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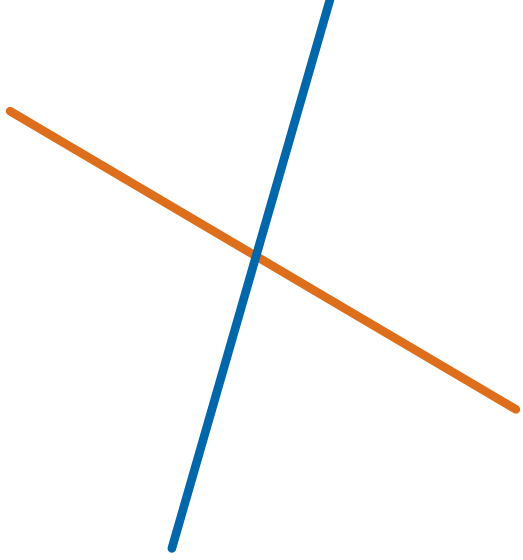
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What's Next Annual Report 2022/23

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<b>24</b>	The Year in Numbers		X	X		X X		X
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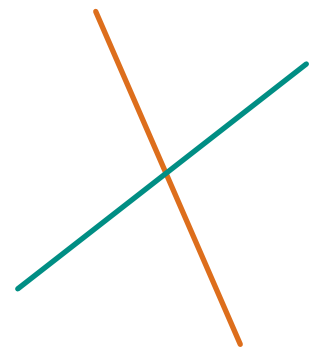
The  
world  
of  
work  
continues  
to  
change,  
and  
fast.



ChatGPT and other AI applications are taking centre stage, ready to do work once done by humans in ever-expanding ways.

Remote and hybrid work arrangements are persisting post-pandemic, changing where we work and how we work with others.

Heatwaves, fires and floods are becoming more frequent and extreme, underlining the urgency of mitigating climate change across sectors.

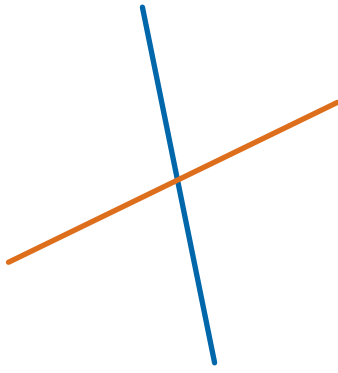






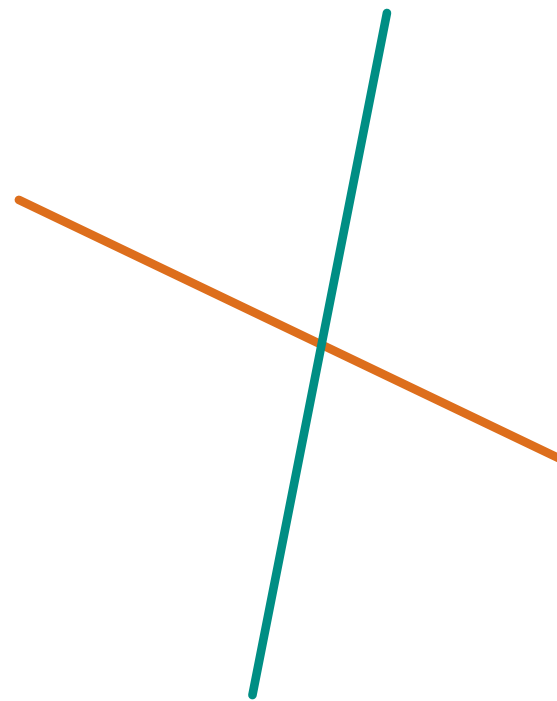


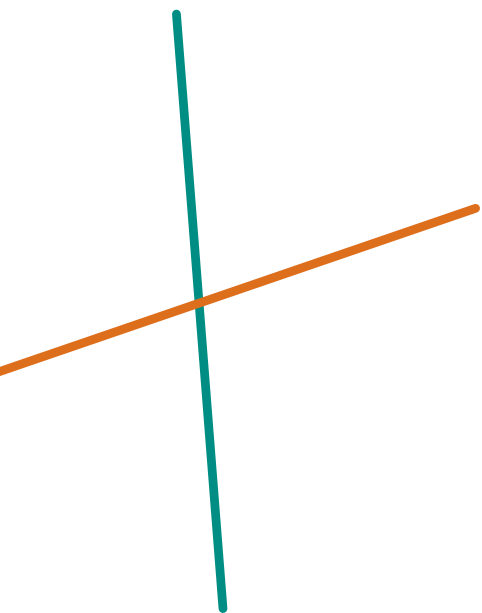




Workers, employers and policy-makers are paying attention to the opportunities and threats that these and other technological, economic and social forces present to worker health, safety and inclusion. They are paying attention to the X factors and preparing for what's next.

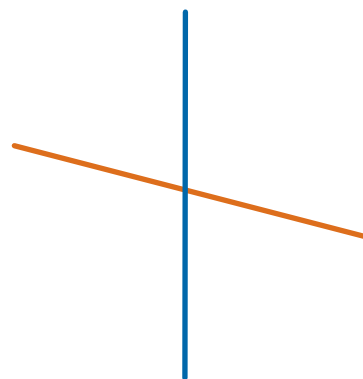
The rapid change and deepening uncertainty make the need greater than ever for rigorous and independent research that identifies work-health risks and informs the design of evidence-based responses.





The Institute for Work & Health (IWH) is up to the task. We, too, are thinking about what's next. Building on 30 years of research excellence, our new 2023–2027 strategic plan ensures we will remain nimble, responsive and relevant to the complex work and health challenges of today and tomorrow.

In this annual report, we highlight selected IWH projects in 2022/23 and where they are going next. We also share some of the many testimonials we heard this year about the impact of our research.











# WORK > HEALTH

EMPLOYMENT IS RECOGNIZED as a key contributor to physical and psychological health, both positively and negatively. IWH research aims to better understand the role work plays as a determinant of health and to create an evidence base to ensure safer, healthier and more inclusive work.



**“THE MINISTRY IS NOW GIVING MORE ATTENTION to measurement and evaluation. The IWH study [of mandatory working-at-heights training] was influential in this culture shift. We point to it often.”**

**JULES ARNTZ-GRAY**

Director, Occupational Health and Safety Branch,  
Ontario Ministry of Labour, Immigration, Training and  
Skills Development

### INJURY SURVEILLANCE

Knowing the number and types of workplace injuries and illnesses is critical to an effective occupational health and safety (OHS) system. Workers' compensation data is a good source of this information but using it as the only source has its shortcomings. Previous IWH research found that another source of data in Ontario—emergency department records—can also be used to track the performance of the OHS system and to assess the reliability of workers' compensation data on acute injuries.

In 2022/23, a team co-led by Scientist Dr. Avi Biswas and Adjunct Scientist Dr. Cameron Mustard began work on improving the usefulness of this alternate source of data. They are developing a method for classifying the severity of work-related injuries treated in Ontario's hospital emergency departments. This will allow them to identify work hazards resulting in severe injuries that warrant priority attention over the next five years.

For workers' compensation or emergency department data to be as useful as possible, it needs to provide accurate rates. These depend upon knowing the number of people affected (the numerator) out of the number of people who are at risk of being affected (the denominator). When calculating work-related injury risks, the denominator is often the number of full-time equivalent workers in the labour force.

However, matching labour force information to workers' compensation claims in Ontario is challenging, in part because not all workers in Ontario are covered by the workers' compensation system and because a substantial proportion of the labour force post-pandemic now works remotely (e.g. at home) for some or most of the week. In addition, sources of information on different occupational exposures are difficult to come by. In 2022/23, President and Senior Scientist Dr. Peter Smith led a project with Associate Scientist Dr. Faraz Vahid Shahidi that is enhancing Ontario's labour force denominator information. Their work will provide the province with more robust rates of workplace injury within the next few years.

### INJURY PREVENTION

Understanding the impacts of OHS system policy and programs designed to prevent work-related injuries is a key objective of IWH research. The 2022/23 work of Scientist Dr. Lynda Robson, an expert in program evaluation, looked at learning outcomes among Ontario workers taking mandatory Joint Health and Safety Committee (JHSC) Certification (Part 1) training delivered by Ontario's health and safety associations (HSAs). She assessed the differing effects of three modes of training: face-to-face learning, instructor-led distance learning and self-paced e-learning. She found the three modes were essentially the same

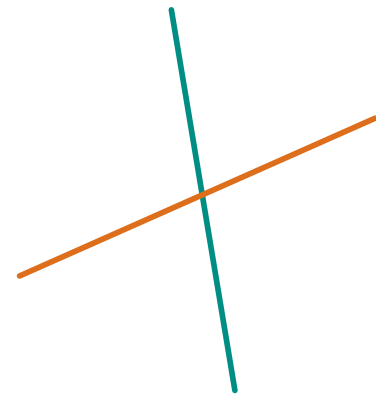




**“THE OPPORTUNITY TO WORK WITH IWH and our other advisory group members on the redesign [of the WSIB’s Health and Safety Index] demonstrates the importance of integration and alignment when it comes to regulating workplace health and safety. IWH’s input on this project has been particularly helpful. Its insights not only guided many of the enhancements, but also helped to make the index a stronger, more reliable indicator across the province.”**

**RODNEY COOK**

Vice President, Workplace Health and Safety Services and Prevention, Workplace Safety and Insurance Board



in their ability to increase the knowledge of learners and in learners’ intentions to use their new knowledge on the job. However, she also found that engagement during training, perceived utility of the training and self-confidence to use the learning were highest among those who took part in the face-to-face training, followed by instructor-led distance learning and then self-paced e-learning.

Going forward, Robson is taking her training evaluation expertise further. She is now exploring opportunities to work with partners in Ontario’s OHS system to look at the effectiveness of other types of training.

**SMALL BUSINESS**

Small businesses, collectively, bear a disproportionate share of serious workplace injuries in Ontario. Yet they tend to have fewer resources and less expertise to dedicate to injury prevention and lack access to the evidence needed to make their work safer. Research conducted by IWH in 2022/23 is helping fill this gap.

Dr. Lynda Robson continued her work developing indicators of higher risk in small businesses that will help Ontario’s OHS system target prevention initiatives. Using Workplace Safety and Insurance Board (WSIB) data, she and her

team generated injury risk profiles by sector and size of workplace. Early findings indicate risk increases as business size decreases in some sectors but not others. Now the team is trying to understand why that is. Final results are expected to be shared in 2024.

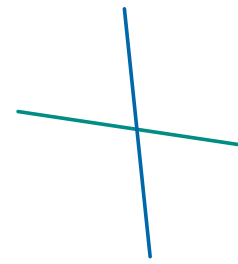
Associate Scientist Dr. Basak Yanar continued her study of small businesses enrolled in the WSIB’s Health and Safety Excellence Program (HESP). The study ultimately aims to inform Ontario’s OHS system about the most effective ways to deliver services to small businesses and help them improve workplace health and safety. Yanar finished the first phase of her research—interviewing HESP participants across sectors to determine what motivated them to take part in a program to improve OHS and the factors that most affect their ability to make OHS improvements.

Regarding the latter, her early findings point to small businesses being challenged by: a lack of foundational OHS knowledge and the steep learning curve involved; staffing-related issues such as shortages and turnover; the time, money and resources involved in OHS implementation and the effect on already slim profit margins; and a production- and client-focused work culture. Yanar is now conducting follow-up interviews to flesh out these early findings and learn more about the experiences of small businesses in implementing HESP programs to improve OHS.



**“WE WERE LOOKING FOR A TOOL** that would be simple for our members to use and that could also provide a benchmark of safety culture in the Saskatchewan construction industry. The IWH-OPM fits the bill. The IWH-OPM is already helping our members to measure and improve safety culture, which, in turn, will improve safety outcomes.”

**EDWARD PYLE**  
Vice-President, Saskatchewan Construction  
Safety Association



In a new study, Scientist Dr. Dwayne Van Eerd and his team are conducting an environmental scan and key-informant interviews to identify successful OHS interventions that are being implemented during the start-up phase of small businesses. The team will also assess the feasibility of adopting or adapting these interventions in British Columbia and Ontario. This approach is a promising way of finding solutions more quickly in the rapidly changing world of work.

### NEWCOMER HEALTH AND SAFETY

The Canadian government is committed to admitting 1.5 million new immigrants during the period 2023 to 2025, in part to address labour shortages. To realize the economic outcomes associated with this investment, newcomers must be safely integrated into Canadian workplaces.

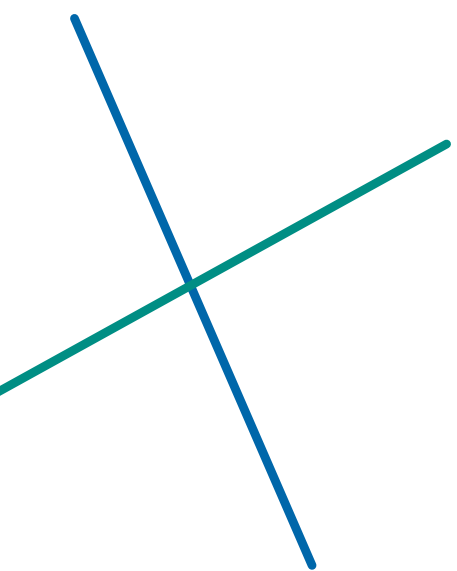
IWH's work in this area continued in 2022/23. Dr. Basak Yanar wound up her study on the role of employers and settlement agencies in the safe and sustained integration of newcomers into the workplace. The study results identify the challenges employers experience and the types of support they need from regulatory bodies to deliver OHS training to newcomer workers in ways that take language barriers and diverse cultural practices into account.

Now Yanar is leading a new project that addresses some of the gaps identified in the previous study. She is looking at the feasibility and effectiveness of ways to create safe workplaces for newcomers in linguistically and culturally diverse workplaces.

### GENDER, WORK AND HEALTH

It is well recognized that many work-related health conditions, as well as labour market exposures, differ for men and women. That is why Dr. Peter Smith, who held a five-year Canadian Institutes of Health Research (CIHR) Chair in Gender, Work and Health from 2014-2018, is adamant that his study designs identify sex and gender differences where they exist.

Smith is now leading a project that addresses a consistent challenge he and his colleagues face in studying gender differences in work and health: how to measure gender (the socially constructed differences between men and women) and distinguish it from sex (the biological differences between men and women). Smith's work on measuring gender aims to distinguish between the different dimensions of gender and demonstrate how these dimensions relate to each other. This work will, ultimately, contribute to a better understanding of why work and health differences exist between men and women.



## JOB QUALITY AND PSYCHOSOCIAL WORK FACTORS

For several years, Dr. Faraz Vahid Shahidi has been exploring the effects of psychosocial work factors—the organizational and social conditions of work—on workers’ mental health and wellbeing. In 2022/23, his work in this field focused on job quality among persons with disabilities in Canada.

Using data from a survey of about 2,800 workers, of which roughly one-third had a physical and/or mental health disability, Shahidi examined how people with and without disabilities differed across 16 factors related to quality of work. He found persons with disabilities were significantly more likely to report temporary and part-time employment, job and income insecurity, gig work, wage theft (i.e. unpaid wages), job lock (i.e. stuck in a job) and skill mismatch. They were also significantly less likely to report flexible work schedules, training opportunities and positive safety climates.

Based on patterns he found among the 16 factors, Shahidi identified four categories of employment quality, from lowest to highest. Overall, he found people with disabilities were two and a half times more likely than people without disabilities to hold jobs in the lowest quality category—labelled “precarious” (insecure and unrewarding)—than they were to hold jobs in the highest quality category—labelled “standard” (secure and rewarding).

Shahidi is now working on his next project related to job quality. In this one, he is looking at the relationship between the quality of parents’ employment (working hours, job stability, job security, earnings and other job conditions that influence family wellbeing) and the mental health of children or dependents.

## PHYSICAL ACTIVITY AND WORK

Where and how people work affects their level and type of physical activity and, in turn, their health. Much of Dr. Avi Biswas’s recent research has focused on understanding this relationship between work, physical activity and health. One outcome has been the description of six typical daily movement patterns among Canadian workers and their association with cardiovascular risk.

In 2022/23, Biswas used these typical daily movement patterns in another study that aims to understand the complex interaction between sociodemographic and work-related factors and their association with workers’ physical activity levels. Early findings indicate that increased age and job requirements (particularly low skill level and high physical strength) are the most important factors related to low physical activity levels.

Biswas is turning his attention next to the roles of built

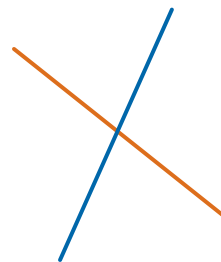




**“MANY PEOPLE ARE ALREADY DECIDING** how artificial intelligence is used in our lives, but we need to bring the perspectives of work and health to the spaces where those decisions are being made. IWH’s AI research program will help ensure that.”

**DR. LAURA ROSELLA**

Scientific Director, Population Health Analytics Lab,  
Dalla Lana School of Public Health, University of Toronto



and social environments and active transportation in worker activity levels. Active transportation (largely walking or cycling) accounts for one- to two-thirds of adults’ daily physical activity. Yet, research on built environments and active transportation tends to focus on residential neighbourhood design. Biswas is addressing this gap by focusing on built and social environments around workplaces.

### ARTIFICIAL INTELLIGENCE

Scientist and Associate Scientific Director Dr. Arif Jetha continues to lead IWH’s research on the future of work. In October 2022, he kicked off his research program on artificial intelligence (AI) at an event that brought together—in person—about 50 stakeholders from Ontario’s occupational health and safety system and innovation sectors. These stakeholders discussed the implications of AI on worker inequities more generally and on workplace health and safety more specifically.

As a result of the meeting and work since then, Jetha and his team identified four priority AI research areas and initiated projects under each of them. The four areas and related research activities include: (1) understanding the implications of intelligent AI and decreasing human worker autonomy (labour force data is currently being analyzed to estimate the

occupations and workers with the greatest exposure to AI); (2) advancing responsible and healthy AI (a systematic review is gathering evidence on worker inequities associated with AI use in workplaces); (3) building a policy-relevant evidence base (another systematic review is looking at OHS outcomes associated with the design and use of AI); and (4) understanding and addressing worker knowledge needs (a policy analysis is evaluating legislative gaps and opportunities related to the increasing use of AI).

Jetha will continue this work in the years ahead. His goal is to work with partners to develop a collective understanding of AI and its implications for worker health, safety and wellbeing, identify challenges and opportunities in researching AI, and build an AI, health and work research agenda.



# HEALTH > WORK

PHYSICAL AND MENTAL HEALTH DISABILITIES, as well as chronic health conditions and work-related injuries, can affect workers' ability to find employment, stay in the labour market or return to work after an absence. IWH research aims to find worker, workplace and system-level solutions that ensure full and equitable employment.



**“RARELY AM I BLOWN AWAY BY** new HR/H&S/Disability Management tools that come out, but today I stumbled across one that is downright clever and—even better—meaningful for a tough scenario that many, many of us face. I would like to share with you the Job Demands and Accommodation Planning Tool that was developed by the Institute for Work & Health and its partners.”

**ANDREA AIELLO**  
Director of Workforce Development,  
Canadian Manufacturers & Exporters

## CHRONIC AND EPISODIC HEALTH CONDITIONS

In March 2023, the Accommodating and Communicating about Episodic Disabilities (ACED) research partnership led by Scientific Director and Senior Scientist Dr. Monique Gignac—now in its fifth year—officially launched the project’s first tool: the Job Demands and Accommodation Planning Tool (JDAPT) for workers. More than 450 people attended the webinar at which the tool was launched—the highest attendance yet at an IWH Speaker Series webinar.

The tool, available in both English and French, allows workers with chronic and often episodic conditions to learn about potential supports and accommodations specific to their job demands that they can then implement on their own or with the support of their employer, without necessarily having to disclose their health condition. In the first six months after its launch, the JDAPT site had over 6,200 unique visitors, and Gignac received messages and calls from representatives in private industry, government and disability services across Canada and internationally who want to bring the tool to their employees, clients and/or colleagues. They told her the tool is easy to use, takes a new approach and successfully fills an important gap. [aced.iwh.on.ca](https://aced.iwh.on.ca)

While the JDAPT was getting all this attention, Gignac and her team continued work on a JDAPT for supervisors, HR practi-

tioners, disability case managers and worker representatives who support people with chronic conditions, as well as a JDAPT that can be used to identify ways to make jobs more inclusive and accessible. These versions—also available in both English and French—were launched in the fall of 2023.

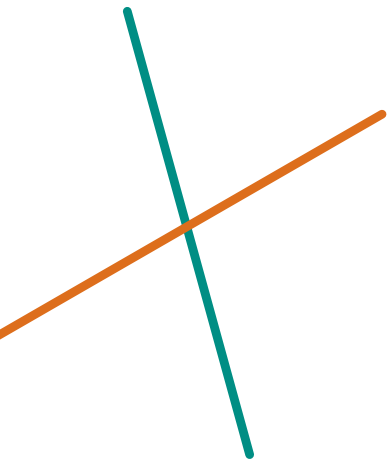
Gignac and team are also working on the second tool of the ACED project: a workplace communication decision-support tool called DCIDE. This tool will help people with chronic conditions work through decisions about whether to share information regarding their condition and need for support with others in the workplace. The tool is currently being piloted and is expected to be available in the spring of 2024.

## MENTAL HEALTH AND WORK

In 2022/23, Associate Scientist Dr. Kathleen Dobson continued her work looking into the association between mental health and labour force participation. In a study published in January 2023, she examined how mental health and earnings change during the first 20 years of adulthood using data from the United States that isn’t available in Canada. She found four distinct groups, defined by their mental health and earnings.

Three groups had good mental health, with either high, medium or low earnings (the lowest earnings group making close to the U.S. average annual income of around





USD\$40,000). The fourth group—representing about 25 per cent of the sample—had poor mental health and earned about USD\$10,000 less than the average annual income. In other words, by the time they were in their mid-30s, the one in four young adults in the U.S. who reported persistently poor mental health since their teenage years also had the lowest incomes among their same-age peers.

Wanting to understand more about the interaction between employment, income sources and mental health, Dobson began a new study in 2023 looking at the employment and income trajectories of working-age Canadians with mental health and substance use disorders. This research will provide the information necessary to identify the most appropriate time to implement health- and labour-related interventions to support ongoing participation in the workforce.

## INJURY RECOVERY AND RETURN TO WORK

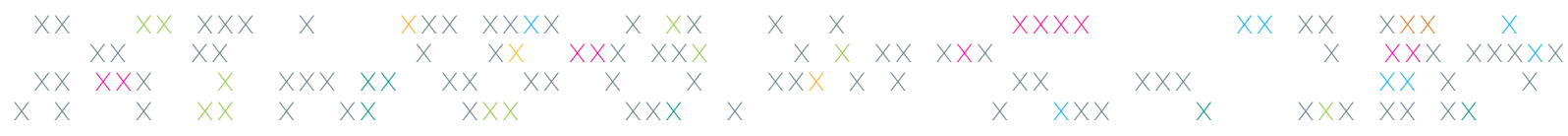
Over three decades, IWH has been successful in building and studying cohorts to better understand the return-to-work (RTW) process among injured workers. One of our newest cohorts is a product of the Ontario Life After Work Injury Study (OLAWIS), which is led by Dr. Cameron Mustard and is looking at the long-term recovery and labour market outcomes of injured workers in Ontario, including those who

are no longer engaged with the workers' compensation system. The study has already yielded important findings.

In 2022/23, OLAWIS team member Dr. Kathleen Dobson continued her analysis of the OLAWIS cohort focusing on workers who report persistent pain 18 months post injury. She looked at the prevalence of seven physician-diagnosed chronic conditions among this group before and after their injury. She found that, post-injury, rates of mood disorder, migraine, hypertension, arthritis and back problems were substantially higher among the injured workers compared to a sample group of non-injured workers. She also found that high persistent pain symptoms were strongly associated with having these conditions; indeed, her research suggests close to 40 per cent of these conditions may be attributed to the persistent pain.

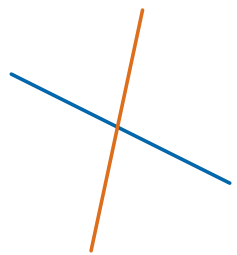
Another RTW-related study at IWH in 2022/23 searched the evidence on a very topical question. Led by Dr. Arif Jetha, the systematic review examined whether racial and ethnic inequities exist in RTW outcomes for workers who experience work- or non-work-related injuries or illnesses. Based on studies largely from the U.S., it found they did. (No relevant high-quality studies were found in Canada.)

The review team used the evidence to develop the following practice messages: Workers of colour are less likely to report returning to work following a non-occupational injury or illness and would benefit from specific policies or programs



**“REFERENCING THE VALUABLE WORK OF IWH helps bring legitimacy to the content of the [Workers Compensation Board of Manitoba Return to Work Basics] workshop. IWH is seen as an impartial, evidence-based source of information for both prevention of work injury and illness and return-to-work strategies.”**

**KIM KEATING**  
Manager, Return to Work Program Services,  
Workers Compensation Board of Manitoba



to support their RTW. Black workers may face specific RTW obstacles following a non-occupational injury or illness and could benefit from tailored policies or programs that address their unique RTW experiences.

In an editorial accompanying the systematic review's journal publication, Jetha and Dr. Faraz Vahid Shahidi, a member of the systematic review team, argued that racism in the field of disability management has largely been neglected. They called for, among other things, greater education on racial inequities in RTW for both practitioners and researchers, and for the collection and responsible use of race data in RTW studies.

**CANNABIS AND OPIOIDS**

Scientist Dr. Nancy Carnide's research into workers' use of cannabis and opioids made significant headway in 2022/23.

In an ongoing study examining the use and role of cannabis in the long-term recovery and return to work of injured workers in Ontario, Carnide and co-lead Stephanie Premji, an associate professor at McMaster University, began the study's qualitative phase. They are interviewing injured workers who used or are still using cannabis to cope with their work-related injury or illness. Their aim is to better understand earlier survey findings based on OLAWIS data that confirmed about 15 per cent of injured workers in

the OLAWIS cohort are using cannabis for their work-related condition.

According to the earlier survey findings, injured workers using cannabis for their work-related condition are struggling (e.g. more pain and difficulty sleeping) compared to injured workers who use cannabis for reasons other than their condition and those who don't use cannabis at all. Yet they are also more likely to say cannabis is decreasing their use of alcohol and other medications (including opioids) and having a positive effect overall on their physical and mental health. As well, most workers using cannabis for their work-related condition say they are not receiving guidance from their health-care professional. Next, Carnide will be analyzing and integrating the OLAWIS and interview data before sharing her final findings later in 2024.

Carnide and two other principal investigators from the Occupational Cancer Research Centre (OCRC)—Director Dr. Paul Demers and Scientist Dr. Jeavana Sritharan—also started sharing findings in 2022/23 from their project on opioid-related harms among Ontario workers. By comparing injured workers in the OCRC's Occupational Disease Surveillance System with the province's general working-age population, they found opioid-related harms such as poisonings (overdoses) and other adverse health effects are significantly higher among previously injured workers compared to the general working-age population. They also found that opioid-related harms cluster around workers



who were in blue-collar, physically demanding occupations when they were injured, in industries such as construction, materials handling, transport and mining.

A key outcome of the project is a data visualization tool. To be posted by the end of 2023, this interactive tool graphically depicts rates of opioid-related harms among Ontario workers. Users can customize the rate data based on age, sex, type of adverse outcome, public health unit, occupation and industry. [opioidsandwork.ca](https://opioidsandwork.ca)

### FIRST RESPONDERS, PTSIs AND RTW

Ontario first responders—including police officers, firefighters, paramedics and more—who are diagnosed with post-traumatic stress injury (PTSI) are presumed to have suffered a work-related injury. Thus, there is great interest in knowing what does and does not work in helping first responders recover and safely return to work. IWH has been looking at this issue for several years now and will continue to do so in the years ahead.

For example, in 2022/23, Senior Scientist Dr. Emile Tompa continued his work on a project co-led by Dr. Amin Yazdani, director of the Canadian Institute for Safety, Wellness & Performance at Conestoga College, developing a Canadian standard and related guidelines on occupational stress

management in paramedic services. The team has completed the standard, called Work Disability Management in the Paramedic Service Organization (Z1011.1:22), and is now looking to facilitate uptake of the standard across Canada.

Tompa also continued his work, this time with co-lead Dr. Dwayne Van Eerd, on identifying current and effective interventions to manage and prevent PTSIs among Alberta first responders. In 2022/23, the team completed three modules of research—an international environmental scan of current challenges and promising practices, a synthesis of peer-reviewed literature, and a qualitative study of the lived experiences of first responders with PTSI. The team is currently synthesizing the knowledge collected and developing prescriptions for the way forward for policies, programs and practice for the management and prevention of PTSIs in first responder organizations.

Tompa and Van Eerd are now building on this research in a second project related to PTSIs in Alberta. This project, which got underway in the spring of 2023, focuses on the implementation of PTSI programs. The goal is to work with Alberta stakeholders to co-develop guidance on the successful implementation of PTSI programs that can be disseminated to first responder organizations across the province.

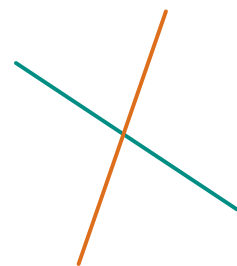
Van Eerd also finished his project on RTW challenges in Ontario's police services. That included producing a lay-friendly summary posted on the IWH website in October 2022.



**“WHAT I LIKE ABOUT ECHO** is you’re essentially giving up one and a half hours a week for continuing education in a particular subject. ... What you’re going to get in that short period of time is a didactic on a body of knowledge, and a chance to have an anonymized real patient case discussion. That’s really important.”

**DR. CARLAN STANTS**

Chiropractor, Past President, Canadian Chiropractic Specialty College of Physical & Occupational Rehabilitation



The summary synthesizes the RTW challenges and ways to address them, as found in the research.

A new IWH project in 2022/23 is evaluating a WSIB pilot program called First Responder Mental Health Treatment Services. The program assesses and treats first responders with an accepted workers’ compensation claim arising from a PTSD, major depression or substance use. Co-led by Dr. Cameron Mustard and Dr. Walter Wodchis, a senior scientist at Trillium Health Partner’s Institute for Better Health, the project is evaluating four components of the pilot program. IWH is leading the assessment of the program’s clinical outcomes, as well as employers’ perspectives on supporting RTW among first responders with PTSD.

In her second IWH project to pilot and assess an ECHO (Extension for Community Health-care Outcomes) telementoring program, Scientist Dr. Andrea Furlan, is working with co-lead Dr. Nadia Aleem, a mental health physician at Trillium Health Partners. They are piloting the use of the ECHO model in Ontario to establish a community of practice among clinicians and stakeholders who support first responders in reintegration and return to work, especially after a mental health injury. ECHO Public Safety Personnel (PSP) surveyed first responders and health-care providers about key topics to include in the program’s curriculum, and clinicians and other stakeholders are now taking part in a 12-session program that began in September 2023. [echosp.iwh.on.ca](http://echosp.iwh.on.ca)

In the meantime, Furlan continues her work with her first IWH telementoring project: ECHO Occupational and Environmental Medicine (OEM), which is designed to increase the capacity of primary health-care providers to treat and support patients with occupational or environmental exposures or conditions that affect their ability to work. Based on positive feedback from those who participated in the first two ECHO OEM cycles, Furlan and co-lead Dr. Anil Adishes, the chief medical officer at Canadian Health Solutions, began a third cycle that runs until December 2023. [echoem.iwh.on.ca](http://echoem.iwh.on.ca)

**EMPLOYMENT OF PERSONS WITH DISABILITIES**

Since its early days, IWH has conducted research on the experiences and wellbeing of people who become disabled during their working years because of a work-related injury or illness or a chronic condition. Over time, IWH has broadened its scope to include the labour market outcomes of all persons with disabilities.

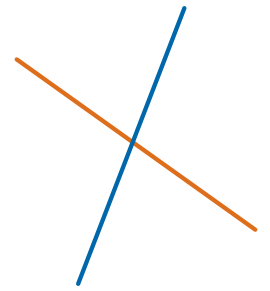
Dr. Emile Tompa has led much of that work, and his current focus is a large, multi-year, multi-partner research-to-action project called Inclusive Design for Employment Access (IDEA). Co-led by Associate Professor Dr. Rebecca Gewurtz at McMaster University, IDEA is a “social innovation laboratory” that seeks to improve employment outcomes





**“THE IDEA TEAM HAS A TRACK RECORD** of bringing together not only the Chamber of Commerce and the Canadian Labour Congress, but also partnering with governments, disability organizations and researchers to identify promising inclusion initiatives and scale them up for broader implementation. And IDEA’s evidence-based approach is crucial to increasing the number of disability-confident workplaces. When business leaders see that an innovative approach to the employment of people with disabilities has worked in another workplace or in another sector, it is more likely that they’ll also be prepared to adopt it.”

**PERRIN BEATTY**  
President and Chief Executive Officer,  
Canadian Chamber of Commerce



among persons with disabilities by skilling up employers and workplace parties to be better at recruiting, hiring, accommodating, training and promoting persons with disabilities in Canada.

IDEA was officially launched at a hybrid event in May 2023. Over 200 government officials, policy-makers, disability advocates, researchers, community service providers and persons with disabilities came together to champion the project and to call on organizations in all sectors across Canada to take part in any number of ways: identifying promising practices, co-designing solutions, testing them in the field and, most important, implementing evidence-based solutions to advance employment opportunities for persons with disabilities.

Work is now underway across the five “incubator hubs” that comprise IDEA: workplace systems and partnerships; employment support systems; transitions to work and career development; inclusive environmental design; and disruptive technologies and the future of work. Each hub is gathering field knowledge on existing innovations and synthesizing evidence from various sources. Over the next five years, these hubs will identify, develop, evaluate and disseminate tools, resources and programs that address the critical needs of organizations in their efforts to be inclusive workplaces. [vraie-idea.ca](http://vraie-idea.ca)

Crucial to IDEA’s success is knowing what relevant evidence is already available that can be incorporated and built

upon in the development of tools and resources. To that end, Director of Research Operations Emma Irvin, who leads IWH’s Evidence Synthesis Program, is tapping into a five-step signature methodology created by IDEA that builds upon rapid review and environmental scan methods developed by IWH and other rapid evidence synthesis approaches (e.g. that of McMaster Health Forum).

In another project that will help advance IDEA’s mission—and other initiatives addressing institutional, environmental and attitudinal barriers that prevent persons with disabilities from participating in work—Tomba is developing a framework and implementation guidance on culture change related to the inclusion of persons with disabilities, with a focus on employment. Culture change is essential for making progress in the inclusion and accessibility of persons with disabilities across a range of social roles and activities, including work.

Tomba also completed a study in 2022/23 that looked at what we do and do not know about the foundational and transferable skill levels of persons with disabilities and how to fill the gaps. Through a literature review and key informant interviews, Tomba and his team identified recommendations and promising practices for assessing and increasing the skills of persons with disabilities to help them integrate into, and thrive in, the labour market. A strong message from key informants was that on-the-job training opportunities should be promoted wherever possible.



## FUTURE OF WORK

Dr. Arif Jetha's future-of-work research includes a focus on preparing young people with disabilities for the future of work—a subset of the labour force that often gets overlooked in related discussions. In one study, Jetha and his team used strategic foresight methods to construct three alternative future scenarios of work for young people with disabilities. They shared those scenarios in a report posted on the IWH website in March 2023. Each scenario explores a plausible future and the work-related opportunities and challenges it would present for young persons living with a disability. The aim of generating these alternative scenarios is to support strategic discussions among policy-makers, employers, disability service providers and other decision-makers regarding how the future of work might affect young persons living with a disability and how to prepare for those impacts now.

In a second study, Jetha and his research team surveyed policy-makers, disability employment counsellors, labour market experts, futurists and young people with lived experience of disability about barriers and facilitators for including people with disabilities in the future of work. The survey results identified six key challenges in the future of work and potential strategies for addressing them. The research team then went back to surveyed participants and asked them to rank the identified strategies in order of their importance in ensuring the successful employment

of young people with disabilities over the next 15 years. A final lay report, coming in early 2024, will share the top-ranked strategies for each of the six challenges.

## COVID-19 AND WORK

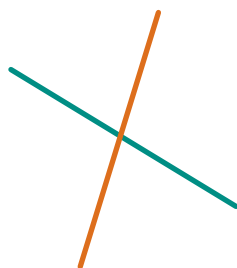
IWH's research related to COVID-19 is now focusing on its longer-term effects. A study led by Dr. Cameron Mustard is looking at the long-term recovery and work outcomes of injured workers during the pandemic. Using OLAWIS data, he is studying workers' compensation claimants who experienced a disabling work-related injury or illness in January or February 2020 and, as a result, were recovering and, potentially, returning to work in the shadow cast by the COVID-19 emergency.

Research led by Dr. Peter Smith is homing in on the long-term health and work outcomes of a specific group of injured workers: those who contracted COVID through work. He is surveying a sample drawn from the more than 30,000 people in Ontario who received workers' compensation benefits as a result of a work-related COVID absence. The survey asks about their recovery and RTW 18 months after having COVID and compares these outcomes with those of workers' compensation claimants with physical injuries who went off work at the same time as the COVID claimants.



## INNOVATIVE METHODS

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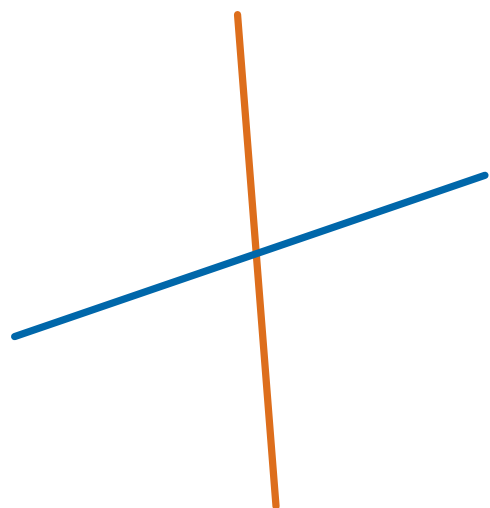
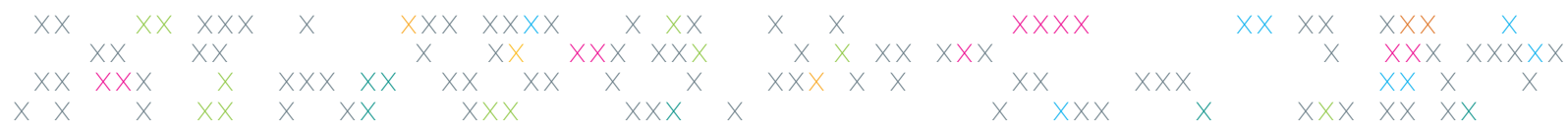


**WHEN SCIENTISTS ADVANCE RESEARCH METHODS IN THEIR FIELD, the whole field benefits as the new methods get taken up to answer a wide range of questions. That's why part of IWH's commitment to strengthening the work and health research ecosystem includes developing novel research methods and accelerating their use in work and health studies provincially, nationally and internationally.**

Scientist and Biostatistician Dr. Victoria Landsman is currently working on a novel research method related to study surveys/samples. In an ideal world, researchers would use large-scale “probability surveys”—the gold standard in applied research because they involve randomly selecting people from the part of the population being researched. However, probability surveys are resource-intensive and response rates are declining. As a result, non-probability (or convenience) samples are becoming increasingly popular among scientists.

However, when participants are chosen because of their convenience, the resulting sample can have a bias problem in that the participants may over- or under-represent important lifestyle, occupational and health-related characteristics in the target population. This can, in turn, lead to erroneous inferences in the survey findings. Current attempts to mitigate this bias combine a probability (reference) sample with the convenience sample. However, only one reference sample is used, and this sample may not contain information on all of the important characteristics associated with participants' decisions to be part of the convenience sample.

Landsman is now developing an innovative method for integrating multiple reference samples and accounting for the full range of variables that could potentially lead to bias among a convenience sample. She will then apply the



new method to real-world convenience samples. One of those is the sample being used in Dr. Nancy Carnide’s research on workplace cannabis use and perceptions among Canadian workers since the legalization of recreational marijuana. If successful, the end result of Landsman’s work will be findings that are more generalizable to the population being studied, which will have widespread implications for researchers in many fields.

Dr. Avi Biswas is also using innovative methods in his research on the relationship between work, physical activity levels and health (see page 12). For example, the six typical daily movement patterns he developed were based on patterns he found through his novel use of minute-to-minute activity tracker data from a large sample of Canadian workers. His 2022/23 research delving more into these typical movement patterns is also testing how well “decision-tree machine learning”—another novel approach—helps researchers understand the complex interaction between sociodemographic and work-related factors and their association with workers’ physical activity levels. So far, Biswas has found that the decision-tree approach performs only marginally better than traditional “regression” techniques.

Another IWH researcher whose work focuses on building better processes is Senior Scientist Dr. Dorcas Beaton, whose speciality is health measurement. For years now, as a

member of the international OMERACT (Outcome Measures in Rheumatology) Executive Committee, Beaton has worked to ensure clinicians and researchers use the same core set of outcomes in their trials and research work so that future users can combine data across studies and generate better evidence for guideline development. She also helped develop processes for ensuring high-quality and relevant tools are used to measure these outcomes. At the May 2023 meeting of OMERACT, Beaton reported that 80 per cent of research trials in rheumatic illness are using one of OMERACT’s core sets of outcomes—a remarkable achievement that will allow for more robust findings, and greater confidence in the findings, in future.



2020-21

## YEAR IN NUMBERS

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FOR FISCAL YEAR ENDING  
MARCH 31, 2023

### PEOPLE

**60**

Total staff  
49 Full-time  
11 Part-time

**28**

Adjunct scientists

**03**

PhD students

**04**

Post-doctoral students/  
appointments

3 6 5 0 5 4 9 9

FUNDING & PROJECTS

**\$5,826,482**

Province of Ontario  
funding

**\$2,141,833**

Research grant  
and other funding

**11**

Research grants  
awarded

**30**

Active research  
projects

**08** Completed  
**22** Ongoing

**61**

Papers published  
(in print or as e-pub ahead  
of print)

STAKEHOLDER  
ENGAGEMENT

**68**

Project advisory  
committee meetings  
and consultations

**174**

Organizations involved  
in projects

**2,493**

IWH Speaker  
Series attendees  
(9 webinars)

WEBSITE &  
SUBSCRIBERS

**855,527**

Unique website  
page views

**654,226**

Unique website  
users

**13,252**

Unique document  
downloads from  
website

**8,628**

Total subscribers  
at year end

**7,829**

IWH News  
subscribers at  
year end

SOCIAL MEDIA &  
MEDIA

**4,837**

Twitter (now known  
as X) followers at  
year end

**4,917**

LinkedIn followers  
at year end

**13,179**

YouTube video views

**52**

Media mentions  
(website, print,  
radio/TV)



**OUR STRATEGIC PLAN** sets out four strategic directions for the years 2023 to 2027: advancing the science of work and health; expanding the reach and impact of our research; strengthening the work and health research ecosystem; and ensuring we remain a healthy, inclusive and engaging place to work.



At the Institute for Work & Health, the 2022/23 fiscal year focused on “What’s next”—the theme of this year’s annual report.

Throughout the year, IWH engaged with our stakeholders, members of our Board of Directors and Scientific Advisory Committee (SAC), and our scientists and staff as we developed two new five-year plans: a strategic plan and a research plan. Both were completed in April 2023.

The strategic plan sets out four strategic directions for the years 2023 to 2027: advancing the science of work and health; expanding the reach and impact of our research; strengthening the work and health research ecosystem; and ensuring we remain a healthy, inclusive and engaging place to work.

Supporting these directions are 12 objectives that build on our strengths and highlight new areas of focus. For example, we are expanding our evaluation of worker, workplace and system-level interventions. We are linking population-level data sources in new ways and expanding Ontario’s and Canada’s work and health data capacity. We are using our reputation as a neutral convenor to lead discussions among stakeholders, based on evidence, about how best to tackle challenging (and sometimes divisive) work and health issues. We encourage you to read the full strategic plan: [iwh.on.ca/corporate-reports](https://iwh.on.ca/corporate-reports)

The research plan for 2023 to 2027—an internal document—aligns with the Institute's strategic plan. It sets out six priority research areas: the changing nature of work and future of work; longstanding work and health issues; mental health and work; organizational context, including small business; and work and health within a broader societal context.

The research plan makes clear our commitment to responding to the current and future needs of our stakeholders in Ontario and beyond. It also recognizes that we need to find new ways to address issues that have persisted for decades. The full range of issues we research, and where that research is going next, is demonstrated in the 2022/23 projects included in this report.

As we pursue the objectives set out for the next five years, we want to thank a wide range of people.

We thank the members of the Board of Directors (see page 36) for their important oversight of the Institute's finances, human resources and operations. We especially thank Norman Rees, former Chief Financial Officer, Public Health Ontario, who stepped off the Board in September 2023. For nine years, Norm's expert financial skills and strategic financial oversight helped ensure the responsible stewardship of IWH's funding.

We are pleased to welcome a new member to the Board. Wayne Tung, Senior Manager, Internal Audit, Computershare, joined in September 2023.

We thank the members of the Scientific Advisory Committee (see page 36) for helping ensure IWH's research remains independent, relevant and high quality. We thank in particular three of the SAC's longest serving members: Les Boden of Boston University; John Frank, formerly of the Scottish Collaboration for Public Health Research and Policy; and Thomas Wickizer of Ohio State University. The May 2023 SAC meeting was their last after many years of providing valued and astute feedback on IWH's research.

The May 2023 meeting was also the last chaired by Emily Spieler of Northeastern University, who has been chairing the meetings, leading the SAC and, in that role, sitting on the Board of Directors since 2014. We thank her for many years of thoughtfully guiding the SAC. We will miss her ability to ensure SAC discussions remained focused and constructive, thus helping ensure the excellence, breadth and depth of IWH's research projects.

We thank the staff of the Institute for their ongoing dedication to the IWH mission, to excellence in all that they do, and to maintaining a strong and engaged work culture in our new hybrid work arrangement.

We thank our stakeholders for their ongoing interest in, and use of, our research findings. You will find quotes from some of our stakeholders sprinkled throughout this annual report. They are testimonials to the importance of our research and how it can be used to promote worker wellbeing and inclusion. If you have used our research, we are always interested in knowing how and to what effect. Please email [psmith@iwh.on.ca](mailto:psmith@iwh.on.ca) with any examples you wish to share.

Finally, we thank the Province of Ontario for its commitment to work and health research through the core funding it provides to the Institute. This funding is essential to our ability to fulfil our mission: to conduct and mobilize research that supports policy-makers, employers and workers in creating healthy, safe and inclusive work environments.



KATE LAMB  
CHAIR, BOARD OF DIRECTORS  
INSTITUTE FOR WORK & HEALTH



PETER SMITH  
PRESIDENT AND SENIOR SCIENTIST  
INSTITUTE FOR WORK & HEALTH



**To the Board of Directors of the  
Institute for Work & Health**

**Opinion**

We have audited the financial statements of the Institute for Work & Health (the "Institute"), which comprise the statement of financial position as at March 31, 2023, the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report. We are independent of the Institute 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 the Institute'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 the Institute or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Institute'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 generally accepted auditing standards 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 generally accepted auditing standards, we exercise professional judgement 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 the Institute'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 the Institute'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 the Institute 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.

*BDO Canada LLP*

Chartered Professional Accountants,  
Licensed Public Accountants

Toronto, Ontario  
October 3, 2023

## STATEMENT OF FINANCIAL POSITION

As at March 31	2023	2022
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 1,273,098	\$ 1,297,951
Short-term investments (Note 2)	4,267,542	2,989,202
Accounts receivable (Note 3)	175,517	419,480
Prepaid expenses and deposits	104,310	93,105
	<b>5,820,467</b>	<b>4,799,738</b>
<b>Tangible capital assets</b> (Note 4)	<b>657,854</b>	<b>716,775</b>
	<b>\$ 6,478,321</b>	<b>\$ 5,516,513</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	\$ 380,250	\$ 475,115
Deferred revenue (Note 6)	4,232,659	3,371,048
Deferred lease inducement – short-term portion (Note 5)	45,759	45,759
	<b>4,658,668</b>	<b>3,891,922</b>
<b>Deferred lease inducement – long-term portion</b> (Note 5)	<b>297,434</b>	<b>343,193</b>
	<b>4,956,102</b>	<b>4,235,115</b>
<b>Net assets</b>		
Invested in tangible capital assets	657,854	716,775
Unrestricted (Note 9)	864,365	564,623
	<b>1,522,219</b>	<b>1,281,398</b>
	<b>\$ 6,478,321</b>	<b>\$ 5,516,513</b>

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

On behalf of the Board:



Director



Director



## STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31	2023			2022
	Invested in tangible capital assets	Unrestricted	Total	Total
<b>Balance</b> , beginning of year	\$ 716,775	\$ 564,623	\$ 1,281,398	\$ 622,741
<b>Excess (deficiency) of revenues over expenses</b>	(129,893)	370,714	240,821	658,657
<b>Purchase of tangible capital assets</b>	70,972	(70,972)	—	—
<b>Balance</b> , end of year	\$ 657,854	\$ 864,365	\$ 1,522,219	\$ 1,281,398

## STATEMENT OF OPERATIONS

For the year ended March 31	2023		2022
<b>Revenue</b>			
Ontario Ministry of Labour, Immigration, Training and Skills Development	\$ 5,826,482	\$ 5,469,482	
Grant revenue (Note 7)	1,731,689	1,795,543	
Other (Note 8)	357,280	376,366	
Investment income	52,864	47,007	
2021 World Congress (Note 13)	—	1,997,570	
	<b>7,968,315</b>	<b>9,685,968</b>	
<b>Expenditures</b>			
Salaries and benefits	5,765,172	5,832,990	
Occupancy costs	752,755	714,829	
Professional services	557,178	442,420	
Equipment and maintenance	198,009	121,349	
Amortization of tangible capital assets	129,893	125,708	
Other	96,038	64,596	
Publication and mailing	71,564	48,606	
Travel	44,800	2,600	
Voice and data communication	41,545	36,673	
Supplies and services	35,329	34,306	
Staff training	30,534	22,197	
2021 World Congress	4,677	1,642,497	
	<b>7,727,494</b>	<b>9,088,771</b>	
<b>Excess of revenue over expenses before undernoted item</b>	<b>240,821</b>	<b>597,197</b>	
<b>Gain from non-recurring event</b>	<b>—</b>	<b>61,460</b>	
<b>Excess of revenues over expenses for the year</b>	<b>\$ 240,821</b>	<b>\$ 658,657</b>	

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

## STATEMENT OF CASH FLOWS

For the year ended March 31

2023

2022

### Cash provided by (used in)

#### Operating activities

Excess of revenue over expenses for the year	\$ 240,821	\$ 658,657
Adjustments to reconcile excess of revenue over expenses for the year to cash from operations		
Amortization of tangible capital assets	129,893	125,708
Amortization of lease inducement	(45,759)	(45,759)
Loan forgiveness	—	300,000
Changes in non-cash working capital balances		
Accounts receivable	243,963	202,658
Prepaid expenses and deposits	(11,205)	1,829
Accounts payable and accrued liabilities	(96,765)	49,029
Inventory	1,900	—
Deferred revenue	861,611	(91,804)
Deferred revenue – 2021 World Congress	—	(276,405)
	<b>1,324,459</b>	<b>923,913</b>

#### Investing activities

Purchase of short-term investments	(1,808,005)	(1,099,378)
Redemption of short-term investments	529,665	900,000
Purchase of tangible capital assets	(70,972)	(39,025)
	<b>(1,349,312)</b>	<b>(238,403)</b>

#### Increase (decrease) in cash during the year

Cash, beginning of year	1,297,951	612,441
Cash, end of year	<b>\$ 1,273,098</b>	<b>\$ 1,297,951</b>

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



**MARCH 31, 2023**

The Institute for Work & Health (the "Institute") was incorporated without share capital on December 20, 1989 as a not-for-profit organization.

The Institute is an independent, not-for-profit research organization with a mission to conduct and mobilize research that supports policy-makers, employers and workers in creating healthy, safe and inclusive work.

The Institute is predominantly funded by the Ontario Ministry of Labour, Immigration, Training and Skills Development ("MLITSD") up to the Institute's approved MLITSD budget. Other revenues are generated through research activities and certain interest earned.

**1. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

**(a) Revenue recognition**

The Institute follows the deferral method of accounting for contributions. Restricted contributions, which are contributions subject to externally imposed criteria that specify the purpose for which the contribution can be used, are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions, which include contributions from the MLITSD, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue in excess of expenditures from fee-for-service contracts is recognized at the completion of the contract.

Investment income from interest is recognized on an accrual basis, and changes in fair value of investments are recognized in excess of revenue over expenses.

**(b) Short-term investments**

Short-term investments are recorded at fair value. These investments are classified as short-term because they are highly liquid and available for sale prior to maturity date.

**(c) Tangible capital assets**

Tangible capital assets are stated at cost. Amortization is recorded at rates calculated to charge the cost of the assets to operations over their estimated useful lives. Maintenance and repairs are charged to operations as incurred. Gains and losses on disposals are calculated on the remaining net book value at the time of disposal and included in the statement of operation.

Amortization is charged to operations on a straight-line basis over the following periods:

Furniture and fixtures	5 years
Computer equipment	3 years
Leaseholds	term of the lease

The Institute has a policy to derecognize tangible capital assets when fully amortized.

**(d) Lease inducements**

Lease inducements received are deferred and amortized on a straight-line basis over the term of the lease.

**(e) Use of estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. The estimates are reviewed periodically and, as adjustments become necessary, they are reported in the year in which they become known. Actual results could differ from those estimates.

**(f) Pension plan**

The Institute accounts for its participation in the Healthcare of Ontario Pension Plan as a multi-employer defined benefit plan and recognizes the expense related to this plan as contributions are made.

**(g) Financial instruments**

The Institute initially measures its financial assets and liabilities at fair value.

The Institute subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

The Institute's financial instruments that are measured at amortized cost consist of cash, accounts receivable, accounts payable, and accrued liabilities and deferred revenue.

**2. SHORT-TERM INVESTMENTS**

	2023	2022
Guaranteed investment certificates	\$ 3,595,245	\$ 2,677,773
Money market mutual fund	672,297	311,429
	<b>\$ 4,267,542</b>	<b>\$ 2,989,202</b>

The guaranteed investment certificates earn an average interest of 2.47% (2022 – 1.74%) and mature at various dates between April 2023 and April 2026 (2022 – April 2022 and April 2026).

**3. ACCOUNTS RECEIVABLE**

	2023	2022
Foundation for Research and Education in Work and Health Studies	\$ 82,629	\$ 52,094
Projects and other	49,953	362,707
HST rebate	42,935	4,679
	<b>\$ 175,517</b>	<b>\$ 419,480</b>

**4. TANGIBLE CAPITAL ASSETS**

	2023		2022	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Furniture and fixtures	\$ 49,696	\$ 24,848	\$ 49,696	\$ 14,909
Computer equipment	269,202	168,674	229,337	150,824
Leaseholds	709,971	177,493	709,971	106,496
	<b>1,028,869</b>	<b>371,015</b>	989,004	272,229
		<b>\$ 657,854</b>		<b>\$ 716,775</b>

**5. DEFERRED LEASE INDUCEMENT**

During fiscal 2021, the Institute entered into a 10-year lease for office premises, commencing October 1, 2020 and concluding September 30, 2030. The Institute received a cash lease inducement from the landlord in the amount of \$457,590, which has been deferred and recognized as a reduction of occupancy costs on a straight-line basis over the term of the lease. Of the total lease inducement received, \$45,759 has been included as a reduction in occupancy costs for 2023 (2022 – \$45,759), and \$343,193 (2022 – \$388,952) remains deferred.

**6. DEFERRED REVENUE**

The Institute records restricted contributions as deferred revenue until they are expended for the purpose of the contribution.

	2023	2022
Balance – beginning of year	\$ 3,371,048	\$ 3,462,852
Less: grant revenue recognized (Note 7)	(1,731,689)	(1,795,543)
Less: non-grant revenue recognized	(5,019)	(67,346)
Add: current year funding received	2,598,319	1,771,085
Balance – end of year	<b>\$ 4,232,659</b>	<b>\$ 3,371,048</b>

The details of the deferred revenue balance are as follows:

	2023	2022
Alberta Government	\$ 188,968	\$ 73,971
Canadian Arthritis Society	150,603	68,566
Canadian Council on Rehabilitation & Work	21,153	50,010
Canadian Institutes of Health Research	1,651,310	1,981,182
Canadian Mental Health Association	50,000	–
Employment and Social Development Canada	322,342	417,092
MaRS Discovery District	50,000	–
MLITSD	–	44,493
New Frontiers in Research Fund	681,158	–
Public Health Agency of Canada	70,991	33,516
Vale	83,061	42,018
Workplace Safety & Insurance Board	443,495	143,860
WorkSafeBC	142,097	151,400
Others (individually less than \$30,000)	180,299	132,259
	<b>4,035,477</b>	<b>3,138,367</b>
Amounts related to office renovation		
Canadian Institutes of Health Research	26,406	36,905
MLITSD Office Relocation	170,776	195,776
	<b>\$ 4,232,659</b>	<b>\$ 3,371,048</b>



**7. GRANT REVENUE**

	2023	2022
Alberta Government	\$ 38,231	\$ 98,847
Canadian Arthritis Society	41,643	115,591
Canadian Institutes of Health Research	563,809	624,090
Employment and Social Development Canada	159,280	183,396
European Agency for Safety & Health at Work	—	31,431
Frontenac	3,657	34,124
MLITSD	44,493	—
MLITSD Office Relocation	25,000	25,000
New Frontiers in Research Fund	129,092	—
Public Health Agency of Canada	211,993	157,070
Vale	29,759	28,785
WorkplaceNL	2,450	2,450
Workplace Safety & Insurance Board	257,380	29,557
WorkSafeBC	96,676	434,082
Other (individually less than \$20,000)	172,719	31,120
	<b>\$ 1,731,689</b>	<b>\$ 1,795,543</b>

**8. OTHER REVENUE**

	2023	2022
Project recoveries	202,763	346,089
Salary secondment	100,855	—
Other	53,662	30,277
	<b>\$ 357,280</b>	<b>\$ 376,366</b>

**9. UNRESTRICTED NET ASSETS**

Unrestricted net assets are not subject to any conditions that require that they be maintained permanently as endowments or otherwise restrict their use.

	2023	2022
Total assets	\$ 6,478,321	\$ 5,516,513
Invested in tangible capital assets	(657,854)	(716,775)
	<b>5,820,467</b>	4,799,738
Liabilities	(4,956,102)	(4,235,115)
Unrestricted net assets	<b>\$ 864,365</b>	<b>\$ 564,623</b>

**10. PENSION**

For those employees of the Institute who are members of the Healthcare of Ontario Pension Plan, a multi-employer defined benefit pension plan, the Institute made contributions of \$357,041 to the Plan during the year (2022 – \$372,071).

**11. COMMITMENTS**

The Institute is committed under a lease for premises that expires September 30, 2030, with annual rents, exclusive of operating costs, approximately as follows:

2024	\$ 490,000
2025	490,000
2026	503,000
2027	516,000
2028	516,000
Thereafter	1,291,000
	<b>\$ 3,806,000</b>

**12. FINANCIAL INSTRUMENTS**

The Institute is exposed to the following significant financial risks:

**(i) Liquidity risk**

Liquidity risk is the risk that the Institute may not be able to meet its financial obligations as they become due. The Institute is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Institute manages its liquidity risk by monitoring and managing the cash requirements to ensure the Institute has sufficient funds to meet its operational requirements.

**(ii) Credit risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Institute's exposure to credit risk associated with cash and investments is minimized substantially by ensuring these assets are invested in financial obligations of major financial institutions that have been accorded investment grade ratings by a primary rating agency. An ongoing review is performed to evaluate changes in the status of the issuers of securities authorized for investment under the investment policy of the Institute. Credit risk associated with accounts receivable is reduced by monitoring overdue accounts receivable.

### **(iii) Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The value of fixed income securities will generally rise if interest rates fall, and decrease if interest rates rise. The Institute is not exposed to significant interest rate risk on its short-term investments as they are invested in guaranteed investment certificates.

### **(iv) Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Institute is exposed to other price risk through its investments in mutual funds.

### **13. 2021 WORLD CONGRESS ON SAFETY AND HEALTH AT WORK**

The XXII World Congress on Safety and Health at Work (World Congress) was hosted by the Institute and the Canadian Centre for Occupational Health and Safety as a virtual event in September 2021. The World Congress on Safety and Health at Work meets every three years and is a global forum for advancing worker health protection, jointly sponsored by the International Labour Organization (ILO) and the International Social Security Association (ISSA). The World Congress is the world's largest event for the international occupational health and safety community – attracting over 3,500 delegates from more than 150 countries. In previous years, the MLITSD's contribution to the funding of the 2021 World Congress was included in the statement of operations under the core MLITSD funding. During the current fiscal year, no World Congress on Safety and Health at Work funding was included in the MLITSD's core funding.



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## ABOUT THE INSTITUTE

### WHO WE ARE

The Institute for Work & Health (IWH) is an independent, not-for-profit research organization based in Toronto, Canada. Our mission is to conduct and mobilize research that supports policy-makers, employers and workers in creating healthy, safe and inclusive work environments.

### WHAT WE DO

Since 1990, the Institute has been conducting research and developing evidence-based products to inform those involved in protecting and improving the health, safety and wellbeing of workers and in promoting their full and inclusive work participation. Our multidisciplinary research examines the inter-relationships between work and health from worker, workplace and system perspectives. We also train and mentor the next generation of work and health researchers.

### HOW WE SHARE OUR KNOWLEDGE

The Institute works closely with workers, employers and policy-makers to ensure our research is relevant and applicable to them and to the communities they serve. Our knowledge transfer and exchange program supports the continuous exchange of information and ongoing dialogue with key audiences in order to integrate stakeholder perspectives throughout the research process.

### HOW WE ARE FUNDED

The majority of funding received by the Institute is from the Province of Ontario through the Ministry of Labour, Immigration, Training and Skills Development. IWH also receives substantial funding for specific research projects through external peer-reviewed grant competitions.

### OUR ACADEMIC TIES

The Institute is affiliated with several Canadian universities. IWH scientists teach and supervise students at the University of Toronto, McMaster University and Toronto Metropolitan University. Because of our association with the university community and our access to key data sources, IWH is respected as an advanced training centre. Graduate students and early-career researchers from Canada and abroad receive guidance and mentorship from IWH scientific staff and participate in projects, giving them first-hand experience and vital connections to the work and health research community.



**Institute  
for Work &  
Health**

Research Excellence  
Safe Work  
Healthy Workers

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