



Institute  
for Work &  
Health

ANNUAL REPORT  
2021/22

LOOKING  
ACROSS  
TIME



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TINMA

Those working  
at the intersection  
of work and  
health are looking  
across time.

TIN

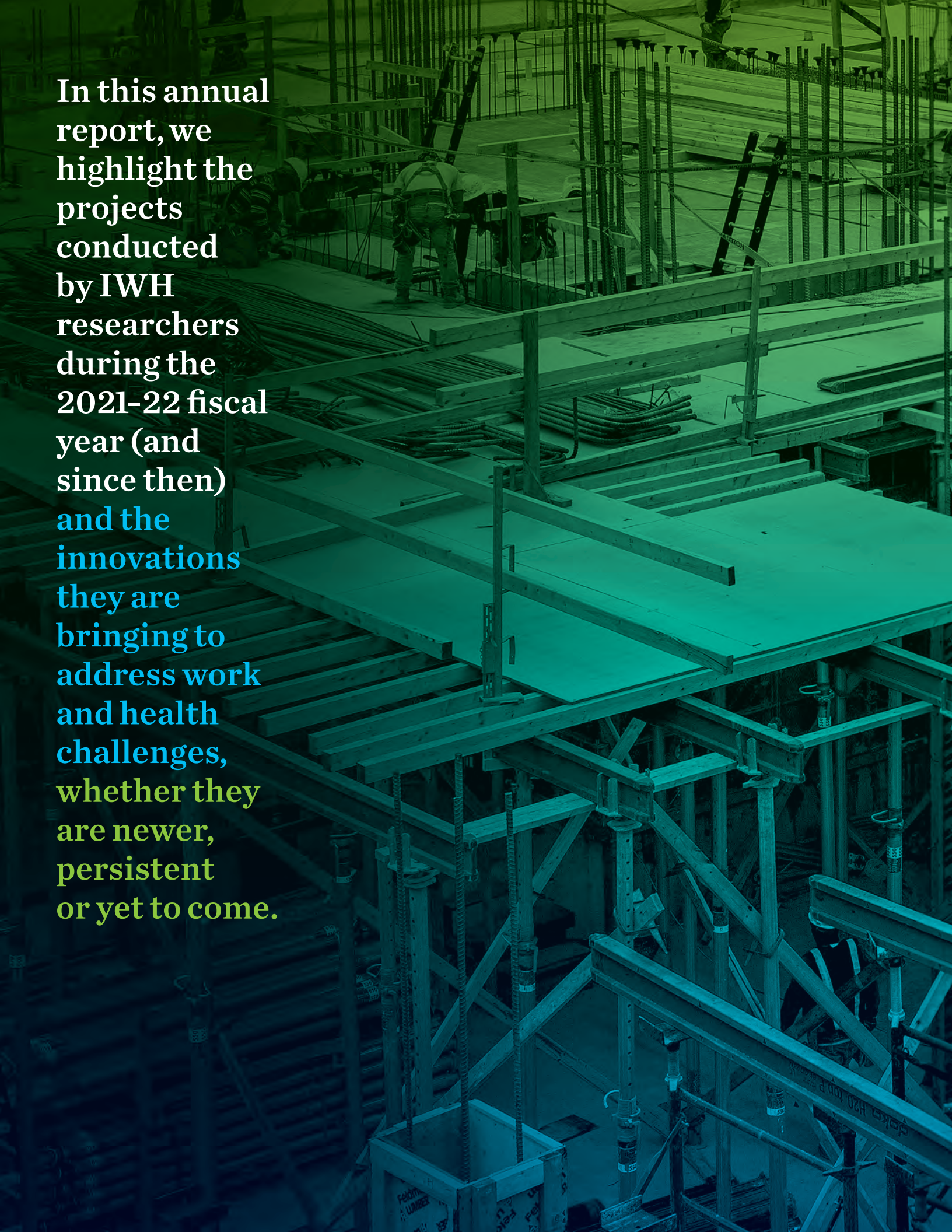
TINME



Researchers  
at the Institute  
for Work &  
Health (IWH)  
are among  
them. **We are**  
**keeping an eye**  
**on potential**  
**threats and**  
**opportunities**  
**in the future**  
**of work, without**  
**losing sight**  
**of the long-**  
**standing and**  
**emerging**  
**challenges that**  
**continue to**  
**put the lives**  
**and health**  
**of workers at**  
**risk today.**







In this annual report, we highlight the projects conducted by IWH researchers during the 2021-22 fiscal year (and since then) and the innovations they are bringing to address work and health challenges, whether they are newer, persistent or yet to come.



## NEWER ISSUES

Newer issues, whether ongoing or emerging, are demanding the immediate attention of employers, worker representatives and government decision-makers as they look for answers and the best way forward.

IWH research in 2021/22 examined many of these current issues, including chronic health conditions, workplace mental health, substance use, physical activity, employment outcomes of people with disabilities and, of course, COVID-19.

IMMEDIATE

IMMEDIATE

IMMEDIATE



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## CHRONIC HEALTH CONDITIONS

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The first evidence-based tool to come out of the Accommodating and Communicating about Episodic Disabilities (ACED) research partnership, led by Senior Scientist and Scientific Director Dr. Monique Gignac, was released in the fall of 2022. The online and interactive **Job Demands and Accommodation Planning Tool (JDAPT)** is designed to help people with a chronic health condition think about the workplace supports they may need to work healthily and productively. Before its release, the tool underwent extensive feasibility testing and pilot-testing with potential users.

The tool is being recognized for its innovative approach to supporting people with disabilities at work. The ACED partnership was the first-place winner in a 2022 competition called “Inclusive Design Challenge: Support at Work.” The competition, the second in the MaRS and CIBC Innovation Challenges series, recognized ACED for its development of JDAPT, a solution-focused tool designed to sustain the employment of persons living with physical, cognitive and mental health disabilities.

In the meantime, the ACED team has furthered its work on other tool development. A second version of JDAPT designed for supervisors, human resources practitioners, disability case managers, worker representatives and other parties who support people with disabilities in the workplace is nearing completion. And a companion tool to the JDAPT is expected to be ready for testing in 2023. This communication decision-making tool will help workers with chronic health conditions decide whether and how to talk about their condition and support needs in the workplace. All tools will be available in English and French. [aced.iwh.on.ca](http://aced.iwh.on.ca)

Gignac’s workplace disclosure and accommodation research in 2021/22 also addressed the needs of **older workers** aged 50 years and up. Her qualitative study (based on 10 focus group discussions) found that many older workers were reluctant to share their health-related support needs at work. Their decisions to disclose or not were guided by four concerns: the need to communicate information; the desire to maintain their reputation; their level of trust in others and in the support they would get; and job insecurity (e.g. potential challenges finding new work).

“The barriers older workers face in communicating their needs and remaining employed underscore the importance of paying greater attention to ageism within organizations, the need for age-inclusive policies, and the need for workplace flexibility to promote job sustainability across the life course,” says Gignac.

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## WORKPLACE MENTAL HEALTH

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IWH teamed up with the Occupational Health Clinics for Ontario Workers (OHCOW) to conduct several studies looking at issues related to **psychosocial work factors**—the organizational and social conditions of work (e.g. workload, recognition and rewards, civility and respect, job security) that can affect the mental and physical health of employees.

Associate Scientist Dr. Faraz Vahid Shahidi conducted two studies using data from OHCOW’s Canadian National Psychosocial Work Environment Survey, administered to a sample of Canadian workers in 2016 and 2019. In the first study, Shahidi looked at the effect of **psychosocial work dimensions considered as a whole**. He found that, for about one in 10 Canadian workers, psychosocial working conditions are poor across the board. And these poor conditions overall are associated with these workers reporting a greater likelihood of burnout (7.5 times more likely) and stress (9.0 times more likely).

In the second study using OHCOW data, Shahidi considered the potential cause-and-effect relationship between **psychosocial work exposures and negative mental health symptoms** such as burnout. He found the relationship largely works only one way. “Our research indicates a negative psychosocial work environment drives burnout but experiencing burnout does not lead to a deterioration of the psychosocial work environment,” says Shahidi. “To prevent this negative feedback between adverse working conditions and burnout, interventions should focus on improving the psychosocial quality of work rather than on instructing workers to better manage their stress and burnout symptoms.”

IWH President and Senior Scientist Dr. Peter Smith and John Oudyk, an occupational hygienist at OHCOW, examined a well-known **psychosocial work survey in Canada—Guarding Minds @ Work (GM@W)**. They found the survey was unable to discriminate among the 13 different psychosocial dimensions of the work environment that the survey asks about. That is, the survey questions making up the scales that measured the different dimensions didn’t map onto those dimensions as expected.

“While GM@W may give employers a general indication of whether their psychosocial work environment is healthy or not, it won’t allow them to reliably pinpoint the specific psychosocial dimensions that require attention, or to determine if efforts to improve a specific dimension are leading to measurable change,” says Smith.

Scientist Dr. Dwayne Van Eerd and his team wrapped up a study on **return-to-work challenges in Ontario police services**, and challenges related to mental health disorders came up frequently. Van Eerd found five inter-related themes to describe the challenges in policing: context (e.g. complex injuries, hierarchical structure); culture (e.g. stoicism, stigma surrounding psychological injuries); accommodation (e.g. lack of suitable and/or perceived-as-meaningful work); communication (e.g. timeliness and sincerity, consistency versus flexibility); and trust-building (e.g. confidentiality, perceptions of malingering).

“The findings highlight the complexity of RTW for physical and, especially, psychological injuries in policing, and areas where additional efforts can be undertaken to improve RTW,” says Van Eerd. “Based on these findings, feedback from our stakeholder committee members and what we know from previous research on RTW success, our research team put forward a number of practice suggestions and shared them in a resource that we are making available to police services across Ontario.”

Van Eerd is now co-leading a study with Senior Scientist Dr. Emile Tompa focusing on evidence-informed policies and practices for the prevention of **post-traumatic stress injuries (PTSIs) among Alberta first responders**, including paramedics, firefighters and police officers. The study’s team is working with Alberta first responder stakeholders to summarize current and effective interventions to manage and prevent PTSIs.

**“Our research indicates a negative psychosocial environment drives burnout, but experiencing burnout does not lead to a deterioration of the psychosocial work environment. To prevent this negative feedback between adverse working conditions and burnout, interventions should focus on improving the psychosocial quality of work...”**

In another project, Tompa and co-lead Dr. Amin Yazdani, director of the Canadian Institute for Safety, Wellness & Performance at Conestoga College, are developing a **Canadian standard and related guidance on occupational stress injury management in paramedic services**. The standard and guidance will be designed to prevent and manage work disability associated with occupational stress injuries (including PTSIs) among paramedics, prevent psychological harm from workplace exposures, and build the capacity of paramedic services to address the psychological health and well-being of paramedics and others working in paramedic service organizations.

Scientist Dr. Andrea Furlan is another IWH scientist addressing PTSIs among paramedics and other public safety workers, although she is taking a clinical angle. In the summer of 2022, she was awarded funding to launch another ECHO (Extension for Community Health-care Outcomes) tele-mentoring project in Ontario, this one with Dr. Nadia Aleem, a psychiatrist in the Work Stress and Health Program at the Centre for Addiction and Mental Health. This newest ECHO, to be launched in the spring of 2023, is designed to help Ontario health-care providers better support **first responders and public safety workers with work-related mental health injuries** in staying at work and returning to work. “There is no Project ECHO with this focus anywhere in the world,” says Furlan. “It is our hope that this model will have long-term impact in improving health providers’ confidence and competence in working with public safety workers in their recovery and return to work.”

Furlan’s previous ECHO project, which she co-led with Dr. Anil Adishes, chief medical officer at Canadian Health Solutions, focused on increasing the capacity of primary health-care providers to recognize conditions related to occupational and environmental exposures, and to treat and support patients with injuries and illnesses that affect their ability to work. ECHO OEM, as it is called, ran two, 12-session tele-mentoring programs, one in the fall of 2021 and the other in the spring of 2022. Results from the pilot ECHO OEM are now being compiled and a final evaluation will be available in 2023. [echooem.iwh.on.ca](http://echooem.iwh.on.ca)

Post-Doctoral Fellow Dr. Heather Johnston’s research focuses on the **association between work-related musculoskeletal disorders (MSDs) and work-related psychological injuries**. She is reviewing the literature and, based on the findings, developing an instrument to identify the workplace risk factors and hazards that are common to them both. “Such an instrument will allow for a more efficient and complete risk assessment,” says Johnston. “This, in turn, will lead to improved prevention programs and reduced physical and psychological injuries in workplaces.”

**“There is no Project ECHO with this focus [on RTW of public safety workers with work-related mental health injuries] anywhere in the world.”**

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## SUBSTANCE USE

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An analysis led by Associate Scientist Dr. Nancy Carnide as part of her “Toking 9 to 5” study, which is looking at changes in **workplace cannabis use and perceptions** since the legalization of recreational use in 2018, found that people who use cannabis at work or just before work face twice the risk of work injury compared to those who don’t use cannabis. “However, people who use cannabis but not before or at work appear to be at no greater risk of work injury compared to people who don’t use cannabis,” says Carnide.

In a study exploring the **use of cannabis among workers with work-related injuries and illnesses**, Carnide is using follow-up data collected from workers already taking part in IWH’s Ontario Life After Work Injury Study (see page 16 for more information on the study). Her preliminary findings indicate that, three years after their injury or illness, about 15 per cent of workers are using cannabis for their work-related condition. These workers appear to be struggling in their recovery. That is, compared to others in the study, they are more likely to report not working, being in pain, not sleeping well, and receiving continued health care for their work-related condition. They also frequently report therapeutic reasons for using cannabis (namely for pain, sleep and mental health), while also self-reporting positive outcomes from using cannabis, such as decreased use of prescription drugs and alcohol and better health and quality of life.

Carnide is also leading a project, along with Dr. Paul Demers, director of the Occupational Cancer Research Centre (OCRC), on **opioid-related harms among Ontario workers**. The aim of the four-year project is to establish a surveillance program to monitor and report opioid-related adverse health events among workers, such as poisonings (overdoses) and mental and behavioural disorders. A key outcome will be the development of a web-based data visualization tool to graphically depict the findings. [opioidsandwork.ca](http://opioidsandwork.ca)

“Current health surveillance systems in Canada monitor opioid-related harms without capturing complete employment information,” says Carnide. “With employed Canadians spending the majority of their waking hours at work, and commuting to and from work, studying opioid-related harms in the context of work can help identify groups of workers at highest risk by occupation, industry or other factors.”

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## PHYSICAL ACTIVITY

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Given our increasingly sedentary society, IWH Associate Scientist Dr. Avi Biswas is leading a number of studies looking at the role of work in offering the health benefits of physical activity. In a 2021/22 study, Biswas and his research team employed a novel methodological approach in which they used minute-to-minute activity tracker data from a large sample of Canadian workers to better understand their daily physical activity habits and the association of those habits with heart health. He found **Canadian workers’ patterns of daily movement** tend to fall into one of six patterns. Compared to those in the most sedentary group (representing almost a third of workers), workers in almost every other group—who did moderate to intense physical activity—were at lower risk of cardiovascular disease. There was one outlier. Workers in physically demanding jobs had the same risk of heart disease as workers in the sedentary group.

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**“People who use cannabis but not before or at work appear to be at no greater risk of work injury compared to people who don’t use cannabis.”**

A photograph of a person driving a car, viewed from the passenger side. The image is heavily tinted with a teal or cyan color. The driver's hands are on the steering wheel, and the background shows a blurred city street with buildings and lights. The text is overlaid on the lower-left portion of the image.

**“With employed Canadians spending the majority of their waking hours at work, and commuting to and from work, studying opioid-related harms in the context of work can help identify groups of workers at highest risk by occupation, industry or other factors.”**

“This study adds to a growing body of research on what’s called the physical activity paradox,” says Biswas. “This is where physically demanding work with very little rest is not giving workers the benefits associated with physical activity that they might think they are getting.”

In a related study, still ongoing, Biswas is testing another novel approach to understanding worker physical activity patterns. In this one, he is using machine learning to find out more about the workers who fall into each of the movement patterns at and outside of work. “The aim is to better understand the workers associated with each pattern based on multiple factors: socioeconomic, health status, gender, social responsibility, physical environment and work,” he says.

### EMPLOYMENT OUTCOMES OF PEOPLE WITH DISABILITIES

In 2022, Emile Tompa and McMaster University Associate Professor Dr. Rebecca Gewurtz launched a six-year initiative called **Inclusive Design for Employment Access (IDEA)** that is taking a novel approach to addressing poor employment outcomes among persons with disabilities. Instead of focusing on the skills and resources needed to make persons with disabilities job-ready—a conventional approach—IDEA is tackling the “demand side” of the employment equation. That is, through a social innovation lab, IDEA focuses on skilling up employers and workplace parties to be better at recruiting, hiring, accommodating, training and promoting persons with disabilities.

“Barriers to employment of persons with disabilities represent a significant waste of human capital for Canadian society at large, especially considering that one in five individuals in Canada identify as having a disability,” says Tompa. “IDEA is focused on building disability confidence among employers and on transforming workplaces and labour markets so that there is equality of opportunity in careers, jobs and work for persons with and without disabilities.”

IDEA begins just as Tompa winds down the previous long-term initiative he led on the employment of persons with disabilities. Over its eight years, the **Centre for Research on Work Disability Policy (CRWDP)** involved numerous partners representing persons with disabilities, employers and community service providers, as well as scientists and researchers from across Canada and internationally (including students and early career researchers). It was a key partner in the development of the CSA Work Disability Management System Standard (CSA Z1011:20). It spearheaded six policy roundtables and six stakeholder conferences. Importantly, CRWDP was the driving force behind the Disability and Work in Canada (DWC) initiative, which resulted in a pan-Canadian strategy for disability and work that continues to be used by federal and provincial/territorial governments in their approaches to improving the employment outcomes of persons with disabilities. [crwdp.ca](http://crwdp.ca)

**“Inclusive Design for Employment Access (IDEA) is focused on building disability confidence among employers and on transforming workplaces and labour markets so that there is equality of opportunity in careers, jobs and work for persons with and without disabilities.”**

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## COVID-19 AND WORK

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Peter Smith led, co-led or participated in numerous COVID-related studies during the 2021/22 year. These studies, which were detailed in last year's annual report, included:

- using workplace outbreak data to understand the role of workplaces in transmitting COVID-19 during the second wave of the pandemic;
- estimating the rate of workplace outbreaks in Ontario by industry sector;
- developing a tool that indicates risk of occupational exposure to COVID-19 by industry and social equity factors;
- examining the availability of COVID protection measures, such as infection control procedures and personal protective equipment, in Canadian workplaces during the first summer of the pandemic;
- conducting Canada-wide surveys asking workers in health care and other sectors about their experiences during the pandemic (e.g. access to personal protective equipment, social isolation, fear of infection, financial worries) and their effects on mental health symptoms such as anxiety and depression.

Smith is continuing his exploration of the effects of COVID-19 on workers and is leading a study to understand the **long-term outcomes of workers with COVID-19 claims**. By early 2022, Ontario's Workplace Safety and Insurance Board (WSIB) had accepted more than 31,000 claims. Smith is surveying a sample of them 18 months after their COVID-related work absence to find out about

their physical, mental and emotional recovery, and about their RTW status and experience. "Findings from this project will provide a much-needed knowledge base for workplaces and workers' compensation agencies to better understand and address the impacts of work-related COVID-19 infections among workers in Canada," says Smith.

In another COVID-driven study, Scientist Dr. Lynda Robson is conducting surveys to determine whether in-class, distance and e-learning Joint Health and Safety Committee (JHSC) Certification (Part 1) training programs in Ontario differ in their impact on JHSC-relevant knowledge and other outcomes. She began her study reviewing systematic reviews to date on the **efficacy of different modes of work-related training**. Based on a sparse body of research that looked only at well-educated adult learners (e.g. with undergraduate or higher education), Robson found that work-related training delivered through synchronous (or real-time) online formats can be just as effective as face-to-face training in building workers' knowledge and skills.

"The pandemic led to a rapid shift towards virtual classrooms for delivering training, including work-related health and safety training," says Robson. "Organizations planning for a post-COVID world are wondering whether in-person training should be resumed or whether virtual training formats can be continued. The review of reviews suggests the latter may be possible without affecting outcomes. Findings from the pre-post surveys of JHSC members taking the Part 1 certification training will provide more solid guidance."

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**"The review of reviews suggests [continuing to use virtual training formats post-COVID] may be possible without affecting outcomes."**

## LONG-STANDING CHALLENGES

Long-standing challenges that affect the health and safety of workers persist, and policy-makers and workplace practitioners are not letting up in their efforts to ensure workers are not injured at, or disabled by, work.

IWH research in 2021/22 supported these efforts by exploring long-standing issues related to high-hazard sectors, small businesses, workers' compensation claim outcomes and OHS knowledge uptake.

PERS  
STENT  
PERSISTENT



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## HIGH-HAZARD SECTORS

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As part of an initial evaluation of Ontario's **working-at-heights training standard for the construction sector**, which became mandatory in 2015, Lynda Robson found a 20 per cent reduction in the rate of lost-time claims due to the types of falls from heights targeted by the training. This finding was based on a comparison of workers' compensation claim rates in the years before the training (2012-2014) and in the year after most construction workers required to take the training had received it (2017).

Robson extended this evaluation by comparing the pre-training claims data with data from 2017-2019, and by adding a comparison with other provinces. She found a 19 per cent reduction in lost-time claims in Ontario related to falls targeted by the training, which exceeded the six per cent decline seen in other provinces, thus confirming and strengthening the initial evaluation. "This suggests that training standards and accreditation programs are effective in preventing workplace-related traumatic injuries," says Robson. "However, the effect is relatively small, and additional interventions should also be considered, especially those higher in the hierarchy of risk controls, such as engineering, substitution and elimination."

An Institute study led by Adjunct Scientist Dr. Cam Mustard, who retired from his 20-year position as IWH president in January 2022, tackled the long-time challenge of determining the financial benefits of employer spending on occupational health and safety (OHS). He found a positive **return on OHS investments** among employers with

strong health and safety performance in the three Ontario sectors he examined: **manufacturing, construction and transportation**. For every dollar spent on worker health and safety, manufacturing employers received an average of \$1.24 in benefits; construction employers, \$1.34; and transportation employers, \$2.14.

These financial benefits were both tangible (e.g. averted lost-time claims) and intangible. "As part of the study, we asked employers how important the intangible benefits of OHS are. That is, if they've worked really hard to have first-in-class policies and practices to prevent work-related injuries and illnesses, do they believe that investment pays them back in terms of employee satisfaction and morale, quality of work or corporate reputation? They all said yes," says Mustard. "Some told us those are the real payback."

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## SMALL BUSINESS

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Robson is using WSIB data to produce injury risk profiles by sector and size of workplace in Ontario. Using this information, she and her team are developing **indicators of higher risk in small businesses**, which the province's Ministry of Labour, Immigration, Training and Skills Development (MLITSD) can use to better target its small business prevention initiatives.

Associate Scientist Dr. Basak Yanar is studying small businesses enrolled in the WSIB's Health and Safety Excellence Program (HESP). Her aim is to understand the **motivations, needs and experiences of small businesses** participating in the HESP, and what approaches are most effective in delivering OHS services to help small businesses improve their health and safety.

IWH's Mustard Post-Doctoral Researcher Dr. Reena Shedaan is focusing her sights on one type of small business in particular: **nail salons**. As part of a research team based out of the University of Toronto, Shedaan is using a novel arts-based body-mapping technique to find out how nail technicians in the Greater Toronto Area perceive the effect of their working conditions on their health, and what supports and protection they need. The study's ultimate aim is to make the work of racialized women in nail salons healthier, safer and more equitable.

### LONG-TERM CLAIM OUTCOMES

IWH's Ontario Life After Work Injury Study (OLAWIS), led by Cam Mustard, is an ongoing study looking at the health recovery and labour market outcomes of workers who received lost-time claim benefits. The OLAWIS cohort—the workers' compensation claimants whose anonymized information was collected as part the study—includes rich information that is also being used to understand the experiences of long-duration claimants.

One study used the OLAWIS cohort to estimate the prevalence of **persistent pain and its association with health and return-to-work** outcomes 18 months after a disabling injury. Led by Associate Scientist Dr. Kathleen Dobson, the study found 25 per cent of the OLAWIS

cohort reported severe pain symptoms and substantial functional impairment a year and a half post-injury. Compared to workers without pain 18 months post-injury, these workers were less likely to be employed, had higher health-care and compensation claim costs, and were more likely to be on workers' compensation benefits for over a year. "Although going into this study we thought that persistent pain would be associated with greater health-care and workers' compensation claim costs, we were surprised at the strength of the association," says Dobson. "Employers and workers' compensation benefit providers should be cognizant of the highly prevalent nature of chronic pain following a work-related injury and its strong impact on disability duration."

Another study using the OLAWIS cohort looked at the association between injured workers' interactions with workers' compensation **case managers and mental health**. It found that, while a minority (20 per cent) of injured workers reported poor interactions with case managers (e.g. treated impolitely or without respect), those who reported poor interactions were three times more likely to also report symptoms of elevated psychological distress. The minority (35 per cent) who reported not getting the information they needed from case managers were twice as likely to also report having subsequently developed psychological distress. "The quality of case manager interactions is one thing that compensation systems can change through policies and training programs to address the high prevalence of mental health illnesses following a physical injury," says IWH Research Associate Christa Orchard, the lead author of the paper reporting on the study.

**“Employers and workers’ compensation benefit providers should be cognizant of the highly prevalent nature of chronic pain following a work-related injury and its strong impact on disability duration.”**

Emile Tompa took another deep dive into understanding **labour market and earnings recovery outcomes among WSIB claimants** and how these outcomes have changed over four different legislatively driven WSIB programs: 1986-1989, 1992-1994, 1998-2002, and 2007-2010. Tompa found that claimants from the two most recent programs had similar labour-market earnings recovery outcomes relative to matched peers who were not claimants, and both were better than relative outcomes in the previous two programs. Worker characteristics at the time of injury associated with poorer earnings recovery included being older, being in a lower earnings bracket, doing manual work and being more seriously impaired due to injury. “Overall, it appears that targeted efforts to ensure substantive earnings recovery have been more successful with more recent WSIB programs,” says Tompa.

#### KNOWLEDGE UPTAKE

Director of Research Operations Emma Irvin, who leads IWH’s Evidence Synthesis Program, is leading a review of the evidence on one of the most persistent problems in the research world: getting relevant stakeholders to incorporate evidence into their policies and practices. In Irvin’s review, she and her team are looking for evidence of the knowledge transfer and exchange (KTE) activities that have been shown to work in bringing **OHS findings into practice**. “Because the evidence available really narrowed when we looked at OHS-related KTE only, we’re also incorporating evidence about bringing findings to workplace policy-makers and practitioners in general,” says Irvin.

In a similar vein, Scientist Dr. Dorcas Beaton, a member of the international OMERACT (Outcome Measures in Rheumatology) Executive Committee, continues in her quest to ensure clinicians and researchers use the same **core sets of outcomes** in their research work, so that researchers and decision-makers are better able in future to make full use of all studies in a given area when synthesizing knowledge and developing guidelines. As well as developing a process for agreeing on what should be in a core set of outcomes, Beaton is also helping to develop processes for ensuring the right **high-quality measurement tools** are selected for the job.

“OMERACT has developed materials to help clinicians and researchers learn how to determine if an instrument has enough evidence about its validity to support its use in a given setting,” says Beaton. “This same process is already being used for worker productivity outcomes and could be used in a variety of work and health areas.”

**“It appears that targeted efforts to ensure substantive earnings recovery have been more successful with more recent WSIB programs.”**

## FUTURE RISKS AND OPPORTUNITIES

The world of work is rapidly changing, driven by social, technological, economic, environmental and political forces. Not unexpectedly, labour market policy-makers and professionals are anticipating and preparing for new challenges and opportunities in the future of work.

In 2021/22, IWH continued to pursue evidence to help them do so, with a particular focus on the future employment and well-being of vulnerable workers and on the potential impacts of artificial intelligence.

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ANTICIPATED



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## YOUNG PEOPLE AND WORK VULNERABILITY

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Leading much of the Institute's future-of-work research is Scientist Dr. Arif Jetha. In one study, Jetha and his team are looking for concrete, future-oriented strategies to ensure **youth and young adults with disabilities** can get and keep suitable work in the future. Using what is called a "Delphi survey," the team identified strategies proposed by subject-matter experts and people with lived experience to address six key challenges in the future of work: advanced digital technologies; artificial intelligence in human resources decision-making; digital globalization; cultural tensions around workplace inclusivity; climate change; and external shocks (e.g. pandemics, geopolitical conflicts). The team has since gone back to the study participants—i.e. the subject-matter experts and people with lived experience—to find out which of the strategies identified are most important to ensuring the successful employment of young people with disabilities over the next 15 years.

In a related study, Jetha is using strategic foresight methods to construct medium- to long-term scenarios of the future of work for young people with disabilities. And a third study is expanding the focus beyond young people with disabilities to also include other vulnerable groups of young people, including **visible minorities, immigrants, LGBTQ2+ and those with low socioeconomic status**. Jetha is using an intersectional framework and qualitative methods to uncover dimensions of the future of work that will most likely affect their transition to work, and to identify those who could be disadvantaged in the future and benefit most from additional support.

"The aim in all of these studies is to inform the design of future-proofed policies and programs to address the anticipated shocks and stressors of vulnerable young people in the future of work so that they can find and keep suitable employment," says Jetha.

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## ARTIFICIAL INTELLIGENCE

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In a pair of studies, Jetha is exploring the potential impact of artificial intelligence (AI) on current work practices. One study is looking at **AI and worker inequities**. It is developing a process to estimate and identify the segments of the Canadian labour force most likely to face inequities due to work-related AI applications, as well as examining existing public policies and programs to determine the extent to which they support these vulnerable workers. The research is being conducted in collaboration with a large team of researchers and partners at the intersection of AI, work and social inequities.

The other study is outlining the various uses of **AI in OHS and work disability management** (e.g. AI-enhanced wearables that monitor workers' movements and physical environments to prevent injuries, or intelligent apps that predict signals of psychosocial hazards in employee emails and phone conversations). It is also evaluating the implications of these uses on ethics, privacy, and worker safety and well-being.

"Many technologists and economists believe AI has the potential to upend current work practices not unlike the way the advent of electricity, the steam engine or personal computers did," says Jetha. "These projects will help build awareness and understanding among stakeholders about the strengths and weaknesses of various AI applications to work. They will also help develop strategies to equitably incorporate AI advances in the workplace and address emerging worker vulnerabilities."

Working closely with Jetha, Emma Irvin is leading a project looking at **emerging technologies in OHS** and policies that can limit or facilitate their use. Because these technologies are too new to be showing up yet in the peer-reviewed literature, the study team is conducting an environmental scan to search the "grey" (non-peer-reviewed) literature, reviewing key websites, and interviewing key informants provincially, nationally and internationally.

PEOPLE

FOR FISCAL YEAR ENDING  
MARCH 31, 2022

52

TOTAL STAFF  
(47 FULL-TIME,  
05 PART-TIME)

30

ADJUNCT  
SCIENTISTS

04

PHD STUDENTS

06

POST-DOCTORAL  
STUDENTS/APPOINTMENTS

01

COMPLETED  
PHDS

THE YEAR IN NUMBERS

NUMBERS

FUNDING  
& PROJECTS

\$5,469,482

PROVINCE OF ONTARIO  
FUNDING

\$4,216,486

RESEARCH GRANT  
AND OTHER FUNDING

21

ACTIVE RESEARCH  
PROJECTS  
(02 COMPLETED,  
19 ONGOING)

89

PAPERS PUBLISHED

08

RESEARCH GRANTS  
AWARDED

STAKEHOLDER  
ENGAGEMENT

71

PROJECT ADVISORY  
COMMITTEE MEETINGS  
AND CONSULTATIONS

133

ORGANIZATIONS INVOLVED  
IN PROJECTS

1,908

IWH SPEAKER SERIES  
ATTENDEES (9 WEBINARS)

WEBSITE  
& SUBSCRIBERS

1,120,040

UNIQUE WEBSITE PAGE  
VIEWS DURING YEAR

892,446

UNIQUE WEBSITE USERS  
DURING YEAR

15,133

UNIQUE DOCUMENT  
DOWNLOADS  
FROM WEBSITE DURING  
YEAR

8,054

TOTAL SUBSCRIBERS  
AT YEAR END

7,365

IWH NEWS SUBSCRIBERS  
AT YEAR END

SOCIAL MEDIA  
& MEDIA

4,269

TWITTER FOLLOWERS  
AT YEAR END

3,736

LINKEDIN FOLLOWERS  
AT YEAR END

13,648

YOUTUBE VIDEO VIEWS  
DURING YEAR

143

MEDIA MENTIONS  
(WEBSITE, PRINT,  
RADIO, TV)  
DURING YEAR

BEERS

## A MESSAGE FROM THE IWH PRESIDENT AND THE CHAIR OF THE IWH BOARD

The theme of this year’s annual report — “Looking across time” — is certainly appropriate in describing the range of research being undertaken at the Institute for Work & Health.

As the pages in this report highlight, our scientific teams are addressing current work and health issues that need immediate attention. But they are also tackling the persistent, long-standing issues that continue to challenge workplaces and policy-makers, as well as exploring the risks and opportunities anticipated in the future of work. Conducting research on this full breadth of issues is critical to helping protect workers in Ontario and Canada, today, tomorrow and into the future.

The theme is also appropriate in describing where IWH currently stands as a research organization—building on where we’ve been, but also focusing on where we’re going.

The look back stems from a leadership change during the fiscal year 2021/22. In January 2022, Dr. Cameron Mustard retired from his position as IWH president after 20 years at the helm. During those two decades, Cam cemented IWH’s reputation as one of the top workplace health and safety research organizations in the world.

He did that by instilling five principles into the ethos of the Institute’s culture: Our research must meet the highest standards of scientific excellence. Our research must answer questions important to protecting the health and well-being of workers. Our research findings must be shared with, and understood by, those who can apply them in practice





and policy. We must mentor the future generation of work and health researchers. And our employees must be supported to do high-quality work and have some fun along the way. (For more on Cam's 20-year leadership and his many achievements, including the successful running of the XXII World Congress on Safety and Health at Work in the fiscal year 2021/22, see last year's annual report: [iwh.on.ca/corporate-reports](http://iwh.on.ca/corporate-reports).)

In terms of looking forward, this annual report marks the first for both of us in our new roles, as the new chair of the IWH Board of Directors (as of September 2021) and the new president of IWH (as of January 2022). We're already envisaging the future of IWH as we work collaboratively with IWH staff and the members of the Board of Directors on the Institute's new five-year strategic plan for the years 2023 to 2028, and we're excited to share this new strategic plan with you in 2023.

As we set out on the next chapter in the life of the Institute, there are a number of people to thank and recognize.

We thank the members of the Board of Directors and Scientific Advisory Committee for the sage guidance and steady hand they have provided during this transition period (see page 32 for the full list of members).

We especially thank and recognize the contributions of the three Board members who retired from the Board in September 2022. They include Melissa Barton, an independent consultant and former Director, Organizational Development and Occupational Health, Safety and Wellness at Sinai Health System; Kevin Wilson, former Assistant Deputy Minister, Policy, Program and Dispute Resolution Services, Ontario Ministry of Labour, and the previous Board chair for over six years; and Michael Wolfson, Adjunct Professor, Epidemiology and Law, University of Ottawa. All three of these members provided many years of very valued advice and oversight.

We also welcome three new members who were appointed to the Board of Directors in September 2022. They include J.F. Kim Froats, Director, Health and Safety, Aultsville Management Consultants; Natasha Luckhardt, Health, Safety and Environment Director, Ontario Federation of Labour; and Sari Sairanen, Executive Assistant to the Secretary-Treasurer, Unifor. We look forward to working with them as we bring the new IWH strategic plan to life.

We thank the staff of the Institute for remaining inquisitive, creative and productive; for continuing to do excellent work; and for being flexible as we continue to adjust to a hybrid work environment.

Finally, we thank the Province of Ontario for its ongoing 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 promote, protect and improve the health and safety of working people by conducting and sharing actionable research that is valued by employers, workers and policy-makers in Ontario and beyond.



KATE LAMB  
Chair, Board of Directors  
Institute for Work & Health



PETER SMITH  
President and Senior Scientist  
Institute for Work & Health

## INDEPENDENT AUDITOR'S REPORT

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

#### Opinion

We have audited the financial statements of Institute for Work & Health (the "Institute"), which comprise the statement of financial position as at March 31, 2022, statement 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, 2022, 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 our 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.

#### Other Matter

The financial statements for the year ended March 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 13, 2021.

#### 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 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 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

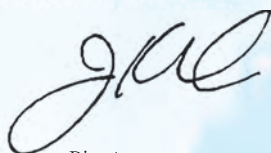
Toronto, Ontario  
September 29, 2022

## STATEMENT OF FINANCIAL POSITION

| As at March 31  | 2022         | 2021         |
|---|--------------|--------------|
| <b>Assets</b>   |              |              |
| <b>Current</b>  |              |              |
| Cash  | \$ 1,297,951 | \$ 612,441   |
| Short-term investments (Note 2)                       | 2,989,202    | 3,389,825    |
| Accounts receivable (Note 3)                          | 419,480      | 622,138      |
| Prepaid expenses and deposits                         | 93,105       | 94,933       |
|   | 4,799,738    | 4,719,337    |
| Tangible capital assets (Note 4)                      | 716,775      | 803,458      |
|   | \$ 5,516,513 | \$ 5,522,795 |
| <b>Liabilities and Net Assets</b>                     |              |              |
| <b>Current</b>  |              |              |
| Accounts payable and accrued liabilities              | \$ 475,115   | \$ 426,086   |
| Deferred revenue (Note 6)                             | 3,371,048    | 3,462,852    |
| Deferred revenue—2021 World Congress                  | —            | 276,405      |
| Deferred lease inducement—short-term portion (Note 5) | 45,759       | 45,759       |
| 2021 World Congress loans (Note 7)                    | —            | 300,000      |
|   | 3,891,922    | 4,511,102    |
| Deferred lease inducement—long-term portion (Note 5)  | 343,193      | 388,952      |
|   | 4,235,115    | 4,900,054    |
| <b>Net Assets</b>                                     |              |              |
| Invested in tangible capital assets                   | 716,775      | 803,458      |
| Unrestricted (Note 10)                                | 564,623      | (180,717)    |
|   | 1,281,398    | 622,741      |
|   | \$ 5,516,513 | \$ 5,522,795 |

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                   | 2022                                   |              |              | 2021         |
|---|--|--------------|--------------|--------------|
|   | Invested in tangible<br>capital assets | Unrestricted | Total        | Total        |
| Balance, beginning of year                    | \$ 803,458                             | \$ (180,717) | \$ 622,741   | \$ 1,201,915 |
| Excess (deficiency) of revenues over expenses | (125,708)                              | 784,365      | 658,657      | (579,174)    |
| Purchase of tangible capital assets           | 39,025                                 | (39,025)     | —            | —            |
| Balance, end of year                          | \$ 716,775                             | \$ 564,623   | \$ 1,281,398 | \$ 622,741   |

## STATEMENT OF OPERATIONS

| For the year ended March 31   | 2022             |                  | 2021 |
|---|------------------|------------------|------|
| <b>Revenue</b>  |                  |                  |      |
| Ontario Ministry of Labour, Training and Skills Development         | \$ 5,469,482     | \$ 4,539,482     |      |
| 2021 World Congress (Note 14)                                       | 1,997,570        | 176,503          |      |
| Grant revenue (Note 8)  | 1,795,543        | 1,862,966        |      |
| Other (Note 9)  | 376,366          | 459,787          |      |
| Investment income   | 47,007           | 53,630           |      |
|   | <b>9,685,968</b> | <b>7,092,368</b> |      |
| <b>Expenditures</b>   |                  |                  |      |
| Salaries and benefits   | 5,832,990        | 5,550,460        |      |
| 2021 World Congress   | 1,642,497        | 615,088          |      |
| Professional services   | 442,420          | 427,278          |      |
| Occupancy costs   | 714,829          | 637,759          |      |
| Amortization of tangible capital assets                             | 125,708          | 82,229           |      |
| Equipment and maintenance   | 121,349          | 145,275          |      |
| Other   | 64,596           | 4,951            |      |
| Publication and mailing   | 48,606           | 54,257           |      |
| Voice and data communication  | 36,673           | 40,295           |      |
| Supplies and service  | 34,306           | 39,699           |      |
| Staff training  | 22,197           | 10,719           |      |
| Travel  | 2,600            | 2,072            |      |
|   | <b>9,088,771</b> | <b>7,610,082</b> |      |
| Excess (deficiency) of revenue over expenses before undernoted item | 597,197          | (517,714)        |      |
| Gain (loss) from non-recurring event (Note 16)                      | 61,460           | (61,460)         |      |
| Excess (deficiency) of revenues over expenses for the year          | \$ 658,657       | \$ (579,174)     |      |

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

## STATEMENT OF CASH FLOWS

| For the year ended March 31  | 2022         | 2021         |
|--|--------------|--------------|
| <b>Cash provided by (used in)</b>  |              |              |
| <b>Operating activities</b>  |              |              |
| Excess (deficiency) of revenue over expenses for the year  | \$ 658,657   | \$ (579,174) |
| Adjustments to reconcile excess (deficiency) of revenue over expenses for the year to cash from operations |              |              |
| Amortization of tangible capital assets  | 125,708      | 82,229       |
| Amortization of lease inducement   | (45,759)     | (22,879)     |
| Loan forgiveness   | 300,000      | —            |
| Changes in non-cash working capital balances   |              |              |
| Accounts receivable  | 202,658      | (107,573)    |
| Prepaid expenses and deposits  | 1,829        | 156,616      |
| Accounts payable and accrued liabilities   | 49,029       | 143,366      |
| Deferred revenue   | (91,804)     | 1,414,820    |
| Deferred revenue—2021 World Congress   | (276,405)    | —            |
|  | 923,913      | 1,087,405    |
| <b>Investing activities</b>  |              |              |
| Purchase of short-term investments   | (1,099,378)  | (1,242,293)  |
| Redemption of short-term investments   | 900,000      | 675,000      |
| Purchase of tangible capital assets  | (39,025)     | (810,422)    |
|  | (238,403)    | (1,377,715)  |
| <b>Financing activity</b>  |              |              |
| Deferred lease inducement  | —            | 457,590      |
| Proceeds from CCOHS loan payable   | —            | 100,000      |
| Repayment of Foundation for Research and Education in Work and Health Studies loan payable                 | —            | (160,000)    |
|  | —            | 397,590      |
| <b>Increase in cash during the year</b>  | 685,510      | 107,280      |
| Cash, beginning of year  | 612,441      | 505,161      |
| Cash, end of year  | \$ 1,297,951 | \$ 612,441   |

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

## NOTES TO FINANCIAL STATEMENTS

### March 31, 2022.

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 promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

The Institute is predominantly funded by the Ontario Ministry of Labour, Training and Skills Development (“MLTSD”) up to the Institute’s approved MLTSD 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 MLTSD, 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

|                                    | 2022                | 2021                |
|------------------------------------|---------------------|---------------------|
| Guaranteed investment certificates | \$ 2,677,773        | \$ 3,083,285        |
| Money market mutual fund           | 311,429             | 306,540             |
|                                    | <b>\$ 2,989,202</b> | <b>\$ 3,389,825</b> |

The guaranteed investment certificates earn an average interest of 1.74% (2021—1.77%) and mature at various dates between April 2022 and April 2026 (2021—April 2021 and October 2024).

### 3. Accounts receivable

|  | 2022              | 2021              |
|--|-------------------|-------------------|
| Foundation for Research and Education in Work and Health Studies | \$ 52,094         | \$ 94,289         |
| Projects and other   | 362,707           | 371,351           |
| HST rebate   | 4,679             | 156,498           |
|  | <b>\$ 419,480</b> | <b>\$ 622,138</b> |

### 4. Tangible capital assets

|                        | 2022              |                          | 2021              |                          |
|------------------------|-------------------|--------------------------|-------------------|--------------------------|
|                        | Cost              | Accumulated amortization | Cost              | Accumulated amortization |
| Furniture and fixtures | \$ 49,696         | \$ 14,909                | \$ 49,696         | \$ 4,970                 |
| Computer equipment     | 229,337           | 150,824                  | 209,516           | 125,256                  |
| Leaseholds             | 709,971           | 106,496                  | 709,971           | 35,499                   |
|                        | <b>989,004</b>    | <b>272,229</b>           | <b>969,183</b>    | <b>165,725</b>           |
|                        | <b>\$ 716,775</b> |                          | <b>\$ 803,458</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 2022 (2021—\$22,879) and \$388,952 (2021—\$434,711) remains deferred.

### 6. Deferred revenue

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

|   | 2022                | 2021                |
|---|---------------------|---------------------|
| Balance—beginning of year               | \$ 3,462,852        | \$ 2,049,136        |
| Less: grant revenue recognized (Note 8) | (1,795,543)         | (1,862,966)         |
| Less: non-grant revenue recognized      | (67,346)            | (59,508)            |
| Add: current year funding received      | 1,771,085           | 3,336,190           |
| Balance—end of year                     | <b>\$ 3,371,048</b> | <b>\$ 3,462,852</b> |

The details of the deferred revenue balance are as follows:

|  | 2022                | 2021                |
|--|---------------------|---------------------|
| Alberta Government   | \$ 73,971           | \$ 172,820          |
| Canadian Arthritis Society                                     | 68,566              | 51,228              |
| Canadian Council on Rehabilitation & Work                      | 50,010              | -                   |
| Canadian Institutes of Health Research                         | 1,981,182           | 1,266,471           |
| Employment and Social Development Canada                       | 98,967              | 51,770              |
| European Agency for Safety & Health at Work                    | -                   | 31,431              |
| Human Resources and Skills Development Canada                  | 318,125             | 427,283             |
| MLTSD Research Opportunity Program                             | 44,493              | 775,893             |
| Public Health Agency of Canada                                 | 33,516              | -                   |
| Vale   | 42,018              | -                   |
| Workplace Safety & Insurance Board—Research Advisory Committee | 143,860             | 184,928             |
| WorkSafeBC   | 151,400             | 51,364              |
| Others (individually less than \$30,000)                       | 132,259             | 181,484             |
|  | <b>3,138,367</b>    | <b>3,194,672</b>    |
| Amounts related to office renovation                           |                     |                     |
| Canadian Institutes of Health Research                         | 36,905              | 47,404              |
| MLTSD Office Relocation  | 195,776             | 220,776             |
|  | <b>\$ 3,371,048</b> | <b>\$ 3,462,852</b> |

**7. 2021 World Congress loans**

|  | 2022 | 2021       |
|--|------|------------|
| Canadian Centre for Occupational Health and Safety loan, payable in full following completion and reconciliation of World Congress finances in October 2021, non-interest bearing, unsecured | —    | \$ 300,000 |

In fiscal 2018, the Institute entered into an agreement to co-host the 2020 World Congress on Safety and Health at Work with the Canadian Centre for Occupational Health and Safety (CCOHS). Due to COVID-19, the event was postponed to September 2021. During the year, CCOHS forgave the loan and authorized the full amount to be converted into a sponsorship.

To finance the Institute's expected cash outflows for the Congress planning secretariat over the 2017-2022 period, the Foundation for Research and Education in Work and Health Studies established a credit facility with the Royal Bank of Canada. This facility was drawn upon to meet the Institute's share of the World Congress secretariat cash outflows over the 2017-2022 period. All outstanding amounts owed on this credit facility were reimbursed by the Institute from the World Congress revenues in fiscal 2022.

**8. Grant revenue**

|  | 2022         | 2021         |
|--|--------------|--------------|
| Alberta Government   | \$ 98,847    | \$ —         |
| Canadian Arthritis Society                                       | 115,591      | 51,696       |
| Canadian Institutes of Health Research                           | 624,090      | 608,438      |
| Cancer Care Ontario  | —            | 26,436       |
| Employment & Social Development Canada                           | 74,238       | —            |
| European Agency for Safety & Health                              | 31,431       | 27,105       |
| Frontenac  | 34,124       | 92,562       |
| Immigration, Refugees and Citizenship Canada                     | —            | 34,266       |
| Human Resources and Skills Development Canada                    | 109,158      | 58,731       |
| MLTSD Office Relocation  | 25,000       | 29,224       |
| MLTSD Research Opportunity Program                               | —            | 96,973       |
| OHS Futures Alberta  | —            | 12,207       |
| Ontario Human Capital Research and Innovation Fund               | —            | 11,159       |
| Public Health Agency of Canada                                   | 157,070      | 79,457       |
| Vale   | 28,785       | —            |
| Workplace Safety & Insurance Board — Research Advisory Committee | 29,557       | 464,279      |
| WorkplaceNL  | 2,450        | 25,336       |
| WorkSafeBC   | 434,082      | 159,066      |
| Other (individually less than \$20,000)                          | 31,120       | 86,031       |
|  | \$ 1,795,543 | \$ 1,862,966 |

**9. Other revenue**

|                    | 2022       | 2021       |
|--------------------|------------|------------|
| DASH instrument    | \$ —       | \$ 18,356  |
| Other              | 30,277     | 105        |
| Project recoveries | 346,089    | 329,293    |
| Salary secondment  | —          | 112,033    |
|                    | \$ 376,366 | \$ 459,787 |

**10. 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.

|                                      | 2022         | 2021         |
|--------------------------------------|--------------|--------------|
| Total assets                         | \$ 5,516,513 | \$ 5,522,795 |
| Invested in tangible capital assets  | (716,775)    | (803,458)    |
|                                      | 4,799,738    | 4,719,337    |
| Liabilities                          | (4,235,115)  | (4,900,054)  |
| Unrestricted net assets (deficiency) | \$ 564,623   | \$ (180,717) |

**11. Pension**

For those employees of the Institute who are members of the Health-care of Ontario Pension Plan, a multi-employer defined benefit pension plan, the Institute made contributions of \$372,071 to the Plan during the year (2021—\$337,798).

**12. Commitments**

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

|  |            |              |
|--|------------|--------------|
|  | 2023       | \$ 490,000   |
|  | 2024       | 490,000      |
|  | 2025       | 508,000      |
|  | 2026       | 516,000      |
|  | 2027       | 516,000      |
|  | Thereafter | 1,721,000    |
|  |            | \$ 4,241,000 |



### 13. 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.

### 14. 2021 World Congress on Safety and Health at Work

The XXII World Congress on Safety and Health at Work (World Congress) was hosted by Institute for Work & Health 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. The 2021 World Congress MLTSD contribution is included in the statement of operations under the core MLTSD funding.

### 15. COVID-19

The outbreak of the novel coronavirus (COVID-19) in March 2020 resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which included travel bans, state and country lockdowns, self-imposed quarantine periods and social distancing, created material disruption to businesses globally, which resulted in an economic slowdown. The duration and impact of the COVID-19 pandemic is unknown at this time and, as a result, it is not possible for management to estimate the severity of the impact it may have on the financial results of the Institute nor its future condition and operations in future periods. It is management's assumption that the Institute will continue to operate as a going concern.

### 16. Gain (loss) from non-recurring event

During fiscal 2021, funds from the Institute were misappropriated by a third party amounting to \$61,460. During the year, the Institute recovered the funds from the insurance company for the misappropriated funds.

## GOVERNANCE

As at March 31, 2022

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Workplace  
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U.S.A.

**Thomas Wickizer**  
Professor Emeritus  
College of Public Health  
Ohio State University  
U.S.A.

## ABOUT THE INSTITUTE

The Institute for Work & Health (IWH) is an independent, not-for-profit research organization. Our mission is to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

### **What we do**

Since 1990, we have been providing research results and producing evidence-based products to inform those involved in preventing, treating and managing work-related injury and illness. We also train and mentor the next generation of work and health researchers.

### **How we share our knowledge**

Along with research, knowledge transfer and exchange is a core business of the Institute. IWH commits significant resources to put research findings into the hands of our key audiences. We achieve this through an exchange of information and ongoing dialogue with our audiences. This approach ensures that research information is both relevant and applicable to their decision-making.

### **How we are funded**

Our primary funder is the Province of Ontario. Our scientists also receive external peer-reviewed grant funding from major granting agencies.

### **Our community ties**

The Institute has formal affiliations with four universities: McMaster University, University of Toronto, University of Waterloo and York University. Because of our association with the university community and our access to key data sources, IWH has become a respected advanced training centre. We routinely host international scientists. In addition, graduate students and fellows from Canada and abroad are also associated with IWH. They receive guidance and mentoring from scientific staff and participate in projects, which gives them first-hand experience and vital connections to the work and health research community.

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**Institute  
for Work &  
Health**

Research Excellence  
Safe Work  
Healthy Workers

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