



ISSUES FOR DECEMBER 2018 VOTE

SiMPACT.

ISSUE 1 FOR DECEMBER 2018 VOTE



#	Type of issue	Valuation consideration	Example(s) brought forth	Questions for Consideration	Background Information	LBG Canada Precedents	Discussion Notes	Committee Recommendation
9	Valuation	<p>Disaster relief to small business</p> <p>https://en.wikipedia.org/wiki/2016_Louisiana_floods</p>	TransCanada - support for Louisiana businesses after the 2016 floods	<p>Equipment for first responders is eligible, regardless of who they are helping.</p> <p>In Louisiana, many homeowners and businesses did not have insurance, because they were not situated on flood plains. Does disaster relief matters - if it to a business versus an individual?</p>	<p>Canada and the world are experiencing and increasing amount of weather-related disasters.</p> <p>Should disaster relief to small business be counted as community investment, in the same was as relief to individuals and communities?</p>	<p>Currently no real precedents, although membership fees to Chambers of commerce (or similar) organizations are not considered eligible, nor is economic development. Community economic development would be eligible.</p>		

ISSUE 2 FOR DECEMBER 2018 VOTE



#	Type of issue	Valuation consideration	Example(s) brought forth	Questions for Consideration	Background Information	LBG Canada Precedents	Discussion Notes	Committee Recommendation
33	Valuation	High value support of performance events, (opera, ballet, art shows, concerts) - where a ticket would otherwise need to be purchased	<p>Tickets & tables valuation percentages are applied to banquets, galas, golf tournaments - to reflect CRA guidelines.</p> <p>When a sponsorship valuation is applied, this would include any benefits that the company would have received as a sponsor.</p>	When a sponsorship valuation is not appropriate (i.e. the company is one of many sponsors) should the tickets & tables valuation be used, to reflect tickets being given in exchange for the sponsorship?	<p>Many companies support the arts and events where a ticket would normally be required to access the event.</p> <p>They are typically one of a number of sponsors. Therefore the brand recognition benefit does not warrant applying the sponsorship valuation.</p>	Tickets, tables and golf tournaments have a pre-determined % of the ticket price deducted from the total eligible amount - to reflect CRA guidelines that acknowledge the company has received a benefit.		

ISSUE 3 FOR DECEMBER 2018 VOTE



#	Type of issue	Valuation consideration	Example(s) brought forth	Questions for Consideration	Background Information	LBG Canada Precedents	Discussion Notes	Committee Recommendation
35	Volunteering	Volunteer participation in marathons & walkathons	Many companies encourage employees to participate in community events such as marathons and walkathons, in order to raise money for charity.	<p>Should the actual time walked or marathoning be counted as volunteering? What about time fundraising from others?</p> <p>Should that be included in company totals reported re: employee participation and non working hours volunteered?</p> <p>Should that volunteer time be eligible for matching?</p>	<p>At present, time contributed to walk or run on behalf of a community event is not tracked volunteering.</p> <p>And yet, these event may take a lot of time finding sponsors, training and then multiple hours the day of the event.</p>	<p>Time devoted to supporting community agencies is considered volunteering.</p> <p>Many different types of volunteering counts. Should this type of voluntary effort also be considered volunteering?</p>		

ISSUE 4 FOR DECEMBER 2018 VOTE

#	Type of issue	Valuation consideration	Example(s) brought forth	Questions for Consideration	Background Information	LBG Canada Precedents	Discussion Notes	Committee Recommendation
36	Valuation	Blood donor clinic for employees only	Many companies allow for blood banks to be set up on work premises and encourage employees to participate/donate blood.	If the blood donor drive is only for employees, should be considered community investment?	Many companies allow for blood banks to be set up on work premises and encourage employees to participate/donate blood.	<p>Time devoted to supporting community agencies is considered volunteering.</p> <p>Many different types of volunteering counts. Should this type of voluntary effort also be considered volunteering?</p>		

FOR MORE INFORMATION

For more information about LBG Canada:

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