



RECEIVED JAN 09 2023

December 30, 2022

THE OWNERS, STRATA PLAN EPS308
SEQUEL 138
C/O FIRSTSERVICE RESIDENTIAL
700 - 200 GRANVILLE ST
VANCOUVER BC V6C 1S4

Account Number
75855 7870 RC0001

Reference Number
CE2234 1123 8405

Dear Sir or Madam:

Subject: Employment Insurance (EI) and Canada Pension Plan (CPP) rulings
EI ruling number: CE2234 1123 8405
CPP ruling number: CE2236 2183 4380

We received a request for a ruling on the insurability and pensionability of Scott Gilbert's employment with The Owners of Strata Plan EPS3084 from October 10, 2021 to August 18, 2022. This request originates from Service Canada.

Decision(s)

We have ruled that, for the period under review, Scott Gilbert was an employee and the employment was insurable and pensionable under paragraphs 5(1)(a) of the Employment Insurance Act and 6(1)(a) of the Canada Pension Plan.

Explanation

When we examined whether Scott Gilbert was an employee or a self-employed individual, we looked to see if he was engaged to carry out services as an employee or as a person in business on his own account.

The first thing we looked at was the intent with respect to the working relationship. In other words, did you intend to have an employer-employee relationship or did you intend to have a business relationship? We then examined the actual terms and conditions of the working relationship to see if they reflected the intent.

We looked at the following:

- the level of control The Owners of Strata Plan EPS3084 had over the worker's activities
- whether the worker provided the tools and equipment
- whether the worker could subcontract the work or hire assistants
- the degree of financial risk the worker took
- the degree of responsibility for investment and management the worker held
- the worker's opportunity for profit
- any other relevant factors, such as written contracts

Based on these factors, we determined he was an employee.

For more information

For more information on how we determine whether a worker is an employee or a self-employed individual, go to canada.ca/cra-forms and read Guide RC4110, Employee or Self-employed?

If you have questions about how these rulings could affect you, go to canada.ca/cpp-ei-rulings and select "Have you received a CPP/EI ruling?" or call 1-800-959-5525.

If you disagree

We based these rulings on the information we received and they apply only to the period under review.

If you disagree with one or both of the rulings, you have 90 days from the date of this letter to appeal. You can do it in two ways:

- Online: Go to canada.ca/my-cra-business-account. If you are a level 2 or 3 representative, go to canada.ca/taxes-representatives. Select "Register a formal dispute (Appeal)". To send supporting documents, select "Submit documents".
- In writing: Fill out Form CPT100, Appeal of a Ruling Under the Canada Pension Plan and/or Employment Insurance Act, or write a letter to the Chief of Appeals and send it to:

CPP/EI Appeals Division
Canada Revenue Agency
451 Talbot St
London ON N6A 5E5
Fax: 1-888-287-7800

To contact me

If you have questions about these rulings or want a copy of the ruling report, call me at 236-334-9379. We accept collect calls.

Sincerely,
Digitally signed by,

Janine Pham
CPP/EI Rulings Officer
Vancouver Tax Services Office
468 TA-03
9755 King George Boulevard
Surrey BC V3T 5E1
Toll-Free: 1-877-396-7711
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