be a trusted leader in providing easy-to-access administrative justice within Ontario's workplace safety and insurance system. Our work is guided by the values of independence, integrity, inclusion, innovation and engagement.

In 2024, the WSIAT introduced a new, modern appeal process that better serves Ontarians by enhancing access to high-quality administrative justice. The WSIAT created new forms and Practice Directions, written in plain language, and expanded navigation services for self-represented parties. During the development phase, we consulted with the WSIAT Advisory Group and received feedback that greatly improved the new appeal process. This major achievement was made possible by Order in Council (OIC) appointees and the WSIAT's dedicated staff, who collaborated across all departments, as well as the parties who provided input. Thank-you for your contributions to this project.

The transition to the new appeal process did not affect timely appeal processing at the WSIAT. In fact, the WSIAT met or exceeded most of its caseload management targets in 2024, thanks to the dedication and commitment of staff and OIC appointees.

To better serve Ontarians, the WSIAT also made innovative technological and process improvements throughout 2024:

- An interactive guide explaining each step of the appeal process was added to the WSIAT website.
- A survey was developed to help WSIAT staff learn how to better serve website users.
- The WSIAT Process Diagram and Hearing Checklist for Self-represented Parties were translated into five languages commonly spoken by parties who appear at the WSIAT.

- A new phone system was implemented in the WSIAT call centre that provides a responsive and efficient user experience.
- A public computer terminal was added to the Ontario Workplace Tribunals Library.
- Key performance indicators were posted on the WSIAT website.
- The WSIAT's decision frameworks were updated to incorporate plain language principles and ensure greater accessibility.
- An accessibility survey was launched to gather feedback from hearing participants on how the WSIAT can improve its services.

**“The WSIAT marks its 40th anniversary in 2025. We look forward to celebrating this milestone with all of our partners in the workplace safety and insurance system, whom we thank for their support and co-operation.”**

The WSIAT marks its 40<sup>th</sup> anniversary in 2025. We look forward to celebrating this milestone with all of our partners in the workplace safety and insurance system, whom we thank for their support and co-operation.

I also wish to extend my gratitude to the Honourable David Piccini, Minister of Labour, Immigration, Training and Skills Development, for his continued support for the WSIAT's commitment to adjudicative excellence.



Rosemarie McCutcheon, KC  
Tribunal Chair

# 2024 Year in Review

<b>Total Active Caseload (January 1, 2024)</b>	<b>3,569</b>
<b>Total Active Caseload (December 31, 2024)</b>	<b>2,329</b>
Total Inactive Caseload (January 1, 2024)	994
Total Inactive Caseload (December 31, 2024)	1,425
<b>Cases Started</b>	<b>2,333</b>
New	1,776
Reactivated	557
<b>Hearings Conducted</b>	<b>1,796</b>
Videoconference	1,136
Teleconference	10
In-person <sup>1</sup>	15
Written	635
<b>Decisions Issued</b>	<b>1,848</b>
<b>Decisions Issued in 120 Days</b>	<b>89%</b>
<b>ADR Resolved Cases<sup>2</sup></b>	<b>235</b>
Median Time (in months) to First Offered Hearing	5.1
Median Time (in months) to Close Appeals	12.7
<b>E-Share Documents</b>	<b>108,452</b>
<b>E-File Submissions</b>	<b>19,936</b>

<sup>1</sup> This category includes hybrid hearings (a mixed hearing format).

<sup>2</sup> Alternative dispute resolution (ADR) and mediation are offered through the Early Intervention Program.

# Highlights of the 2024 Cases

This section reviews some of the many legal, factual and medical issues that the Workplace Safety and Insurance Appeals Tribunal (WSIAT) considered in decisions released or summarized in 2024.

The WSIAT decides cases under four acts. The *Workplace Safety and Insurance Act, 1997* (WSIA) came into force on January 1, 1998. It establishes a system of workplace insurance for accidents occurring after 1997, and continues the pre-1985, pre-1989 and pre-1997 workers' compensation acts for prior injuries. The WSIA and the pre-1997 Act have been amended a number of times since 1998.

The WSIAT also considers and applies policies adopted by the Workplace Safety and Insurance Board (WSIB). The substantive provisions and terminology contained in WSIB policies vary over time. This section replicates the policy terms that were used in each WSIAT decision.

## LOE Entitlement Issues

Under section 43(1) of the WSIA, a worker is entitled to loss of earnings (LOE) benefits when there is a wage loss caused by a work-related injury. LOE benefits are 85 percent of the difference between the worker's net average earnings before the injury and the net average earnings that the worker earns, or is able to earn, in suitable and available employment after the injury.

In 2024, the WSIAT examined **the impact of the COVID-19 pandemic on calculating a worker's average earnings**. Section 53 of the WSIA sets out how a worker's average earnings are calculated. Fairness is the overriding consideration when calculating a worker's long-term average earnings, which must reasonably reflect what the worker would have earned if not for the compensable workplace accident. In *Decision No. 938/24, 2024 ONWSIAT 1539*, the Vice-Chair found that the worker's earnings from 2020 to 2021 did not accurately reflect his long-term earnings, as his income was affected by temporary layoffs and reduced hours caused by COVID-19 mandates. The Vice-Chair found that the worker's long-term average earnings should be calculated based on his 2019 earnings. Similarly, *Decision No. 469/24, 2024 ONWSIAT 737*, noted that 2020 was an exceptional year due to shutdowns caused by COVID-19 measures. The Vice-Chair found that the worker's long-term average earnings should be based solely on his earnings in 2019, before the pandemic began.

The WSIAT also examined **the impact of the COVID-19 pandemic on retraining opportunities**. Under section 42 of the WSIA, when the accident employer is unable to provide suitable modified work, a worker is entitled to a labour market re-entry (LMR) assessment to determine suitable employment. That assessment may lead to an LMR plan with retraining. In *Decision No. 1360/23, 2024 ONWSIAT 121*, the worker attended college courses on logistics as part of an LMR plan. Due to the COVID-19 pandemic, some of his courses had to be done online, which created a barrier for the worker. In addition, the worker was unable to secure an internship position, which was a mandatory aspect of the diploma program. The worker was granted special dispensation and attained the logistics diploma, regardless of the incomplete requirements. As a result, even though the worker was granted a diploma, he did not actually complete the full program. The Panel found that receiving a special dispensation without having experience comparable to an internship was not akin to completing the full diploma requirements. The Panel found that the worker was competitively unemployable and entitled to full LOE benefits given his restrictions, aptitudes and age.

“ ...the worker attended college courses on logistics as part of an LMR plan. Due to the COVID-19 pandemic, some of his courses had to be done online, which created a barrier for the worker. ”

If the WSIAT determines that modified work offered by the employer at no wage loss is suitable, then the worker is not entitled to LOE benefits under section 43. *Decision No. 655/24, 2024 ONWSIAT 1307*, examined whether the worker was entitled to partial LOE benefits while she participated in a job share. The Panel denied the appeal as **the worker's wage loss resulted from the job share arrangement and her decision to request this arrangement, not her compensable injuries**. One of the main reasons that the worker asked for the job share arrangement was her compensable injury. However, she did not request accommodation to manage her condition and therefore the employer had no opportunity to accommodate her or offer suitable modified duties. Furthermore, there was no medical evidence indicating that the worker could only work part time.

When a worker resigns rather than attempting modified work with the accident employer, the WSIAT will consider whether the decision to resign was associated with the compensable injury; whether the worker was capable of performing any type of employment; and whether, by resigning, the worker was effectively declining suitable

and available work. In *Decision No. 674/24, 2024 ONWSIAT 1309*, the worker was a housekeeper aide who developed post-traumatic stress disorder (PTSD) as a result of her experiences during the COVID-19 pandemic. She entered into an agreement with her employer to resign and receive a retiring allowance. The WSIB denied LOE after the date of resignation because the worker's loss of earnings resulted from her decision to resign, not the workplace injury. The Panel disagreed, finding that **the worker was entitled to LOE benefits following her retirement as her decision to resign was rooted in and caused by the compensable PTSD**. The worker experienced panic attacks when attempting to return to work and her doctor indicated that she had resigned because of impulsive, anxious behaviour that was a response to feeling overwhelmed. While the worker had made an adverse social media post regarding the employer, the Panel found that this was not an intervening event that broke the chain of causation. There was no evidence the worker was disciplined or terminated due to the post and the worker had deleted it and apologized. The minutes of settlement did not discuss discipline or termination of employment, but rather frustration of contract.

In 2024, the WSIAT also examined what constitutes a suitable work offer. *Decision No. 609/24, 2024 ONWSIAT 1198*, found that an emailed offer of modified work from the accident employer contained sufficient detail regarding alternative work options to be considered an offer of modified work. The worker had argued that the offer was vague and was not a "formal" offer of modified work. The Vice-Chair found that **there are no passages in the WSIA or WSIB policy that draw a distinction between a "formal" and "informal" modified work offer**, nor does the legislation or WSIB policy stipulate a particular format. The Vice-Chair awarded entitlement to full LOE benefits for the period when the worker was not medically cleared to return to work, but denied LOE benefits once the worker was cleared to return to work as the employer's emailed offer was detailed enough to constitute an offer of modified work.

When determining whether modified work is suitable, factors other than physical capability can be considered. *Decision No. 480/22, 2024 ONWSIAT 1475*, examined whether a worker was entitled to LOE benefits after an employer offered modified work. The Vice-Chair awarded entitlement to full LOE benefits for a period of time as the modified duties were not physically suitable. In addition, the modified work included overnight shifts, which was different than the worker's pre-accident schedule. WSIAT decisions have found that family considerations, such as the availability of child care, are personal characteristics that must be considered when examining a worker's availability for work. The worker had young children at home and her spouse worked overnight shifts. The Vice-Chair found that the worker's **family status was a personal characteristic that predated the work-related injury and must be considered when determining the suitability of modified work**.

When post-accident, non-compensable changes occur, such as a non-compensable health condition, Policy 15-06-08, "Adjusting Benefits Due to Post-accident, Non-work-related Change in Circumstances" applies. A worker is entitled to LOE benefits for a wage loss attributable to a work injury, but not a wage loss caused by a non-work-related, post-accident impairment. Under the policy, a worker who has both work-related and non-work-related impairments is entitled to full LOE benefits until a clinical determination regarding the work-related level of impairment is made. In *Decision No. 639/24, 2024 ONWSIAT 894*, the Vice-Chair examined the meaning of "clinical determination" in Policy 15-06-08 and disagreed with the worker representative's assertion that "clinical determination" means a NEL determination. Rather, **the Vice-Chair interpreted "clinical determination" to mean a determination by one of the worker's treating medical practitioners.** The Vice-Chair allowed the appeal in part and found that the worker did not have LOE entitlement after the points in time when modified duties offered by the accident employer were available and physically suitable for the worker's work-related condition. The Vice-Chair found that the worker would have been able to perform the modified duties but for his non-work-related low back condition, which arose after his workplace accident.

### Initial Entitlement and Secondary Conditions

Initial entitlement appeals require adjudicators to determine whether a worker sustained a personal injury by accident arising out of and in the course of employment.

In situations where a worker sustained an injury following a fainting/syncope or seizure episode, some WSIAT decisions have focused on whether there was an added peril in the workplace that contributed to the injury or made it worse than it otherwise would have been. The answer to this question helped adjudicators determine whether the presumption in section 13(2) of the WSIA was rebutted. This section states that "[i]f the accident arises out of the worker's employment, it is presumed to have occurred in the course of the employment unless the contrary is shown." *Decision No. 1399/24, 2024 ONWSIAT 1795*, clarified that **the added peril doctrine is a concept that should not be considered when determining initial entitlement for an injury under section 13.** The Vice-Chair noted that the section 13(2) presumption is often at issue when a worker was in the course of employment, but essential details of the injuring mechanism are unknown. The Vice-Chair noted that there is nothing in the WSIA indicating that an injury can only be caused by employment if there is an enhanced risk or "peril" in the workplace. As the WSIA is a no-fault scheme, it is irrelevant whether the circumstances involved in a workplace injury included anything unsafe, or comparatively less safe, than a non-work-related accident, injury or circumstance. In this case, the worker fainted, fell and struck her head on a radiator. The requirements of section 13 were met and the worker had initial entitlement for a head injury resulting in a concussion.

There were several decisions in 2024 that focused on initial entitlement issues stemming from the COVID-19 pandemic. *Decision No. 1225/24*, 2024 ONWSIAT 1692, involved a worker who received the Moderna COVID-19 vaccine and developed heart palpitations and an irregular heartbeat. The issue under appeal was **whether the worker had initial entitlement to benefits for an adverse reaction to the COVID-19 vaccine**. Under Policy 15-04-10, "Immunization Against Infectious Disease," to receive entitlement for an adverse reaction to an immunization, it is necessary to establish that the immunization is a pre-employment requirement or a compulsory part of the employment. As the worker was mandated to receive a COVID-19 vaccine, this aspect of the policy was met. The Panel allowed the appeal after reviewing medical articles on the incident rate of cardiac arrhythmia following receipt of the COVID-19 vaccination. The worker's cardiologist also provided evidence that palpitations after the COVID-19 vaccine were not uncommon. The Panel found that the temporal relationship between the worker's receipt of the vaccine and the development of heart palpitations supported entitlement.

*Decision No. 680/24*, 2024 ONWSIAT 1679, **also examined whether a worker had initial entitlement for an adverse reaction to a COVID-19 vaccine**. The worker experienced symptoms akin to peripheral neuropathy and rheumatoid arthritis shortly after receiving the vaccine. The Panel allowed the appeal and found that the worker was required to receive the COVID-19 vaccine under Policy 15-04-10. The Panel considered the short time period between receiving the vaccine and the development of symptoms, as well as the opinions of the worker's treating physicians. The Panel also considered the medical literature provided by the worker's representative and the WSIAT's Medical Liaison Office, which speaks to the topic of adverse reactions to COVID-19 vaccines and the development of various medical conditions including new onset, reactive and rheumatoid arthritis.

In order to receive initial entitlement, a claimant must meet the definition of a "worker" or a "learner." The WSIA defines "worker" as "a person who has entered into or is employed under a contract of service or apprenticeship." The WSIA defines "learner" as "a person who, although not under a contract of service or apprenticeship, becomes subject to the hazards of an industry for the purpose of undergoing training or probationary work." *Decision No. 681/24*, 2024 ONWSIAT 1430, examined whether an individual had initial entitlement for a right distal biceps tendon tear. He had applied for a job as a driver and was interviewed by phone and in person. At the time of the injury, the claimant was participating in a ride along with one of the employer's drivers. The employer contended that the claimant was not yet hired and was merely an observer participating in an interview process, and therefore was not a worker or a learner under the WSIA. The Panel found that the tasks the individual performed went beyond a mere observer and allowed initial entitlement. The individual was a worker and not a learner, as the events of the ride along amounted to a contract of service with actual work tasks being performed that

“ The Panel found unpaid training and job shadowing can be a contract of service and a written job offer is not mandatory before finding that a person is a worker. ”

benefited the employer. The Panel found **unpaid training and job shadowing can be a contract of service and a written job offer is not mandatory before finding that a person is a worker.**

Entitlement can also be granted for secondary conditions that stem from the original workplace accident. *Decision No. 495/23, 2024 ONWSIAT 1014*, examined **whether the worker's development of Alzheimer's disease and resulting death was a secondary condition stemming from his compensable traumatic brain injury.** The Panel denied the appeal after considering a WSIAT Medical Assessor report,

which noted that Alzheimer's begins approximately 10 to 20 years before clinical and pathological findings are found. The worker experienced cognitive changes prior to the work-related head injury, as his compensable brain injury occurred only two years before the Alzheimer's diagnosis. Furthermore, while the worker's representative cited literature showing a connection between traumatic brain injury and Alzheimer's, there was no causative process in the worker's case. The worker did not sustain a severe, work-related traumatic brain injury nor did he have repeated traumatic brain injuries, such as ones experienced by boxers or professional football players who develop chronic traumatic encephalopathy.

## NEL Benefits

The WSIA and the pre-1997 Act provide non-economic loss (NEL) benefits for permanent impairment. NEL appeals often require the WSIAT to interpret and apply the American Medical Association's *Guides to the Evaluation of Permanent Impairment* (3<sup>rd</sup> edition, revised) (AMA Guides). This volume is prescribed as the NEL rating schedule by *Ontario Regulation 175/98*.

*Decision No. 1459/23, 2024 ONWSIAT 33*, **examined the correctness of the 24% NEL award for an eye injury.** Chapter 8 of the AMA Guides states that visual impairments are rated based on the deviation from normal in one or more of the three main functions of the eye: (1) visual acuity (distance and near vision); (2) visual field (peripheral vision); and (3) ocular motility (movement of the eye). The values for each of these three main functions are combined using tables and charts provided in the AMA Guides, yielding a percentage impairment of the visual system. Chapter 8 also describes a number of additional impairments that can be evaluated and added to the combined percentage

impairment. The Panel found that the portion of the worker's NEL award that pertained to the three main functions of the eye was correct. However, several other ocular impairments were documented in the medical evidence and they should also have been considered. In particular, the medical evidence demonstrated that the worker had light sensitivity and scarring, and had undergone several procedures. When these other ocular impairments were included in the NEL determination, the worker was entitled to a 33% NEL award.

*Decision No. 229/24, 2024 ONWSIAT 969, examined the correctness of the worker's 15% NEL award for asbestosis.* The relevant table in the AMA Guides predicts normal single breath values for men, but only goes up to 74 years of age. In this case, the worker was 84 years old. The NEL clinical specialist used a predicted breath value of 26.12, which is less than the value of 31.9 for a 74-year-old man. The worker's representative submitted that there was no authority for the specialist to vary from the table and use alternative reference points. The Vice-Chair noted that the table makes it clear that predicted breath values diminish with age, and it would not be appropriate or accurate to use the predicted single breath of a 74-year-old male to establish the predicted single breath of an 84-year-old male. The Vice-Chair accepted the reference point used by the respirologist and found that the 15% rating was fair and accurate. The rating was in keeping with the evidence provided by the worker's treating respirologist, which described the worker's condition as mild.

## Health Care Benefits

Under section 33 of the WSIA, a worker who sustains an injury is entitled to such health care as may be necessary, appropriate and sufficient as a result of the injury. Health care can include drugs, assistive devices, attendant services, home or vehicle modifications, professional services such as chiropractic treatment, or measures to improve quality of life.

The WSIB has created policies to provide guidance on determining whether health care is necessary, appropriate and sufficient. One such policy is Policy 17-01-10 "Cannabis for Medical Purposes" (Cannabis Policy), which sets out a list of designated conditions for which there is evidence of the therapeutic efficacy of medical cannabis. For a worker to receive entitlement to medical cannabis, they must have one of these designated conditions. *Decision No. 1541/221, 2024 ONWSIAT 301*, looked at whether the worker was entitled to a reimbursement for medical cannabis purchased after the Cannabis Policy came into effect. The worker had PTSD, which is not one of the designated conditions listed in the policy. The worker's representative argued that the worker's

muscle spasms were akin to the designated condition of neuropathic pain. The Panel found that **the list of designated conditions in the Cannabis Policy cannot reasonably be interpreted to include emotional or psychological symptoms** and denied entitlement. The worker's representative also asserted that the Cannabis Policy violates section 15(1) and potentially also section 7 of the *Canadian Charter of Rights and Freedoms (Charter)*, as well as section 1 of the *Ontario Human Rights Code (Code)*. In accordance with the WSIAT's Practice Direction on raising a human rights or *Charter* question, the merits of the appeal were heard in the first stage of the appeal. The *Charter* and *Code* issue has yet to be decided.

Maintenance treatment is treatment that allows a worker to continue employment, maintain functioning, or reduce medication usage. Maintenance treatment is not discussed in WSIB policy, but the WSIB has created an Administrative Practice Document that provides decision-makers with factors to consider. Administrative Practice Documents are not considered WSIB policy and as such, the WSIAT is not bound to consider them under section 126 of the WSIA. *Decision No. 204/24, 2024 ONWSIAT 256*, addressed whether a worker was entitled to ongoing psychological treatment. The Vice-Chair found that ongoing psychological treatment would be maintenance treatment but noted that the Administrative Practice Document indicates that it only applies to musculoskeletal injuries and not psychological or mental stress injuries. Despite the exclusion, the Vice-Chair found that **the Administrative Practice Document on maintenance treatment provides some relevant guidance on determining entitlement for ongoing psychological treatment**. However, the Vice-Chair ultimately based his findings on whether the requirements under section 33 of the WSIA and Policy 17-01-02, "Entitlement to Health Care" were met. The Vice-Chair allowed the appeal because ongoing psychological treatment stabilized the worker's compensable psychological condition, allowing him to sustain employment, maintain independence and manage challenges in his professional and personal life.

In *Decision No. 1080/24, 2024 ONWSIAT 1424*, **a worker sought reimbursement for spinal decompression therapy**. The Panel denied entitlement for the therapy as the medical literature did not provide evidence that spinal decompression is an effective treatment. The Panel found that the worker largely acted on her own initiative in seeking out this form of treatment and did so on the recommendation of a friend and some personal research on the internet via Google. The worker had not obtained a recommendation from her family physician, nor had she exhausted all other alternatives for pain relief. The Panel found that the spinal decompression therapy was not necessary to treat the worker's compensable back injury at that time.

## Occupational Disease

Occupational disease cases often raise complex legal, medical and factual issues. Occupational diseases are compensable if they fall within the statutory definition of an “occupational disease” or a “disablement.” The WSIA contains rebuttable and irrebuttable presumptions for certain specified occupational diseases and exposures. The WSIB has also adopted policies and adjudicative advice documents that apply to occupational diseases and exposures. Occupational disease claims that are not subject to specific statutory or policy provisions are determined on their individual facts in accordance with the principles of causation.

*Decision No. 805/23, 2024 ONWSIAT 110*, examined **whether a worker was entitled to benefits for pancreatic cancer due to exposures in a plant that manufactured electric motors and generators**. The Vice-Chair allowed the appeal as the worker was regularly exposed to various carcinogenic chemical agents, including cadmium and chlorinated hydrocarbons. The Vice-Chair considered the following factors: the lack of protective equipment; the lack of access to washing facilities; the practice of eating and smoking at workstations; inadequate/insufficient ventilation; improper storage of chemicals; frequent spillage of chemicals; poor housekeeping; and the fact that workers leaned over rising chemical mists. The Vice-Chair noted that chlorinated hydrocarbons can be correlated to the development of pancreatic cancer and the medical literature notes that there is a higher relative risk of pancreatic cancer after longer exposure durations in the chemical, metal, plastic and rubber industries. The Vice-Chair found that the worker had a long-standing workplace exposure to chemical agents that were carcinogenic in nature, which corresponds with a heightened dose-response and the development of cancer.

*Decision No. 1279/24, 2024 ONWSIAT 1525*, decided **whether a worker's pericardial liposarcoma was a result of exposure to wood dust and dioxin**. This type of cancer is extremely rare and the WSIB medical consultant noted that medical studies have found no common characteristics suggestive of a causal association with occupational exposure. The doctor from the Occupational Health Clinics for Ontario Workers indicated in his report that the workplace may have possibly contributed to the development of the worker's sarcoma, but the rare nature of the cancer made it difficult to consider causation. The Panel reviewed the medical reports and found that there was a lack of evidence showing a causal connection between liposarcoma and work-related exposures. The Panel did not accept that the benefit of the doubt should be applied as the evidence for and against the worker's claim was not equal in weight. The Panel found that the benefit of the doubt could not act as a substitute for evidence on the source of the worker's liposarcoma.

*Decision No. 677/24, 2024 ONWSIAT 1027, allowed entitlement to benefits for acute myeloid leukemia (AML) for a worker regularly exposed to benzene.* A bone marrow study of the worker indicated that he had an extra copy of chromosome 8, known as trisomy 8, which is an abnormality often seen in individuals exposed to benzene. The Vice-Chair noted that current medical literature accepts benzene as a carcinogen and the International Agency of Research on Cancer classifies benzene as a Group 1 carcinogen. In addition, there is a growing body of medical evidence establishing a causal link between benzene exposure and the development of AML, and the worker did not have other significant non-occupational risk factors for AML.

*Decision No. 1166/18, 2024 ONWSIAT 1188, looked at whether a worker had initial entitlement for multiple myeloma due to exposures in a nickel-smelting operation or as a secondary condition arising from radiation treatment* for compensable laryngeal cancer. Entitlement was denied in this case. The Vice-Chair found that the worker's contact and proximity with benzene was minimal and that the epidemiological data does not support a link between benzene exposure and the development of multiple myeloma. Further, the Vice-Chair found that the evidence did not support an identifiable relationship between the worker's radiation treatment and his subsequent development of multiple myeloma. The Vice-Chair preferred the opinions of the physicians who specialized in occupational medicine and provided detailed reasons as to why the worker's radiation treatment was neither linked to nor a risk factor for the development of his subsequent multiple myeloma. The Vice-Chair placed weight on the physician's opinion that, from an anatomic perspective, multiple myeloma arises from bone marrow, and it is unlikely that the disease emerged from within or near the radiotherapy field. In addition, the worker had non-occupational risk factors for multiple myeloma.

### Employer Issues

One key employer issue adjudicated at the WSIAT is which employer is responsible for the costs of a compensable injury, as well as the extent of its cost burden. Employers can receive entitlement to cost relief under the Second Injury and Enhancement Fund (SIEF). The amount of cost relief is determined using the applicable policy matrix, which is based on the severity of the accident and the medical significance of the pre-existing condition.

In *Decision No. 1044/24, 2024 ONWSIAT 1486*, the Vice-Chair found an accident employer was entitled to 50% SIEF cost relief for a first responder who received entitlement for PTSD. The worker had worked as a firefighter for prior employers, which exposed him to severely traumatic incidents. The Vice-Chair found that **one of the intents of the SIEF policy is to relieve employers from the consequences of events or injuries that occurred prior to the worker's employment.** In the circumstances of this

case, the worker's traumatic experiences from his time working for prior employers should be considered a pre-existing condition, along with childhood trauma. The Vice-Chair considered the WSIAT's Medical Discussion Paper on PTSD to determine the severity of the accident and pre-existing condition.

Under the WSIA, employers are divided into two main categories: Schedule 1 and Schedule 2. Employers included in Schedule 1 contribute to the insurance fund by paying annual premiums. Schedule 2 is composed mainly of employers in governmental, public and major infrastructure-related industries that are individually liable for the benefits paid to their injured workers. Under section 84 of the WSIA, Schedule 1 employers can transfer all or part of the costs of a claim to another Schedule 1 employer if the WSIB is satisfied that the accident giving rise to the worker's injury was caused by the other Schedule 1 employer.

*Decision No. 777/23, 2024 ONWSIAT 885, examined whether all or part of the costs of a claim could be transferred back to the accident employer.* The worker was a sales clerk at a grocery store who tripped on a mat provided by a Schedule 1 employer. The WSIB had found that 100% of the claim costs should be transferred from the accident employer to the Schedule 1 employer who supplied the mat. The Panel found that the Schedule 1 mat supplier owed a duty of care to all people expected to use the mats, including customers and the accident employer's employees. The Panel also found that none of the language in the service agreement between the two employers was specific enough to alter or limit either party's common law duty of care. The mats in question had ripples that caused raised edges, and this was a defect that caused the worker to trip. The mat therefore did not meet reasonable safety standards and the mat supplier breached the duty of care. The Panel found that the accident employer was also negligent as it failed to inspect the premises at reasonable intervals for trip hazards. The Panel allowed the appeal and found that each employer's share of liability for contributory negligence was appropriately fixed at 50%.

Prior to 2020, the WSIB's experience rating system denied a yearly premium refund to any employer that experienced a workplace fatality during that year. In *Decision No. 255/24, 2024 ONWSIAT 758*, an employer appealed a WSIB decision denying a significant premium refund due to a workplace fatality. The employer contended that Policy 14-02-17, "Fatal Claim Premium Adjustment (January 2, 2020)" (FCPA) violated the employer's rights under section 7, subsection 11(d) or subsection 11(h) of the *Charter*. The Panel denied the appeal, finding that **the WSIB acted within the scope of its statutory authority when it established the FCPA policy**. The policy is authorized and consistent with section 82 of the WSIA, as directed by the WSIB pursuant to section 126(8). The merits and justice provision did not apply because a non-work-related factor did not make a significant contribution to the fatality and there were no exceptional

circumstances. The premium increase was applicable to the employer, the person in law registered with the WSIB. The FCPA was appropriately applied to the employer's seven Ontario operations, not only the division that employed the deceased worker. There were no exceptional circumstances warranting a finding that applying the premium to all of the employer's operations in Ontario constituted an unintended absurd or unfair result. The Panel concluded that section 7 of the *Charter* did not provide protection for the employer's economic rights, as it had not been established that the imposition of the penalty under the FCPA policy amounted to an interference with anyone's life, liberty or security of the person. In addition, there was not an "offence" within the meaning of section 11 of the *Charter* because the FCPA policy did not meet the two-part test set out by the Supreme Court of Canada: there was not a proceeding that was "by nature" criminal, nor did a "true penal consequence" flow from the sanction imposed.

### Right to Sue Applications

The workplace safety and insurance system in Ontario is premised on the "historic trade-off," which refers to workers giving up their right to sue in exchange for statutory, no-fault benefits. Under section 31 of the WSIA, the WSIAT has exclusive jurisdiction to decide whether a worker's right to sue has been removed.

*Decision No. 162/24, 2024 ONWSIAT 814*, confirmed that legitimate wrongful dismissal actions will not be barred due to the WSIA. However, the substance of a claim should be examined to determine whether it is, in essence, a disguised tort action for injuries sustained in the workplace. In this case, the plaintiff asserted that he was injured by workplace mould exposure. The Panel found that this aspect of the claim was statute barred under section 31 as the damages were directly linked to a workplace injury. The claim of a constructive wrongful dismissal was allowed to continue. The Vice-Chair noted that **a worker who decides to leave a workplace because it is unsafe is not prohibited from maintaining an action for constructive wrongful dismissal** on those grounds simply because workers' compensation benefits would be payable if the worker was to become injured. The Vice-Chair clarified that a wrongful dismissal action cannot be utilized to achieve a decision on the work-relatedness of the injury, as the authority to make such decisions lies with the WSIB. Obtaining such a decision in a wrongful dismissal action would provide a means of pursuing benefit entitlement under the WSIA in a manner that is contrary to the provisions of section 26(1).

Workers who live outside of Ontario may be covered for a work-related accident that occurs in Ontario if they have a substantial connection to the province. In *Decision No. 578/24, 2024 ONWSIAT 1558*, an accident benefits insurer sought an order that a respondent's right to sue was barred for a motor vehicle accident that occurred while driving a truck in Ontario. The respondent was a resident of Manitoba who drove a truck

for a Manitoba company that was not registered in Ontario. The Vice-Chair found that the respondent was a worker of a Schedule 1 employer who was injured in the course of employment. The respondent had a substantial connection to Ontario under Policy 12-04-12, "Non-Resident Workers," which brought him within the scope of the WSIA. The respondent made trips to Ontario 48 to 60 times per year. These trips were regularly scheduled as part of the employer's business operations and caused the respondent to spend a considerable amount of time in Ontario. **The frequency of the respondent's trips to Ontario and the amount of time he spent in the province were sufficient to establish a substantial connection.** The respondent's right to sue under the WSIA and his right to claim statutory accident benefits were barred.

## Other Legal Issues

The WSIAT continued to adjudicate procedural issues in 2024, including the issue of what constitutes meaningful notice of an appeal. Under section 125(3), the WSIAT is obliged to promptly notify both the WSIB and the parties of record of an appeal. In *Decision No. 1115/22R*, 2024 ONWSIAT 624, the employer requested a reconsideration on the basis that it did not receive notice of the worker's appeal and therefore did not have an opportunity to participate. The reconsideration request was denied. The Tribunal Chair noted that the WSIAT followed the appropriate process under the statute and the applicable Practice Direction; used the correct mailing address for the employer; and sent two pieces of correspondence notifying the employer of the appeal, which were not returned as undeliverable. The Tribunal Chair found that the principle of finality would be undermined by allowing this reconsideration request. The approach taken by the Federal Court in cases such as *Halder v. Canada (Citizenship and Immigration)*, 2012 FC 1346, was relevant. **Once the WSIAT sends a notice of appeal to a respondent in accordance with the WSIA and accepted WSIAT practices, the risk of non-delivery transfers to the respondent.** In the Tribunal Chair's view, the WSIAT's practice of sending an additional letter to a respondent after receiving no response to the original notice protects against the potentially harsh consequences that could result from an initial notice of appeal going astray.

In *Decision No. 1731/23I*, 2024 ONWSIAT 1502, several preliminary issues were addressed. The worker, who was employed as a firefighter, took his own life in 1992 and the worker's widow filed a claim with the WSIB in 2018. The first preliminary issue focused on whether the employer had standing to participate in an appeal where the alleged incidents occurred more than 25 years ago. The Panel accepted that **while the employer no longer had a direct financial interest in the claim as the Schedule 1 account to which the costs would be assigned had closed, the employer nonetheless was a party of record and had a significant interest in the outcome of the appeal.** The employer's representative also challenged whether the worker's widow had the

authority to bring the claim and whether the estate existed so many years after the worker's death. Based on submissions from the Tribunal Counsel Office (TCO), the Panel concluded that the office of an estate executor or administrator does not cease to exist and if a new issue arises with an estate after it has been closed, the representative of the estate must re-open it and resume their role. TCO submitted that the question is whether a particular right being asserted survives death and can be pursued, as well as whether there is an applicable time limit for pursuing it. In the workers' compensation context in Ontario, an ability of an estate to bring a claim for benefits to which the worker may have been entitled while alive is permitted within the time limits provided by the legislation. The Panel found that **the ability to pursue an estate claim is not precluded on the basis of the claim having been brought after the administration of the estate was originally concluded.** The worker's widow also had standing to pursue the claim for benefits for the deceased worker as she had a pecuniary interest in the outcome, there was no estate trustee, and she was a beneficiary of the worker's estate.

In *Decision No. 1102/24I*, 2024 ONWSIAT 1362, the Panel adjourned the hearing when the worker appeared via teleconference rather than videoconference. The employer, their representative, and the worker representative all appeared via videoconference. The worker stated that her discomfort with prolonged screen use was a long-standing issue, but it was not conveyed to the WSIAT in advance of the hearing. There was no record of the worker representative advising the WSIAT that the worker would have difficulties with a videoconference. Likewise, there was no evidence on file that the worker lacked sufficient internet access to participate via videoconference. The worker's representative had months in which to prepare for the hearing and could have ascertained whether the worker would have any physical or technical difficulties with the chosen hearing format and contacted the WSIAT to make alternative arrangements. While videoconference is not necessarily required in all circumstances, the Panel found that the circumstances of this case warranted a videoconference, in part due to the presence of electronic evidence directly relevant to the worker's appeal. The employer had the right to show portions of the relevant video(s) during the worker's testimony and elicit her response. The Panel found **the prejudice to the employer that could come from proceeding without the ability to show the electronic evidence outweighed the prejudice to the worker that stemmed from adjourning and delaying the proceedings.**

In *Decision No. 2088/11*, 2024 ONWSIAT 1548, the Vice-Chair **deemed the appeal to be abandoned and directed that it should be administratively closed, as the worker had frustrated the appeals process by failing to attend the hearing.** The worker had been granted adjournments and postponements over some 13 years, including on the initial hearing date in 2011 and a further date in 2017. The worker was provided with

opportunities to pursue grievances related to his appeal during that time, including asking for a reconsideration decision, raising issues with the Ontario Ombudsman, and making requests to the Tribunal Chair. The worker was provided with multiple opportunities and a generous amount of time to schedule and prepare for the hearing, including a further opportunity to obtain a representative. The worker was warned on several occasions that if he did not attend the hearing date in September 2024, his appeal would be closed. The worker did not attend. The Vice-Chair found that the worker had failed to move his appeal forward and created inordinate delay, and as such continuing the appeal would be an abuse of process.

Section 63 of the WSIA allows a Schedule 2 employer to reach an agreement with a worker to fix a payment in lieu of the worker receiving compensation benefits under the WSIA, provided it is approved by the WSIB. In *Decision No. 1332/23, 2024 ONWSIAT 920*, the parties submitted a section 63 agreement at the outset of the hearing and asked for the agreement to be approved. A question arose as to whether the WSIAT has the jurisdiction to approve section 63 agreements. The Vice-Chair found that **the WSIAT does have jurisdiction to approve section 63 agreements** after examining section 123, the intent of section 63, and prior case law. Section 123(1)(a) grants the WSIAT jurisdiction over appeals with respect to “entitlement to health care, return to work, labour market re-entry and entitlement to other benefits under the insurance plan.” Given that a section 63 agreement is an agreement to make a payment in lieu of benefits, the subject matter of such agreements will always be fundamentally tied to benefits payable under the insurance plan. Furthermore, section 123(2) of the WSIA excludes the WSIAT’s jurisdiction over certain sections, but not section 63. A factor favouring a broad view of the WSIAT’s jurisdiction was efficiency, which is well accepted as an underlying goal of administrative decision-making. It would not be efficient for parties who have reached a section 63 agreement on matters pending before the WSIAT to then return to the WSIB to seek approval. However, the Vice-Chair found that the WSIAT retains the discretion, in appropriate circumstances, to refer the matter back to the WSIB to consider whether the agreement should be approved or not.

# Applications for Judicial Review and Other Litigation

The WSIAT is the final level of appeal for workplace safety and insurance matters in Ontario. The WSIAT has exclusive jurisdiction to determine appeals from final decisions of the WSIB with respect to entitlement to compensation under the WSIA (section 123(1)). Its decisions are subject to a strong privative clause (section 123(4)).

A party who disagrees with a WSIAT decision can file an application for judicial review. Judicial review is a process by which courts make sure that the decisions of administrative bodies are fair, reasonable and lawful. The Divisional Court hears applications for judicial review of decisions made by administrative bodies in Ontario, including decisions of the WSIAT.

The WSIAT's General Counsel and lawyers from the Tribunal Counsel Office represent the WSIAT in judicial review applications and other litigation. They also coordinate representation by external counsel.

In 2024, nine judicial review applications were initiated concerning the following WSIAT decisions:

- *Decisions No. 310/23, 2023 ONWSIAT 1001, and 310/23R, 2024 ONWSIAT 763*
- *Decision No. 774/24, 2024 ONWSIAT 1492*
- *Decisions No. 11/23, 2023 ONWSIAT 35, and 11/23R, 2024 ONWSIAT 17*
- *Decisions No. 49/23I, 2023 ONWSIAT 119, and 49/23IR, 2024 ONWSIAT 141*
- *Decisions No. 1226/22, 2023 ONWSIAT 575, and 1226/22R, 2024 ONWSIAT 719*
- *Decisions No. 263/23, 2023 ONWSIAT 1647, and 263/23R, 2024 ONWSIAT 910*
- *Decisions No. 1731/22, 2023 ONWSIAT 1660, and 1731/22R, 2024 ONWSIAT 1283*
- *Decisions No. 1285/22, 2023 ONWSIAT 1735, and 1285/22R, 2024 ONWSIAT 1757*
- *Decisions No. 476/24, 2024 ONWSIAT 635, and 476/24R, 2024 ONWSIAT 1682*

In 2024, the Divisional Court heard nine applications for judicial review of WSIAT decisions. The Divisional Court released decisions in seven of these applications:

- In April 2024, the Divisional Court released *Priolo v. Workplace Safety and Insurance Appeals Tribunal*, 2024 ONSC 2083. This decision dismissed the application for judicial review of *Decisions No. 136/17*, 2017 ONWSIAT 1694, *136/17R*, 2019 ONWSIAT 492, and *136/17R2*, 2020 ONWSIAT 942.
- In April 2024, the Divisional Court released *Colella v. Ng*, 2024 ONSC 2365. This decision dismissed the application for judicial review of *Decisions No. 916/22*, 2022 ONWSIAT 1056, and *916/22R*, 2022 ONWSIAT 2017.
- In May 2024, the Divisional Court released *Domenic Chiocchio v. Canada Post*, 2024 ONSC 2788. This decision dismissed the application for judicial review of *Decisions No. 1435/15R3*, 2020 ONWSIAT 977, and *1435/15R4*, 2021 ONWSIAT 1268.
- In June 2024, the Divisional Court released *Easby v. Workplace Safety and Insurance Appeals Tribunal*, 2024 ONSC 3669. This decision dismissed the application for judicial review of *Decisions No. 2712/18*, 2018 ONWSIAT 3021, and *2712/18R*, 2019 ONWSIAT 540.
- In July 2024, the Divisional Court released *Medeiros v. Vacheff*, 2024 ONSC 3990. This decision dismissed the application concerning *Decision No. 1677/19*, 2020 ONWSIAT 189. The WSIAT was not served with a notice of application in this matter and did not have an opportunity to participate. The Tribunal Counsel Office wrote to the parties to advise that, pursuant to the *Judicial Review Procedures Act*, the WSIAT had a right to participate in the judicial review. The parties were asked to notify the Tribunal Counsel Office if they seek leave to appeal the Divisional Court's decision.
- In December 2024, the Divisional Court released *Bernard c. Workplace Safety and Insurance Appeals Tribunal*, 2024 ONSC 6718. This decision dismissed the application for judicial review of *Decisions No. 310/23*, 2023 ONWSIAT 1001, and *310/23R*, 2024 ONWSIAT 763.
- In December 2024, the Divisional Court released *Irving Consumer Products Limited v. Singh*, 2024 ONSC 7186. This decision granted the application for judicial review of *Decisions No. 281/22*, 2022 ONWSIAT 954, and *281/22R*, 2023 ONWSIAT 389.

At the end of 2024, the WSIAT was waiting for decisions in two applications for judicial review heard by the Divisional Court:

- In September 2024, the Divisional Court heard an application for judicial review of *Decisions No. 11/23*, 2023 ONWSIAT 35, and *11/23R*, 2024 ONWSIAT 17. The Migrant Farmworker Legal Clinic and Justicia for Migrant Workers were granted

leave to intervene in this application in *Grant v. Workplace Safety and Insurance Appeals Tribunal*, 2024 ONSC 5278.

- In December 2024, the Divisional Court heard an application for judicial review of *Decisions No. 1327/18I*, 2019 ONWSIAT 635, *1327/18I2*, 2022 ONWSIAT 333, *1327/18*, 2023 ONWSIAT 113, and *1327/18R*, 2024 ONWSIAT 336; *Decisions No. 1328/18I*, 2019 ONWSIAT 636, *1328/18I2*, 2022 ONWSIAT 335, *1328/18*, 2023 ONWSIAT 114, and *1328/18R*, 2024 ONWSIAT 325; and *Decisions No. 699/18I*, 2019 ONWSIAT 634, *699/18I2*, 2022 ONWSIAT 334, *699/18*, 2023 ONWSIAT 112, and *699/18R*, 2024 ONWSIAT 358.

In April 2024, the WSIAT received a Notice of Abandonment regarding the application for judicial review of *Decisions No. 1286/19*, 2020 ONWSIAT 1142, and *1286/19R*, 2021 ONWSIAT 1653.

Four applications for judicial review have been scheduled, or are expected to be heard, by the Divisional Court in 2025. These applications concern the following WSIAT decisions:

- *Decisions No. 1732/22*, 2023 ONWSIAT 736, and *1732/22R*, 2024 ONWSIAT 893
- *Decisions No. 1348/22*, 2023 ONWSIAT 259, and *1348/22R*, 2023 ONWSIAT 879
- *Decisions No. 263/23*, 2023 ONWSIAT 1647, and *263/23R*, 2024 ONWSIAT 910
- *Decisions No. 1731/22*, 2023 ONWSIAT 1660, and *1731/22R*, 2024 ONWSIAT 1283

In 2024, the WSIAT was named in two applications made to the Human Rights Tribunal; a notice of application filed at the Superior Court of Justice; and a notice of application filed at the Federal Court.

- The two applications to the Human Rights Tribunal were brought under section 34 of the *Human Rights Code*. The WSIAT filed a response to one application in 2024 and plans to file a response to the other application in 2025.
- In February 2024, the WSIAT was served with a notice of application before the Superior Court of Justice regarding *Decisions No. 49/23I*, 2023 ONWSIAT 119, and *49/23IR*, 2024 ONWSIAT 141. In May 2024, the Superior Court of Justice released an endorsement that said, in part, that no proceeding in the Superior Court had been commenced.
- In June 2024, the WSIAT was made aware of a notice of application filed with the Federal Court in May 2024 regarding *Decisions No. 1555/12*, 2014 ONWSIAT 132, and *163/24E*, 2024 ONWSIAT 215.

# Ombudsman Reviews

The Office of the Ombudsman of Ontario has the authority to investigate complaints about the Government of Ontario and its agencies, including the WSIAT.

If the Office of the Ombudsman of Ontario receives a complaint about a WSIAT decision, it considers whether the decision is authorized by legislation; whether the decision is reasonable in light of the evidence; and whether the process was fair. In some cases, the Office of the Ombudsman of Ontario may make informal inquiries in order to satisfy itself that the decision was reasonable and the process fair.

If the Office of the Ombudsman of Ontario identifies issues that indicate the need for a formal investigation, it provides notice of an intent to investigate. The WSIAT has not received any intent to investigate notifications since 2012. There were no outstanding intent to investigate files in 2024.

# Tribunal Organization

## OIC Appointees: Chair, Vice-Chairs and Members

Appeals and applications at the Workplace Safety and Insurance Appeals Tribunal (WSIAT) are adjudicated by Order in Council (OIC) appointees. There are three types of OIC appointees: the Tribunal Chair, Vice-Chairs and Members.

All OIC appointees are recruited through a public, merit-based recruitment process. Appointments to the WSIAT are made on the recommendation of the Tribunal Chair and the Minister of Labour, Immigration, Training and Skills Development; reviewed by the Standing Committee on Government Agencies; and confirmed by the Lieutenant Governor in Council through an Order in Council.

OIC appointees are subject to the Member Accountability Framework, which includes the Tribunal Chair, Vice-Chair and Member position descriptions and the *WSIAT Members' Code of Conduct*. The latter document sets out standards of conduct and the professional and ethical responsibilities of OIC appointees.

The Tribunal Chair acts as the WSIAT's chief executive officer, as mandated by section 173 of the *Workplace Safety and Insurance Act, 1997* (WSIA). The overall strategic direction and performance of the WSIAT is the responsibility of the Tribunal Chair. As Chief Executive Officer, the Tribunal Chair oversees the Senior Management Team, which is comprised of the Counsel to the Chair, Tribunal General Counsel, Director of Appeal Services, Director of Information and Technology Services, Director of Human Resources, Director of Finance, Director of Executive Services, and Counsel, Compliance & Strategic Initiatives.

Appeals and applications are heard by the Tribunal Chair or a Vice-Chair sitting alone, or a Panel of three or five adjudicators that includes one Member Representative of Employers and one Member Representative of Workers. The Tribunal Chair is responsible for assigning adjudicators to appeals and applications at the WSIAT, as mandated by section 174 of the WSIA.

Lists of OIC appointees, senior staff and Medical Counsellors who were active at the end of 2024 can be found in Appendix A.

## Executive Services

The Executive Services department is led by the Tribunal Chair, who ensures that the WSIAT operates in accordance with its mandate, as defined in the WSIA, and within

approved governance and accountability frameworks. The Tribunal Chair also oversees business planning and ensures that the WSIAT fulfills its reporting obligations.

Executive Services is led by the Director, Executive Services, who is responsible for the operational management of OICs and helps the WSIAT achieve its strategic objectives. The Executive Services team includes the Counsel, Compliance & Strategic Initiatives, who is responsible for managing the frameworks that mitigate risk and guarantee compliance with statutory instruments and directives. The Adjudication Support Group, which is responsible for processing all WSIAT decisions, is also part of the Executive Services team. The department's work is supported by administrative staff, led by the Manager, Chair's Office and Executive Communications.

In 2024, the Executive Services team:

- Provided administrative support to OICs, facilitating the release of 1,848 decisions.
- Expanded the WSIAT's full-time OIC appointee roster by adding four new Vice-Chairs and four new Members.
- Oversaw the orientation program for newly appointed OICs, which applies an experiential approach to learning and promotes cohesion and collegiality among adjudicators.
- Supported OIC professional development by planning training days, overseeing professional development reviews and performance plans. The Tribunal Chair met individually with each of the 71 OICs to discuss their professional development plans. OICs were also kept informed of legal, medical, and procedural updates and WSIAT operations through more than 25 touchpoint meetings throughout the year.
- Provided information on WSIAT operations, key initiatives, noteworthy case law and case management performance by hosting two information sessions with the Tribunal Chair and 11 outreach and training events.
- Implemented a new agency compliance framework.
- Enhanced reporting to proactively address hearing adjournment trends.
- Continued to lead and implement the WSIAT's Access to Justice Action Plan. The plan has four pillars: providing services that meet the diverse needs of parties and representatives; providing clear communications; being transparent; and being accountable.
- Supported the WSIAT's new outreach program for paralegal students, which provides information about the WSIAT, workers' compensation law and appeal processes. In 2024, the WSIAT held nine information sessions.

- Consulted with the WSIAT Advisory Group to discuss new and ongoing initiatives and gather feedback on the new pre-hearing process and the *WSIAT Guide to Adding a Related Issue to an Appeal*.
- Organized biannual meetings with workers' compensation appeals tribunals across Canada. Participants shared ideas and collaborated on issues of mutual interest, including access to justice, adjudicative practices, and case law development.

## Office of the Vice-Chair Registrar

The Office of the Vice-Chair Registrar (OVCR) is the primary point of contact for appellants, applicants, respondents and representatives with an appeal or application at the WSIAT. OVCR staff complete the initial processing of appeals and applications; try to resolve appeals through alternative dispute resolution; ensure cases are ready for hearing; monitor cases up to the hearing date; and complete post-hearing work.

The Office of the Vice-Chair Registrar operates under the guidance of the Vice-Chair Registrar and is led by the Director of Appeal Services. The Vice-Chair Registrar provides

**“ In 2024, the department achieved its two primary goals: to roll out the new pre-hearing process and enhance navigation services, improving access to justice for all parties at the WSIAT. ”**

direction on pre-hearing and procedural issues, such as hearing format, jurisdiction, and evidentiary issues. The department includes the Medical Liaison Office, which coordinates the assistance obtained from Medical Counsellors and Medical Assessors and provides training on medical topics.

In 2024, the department achieved its two primary goals: to roll out the new pre-hearing process and enhance navigation services, improving access to justice for all parties at the WSIAT.

In 2024, the team in the Office of the Vice-Chair Registrar:

- Transitioned the majority of cases to the new pre-hearing process while maintaining the timely processing of appeals and applications.
- Published new plain language letters, forms, Practice Directions and website content that provide information on the new process.
- Trained staff on the new pre-hearing process to facilitate a seamless transition.

- Supported representatives as they made the transition to working electronically, which is expected under the new process.
- Expanded Navigation Services by adding navigators who support self-represented parties during the later stages of appeal and application processing.
- Created a navigator log and added it to the case materials, which documents the support provided to self-represented parties throughout the appeal or application process.
- Participated in outreach efforts focused on navigation services and the new pre-hearing process, including public events and training sessions.
- Provided bookmarked consolidated records to parties who signed up for E-Share.
- Implemented a new phone system in the call centre that includes direct transfers to WSIAT staff, call-back options and the ability to skip voicemail greetings, allowing callers to speak with a customer service representative quicker.
- Resolved 235 appeals through alternative dispute resolution and mediation.

In 2024, the Medical Liaison Office:

- Recruited a new Medical Counsellor specializing in psychiatry and two new Medical Assessors specializing in occupational medicine and otolaryngology.
- Increased the percentage of Medical Assessors sharing documents electronically to 70%.
- Oversaw the update of four Medical Discussion Papers: “Common Conditions of the Hand and Wrist,” prepared by Dr. Herb von Schroeder; “Hand-Arm Vibration Syndrome,” prepared by Dr. Ronald House; “Chronic Obstructive Pulmonary Disease,” prepared by Dr. Susan Tarlo; and “Headache,” prepared by Dr. Paul Cooper.
- Coordinated the preparation of a new paper, “Diabetes Mellitus,” by Dr. Ruth McManus.

### Office of the Counsel to the Chair

The Office of the Counsel to the Chair is an expert legal department that fosters adjudicative excellence, provides confidential legal advice to the Tribunal Chair and OIC appointees, and ensures compliance with the *Freedom of Information and Protection of Privacy Act*.

The Office of the Counsel to the Chair is led by the Counsel to the Chair, with assistance from the Associate Counsels to the Chair, the Legal Writer/Editor and administrative staff.

In 2024, the team in the Office of the Counsel to the Chair:

- Drafted and finalized new Practice Directions to support the launch of the WSIAT's new pre-hearing process.
- Introduced updated decision frameworks and the WSIAT's first style guide. These documents incorporate plain language principles and ensure greater accessibility in WSIAT decisions by eliminating serif font, removing Roman numerals, reducing italicization, and adding white space.
- Published the *WSIAT Guide to Adding a Related Issue to an Appeal*. This document defines a related issue, explains when it may be added to an appeal, and provides the factors that the WSIAT considers when deciding whether to add a related issue to an appeal.
- Launched an outreach program for paralegal students in conjunction with Executive Services. This program introduces students to workplace safety and insurance law, the history and mission of the WSIAT, and the WSIAT's hearing procedures. In March and April 2024, an Associate Counsel to the Chair presented seven sessions for students at six colleges. In November 2024, an Associate Counsel to the Chair presented two sessions for students at 11 colleges.
- Presented information and case law updates at public events. Topics included how to identify relevant evidence; the WSIAT's hearing procedures; and searching for WSIAT decisions.
- Reviewed 50% of all released decisions, in accordance with the *WSIAT's Guidelines for Review of Draft Decisions*.
- Answered more than 550 on-call inquiries from OIC appointees seeking advice on jurisdictional matters, workplace safety and insurance law, evidentiary issues and WSIAT policies and procedures.

“ Launched an outreach program for paralegal students in conjunction with Executive Services. This program introduces students to workplace safety and insurance law, the history and mission of the WSIAT, and the WSIAT's hearing procedures. ”

- Supported the Tribunal Chair by providing advice on complex reconsideration requests and research on a variety of topics.
- Led orientation sessions for new OIC appointees, as well as supplemental sessions for experienced adjudicators.
- Delivered professional development programs to staff and OIC appointees, ensuring that they were apprised of statutory amendments, policy revisions and new case law.
- Composed 50 original articles that provided OIC appointees with up-to-date information on the WSIAT's case law and developments in administrative law.

In 2024, the Legal Writer/Editor processed and assigned keywords to 1,954 decisions and summarized 611 decisions. The Legal Writer/Editor summarized 31% of all decisions released in 2024, exceeding the department's goal of summarizing 30% of all decisions released each year.

### Tribunal Counsel Office

The Tribunal Counsel Office is a centre of legal expertise at the WSIAT that acts as in-house legal counsel and provides neutral assistance in appeals and applications.

The WSIAT's litigation is managed by the Tribunal General Counsel, with assistance from Tribunal Counsel Office lawyers and external counsel. The department's work is supported by a team of administrative staff, led by the Manager, TCO Administrative Services.

In 2024, the Tribunal Counsel Office:

- Provided neutral assistance in more than 220 appeals and applications.
- Processed complex and batch files, including appeals and applications with novel issues and questions raised under the *Canadian Charter of Rights and Freedoms*.
- Responded to more than 20 matters before the courts and other tribunals, including judicial review and human rights applications.
- Advised WSIAT staff on corporate matters, including contracts, human resources, labour relations and compliance issues.
- Amended Practice Direction #17, "Right to Sue Applications" and developed supporting documentation and communications.

- Revised the sensitive decision release process and published supporting documentation and communications.
- Released 32 decisions through the sensitive decision release process.
- Reviewed legislation and directives to identify compliance obligations and make internal recommendations.
- Contributed to the development and revision of Practice Directions, policies, guidelines and procedures.
- Delivered presentations at external outreach events, including a session on identifying and producing relevant evidence.
- Created substantive information sheets on common issues at the WSIAT, which the Tribunal Counsel Office plans to publish on the external website in 2025.
- Delivered a presentation to the WSIAT Advisory Group on the occupational disease project, which aims to improve the processing of occupational disease appeals at the WSIAT.

The Tribunal Counsel Office also led or contributed to the following committees:

- The Access to Justice Task Force, which works on enhancing access to justice at the WSIAT. In 2024, the task force developed an exit survey for hearing participants to address gaps in the WSIAT's feedback mechanisms. The exit survey will launch in 2025.
- The Accessibility Working Group, which works to promote an inclusive and accommodating workplace. In 2024, the working group developed and released an accessibility survey to hearing participants. The WSIAT plans to analyze and report the results in 2025.
- The Professional Development Committee, which fosters adjudicative excellence and ensures the continuing professional development of staff and OIC appointees.

## Scheduling

The Scheduling department coordinates the scheduling of dates for hearings, mediations and pre-hearing conferences. Scheduling also assigns written appeals and reconsideration requests; secures interpreter services, regional boardrooms and the service of summonses; and makes arrangements for parties with accessibility needs, allowing them to fully participate in WSIAT proceedings.

The Scheduling department is led by the Manager, Scheduling Administration, with support from hearing coordinators, assistants and the Team Lead.

In 2024, the Scheduling team successfully scheduled:

- 1,136 oral hearings by videoconference;
- 10 oral hearings by teleconference;
- 15 in-person hearings, including one hybrid hearing; and
- 635 written hearings.

Throughout 2024, the Scheduling department also managed adjournments, which occur when a hearing participant's circumstances change. New hearing dates were provided on a priority basis whenever possible.

### **Diversity and Anti-Racism Office**

The Diversity and Anti-Racism Office was established at the WSIAT in December 2021. Over 2024, the Diversity and Anti-Racism Office remained committed to advancing equity, diversity and inclusion at the WSIAT and creating a safe space for Black, Indigenous and People of Color and equity seeking groups.

In 2024, the team in the Diversity and Anti-Racism Office:

- Provided guidance and advice to various committees and initiatives, ensuring that WSIAT policies, practices and programs incorporate an equity, diversity and inclusion perspective.
- Analyzed and shared high-level, aggregate results from the inaugural Diversity and Inclusion Survey. This was a multi-phased project that ran from the summer of 2023 to June 2024.
- Supplied the 2024 equity, diversity, inclusion and anti-racism commitments for staff and OIC appointees. The commitments included attending webinars provided through the Canadian Centre for Diversity and Inclusion and learning about Indigenous histories, cultures and lived experiences, as well as the importance of truth and reconciliation, by completing a series of modules.
- Trained new hires on the WSIAT's equity, diversity, inclusion and anti-racism culture.

- Oversaw the training of 51 staff and OIC appointees who completed the equity, diversity and inclusion certificate or inclusive leadership certificate. Since it was launched in 2022, more than 80 OICs and nearly 200 staff have completed this program.
- Led an interactive webinar for the Council of Canadian Appeals Tribunals, which was attended by employees and adjudicators from workers' compensation appeal tribunals across Canada. The session was entitled Towards Equity: Transforming Adjudicative Tribunals Through Diversity Initiatives.
- Held educational events recognizing Black History Month, Jewish Heritage Month, Disability Employment Awareness Month and Islamic Heritage Month.
- Produced more than 107 educational articles, including biographies of diverse Canadians, the origins of cultural and religious holy days, and surveys of topical equity, diversity, inclusion and anti-racism issues.
- Published the annual multicultural calendar, which provided a thorough listing of multicultural observances in 2024.

### Information and Technology Services

The Information and Technology Services department maintains the WSIAT's information technology infrastructure and information systems. It also supports the WSIAT's day-to-day operations and develops information technology and information management strategies and solutions. In 2024, the department entered the third stage of its long-term strategy and focused on transformational opportunities that leverage the WSIAT's modernized information technology infrastructure.

In 2024, the Infrastructure and Support team:

- Introduced a new service management tool that efficiently manages internal service requests from a single portal.
- Commenced a full network refresh project to modernize the WSIAT's wired and wireless networking capabilities.
- Updated and maintained the WSIAT's remote access environment.
- Modernized the WSIAT's hearing and meeting rooms to facilitate in-person and virtual participation.
- Refreshed the WSIAT's printing fleet and implemented a tap-to-print solution for enhanced security and ease of use.

- Implemented new backup infrastructure tools and solutions to ensure the safe and secure storage of critical data.
- Rolled out a new cybersecurity awareness program to better manage the human aspect of technology risk.
- Facilitated access to intranet resources provided by the Ontario Public Service.

In 2024, the Business Solutions team:

- Completed 166 application development requests, including enhancements to tracIT, the WSIAT's case management system.
- Responded to 185 external and internal website change requests.
- Created 10 Power BI dashboards, which assisted WSIAT staff with analysis and decision-making by visualizing data.
- Generated more than 430 reports for senior managers and other individuals.
- Applied optical character recognition to 12,779 electronic documents, allowing them to be searched electronically.

In 2024, the Engagement and Innovation team:

- Provided project and change management expertise on various initiatives, including the new pre-hearing process and the financial learning management system.
- Conducted planning exercises for an innovation committee and ideation lab, which are expected to commence in 2025.
- Streamlined the intake and delivery of all external and internal website and application development requests.
- Led multiple projects promoting access to justice at the WSIAT, including a website feedback survey and an interactive appeal process workflow.
- Contributed to the development of two external feedback surveys: the accessibility survey and the hearing exit survey.

In 2024, the Advisory Services team:

- Provided technical and implementation expertise during the construction of the new call centre.

- Signed 84 contracts and negotiated, renewed or cancelled 26 contracts with hardware, software and service vendors.
- Began the development of an artificial intelligence (AI) strategy and framework and an AI governance structure, which will guide the use of this technology at the WSIAT in the future.

In 2024, the Library and Information Services team:

- Published the *WSIAT Identity Guidelines*, which provide templates for internal documents and communications.
- Developed a strategy to modernize the library to better accommodate the needs of parties and representatives.
- Answered 770 inquiries concerning workplace safety, worker's compensation, labour relations, union certification, pay equity and legal research.
- Produced 591 official French translations.
- Remediated 108 documents to meet accessibility requirements.
- Trained external parties and WSIB staff on searching for WSIAT decisions.
- Provided WSIAT staff with access to Lexis+, a legal research platform that utilizes artificial intelligence.

### **Human Resources and Administration**

The Human Resources department is responsible for establishing and maintaining inclusive talent pipelines, robust employee and labour relations practices, contemporary health and safety measures, and comprehensive employee remuneration and rewards. Human Resources continuously seeks to increase access to professional development opportunities, modernize internal operations, and develop future-proof processes and programming.

In 2024, the Human Resources team:

- Continued efforts to conclude collective bargaining with the union that represents Ontario's public sector employees.

- Conducted training sessions for WSIAT managers on performance management, strengthening their ability to assess and guide team performance effectively through coaching.
- Enhanced the WSIAT's recruitment platform to optimize recruitment processes, improving candidate management and streamlining workflows.
- Developed recruitment guidelines to standardize and streamline the hiring process, ensuring consistency and best practices in talent acquisition.
- Launched a new learning management system. This user-friendly platform provides training to new hires and ensures that the WSIAT has an effective and efficient onboarding process.
- Delivered the WSIAT's Orientation and Well-being (WOW!) program, which equips new employees with essential tools and information, helping them feel comfortable and confident and fostering productivity and engagement.
- Planned and facilitated events for the Federated Health Charities and United Way fundraising campaigns. Both campaigns were a resounding success: WSIAT employees and OIC appointees raised \$24,042.95 for Federated Health Charities and \$7,265.99 for the United Way.

The Administration department oversees the WSIAT's business and facility operations and the emergency management and security program.

In 2024, the Administration team:

- Oversaw the renovation and repurposing of office space to ensure that it is allocated efficiently.
- Completed the recarpeting and outfitting of a hybrid hearing and meeting space and installed new furniture in all Toronto hearing rooms, as part of a larger facility modernization initiative.
- Managed an HVAC evaluation and repair initiative, which identified system deficiencies and improved air flow and air quality on the WSIAT's public floors.
- Implemented a new help ticket system to manage administrative service requests, providing an accessible and seamless user experience.
- Engaged the services of a new security guard company at the Toronto and Hamilton locations, as part of a refresh of the WSIAT's security program.
- Completed the operational rollout of a security camera system to support the safety and security of staff, OIC appointees and visitors to the Toronto premises.

- Introduced a new mobile security application, which supports the safety and security of WSIAT adjudicators when travelling for regional hearings.
- Reorganized the WSIAT's emergency evacuation warden program to better support a hybrid work environment.
- Worked with the Ministry of Labour, Immigration, Training and Skills Development to renew the lease at 505 University Avenue, Toronto. The lease is expected to be renewed for a five-year term from November 2025.

### Finance

Finance manages the WSIAT's financial operations, supporting the WSIAT's commitment to fiscal prudence. The department provides accounting, budgeting and procurement services, and ensures that the WSIAT follows robust internal financial management practices and comprehensive financial reporting processes.

The Finance department's responsibilities include:

- Strengthening financial governance by implementing and maintaining internal financial controls, ensuring compliance with OPS directives, and mitigating financial risks.
- Ensuring financial transparency by fulfilling financial reporting requirements.
- Driving fiscal efficiency by developing, monitoring and refining the annual budget.
- Engaging in strategic expense management by overseeing expenditures, comparing them against budget allocations and ensuring fiscal discipline.
- Providing executive insights by supplying senior management with accurate financial data.
- Facilitating compliance by ensuring that the WSIAT adheres to funding requirements and reporting standards.
- Managing the payroll by facilitating payments and administering per diems to OIC appointees.
- Guaranteeing financial stability by managing banking relationships and fulfilling cash flow requirements.
- Maintaining relationships with external auditors and overseeing the yearly audit process.

- Acquiring goods and services in an efficient manner by following procurement policies and managing procurement processes.
- Advancing the WSIAT's financial processes by overseeing the enterprise resource planning system, which is a cornerstone of the WSIAT's financial integrity.

In 2024, the Finance team:

- Contributed to the 2025-2027 Business Plan.
- Ensured the successful completion of the 2024 external audit.
- Provided timely budget reports to senior management.
- Met external reporting requirements by providing timely expenditure and budget reports.
- Facilitated the procurement of 146 new goods and services and renewed 32 contracts.
- Enhanced the WSIAT's procurement guidelines by incorporating directions from the Building Ontario Businesses Initiative (BOBI) and led internal management training on the BOBI.
- Centralized the WSIAT's document storage.
- Migrated the enterprise resource planning system to a new system which enhances the WSIAT's financial management by providing real-time visibility, improving reporting accuracy and streamlining operations.
- Explored opportunities and implemented policies to reduce and mitigate financial risk, such as updating the delegation of financial authority framework for approving procurements.
- Updated the WSIAT's business continuity framework by revising accounting processes and guidelines.
- Led the Federated Health Charities campaign, which raised a historic amount of money for health charities in Ontario: \$24,042.95.

# Caseload Processing

Section 125(2) of the *Workplace Safety and Insurance Act, 1997* (WSIA) requires an appellant to file a notice of appeal at the Workplace Safety and Insurance Appeals Tribunal (WSIAT) within six months after a final decision of the Workplace Safety and Insurance Board (WSIB). The WSIAT is committed to timely processing of cases in support of access to justice.

To start an appeal and meet the time limits in the WSIA, an appellant files a Notice of Appeal (NOA) form. After the NOA is received, the WSIAT gathers appeal information and creates a Case Record. If the respondent is participating, the appeal goes through a consent process.

Once the parties have the Case Record, they must indicate their readiness to proceed to a hearing by completing a Hearing Ready Form. If a party is not ready to proceed, they can file a Not Ready for a Hearing Form and the WSIAT may place the appeal into inactive status.

## Key Developments in 2024

In May 2024, the WSIAT updated its appeal process. Key changes include:

- new clear language forms, Practice Directions and website content;
- elimination of the two-year notice period;
- an informed consent process; and
- a defined disclosure period.

In 2024, the WSIAT sought feedback from the WSIAT Advisory Group on the time to first-offered hearing date and the timely release of decisions. The WSIAT Advisory Group did not raise any concerns about the time to first-offered hearing date. However, concerns were raised about the number of decisions released after the 120-day time limit set out in section 127 of the WSIA. Most WSIAT decisions meet this time limit, but the WSIAT plans to review its processes in 2025.

## Active Appeals Inventory

An active appeal is one that is being processed. An appeal can be active at any stage of the process, including the early review period when information is being gathered and disseminated to the parties.

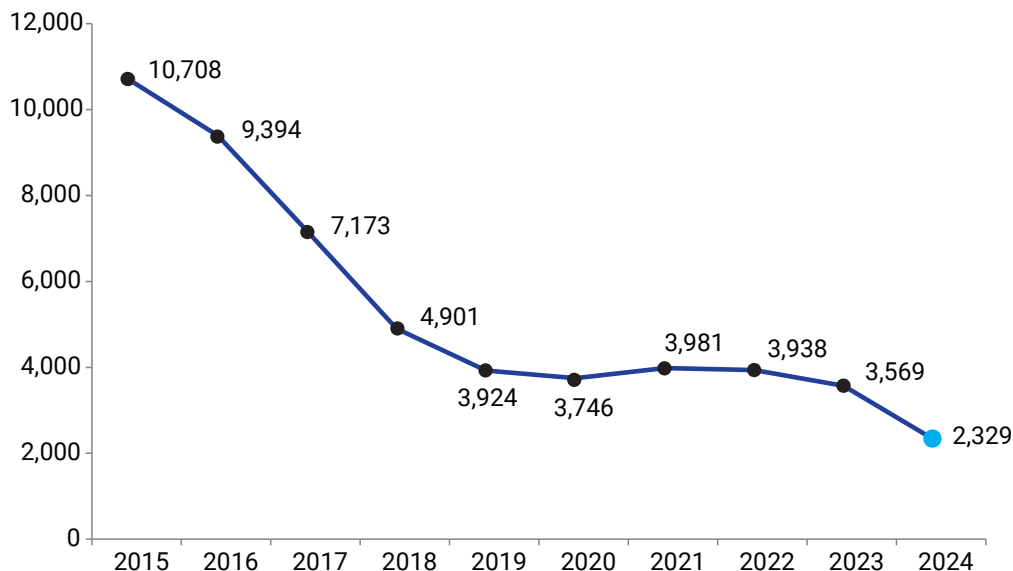
The active appeals inventory is affected by three factors: the number of incoming or reactivated appeals; the number of appeals that are confirmed as ready to proceed to a hearing; and the number of appeals that are closed.

At the end of 2024, the active appeals inventory totalled 2,329 appeals. This figure is 35% lower than the active appeals inventory at the end of 2023, which totalled 3,569 appeals. In 2024, the WSIAT exceeded its goal of maintaining a caseload inventory within 3,600 cases.

**Chart 1(A): Active Appeals in Process on December 31, 2024**

Appeal Processing Stage	Number of Appeals
Notice of Appeal Stage	903
Early Review Stage	42
Substantive Review	706
Hearing Ready	38
Scheduling and Post-hearing	414
Decision Writing	226
<b>Total Cases in Process</b>	<b>2,329</b>

**Chart 1(B): Year-end Active Appeals from 2015 to 2024**

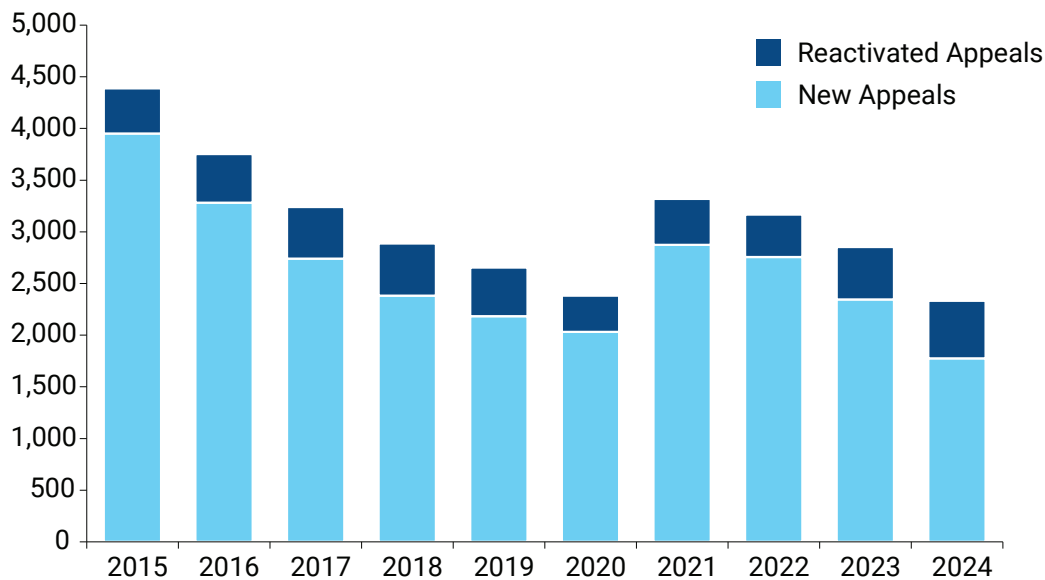


## Appeals Started

The “appeals started” category includes new appeals and reactivated appeals. New appeals are appeals that have been initiated at the WSIAT for the first time. Reactivated appeals are appeals that originated as new appeals and were placed into inactive status due to circumstances that prevented WSIAT staff from processing the appeal further. These appeals remain inactive until the parties notify the WSIAT of their readiness to proceed with the appeal, at which time the case is reactivated. Once an appeal has been reactivated, WSIAT staff perform the administrative work required to make the case ready for a hearing.

In 2024, 2,333 appeals were started at the WSIAT. This figure is a decrease of 18% compared to 2023, when 2,853 appeals were started. New appeals were 24% lower in 2024 than 2023 (1,776 in 2024 compared to 2,346 in 2023). Reactivated appeals were 10% higher in 2024 than 2023 (557 in 2024 compared to 507 in 2023). This change reflects the cyclical and fluctuating nature of new and reactivated appeals.

**Chart 2: Appeals Started from 2015 to 2024**



## Inactive Appeals Inventory

An appeal is made inactive when it cannot be processed due to the absence of critical information required by the WSIAT to adjudicate the appeal. When an appeal is made inactive it is added to the inactive appeals inventory, where it remains until the appellant makes a reactivation request or the WSIAT permanently closes the file. For more information, please see Practice Direction #24, “Inactive Appeals.”

Some appellants take longer to proceed with the appeal because they are pursuing additional entitlement issues with the WSIB and/or gathering additional evidence. The

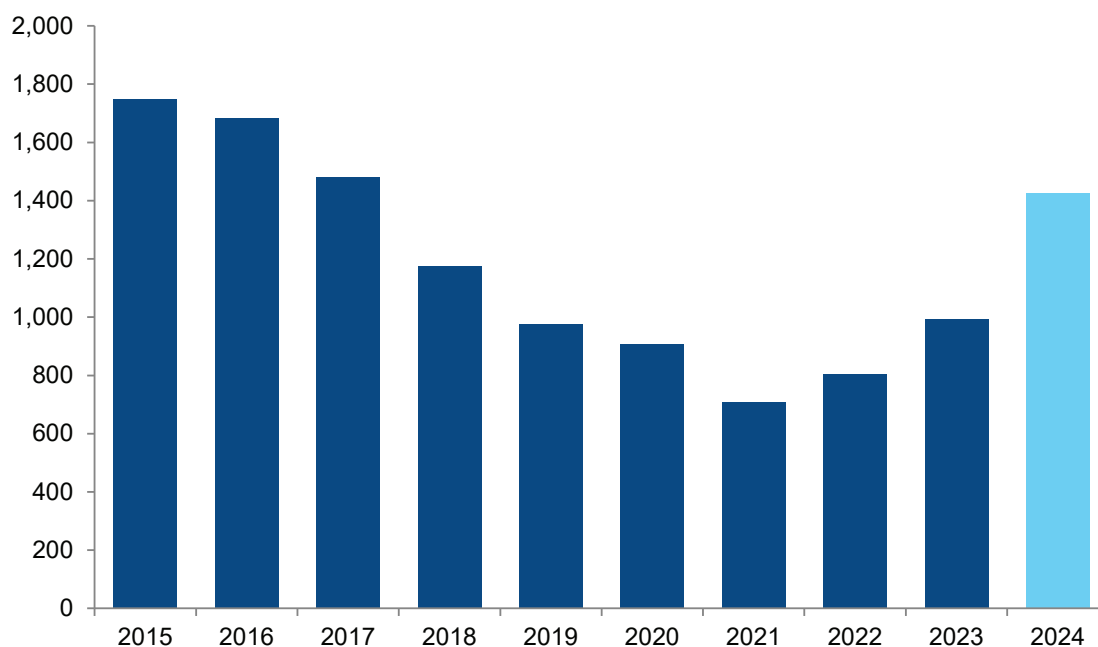
WSIAT supports whole person adjudication, which is the principle that all issues related to the same person and injury should be decided at the same time. However, the value of hearing related issues together must be balanced against other considerations, such as the potential for prejudice to a party. For more information, please see the WSIAT’s *Guide to Adding a Related Issue to an Appeal*.

The inactive appeals inventory is comprised of appeals that were made inactive in 2024 or in prior years and were not reactivated or closed by the end of the year. In 2024, 1,111 appeals were made inactive; 557 appeals were reactivated and returned to the active appeals inventory; and 123 inactive appeals were closed. At the end of 2024, the inactive inventory totalled 1,425 appeals. This figure is 43% higher than at the end of 2023, when the total was 994 appeals. The increased inactive appeals inventory was expected due to the launch of the new pre-hearing process.

**Chart 3(A): Inactive Appeals Inventory Processing in 2024**

Category	Number of Appeals
Inactive inventory at the start of 2024	994
Appeals made inactive in 2024	1,111
Appeals reactivated in 2024	557
Inactive appeals closed in 2024	123
Inactive appeals inventory at the end of 2024	1,425

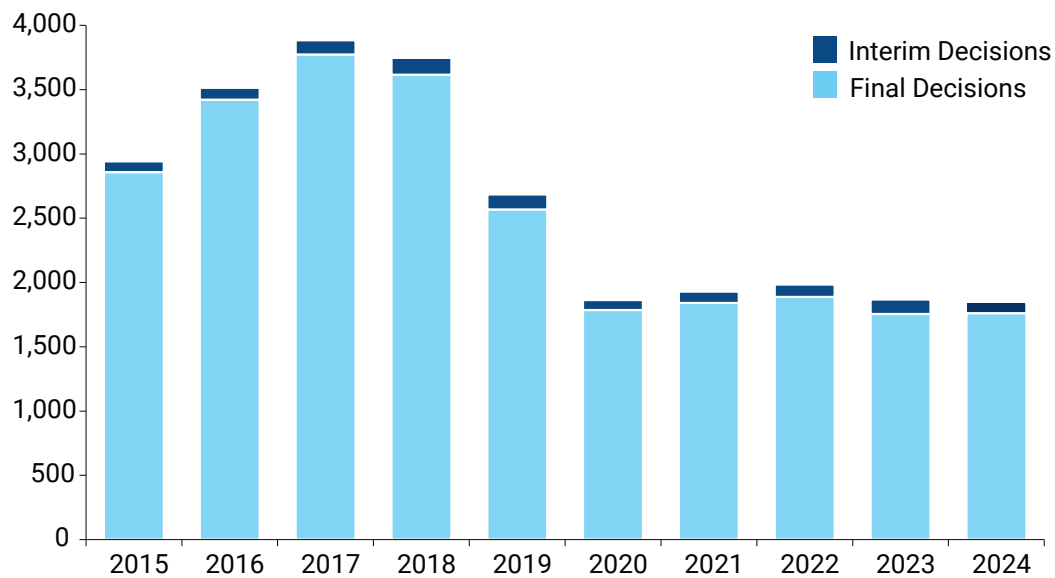
**Chart 3(B): Year-end Inactive Appeals Inventory from 2015 to 2024**



## Decisions Issued

In 2024, the WSIAT issued a total of 1,848 decisions. This figure includes 1,762 final decisions and 86 interim decisions. Total decisions issued in 2024 were 1% lower than in 2023, when 1,867 decisions were issued (1,756 final decisions and 111 interim decisions). The number of decisions issued in a year is influenced by the active appeal volumes at the various processing stages and the number of reactivated appeals. The number of issued decisions declines as incoming appeal volumes decrease.

**Chart 4: WSIAT Decisions Issued from 2015 to 2024**



## Appeals Closed

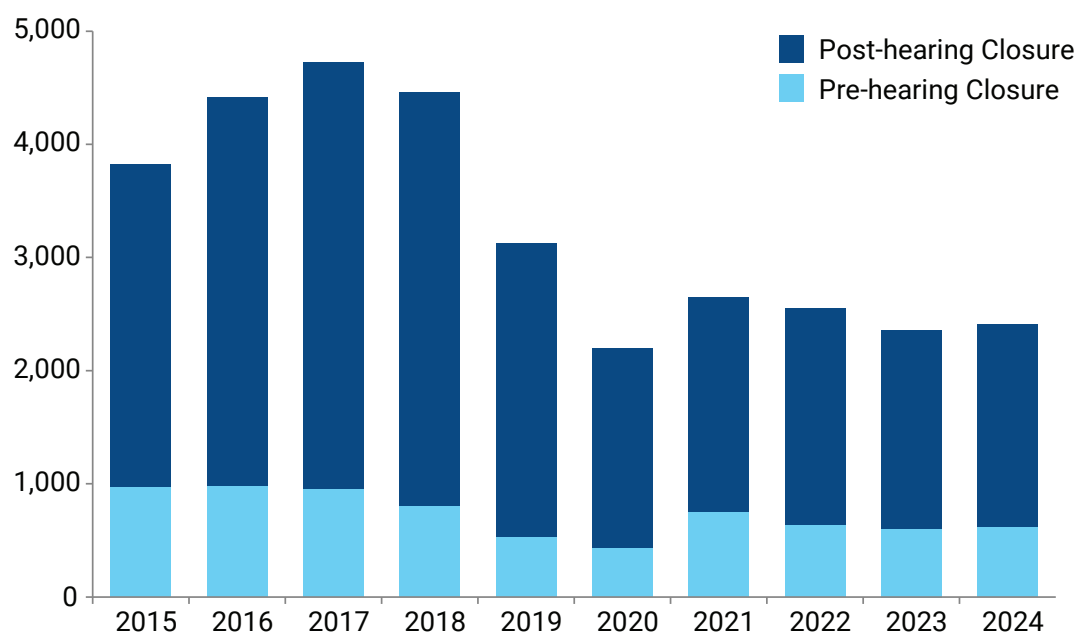
An appeal is closed when a decision is issued or the appellant withdraws or abandons the appeal. An appeal can be closed at the pre-hearing or post-hearing stage. A pre-hearing closure occurs when the appellant has withdrawn their appeal; achieved a mediated settlement through the alternative dispute resolution process; or abandoned the appeal. A post-hearing closure typically occurs after a hearing when the decision is released. The majority of appeals at the WSIAT are closed by final decisions following oral or written hearings.

In 2024, 2,412 appeals were closed by the WSIAT. Appeals closed by decision were 74% of the total (1,794). Appeals closed by withdrawal or abandonment were 26% of the total (618). Total appeals closed in 2024 were 2% higher than total appeals closed in 2023 (2,412 in 2024 compared to 2,355 in 2023).

**Chart 5(A): Appeals Closed in 2024**

Closing Type	Number	Percent
Decision Following Hearing <sup>1</sup>	1,794	74%
Withdrawn or Abandoned	618	26%
<b>Total Appeals Closed</b>	<b>2,412</b>	<b>100%</b>

**Chart 5(B): Appeals Closed from 2015 to 2024**



## Timeliness of Appeal Processing

### Median Age to Appeals Closed

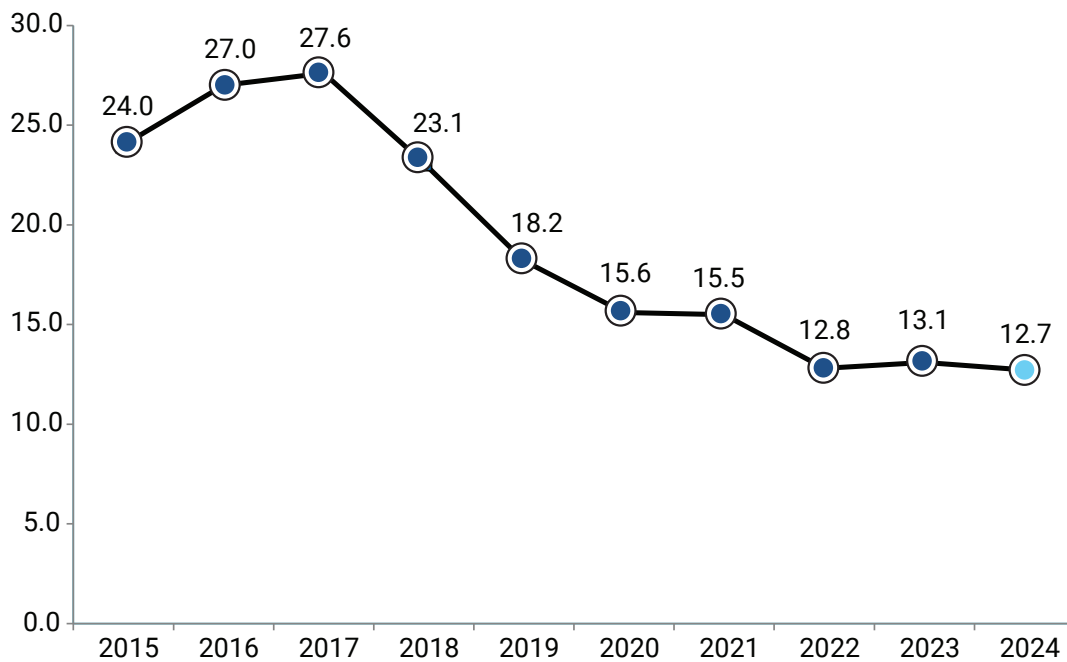
The median age to appeals closed is a time frame that begins on the date that the WSIAT receives a Notice of Appeal form and ends on the date that the appeal is closed. This time frame is measured in months. Appeals are closed either by an issued decision, a withdrawal, or abandonment of the appeal by the appellant.

<sup>1</sup> The number of appeals closed following a hearing may not equal the number of decisions released in a year due to administrative constraints at year end, which prevent the appeal from being closed immediately after the decision is released.

The WSIAT’s new pre-hearing process, which launched in the spring of 2024, was designed to streamline the pre-hearing process and reduce the time to hearing and the median age to appeals closed.

In 2024, the WSIAT exceeded its goal of closing appeals within 13 months. The median age to close appeals at the end of 2024 was 12.7 months. This metric is contingent on a number of factors, including how quickly parties respond to requests for forms or information and party availability for hearings.

**Chart 6: Median Age to Close Appeals from 2015 to 2024 (in months)**

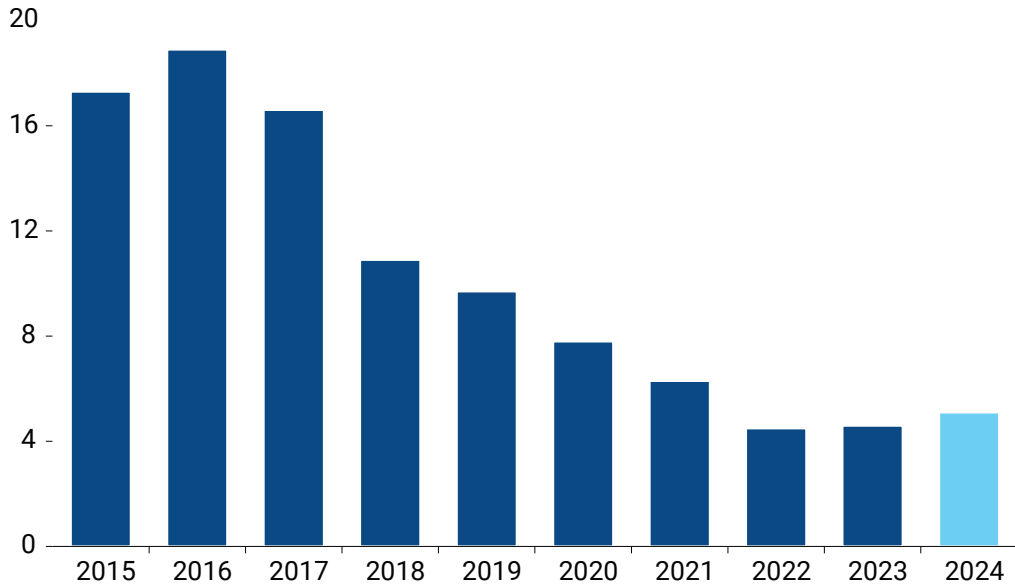


### Median Age to First-offered Hearing

The WSIAT monitors the median age to the first-offered hearing date. This time frame is measured in months and begins on the date that an appeal is confirmed ready to proceed and ends on the hearing date first offered to the parties. The length of time to the hearing date is a critical time frame within the appeal completion period, which encompasses the period from the initiation of an appeal to its closure.

The median age to the first-offered hearing date has declined significantly since 2017, when it was 16.6 months. By 2021 this number had fallen to 6.3 months, and it decreased further to 4.6 months in 2023. At the end of 2024, the median age to the first-offered hearing date had increased to 5.1 months. This slight increase was expected with the launch of the new pre-hearing process and the introduction of an earlier disclosure period. The WSIAT expects the median age to stabilize as representatives adjust to the new process.

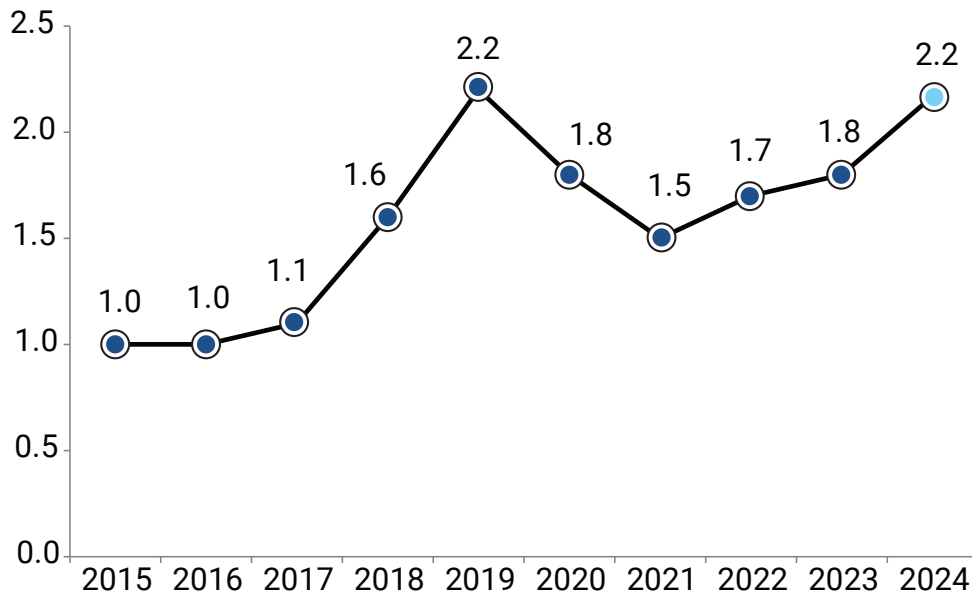
**Chart 7: Median Age to First Offered Hearing from 2015 to 2024 (in months)**



### Median Age of Decision Writing

The median age of decision writing starts on the most recent date that the matter is ready for a decision and ends on the date that the decision is issued. Historically, the median age of decision writing has been less than 2 months. In 2024, the median age was 2.2 months, compared to 1.8 months in 2023. Despite the slight increase, the median age of decision writing was well below 120 days, which is the statutory time limit for releasing a decision in section 127 of the WSIA.

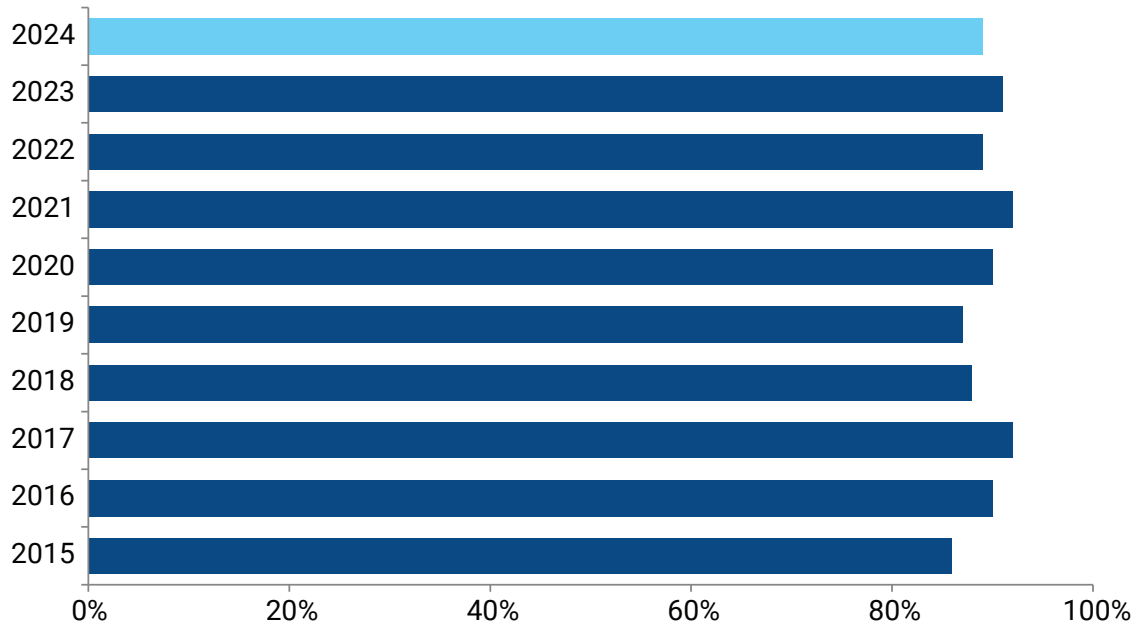
**Chart 8: Median Age of Decision Writing from 2015 to 2024 (in months)**



## Final Decisions Issued Within 120 Days

Section 127 of the WSI Act requires the WSIAT to issue decisions within 120 days of a hearing, or such longer time as the WSIAT may permit. The WSIAT’s target for final decisions issued within 120 days is 90%. In 2024, 89% of all final decisions were issued within 120 days, 1% below the target.

**Chart 9: Final Decisions Released Within 120 Days from 2015 to 2024**



## Appeal Issue Type

A WSIAT appeal may involve more than one issue. Chart 10 shows the issues that appeared most frequently in WSIAT decisions released in 2024, as well as the percentage of decisions that adjudicated each issue.

**Chart 10: Issues Appealed**

Issue Type	Percent <sup>2</sup>
Loss of earnings	23%
New area of injury	9%
Non-economic loss	8%
Work transition	8%
Non-economic loss quantum	8%
Initial entitlement	6%
Ongoing entitlement	6%
Second Injury and Enhancement Fund	6%
Psychtraumatic disability	4%
Other <sup>3</sup>	4%
Multiple issues each totalling less than 1% of total <sup>4</sup>	4%
Health care benefits	4%
Chronic pain	3%
Recurrence	2%
Stress	1%
Occupational disease	1%
Early and safe return to work	1%

## Hearings by Hearing Type

There are two main hearing types: oral and written. Oral hearings include videoconferences, teleconferences, in-person hearings and hybrid hearings. Written hearings are divided into two types: hearings where the parties provide written submissions, and hearings that are resolved by proposed resolutions produced by the Early Intervention Program<sup>5</sup> and reviewed by a Vice-Chair.

<sup>2</sup> Multiple issues are comprised of several individual issues that are each 1% or less than 1% of total issues. Combining these issues into a single group was done to simplify the presentation of Chart 10.

<sup>3</sup> The term “other” is generally used for section 120 time limit appeals or executive officer appeals.

<sup>4</sup> The total percent is 99% due to rounding of the individual issue percentages.

<sup>5</sup> The Early Intervention Program resolves cases through alternative dispute resolution and mediation.

Generally speaking, written hearings are less complex than oral hearings. Written hearings do not require testimony from the parties or cross-examination. All of the information needed by the Vice-Chair or Panel to issue a decision is provided through the Case Record and written submissions. For more information, please see Practice Direction #5, “Hearing Formats.”

The WSIAT conducted 1,796 appeal hearings in 2024. Written hearings represented 35% (635) of total appeal hearings and oral hearings represented 65% (1,162). This ratio of written to oral hearings is generally consistent with historical percentages. In 2023, written hearings represented 35% (712) of total appeal hearings and oral hearings represented 65% (1,303).

Videoconference hearings remain the WSIAT’s default for oral hearings. There were 1,136 videoconference hearings in 2024, compared to 1,263 in 2023. In 2024 there were 10 teleconference hearings, compared to 22 in 2023. Total hearings in 2024 (1,796) were 11% lower than in 2023 (2,015).

The WSIAT schedules in-person hearings in response to requests from parties when teleconference or videoconference hearing methods are not appropriate, such as when a party needs an accommodation. The WSIAT held 15 in-person hearings in 2024, including one hybrid hearing. This figure is lower than in 2023, when the WSIAT held 18 in-person hearings. The decrease in 2024 is mainly due to the number of requests for in-person hearings.

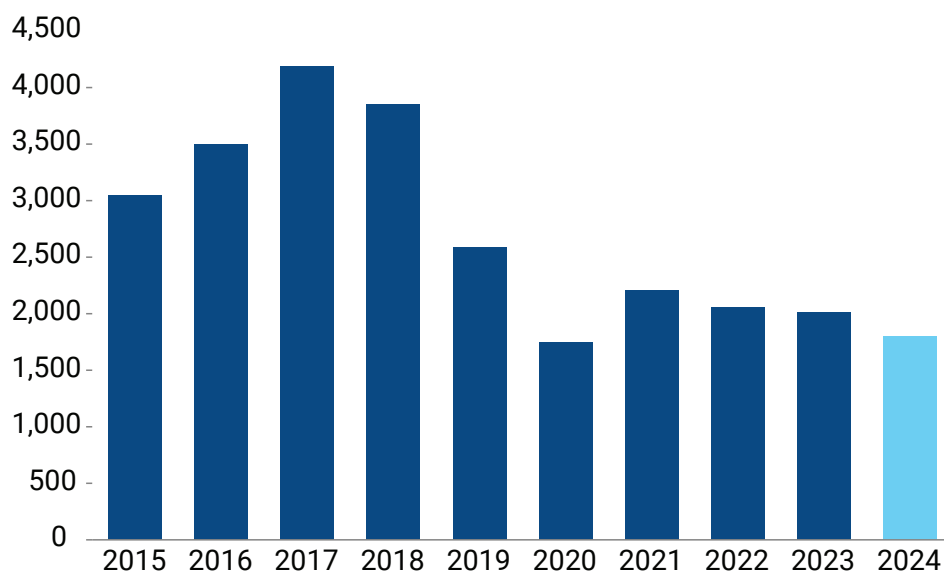
**Chart 11(A): Hearings Conducted in 2024 and 2023**

Hearing Type	Heard in 2024	Heard in 2023	Percentage Change
In Person <sup>6</sup>	15	18	-17%
Teleconference	10	22	-55%
Videoconference	1,136	1,263	-10%
Written <sup>7</sup>	635	712	-11%
<b>Total Heard</b>	<b>1,796</b>	<b>2,015</b>	<b>-11%</b>

<sup>6</sup> This category includes hybrid hearings (a mixed hearing format).

<sup>7</sup> Written hearings include appeals resolved through the Early Intervention Program, which resolves cases through alternative dispute resolution and mediation.

**Chart 11(B): Annual Total Hearings from 2015 to 2024**



### Hearings by Adjudication Type

Section 174(2) of the WSIA provides that, subject to subsection 174(3), a Chair or Vice-Chair assigned by the Chair, sitting alone, shall hear and decide appeals and such other matters as are conferred upon the WSIAT. Section 174(3) sets out exceptions in which the Chair may appoint a Panel of three or five members to hear and decide an appeal or other matter conferred upon the WSIAT under the WSIA. For more information, please see Practice Direction #19, “Hearing Assignments.”

The number of hearings heard by a Vice-Chair or Panel is dependent, in part, on the types of cases that were available for scheduling throughout the year. The proportion of hearings heard by a three-member Panel remained steady from 2023 to 2024. In 2024, three-member Panels heard 39% of WSIAT hearings, compared to 37% in 2023. Vice-Chairs sitting alone heard 61% of WSIAT hearings in 2024, compared to 63% in 2023.

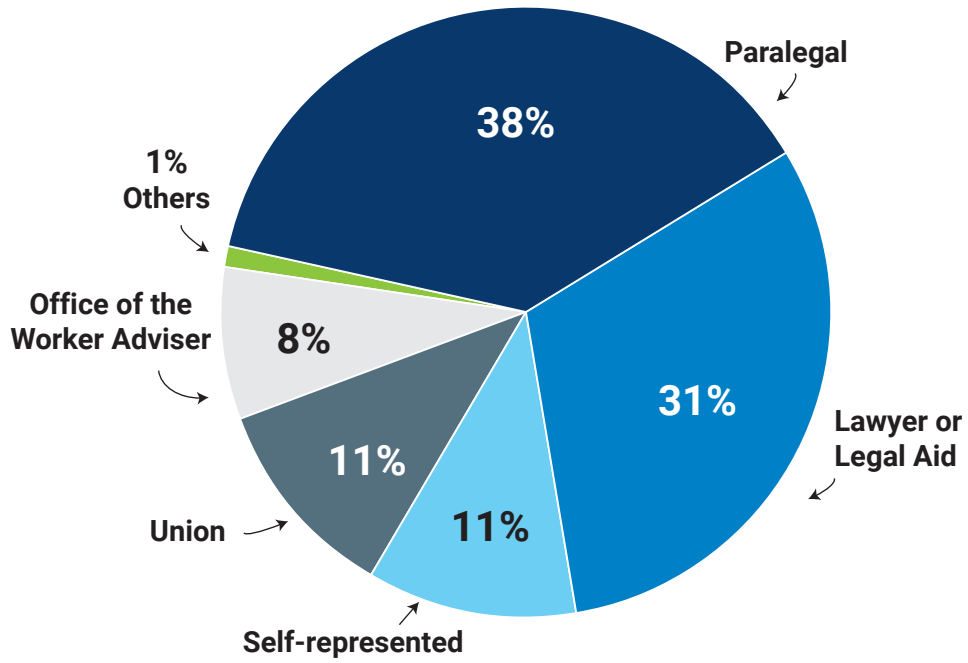
**Chart 12: Appeals by Adjudication Type in 2024 and 2023**

Adjudication Type	Heard in 2024	Heard in 2023
Three-member Panel	39%	37%
Single Vice-Chair	61%	63%

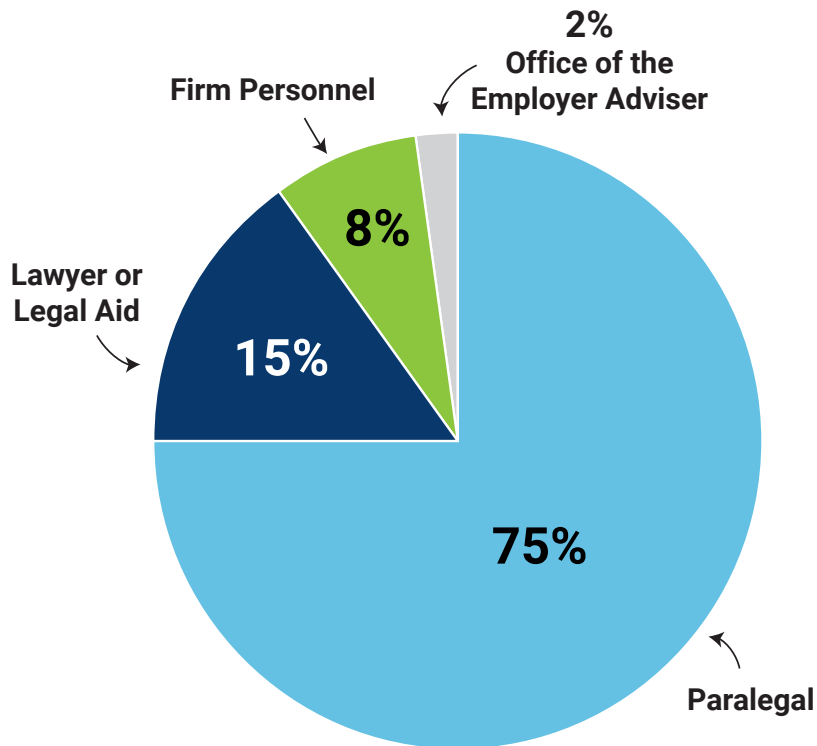
### Representation Type at Hearings

Parties may retain professional representation for proceedings at the WSIAT, choose to represent themselves, or be represented by a friend or family member. For more information, please see Practice Direction #28, “Representatives.”

**Chart 13(A):** Worker Representation in Worker Appeals



**Chart 13(B):** Employer Representation in Employer Appeals



## Post-decision Case Processing – Reconsideration Requests

Section 123(4) of the WSIA provides that a decision of the WSIAT is final. However, the WSIAT has the statutory discretion to reconsider a decision at any time if it is advisable to do so. For more information, please see Practice Direction #27, “Reconsiderations.”

In 2024, the WSIAT received 128 reconsideration requests, compared to 138 in 2023. The WSIAT issued 113 reconsideration decisions in 2024, compared to 101 in 2023. At the end of 2024, there were 75 reconsideration requests pending resolution.

### Chart 14: Reconsideration Processing<sup>8</sup> Activity in 2024

Category	Process Count
Requests Received	128
Decisions Issued	113
Requests Pending Resolution	75

## Electronic Services

Electronic services provide fast and convenient tools that are used to access and share information. Representatives are expected to work electronically, and parties are encouraged to use electronic services as much as possible.

The WSIAT’s electronic filing service, E-File, allows parties to electronically file forms and other documents. In 2024, the WSIAT received 19,936 submissions through E-File.

The WSIAT’s file sharing service, E-Share, allows parties to receive case materials faster and access documents at a time that is convenient for them. In 2024, the WSIAT provided 108,452 files through E-Share.

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<sup>8</sup> Reconsideration requests are excluded from all other charts and statistical references in the Caseload Processing section.

# Financial Matters

A statement of expenditures and variances for the year ending on December 31, 2024 (Chart 15) is shown below.

<b>CHART 15: Statement of Expenditures and Variances for the Year Ending December 31, 2024 (in \$000s)</b>				
<b>EXPENSE TYPE</b>	<b>2024</b>	<b>2024</b>	<b>VARIANCE</b>	
	<b>Budget</b>	<b>Actuals</b>	<b>\$</b>	<b>%</b>
<b>OPERATING EXPENSES</b>				
Salaries and Wages	21,006	19,813	1,192	5.7%
Employee Benefits	4,631	4,469	162	3.5%
<b>OTHER DIRECT OPERATING EXPENSES:</b>				
Transportation and Communication	489	320	169	34.6%
Services	7,299	6,575	724	9.9%
Supplies and Equipment	1,635	1,754	(119)	(7.3%)
<b>Total Other Direct Operating Expenditures</b>	<b>9,423</b>	<b>8,649</b>	<b>775</b>	<b>8.2%</b>
<b>Total – WSIAT</b>	<b>35,060</b>	<b>32,931</b>	<b>2,129</b>	<b>6.1%</b>
Services - WSIB	650	658	(8)	(1.2%)
Interest Revenue	0	(323)	323	
<b>TOTAL OPERATING EXPENSES</b>	<b>35,710</b>	<b>33,266</b>	<b>2,444</b>	<b>6.8%</b>
<b>ONE-TIME EXPENSES</b>				
Severance Payment	250	120	130	52.0%
<b>Capital Expenditures</b>	<b>990</b>	<b>0</b>	<b>990</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURES</b>	<b>36,950</b>	<b>33,386</b>	<b>3,563</b>	<b>9.6%</b>
<b>Note:</b>				
The above 2024 actuals are presented on the same basis as the approved budget and differ from the year-end audited financial statements presentation (see note 2 to the financial statements). The difference of (\$153) is comprised of the following:				
<b>CAPITAL FUND</b>				
Amortization		589		
Fixed Assets Acquired		(703)	(114)	
<b>OPERATING FUND</b>				
Accrued Severance, Vacation Benefits, & HCSA		(36)		
Prepaid Expenses		(2)	(39)	
Difference			(153)	

The accounting firm Deloitte LLP has completed a financial audit of the WSIAT's financial statements for the year ending on December 31, 2024. The independent auditor's report is included as Appendix B.

# Appendix A

## Vice-Chairs and Members in 2024

This is a list of Vice-Chairs and Members whose Order in Council appointments were active during 2024 and their annual remuneration.<sup>1</sup>

<b>Name (Full-time Appointees)</b>	<b>Initial Appointment</b>	<b>Term End Date</b>	<b>Annual Remuneration<sup>2</sup></b>
<b>Chair</b>			
McCutcheon, Rosemarie	August 16, 2019	January 8, 2025	\$185,982.42
<b>Vice-Chairs</b>			
Baker, Andrew	June 28, 2006	April 3, 2026	\$143,959.09 <sup>3</sup>
Dimovski, Jim	November 19, 2014	March 4, 2026	\$155,542.92
Frenschkowski, JoAnne	December 12, 2024	December 11, 2026	\$63,631.01 <sup>3</sup>
Huras, Christina	February 10, 2019	August 28, 2029	\$148,505.52
lima, Katherine	January 5, 2018	March 8, 2028	\$155,542.92
Jacques, Karen	June 22, 2023	June 21, 2025	\$136,077.76
Jepson, Kenneth	December 10, 2019	August 28, 2029	\$148,505.52
Kosny, Agnieszka	January 8, 2018	June 10, 2025	\$145,810.34
Lo-Wong, Ariel Sze Mun	June 22, 2023	June 21, 2025	\$0
Lai, Martha	December 22, 2021	December 21, 2025	\$145,473.44
Patel, Vandana	February 17, 2022	February 16, 2026	\$143,938.69
Patterson, Angus	June 13, 2010	April 10, 2027	\$155,542.92
Perryman, Natalie	January 5, 2018	February 15, 2028	\$155,542.92
Petrykowski, Lukasz	October 3, 2016	April 19, 2026	\$155,542.92
Rose, Elana	February 17, 2022	February 16, 2024	\$9,160.50
Ryan, Sean	May 28, 2020	May 27, 2025	\$155,542.92
Seyler, Kayla	December 12, 2024	December 11, 2026	\$0
Smith, Joanna	August 28, 2016	May 17, 2026	\$155,542.92
Zehr, Chantelle	October 10, 2024	October 9, 2026	\$122,501.07 <sup>3</sup>
<b>Members Representative of Employers</b>			
Falcone-Johnstone, Mena	April 25, 2024	April 24, 2026	\$94,150.27 <sup>4</sup>
Greenside, Patricia	May 23, 2024	May 22, 2026	\$96,713.73 <sup>4</sup>
Sacco, Carmine	February 21, 2018	March 8, 2028	\$125,840.78
Sahay, Sonya Toni	August 12, 2021	August 11, 2025	\$125,840.78
Thomson, David	May 18, 2017	August 10, 2027	\$125,840.78

<sup>1</sup> List also includes individuals completing post-appointment responsibilities pursuant to section 175 of the WSIA.

<sup>2</sup> Not including expenses.

<sup>3</sup> Annual remuneration reflects both part-time and full-time Vice-Chair appointments during 2024.

<sup>4</sup> Annual remuneration reflects both part-time and full-time Member appointments during 2024.

Name (Full-time Appointees)	Initial Appointment	Term End Date	Annual Remuneration <sup>2</sup>
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**Members Representative of Workers**

Agnidis, Zoe	August 19, 2021	August 18, 2025	\$117,972.92
Ferrari, Mary	July 15, 2016	July 14, 2026	\$125,840.78
Hoskin, Richard	June 13, 2011	September 30, 2025	\$125,840.78
Salama, Claudine	May 2, 2024	May 1, 2026	\$95,381.14 <sup>4</sup>
Uche, Juliet	March 7, 2024	March 6, 2026	\$91,330.97 <sup>4</sup>

Name (Part-time Appointees)	Initial Appointment	Term End Date	Annual Remuneration <sup>2</sup>
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**Vice-Chairs**

Ahlfeld, Pamela	September 16, 2021	September 15, 2025	\$88,256.03
Allen, Paul	February 24, 2016	February 23, 2026	\$95,397.25
Andal, Ramon	February 3, 2022	February 7, 2026	\$82,045.60
Bayefsky, Eban	July 30, 2020	July 29, 2025	\$40,188.01
Crystal, Melvin	May 3, 2022	May 2, 2024	\$31,352.55
D'Angelo, Claudia	February 17, 2022	February 16, 2027	\$89,191.77
Dee, Garth	February 23, 2023	March 27, 2027	\$82,587.34
Durette, André	February 17, 2022	February 16, 2027	\$83,656.06
Ferguson, Nancy	July 30, 2020	July 29, 2025	\$15,513.78
Frenschkowski, JoAnne	March 4, 2013	December 11, 2024	\$63,631.01 <sup>3</sup>
Gananathan, Romona	June 22, 2023	June 21, 2025	\$85,990.52
Gehrke, Linda	November 4, 2015	November 3, 2025	\$71,535.65
Gordon, Mark	February 17, 2022	February 16, 2026	\$85,892.02
Hoare, Rhea	October 26, 2016	October 30, 2026	\$52,924.07
Hodis, Sonja	July 15, 2009	August 14, 2026	\$61,119.27
Horne, Ronald	May 10, 2017	May 9, 2027	\$64,074.27
Keil, Martha	February 18, 2022	February 17, 2024	\$53,830.25
Kesler, Marlene	July 13, 2023	July 12, 2025	\$72,003.52
Kosmidis, Elizabeth	June 17, 2015	June 16, 2025	\$93,905.00
Logan, Elizabeth Louise	August 31, 2023	August 30, 2025	\$55,849.53
Manji, Shemin	June 22, 2023	June 21, 2025	\$43,832.52
Marafioti, Victor	March 11, 1987	March 22, 2024	\$29,599.26
McCaffrey, Grant	July 22, 2015	July 21, 2025	\$81,878.14
McLoughlin, Michael	August 29, 2019	August 28, 2029	\$55,627.90
Mitchinson, Tom	November 10, 2005	November 15, 2025	\$75,672.65
Morrow, Bernard	July 30, 2020	July 29, 2025	\$33,682.10
Nairn, Rob	October 10, 2024	October 9, 2026	\$9,653.00
Onen, Zeynep	November 4, 2015	April 1, 2023	\$3,053.50
Peckover, Susan	October 20, 2004	October 19, 2025	\$78,947.75
Pollock, Bruce	February 15, 2017	February 20, 2027	\$57,047.28
Ramsay, Christopher	May 18, 2016	May 17, 2026	\$32,431.14
Salisbury, Robert	February 2, 2017	February 20, 2027	\$27,136.75
Smith, Eleanor	October 9, 2013	October 30, 2025	\$64,074.26
Somerville, Ann	October 4, 2017	November 30, 2023	\$2,856.50

<b>Name (Part-time Appointees)</b>	<b>Initial Appointment</b>	<b>Term End Date</b>	<b>Annual Remuneration<sup>2</sup></b>
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**Vice-Chairs (continued)**

Strachan, Daria	February 3, 2022	February 7, 2025	\$19,744.33
Wong, Anita	July 30, 2020	July 29, 2025	\$74,613.77
Zehr, Chantelle	October 4, 2017	October 9, 2024	\$122,501.07 <sup>3</sup>

**Members Representative of Employers**

Burkett, Gary	February 2, 2017	February 20, 2027	\$70,416.50
Chahal, Simi	February 17, 2022	February 16, 2026	\$36,612.45
Falcone-Johnstone, Mena	October 21, 2015	April 24, 2024	\$94,150.27 <sup>4</sup>
Gallant, Jean-Sébastien	February 17, 2022	February 16, 2026	\$22,493.75
Greenside, Patricia	January 8, 2018	May 22, 2024	\$96,713.73 <sup>4</sup>
Iyer, Narayanan	October 5, 2023	October 4, 2025	\$36,432.50
Moreau, Martial	February 17, 2022	February 16, 2027	\$46,315.00
Ouellette, Richard	April 26, 2017	April 25, 2027	\$62,599.00
Soden, Kristen	October 18, 2017	October 17, 2027	\$49,265.00
Suthanthirakaran, Sayanisa	October 5, 2023	October 4, 2025	\$34,102.00
Trudeau, Marcel	April 16, 2008	December 31, 2023	\$2,891.00

**Members Representative of Workers**

Grisdale, Robert	February 17, 2022	February 16, 2026	\$51,948.91
Mandoko, Junior	February 17, 2022	February 16, 2026	\$46,719.15
Patel, Nirav	October 5, 2023	October 4, 2025	\$42,303.00
Provato, Joseph	December 10, 2020	February 15, 2026	\$65,490.00
Roth, Stephen	February 24, 2016	February 23, 2026	\$53,438.66
Salama, Claudine	October 3, 2012	May 1, 2024	\$95,381.14 <sup>4</sup>
Signoroni, Antonio	September 29, 2010	January 6, 2024	\$0
Thompson, Ian (James)	April 5, 2017	April 4, 2027	\$35,252.50
Tzaferis, Mary	December 7, 2016	December 6, 2026	\$64,074.00
Uche, Juliet	February 17, 2022	March 6, 2024	\$91,330.97 <sup>4</sup>

**Senior Staff**

Bhardwaj, Yuvraj.....	Director, Finance
Bisson, Nicole.....	Director, Appeal Services
Canzius, Lauren.....	Director, Diversity and Anti-Racism Office
Evans, Katharine.....	Counsel, Compliance & Strategic Initiatives
MacDonald, Cindy.....	Director, Human Resources and Administration
Mageau, Guylaine.....	Director, Executive Services
Paulic, Tony.....	Director, Information and Technology Services
Schumacher, Sarah.....	Counsel to the Chair
Woodrow, Rebecca.....	Tribunal General Counsel

## **Medical Counsellors**

Medical Counsellors are a group of highly qualified medical specialists who serve as consultants to the WSIAT, working closely with the Medical Liaison Office. In 2024, there were five Medical Counsellors:

Dr. Paul Cooper ..... Neurology (Chair of the Medical Counsellors)  
Dr. Joel Finkelstein..... Orthopaedic Surgery  
Dr. Ronald House ..... Occupational Medicine  
Dr. Chanth Seyone..... Psychiatry  
Dr. James Watters..... General Surgery

# Appendix B



Deloitte LLP  
Bay Adelaide East  
8 Adelaide Street West  
Suite 200  
Toronto ON M5H 0A9

Tel: 416-601-6150  
Fax: 416-601-6151  
www.deloitte.ca

## Independent Auditor's Report

To the Chair of the  
Workplace Safety and Insurance Appeals Tribunal

### Opinion

We have audited the financial statements of Workplace Safety and Insurance Appeals Tribunal ("WSIAT"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in fund balances, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of WSIAT as at December 31, 2024, and the results of its operations, changes in fund balances, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of WSIAT in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing WSIAT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate WSIAT or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing WSIAT's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of WSIAT's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on WSIAT's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause WSIAT to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

"Original signed by Deloitte"

Chartered Professional Accountants  
Licensed Public Accountants  
March 6, 2025

**Workplace Safety and Insurance Appeals Tribunal**  
**Statement of financial position**

As at December 31, 2024

	Notes	2024 \$	2023 \$
<b>Assets</b>			
Current assets			
Cash		6,231,777	5,719,888
Prepaid expenses and advances		770,754	768,170
Recoverable expenses	3	307,500	280,120
		<b>7,310,031</b>	6,768,178
Capital assets			
	4	984,592	870,501
		<b>8,294,623</b>	7,638,679
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		4,739,995	4,200,608
Accrued severance benefits and vacation credits		2,375,891	2,412,168
Operating advance from Workplace Safety and Insurance Board	5	1,800,000	1,800,000
		<b>8,915,886</b>	8,412,776
<b>Fund balances</b>			
Operating Fund	6	(1,605,855)	(1,644,598)
Capital Fund		984,592	870,501
		<b>(621,263)</b>	(774,097)
		<b>8,294,623</b>	7,638,679

The accompanying notes are an integral part of the financial statements.

Approved on behalf of Workplace Safety and Insurance Appeals Tribunal

 \_\_\_\_\_, Chair

**Workplace Safety and Insurance Appeals Tribunal**  
**Statement of operations**

Year ended December 31, 2024

	Notes	2024 \$	2023 \$
<b>Operating expenses</b>			
Salaries and wages		<b>19,813,427</b>	17,318,351
Employee benefits	7	<b>4,552,629</b>	3,828,233
Transportation and communication		<b>319,681</b>	308,471
Services and supplies		<b>7,623,305</b>	7,317,989
Amortization		<b>588,965</b>	466,611
		<b>32,898,007</b>	29,239,655
Services - Workplace Safety and Insurance Board ("WSIB")	8	<b>657,972</b>	650,557
		<b>33,555,979</b>	29,890,212
Bank interest income		<b>(322,717)</b>	(339,988)
Net operating expenses		<b>33,233,262</b>	29,550,224
Funds received and receivable from WSIB		<b>(33,386,096)</b>	(29,851,970)
<b>Annual surplus</b>		<b>(152,834)</b>	(301,746)

The accompanying notes are an integral part of the financial statements.

**Workplace Safety and Insurance Appeals Tribunal**  
**Statement of changes in fund balances**

Year ended December 31, 2024

	Capital \$	Operating \$	Total \$
<b>Balance, January 1, 2023</b>	<b>873,516</b>	<b>(1,949,359)</b>	<b>(1,075,843)</b>
Additions to capital assets	560,666	—	560,666
Amortization of capital assets	(466,611)	—	(466,611)
Severance benefits, vacation credits, and Health Care Spending Account (Note a)	—	26,435	26,435
Prepaid expenses (Note b)	(97,070)	278,326	181,256
Annual surplus/(deficit)	(3,015)	304,761	301,746
<b>Balance, December 31, 2023</b>	<b>870,501</b>	<b>(1,644,598)</b>	<b>(774,097)</b>
Additions to capital assets	703,056	—	703,056
Amortization of capital assets	(588,965)	—	(588,965)
Severance benefits, vacation credits, and Health Care Spending Account (Note a)	—	36,277	36,277
Prepaid expenses (Note b)	—	2,466	2,466
Annual surplus/(deficit)	114,091	38,743	152,834
<b>Balance, December 31, 2024</b>	<b>984,592</b>	<b>(1,605,855)</b>	<b>(621,263)</b>

The accompanying notes are an integral part of the financial statements.

Note a) Severance benefits, vacation credits, and Health Care Spending are not funded by WSIB until they are paid.

Note b) Prepaid expenses are funded by WSIB when paid and not when expensed.

**Workplace Safety and Insurance Appeals Tribunal**  
**Statement of cash flows**

Year ended December 31, 2024

	<b>2024</b>	2023
	\$	\$
<b>Operating activities</b>		
Funding revenue received from Workplace Safety and Insurance Board	<b>33,386,096</b>	29,851,970
Cash receipts for recoverable expenses	<b>1,048,796</b>	1,335,668
Bank interest received	<b>322,717</b>	339,988
Expenses, recoverable expenses net of amortization	<b>(33,542,664)</b>	(29,095,758)
	<b>1,214,945</b>	2,431,868
<b>Capital activity</b>		
Acquisition of capital assets	<b>(703,056)</b>	(560,666)
Net increase in year	<b>511,889</b>	1,871,202
Cash, beginning of year	<b>5,719,888</b>	3,848,686
<b>Cash, end of year</b>	<b>6,231,777</b>	5,719,888

The accompanying notes are an integral part of the financial statements.

**Workplace Safety and Insurance Appeals Tribunal****Notes to the financial statements**December 31, 2024

---

**1. General**

Workplace Safety and Insurance Appeals Tribunal (the "Tribunal") was originally created by the Workers' Compensation Amendment Act S.O. 1984, Chapter 58 - Section 32, which came into force on October 1, 1985. The Workplace Safety and Insurance Act (the "Act") replaced the Workers' Compensation Act in 1997 and came into force January 1, 1998. The Workplace Safety and Insurance Board ("WSIB"), (formerly, Workers' Compensation Board) is required to fund the cost of the Tribunal from the Insurance Fund. These reimbursements and funding amounts are determined and approved by the Ontario Minister of Labour, Immigration, Training, and Skills Development.

The purpose of the Tribunal is to hear, determine and dispose of in a fair, impartial and independent manner, appeals by workers and employers in connection with decisions, orders or rulings of the WSIB and any matters or issues expressly conferred upon the Tribunal by the Act.

**2. Significant accounting policies**

The following summarizes the significant accounting policies used in preparing the accompanying financial statements:

*Basis of presentation*

The financial statements have been prepared in accordance with Canadian public sector accounting standards including sections PS4200 to PS4270 pertaining to government not-for-profit organizations, using the restricted fund method of reporting revenue.

*Revenue recognition*

WSIB funds expenses as incurred, except for severance benefits and vacation credits, which are funded when paid, and prepaid expenses which are funded when paid and not when expensed.

*Accounting estimates*

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts in the financial statements and in the accompanying notes. Due to the inherent uncertainty in making estimates, actual results could differ from these estimates. Accounts requiring estimates and assumptions are included in accrued severance benefits and vacation credits.

*Capital assets*

Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated useful life of 4 years.

Funding for capital assets provided by the WSIB is reported in the Capital Fund. The Fund is reduced each year by an amount equal to the amortization of capital assets and increased by the additions to capital assets.

*Employee benefits**(a) Pension benefits*

The Tribunal provides pension benefits for all its permanent employees (and to non-permanent employees who elect to participate) through the Public Service Pension Plan ("PSPP") and the Ontario Public Service Employees' Union Pension Fund ("OPSEU Pension Trust") which are both multi-employer plans established by the Province of Ontario. The plans are defined-benefit plans, which specify the amount of retirement benefit to be received by employees based on their length of service and rates of pay.

## Workplace Safety and Insurance Appeals Tribunal Notes to the financial statements

December 31, 2024

### 2. Significant accounting policies (continued)

#### *Employee benefits (continued)*

##### *(b) Severance benefits*

Severance benefits are recognized and accrued over the years in which employees earn the benefits. The severance benefit is recorded once an employee has worked for the Tribunal for a minimum term (of five years). The maximum amount payable to an employee shall not exceed one-half of the annual full-time salary. A unionized employee who retires or voluntarily resigns is entitled to severance benefits for service accrued up to June 30, 2010. A non-union employee who retires, and is eligible for a PSPP is entitled to severance benefits for service accrued up to December 31, 2015. A non-union employee who voluntarily resigns is only entitled to severance benefits for service accrued up to December 31, 2011.

##### *(c) Vacation credits*

Vacation entitlements are accrued in the year when vacation credits are earned. Employees may accumulate vacation credits to a maximum of one year's vacation entitlement at December 31 of each year. Senior Management Group is also eligible to time bank up to ten vacation days per year (maximum of one hundred and twenty-five days). Employees are paid for any earned and unused vacation credits at the date they cease to be an employee.

##### *(d) Non-pension future benefits*

The Tribunal also provides for dental, basic life insurance, supplementary health and hospital benefits to retired employees through a self-insured, unfunded defined benefit plan established by the Province of Ontario.

The Tribunal does not accrue for non-pension future benefits liability since the information is not readily available from the Province of Ontario.

##### *(e) Health Care Spending Account ("HCSA")*

Consistent with the Province of Ontario's employee benefit plan, the Tribunal provides an annual health care spending component for every eligible employee. Any unused amounts in the current year can be carried forward for up to one year.

### 3. Recoverable expenses

Recoverable expenses consist of amounts recoverable for shared services, secondments and other miscellaneous receivables.

	<b>2024</b>	2023
	<b>\$</b>	\$
Shared services		
Ontario Labour Relations Board	<b>116,096</b>	118,198
Pay Equity Hearings Tribunal	<b>1,648</b>	5,910
Others		
Canada Revenue Agency Harmonized Sales Tax rebate receivable	<b>156,866</b>	146,553
Miscellaneous	<b>32,890</b>	9,459
	<b>307,500</b>	280,120

**Workplace Safety and Insurance Appeals Tribunal****Notes to the financial statements**

December 31, 2024

**4. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2024 Net book value</b>	2023 Net book value
	\$	\$	\$	\$
Leasehold improvements	<b>4,471,706</b>	<b>4,298,977</b>	<b>172,729</b>	127,620
Furniture and equipment	<b>532,498</b>	<b>476,684</b>	<b>55,814</b>	27,959
Computer equipment and software	<b>2,701,435</b>	<b>1,945,386</b>	<b>756,049</b>	714,922
	<b>7,705,639</b>	<b>6,721,047</b>	<b>984,592</b>	870,501

**5. Operating advance from WSIB**

The operating advance is interest-free with no specific terms of repayment.

**6. Operating Fund**

The Operating Fund deficit of \$1,605,855 as of December 31, 2024 (\$1,644,598 in 2023) represents future obligations to employees for severance, vacation credits and health care spending account credits, less prepaid expenses. Funding for these future obligations will be provided by WSIB in the year the actual payment is made.

**7. Employee benefits obligations***(a) Pension plan costs*

Contributions by the Tribunal on account of pension costs amounted to \$1,702,485 (\$1,495,965 in 2023) and are included in employee benefits in the Statement of Operations.

*(b) Severance benefits*

Severance benefits are recognized and accrued over the years in which employees earn the benefits. The net severance benefits accrued in 2024 amounted to a decrease of \$74,008 (\$122,234 decrease in 2023) over the prior year amount and is included in employee benefits in the Statement of Operations.

*(c) Vacation credit entitlement*

Vacation entitlements are accrued in the year when vacation credits are earned. The net vacation credits accrued in 2024 amounted to an increase in the accrual of \$41,039 (\$70,174 increase in 2023) over the prior year amount and is included in employee benefits in the Statement of Operations.

*(d) Non-pension future benefits*

The Tribunal does not accrue for non-pension future benefits, since the information is not readily available from the Province of Ontario.

**Workplace Safety and Insurance Appeals Tribunal****Notes to the financial statements**

December 31, 2024

**7. Employee benefits obligations (continued)***(e) Health Care Spending Account ("HCSA")*

Eligible employees are entitled to an annual health care spending account as part of their health benefits. Unused amounts can be carried forward for up to one year. The net HCSA accrued in 2024 amounted to an decrease of \$3,308 (\$25,625 increase in 2023) over the prior year and is included in employee benefits in the Statement of Operations.

**8. Services – WSIB**

The expense represents administrative costs for processing claim files of the WSIB, which are under appeal at the Tribunal, pursuant to section 125 (4) of The Workplace Safety and Insurance Act, 1997.

**9. Commitments**

The Tribunal has commitments under several leases and maintenance contracts relating to computer and office equipment, software license fees and workplace learning solutions service contracts with remaining terms from 1-4 years. The minimum payments under these commitments are as follows:

	Payments \$
2025	296,498
2026	132,989
2027	130,841
2028	—
2029	—
Thereafter	—
Minimum payments	<u>560,327</u>

The Tribunal is also committed to minimum lease payments for premises, including building operating costs. The minimum lease payments for the next three years are as follows:

	Payments \$
2025	1,534,730
2026	—
2027	—
2028	—
2029	—
Thereafter	—
Minimum payments	<u>1,534,730</u>

The current lease was renewed for ten years commencing November 1, 2015 with two further options to extend the lease for 5 years each.