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WRONGFUL DISMISSAL David Harris, B.A., LL.B. Release No. 7, July 2022
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Publisher's Special Release Note 2021

The pages in this work were reissued in April 2021 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the April 2021 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

Changes to chapter and heading numbering may have occurred. Please refer to the Correlation Table in the front matter if you wish to confirm references.

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This four-volume national work provides a comprehensive treatment on the law of wrongful dismissal in Canada. Coverage includes: the contract of employment and employee status; types of dismissal and the “just cause” defence; damages and the duty to mitigate; related actions including actions tort, injunctive relief, and statutory actions; employee protections under the *Canada Labour Code*, tax considerations; the impact of statutes on the assessment of damages; practical considerations; charts of notice awards; and relevant legislation and concordance tables.

This release features updates the case law and commentary in Chapter 12: Tax Considerations and to Appendix WP – Words and Phrases.

Highlights

- **CHAPTER 12 — TAX CONSIDERATIONS** — With this release, Canadian tax lawyer, author and consultant David Sherman has updated Chapter 7: Tax Considerations. Over 15 sections of the chapter have been updated in this release, including: Section 12:2 (Taxability of Payments to Employee — “Retiring allowance”), 12:3 (Taxability of Payments to Employee — Continuation of Employment), 12:8 (Taxability of Payments to Employee — Payment in Respect of Loss of Business Income), 12:12 (Taxability of Payments to Employee — Retroactive Averaging of Lump-Sum Payment), 12:15 (Deferral of Taxation for Pre-1996 Employment — Rollover Into RRSP — “Earned income”), 12:19 (Deferral of Taxation for Pre-1996 Employment — Rollover Into RRSP - Prescribed Form), 12:21 (Deductibility of Legal Expenses — Deductibility Against Retirement Allowance), and 12:43 (Tax Treatment of Disability Payments — Social Assistance Payments).
- **APPENDIX WP — WORDS AND PHRASES** — In this release, the update to Appendix WP that began in the 2022-6 (June) release has been completed with the addition of new entries for existing terms, and the addition of several new terms. New entries have been added for terms including: *laches*, *layoff/lay-off*, *litigation privilege*, *Mareva injunction*, *may, or, palpable and overriding error*, *pending*, *permit*, *proceeding*, *service*, *settlement privilege*, *sexual harassment*, *shall*, *strike*, *void ab initio*, *wages*, *waiver*, *wilful*, *willing*, *work*, and *working days notice*.

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