

## **Largest Canadian Registered Charities by Employment Compensation**

By Mark Blumberg and Henri Pasha (June 19, 2024)

There are millions of Canadians that work for Canadian registered charities, either on a full-time or part-time basis. Cumulatively, Canadian registered pay employees around \$193 billion per year, which is more than half of the expenditures of the charitable sector. It is important that the charity sector understand the size, complexity and importance of the sector and the importance of paid employees to the running of the sector. In addition, as millions of Canadian work for the charity sector whether they are fairly compensated or not, will make a big difference in our society.

The CRA has posted the 2022 T3010 Registered Charity Information Returns for about 84,000 of the 86,000 Canadian registered charities in the data set used here.

We have not done any clean up of the data relating to employees. In our experience this section is one of the sections of the T3010 that has the most mistakes. For example, a registered charity may place under number of part-time employees 24,000 when their total budget was less than \$50,000 and they had identified having only one full-time employee. Probably, the 24,000 represented the dollar amount paid to the one employee instead of the number of employees.

Below are the overall numbers that we found for compensation and employment by Canadian registered charities.

# Protected B when completed

Compens	ation Schedule 3
mportant: If you complete this section, you must answer yes to question C9.	
(a) Enter the number of permanent, full-time, compensated positions in represent the number of positions the charity had including both mannot include independent contractors. Do not enter a dollar amount	gerial positions and others, and should
(b) For the ten (10) highest compensated, permanent, full-time positions within each of the following annual compensation categories. Do not	
305 \$1 - \$39,999 62,190 310 \$40,00	0 - \$79,999 <b>83,498</b> 315 \$80,000 - \$119,999 <b>26,608</b>
\$120,000 - \$159,999 <b>9,205 325</b> \$160,0	00 - \$199,999 3,687 330 \$200,000 - \$249,999 1,968
\$250,000 - \$299,999 <mark>820                                   </mark>	00 – \$349,999 537 345 \$350,000 and over 737
(a) Enter the number of part-time or part-year (for example, seasonal) enter the fiscal period.	3 11/4 141
(b) Total expenditure on compensation for part-time or part-year employe	es in the fiscal period
Total expenditure on all compensation in the fiscal period.	390 \$ 192,680,485,788

In this chart below, we have the following information from the T3010 for 2022 for the largest 1000 charities by total compensation:

- 1) Name of the Canadian Registered Charity
- 2) Province of the Registered Charity
- 3) Line 390 Total Compensation Expenditure
- 4) Line 300- Number of Full Time Employees

- 5) Line 370 Number of Part Time Employees
- 6) Line 380 Amount of funds spent on part-time employees
- 7) The total expenditure of the registered charity on all activities.
- 8) We have created the final column which is a percentage of the total expenditure that is spent on compensation. Keep in mind that the compensation is for all employees whether they are carrying out charitable, administrative, political, fundraising or other tasks. The main point that can be gleaned from this column is that a large proportion of the expenditures of many charities is for compensation. Some charities may have fewer employees but outsource work to independent contractors. Some charities may gift funds to other charities and those charities employ the staff. Every charity will be different.

#### Here are the largest Canadian registered charity employers by total compensation.

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
1	Alberta Health Services	AB	\$8,419,265,000	50,767	73,825	\$4,986,784,000	\$ 17,076,000,000	49.30%
2	SASKATCHEWAN HEALTH AUTHORITY	SK	\$3,292,905,049	20,779	19,381		\$ 4,956,535,098	66.44%
3	TORONTO DISTRICT SCHOOL BOARD	ON	\$2,834,328,009	26,637	13,805	\$ 147,718,235	\$ 3,501,575,368	80.94%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
4	FRASER HEALTH AUTHORITY	ВС	\$2,503,434,000	16,097	23,824	\$ 803,002,442	\$ 5,115,166,000	48.94%
5	VANCOUVER COASTAL HEALTH AUTHORITY	вс	\$2,197,979,000	11,658	16,034	\$ 512,660,884	\$ 4,849,228,000	45.33%
6	THE GOVERNING COUNCIL OF THE UNIVERSITY OF TORONTO	ON	\$2,062,062,000	10,949	7,157	\$ 272,264,000	\$ 3,405,793,000	60.55%
7	INTERIOR HEALTH AUTHORITY	ВС	\$1,942,914,959	9,099	14,479	\$ 747,127,832	\$ 3,087,772,269	62.92%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
8	THE UNIVERSITY OF BRITISH COLUMBIA	вс	\$1,925,284,560	13,729	16,577	\$ 308,604,545	\$ 3,052,209,370	63.08%
9	NOVA SCOTIA HEALTH AUTHORITY (NSHA)	NS	\$1,892,946,383	18,895	6,374	\$ 181,830,604	\$ 2,750,760,000	68.82%
10	VANCOUVER ISLAND HEALTH AUTHORITY	ВС	\$1,764,867,785	12,108	17,870	\$ 627,041,765	\$ 3,397,017,093	51.95%
11	PEEL DISTRICT SCHOOL BOARD	ON	\$1,665,505,082	13,699	10,564	\$ 370,603,887	\$ 2,016,473,553	82.59%
12	UNIVERSITY HEALTH NETWORK	ON	\$1,640,611,000	11,909	5,441	\$ 162,297,212	\$ 2,809,674,000	58.39%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
13	Centre Intégré Universitaire de Santé et de Services Sociauxdu Centre-Sud- de-L'Île-de-Montréal	QC	\$1,631,423,614	13,269	9,156	\$ 402,495,041	\$ 2,634,255,654	61.93%
14	Centre Intégré Universitaire de Santé et de Services Sociaux de la Capitale- Nationale	QC	\$1,625,168,607	14,428	4,391		\$ 2,467,113,412	65.87%
15	JEFFERY HALE'S HOSPITAL	QC	\$1,625,168,607	14,428	4,391		\$ 2,467,113,412	65.87%
16	Provincial Health Services Authority	ВС	\$1,608,628,938	9,984	7,342	\$ 285,457,285	\$ 4,530,739,908	35.50%
17	Centre Intégré Universitaire de Santé et de Services Sociauxde l'Estrie - Centre Hospitatlier Universitaire de Sherbrooke	QC	\$1,569,054,960	10,878	7,583	\$ 527,051,155	\$ 2,329,250,280	67.36%
18	Centre Intégré Universitaire de Santé et de Services Sociaux de la Mauricie- et-du-Centre-du-Québec	QC	\$1,550,167,949	10,138	12,968		\$ 2,353,179,904	65.88%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
19	WINNIPEG REGIONAL HEALTH AUTHORITY	МВ	\$1,546,273,571	4,647	4,100	\$ 259,808,746	\$ 2,548,297,672	60.68%
20	Centre Intégré Universitaire de Santé et de Services Sociauxde l'Est-de-L'Île- de-Montréal	QC	\$1,427,521,878	9,793	9,573		\$ 2,015,646,048	70.82%
21	Centre Intégré de Santé et de Services Sociaux des Laurentides	QC	\$1,391,629,079	7,930	10,720		\$ 2,169,660,325	64.14%
22	Centre intégré de santé et de services sociaux de la Montérégie-Est	QC	\$1,149,480,989	8,157	8,006		\$ 1,607,898,171	71.49%
23	Shared Health Inc.	МВ	\$1,141,341,887	7,312	8,995	\$ 261,073,785	\$ 1,664,912,375	68.55%
24	YORK REGION DISTRICT SCHOOL BOARD	ON	\$1,136,608,100	14,024	7,334		\$ 1,637,630,815	69.41%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
25	HAMILTON HEALTH SCIENCES CORPORATION	ON	\$1,125,273,549	10,636	4,726	\$ 178,181,763	\$ 1,744,092,581	64.52%
26	Centre Intégré de Santé et de Services Sociaux de Lanaudière	QC	\$1,093,492,348	7,344	15,607	\$ 451,612,340	\$ 1,659,470,765	65.89%
27	THE GOVERNORS OF THE UNIVERSITY OF ALBERTA	АВ	\$1,086,378,000	5,535	7,918	\$ 324,455,000	\$ 1,771,669,000	61.32%
28	Centre Intégré Universitaire de Santé et de Services Sociauxdu Nord-de- L'Île-de-Montréal	QC	\$1,085,387,846	11,429	7,365	\$ 389,261,857	\$ 1,522,163,045	71.31%
29	THE CALGARY BOARD OF EDUCATION	AB	\$1,084,845,347	8,246	7,330	\$ 220,712,013	\$ 1,370,626,029	79.15%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
30	Regional Health Authority B/Régie régionale de la santé B	NB	\$1,059,586,280	13,893			\$ 1,430,254,428	74.08%
31	Centre intégré de santé et de services sociaux de Chaudière-Appalaches	QC	\$1,057,289,789	9,634	4,656		\$ 1,678,768,800	62.98%
32	CENTRE UNIVERSITAIRE DE SANTÉ MCGILL- MCGILL UNIVERSITY HEALTH CENTRE	QC	\$1,051,527,292	7,102	5,712	\$ 296,683,971	\$ 1,900,455,382	55.33%
33	ROYAL INSTITUTION FOR THE ADVANCEMENT OF LEARNING MCGILL UNIVERSITY	QC	\$1,038,873,470	7,268	11,699	\$ 76,873,827	\$ 1,555,490,035	66.79%
34	CHU de Québec	QC	\$1,017,322,720	7,923	2,146		\$ 1,652,428,168	61.57%
35	Centre Intégré Universitaire de Santé et de Services Sociauxde L'Ouest-de- L'Île-de-Montréal	QC	\$ 995,492,037	10,682	2,326	\$ 41,432,247	\$ 1,473,275,742	67.57%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
36	Centre Intégré de Santé et de Services Sociaux de la Montérégie-Centre	QC	\$ 995,208,105	9,168	10,658	\$ 334,854,983	\$ 1,827,936,450	54.44%
37	EASTERN REGIONAL INTEGRATED HEALTH AUTHORITY	NL	\$ 958,437,000	7,057	3,933	\$ 243,394,009	\$ 1,741,175,000	55.05%
38	Centre Intégré Universitaire de Santé et de Services Sociaux du Centre- Ouest-de-L'Île-de-Montréal	QC	\$ 941,576,213	9,598	10,428	\$ 261,808,994	\$ 1,408,872,766	66.83%
39	LONDON HEALTH SCIENCES CENTRE	ON	\$ 925,938,000	5,943	2,576	\$ 167,091,000	\$ 1,453,666,000	63.70%
40	Centre Intégré de Santé et de Services sociaux de Laval	QC	\$ 923,366,192	7,605	5,634	\$ 252,021,684	\$ 1,472,112,223	62.72%
41	Centre intégré de santé et de services sociaux de l'Outaouais	QC	\$ 921,228,278	6,825	6,262		\$ 1,441,407,478	63.91%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
42	THE OTTAWA HOSPITAL/L'HOPITAL D'OTTAWA	ON	\$ 908,813,000	6,805	5,559	\$ 193,072,183	\$ 1,492,255,000	60.90%
43	Centre Intégré de Santé et de Services Sociaux de la Montérégie-Ouest	QC	\$ 882,697,878	6,227	5,692	\$ 349,516,042	\$ 1,309,463,910	67.41%
44	TRILLIUM HEALTH PARTNERS	ON	\$ 869,625,000	5,896	4,835	\$ 234,787,849	\$ 1,358,133,000	64.03%
45	THAMES VALLEY DISTRICT SCHOOL BOARD	ON	\$ 853,021,106	9,060	5,498	\$ 108,008,564	\$ 1,072,312,444	79.55%
46	Unity Health Toronto	ON	\$ 848,488,000	6,348	2,189	\$ 145,327,462	\$ 1,380,112,000	61.48%

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47	DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 848,013,000	8,687	3,071	\$ 17,094,161	\$ 1,042,212,750	81.37%
48	YORK UNIVERSITY,	ON	\$ 835,174,242	4,926	5,179	\$ 105,538,356	\$ 1,225,194,649	68.17%
49	OTTAWA-CARLETON DISTRICT SCHOOL BOARD	ON	\$ 830,603,830	8,193	4,975	\$ 109,528,404	\$ 1,043,553,700	79.59%
50	The Governors of The University of Calgary	АВ	\$ 829,950,664	4,632	10,068	\$ 131,964,652	\$ 1,442,812,635	57.52%
51	CENTRE HOSPITALIER DE L'UNIVERSITE DE MONTREAL	QC	\$ 827,021,579	6,261	1,439		\$ 1,689,500,062	48.95%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
52	UNIVERSITE DE MONTREAL	QC	\$ 794,427,642	5,445	4,701	\$ 171,734,004	\$ 1,199,930,000	66.21%
53	NORTHERN HEALTH AUTHORITY	ВС	\$ 792,305,682	5,155	5,979	\$ 211,186,627	\$ 1,124,656,980	70.45%
54	The Board of Education of School District No. 36 (Surrey)	ВС	\$ 773,104,675	5,451	5,226		\$ 895,107,305	86.37%
55	Université d'Ottawa / University of Ottawa	ON	\$ 772,997,000	3,357	3,145	\$ 317,060,803	\$ 1,249,715,000	61.85%
56	Centre Intégré Universitaire de Santé et de Services Sociaux du Saguenay- Lac-Saint-Jean	QC	\$ 768,983,199	8,838	11,373	\$ 249,936,068	\$ 1,368,255,745	56.20%
57	MCMASTER UNIVERSITY	ON	\$ 754,624,847	4,865	9,810	\$ 230,402,386	\$ 1,144,702,000	65.92%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
58	THE DURHAM DISTRICT SCHOOL BOARD	ON	\$ 752,979,158	6,786	312	\$ 15,405,627	\$ 934,813,969	80.55%
59	UNIVERSITY OF WATERLOO	ON	\$ 749,425,260	4,109	7,720	\$ 132,950,716	\$ 1,137,076,595	65.91%
60	The University of Western Ontario	ON	\$ 734,429,958	4,886	8,835	\$ 178,653,593	\$ 1,181,037,711	62.19%
61	THE HOSPITAL FOR SICK CHILDREN	ON	\$ 728,529,000	4,758	3,433	\$ 129,876,172	\$ 1,154,952,328	63.08%
62	SUNNYBROOK HEALTH SCIENCES CENTRE	ON	\$ 711,915,289	5,415	3,961	\$ 111,272,946	\$ 1,209,628,838	58.85%
63	COVENANT HEALTH	AB	\$ 678,934,339	3,502	8,364	\$ 330,644,558	\$ 910,260,866	74.59%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
64	Centre Intégré de Santé et de Services Sociaux du Bas-Saint-Laurent	QC	\$ 678,090,870	4,775	4,791	\$ 151,142,824	\$ 1,139,598,189	59.50%
65	HALTON DISTRICT SCHOOL BOARD	ON	\$ 654,634,352	6,618			\$ 837,408,204	78.17%
66	UNIVERSITE LAVAL	QC	\$ 638,105,600	3,717	10,014		\$ 1,068,127,942	59.74%
67	UNIVERSITY OF SASKATCHEWAN,	SK	\$ 619,724,663	6,239	2,899	\$ 15,534,282	\$ 1,049,394,823	59.06%
68	Régie régionale de la santé A / Regional Health Authority A	NB	\$ 612,410,550	5,045	1,378		\$ 881,949,172	69.44%
69	Centre de services scolaire Marguerite-Bourgeoys	QC	\$ 611,642,074	7,725	2,964	\$ 62,158,258	\$ 770,311,428	79.40%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
70	PROVIDENCE HEALTH CARE SOCIETY	ВС	\$ 586,407,153	4,375	4,251	\$ 125,766,113	\$ 1,176,652,000	49.84%
71	Halifax Regional Centre for Education	NS	\$ 578,822,570	6,398	6,961	\$ 31,868,003	\$ 681,531,920	84.93%
72	TORONTO METROPOLITAN UNIVERSITY	ON	\$ 576,568,590	3,345	5,059	\$ 113,461,671	\$ 1,000,527,000	57.63%
73	LAKERIDGE HEALTH	ON	\$ 571,871,668	3,560	3,153	\$ 144,942,328	\$ 842,970,670	67.84%
74	QUEEN'S UNIVERSITY AT KINGSTON	ON	\$ 570,717,681	3,479	9,685	\$ 184,268,960	\$ 1,023,331,528	55.77%
75	YORK CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 558,215,578	5,118	2,222	\$ 34,308,736	\$ 686,923,654	81.26%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
76	SIMON FRASER UNIVERSITY	ВС	\$ 552,699,895	4,137	2,504	\$ 52,466,081	\$ 831,400,578	66.48%
77	SIMCOE COUNTY DISTRICT SCHOOL BOARD (SCDSB)	ON	\$ 551,915,461	5,200	2,500		\$ 696,459,441	79.25%
78	The Board of Education of School District No. 39 (Vancouver)	ВС	\$ 549,608,009	5,200			\$ 650,464,220	84.49%
79	Centre Intégré de Santé et de Services Sociaux de l'Abitibi-Témiscamingue	QC	\$ 546,625,655	4,136	1,249		\$ 830,101,872	65.85%
80	UNIVERSITY OF GUELPH	ON	\$ 546,595,000	2,915	5,984	\$ 145,750,220	\$ 879,460,000	62.15%
81	Scarborough Health Network	ON	\$ 534,400,000	3,040	2,408	\$ 138,909,943	\$ 795,606,000	67.17%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
82	WILLIAM OSLER HEALTH SYSTEM	ON	\$ 534,003,099	3,783	2,830	\$ 125,653,875	\$ 983,792,000	54.28%
83	Centre de services scolaire de Laval	QC	\$ 525,594,667	5,097	3,754	\$ 137,307,072	\$ 665,388,987	78.99%
84	St. Joseph's Healthcare Hamilton	ON	\$ 515,137,722	3,876	2,922	\$ 97,205,370	\$ 749,599,280	68.72%
85	THE UNIVERSITY OF MANITOBA	МВ	\$ 511,774,000	4,438	4,936	\$ 84,555,200	\$ 893,058,000	57.31%
86	Ottawa Catholic District School Board	ON	\$ 497,968,000	4,672	459	\$ 17,970,478	\$ 616,591,000	80.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
87	The Calgary Roman Catholic Separate School Division	АВ	\$ 491,446,434	4,616			\$ 610,710,539	80.47%
88	Sinai Health System	ON	\$ 484,103,754	3,811	3,173	\$ 110,206,329	\$ 782,293,956	61.88%
89	UNIVERSITE DE SHERBROOKE	QC	\$ 470,845,627	2,902	6,336		\$ 715,500,775	65.81%
90	CONCORDIA UNIVERSITY-UNIVERSITE CONCORDIA	QC	\$ 468,173,838	3,018	3,929	\$ 108,068,775	\$ 734,787,000	63.72%
91	Kingston Health Sciences Centre	ON	\$ 465,562,896	2,939	3,038	\$ 95,698,382	\$ 701,868,762	66.33%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
92	NIAGARA HEALTH SYSTEM	ON	\$ 465,421,503	3,124	2,778	\$ 106,370,924	\$ 706,483,000	65.88%
93	DALHOUSIE UNIVERSITY	NS	\$ 451,739,000	4,115	5,081	\$ 19,941,637	\$ 752,211,000	60.05%
94	Centre de services scolaire Marie- Victorin	QC	\$ 446,906,520	5,947	2,478	\$ 51,331,525	\$ 571,980,838	78.13%
95	CARLETON UNIVERSITY	ON	\$ 440,879,000	2,535	2,343	\$ 106,312,793	\$ 684,947,000	64.37%
96	HOPITAL SAINTE-JUSTINE	QC	\$ 434,667,506	4,212	2,547		\$ 672,563,597	64.63%
97	CENTRE DE SERVICES SCOLAIRE DES AFFLUENTS	QC	\$ 433,928,457	4,419	2,661	\$ 32,326,220	\$ 543,955,904	79.77%

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98	Centre de services scolaire de la Pointe-de-L'Île	QC	\$ 431,267,079	8,316			\$ 528,782,701	81.56%
99	Centre de services scolaire de la Seigneurie-des-Mille-Îles	QC	\$ 429,104,022	5,427	2,168	\$ 34,328,322	\$ 540,352,178	79.41%
100	UNIVERSITY OF VICTORIA	ВС	\$ 427,440,022	2,808	3,162	\$ 122,058,806	\$ 738,251,346	57.90%
101	HALTON HEALTHCARE SERVICES CORPORATION	ON	\$ 413,919,000	2,298	2,426	\$ 130,878,461	\$ 583,862,000	70.89%
102	DISTRICT SCHOOL BOARD OF NIAGARA	ON	\$ 410,744,864	4,284	2,646	\$ 32,283,042	\$ 536,658,903	76.54%
103	MEMORIAL UNIVERSITY OF NEWFOUNDLAND	NL	\$ 404,168,390	2,505	889	\$ 49,465,591	\$ 620,362,621	65.15%

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104	EDMONTON CATHOLIC SEPARATE SCHOOL DISTRICT NO. 7	АВ	\$ 403,157,705	3,444	1,564	\$ 58,263,383	\$ 528,439,574	76.29%
105	HUMBER RIVER HEALTH	ON	\$ 386,001,043	2,540	2,035	\$ 104,663,924	\$ 675,524,328	57.14%
106	GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD	ON	\$ 382,703,527	3,953	1,532	\$ 38,504,045	\$ 480,988,028	79.57%
107	MACKENZIE HEALTH	ON	\$ 374,422,000	2,554	2,019	\$ 71,026,357	\$ 672,380,000	55.69%
108	UPPER GRAND DISTRICT SCHOOL BOARD	ON	\$ 371,181,292	3,625	2,626	\$ 40,650,880	\$ 462,787,378	80.21%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
109	HALTON CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 364,394,331	3,654	2,073		\$ 461,788,645	78.91%
110	CENTRE FOR ADDICTION AND MENTAL HEALTH	ON	\$ 361,260,330	2,191	1,089	\$ 39,044,763	\$ 529,780,048	68.19%
111	PRAIRIE MOUNTAIN HEALTH	МВ	\$ 355,076,438	2,766	5,155	\$ 174,728,408	\$ 643,768,967	55.16%
112	Health Sciences North / Horizon Santé Nord	ON	\$ 352,383,000	2,315	1,894	\$ 98,353,999	\$ 609,855,000	57.78%
113	WINDSOR REGIONAL HOSPITAL	ON	\$ 343,804,357	2,189	2,015		\$ 640,621,001	53.67%
114	ST JOSEPH'S HEALTH CARE, LONDON	ON	\$ 341,098,870	2,303	1,722	\$ 74,126,861	\$ 513,542,300	66.42%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
115	The Board of Education of School District No. 43 (Coquitlam)	ВС	\$ 340,982,303	3,000			\$ 400,251,844	85.19%
116	GRAND RIVER HOSPITAL CORPORATION	ON	\$ 337,472,000	2,284	1,735	\$ 69,988,839	\$ 517,869,001	65.17%
117	Centre Intégré de Santé et de Services Sociaux de la Gaspésie	QC	\$ 333,717,736	2,642	1,935		\$ 544,319,807	61.31%
118	Centre de services scolaire des Premières-Seigneuries	QC	\$ 332,911,707	3,845	2,661	\$ 76,216,956	\$ 434,695,906	76.58%
119	HAMILTON-WENTWORTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 325,688,095	3,430	2,232	\$ 31,703,013	\$ 403,741,120	80.67%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
120	SOUTHLAKE REGIONAL HEALTH CENTRE	ON	\$ 322,565,313	2,193	1,651	\$ 78,920,662	\$ 500,495,036	64.45%
121	CANADIAN BLOOD SERVICES/SOCIETE CANADIENNE DU SANG	ON	\$ 321,664,654	2,476	1,941	\$ 83,207,486	\$ 1,324,770,168	24.28%
122	Centre intégré de santé et de services sociaux de la Côte-Nord	QC	\$ 317,031,520	2,507	1,729	\$ 80,837,978	\$ 633,235,769	50.07%
123	Centre de services scolaire de la Rivière-du-Nord	QC	\$ 316,724,437	2,768	2,654	\$ 49,458,788	\$ 395,006,027	80.18%
124	NORTH YORK GENERAL HOSPITAL	ON	\$ 313,153,954	2,029	2,086	\$ 70,282,821	\$ 486,680,000	64.34%
125	St. Boniface Hospital Inc. / L'Hôpital Saint-Boniface Inc.	МВ	\$ 300,506,335	4,139	2,590	\$ 140,324,842	\$ 410,718,805	73.17%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
126	The Humber College Institute of Technology and Advanced Learning	ON	\$ 299,376,426	1,752	3,067	\$ 98,337,782	\$ 517,001,974	57.91%
127	CONSEIL DE DISTRICT CATHOLIQUE DU CENTRE-EST DE L'ONTARIO	ON	\$ 296,886,199	2,996	203	\$ 8,052,717	\$ 415,325,787	71.48%
128	Royal Victoria Regional Health Centre	ON	\$ 295,194,101	1,665	1,792	\$ 95,021,632		#DIV/0!
129	SAINT ELIZABETH HEALTH CARE	ON	\$ 290,545,496	5,176	3,928	\$ 66,708,060	\$ 332,127,224	87.48%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
130	Southern Health - Santé Sud	МВ	\$ 290,113,740	1,095	2,433	\$ 163,445,621	\$ 451,140,302	64.31%
131	THUNDER BAY REGIONAL HEALTH SCIENCES CENTRE	ON	\$ 288,582,014	1,574	1,343	\$ 69,882,975	\$ 429,382,756	67.21%
132	ENGLISH-MONTREAL SCHOOL BOARD/COMMISSION SCOLAIRE ENGLISH-MO	QC	\$ 288,088,056	3,157	1,566		\$ 374,923,992	76.84%
133	Centre de services scolaire des Grandes-Seigneuries	QC	\$ 286,492,112	3,831	1,967		\$ 377,020,307	75.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
134	UNIVERSITE DU QUEBEC A MONTREAL	QC	\$ 276,987,584	1,725	5,398	\$ 69,725,610	\$ 598,840,536	46.25%
135	SENECA COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$ 271,425,015	1,597	2,713	\$ 85,747,840	\$ 461,882,717	58.76%
136	WATERLOO CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 266,591,574	2,508	218			#DIV/0!
137	University of Windsor	ON	\$ 265,743,000	2,163	565	\$ 23,748,074	\$ 387,059,000	68.66%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
138	VITA COMMUNITY LIVING SERVICES OF TORONTO	ON	\$ 264,579,096	266	111	\$ 1,856,516	\$ 34,072,622	776.52%
139	British Columbia Institute of Technology	ВС	\$ 260,144,000	2,396	1,847	\$ 61,126,000	\$ 374,491,000	69.47%
140	HÔPITAL LAVAL	QC	\$ 257,139,006	2,428	1,001	\$ 40,430,174	\$ 400,855,920	64.15%
141	UPPER CANADA DISTRICT SCHOOL BOARD	ON	\$ 250,419,939	2,968	808	\$ 24,698,579	\$ 391,338,654	63.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
142	The Board of Education of School District No. 23 (Central Okanagan)	вс	\$ 247,487,091	2,037	1,470	\$ 55,441,927	\$ 296,300,348	83.53%
143	The Sheridan College Institute of Technology and Advanced Learning	ON	\$ 247,471,823	1,522	1,942	\$ 59,806,003	\$ 371,260,149	66.66%
144	THE CANADIAN RED CROSS SOCIETY LA SOCIÉTÉ CANADIENNE DE LA CROIX-ROUGE	NB	\$ 246,452,049	1,360	5,690	\$ 127,074,160	\$ 651,055,426	37.85%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
145	THE CONESTOGA COLLEGE INSTITUTE OF TECHNOLOGY AND ADVANCED LEARNING	ON	\$ 244,763,778	1,455	4,217	\$ 82,651,046	\$ 406,348,087	60.24%
146	CHILDRENS HOSPITAL OF EASTERN ONTARIO - OTTAWA CHILDREN'S TREATMENT CENTRE	ON	\$ 243,033,000	1,957	1,523	\$ 59,535,000	\$ 375,312,000	64.75%
147	Centre de services scolaire de la Région-de-Sherbrooke	QC	\$ 242,104,136	2,264	1,750	\$ 34,781,601	\$ 304,211,353	79.58%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
148	PETERBOROUGH REGIONAL HEALTH CENTRE	ON	\$ 241,362,000	1,554	1,495	\$ 81,056,000	\$ 366,179,000	65.91%
149	The Board of Education of School District No. 35 (Langley)	ВС	\$ 240,478,348	1,698	1,391		\$ 284,611,060	84.49%
150	GEORGE BROWN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 238,254,000	1,422	2,500	\$ 52,311,418	\$ 379,163,000	62.84%
151	DURHAM CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 236,433,826	2,312	500	\$ 7,144,182	\$ 311,773,209	75.84%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
152	ST. PAUL'S HOSPITAL (GREY NUNS) OF SASKATOON	SK	\$ 234,167,527	1,147	1,227	\$ 65,704,401	\$ 333,050,820	70.31%
153	IZAAK WALTON KILLAM - GRACE HEALTH CENTRE FOR CHILDREN, WOMEN AND FAMILIES	NS	\$ 232,711,000	1,628	442	\$ 46,408,534	\$ 320,143,000	72.69%
154	LONDON DISTRICT CATHOLIC SCHOOL BOARD	ON	\$ 229,688,343	2,422	1,482	\$ 19,456,325	\$ 296,377,930	77.50%
155	BROCK UNIVERSITY	ON	\$ 229,488,833	1,847	3,699	\$ 32,375,245	\$ 359,261,327	63.88%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
156	WILFRID LAURIER UNIVERSITY	ON	\$ 227,273,000	1,711	5,254	\$ 32,029,167	\$ 400,128,000	56.80%
157	Toronto East Health Network	ON	\$ 226,969,000	2,008	2,373	\$ 78,833,000	\$ 356,998,000	63.58%
158	CENTENNIAL COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 226,413,908	1,403	4,169	\$ 78,577,297	\$ 351,372,393	64.44%
159	Chignecto-Central Regional Centre for Education	NS	\$ 226,155,142	1,833	3,314	\$ 47,815,440	\$ 262,798,452	86.06%
160	The University of New Brunswick	NB	\$ 225,358,483	1,656	3,258	\$ 38,207,538	\$ 332,901,567	67.70%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
161	ROCKY VIEW SCHOOL DIVISION NO. 41	АВ	\$ 224,370,040	1,489	1,714	\$ 25,771,706	\$ 302,294,242	74.22%
162	The Board of Education of School District No. 61 (Greater Victoria)	ВС	\$ 223,581,886	2,121			\$ 268,419,271	83.30%
163	NIAGARA CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 221,741,756	2,036	1,136	\$ 21,423,171	\$ 285,176,450	77.76%
164	CONSEIL DES ECOLES PUBLIQUES DE L'EST DE L'ONTARIO	ON	\$ 221,251,702	2,213	3,287	\$ 25,768,360	\$ 299,907,185	73.77%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
165	NORTHERN ALBERTA INSTITUTE OF TECHNOLOGY	АВ	\$ 220,278,975	1,781	87	\$ 7,969,896	\$ 322,746,698	68.25%
166	CENTRE DE SERVICES SCOLAIRE DU CHEMIN-DU-ROY	QC	\$ 220,117,184	2,074	1,155	\$ 48,348,223	\$ 297,544,832	73.98%
167	Centre de services scolaire des Hautes-Rivières	QC	\$ 219,981,531	2,145	651	\$ 37,251,043	\$ 273,503,917	80.43%
168	CONSEIL SCOLAIRE CATHOLIQUE MONAVENIR	ON	\$ 218,252,443	2,918	2,244	\$ 7,298,024	\$ 306,898,669	71.12%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
169	The Algonquin College of Applied Arts and Technology	ON	\$ 216,212,498	1,534	3,271	\$ 57,655,736	\$ 358,903,709	60.24%
170	WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 215,047,916	2,089	29	\$ 1,372,203	\$ 276,071,757	77.90%
171	BOARD OF EDUCATION OF THE REGINA SCHOOL DIVISION NO. 4 OF SASASKATCHEWAN	SK	\$ 212,551,410	2,592	464		\$ 275,569,960	77.13%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
172	CENTRAL REGIONAL INTEGRATED HEALTH AUTHORITY	NL	\$ 198,979,210	2,584	1,062	\$ 33,610,886	\$ 448,844,595	44.33%
173	UNIVERSITY OF REGINA	SK	\$ 196,176,779	1,460	2,821	\$ 47,014,420	\$ 298,309,201	65.76%
174	LAMBTON KENT DISTRICT SCHOOL BOARD	ON	\$ 195,838,548	2,663	1,420	\$ 20,036,848	\$ 305,366,250	64.13%
175	Saskatchewan Polytechnic	SK	\$ 194,191,145	1,650	507	\$ 16,525,395	\$ 285,335,221	68.06%
176	Northern Regional Health Authority	МВ	\$ 192,979,574	1,333	567	\$ 8,072,080	\$ 265,458,559	72.70%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
177	SOUTHERN ALBERTA INSTITUTE OF TECHNOLOGY	АВ	\$ 191,475,740	1,338	138	\$ 10,454,012	\$ 343,886,125	55.68%
178	QUINTE HEALTH	ON	\$ 188,323,341	1,067	1,163	\$ 62,389,656	\$ 265,037,775	71.06%
179	Interlake-Eastern Regional Health Authority	МВ	\$ 187,932,515	840	1,638		\$ 267,971,806	70.13%
180	NORTH BAY REGIONAL HEALTH CENTRE	ON	\$ 186,254,561	1,219	1,149	\$ 67,050,963	\$ 325,488,049	57.22%
181	NOVA SCOTIA COMMUNITY COLLEGE	NS	\$ 183,155,274	1,868	474	\$ 7,807,015	\$ 241,331,257	75.89%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
182	Centre de services scolaire du Val-des- Cerfs	QC	\$ 183,141,102	2,112	2,148	\$ 12,555,898	\$ 237,101,854	77.24%
183	BLUEWATER DISTRICT SCHOOL BOARD	ON	\$ 182,700,880	2,127	1,466	\$ 16,097,145	\$ 238,928,700	76.47%
184	QUEENSWAY-CARLETON HOSPITAL	ON	\$ 181,170,360	961	1,508	\$ 67,327,713	\$ 261,982,713	69.15%
185	YMCA OF GREATER TORONTO	ON	\$ 178,990,745	3,128	1,960	\$ 24,785,303	\$ 253,491,001	70.61%
186	Conseil scolaire Viamonde	ON	\$ 176,016,694	1,826	1,972	\$ 22,858,906	\$ 254,288,097	69.22%
187	INSTITUT DE CARDIOLOGIE DE MONTRÉAL-MONTREAL HEART INSTITUTE	QC	\$ 174,517,591	1,059	1,310	\$ 79,040,547	\$ 303,327,644	57.53%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
188	CENTRE DE SERVICES SCOLAIRE DE SAINT-HYACINTHE	QC	\$ 174,363,872	2,377	2,025	\$ 28,022,246	\$ 228,234,678	76.40%
189	Joseph Brant Hospital	ON	\$ 172,920,709	1,048	972	\$ 30,460,587	\$ 263,789,703	65.55%
190	The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows)	ВС	\$ 172,341,759	1,895	210		\$ 201,373,874	85.58%
191	BRUYÈRE CONTINUING CARE INC.	ON	\$ 172,128,020	1,179	1,606	\$ 48,058,269	\$ 228,461,685	75.34%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
192	The Board of Education of School District No. 44 (North Vancouver)	ВС	\$ 170,618,474	1,184	2,017	\$ 64,346,774	\$ 205,274,856	83.12%
193	Centre de services scolaire des Trois- Lacs	QC	\$ 170,346,474	12	638	\$ 9,490,247		#DIV/0!
194	CAREWEST	AB	\$ 169,459,000	927	2,198	\$ 89,813,000	\$ 214,935,000	78.84%
195	LA CORPORATION DE L'ECOLE POLYTECHNIQUE DE MONTREAL	QC	\$ 168,298,264	1,169	2,034	\$ 29,405,894	\$ 291,081,935	57.82%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
196	SAULT AREA HOSPITAL	ON	\$ 167,255,759	1,072	875	\$ 37,584,424	\$ 26,974,956	620.04%
197	RAINBOW DISTRICT SCHOOL BOARD	ON	\$ 166,111,418	1,879	973	\$ 14,429,346	\$ 229,528,650	72.37%
198	AVON MAITLAND DISTRICT SCHOOL BOARD	ON	\$ 165,983,268	1,680	492	\$ 14,379,473	\$ 219,353,450	75.67%
199	PROVIDENCE PLACE FOR HOLISTIC HEALTH INC.	SK	\$ 165,425,351	90	247		\$ 21,236,219	778.98%
200	CHRISTIAN HORIZONS	ON	\$ 162,393,854	1,891	1,819	\$ 47,701,930	\$ 200,847,821	80.85%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
201	TORONTO PUBLIC LIBRARY BOARD	ON	\$ 161,711,800	1,438	941	\$ 24,912,520	\$ 241,507,668	66.96%
202	BRANT COMMUNITY HEALTHCARE SYSTEM	ON	\$ 160,324,372	931	915	\$ 45,829,477	\$ 220,141,340	72.83%
203	PETERBOROUGH VICTORIA NORTHUMBERLAND AND CLARINGTON CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 160,239,203	1,710	822	\$ 13,139,465	\$ 208,464,806	76.87%
204	Centre de services scolaire des Chênes	QC	\$ 157,661,641	1,624	2,998	\$ 29,975,037	\$ 206,204,275	76.46%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
205	COMMISSION SCOLAIRE SIR-WILFRID- LAURIER/SIR-WILFRID-LAURIER SCHOOL BOARD	QC	\$ 157,590,540		15	\$ 80,681	\$ 208,055,753	75.74%
206	MOHAWK COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 155,400,427	1,101	1,828	\$ 37,928,936	\$ 242,583,211	64.06%
207	ST MARY'S GENERAL HOSPITAL	ON	\$ 154,768,404	849	1,005	\$ 44,676,685	\$ 219,692,920	70.45%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
208	THE BOARD OF GOVERNORS OF RED RIVER COLLEGE	МВ	\$ 153,818,432	1,504	1,077	\$ 19,772,415	\$ 215,102,548	71.51%
209	The Board of Education of School District No. 68 (Nanaimo-Ladysmith)	ВС	\$ 151,751,156	1,034	1,392	\$ 52,395,435	\$ 179,250,764	84.66%
210	KWANTLEN Polytechnic University	ВС	\$ 151,358,489	1,243	910	\$ 13,558,003	\$ 230,184,477	65.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
211	CORPORATION DE L'ECOLE DES HAUTES ETUDES COMMERCIALES DE MONTREAL	QC	\$ 150,242,659	1,146	1,758	\$ 27,325,270	\$ 204,115,060	73.61%
212	Cape Breton-Victoria Regional Centre for Education	NS	\$ 150,076,757	2,129	864	\$ 10,260,624	\$ 174,146,025	86.18%
213	MARKHAM STOUFFVILLE HOSPITAL	ON	\$ 149,429,542	1,330	1,631	\$ 55,014,061	\$ 324,008,929	46.12%
214	Annapolis Valley Regional Centre for Education	NS	\$ 149,399,250	2,136	910	\$ 6,060,751	\$ 176,826,069	84.49%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
215	ST. JOSEPH'S CARE GROUP	ON	\$ 148,288,000	1,584	1,303	\$ 30,264,000	\$ 200,506,000	73.96%
216	HOPITAL MONTFORT	ON	\$ 147,798,323	1,069	842	\$ 65,120,978	\$ 254,577,538	58.06%
217	The Board of Education of School District No. 33 (Chilliwack)	ВС	\$ 147,264,509	2,003			\$ 177,972,455	82.75%
218	The Board of Education of School District No. 57 (Prince George)	ВС	\$ 145,598,881	1,504	478	\$ 5,095,961	\$ 177,525,798	82.02%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
219	THOMPSON RIVERS UNIVERSITY	вс	\$ 145,370,274	1,382	1,284	\$ 18,217,356	\$ 220,781,127	65.84%
220	THE BOARD OF TRUSTEES OF ELK ISLAND PUBLIC SCHOOLS	АВ	\$ 144,385,296	1,315			\$ 193,342,011	74.68%
221	BAYCREST CENTRE FOR GERIATRIC CARE	ON	\$ 143,833,285	1,149	560	\$ 23,229,733	\$ 204,356,998	70.38%
222	ECOLE DE TECHNOLOGIE SUPERIEURE/INSTITUTE OF HIGHER TECHNOLOGY	QC	\$ 143,725,535	853	1,623	\$ 35,414,846	\$ 233,618,196	61.52%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
223	THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 143,486,795	877	1,188	\$ 44,800,047	\$ 226,942,921	63.23%
224	VHA HOME HEALTHCARE	ON	\$ 142,358,885		642	\$ 8,557,432	\$ 178,542,876	79.73%
225	THE SEVEN OAKS SCHOOL DIVISION	МВ	\$ 140,753,401	1,709	223	\$ 7,347,176	\$ 175,301,793	80.29%
226	CAPITAL CARE GROUP INC.	АВ	\$ 140,099,975	695	2,491	\$ 89,659,446	\$ 174,192,175	80.43%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
227	VICTORIAN ORDER OF NURSES FOR CANADA - ONTARIO BRANCH	ON	\$ 138,425,763	1,452	585	\$ 20,686,085	\$ 178,866,479	77.39%
228	Labrador-Grenfell Regional Integrated Health Authority	NL	\$ 136,074,814	1,104	790	\$ 30,556,250	\$ 206,870,943	65.78%
229	BLUEWATER HEALTH	ON	\$ 135,905,263	1,052	808	\$ 49,379,380	\$ 240,324,134	56.55%
230	LAKEHEAD UNIVERSITY	ON	\$ 135,778,000	1,009	2,035	\$ 26,646,397	\$ 205,227,000	66.16%
231	THE UNIVERSITY OF LETHBRIDGE	АВ	\$ 135,180,417	978	536	\$ 12,704,295	\$ 202,384,231	66.79%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
232	The Board of Education of School District No. 62 (Sooke)	вс	\$ 135,058,440	1,713	632	\$ 7,782,965	\$ 164,136,913	82.28%
233	Chatham-Kent Health Alliance	ON	\$ 133,707,101	636	668	\$ 41,732,728	\$ 193,217,563	69.20%
234	TRENT UNIVERSITY	ON	\$ 133,569,108	791	1,299		\$ 205,815,548	64.90%
235	THE GOOD SAMARITAN SOCIETY (A LUTHERAN SOCIAL SERVICE ORGANIZATION)	АВ	\$ 132,529,714	787	2,736	\$ 68,896,863	\$ 181,483,435	73.03%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
236	ROYAL OTTAWA HEALTH CARE GROUP/SERVICES DE SANTE ROYAL OTTAWA	ON	\$ 129,703,414	1,531	882	\$ 36,217,850	\$ 194,974,155	66.52%
237	THE CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO	ON	\$ 129,624,015	1,548	959	\$ 6,332,604	\$ 204,736,982	63.31%
238	DURHAM COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$ 129,372,976	815	2,459	\$ 35,285,443	\$ 202,432,830	63.91%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
239	Ontario Shores Centre for Mental Health Sciences	ON	\$ 128,124,515	876	755	\$ 27,329,746	\$ 157,585,414	81.30%
240	CAMBRIDGE MEMORIAL HOSPITAL	ON	\$ 128,056,205	755	487	\$ 25,723,311	\$ 181,036,176	70.74%
241	HEMA-QUEBEC	QC	\$ 127,951,948	1,256	295	\$ 15,821,210	\$ 437,090,502	29.27%
242	LANGARA COLLEGE	ВС	\$ 127,763,687	937	2,133	\$ 34,470,198	\$ 172,598,212	74.02%
243	Waypoint Centre for Mental Health Care	ON	\$ 126,985,377	889	432	\$ 19,905,811	\$ 177,502,772	71.54%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
244	ALGONQUIN & LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 126,771,466	1,525	1,202	\$ 12,419,332	\$ 172,568,267	73.46%
245	UNIVERSITY OF ONTARIO INSTITUTE OF TECHNOLOGY	ON	\$ 126,631,244	728	1,328	\$ 25,636,017	\$ 212,808,664	59.50%
246	DOUGLAS COLLEGE	ВС	\$ 124,465,779	975	71	\$ 1,526,501	\$ 173,089,854	71.91%
247	The Salvation Army - Toronto Housing and Homeless Support	ON	\$ 121,912,963	113	293	\$ 5,514,774	\$ 21,053,320	579.07%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
248	Vancouver Island University	ВС	\$ 120,589,860	848	1,489	\$ 40,166,468	\$ 166,216,742	72.55%
249	COMMISSION SCOLAIRE RIVERSIDE / RIVERSIDE SCHOOL BOARD	QC	\$ 119,796,053		350	\$ 4,094,549	\$ 156,809,125	76.40%
250	MARCH OF DIMES CANADA	ON	\$ 119,441,841	2,268	970	\$ 34,847,713	\$ 157,437,870	75.87%
251	WOMEN'S COLLEGE HOSPITAL	ON	\$ 115,353,230	703	828	\$ 25,694,240	\$ 190,065,851	60.69%
252	Grant MacEwan University	AB	\$ 115,094,072	1,304	1,493	\$ 18,695,023	\$ 174,177,473	66.08%
253	Mount Royal University	AB	\$ 113,811,126	839	391	\$ 17,648,035	\$ 165,820,745	68.64%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
254	The Governing Council of the Salvation Army in Canada / Conseil de direction de l'Armée du Salut du Canada	ON	\$ 113,520,460	1,708	720	\$ 15,702,415	\$ 376,149,657	30.18%
255	NIAGARA COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$ 113,436,904	849	1,582	\$ 21,397,125	\$ 194,138,718	58.43%
256	Centre de services scolaire de la Vallée-des-Tisserands	QC	\$ 112,241,445	1,869	2,000	\$ 14,864,815	\$ 146,667,939	76.53%
257	Saskatchewan Cancer Agency	SK	\$ 111,681,888	639	270	\$ 15,227,055	\$ 208,203,064	53.64%
258	Université de Moncton	NB	\$ 111,160,676	785	1,638	\$ 13,772,227	\$ 159,531,624	69.68%
259	CAMOSUN COLLEGE	ВС	\$ 111,053,375	1,155	643	\$ 10,720,944	\$ 147,445,666	75.32%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
260	CORNWALL COMMUNITY HOSPITAL/HOPITAL COMMUNAUTAIRE DE CORNWALL	ON	\$ 110,840,044	742	798	\$ 33,950,836	\$ 158,894,697	69.76%
261	BLACK GOLD REGIONAL DIVISION NO 18	АВ	\$ 110,582,121	1,039	218	\$ 10,139,639	\$ 141,804,971	77.98%
262	UNIVERSITY OF THE FRASER VALLEY	ВС	\$ 110,335,909	917	1,041	\$ 17,829,648	\$ 150,496,571	73.31%
263	UNIVERSITE DU QUEBEC A CHICOUTIMI	QC	\$ 109,326,700	615	500	\$ 30,255,068	\$ 158,043,243	69.18%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
264	BRIGHTSHORES HEALTH SYSTEM	ON	\$ 109,153,734	1,130	1,167	\$ 37,411,538	\$ 230,022,914	47.45%
265	LAKEHEAD DISTRICT SCHOOL BOARD	ON	\$ 108,796,751	1,322	995	\$ 10,149,689	\$ 144,029,685	75.54%
266	RENFREW COUNTY DISTRICT SCHOOL BOARD	ON	\$ 108,640,737	1,176			\$ 146,242,033	74.29%
267	UNIVERSITY OF OTTAWA HEART INSTITUTE/L'INSTITUT DE CARDIOLOGIE DE L'UNIVERSITE D'OTTAWA	ON	\$ 108,050,470	786	377	\$ 21,610,094	\$ 241,623,533	44.72%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
268	UNIVERSITY OF WINNIPEG	МВ	\$ 107,332,401	835	1,753	\$ 13,818,741	\$ 161,740,868	66.36%
269	GUELPH GENERAL HOSPITAL COMMISSION	ON	\$ 106,846,787	797	1,071		\$ 184,161,787	58.02%
270	Athabasca University	AB	\$ 105,169,773	731	845	\$ 56,388,616	\$ 150,576,271	69.84%
271	The Lethbridge School Division	АВ	\$ 104,187,990	1,122	389	\$ 2,780,679	\$ 132,916,531	78.39%
272	ORILLIA SOLDIERS' MEMORIAL HOSPITAL	ON	\$ 103,796,350	818	1,029	\$ 34,679,867	\$ 163,134,000	63.63%
273	THE CHINOOK'S EDGE SCHOOL DIVISION	АВ	\$ 102,228,351	1,300	450		\$ 130,904,563	78.09%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
274	BOARD OF EDUCATION OF THE REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 81 OF SASKATCHEWAN	SK	\$ 102,017,031	1,172			\$ 132,377,267	77.07%
275	Centre de services scolaire des Sommets	QC	\$ 101,715,749	980	415	\$ 16,838,077	\$ 135,556,344	75.04%
276	PARKLAND SCHOOL DIVISION NO 70	АВ	\$ 100,998,167	838	805	\$ 16,809,441	\$ 136,933,097	73.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
277	UNIVERSITY OF PRINCE EDWARD ISLAND	PE	\$ 100,601,256	789	485	\$ 11,214,939	\$ 156,176,078	64.42%
278	Victorian Order of Nurses for Canada - Nova Scotia Branch / Les infirmières de l'Ordre de Victoria du Canada - Succursale Nouvelle-Écosse	NS	\$ 100,038,212	794	1,004	\$ 40,385,784	\$ 122,974,597	81.35%
279	Saint Mary's University	NS	\$ 99,845,122	2,499	1,315	\$ 16,241,151	\$ 165,880,645	60.19%
280	ST. MARY'S OF THE LAKE HOSPITAL	ON	\$ 99,249,335	661	728	\$ 22,511,427	\$ 140,576,540	70.60%
281	THE ST. JAMES-ASSINIBOIA SCHOOL DIVISION	МВ	\$ 98,964,679	1,188			\$ 123,064,992	80.42%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
282	THE BOARD OF EDUCATION OF THE PRAIRIE SPIRIT SCHOOL DIVISION NO. 206	SK	\$ 97,368,878	870	651	\$ 24,139,408	\$ 139,390,754	69.85%
283	ST. CLAIR CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 97,174,819	1,056	558	\$ 8,591,302	\$ 127,431,951	76.26%
284	The Board of Trustees of the Red Deer Public School District No. 104	АВ	\$ 97,127,675	1,022	327	\$ 2,616,325	\$ 124,045,543	78.30%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
285	THE BRANDON SCHOOL DIVISION NO 40	МВ	\$ 96,379,635	1,388	256	\$ 3,429,025	\$ 120,780,907	79.80%
286	Centre de services scolaire des Laurentides	QC	\$ 96,041,791	1,385	960	\$ 13,642,734	\$ 128,222,594	74.90%
287	Eastern Ontarion Regional Laboratory Association Inc/Association de laboratoires regionaux de l'est de l'Ontario inc.	ON	\$ 95,839,794	489	427	\$ 26,300,000	\$ 148,538,441	64.52%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
288	The St. Clair College of Applied Arts and Technology	ON	\$ 94,577,588	600	744	\$ 23,338,471	\$ 232,518,242	40.68%
289	The Board of Education of School District No. 22 (Vernon)	ВС	\$ 94,382,877	563	723	\$ 46,568,875	\$ 115,954,563	81.40%
290	LE CONSEIL SCOLAIRE DE DISTRICT CATHOLIQUE DU NOUVEL-ONTARIO	ON	\$ 94,337,805	728	690	\$ 15,830,520	\$ 130,033,802	72.55%
291	UNIVERSITE DU QUEBEC A RIMOUSKI	QC	\$ 93,965,852	530			\$ 138,946,110	67.63%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
292	COLLEGE DAWSON	QC	\$ 93,407,433	737	841	\$ 5,662,243	\$ 117,223,089	79.68%
293	LAURENTIAN UNIVERSITY OF SUDBURY	ON	\$ 93,266,000	595	750	\$ 4,345,000	\$ 168,592,000	55.32%
294	The Board of Education of School District No. 79 (Cowichan Valley)	ВС	\$ 93,243,546	670	1,130	\$ 20,436,394	\$ 110,692,412	84.24%
295	COLLÈGE D'ENSEIGNEMENT GÉNÉRAL ET PROFESSIONNEL EDOUARD- MONTPETIT	QC	\$ 91,790,858	832	1,594	\$ 23,418,777	\$ 121,791,282	75.37%
296	BETHANY CARE SOCIETY	AB	\$ 90,797,876	456	1,721	\$ 57,142,890	\$ 140,974,484	64.41%
297	OKANAGAN COLLEGE	ВС	\$ 90,748,605	875	794	\$ 12,653,258	\$ 119,701,528	75.81%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
298	STRATFORD GENERAL HOSPITAL	ON	\$ 90,705,570	574	540	\$ 21,711,318	\$ 130,816,359	69.34%
299	WEST PARK HEALTHCARE CENTRE	ON	\$ 90,372,795	664	656	\$ 24,436,941	\$ 120,530,159	74.98%
300	Hôtel-Dieu Grace Healthcare	ON	\$ 89,739,349	670	515	\$ 31,288,233	\$ 127,785,225	70.23%
301	CHILDREN'S AID SOCIETY OF TORONTO	ON	\$ 89,267,000	650	40	\$ 1,089,157	\$ 167,500,000	53.29%
302	THE BOARD OF GOVERNORS OF NORQUEST COLLEGE	АВ	\$ 88,553,000	685	193	\$ 15,159,805	\$ 122,719,000	72.16%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
303	UNIVERSITE DU QUEBEC EN OUTAOUAIS	QC	\$ 88,308,700	654	1,546	\$ 18,786,593	\$ 117,577,889	75.11%
304	Conseil scolaire catholique de district des Grandes Rivières	ON	\$ 88,196,365	993	731	\$ 5,436,887	\$ 122,290,156	72.12%
305	ST. LAWRENCE COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$ 87,834,949	617	1,654	\$ 22,641,257	\$ 136,813,702	64.20%
306	SEVEN OAKS GENERAL HOSPITAL	МВ	\$ 87,214,752	338	693		\$ 123,376,043	70.69%
307	Strait Regional Centre for Education	NS	\$ 87,020,990	1,216	548	\$ 4,524,225	\$ 104,331,271	83.41%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
308	CAPILANO UNIVERSITY	ВС	\$ 86,950,607	815	314	\$ 7,976,897	\$ 120,215,827	72.33%
309	L'INSTITUT DE RECHERCHE DU CENTRE UNIVERSITAIRE DE SANTÉ MCGILL / THE RESEARCH INSTITUTE OF THE MCGILL UNIVERSITY HEALTH CENTRE	QC	\$ 86,848,377	900	460		\$ 141,487,972	61.38%
310	Centre de services scolaire des Hauts- Cantons	QC	\$ 85,133,907	782	997	\$ 18,642,494	\$ 115,335,031	73.81%
311	Prairie Valley School Division No. 208	SK	\$ 84,853,382	937	323	\$ 9,510,292	\$ 111,659,899	75.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
312	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE STE-FOY	QC	\$ 84,434,974	808	1,156	\$ 25,556,739	\$ 107,968,810	78.20%
313	ROSS MEMORIAL HOSPITAL	ON	\$ 84,259,359	448	505	\$ 23,374,586	\$ 113,129,355	74.48%
314	WOODSTOCK HOSPITAL	ON	\$ 84,210,110	1,053	488	\$ 26,035,573	\$ 148,080,293	56.87%
315	THE SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 84,100,085	633	1,178	\$ 20,051,887	\$ 139,343,345	60.35%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
316	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL D'AHUNTSIC	QC	\$ 83,940,215	748	619	\$ 25,346,812	\$ 106,682,828	78.68%
317	UNIVERSITY OF NORTHERN BRITISH COLUMBIA	ВС	\$ 82,743,000	568	732	\$ 7,877,921	\$ 123,971,000	66.74%
318	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL MONTMORENCY	QC	\$ 82,429,979	1,600	600	\$ 4,000,000	\$ 104,365,996	78.98%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
319	HOLLAND BLOORVIEW KIDS REHABILITATION HOSPITAL	ON	\$ 82,226,801	458	438	\$ 21,320,420	\$ 108,042,140	76.11%
320	PALLISER REGIONAL DIVISION # 26	АВ	\$ 82,197,987	921	7	\$ 68,809	\$ 103,859,664	79.14%
321	Ottawa Hospital Research Institute/Institut de recherche de l'hopital d'Ottawa	ON	\$ 81,877,495	1,156	346	\$ 10,733,669	\$ 130,988,512	62.51%
322	INSTITUT PHILIPPE PINEL DE MONTREAL	QC	\$ 81,696,869	411	729		\$ 103,238,358	79.13%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
323	CANCERCARE MANITOBA	МВ	\$ 81,005,016	721	288	\$ 12,573,406	\$ 206,091,768	39.31%
324	PEMBROKE REGIONAL HOSPITAL INC.	ON	\$ 80,546,665	474	468	\$ 30,043,906	\$ 109,751,669	73.39%
325	SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209	SK	\$ 80,349,113	955	677		\$ 112,430,332	71.47%
326	The Board of Education of School District No. 83 (North Okanagan- Shuswap)	ВС	\$ 78,595,340	1,000	197	\$ 4,168,234	\$ 95,275,889	82.49%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
327	COMMISSION SCOLAIRE EASTERN TOWNSHIPS EASTERN TOWNSHIPS SCHOOL BOARD	QC	\$ 77,238,268	1,111	584	\$ 6,087,491	\$ 104,257,544	74.08%
328	SUDBURY CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 77,077,803	833	732	\$ 6,381,675	\$ 105,690,432	72.93%
329	THE CHRIST THE REDEEMER CATHOLIC SEPARATE REGIONAL DIVISION NO. 3	АВ	\$ 76,860,133	789	380	\$ 6,126,409	\$ 105,305,669	72.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
330	CATHOLIC SOCIAL SERVICES	AB	\$ 76,680,238	945	1,087	\$ 26,524,745	\$ 105,167,058	72.91%
331	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DU VIEUX MONTREAL	QC	\$ 76,178,914	842	1,617	\$ 23,456,174	\$ 98,285,315	77.51%
332	THE ST. ALBERT PUBLIC SCHOOL DISTRICT NO. 5565	АВ	\$ 75,825,643	499	973	\$ 21,417,432	\$ 97,480,846	77.79%
333	Wellington Catholic District School Board	ON	\$ 75,799,606	900			\$ 114,795,853	66.03%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
334	CENTRE DE SERVICES SCOLAIRE SOREL-TRACY	QC	\$ 75,619,720	735	305	\$ 1,753,000	\$ 89,328,727	84.65%
335	The Grande Prairie School Division	АВ	\$ 75,439,537	776	394	\$ 2,489,665	\$ 103,045,286	73.21%
336	School District No. 40 (New Westminster)	ВС	\$ 75,179,332	70	200	\$ 5,000,000	\$ 89,889,977	83.63%
337	Centre de services scolaire de L'Or-et- des-Bois	QC	\$ 74,785,270	1,000		\$ 7	\$ 101,166,687	73.92%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
338	FORT MCMURRAY CATHOLIC BOARD OF EDUCATION	АВ	\$ 74,680,094	762	163	\$ 1,036,266	\$ 99,934,546	74.73%
339	TIMMINS AND DISTRICT HOSPITAL/L'HOPITAL DE TIMMINS ET DU DISTRICT	ON	\$ 74,305,669	568	644	\$ 32,475,175	\$ 131,473,661	56.52%
340	INSTITUT NATIONAL DE LA RECHERCHE SCIENTIFIQUE	QC	\$ 74,081,713	400	64	\$ 2,984,812	\$ 138,294,610	53.57%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
341	FRANCOPHONE EDUCATION AUTHORITIES (CONSEIL SCOLAIRE FRANCOPHONE)	вс	\$ 74,016,390	566	313	\$ 21,005,560	\$ 127,674,648	57.97%
342	MUSKOKA ALGONQUIN HEALTHCARE	ON	\$ 73,992,342	420	297	\$ 22,592,023	\$ 101,366,832	72.99%
343	CEGEP REGIONAL DE LANAUDIERE	QC	\$ 73,122,880	581	378	\$ 8,529,149	\$ 82,471,407	88.66%
344	FOOTHILLS SCHOOL DIVISION #38	АВ	\$ 73,066,496	963	274	\$ 2,246,958	\$ 99,614,422	73.35%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
345	GOVERNORS OF ST. FRANCIS XAVIER UNIVERSITY	NS	\$ 72,625,805	815	1,747	\$ 10,297,104	\$ 146,725,451	49.50%
346	COLLEGE D'ARTS APPLIQUES ET DE TECHNOLOGIE LA CITE COLLEGIALE	ON	\$ 72,459,271	450		\$ 21,140,138	\$ 118,634,575	61.08%
347	CENTRE REGIONAL DE SANTE ET DE SERVICES SOCIAUX DE LA BAIE-JAMES	QC	\$ 72,429,044	443	240	\$ 13,631,406	\$ 106,645,259	67.92%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
348	KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD	ON	\$ 72,100,925	573	613	\$ 15,698,659	\$ 104,563,362	68.95%
349	ST. THOMAS ELGIN GENERAL HOSPITAL	ON	\$ 71,830,526	582	414	\$ 18,966,171	\$ 137,291,596	52.32%
350	The Board of Education of School District No. 75 (Mission)	ВС	\$ 71,090,787	569	549		\$ 84,447,212	84.18%
351	The Wolf Creek School Division	АВ	\$ 70,769,600	528	690	\$ 19,653,737	\$ 92,239,539	76.72%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
352	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE MAISONNEUVE	QC	\$ 70,304,584	567	231	\$ 17,928,018	\$ 90,436,625	77.74%
353	YEE HONG CENTRE FOR GERIATRIC CARE	ON	\$ 70,170,163	654	894	\$ 20,139,392	\$ 97,640,341	71.87%
354	BOW VALLEY COLLEGE	AB	\$ 70,137,206	564	602	\$ 11,910,753	\$ 111,890,542	62.68%
355	The Board of Trustees of Fort McMurray Public School Division	АВ	\$ 70,114,972	505	410	\$ 15,238,981	\$ 95,264,145	73.60%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
356	PRAIRIE SOUTH SCHOOL DIVISION NO. 210 OF SASKATCHEWAN	SK	\$ 69,490,590	920	241	\$ 3,393,123	\$ 89,860,893	77.33%
357	Mastercard Foundation	ON	\$ 69,438,515	484			\$ 1,823,509,936	3.81%
358	The Medicine Hat Public Board of Education	АВ	\$ 68,336,149	712	15	\$ 250,000	\$ 90,507,853	75.50%
359	CENTRE DE SERVICES SCOLAIRE DE ROUYN-NORANDA	QC	\$ 68,269,619	618	891		\$ 88,786,653	76.89%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
360	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL FRANCOIS-XAVIER GARNEAU	QC	\$ 67,691,870	798	1,435	\$ 8,509,087	\$ 82,715,570	81.84%
361	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SHERBROOKE	QC	\$ 67,177,111	520	670	\$ 8,691,010	\$ 86,534,690	77.63%
362	ST. AMANT INC.	МВ	\$ 67,154,148	767	1,041	\$ 26,703,081	\$ 102,165,515	65.73%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
363	THE TORONTO AND REGION CONSERVATION AUTHORITY / OFFICE DE PROTECTION DE LA NATURE DE TORONTO	ON	\$ 67,144,937	603	709	\$ 15,203,156	\$ 122,821,895	54.67%
364	BROCKVILLE GENERAL HOSPITAL	ON	\$ 67,074,786	518	445	\$ 17,977,124		#DIV/0!
365	The Board of Education of School District No. 5 (Southeast Kootenay)	ВС	\$ 67,029,867	454	439	\$ 4,659,001	\$ 81,606,261	82.14%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
366	UNIVERSITE DU QUEBEC EN ABITIBI- TEMISCAMINGUE	QC	\$ 66,625,852	401	1,391	\$ 19,901,396	\$ 94,491,345	70.51%
367	CHINOOK SCHOOL DIVISION NO. 211	SK	\$ 66,586,284	996	684	\$ 6,547,741	\$ 91,297,843	72.93%
368	CAMBRIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY,	ON	\$ 66,483,049	483	542	\$ 14,343,558	\$ 126,454,081	52.57%
369	BAYCREST HOSPITAL	ON	\$ 66,093,510	609	281	\$ 9,288,195	\$ 85,047,637	77.71%
370	Sunnybrook Research Institute	ON	\$ 65,988,553	590	261	\$ 4,495,337	\$ 124,601,142	52.96%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
371	The Board of Education of School District No. 60 (Peace River North)	ВС	\$ 65,925,093	446	791		\$ 84,977,565	77.58%
372	COMMUNITY LIVING TORONTO	ON	\$ 65,573,453	780	194	\$ 9,878,035	\$ 104,145,371	62.96%
373	CONSEIL SCOLAIRE ACADIEN PROVINCIAL	NS	\$ 65,402,270	838	1,067	\$ 12,417,916	\$ 112,215,614	58.28%
374	HORIZON SCHOOL DIVISION NO. 205	SK	\$ 64,870,255	640	325	\$ 10,362,219	\$ 92,883,324	69.84%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
375	FORENSIC PSYCHIATRIC SERVICES COMMISSION	ВС	\$ 64,676,183	367	378	\$ 10,549,591	\$ 87,994,051	73.50%
376	THE GOLDEN HILLS REGIONAL DIVISION NO. 15	АВ	\$ 64,553,770	622	176	\$ 2,474,247	\$ 91,227,800	70.76%
377	CONCORDIA HOSPITAL	МВ	\$ 63,781,941	278	665		\$ 87,551,177	72.85%
378	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE L'OUTAOUAIS	QC	\$ 63,433,237	449	282	\$ 9,116,922	\$ 70,203,885	90.36%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
379	Centre intégré de santé et de services sociaux des lles	QC	\$ 63,136,985	324	291	\$ 20,236,611	\$ 97,460,540	64.78%
380	The Peace Wapiti School Division	АВ	\$ 62,997,112	541	562	\$ 6,299,711	\$ 89,037,265	70.75%
381	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE TROIS-RIVIERES	QC	\$ 62,003,880	525	300	\$ 10,500,000	\$ 75,354,660	82.28%
382	The Board of Education of School District No. 72 (Campbell River)	ВС	\$ 61,805,670	707	235	\$ 13,506,955	\$ 76,958,449	80.31%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
383	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SAINT-JEROME	QC	\$ 61,624,556	571	777	\$ 7,612,926	\$ 80,071,910	76.96%
384	ONTARIO COLLEGE OF ART & DESIGN	ON	\$ 61,508,000	413	644	\$ 9,166,000	\$ 91,408,349	67.29%
385	ELK ISLAND CATHOLIC SEPARATE REGIONAL DIVISION NO. 41	АВ	\$ 61,130,710	409	712	\$ 16,474,563	\$ 84,165,380	72.63%
386	THE BRENDA STRAFFORD FOUNDATION LTD.	АВ	\$ 61,037,472	603	497	\$ 21,212,074	\$ 107,718,773	56.66%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
387	GOOD SPIRIT SCHOOL DIVISION NO. 204	SK	\$ 60,871,169	821				#DIV/0!
388	RANCH EHRLO SOCIETY	SK	\$ 60,720,188	745	179	\$ 6,426,933	\$ 79,553,079	76.33%
389	LETHBRIDGE COLLEGE	AB	\$ 60,354,418	502	438	\$ 11,464,717	\$ 90,967,880	66.35%
390	The Battle River School Division	АВ	\$ 59,267,566	201	429	\$ 7,857,185	\$ 77,987,591	76.00%
391	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LIMOILOU	QC	\$ 59,208,609	524	691	\$ 36,155,596	\$ 81,224,708	72.89%
392	DESSERCOM INC	QC	\$ 59,100,534	520	325	\$ 16,479,952	\$ 79,873,089	73.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
393	The Board of Education of School District No. 48 (Sea to Sky)	ВС	\$ 58,658,697	621	464	\$ 20,876,079	\$ 74,677,264	78.55%
394	NIPISSING UNIVERSITY	ON	\$ 58,658,000	419	412	\$ 9,728,000	\$ 85,075,000	68.95%
395	Ornge	ON	\$ 58,396,237	420	34	\$ 1,411,182	\$ 227,592,240	25.66%
396	HEADWATERS HEALTH CARE CENTRE	ON	\$ 58,232,143	336	387	\$ 18,346,903	\$ 93,764,397	62.10%
397	LIVING SKY SCHOOL DIVISION NO. 202	SK	\$ 58,217,154	650	764	\$ 10,564,397	\$ 80,816,613	72.04%
398	MISERICORDIA GENERAL HOSPITAL	МВ	\$ 58,178,427	315	798	\$ 26,982,883	\$ 99,732,667	58.33%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
399	The Board of Education of School District No. 8 (Kootenay Lake)	вс	\$ 57,980,165	497	389	\$ 10,584,627	\$ 72,644,011	79.81%
400	YUKON HOSPITAL CORPORATION	YT	\$ 57,485,000	346	356	\$ 14,344,983	\$ 104,944,000	54.78%
401	HAWKESBURY AND DISTRICT GENERAL HOSPITAL	ON	\$ 57,371,564	437	518	\$ 16,975,737	\$ 104,164,301	55.08%
402	MCMAN YOUTH, FAMILY & COMMUNITY SERVICES ASSOCIATION	АВ	\$ 57,309,176	784	470	\$ 5,305,640	\$ 79,987,476	71.65%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
403	ACADIA UNIVERSITY	NS	\$ 57,198,000	461	446	\$ 5,785,159	\$ 104,456,000	54.76%
404	ErinoakKids Centre for Treatment and Development	ON	\$ 57,165,281	588	145	\$ 7,877,990	\$ 114,837,706	49.78%
405	COLLEGE D'ENSEIGNEMENT GENERAL & PROFESSIONNEL DE JONQUIERE	QC	\$ 56,641,901	540	808	\$ 13,008,756	\$ 76,475,753	74.07%
406	RED DEER POLYTECHNIC	AB	\$ 56,378,063	536	764	\$ 6,969,728	\$ 93,616,009	60.22%
407	COLLEGE OF NEW CALEDONIA	ВС	\$ 56,307,000	523	154	\$ 5,521,860	\$ 77,445,594	72.71%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
408	CAREFOR HEALTH & COMMUNITY SERVICES	ON	\$ 56,304,712	574	971	\$ 21,707,626	\$ 69,864,571	80.59%
409	NATIONAL ARTS CENTRE CORPORATION/SOCIETE DU CENTRE NATIONAL DES ARTS	ON	\$ 56,205,965	323	248	\$ 2,896,420	\$ 91,685,028	61.30%
410	LOYALIST COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 56,037,810	352	1,021	\$ 13,138,350	\$ 127,873,713	43.82%
411	TRINITY WESTERN UNIVERSITY	ВС	\$ 55,864,085	490	402	\$ 10,205,664	\$ 104,531,292	53.44%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
412	GEORGIAN BAY GENERAL HOSPITAL	ON	\$ 55,291,014	339	414	\$ 16,089,166	\$ 82,942,074	66.66%
413	KERRY'S PLACE AUTISM SERVICES	ON	\$ 55,131,564	720	865	\$ 17,305,052	\$ 76,032,793	72.51%
414	COMMISSION SCOLAIRE NEW FRONTIERS / NEW FRONTIERS SCHOOL BOARD	QC	\$ 55,129,416	726	294	\$ 222,546	\$ 75,134,214	73.37%
415	NORTHERN LIGHTS SCHOOL DIVISION NO. 113 OF SASKATCHEWAN	SK	\$ 54,278,983	680	557	\$ 1,509,361	\$ 82,328,820	65.93%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
416	NORTHUMBERLAND HILLS HOSPITAL	ON	\$ 54,261,494	327	383	\$ 18,443,100	\$ 91,076,291	59.58%
417	THE CONFEDERATION COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 53,951,835	390	444	\$ 12,327,424	\$ 86,284,520	62.53%
418	Télé-Université	QC	\$ 53,817,226	367	635	\$ 14,550,307	\$ 63,679,136	84.51%
419	The Board of Education of School District No. 27 (Cariboo-Chilcotin)	ВС	\$ 53,307,842	404	490	\$ 18,679,370	\$ 66,099,374	80.65%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
420	HURON-PERTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 53,273,049	561	283	\$ 5,248,628	\$ 73,524,548	72.46%
421	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE ST-HYACINTHE	QC	\$ 53,177,623	746	187	\$ 10,635,525	\$ 72,053,866	73.80%
422	RIVERVIEW HEALTH CENTRE	МВ	\$ 53,146,748	277	573	\$ 28,768,648	\$ 66,121,361	80.38%
423	Collége Boréal D'Arts Appliqués et de Technologie	ON	\$ 53,076,360	370	427	\$ 14,451,293	\$ 84,176,001	63.05%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
424	Conseil scolaire public du Grand Nord de l'Ontario	ON	\$ 52,943,741	543	216	\$ 2,138,066	\$ 75,647,391	69.99%
425	The Board of Education of School District No. 91 (Nechako Lakes)	ВС	\$ 52,897,165	360	533	\$ 13,684,003	\$ 68,094,763	77.68%
426	THE LORD SELKIRK SCHOOL DIVISION	МВ	\$ 52,873,134	666	631	\$ 1,626,054	\$ 67,347,849	78.51%
427	CAPE BRETON UNIVERSITY	NS	\$ 52,797,443	357	621	\$ 4,703,934	\$ 88,315,131	59.78%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
428	THE BOARD OF TRUSTEES OF STURGEON SCHOOL DIVISION NO 24	АВ	\$ 52,730,470	653	257	\$ 4,850,527	\$ 73,432,156	71.81%
429	TIKINAGAN CHILD AND FAMILY SERVICES	ON	\$ 52,180,751	615	91	\$ 1,978,954	\$ 103,847,918	50.25%
430	CIRCLE OF HOME CARE SERVICES (TORONTO)	ON	\$ 51,408,253	755	497	\$ 7,489,085	\$ 68,557,802	74.99%
431	ROYAL ROADS UNIVERSITY	ВС	\$ 51,211,028	504	200	\$ 5,640,687	\$ 78,205,850	65.48%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
432	The Board of Education of School District No. 69 (Qualicum)	ВС	\$ 50,963,936	273	540	\$ 23,461,161	\$ 63,486,404	80.28%
433	Weeneebayko Area Health Authority	ON	\$ 50,421,974	443	210	\$ 16,215,336	\$ 104,399,485	48.30%
434	NORTHWEST SCHOOL DIVISION NO. 203	SK	\$ 50,229,572	474	333	\$ 9,395,990	\$ 71,598,033	70.15%
435	MOUNT SAINT VINCENT UNIVERSITY	NS	\$ 50,102,817	442	940	\$ 12,230,981	\$ 71,432,702	70.14%
436	THE JEWISH HOME FOR THE AGED	ON	\$ 49,992,096	387	244	\$ 10,525,110	\$ 65,160,140	76.72%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
437	The Board of Trustees of Grande Prairie Roman Catholic Separate School Division	АВ	\$ 49,684,280	555	349	\$ 3,676,094	\$ 70,024,044	70.95%
438	The Holy Spirit Roman Catholic Separate School Division	АВ	\$ 49,555,183	473	416	\$ 9,743,073	\$ 63,303,707	78.28%
439	CANADIAN CANCER SOCIETY - SOCIÉTÉ CANADIENNE DU CANCER	ON	\$ 49,352,028	650	139	\$ 4,614,193	\$ 149,762,040	32.95%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
440	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SAINT- LAURENT	QC	\$ 49,305,903	235	471	\$ 23,480,686	\$ 66,079,938	74.62%
441	THE CHILDREN'S AID SOCIETY OF THE REGION OF PEEL	ON	\$ 49,181,216	435	42	\$ 450,241	\$ 74,942,538	65.63%
442	LAKE OF THE WOODS DISTRICT HOSPITAL	ON	\$ 48,672,056	307	296	\$ 11,933,728	\$ 677,374,573	7.19%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
443	The Greater St. Albert Roman Catholic Separate School Division	АВ	\$ 48,584,000	357	519	\$ 8,858,265		#DIV/0!
444	PLASP CHILD CARE SERVICES	ON	\$ 48,398,357	326	892	\$ 23,863,879	\$ 58,089,391	83.32%
445	THE ONTARIO EDUCATIONAL COMMUNICATIONS AUTHORITY	ON	\$ 48,231,495	404	38	\$ 1,191,182	\$ 71,297,843	67.65%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
446	THE REGIONAL AUTHORITY OF THE GREATER NORTH CENTRAL FRANCOPHONE EDUCATION REGION #2	АВ	\$ 47,784,618	375	250	\$ 5,512,113	\$ 61,920,437	77.17%
447	TRIUMF INC.	ВС	\$ 47,573,638	451	279	\$ 8,152,437	\$ 90,500,086	52.57%
448	LOFT COMMUNITY SERVICES	ON	\$ 47,274,290	493	269	\$ 15,663,145	\$ 68,575,851	68.94%
449	HOLLAND COLLEGE	PE	\$ 47,163,312	495	275	\$ 9,710,711	\$ 72,587,478	64.97%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
450	THE CATHOLIC CHILDREN'S AID SOCIETY OF TORONTO	ON	\$ 47,072,000	376	8	\$ 255,968	\$ 83,562,812	56.33%
451	NORTH EAST SCHOOL DIVISION NO. 200	SK	\$ 47,017,090	663	151	\$ 7,734,699	\$ 63,042,091	74.58%
452	NORFOLK GENERAL HOSPITAL	ON	\$ 46,933,481	261	238	\$ 13,326,927	\$ 62,344,108	75.28%
453	MOUNT ALLISON UNIVERSITY	NB	\$ 46,909,062	423	926	\$ 5,014,270	\$ 79,728,474	58.84%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
454	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE BOIS-DE- BOULOGNE	QC	\$ 46,792,378	608	269	\$ 3,428,232	\$ 58,955,919	79.37%
455	The Sault College of Applied Arts and Technology	ON	\$ 46,717,069	310	393	\$ 12,789,352	\$ 102,750,558	45.47%
456	Brandon University	МВ	\$ 45,883,450	428	334	\$ 4,200,124	\$ 66,199,157	69.31%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
457	THE CANADORE COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 45,669,400	391	721	\$ 9,816,640	\$ 163,125,624	28.00%
458	PERTH AND SMITHS FALLS DISTRICT HOSPITAL	ON	\$ 45,447,196	280	460	\$ 20,554,570	\$ 76,160,848	59.67%
459	The Board of Education of School District No. 82 (Coast Mountains)	ВС	\$ 45,414,161	460	402	\$ 5,677,823	\$ 65,279,583	69.57%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
460	MIDDLESEX-LONDON HEALTH UNIT	ON	\$ 45,348,989		585	\$ 15,385,931		#DIV/0!
461	The Board of Education of School District No. 20 (Kootenay-Columbia)	ВС	\$ 45,290,912	295	596		\$ 55,385,770	81.77%
462	NORTHERN GATEWAY REGIONAL DIVISION NO 10	АВ	\$ 45,034,032	479	1	\$ 5,404	\$ 66,794,886	67.42%
463	PEMBINA HILLS REGIONAL DIVISION NO 7	AB	\$ 45,012,986	700	330	\$ 2,140,396	\$ 65,737,359	68.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
464	SEINE RIVER SCHOOL DIVISION	МВ	\$ 44,961,368	734			\$ 63,260,460	71.07%
465	RESIDENCE ANGELICA INC.	QC	\$ 44,546,551	337	612	\$ 14,944,949	\$ 51,433,247	86.61%
466	WESTWIND SCHOOL DIVISION NO. 74	АВ	\$ 44,540,136	600			\$ 58,798,383	75.75%
467	CENTRE DE SERVICES SCOLAIRE HARRICANA	QC	\$ 44,209,105	559	429	\$ 5,281,512	\$ 76,677,407	57.66%
468	THE GARDEN VALLEY SCHOOL DIVISION	МВ	\$ 43,875,680	362	259	\$ 7,005,332	\$ 61,624,041	71.20%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
469	Wild Rose School Division # 66	AB	\$ 43,692,208	307	164	\$ 15,292,272	\$ 62,162,452	70.29%
470	PHS COMMUNITY SERVICES SOCIETY	ВС	\$ 43,606,277	625	334	\$ 6,772,452	\$ 65,015,598	67.07%
471	THE NEIGHBOURHOOD GROUP COMMUNITY SERVICES	ON	\$ 43,572,917	533	554	\$ 13,743,297	\$ 61,943,024	70.34%
472	YMCA OF SOUTHWESTERN ONTARIO	ON	\$ 43,442,592	579	1,276	\$ 17,882,273	\$ 67,096,801	64.75%
473	RIVERSIDE HEALTH CARE FACILITIES INC	ON	\$ 43,348,376	271	392		\$ 57,018,703	76.02%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
474	THE COLLINGWOOD GENERAL AND MARINE HOSPITAL	ON	\$ 43,047,811	287	277	\$ 14,893,734	\$ 76,573,571	56.22%
475	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL ANDRE- LAURENDEAU	QC	\$ 42,992,844	374	422		\$ 53,890,027	79.78%
476	Covenant Care	AB	\$ 42,784,667	281	937	\$ 24,486,580	\$ 79,151,581	54.05%
477	King's University College at the University of Western Ontario	ON	\$ 42,700,370	260	408	\$ 6,728,570	\$ 66,749,973	63.97%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
478	Bibliothèque et Archives nationales du Québec (BAnQ)	QC	\$ 42,629,310	581	95	\$ 3,338,435	\$ 93,789,566	45.45%
479	Grande Yellowhead Public School Division No. 77	AB	\$ 42,396,181	341	440	\$ 11,234,719	\$ 63,705,464	66.55%
480	The Board of Education of School District No. 6 (Rocky Mountain)	ВС	\$ 42,372,927	259	398	\$ 25,668,836	\$ 54,940,397	77.13%
481	KINARK CHILD AND FAMILY SERVICES	ON	\$ 42,360,294	596	262	\$ 5,780,656	\$ 99,182,343	42.71%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
482	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE CHICOUTIMI	QC	\$ 42,263,147	437	78	\$ 2,388,720	\$ 52,740,607	80.13%
483	Conseil scolaire de district du Nord-Est de l'Ontario	ON	\$ 42,068,499	421	401	\$ 5,190,690	\$ 59,847,039	70.29%
484	VANCOUVER PUBLIC LIBRARY BOARD	ВС	\$ 41,842,386	387	358	\$ 12,434,422	\$ 58,741,371	71.23%
485	SIMCOE MUSKOKA DISTRICT HEALTH UNIT	ON	\$ 41,658,938	312	241	\$ 7,433,982	\$ 47,789,551	87.17%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
486	ATIRA WOMEN'S RESOURCE SOCIETY	ВС	\$ 41,628,419	308	178	\$ 5,172,826	\$ 74,427,435	55.93%
487	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE-CENTRE DE RECHERCHES POUR LE DEVELOPPEMENT INTERNATIONAL	ON	\$ 41,184,131	362	32	\$ 508,395	\$ 201,682,579	20.42%
488	Northern Ontario School of Medicine University / Université de l'École de médecine du Nord de l'Ontario	ON	\$ 40,699,000	241	30	\$ 200,000	\$ 54,849,000	74.20%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
489	WOODGREEN COMMUNITY SERVICES	ON	\$ 40,651,729	442	258		\$ 56,891,453	71.45%
490	The Board of Education of School District No. 59 (Peace River South)	ВС	\$ 40,421,235	296	405		\$ 56,096,945	72.06%
491	YMCA OF HAMILTON/BURLINGTON/BRANTFOR D	ON	\$ 40,414,323		1,166	\$ 11,532,819	\$ 59,139,848	68.34%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
492	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL ST-JEAN-SUR- RICHELIEU	QC	\$ 40,399,939	386	71	\$ 6,276,577	\$ 53,604,780	75.37%
493	THE CHILDREN'S AID SOCIETY OF OTTAWA/LA SOCIETE DE L'AIDE A L'ENFANCE D'OTTAWA	ON	\$ 40,329,023	360	82		\$ 103,514,301	38.96%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
494	THE BOARD OF TRUSTEES OF FORT VERMILION SCHOOL DIVISION NO. 52	АВ	\$ 40,163,079	450	119	\$ 1,900,000	\$ 55,283,687	72.65%
495	GOOD SAMARITAN CANADA (A LUTHERAN SOCIAL SERVICE ORGANIZATI ON)	АВ	\$ 40,070,550	340	700	\$ 17,157,993	\$ 62,430,099	64.18%
496	THE CITY OF EDMONTON LIBRARY BOARD	АВ	\$ 39,896,440	295	365	\$ 13,411,294	\$ 65,708,903	60.72%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
497	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LEVIS-LAUZON	QC	\$ 39,848,037	284	651	\$ 5,765,657	\$ 52,617,350	75.73%
498	HOMES FIRST SOCIETY	ON	\$ 39,657,343	433	542	\$ 7,706,413	\$ 59,486,351	66.67%
499	THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF EDMONTON	АВ	\$ 39,623,827	715	1,046	\$ 8,133,334	\$ 60,871,108	65.09%
500	BROADMEAD CARE SOCIETY	ВС	\$ 39,412,395	360	479	\$ 14,609,289	\$ 47,044,082	83.78%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
501	RAINY RIVER DISTRICT SCHOOL BOARD	ON	\$ 39,304,805	318	438	\$ 11,917,006	\$ 56,586,236	69.46%
502	INDUSTRIES GOODWILL RENAISSANCE MONTREAL INC.	QC	\$ 39,209,676	1,258	1,269	\$ 11,005,775		#DIV/0!
503	Centre de services scolaire du Lac- Abitibi	QC	\$ 39,137,943	471	142	\$ 9,064,348	\$ 56,357,656	69.45%
504	NEW DIRECTIONS FOR CHILDREN, YOUTH, ADULTS AND FAMILIES INC.	МВ	\$ 39,122,542	635	769	\$ 9,690,155	\$ 64,674,822	60.49%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
505	Northwestern Polytechnic	АВ	\$ 39,036,085				\$ 59,142,063	66.00%
506	The Wetaskiwin School Division	АВ	\$ 38,993,964	392	36	\$ 3,279,860	\$ 53,226,245	73.26%
507	NORTHWOODCARE HALIFAX INCORPORATED	NS	\$ 38,870,600	396	667	\$ 14,493,400	\$ 49,734,815	78.16%
508	The Board of Education of School District No. 46 (Sunshine Coast)	ВС	\$ 38,755,870	500	100	\$ 2,436,545	\$ 45,151,938	85.83%
509	MON SHEONG FOUNDATION	ON	\$ 38,480,938	282	446	\$ 17,032,778	\$ 99,469,444	38.69%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
510	ST THOMAS AQUINAS ROMAN CATHOLIC SEPARATE REGIONAL DIVISION #38	АВ	\$ 38,474,702	276	74		\$ 50,517,374	76.16%
511	SCHOOL DISTRICT OF MYSTERY LAKE 2355	МВ	\$ 38,451,092	417	113	\$ 853,991	\$ 46,387,307	82.89%
512	Beaufort-Delta Divisional Education Council	NT	\$ 38,445,351	276			\$ 43,989,338	87.40%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
513	COLLEGE D'ENSEIGNEMENT ET PROFESSIONEL DE L'ABITIBI- TEMISCAMINGNE	QC	\$ 38,245,165	634	311	\$ 4,266,418	\$ 53,664,276	71.27%
514	LIVINGSTONE RANGE SCHOOL DIVISION #68	АВ	\$ 38,115,762		143	\$ 379,848	\$ 54,278,224	70.22%
515	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE VICTORIALILLE	QC	\$ 38,082,856	384	264	\$ 3,553,350	\$ 49,426,761	77.05%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
516	PEACE RIVER SCHOOL DIVISION NO. 10	АВ	\$ 38,016,750	489	190	\$ 880,005	\$ 53,168,912	71.50%
517	St. Joseph's Villa Dundas	ON	\$ 37,962,867	442	299	\$ 6,724,290	\$ 50,680,038	74.91%
518	YMCA BC	ВС	\$ 37,952,217	942	943	\$ 5,917,154	\$ 77,186,882	49.17%
519	The Evergreen Catholic Separate School Division	АВ	\$ 37,874,171	280	320	\$ 10,271,167	\$ 47,182,935	80.27%
520	PRAIRIE ROSE SCHOOL DIVISION NO. 8	АВ	\$ 37,636,527	352	103	\$ 3,453,882	\$ 53,629,757	70.18%
521	Sioux Lookout Meno-Ya-Win Health Centre	ON	\$ 37,572,873	399	241	\$ 4,071,898	\$ 60,055,684	62.56%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
522	HOPITAL MARIE-CLARAC DES SOEURS DE CHARITE DE STE-MARIE (1995) INC.	QC	\$ 37,571,385	282	254	\$ 11,682,331	\$ 44,792,868	83.88%
523	SURREY PLACE	ON	\$ 37,507,410	448	22	\$ 1,003,353	\$ 68,785,210	54.53%
524	BISHOP'S UNIVERSITY	QC	\$ 37,415,834	335	1,086	\$ 9,607,644	\$ 72,111,947	51.89%
525	NORTH ISLAND COLLEGE	ВС	\$ 37,374,134	292	149	\$ 6,194,329	\$ 55,590,858	67.23%
526	BETHANY NURSING HOME OF CAMROSE, ALBERTA	АВ	\$ 37,306,476	233	262		\$ 48,342,168	77.17%
527	LAKELAND COLLEGE	AB	\$ 37,045,195	296	212	\$ 7,632,932	\$ 62,683,042	59.10%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
528	SHOCK TRAUMA AIR RESCUE SERVICE	АВ	\$ 37,025,395	316	70	\$ 3,166,315	\$ 75,776,809	48.86%
529	Hull Services	AB	\$ 36,992,057	431	421	\$ 6,964,996	\$ 43,887,536	84.29%
530	OLDS COLLEGE	AB	\$ 36,876,449	308	336	\$ 4,433,565	\$ 64,404,404	57.26%
531	OTTAWA PUBLIC LIBRARY BOARD	ON	\$ 36,873,349	285	385	\$ 12,629,323	\$ 55,648,732	66.26%
532	TORONTO FRENCH SCHOOL	ON	\$ 36,513,919	300	33	\$ 2,705,299	\$ 53,077,366	68.79%
533	The Southern Francophone Education Region	АВ	\$ 36,400,293	312	294	\$ 74,478,046	\$ 55,067,997	66.10%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
534	NORTHERN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$ 36,319,602	275	350	\$ 7,888,675	\$ 55,445,381	65.51%
535	The Board of Education of School District No. 28 (Quesnel)	ВС	\$ 36,198,211	278	324	\$ 10,262,208	\$ 42,338,662	85.50%
536	MOUNTAIN VIEW SCHOOL DIVISION	МВ	\$ 36,062,000	542	177	\$ 702,705	\$ 49,014,251	73.57%
537	RUNNYMEDE HEALTHCARE CENTRE	ON	\$ 35,999,675	303	207	\$ 8,717,245	\$ 52,343,044	68.78%
538	Les YMCA du Québec / The YMCAS of Québec Inc.	QC	\$ 35,960,609	547	1,446	\$ 9,534,422	\$ 58,465,937	61.51%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
539	NORTHLAND SCHOOL DIVISION 61	АВ	\$ 35,699,989	350	54	\$ 1,404,000	\$ 63,085,457	56.59%
540	ROYAL ONTARIO MUSEUM	ON	\$ 35,506,244	306	135	\$ 2,214,673	\$ 77,507,774	45.81%
541	WORLD VISION CANADA-VISION MONDIALE CANADA	ON	\$ 35,467,997	361	33	\$ 1,552,259	\$ 435,988,489	8.14%
542	LLOYDMINSTER SCHOOL DIVISION	АВ	\$ 35,393,549	572	230	\$ 1,397,748	\$ 47,561,493	74.42%
543	SHEPHERD'S CARE FOUNDATION	АВ	\$ 35,227,810	194	698	\$ 21,514,025	\$ 63,605,728	55.38%
544	Reena Inc.	ON	\$ 35,129,124	495	241	\$ 6,195,566	\$ 63,496,335	55.32%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
545	Lookout Housing and Health Society	вс	\$ 35,095,175	447	701	\$ 12,400,492	\$ 57,056,957	61.51%
546	YELLOWKNIFE EDUCATION DISTRICT # 1	NT	\$ 35,074,826	324	100	\$ 400,000	\$ 44,662,892	78.53%
547	THE ROYAL COLLEGE OF PHYSICIANS AND SURGEONS OF CANADA / LE COLLÈGE ROYAL DES MÉDECINS ET CHIRURGIENS DU CANADA	ON	\$ 35,073,801	327	57	\$ 1,520,704	\$ 59,914,138	58.54%
548	STRATFORD SHAKESPEAREAN FESTIVAL OF CANADA	ON	\$ 34,981,895	198	622	\$ 19,470,146	\$ 64,683,145	54.08%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
549	UPPER CANADA COLLEGE	ON	\$ 34,908,333	251	9	\$ 160,000	\$ 61,339,686	56.91%
550	CALGARY PUBLIC LIBRARY BOARD	АВ	\$ 34,777,174	274	510	\$ 14,760,016	\$ 70,586,550	49.27%
551	WINDSOR-ESSEX CHILDREN'S AID SOCIETY	ON	\$ 34,724,886	317	20	\$ 630,870	\$ 62,142,293	55.88%
552	THE CHILDREN'S AID SOCIETY OF THE REGIONAL MUNICIPALITY OF WATERLOO	ON	\$ 34,570,897	371	44	\$ 752,840	\$ 55,214,859	62.61%
553	Coast Foundation Society (1974)	ВС	\$ 34,493,940	389	402	\$ 4,870,482	\$ 46,999,483	73.39%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
554	The Salvation Army Toronto Grace Health Centre	ON	\$ 34,436,709	169	322	\$ 8,734,086	\$ 57,238,208	60.16%
555	AURORA COLLEGE	NT	\$ 34,432,051	257	130	\$ 2,766,947	\$ 57,611,612	59.77%
556	DUCKS UNLIMITED CANADA - CANARDS ILLIMITES CANADA	МВ	\$ 34,394,948	358	128	\$ 3,791,055	\$ 92,225,859	37.29%
557	Lumenus Community Services	ON	\$ 34,370,803	437	289	\$ 15,749,755	\$ 82,471,473	41.68%
558	ART GALLERY OF ONTARIO	ON	\$ 34,366,800	298	132	\$ 3,736,464	\$ 76,225,317	45.09%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
559	THE PERLEY AND RIDEAU VETERANS' HEALTH CENTRE	ON	\$ 34,255,611	529	550	\$ 15,284,085	\$ 70,790,256	48.39%
560	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE DRUMMONDVILLE	QC	\$ 34,035,879	242	288	\$ 5,199,060	\$ 42,196,338	80.66%
561	THE BOARD OF TRUSTEES OF HORIZON SCHOOL DIVISION NO. 67	АВ	\$ 34,013,139	183	558	\$ 15,211,528	\$ 48,757,999	69.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
562	WEST PARRY SOUND HEALTH CENTRE	ON	\$ 33,853,151	276	221	\$ 9,583,827	\$ 74,307,629	45.56%
563	DURHAM CHILDREN'S AID SOCIETY	ON	\$ 33,670,942	300	42	\$ 1,753,063	\$ 58,605,598	57.45%
564	SIMCOE MUSKOKA CHILD, YOUTH AND FAMILY SERVICES	ON	\$ 33,566,626	342	33	\$ 671,333	\$ 54,693,685	61.37%
565	THE CHILDREN'S AID SOCIETY OF LONDON AND MIDDLESEX	ON	\$ 33,401,651	337	5	\$ 46,701	\$ 57,670,061	57.92%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
566	Empower Simcoe Services	ON	\$ 33,333,932	335	203	\$ 5,796,466	\$ 44,696,474	74.58%
567	MEDICINE HAT COLLEGE	AB	\$ 33,292,626	275	94	\$ 4,988,637	\$ 52,636,820	63.25%
568	KEYANO COLLEGE	AB	\$ 33,257,963	342	78	\$ 489,226	\$ 54,720,376	60.78%
569	CANADA COUNCIL FOR THE ARTS CONSEIL DES ARTS DU CANADA	ON	\$ 33,111,665	308	61	\$ 1,604,553	\$ 531,862,899	6.23%
570	NUNAVUT ARCTIC COLLEGE	NU	\$ 33,100,000	278	49	\$ 8,687,000	\$ 53,716,840	61.62%
571	COMMUNITY LIVING ESSEX COUNTY	ON	\$ 33,066,772	222	436	\$ 17,788,788	\$ 43,025,652	76.85%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
572	Erie Shores Healthcare	ON	\$ 32,802,727	172	240	\$ 12,552,993	\$ 64,547,143	50.82%
573	Collège Lasalle / Lasalle College	QC	\$ 32,681,320	213	340	\$ 8,042,189	\$ 62,464,237	52.32%
574	CANADIAN MENTAL HEALTH ASSOCIATION, THAMES VALLEY ADDICTION & MENTAL HEALTH SERVICES	ON	\$ 32,678,508	393	213	\$ 2,424,501	\$ 47,751,901	68.43%
575	NOG-DA-WIN-DA-MIN FAMILY AND COMMUNITY SERVICES	ON	\$ 32,527,316	350	15	\$ 255,017	\$ 57,806,499	56.27%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
576	THE NATURE CONSERVANCY OF CANADA - LA SOCIETE CANADIENNE POUR LA CONSERVATION DE LA NATURE	ON	\$ 32,463,901	340	174	\$ 3,403,716	\$ 160,540,172	20.22%
577	EXCEL RESOURCES SOCIETY	АВ	\$ 32,370,570	498	306	\$ 5,642,312	\$ 43,604,825	74.24%
578	ONGWANADA DEVELOPMENTAL SERVICES	ON	\$ 32,333,956	320	218	\$ 11,663,954	\$ 52,912,266	61.11%
579	ALGOMA UNIVERSITY UNIVERSITÉ ALGOMA	ON	\$ 31,994,376	242	1,064	\$ 9,913,775	\$ 59,880,172	53.43%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
580	RAINCITY HOUSING AND SUPPORT SOCIETY	вс	\$ 31,399,542	198	229	\$ 8,834,614	\$ 45,168,501	69.52%
581	LA CORPORATION DU COLLEGE JEAN- DE-BREBEUF	QC	\$ 31,141,412	319	83	\$ 2,899,279	\$ 41,414,903	75.19%
582	ECOLE NATIONALE D'ADMINISTRATION PUBLIQUE	QC	\$ 30,923,221	185	495	\$ 12,258,426	\$ 41,152,327	75.14%
583	CHILDREN AND FAMILY SERVICES FOR YORK REGION	ON	\$ 30,906,438	275	1	\$ 40,257	\$ 47,673,975	64.83%
584	COLLEGE STANISLAS INCORPORÉ	QC	\$ 30,829,142	217	138	\$ 3,256,630	\$ 35,290,958	87.36%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
585	SHERBROOKE COMMUNITY SOCIETY INC.	SK	\$ 30,822,022	212	417	\$ 14,574,678	\$ 36,357,746	84.77%
586	BLANCHE RIVER HEALTH	ON	\$ 30,700,316	225	227	\$ 2,627,900	\$ 43,043,915	71.32%
587	CHILDREN'S AID SOCIETY OF THE NIAGARA REGION	ON	\$ 30,693,833	343	114	\$ 2,163,554	\$ 51,656,854	59.42%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
588	THE RELIGIOUS HOSPITALLERS OF ST. JOSEPH OF TEH HOTEL DIEU OF ST. CATHARINES	ON	\$ 30,636,716	210	198	\$ 9,803,749	\$ 37,549,681	81.59%
589	MENNONITE BENEVOLENT SOCIETY	вс	\$ 30,502,731	230	213	\$ 9,883,529	\$ 41,201,987	74.03%
590	PLAN INTERNATIONAL CANADA INC.	ON	\$ 30,486,887	295	31	\$ 2,835,139	\$ 270,207,042	11.28%
591	Yukon University	YT	\$ 30,352,281	279	378	\$ 5,923,080	\$ 47,095,792	64.45%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
592	ACTIONMARGUERITE (SAINT- BONIFACE) INC.	МВ	\$ 30,320,246	245	279	\$ 8,620,750	\$ 35,984,061	84.26%
593	NATIVE CHILD AND FAMILY SERVICES OF TORONTO	ON	\$ 30,304,775	397	34	\$ 717,094	\$ 53,996,520	56.12%
594	SUPPORTED LIFESTYLES LTD	АВ	\$ 30,019,985	211	417	\$ 12,341,288	\$ 32,055,681	93.65%
595	KINGS REGIONAL REHABILITATION CENTRE	NS	\$ 29,883,176	359	263		\$ 34,711,032	86.09%
596	PATHWAYS TO INDEPENDENCE	ON	\$ 29,875,344	265	179	\$ 8,147,955	\$ 38,234,425	78.14%
597	Cégep de Granby	QC	\$ 29,698,500	261	184	\$ 2,672,865	\$ 34,641,292	85.73%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
598	YMCA OF THREE RIVERS (MIDWESTERN ONTARIO)	ON	\$ 29,633,493	510	1,146	\$ 11,214,223	\$ 62,466,452	47.44%
599	OPTIONS COMMUNITY SERVICES SOCIETY	ВС	\$ 29,596,610	306	238	\$ 5,140,850	\$ 51,114,049	57.90%
600	ACCLAIM HEALTH AND COMMUNITY CARE SERVICES	ON	\$ 29,461,921	174	613	\$ 15,077,030	\$ 34,855,419	84.53%
601	Wood's Homes	AB	\$ 29,267,322	447	52	\$ 1,764,806	\$ 37,675,285	77.68%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
602	INSTITUT DE RECHERCHES CLINIQUES DE MONTREAL	QC	\$ 29,225,956	374	34	\$ 1,190,000	\$ 46,138,296	63.34%
603	Canadian Mental Health Association, Waterloo Wellington Branch	ON	\$ 29,184,620	320	118	\$ 3,979,398	\$ 44,966,092	64.90%
604	The Canadian National Institute for the Blind L'Institut national Canadien pour les aveugles	ON	\$ 29,133,061	366	138	\$ 2,244,382	\$ 68,055,979	42.81%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
605	ASPEN VIEW REGIONAL DIVISION #19	AB	\$ 29,109,403	295	185		\$ 42,578,893	68.37%
606	RENFREW VICTORIA HOSPITAL	ON	\$ 29,037,486	175	378	\$ 13,937,993	\$ 52,617,755	55.19%
607	CALGARY YOUNG MEN'S CHRISTIAN ASSOCIATION	АВ	\$ 29,013,565	332	696	\$ 10,237,273	\$ 58,050,679	49.98%
608	COLLEGE OF THE ROCKIES	ВС	\$ 28,955,928	295	369	\$ 3,420,159	\$ 47,015,645	61.59%
609	VILLA COLOMBO HOMES FOR THE AGED INC	ON	\$ 28,925,001	337	237	\$ 5,344,622	\$ 40,370,949	71.65%
610	RÉSIDENCE BERTHIAUME-DU TREMBLAY	QC	\$ 28,852,120	183	193	\$ 14,809,732	\$ 34,619,220	83.34%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
611	CÉGEP BEAUCE APPALACHES	QC	\$ 28,824,527	205	412	\$ 11,270,800	\$ 40,373,629	71.39%
612	FAMILY DAY CARE SERVICES	ON	\$ 28,762,162	487	126	\$ 679,535	\$ 40,579,576	70.88%
613	HAMILTON CHILD AND FAMILY SUPPORTS	ON	\$ 28,683,483	256	45	\$ 776,931	\$ 50,768,422	56.50%
614	THE HOSPITAL FOR SICK CHILDREN FOUNDATION	ON	\$ 28,522,766	216	16	\$ 296,169	\$ 227,811,409	12.52%
615	BORDER LAND SCHOOL DIVISION	МВ	\$ 28,445,510	298	184	\$ 4,349,833	\$ 39,383,843	72.23%
616	FRED VICTOR CENTRE	ON	\$ 28,261,492	303	134	\$ 2,776,813	\$ 45,888,582	61.59%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
617	SOUTH BRUCE GREY HEALTH CENTRE	ON	\$ 28,207,237	177	330	\$ 9,151,098	\$ 51,154,826	55.14%
618	HAVERGAL COLLEGE	ON	\$ 28,075,685	219	97	\$ 1,083,217	\$ 46,526,357	60.34%
619	THE RED RIVER VALLEY SCHOOL DIVISION	МВ	\$ 28,034,807	312	207	\$ 5,268,391	\$ 37,267,819	75.23%
620	STRATHROY MIDDLESEX GENERAL HOSPITAL	ON	\$ 27,949,710	215	294	\$ 9,116,389	\$ 50,260,370	55.61%
621	ST. GEORGE'S SCHOOL	ВС	\$ 27,904,702	301	124	\$ 445,993	\$ 48,047,819	58.08%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
622	BRITISH COLUMBIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	ВС	\$ 27,829,267	336	246	\$ 3,815,840	\$ 48,843,156	56.98%
623	CENTRE COMMUNAUTAIRE JURIDIQUE DE MONTREAL	QC	\$ 27,649,257	269	167	\$ 3,897,639	\$ 50,795,216	54.43%
624	ST. JOSEPH'S HOSPITAL	ON	\$ 27,626,725	276	293	\$ 6,849,147	\$ 38,652,287	71.48%
625	ROBIN HOOD ASSOCIATION FOR THE HANDICAPPED	АВ	\$ 27,578,383	542	211	\$ 3,188,997	\$ 32,335,821	85.29%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
626	Dnaagdawenmag Binnoojiiyag Child and Family Services	ON	\$ 27,515,903	359	98	\$ 4,135,912	\$ 54,032,490	50.92%
627	Young Women's Christian Association	ВС	\$ 27,499,242	282	87		\$ 47,945,524	57.36%
628	BETHESDA COMMUNITY SERVICES INC.	ON	\$ 27,498,151	272	209	\$ 9,466,829	\$ 39,660,835	69.33%
629	ST. THOMAS UNIVERSITY	NB	\$ 27,429,776	193	215	\$ 3,938,581	\$ 41,267,203	66.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
630	Baptist Housing Enhanced Living Communities	вс	\$ 27,414,924	164	520	\$ 14,272,991	\$ 45,601,972	60.12%
631	THE FFCA CHARTER SCHOOL SOCIETY	АВ	\$ 27,413,744	208	216	\$ 4,305,268	\$ 39,027,008	70.24%
632	ADDICTIONS FOUNDATION OF MANITOBA	МВ	\$ 27,385,096	237	327	\$ 4,073,670	\$ 35,394,695	77.37%
633	THE STEVENSON MEMORIAL HOSPITAL	ON	\$ 27,303,241	169	318	\$ 7,787,498	\$ 39,020,916	69.97%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
634	CONCORDIA UNIVERSITY OF EDMONTON	АВ	\$ 27,271,563	251	503	\$ 5,734,249	\$ 37,247,211	73.22%
635	DEVELOPMENTAL DISABILITIES ASSOCIATION OF VANCOUVER- RICHMOND	ВС	\$ 27,186,012	358	395	\$ 6,346,779	\$ 33,728,625	80.60%
636	THE MUSTARD SEED SOCIETY	АВ	\$ 27,163,263	357	578	\$ 8,068,461	\$ 42,085,296	64.54%
637	PARTICIPATION HOUSE SUPPORT SERVICES - LONDON & AREA	ON	\$ 27,136,451	187	358	\$ 14,384,496	\$ 32,197,196	84.28%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
638	COMMUNITY LIVING MISSISSAUGA	ON	\$ 27,091,600	288	337	\$ 7,656,899	\$ 43,763,678	61.90%
639	APPLEBY COLLEGE	ON	\$ 27,069,559	210	219	\$ 1,808,942	\$ 49,623,913	54.55%
640	Goodwill Industries, Ontario Great Lakes	ON	\$ 26,968,787	334	931	\$ 13,341,310	\$ 42,348,315	63.68%
641	BRANKSOME HALL	ON	\$ 26,926,305	211	154	\$ 1,873,090	\$ 44,002,985	61.19%
642	The Board of Education of School District No. 53 (Okanagan- Similkameen)	ВС	\$ 26,923,906	222	260	\$ 7,788,042	\$ 34,000,578	79.19%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
643	HEART AND STROKE FOUNDATION OF CANADA / FONDATION DES MALADIES DU COEUR ET DE L'AVC DU CANADA	ON	\$ 26,905,643	285	34	\$ 1,443,456	\$ 110,348,000	24.38%
644	HOLLAND CHRISTIAN HOMES INC.	ON	\$ 26,866,515	267	381	\$ 6,688,100	\$ 51,871,888	51.79%
645	COLLINGWOOD SCHOOL SOCIETY	ВС	\$ 26,667,581		28	\$ 1,590,976	\$ 37,637,012	70.85%
646	COMMUNITY LIVING SOCIETY	ВС	\$ 26,462,492	323	147	\$ 2,580,736	\$ 34,171,974	77.44%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
647	Axia Services	QC	\$ 26,416,278	532	373	\$ 2,543,412	\$ 32,348,388	81.66%
648	Valoris pour enfants et adultes de Prescott-Russell/Valoris for Children and Adults of Prescott-Russell	ON	\$ 26,280,469	337	130	\$ 2,850,184	\$ 48,193,496	54.53%
649	S.U.C.C.E.S.S. (ALSO KNOWN AS UNITED CHINESE COMMUNITY ENRICHMENT SERVICES SOCIETY)	вс	\$ 26,241,397	226	936	\$ 11,450,574	\$ 43,364,146	60.51%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
650	THE BOARD OF MANAGEMENT OF THE TORONTO ZOO	ON	\$ 26,178,806	276	210	\$ 6,017,638	\$ 58,272,733	44.92%
651	HAY RIVER HEALTH AND SOCIAL SERVICES AUTHORITY	NT	\$ 26,147,458	211	38	\$ 1,508,260	\$ 36,216,634	72.20%
652	North Eastern Ontario Family and Children's Services / services à la famille et à l'enfance du Nord-Est de l'Ontario	ON	\$ 26,079,590	311	107	\$ 1,447,404	\$ 34,297,376	76.04%
653	VICTORIA UNIVERSITY	ON	\$ 26,060,542	179	259	\$ 3,180,794	\$ 44,570,256	58.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
654	Credit Valley Conservation Authority	ON	\$ 26,035,005	199	148	\$ 2,140,360	\$ 33,899,411	76.80%
655	POSABILITIES ASSOCIATION OF BRITISH COLUMBIA	ВС	\$ 25,997,632	223	312	\$ 11,215,984	\$ 34,504,040	75.35%
656	COMMUNITY LIVING WINDSOR	ON	\$ 25,932,319	198	278	\$ 9,199,202	\$ 36,865,695	70.34%
657	COMMISSION SCOLAIRE EASTERN SHORE/EASTERN SHORES SCHOOL BOARD	QC	\$ 25,903,467	186	360	\$ 1,715,078	\$ 37,042,259	69.93%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
658	LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION 89	АВ	\$ 25,850,251	313	4	\$ 34,533	\$ 32,834,262	78.73%
659	L'ATELIER LA FLÈCHE DE FER INC.	QC	\$ 25,832,026	682	104	\$ 589,835	\$ 32,115,198	80.44%
660	THE BOARD OF TRUSTEES OF LAKELAND ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO 150	АВ	\$ 25,830,452	273	27	\$ 1,228,325	\$ 41,026,576	62.96%
661	SASKATCHEWAN ABILITIES COUNCIL INC.	SK	\$ 25,751,265	387	262	\$ 3,406,802	\$ 45,831,022	56.19%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
662	TEMISKAMING HOSPITAL	ON	\$ 25,703,250	198	235	\$ 6,954,062	\$ 36,940,904	69.58%
663	CLEARVIEW SCHOOL DIVISION NO. 71	АВ	\$ 25,635,943	232	328	\$ 5,648,417	\$ 34,268,636	74.81%
664	AIMHI - PRINCE GEORGE ASSOCIATION FOR COMMUNITY LIVING	ВС	\$ 25,576,304	343	128	\$ 3,267,146	\$ 30,504,111	83.85%
665	DIVISION SCOLAIRE FRANCOPHONE #310	SK	\$ 25,541,671	382	72	\$ 3,011,620	\$ 46,524,918	54.90%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
666	YELLOWKNIFE PUBLIC DENOMINATIONAL DISTRICT EDUCATION AUTHORITY	NT	\$ 25,523,042	180	60	\$ 714,513	\$ 32,317,851	78.98%
667	UNIVERSITY COLLEGE OF THE NORTH	МВ	\$ 25,498,512	337	204	\$ 2,389,033	\$ 45,098,598	56.54%
668	SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL	NT	\$ 25,448,528	180	150	\$ 663,483	\$ 30,468,471	83.52%
669	FASD Life's Journey Inc.	МВ	\$ 25,303,808				\$ 45,905,850	55.12%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
670	HILLFIELD STRATHALLAN COLLEGE	ON	\$ 25,282,013	210	98	\$ 2,372,330	\$ 34,850,770	72.54%
671	TILLSONBURG DISTRICT MEMORIAL HOSPITAL	ON	\$ 25,227,726	149	211	\$ 7,894,803	\$ 33,827,039	74.58%
672	ST. MICHAELS UNIVERSITY SCHOOL SOCIETY	ВС	\$ 25,162,296	170	219	\$ 5,379,723	\$ 42,345,750	59.42%
673	KENORA CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 25,154,222	291	159	\$ 1,125,601	\$ 33,015,327	76.19%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
674	THE CANADIAN MENTAL HEALTH ASSOCIATION TORONTO BRANCH	ON	\$ 25,151,963	323	350	\$ 3,299,922	\$ 43,557,782	57.74%
675	GROVES MEMORIAL COMMUNITY HOSPITAL	ON	\$ 25,062,209	163	275	\$ 10,888,584	\$ 46,714,766	53.65%
676	Office des télécommunications éducatives de langue française de l'Ontario / Ontario French-Language Educational Communi cations Authority	ON	\$ 24,939,519	177	249	\$ 8,633,192	\$ 51,569,378	48.36%
677	GEORGE DERBY CARE SOCIETY	ВС	\$ 24,865,594	184	59	\$ 2,159,108	\$ 29,646,280	83.87%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
678	THAMES VALLEY CHILDREN'S CENTRE	ON	\$ 24,819,619	311	53	\$ 2,486,904	\$ 34,932,411	71.05%
679	THE BISHOP STRACHAN SCHOOL	ON	\$ 24,744,418	237	139	\$ 2,152,910	\$ 36,907,726	67.04%
680	Shaw Festival Theatre, Canada	ON	\$ 24,653,093	138	507	\$ 16,716,121	\$ 37,754,076	65.30%
681	Eagle's Nest Youth Ranch Inc.	SK	\$ 24,545,510	247	228	\$ 5,409,074	\$ 29,834,300	82.27%
682	SHEPHERD VILLAGE INC.	ON	\$ 24,441,866	248	308	\$ 5,808,909	\$ 38,696,623	63.16%
683	PRAIRIE SPIRIT SCHOOL DIVISION	МВ	\$ 24,431,474	217	163	\$ 4,415,492	\$ 31,950,778	76.47%

#	Account name	Province	Compensation openditures	Full Time Employees	Part Time Employees	Part Ti	me Expenditures	Tota	l Expenditures	Compensation as a Percentage of Expenditures
684	COMMUNITY LIVING LONDON	ON	\$ 24,412,172	205	415	\$	10,238,463	\$	29,602,332	82.47%
685	Université de Saint-Boniface	МВ	\$ 24,401,202	156	397	\$	5,627,869	\$	33,677,372	72.46%
686	Inclusion East Inc.	PE	\$ 24,378,966	49	35	\$	287,505	\$	3,137,612	776.99%
687	Sunbeam Community & Developmental Services	ON	\$ 24,129,594	270	157	\$	11,500,000	\$	51,992,959	46.41%
688	INSTITUTE FOR CLINICAL EVALUATIVE SCIENCES	ON	\$ 24,023,875	219	5	\$	109,662	\$	30,466,140	78.85%
689	COSTI IMMIGRANT SERVICES	ON	\$ 23,681,324	310	279	\$	5,178,951	\$	52,423,435	45.17%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
690	CALGARY PROGRESSIVE LIFESTYLES FOUNDATION	АВ	\$ 23,675,839	346	180	\$ 4,889,746	\$ 24,699,723	95.85%
691	LUTHERWOOD	ON	\$ 23,610,340	278	134	\$ 3,222,557	\$ 36,379,409	64.90%
692	WINCHESTER DISTRICT MEMORIAL HOSPITAL	ON	\$ 23,606,754	144	218	\$ 14,164,052	\$ 47,098,774	50.12%
693	Highland Shores Children's Aid Society	ON	\$ 23,605,514	251	65	\$ 1,307,596	\$ 36,592,803	64.51%
694	RENFREW EDUCATIONAL SERVICES SOCIETY	АВ	\$ 23,586,837	187	148	\$ 6,320,184	\$ 28,272,672	83.43%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
695	REGIONAL RESIDENTIAL SERVICES SOCIETY	NS	\$ 23,571,512	152	306	\$ 14,062,509	\$ 29,112,178	80.97%
696	DISTRICT OF KENORA HOME FOR THE AGED	ON	\$ 23,542,401	144	144	\$ 6,210,029	\$ 29,573,555	79.61%
697	RIGHT TO PLAY INTERNATIONAL	ON	\$ 23,536,672	533	264	\$ 4,558,735	\$ 54,552,117	43.15%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
698	Ottawa Heart Institute Research Corporation-Corporation de Recherches de l'institut de Cardiologie d'ottawa	ON	\$ 23,485,469	243	86	\$ 4,396,496	\$ 32,622,527	71.99%
699	HOPITAL SHRINERS POUR ENFANTS (QUEBEC) INC./ SHRINERS HOSPITAL FOR CHILDREN (QUEBEC) INC.	QC	\$ 23,482,538	270	190	\$ 12,156,243	\$ 50,899,005	46.14%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
700	Services and Housing in the Province (SHIP)	ON	\$ 23,350,043	365	75	\$ 1,908,427	\$ 45,300,087	51.55%
701	NORTHERN LAKES COLLEGE	AB	\$ 23,347,322	224	164	\$ 2,300,061	\$ 38,591,362	60.50%
702	The Board of Education of School District No. 78 (Fraser-Cascade)	ВС	\$ 23,345,260	415	132	\$ 1,416,554	\$ 29,102,299	80.22%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
703	OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES	ON	\$ 23,327,910	318	330	\$ 1,749,593	\$ 31,320,646	74.48%
704	KIDS HELP PHONE / JEUNESSE J' ECOUTE	ON	\$ 23,307,964	324	182	\$ 3,196,453	\$ 43,112,581	54.06%
705	CARE CANADA	ON	\$ 23,303,578	80	10	\$ 210,638	\$ 56,748,137	41.06%
706	CHINESE CHRISTIAN WING KEI NURSING HOME ASSOCIATION	АВ	\$ 23,301,207	190	459	\$ 9,675,047	\$ 32,655,481	71.35%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
707	VECOVA CENTRE FOR DISABILITY SERVICES AND RESEARCH	АВ	\$ 23,258,997	241	409	\$ 10,273,027	\$ 28,344,976	82.06%
708	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE RIVIERE-DU- LOUP	QC	\$ 23,235,768	236	258	\$ 5,480,900	\$ 27,562,156	84.30%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
709	BOARD OF MANAGEMENT OF CASSELLHOLME, HOME FOR THE AGED FOR THE DISTRICT OF EAST NIPISSING	ON	\$ 23,129,861	177	383	\$ 11,747,035	\$ 27,236,033	84.92%
710	Northwood Homecare Incorporated	NS	\$ 23,114,520	285	415	\$ 8,060,700	\$ 28,366,743	81.48%
711	ST. JOSEPH'S GENERAL HOSPITAL ELLIOT LAKE	ON	\$ 23,029,673	197	251	\$ 8,598,876	\$ 42,725,088	53.90%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
712	COVENANT HOUSE TORONTO	ON	\$ 23,026,855	238	66	\$ 3,259,403	\$ 40,000,793	57.57%
713	GEF Seniors Housing	AB	\$ 22,958,000	450	235	\$ 4,252,870	\$ 39,840,000	57.63%
714	THE KENSINGTON HEALTH CENTRE	ON	\$ 22,886,029	258	357	\$ 5,333,513	\$ 36,512,777	62.68%
715	THE VICTORIA COOL AID SOCIETY	ВС	\$ 22,860,092	243	133	\$ 5,310,231	\$ 38,155,612	59.91%
716	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF GREATER TORONTO	ON	\$ 22,772,719	355	263	\$ 2,672,571	\$ 44,267,414	51.44%
717	CALGARY SCOPE SOCIETY	AB	\$ 22,694,649	471	191	\$ 2,271,577	\$ 24,632,216	92.13%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
718	THE LEARNING ENRICHMENT FOUNDATION	ON	\$ 22,653,312	350	170	\$ 4,159,123	\$ 30,228,296	74.94%
719	HOLY FAMILY CATHOLIC REGIONAL DIVISION NO. 37	АВ	\$ 22,626,438	238	5	\$ 184,363	\$ 32,175,253	70.32%
720	MARIANOPOLIS COLLEGE	QC	\$ 22,601,166	200	337	\$ 2,467,456	\$ 31,737,395	71.21%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
721	CARRIER SEKANI FAMILY SERVICES (A BRANCH SOCIETY OF THE CARRIER SEKANI TRIBAL COUNCIL)	ВС	\$ 22,566,787	221	209	\$ 4,002,159	\$ 50,024,524	45.11%
722	MULGRAVE INDEPENDENT SCHOOL SOCIETY	вс	\$ 22,564,514	233	28	\$ 135,411	\$ 32,240,201	69.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
723	YOUTH SERVICES BUREAU OF OTTAWA/BUREAU DES SERVICES A LA JEUNESSE D'OTTAWA	ON	\$ 22,563,341	272	207	\$ 2,837,942	\$ 32,664,462	69.08%
724	CANADIAN ROCKIES REGIONAL DIVISION NO. 12	АВ	\$ 22,533,296	244	209		\$ 30,897,228	72.93%
725	The Boyle Street Service Society	АВ	\$ 22,513,256	218	187	\$ 6,232,177	\$ 35,434,723	63.53%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
726	CANADIAN MENTAL HEALTH ASSOCIATION, YORK REGION BRANCH	ON	\$ 22,430,836	364	59	\$ 1,509,460	\$ 39,539,373	56.73%
727	THE NATIONAL BALLET OF CANADA LE BALLET NATIONAL DU CANADA	ON	\$ 22,369,055	86	62	\$ 3,797,208	\$ 37,051,272	60.37%
728	HALIBURTON HIGHLANDS HEALTH SERVICES CORPORATION	ON	\$ 22,357,081	148	377	\$ 9,418,593	\$ 35,755,727	62.53%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
729	Coast Mountain College	ВС	\$ 22,356,283	159	224	\$ 5,995,830	\$ 38,154,618	58.59%
730	Rehoboth Christian Ministries Association	АВ	\$ 22,342,395	330	101	\$ 5,006,971	\$ 24,666,112	90.58%
731	BURNABY ASSOCIATION FOR COMMUNITY INCLUSION	ВС	\$ 22,327,449	223	312	\$ 6,277,886	\$ 35,202,027	63.43%
732	POWER TO CHANGE MINISTRIES	ВС	\$ 22,321,461	554	47	\$ 235,511	\$ 30,808,732	72.45%
733	MARS DISCOVERY DISTRICT	ON	\$ 22,262,869	181	35	\$ 428,655	\$ 35,036,638	63.54%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
734	LUTHERAN SUNSET HOME OF SASKATOON	SK	\$ 22,125,118	205	333	\$ 7,611,499	\$ 30,402,237	72.77%
735	THE HALTON REGION CONSERVATION AUTHORITY	ON	\$ 22,105,254	162	935	\$ 5,143,367	\$ 34,130,129	64.77%
736	ST. ANDREW'S COLLEGE	ON	\$ 22,078,102	237	161	\$ 1,505,796	\$ 43,473,674	50.78%
737	ALMONTE GENERAL HOSPITAL CORPORATION	ON	\$ 22,038,000	198	377	\$ 8,328,775	\$ 42,880,000	51.39%
738	AbleLiving Services Inc.	ON	\$ 21,931,157	187	249	\$ 5,539,329	\$ 25,458,556	86.14%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
739	GOODWILL INDUSTRIES OF ALBERTA (REGISTERED SOCIETY)	АВ	\$ 21,917,855				\$ 42,637,484	51.41%
740	The Board of Education of School District No. 52 (Prince Rupert)	ВС	\$ 21,741,651	212	255	\$ 5,290,833	\$ 31,984,891	67.97%
741	COLLEGE CHARLES-LEMOYNE DE LONGUEUIL INC.	QC	\$ 21,690,089	225	351	\$ 3,753,464	\$ 37,439,945	57.93%
742	PERIMETER INSTITUTE	ON	\$ 21,689,202	170	28	\$ 968,782	\$ 30,986,986	69.99%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
743	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LA POCATIERE	QC	\$ 21,570,538	179	367	\$ 4,560,888	\$ 28,072,756	76.84%
744	ASSOCIATION OF NEIGHBOURHOOD HOUSES OF BRITISH COLUMBIA	ВС	\$ 21,515,830	218	361	\$ 7,265,696	\$ 28,731,566	74.89%
745	Fraser Valley Aboriginal Children and Family Services Society	ВС	\$ 21,508,626	354			\$ 63,590,534	33.82%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
746	Ontario Conference of the Seventh- day Adventist Church	ON	\$ 21,376,280	265	88	\$ 1,598,401	\$ 45,917,481	46.55%
747	RUNDLE COLLEGE SOCIETY	AB	\$ 21,211,790	195	33	\$ 752,960	\$ 31,880,104	66.54%
748	STRIDES TORONTO SUPPORT SERVICES	ON	\$ 21,210,048	246	45	\$ 878,007	\$ 30,507,655	69.52%
749	THE CALGARY ZOOLOGICAL SOCIETY	АВ	\$ 21,203,921	180	598	\$ 5,219,949	\$ 49,775,626	42.60%
750	DRYDEN REGIONAL HEALTH CENTRE	ON	\$ 21,151,133	170	126	\$ 3,956,562	\$ 34,254,913	61.75%
751	MUSLIM ASSOCIATION OF CANADA	ON	\$ 21,048,502	422	344	\$ 1,812,399	\$ 37,795,317	55.69%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
752	ACHEV	ON	\$ 20,957,456	342	180	\$ 2,594,741	\$ 30,729,676	68.20%
753	AGENCE UNIVERSITAIRE DE LA FRANCOPHONIE	QC	\$ 20,923,092	218	100		\$ 61,185,951	34.20%
754	THE ROLLING RIVER SCHOOL DIVISION	МВ	\$ 20,911,741	174	347	\$ 3,512,990	\$ 27,969,430	74.77%
755	PORTAGE COLLEGE	AB	\$ 20,886,631	176	35	\$ 3,310,042	\$ 33,054,769	63.19%
756	RIDLEY COLLEGE	ON	\$ 20,856,423	169	108	\$ 1,649,050	\$ 38,503,598	54.17%
757	HOLY TRINITY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 22 OF SASKATCHEWAN	SK	\$ 20,852,521	248	140	\$ 677,498	\$ 27,758,893	75.12%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
758	THE ROYAL CONSERVATORY OF MUSIC	ON	\$ 20,843,854	185	390	\$ 5,295,907	\$ 55,081,133	37.84%
759	Trellis Society for Community Impact	АВ	\$ 20,842,777	295	66	\$ 1,645,827	\$ 31,675,605	65.80%
760	ANNE & MAX TANENBAUM COMMUNITY HEBREW ACADEMY OF TORONTO	ON	\$ 20,819,063	223	21	\$ 110,275	\$ 30,733,564	67.74%
761	THE CRESCENT SCHOOL	ON	\$ 20,815,704	157	20	\$ 239,877	\$ 44,697,624	46.57%
762	HAMILTON PUBLIC LIBRARY BOARD	ON	\$ 20,697,886	147	238	\$ 5,275,369	\$ 32,107,535	64.46%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
763	UNITED JEWISH APPEAL OF GREATER TORONTO	ON	\$ 20,524,854	182	30	\$ 448,340	\$ 122,011,511	16.82%
764	Communitas Supportive Care Society	ВС	\$ 20,495,138	236	173	\$ 5,162,178	\$ 26,872,025	76.27%
765	SASKATCHEWAN INDIAN INSTITUTE OF TECHNOLOGIES	SK	\$ 20,420,469	282	110	\$ 1,958,958	\$ 38,730,411	52.72%
766	CROFTON HOUSE SCHOOL	ВС	\$ 20,408,344	162	77	\$ 1,521,934	\$ 31,999,003	63.78%
767	St. Patrick's Home of Ottawa	ON	\$ 20,391,357	148	247	\$ 10,177,474	\$ 29,076,039	70.13%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
768	HURON UNIVERSITY COLLEGE	ON	\$ 20,316,115	143	220	\$ 1,371,289	\$ 41,070,393	49.47%
769	Reconnect Community Health Services	ON	\$ 20,300,836	319	23	\$ 418,303	\$ 33,585,079	60.45%
770	Cégep de Thetford	QC	\$ 20,296,043	164	169	\$ 6,061,986	\$ 31,315,286	64.81%
771	HOPITAL GENERAL DE NIPISSING OUEST / THE WEST NIPISSING GENERAL HOSPITAL	ON	\$ 20,290,954	94	166	\$ 6,245,049	\$ 29,548,821	68.67%
772	WESTERN SCHOOL DIVISION NO 47	МВ	\$ 20,285,068	185	90	\$ 3,059,276	\$ 25,711,391	78.90%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
773	THE EASTERN ONTARIO HEALTH UNIT	ON	\$ 20,284,289	165	233	\$ 4,378,306	\$ 24,207,029	83.80%
774	SOURCES COMMUNITY RESOURCES SOCIETY	ВС	\$ 20,238,247	292	187	\$ 5,121,068	\$ 28,253,357	71.63%
775	LEGAL SERVICES SOCIETY	ВС	\$ 20,171,683	234	25	\$ 614,380	\$ 114,007,642	17.69%
776	Meta Centre	ON	\$ 20,115,558	201	156	\$ 5,168,374	\$ 26,003,864	77.36%
777	The Michener Institute of Education at UHN	ON	\$ 20,093,731	165	140	\$ 1,898,906	\$ 30,496,245	65.89%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
778	NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT	ON	\$ 20,076,898	171	209	\$ 4,122,255	\$ 25,980,309	77.28%
779	THE NEW VISTA SOCIETY	ВС	\$ 19,990,000	184	208	\$ 6,917,131	\$ 27,284,000	73.27%
780	Arnprior Regional Health	ON	\$ 19,974,000	153	259	\$ 7,036,752	\$ 37,796,000	52.85%
781	SKILLS Society - Supporting the Citizenship of People with Disabilities	АВ	\$ 19,972,218	190	326	\$ 6,423,201	\$ 21,673,303	92.15%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
782	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL D'ALMA	QC	\$ 19,960,161	217	181	\$ 3,021,997	\$ 28,879,983	69.11%
783	SAULT STE. MARIE & DISTRICT GROUP HEALTH ASSOCIATION	ON	\$ 19,917,526	191	190	\$ 5,635,137	\$ 28,633,262	69.56%
784	CALGARY DROP-IN & REHAB CENTRE SOCIETY	АВ	\$ 19,722,528	358	244	\$ 2,218,501	\$ 32,416,364	60.84%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
785	JEWISH HOME FOR THE AGED OF BRITISH COLUMBIA	вс	\$ 19,722,348	166	108	\$ 3,095,592	\$ 23,861,318	82.65%
786	THE GLEBE CENTRE INCORPORATED	ON	\$ 19,700,302	182	308	\$ 7,279,095	\$ 25,585,617	77.00%
787	THE YORK SCHOOL	ON	\$ 19,633,894	174	16	\$ 194,460	\$ 27,547,847	71.27%
788	ARCHWAY COMMUNITY SERVICES SOCIETY	ВС	\$ 19,613,975	296	254	\$ 2,961,724	\$ 30,847,370	63.58%
789	CALGARY CATHOLIC IMMIGRATION SOCIETY	АВ	\$ 19,503,430	287	120	\$ 3,357,266	\$ 35,527,730	54.90%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
790	FRASER VALLEY REGIONAL LIBRARY	ВС	\$ 19,494,679	147	277	\$ 15,900,598	\$ 28,831,439	67.62%
791	BRAMPTON CALEDON COMMUNITY LIVING	ON	\$ 19,492,110	224	18	\$ 764,019	\$ 32,110,051	60.70%
792	TRINITY COLLEGE SCHOOL,	ON	\$ 19,459,578	163	50	\$ 1,654,319	\$ 33,251,693	58.52%
793	F. J. DAVEY HOME	ON	\$ 19,458,283	264	233		\$ 35,705,617	54.50%
794	COMMUNITY LIVING ALGOMA	ON	\$ 19,442,067	240	151	\$ 4,190,370	\$ 27,081,580	71.79%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
795	CHILDREN'S HOSPITAL OF EASTERN ONTARIO RESEARCH INSTITUTE INC./INSTITUT DE RECHERCHE DE L'HOPITAL POUR ENFANTS DE L'EST INC.	ON	\$ 19,429,804	164	303	\$ 5,393,876	\$ 31,021,704	62.63%
796	ST PATRICK'S MERCY HOME	NL	\$ 19,401,088	206	75	\$ 3,610,829	\$ 23,854,995	81.33%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
797	THE FAMILY CENTRE OF NORTHERN ALBERTA (ASSOCIATION)	АВ	\$ 19,334,641	243	34	\$ 124,546		#DIV/0!
798	Canadian Hearing Services / Services canadiens de l'ouie	ON	\$ 19,270,181	240	343	\$ 5,718,364	\$ 26,043,651	73.99%
799	M.O.S.A.I.C. Multi-Lingual Orientation Service Association for Immigrant Communities	ВС	\$ 19,260,489	281	157	\$ 2,943,033	\$ 36,474,081	52.81%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
800	HALIFAX REGIONAL LIBRARY BOARD	NS	\$ 19,196,429	186	168	\$ 4,686,313	\$ 29,609,856	64.83%
801	THE UNITED CHURCH OF CANADA	ON	\$ 19,125,000	125	52	\$ 3,048,134	\$ 56,089,000	34.10%
802	Macaulay Centres for Children	ON	\$ 19,113,292	171	141	\$ 974,146	\$ 22,378,124	85.41%
803	CENTRE DE RECHERCHE DE L'HOPITAL DOUGLAS - DOUGLAS HOSPITAL RESEARCH CENTRE	QC	\$ 19,069,158	152	290	\$ 2,840,860	\$ 26,218,732	72.73%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
804	St. Joseph's Continuing Care Centre of Sudbury	ON	\$ 19,038,054	131	88	\$ 1,834,037	\$ 26,179,447	72.72%
805	COTA HEALTH	ON	\$ 18,983,948	247	59	\$ 1,712,466	\$ 69,774,355	27.21%
806	COMPASS EARLY LEARNING AND CARE	ON	\$ 18,978,204	413	131	\$ 1,138,692	\$ 24,455,518	77.60%
807	West Point Grey Academy	ВС	\$ 18,969,102	180	80	\$ 1,401,721	\$ 27,705,729	68.47%
808	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SEPT-ILES	QC	\$ 18,959,017	177	180	\$ 2,142,551	\$ 24,982,402	75.89%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
809	UNITED WAY OF GREATER TORONTO	ON	\$ 18,884,558	183	22	\$ 1,014,790	\$ 156,977,325	12.03%
810	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SOREL-TRACY	QC	\$ 18,849,644	139	60		\$ 23,396,746	80.57%
811	UNISON HEALTH AND COMMUNITY SERVICES	ON	\$ 18,833,029	134	105	\$ 3,175,288	\$ 24,897,174	75.64%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
812	DIRECT ACTION IN SUPPORT OF COMMUNITY HOMES INCORPORATED	МВ	\$ 18,822,973	295	306		\$ 23,451,848	80.26%
813	PINECREST-QUEENSWAY COMMUNITY HEALTH CENTRE / CENTRE DE SANTÉ COMMUNAUTAIRE PINECREST- QUEENSWAY	ON	\$ 18,794,055	101	258	\$ 7,989,572	\$ 28,473,073	66.01%
814	PARKLAND COMMUNITY LIVING AND SUPPORTS SOCIETY	АВ	\$ 18,785,724	263	305	\$ 5,439,029	\$ 22,678,297	82.84%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
815	THE RELIGIOUS HOSPITALLERS OF ST. JOSEPH OF CORNWALL, ONTARIO	ON	\$ 18,767,204	52	72	\$ 6,845,576	\$ 23,916,499	78.47%
816	STANDARDS COUNCIL OF CANADA	ON	\$ 18,752,718	145	3	\$ 112,720	\$ 28,404,060	66.02%
817	VANGUARD SCHOOL OF QUEBEC LIMITED-ECOLE VANGUARD QUEBEC LIMITEE	QC	\$ 18,728,463	180	61	\$ 1,383,895	\$ 26,462,536	70.77%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
818	Silvera for Seniors	АВ	\$ 18,672,157	232	116	\$ 2,586,165	\$ 35,570,544	52.49%
819	GRANDVIEW CHILDREN'S CENTRE	ON	\$ 18,653,392	183	134	\$ 4,724,880	\$ 23,970,925	77.82%
820	SIR HUGH JOHN MACDONALD MEMORIAL HOSTEL,	МВ	\$ 18,651,037	343	67	\$ 1,616,331	\$ 26,779,405	69.65%
821	PACIFIC COMMUNITY RESOURCES SOCIETY	вс	\$ 18,620,174	237	119	\$ 1,267,909	\$ 31,446,893	59.21%
822	STRIVE LIVING SOCIETY	ВС	\$ 18,619,293	110	324	\$ 13,900,117	\$ 35,765,781	52.06%
823	LETHBRIDGE FAMILY SERVICES	АВ	\$ 18,575,544	107	203	\$ 8,304,830	\$ 22,446,221	82.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
824	THE IMMIGRANT SERVICES SOCIETY OF BRITISH COLUMBIA	ВС	\$ 18,570,764	311	125	\$ 1,640,318	\$ 30,981,528	59.94%
825	MPA - MOTIVATION, POWER & ACHIEVEMENT SOCIETY	ВС	\$ 18,514,345	220	60	\$ 3,702,869	\$ 29,749,412	62.23%
826	ASHBURY COLLEGE INCORPORATED	ON	\$ 18,462,810	139	28	\$ 1,224,825	\$ 30,642,314	60.25%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
827	UNLIMITED POTENTIAL COMMUNITY SERVICES SOCIETY	АВ	\$ 18,462,426	293	15	\$ 71,568	\$ 24,736,054	74.64%
828	ST. LAWRENCE LODGE	ON	\$ 18,457,813	382	235	\$ 5,207,449	\$ 22,559,326	81.82%
829	Community Living Trent Highlands	ON	\$ 18,445,219	205	240	\$ 4,827,976	\$ 30,088,989	61.30%
830	CANADIAN MENTAL HEALTH ASSOCIATION/PEEL BRANCH	ON	\$ 18,431,613	250	83	\$ 1,214,970	\$ 23,756,844	77.58%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
831	ALEXANDRA MARINE AND GENERAL HOSPITAL OF GODERICH	ON	\$ 18,376,693	120	144	\$ 6,149,615	\$ 29,182,890	62.97%
832	KIDSABILITY CENTRE FOR CHILD DEVELOPMENT	ON	\$ 18,373,972	213	70	\$ 3,852,585	\$ 24,062,671	76.36%
833	SWAN VALLEY SCHOOL DIVISION	МВ	\$ 18,365,687	303	31	\$ 536,631	\$ 24,392,232	75.29%
834	COMMUNITY LIVING THUNDER BAY	ON	\$ 18,333,767	145	280	\$ 8,183,767	\$ 21,904,535	83.70%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
835	THE MARIE ESTHER SOCIETY	ВС	\$ 18,247,133	94	253	\$ 10,051,727	\$ 22,789,813	80.07%
836	COLLEGE DUROCHER SAINT-LAMBERT	QC	\$ 18,201,391	151	301	\$ 3,647,222	\$ 26,417,213	68.90%
837	THE BAPTIST HOUSING CARE HOMES SOCIETY	ВС	\$ 18,165,694	73	261	\$ 11,663,248	\$ 24,458,067	74.27%
838	ESPANOLA GENERAL HOSPITAL	ON	\$ 18,111,910	109	236	\$ 5,677,205	\$ 24,617,056	73.57%
839	DOCTORS WITHOUT BORDERS CANADA MEDECINS SANS FRONTIERES CANADA	ON	\$ 18,081,798	137	307	\$ 8,963,484	\$ 121,655,710	14.86%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
840	North Shore Health Network / Réseau santé Rive Nord	ON	\$ 18,048,629	101	166	\$ 6,293,463	\$ 25,502,592	70.77%
841	CAREFIRST SENIORS AND COMMUNITY SERVICES ASSOCIATION	ON	\$ 18,039,184	123	391	\$ 10,824,179	\$ 23,693,360	76.14%
842	LONDON CHILDREN'S CONNECTION INC	ON	\$ 18,019,036	173	369	\$ 8,388,352	\$ 23,289,427	77.37%
843	LENNOX AND ADDINGTON COUNTY GENERAL HOSPITAL	ON	\$ 18,017,147	168	302	\$ 7,883,189	\$ 39,049,189	46.14%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
844	THE KELSEY SCHOOL DIVISION NO. 45	МВ	\$ 18,011,625	221	118	\$ 594,178		#DIV/0!
845	COMMUNITY LIVING BURLINGTON	ON	\$ 17,961,185	142	117	\$ 3,499,892	\$ 22,306,083	80.52%
846	BIALIK HEBREW DAY SCHOOL	ON	\$ 17,953,000	156	144	\$ 1,552,000	\$ 24,203,460	74.18%
847	Accreditation Canada / Agrément Canada	ON	\$ 17,936,222	97	20	\$ 720,125	\$ 38,671,553	46.38%
848	CALGARY ALPHA HOUSE SOCIETY	АВ	\$ 17,908,121	168	424	\$ 9,416,178	\$ 27,059,308	66.18%
849	ALEXANDRA COMMUNITY HEALTH CENTRE	АВ	\$ 17,892,020	203	263	\$ 3,543,224	\$ 33,625,741	53.21%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
850	Board of Governors of The Banff Centre	АВ	\$ 17,868,324	297	140	\$ 1,451,401	\$ 37,534,516	47.61%
851	Holy Trinity School Educational Network	ON	\$ 17,861,671	140	3	\$ 236,983	\$ 26,572,384	67.22%
852	PARKDALE QUEEN WEST COMMUNITY HEALTH CENTRE	ON	\$ 17,856,300	133	87	\$ 4,278,160	\$ 26,068,691	68.50%
853	BRENTWOOD COLLEGE ASSOCIATION	вс	\$ 17,839,313	149	66	\$ 2,079,184	\$ 34,306,019	52.00%
854	Assiniboine Park Conservancy Inc.	МВ	\$ 17,807,981	244	576	\$ 3,510,229	\$ 67,282,065	26.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
855	MOATFIELD FOUNDATION	ON	\$ 17,782,129	157	76	\$ 310,667	\$ 28,286,133	62.87%
856	BETHESDA CHRISTIAN ASSOCIATION	ВС	\$ 17,759,718	102	398	\$ 10,093,970	\$ 22,624,903	78.50%
857	ST PETER'S CARE CENTRES	ON	\$ 17,758,907	155	217	\$ 3,998,174	\$ 22,843,241	77.74%
858	HAMILTON-WENTWORTH CATHOLIC CHILD CARE CENTRES INC	ON	\$ 17,756,846	231	257	\$ 6,114,530	\$ 21,089,049	84.20%
859	SENSENBRENNER HOSPITAL	ON	\$ 17,747,802	141	121	\$ 4,338,274	\$ 31,048,766	57.16%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
860	EAST CENTRAL ALBERTA CATHOLIC SEPARATE SCHOOL DIVISION	АВ	\$ 17,735,865	173			\$ 24,831,915	71.42%
861	Inclusion Langley Society	ВС	\$ 17,720,914	15	201	\$ 5,372,802	\$ 26,361,177	67.22%
862	Fair Haven Homes Society	ВС	\$ 17,697,774	126	69	\$ 3,537,048	\$ 22,662,033	78.09%
863	UNIVERSITE DU QUEBEC	QC	\$ 17,684,784	117	71	\$ 3,701,414	\$ 59,615,402	29.66%
864	MEDICAL COUNCIL OF CANADA / LE CONSEIL MEDICAL DU CANADA	ON	\$ 17,675,294	135	35	\$ 51,845	\$ 29,006,889	60.93%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
865	The Board of Education of School District No. 64 (Gulf Islands)	ВС	\$ 17,668,305	300	100		\$ 27,352,531	64.59%
866	FAMILY SERVICES OF GREATER VANCOUVER	ВС	\$ 17,667,619	170	292	\$ 4,741,762	\$ 27,155,398	65.06%
867	The Board of Education of School District No. 51 (Boundary)	ВС	\$ 17,659,822	115	129	\$ 5,642,501	\$ 22,339,605	79.05%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
868	GRAND RIVER CONSERVATION AUTHORITY	ON	\$ 17,592,217	136	292	\$ 4,242,313	\$ 30,306,245	58.05%
869	Conseil scolaire de district catholique des aurores boréales	ON	\$ 17,517,694	245	115	\$ 1,803,845	\$ 26,378,123	66.41%
870	Board of Health for the Huron Perth Health Unit	ON	\$ 17,464,729	121	223	\$ 5,475,782	\$ 22,273,577	78.41%
871	The Northwest Catholic District School Board	ON	\$ 17,397,253	358	174	\$ 1,669,292	\$ 27,817,680	62.54%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
872	CHILLIWACK SOCIETY FOR COMMUNITY LIVING	вс	\$ 17,391,666	210	144	\$ 3,197,605	\$ 22,667,537	76.72%
873	THE RIDGE MEADOWS ASSOCIATION FOR COMMUNITY LIVING	ВС	\$ 17,382,165	212	32	\$ 1,448,693	\$ 24,109,317	72.10%
874	Evergreen Baptist Care Society	ВС	\$ 17,320,804	140	121	\$ 8,332,704	\$ 26,783,336	64.67%
875	EVERYMIND MENTAL HEALTH SERVICES	ON	\$ 17,301,696	226	58	\$ 346,503	\$ 22,689,740	76.25%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
876	GREEN ACRES FOUNDATION	АВ	\$ 17,276,559	148	327	\$ 6,646,146	\$ 25,471,685	67.83%
877	ANDREW FLECK CHILDREN'S SERVICES / SERVICES A L'ENFANCE ANDREW FLECK	ON	\$ 17,271,010	456	86	\$ 2,042,766	\$ 25,247,548	68.41%
878	IOOF. SENIORS HOMES INC.	ON	\$ 17,270,162	173	151	\$ 4,374,378	\$ 30,165,170	57.25%
879	ST. JOSEPH'S HOSPITAL OF ESTEVAN	SK	\$ 17,267,154	142	254	\$ 7,890,731	\$ 25,779,597	66.98%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
880	UHN FOUNDATION	ON	\$ 17,233,907	115	4	\$ 108,715	\$ 138,272,187	12.46%
881	COMMUNITY LIVING NORTH HALTON	ON	\$ 17,215,147	202	288	\$ 5,158,061	\$ 22,902,566	75.17%
882	LINCK CHILD, YOUTH AND FAMILY SUPPORTS	ON	\$ 17,122,358	186	90	\$ 1,138,064	\$ 26,966,781	63.49%
883	AERIC INC.	ON	\$ 17,075,425	158	12	\$ 1,334,203	\$ 22,035,149	77.49%
884	GLEN HILL TERRACE CHRISTIAN HOMES INC.	ON	\$ 17,069,877	190	460	\$ 6,719,451	\$ 32,023,698	53.30%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
885	LACOMBE ACTION GROUP FOR THE HANDICAPPED	АВ	\$ 17,051,447	201	255	\$ 5,543,786	\$ 20,096,953	84.85%
886	CLH Developmental Support Services	ON	\$ 17,040,931	177	122	\$ 4,300,176	\$ 22,984,011	74.14%
887	The Living Waters Catholic Separate School Division	АВ	\$ 17,007,615	183	36	\$ 541,624	\$ 31,956,829	53.22%
888	KEMPTVILLE DISTRICT HOSPITAL	ON	\$ 17,003,113	99	172		\$ 29,288,096	58.05%
889	SURREY PUBLIC LIBRARY	ВС	\$ 16,995,933	119	147	\$ 6,131,286	\$ 24,039,913	70.70%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
890	COMMUNITY LIVING KINGSTON AND DISTRICT	ON	\$ 16,980,015	145	180	\$ 6,962,493	\$ 24,316,833	69.83%
891	THE COUNTRY DAY SCHOOL	ON	\$ 16,966,364	155	19	\$ 469,508	\$ 24,871,993	68.21%
892	L'ACADEMIE STE-THERESE INC.	QC	\$ 16,931,268	147	155	\$ 4,735,830	\$ 25,662,487	65.98%
893	FAMILY AND CHILDREN'S SERVICES OF FRONTENAC, LENNOX AND ADDINGTON	ON	\$ 16,859,778	185	52	\$ 741,053	\$ 29,641,812	56.88%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
894	BRESCIA UNIVERSITY COLLEGE	ON	\$ 16,776,996	114	108	\$ 4,403,403	\$ 31,468,434	53.31%
895	ISANS. Immigrant Services Association of Nova Scotia	NS	\$ 16,748,429	267	175	\$ 2,507,779	\$ 25,739,002	65.07%
896	Father Lacombe Care Society	АВ	\$ 16,677,173	112	299	\$ 9,397,401	\$ 27,719,631	60.16%
897	VICTORIAN ORDER OF NURSES FOR CANADA - LES INFIRMIÈRES DE L'ORDRE DE VICTORIA DU CANADA	ON	\$ 16,657,424	182	5	\$ 242,367	\$ 25,185,353	66.14%
898	Renison University College	ON	\$ 16,647,176	143	273	\$ 2,695,847	\$ 21,627,652	76.97%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
899	(A.C.C.E.S.) ACCESSIBLE COMMUNITY COUNSELLING AND EMPLOYMENT SERVICES	ON	\$ 16,616,967	230	7	\$ 30,576	\$ 26,462,505	62.79%
900	THE GOOD SHEPHERD CENTRE HAMILTON	ON	\$ 16,615,966	265	134	\$ 2,978,836	\$ 34,685,005	47.91%
901	ALEXANDRA HOSPITAL, INGERSOLL	ON	\$ 16,607,220	87	157	\$ 5,302,231	\$ 21,848,473	76.01%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
902	PLEA COMMUNITY SERVICES SOCIETY OF BRITISH COLUMBIA	ВС	\$ 16,560,457	219	73	\$ 1,307,091	\$ 33,697,411	49.14%
903	The Princess Margaret Cancer Foundation	ON	\$ 16,459,832	99	28	\$ 1,792,406	\$ 243,528,719	6.76%
904	CANADIAN MENTAL HEALTH ASSOCIATION, SIMCOE COUNTY BRANCH	ON	\$ 16,434,028	218	103	\$ 2,034,203	\$ 23,656,697	69.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
905	Light of Christ Roman Catholic Separate School Division No. 16	SK	\$ 16,432,393	171	176	\$ 3,015,041	\$ 23,048,579	71.29%
906	TORONTO INTERNATIONAL FILM FESTIVAL INC	ON	\$ 16,419,527	139	325	\$ 4,666,635	\$ 43,434,088	37.80%
907	PROVIDENCE LIVING SOCIETY	ВС	\$ 16,401,432	104	269	\$ 9,184,497	\$ 21,321,413	76.92%
908	Collège Bourget	QC	\$ 16,389,452	154	134	\$ 3,018,897	\$ 25,987,645	63.07%
909	PROVIDENCE MANOR	ON	\$ 16,375,755	246	218	\$ 5,001,767		#DIV/0!
910	CONNECTIVE SUPPORT SOCIETY	ВС	\$ 16,373,052	229	284		\$ 28,660,505	57.13%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
911	The Board of Education of School District No. 74 (Gold Trail)	вс	\$ 16,349,729	222	55	\$ 657,104	\$ 21,914,552	74.61%
912	Scarborough Centre for Healthy Communities	ON	\$ 16,346,885	186	149	\$ 2,753,147	\$ 22,330,101	73.21%
913	COLLÈGE ANDRÉ-GRASSET (1973) INC.	QC	\$ 16,312,662	148	420	\$ 3,249,551	\$ 23,829,042	68.46%
914	HALDIMAND WAR MEMORIAL HOSPITAL	ON	\$ 16,301,541	76	172	\$ 5,158,265	\$ 21,928,809	74.34%
915	ST JOSEPH'S HOME FOR THE AGED	ON	\$ 16,289,282	127	225	\$ 6,172,664	\$ 21,712,768	75.02%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
916	The Rekai Centres	ON	\$ 16,288,078	181	235	\$ 4,546,927	\$ 24,278,588	67.09%
917	SASKATCHEWAN ASSOCIATION OF REHABILITATION CENTRES	SK	\$ 16,264,600	150	204	\$ 3,846,053	\$ 45,389,468	35.83%
918	Addiction and Mental Health Services - KFLA	ON	\$ 16,254,779	179	91	\$ 2,655,860	\$ 22,060,775	73.68%
919	SUPERIOR NORTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$ 16,197,609	193	142	\$ 753,602	\$ 23,406,563	69.20%
920	ST. MICHAEL'S COLLEGE SCHOOL	ON	\$ 16,188,960	148	16	\$ 160,018	\$ 27,929,027	57.96%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
921	THE YOUNG MEN'S AND YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF WINNIPEG INCORPORATED	МВ	\$ 16,167,588		208	\$ 5,366,424	\$ 23,486,722	68.84%
922	EDMONTON CITY CENTRE CHURCH CORPORATION	АВ	\$ 16,162,445	230	199	\$ 2,701,343	\$ 25,740,441	62.79%
923	ENERGY SAFETY CANADA	АВ	\$ 16,152,374	117	52	\$ 1,061,203	\$ 30,594,113	52.80%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
924	SASKATCHEWAN ASSOCIATION OF HEALTH ORGANIZATIONS	SK	\$ 16,124,009	151	7	\$ 77,561	\$ 70,094,783	23.00%
925	WEST REGION CHILD AND FAMILY SERVICES COMMITTEE INCORPORATED	МВ	\$ 16,089,819	218	43	\$ 345,176	\$ 39,728,336	40.50%
926	CHILD DEVELOPMENT INSTITUTE	ON	\$ 16,047,023	211	130	\$ 2,469,291	\$ 20,118,684	79.76%
927	YMCA OF NIAGARA	ON	\$ 16,043,203	219	574	\$ 5,839,904	\$ 23,751,782	67.55%
928	COPERNICUS LODGE	ON	\$ 16,026,959	160	136	\$ 4,492,819	\$ 28,842,495	55.57%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
929	INSTITUT DE RECHERCHE ROBERT SAUVE EN SANTE ET EN SECURITE DU TRAVAIL	QC	\$ 16,016,464	146	16	\$ 842,743	\$ 31,075,813	51.54%
930	BOARD OF HEALTH FOR THE ALGOMA HEALTH UNIT	ON	\$ 16,003,431	165	141	\$ 1,295,227	\$ 21,636,467	73.97%
931	COMMUNITY LIVING CAMBRIDGE	ON	\$ 15,985,985	183	187	\$ 5,819,580	\$ 20,118,109	79.46%
932	ACADEMIE LAFONTAINE INC.	QC	\$ 15,984,912	132	305	\$ 4,831,350	\$ 23,363,833	68.42%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
933	CHILD AND FAMILY SERVICES OF GRAND ERIE	ON	\$ 15,956,165	148	8	\$ 297,504	\$ 28,040,320	56.90%
934	COLLEGE REGINA ASSUMPTA (1995)	QC	\$ 15,910,673	125	446	\$ 4,648,513	\$ 25,557,462	62.25%
935	CAMPBELLFORD MEMORIAL HOSPITAL	ON	\$ 15,884,652	99	173	\$ 9,689,638	\$ 28,551,680	55.63%
936	COVENANT HOUSE VANCOUVER	ВС	\$ 15,843,447	198	79	\$ 506,258	\$ 21,123,667	75.00%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
937	ABORIGINAL PEOPLES TELEVISION NETWORK INCORPORATED	МВ	\$ 15,842,076	151	22	\$ 448,661	\$ 47,103,086	33.63%
938	UNIVERSAL REHABILITATION SERVICE AGENCY	АВ	\$ 15,840,306	206	134	\$ 3,801,673	\$ 19,094,080	82.96%
939	NORTH WELLINGTON HEALTH CARE CORPORATION	ON	\$ 15,836,086	92	165	\$ 6,482,213	\$ 28,793,558	55.00%
940	TABOR HOME SOCIETY	ВС	\$ 15,829,857	100	248	\$ 6,872,646	\$ 19,623,669	80.67%
941	IDLEWYLD MANOR	ON	\$ 15,826,920	134	232	\$ 4,523,187	\$ 20,141,288	78.58%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
942	The Board of Education of School District No. 85 (Vancouver Island North)	вс	\$ 15,825,944	145	175	\$ 2,058,822	\$ 19,441,670	81.40%
943	HOPE MISSION	AB	\$ 15,802,827	559	240	\$ 4,458,547	\$ 27,949,436	56.54%
944	LOWER CANADA COLLEGE	QC	\$ 15,777,528	160	15	\$ 495,249	\$ 25,034,136	63.02%
945	TURNING LEAF COMMUNITY SUPPORT SERVICES INCORPORATED	МВ	\$ 15,766,977	314	299	\$ 3,057,492	\$ 21,914,927	71.95%
946	CEGEP DE BAIE-COMEAU	QC	\$ 15,745,570	175	170	\$ 2,361,835	\$ 22,598,894	69.67%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
947	CHESHIRE HOMES OF LONDON	ON	\$ 15,679,367	457	265	\$ 5,181,044	\$ 19,771,577	79.30%
948	YORK MANOR INC.	NB	\$ 15,626,364	111	269	\$ 958,785,685	\$ 22,788,023	68.57%
949	VISION LOSS REHABILITATION CANADA/ RÉADAPTATION EN DÉFICIENCE VISUELLE CANADA	ON	\$ 15,602,964	290	82	\$ 1,375,454	\$ 28,407,999	54.92%
950	COLLEGE JEAN-DE-LA-MENNAIS (LA PRAIRIE)	QC	\$ 15,600,517	150	309	\$ 3,303,717	\$ 22,156,410	70.41%
951	KENORA ASSOCIATION FOR COMMUNIY LIVING	ON	\$ 15,588,580	229	131	\$ 1,823,343	\$ 20,298,479	76.80%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
952	LAUREMONT SCHOOL	ON	\$ 15,547,287	124	51	\$ 2,149,907	\$ 20,856,812	74.54%
953	CHATS-COMMUNITY & HOME ASSISTANCE TO SENIORS	ON	\$ 15,540,728	248	99	\$ 1,753,081	\$ 20,369,489	76.29%
954	SASKATOON PUBLIC LIBRARY	SK	\$ 15,514,000	109	223	\$ 3,908,407	\$ 22,789,636	68.07%
955	ACADÉMIE ST-LOUIS (QUÉBEC)	QC	\$ 15,488,502	110	367		\$ 22,933,754	67.54%
956	CANADIAN MEMORIAL CHIROPRACTIC COLLEGE	ON	\$ 15,488,068	132	221	\$ 3,288,723	\$ 24,793,121	62.47%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
957	THE CITY OF VAUGHAN PUBLIC LIBRARY BOARD	ON	\$ 15,464,800	109	197	\$ 5,043,552	\$ 20,953,311	73.81%
958	LONDON PUBLIC LIBRARY BOARD	ON	\$ 15,450,541	174	213	\$ 1,620,661	\$ 26,427,351	58.46%
959	TO LIVE	ON	\$ 15,433,010	121	724	\$ 6,118,695	\$ 28,365,787	54.41%
960	MUSEE DES BEAUX-ARTS DE MONTREAL / MONTREAL MUSEUM OF FINE ARTS	QC	\$ 15,425,916	147	75	\$ 2,252,153	\$ 48,914,760	31.54%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
961	RYGIEL SUPPORTS FOR COMMUNITY LIVING	ON	\$ 15,389,124	140	141	\$ 6,000,000	\$ 18,861,683	81.59%
962	SAHTU DIVISIONAL EDUCATION COUNCIL	NT	\$ 15,385,713	92	79	\$ 1,314,248	\$ 17,811,201	86.38%
963	ST JOHN'S-RAVENSCOURT SCHOOL	МВ	\$ 15,384,874	137	85	\$ 833,680	\$ 25,009,459	61.52%
964	Alberta University of the Arts	АВ	\$ 15,346,926	120	119	\$ 3,482,954	\$ 23,414,250	65.55%
965	UNION GOSPEL MISSION,	ВС	\$ 15,344,172	202	150	\$ 2,750,127	\$ 45,692,111	33.58%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
966	TRI-COUNTY MENNONITE HOMES	ON	\$ 15,329,776	252	347	\$ 4,190,685	\$ 24,641,846	62.21%
967	THE WOMEN'S CHRISTIAN ASSOCIATION OF LONDON	ON	\$ 15,320,571	109	240	\$ 8,160,159	\$ 19,373,329	79.08%
968	HANOVER & DISTRICT HOSPITAL	ON	\$ 15,314,868	70	95	\$ 5,449,383	\$ 22,580,240	67.82%
969	JEWISH FAMILY AND CHILD SERVICE OF GREATER TORONTO	ON	\$ 15,295,822	126	27	\$ 1,469,094	\$ 24,774,451	61.74%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
970	CHAP Alliance Inc.	QC	\$ 15,288,774	343	192	\$ 1,569,335	\$ 29,085,566	52.56%
971	MUSEE DE LA CIVILISATION	QC	\$ 15,280,313	212	162	\$ 4,236,224	\$ 34,532,577	44.25%
972	ADVENT HEALTH CARE CORPORATION	ON	\$ 15,267,268	145	187	\$ 7,853,258	\$ 24,849,718	61.44%
973	INSTITUT CANADIEN DE QUEBEC	QC	\$ 15,230,088	89	371	\$ 10,263,329	\$ 20,976,271	72.61%
974	IMMACULATE CONCEPTION PARISH	NS	\$ 15,175,804	2	4	\$ 58,340	\$ 643,033	2360.04%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
975	OPTIONS NORTHWEST PERSONAL SUPPORT SERVICES	ON	\$ 15,164,524		196	\$ 6,262,948	\$ 18,797,039	80.68%
976	DEAFBLIND ONTARIO SERVICES	ON	\$ 15,102,112	182	236	\$ 2,957,591	\$ 21,454,395	70.39%
977	DIXON HALL	ON	\$ 15,056,773	228	161	\$ 3,152,774	\$ 24,695,618	60.97%
978	CATHOLIC CHILDREN'S AID SOCIETY OF HAMILTON	ON	\$ 15,040,737	130	81	\$ 3,689,017	\$ 24,538,129	61.30%
979	ST. JOSEPH'S LIFECARE CENTRE, BRANTFORD	ON	\$ 15,030,846	101	301		\$ 24,294,174	61.87%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
980	UNIVERSITY OF TORONTO SCHOOLS	ON	\$ 14,988,688	104	9	\$ 713,392	\$ 22,746,144	65.90%
981	LITTLE MOUNTAIN RESIDENTIAL CARE & HOUSING SOCIETY	ВС	\$ 14,978,590	125	77	\$ 2,935,922	\$ 18,336,328	81.69%
982	COMMUNITY LIVING DURHAM NORTH	ON	\$ 14,967,033	156	103	\$ 682,988	\$ 18,305,880	81.76%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
983	THE CHILDREN'S AID SOCIETY OF THE UNITED COUNTIES OF STORMONT, DUNDAS AND GLENGARRY	ON	\$ 14,901,295	141	5	\$ 55,000	\$ 21,749,049	68.51%
984	SOCIETE ZOOLOGIQUE DE GRANBY INC.	QC	\$ 14,849,378	162	773	\$ 4,009,332	\$ 33,720,390	44.04%
985	The Salvation Army Ontario Division	ON	\$ 14,832,772	148	307	\$ 4,535,520	\$ 49,815,407	29.78%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
986	COMMUNITY LIVING OAKVILLE	ON	\$ 14,771,257	149	178	\$ 3,598,067	\$ 18,101,352	81.60%
987	CANADIAN MENTAL HEALTH ASSOCIATION WINDSOR ESSEX COUNTY BRANCH	ON	\$ 14,695,920	147	33	\$ 604,028	\$ 18,263,445	80.47%
988	COLLÈGE NOTRE-DAME	QC	\$ 14,690,776	318	85	\$ 386,308	\$ 20,736,363	70.85%
989	VRS COMMUNITIES SOCIETY	ВС	\$ 14,666,196	123	230	\$ 5,665,739	\$ 34,868,672	42.06%
990	C O U HOLDING ASSOCIATION INC	ON	\$ 14,660,587	129	17	\$ 338,135	\$ 49,165,837	29.82%
991	THE SHARON HOME INC.	МВ	\$ 14,659,407	125	214	\$ 3,867,664	\$ 20,180,995	72.64%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
992	SOMERSET WEST COMMUNITY HEALTH CENTRE	ON	\$ 14,634,203	99	194	\$ 7,176,335	\$ 20,667,485	70.81%
993	OAKVILLE FAMILY YMCA	ON	\$ 14,621,049	225	403	\$ 4,297,764	\$ 19,964,680	73.23%
994	FIRST NATIONS UNIVERSITY OF CANADA INC.	SK	\$ 14,618,196	14	257	\$ 3,148,821	\$ 22,594,396	64.70%
995	NORTHWESTERN HEALTH UNIT	ON	\$ 14,584,222	154	71	\$ 1,593,802	\$ 21,892,604	66.62%
996	REHABILITATION CENTRE FOR CHILDREN	МВ	\$ 14,566,466	102	98	\$ 5,210,851	\$ 19,398,799	75.09%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a Percentage of Expenditures
997	THE CHILDREN'S AID SOCIETY OF THE DISTRICT OF NIPISSING AND PARRY SOUND	ON	\$ 14,553,352	163	30	\$ 881,398	\$ 23,004,218	63.26%
998	SHAWNIGAN LAKE SCHOOL	ВС	\$ 14,526,975	187	94	\$1,333,697,483	\$ 36,074,999	40.27%
999	BENT ARROW TRADITIONAL HEALING SOCIETY	AB	\$ 14,512,656	150	252	\$ 2,845,440	\$ 23,390,808	62.04%
1000	OUR PLACE SOCIETY	ВС	\$ 14,473,107	148	250	\$ 4,723,730	\$ 20,766,644	69.69%

#### **Further information**

Are you interested in more information on Transparency in the charity sector? If so, you might find these links helpful including our Blumbergs' Directory on Transparency:

Fundamentals of the T3010 and Transparency for Canadian Charities (paid online course)

Blumbergs' Pre-Budget Submission for the 2024 Canadian Federal Budget

CRA's Charities Listing vs. Blumbergs' CharityData.ca 2023

RCAAA Transparency Project 2023 -Registered Canadian Amateur Athletic Association filings and their financial statements

Corporations Canada getting serious about filings including non-filing of financial statements

Corp. Canada dissolution program will be launched for CNCA corps that have not filed their AR in 3 years

Big improvements to transparency from Corporations Canada relating to CNCA corporations

Key statistics on Canada's charity and non-profit sector 2023

Blumbergs' Snapshot of the Canadian Charity Sector 2022

Blumbergs' Snapshot of the British Columbia Charity Sector 2022

Blumbergs' Snapshot of the Manitoba Charity Sector 2022

Blumbergs' Snapshot of the Ontario Charity Sector 2022

Blumbergs' Snapshot of the Quebec Charity Sector 2022

Blumbergs' Snapshot of the Atlantic Provinces Charity Sector 2022

Blumbergs Snapshots of Designations – Charitable Org, Public Foundations and Private Foundations 2021

Blumbergs' Canadian Charity Sector Snapshot 2021

Blumbergs Snapshot of the British Columbia Charity Sector 2021 – a census of the BC charity sector

Blumbergs Snapshot of the Alberta Charity Sector 2021 – a census of the Alberta charity sector

Blumbergs Snapshot of the Ontario Charity Sector 2021 – a census of the Ontario charity sector

Blumbergs Snapshot of the Quebec Charity Sector 2021 – a census of the Quebec charity sector

Blumbergs Snapshot of the Atlantic Provinces Charity Sector 2021

Blumbergs' Snapshot of the Canadian Charity Sector 2020

Blumbergs' Snapshot of the Ontario Charity Sector 2020

Blumbergs' Snapshot of the Canadian Charity Sector 2019

Blumbergs' Snapshot of the Ontario Charity Sector 2019

Blumbergs' Snapshot of the Canadian Charity Sector 2018

Blumbergs' Snapshot of the British Columbia Charity Sector 2018

Blumbergs' Snapshot of the Alberta Charity Sector 2018

Blumbergs' Snapshot of the Ontario Charity Sector 2018

Blumbergs' Snapshot of the Quebec Charity Sector 2018

Blumbergs' Snapshot of the Nova Scotia Charity Sector 2018

Blumbergs' Snapshot of the Canadian Charity Sector 2017

Blumbergs' Snapshot of the Canadian Charity Sector 2016

Blumbergs' Snapshot of the Canadian Charity Sector 2015

Blumbergs' Snapshot of the Canadian Charity Sector 2014

Blumbergs' Snapshot of the Canadian Charity Sector 2013

Blumbergs' Snapshot of the Canadian Charity Sector 2012

Blumbergs' Snapshot of the Canadian Charity Sector 2011

Blumbergs' Snapshot of the Canadian Charity Sector 2010

Blumbergs' Snapshot of the BC Charity Sector 2012

Blumbergs' Snapshot of the Alberta Charity Sector 2012

Blumbergs' Snapshot of the Ontario Charity Sector 2011

Blumbergs Canadian Charity Sector Snapshot 2011 - understanding the charity sector through the T3010

Blumbergs Canadian Charity Sector Snapshot 2010 - a little more perspective on the sector

Blumbergs' Directory on Transparency Related Articles

Blumbergs' Directory on Canadian charity statistics

Comparison of the CRA's Charities Listing and Blumbergs' Charity Data.ca

<u>Blumbergs' Pre-Budget Submission – 2023</u>

Blumbergs' Pre-Budget Submission – February 25, 2022

Blumbergs' Submission for the Pre-Budget Consultations for the Canadian Federal Budget 2022 with a focus on Transparency and Accountability in the Non-profit and Charity Sector

"Confidence in charity leaders has fallen sharply over the last two decades – what does that mean for the sector?"

How Has COVID Affected Funding of the Canadian Charity Sector? Part 4 – The Final Edition

How has COVID affected funding of the Canadian charity sector? Part 3

How has COVID affected funding of the Canadian charity sector? Part 2 – more data from the T3010

How has COVID affected funding of the Canadian charity sector? Part 1

<u>Canadian charities giving to Indigenous Charities and Qualified Donees – 2019</u>

Canadian charities giving to Indigenous Charities and Qualified Donees – 2018

Discussion paper from the T3010 User Group on improvements to the T3010

When is a financial statement not a financial statement?

Registered Canadian Amateur Athletic Associations and their financial statements

CRA charity audit statistics released through freedom of information in 2022

Update completed to CharityData.ca website (May 2022)

Gifts by Canadian Charities to the United Nations and its Agencies in 2019

Gifts by Canadian Charities to Donor Advised Funds in 2019

Gifts by Canadian Registered Charities to the Registered Foreign Universities in 2019

Recent CRA letters of revocation for Canadian registered charities – received December 2021

Recent CRA letters of revocation for Canadian registered charities – 2021

Canadian Federal Budget 2022 and its impact on non-profits and charities

List of Canadian Registered Charities Revoked as a Result of an Audit Over the Last 30 Years

Blumbergs Snapshot of the Canadian Charity Sector 2018 – Fundraising Activity

Top Fallacies about Canadian Private Foundations in Canada in 2022

National Post article "Charity sector worth \$300B per year, but CRA audits have dropped four-fold since 2010"

Dramatic changes to charity audits by CRA over the last few years

Budget Implementation Act passed allowing certain additional charitable partnerships

How to search for an Ontario non-profit corporation using the Ontario Business Registry

Which Canadian registered charities had the largest assets in 2019?

Which Charities Received the Most Money from the Federal Government in 2019?

Blumbergs' Pre-Budget Submission for the Federal Budget 2021 relating to charities and transparency

CRA provides additional information on foreign activities by Canadian charities

Another version of CRA's guidance on advancement of religion released in an access to information request

The Charity Report provides a profile of the Blumbergs' Snapshot of the Canadian Charity Sector

Dramatic changes to the CRA Charities Listing

If the T3010 annual charity return improves perhaps the charity sector and transparency will also improve

CRA publishes new web page on "How to get information about a charity"

New Transparency in Ontario for Non-Profits to be released in next few months

Finance Memo on Registered Charities - Political Activities, Foreign Funding and Transparency

Which Canadian Charities Spent Money on "political activities" and how much did they spend

So how much do Canadian charities receive from foreign sources according to the T3010 Returns?

<u>Transparency</u> - What can the Charities Directorate of CRA disclose about registered charities?

How accurate are the T3010 charity returns when it comes to political activities?

How to Decide Which Charity to Support

Community Foundations of Canada 2013 Conference in Winnipeg -some interesting stats

CRA publishes new web page on "How to get information about a charity"

CRA releases new T3010 (13) for registered charities with fiscal year ends after January 1, 2013

List of Ontario Non-Profit Corporations finally revealed for the first time

Who are the Canadian environmental charities?

Which Canadian Registered Charities Received the Most Money from Municipal Governments in 2012?

Which Canadian Registered Charities Received the Most Money from Provincial Governments in 2012?

Which Charities Received the Most Money from the Federal Government – 2012?

<u>Largest Gifts from Canadian Charities to other Qualified Donees - 2012</u>

Which Canadian Private Foundations had the largest total expenditures in 2013-2015?

More from the T3010-13 on political activities

Latest statistics on "abusive charity gifting tax schemes"

Some simple and free steps to increase your Canadian registered charity's transparency

CRA released it's 2018 T3010 annual return form for Canadian registered charities

Corporations Canada has made a giant leap forward in increasing transparency of Federal corporations

<u>Top Canadian Charity Law Issues by Mark Blumberg – For Charity Village – March 2018</u>

Key statistics on Canada's charity and non-profit sector

Discussion paper from the T3010 User Group on improvements to the T3010

CRA provides additional details as to changes with the T3010 over the last few years Largest Gifts from Canadian Charities to all other Qualified Donees – 2020

Which Canadian charities received the most revenue from Provincial Governments in 2020?

Which Canadian charities received the most revenue from Municipal Governments in 2020?

Which Canadian charities received the most revenue from the Federal government in 2020?

Canadian Soccer Association not filing financial statements with Corporations Canada as required by the Canada Not-for-profit Corporations Act ("CNCA")

Canadian Federal Non-Profit Corporations under the CNCA need to ensure that they do their filings

Which Canadian charities spent money on foreign activities in 2020 and how much did they spend?

Key statistics on Canada's charity and non-profit sector 2023

List of municipal or public bodies performing a function of government in Canada has increased to 555

How much did the largest Canadian private foundations spend in 2018, 2019 and 2020? CRA's list of RCAAAs

#### **Limitations and Caveats**

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at: <a href="https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities-other-qualified-donees.html">www.charityes-giving/list-charities-giving/list-charities-giving/list-charities-other-qualified-donees.html</a>. As well, Blumbergs also maintains Canada's largest charity information portal at <a href="https://www.CharityData.ca">www.CharityData.ca</a> with up to 20 years of information on every Canadian registered charity. The portal is free, and the aim is to increase transparency in the Canadian charity sector. With CRA removing over 10 years' worth of information from the Charities Listing, <a href="https://www.CharityData.ca">www.CharityData.ca</a> has far more years available. Currently CRA is only providing 5 years historical information on each charity.

- 1) The data in this note is based on the 2022 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within six months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA, not every charity may have filed their T3010 or been inputted yet.
- 2) Registered charities complete the T3010, and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act* (Canada), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions, it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers, the likelihood of a significant inaccuracy in their T3010 filings is great.
- 4) The T3010s are filed with CRA and in many cases need to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which can eliminate most processing errors on CRA's part. Canadian charities can, as of June 2019, electronically file the T3010 which does reduce errors and speed up the time that T3010 data is processed and available to the public. All charities should be filing their T3010's electronically using the <u>CRA MyBA system</u>.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization knows that it has substantial fundraising expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.
- 6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.

- 7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in <u>Guide Completing the Registered Charity Information</u>

  Return (T-4033) and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP)

  and often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information. Charities are not required to post their financial statements on their website, but charities should put up at least the last 5 years financial statements to make it easier for donors and the public to access them.
- 8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake, the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand, to take a historical example some numbers like political expenditures by Canadian charities are often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers, the top six organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article "Did the University of Windsor spend \$285 million on political activities in 2012". For 2013, the political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million. For 2017, the number is \$28 million. For 2018, the number is \$30 million. Unfortunately, today the CRA does not ask any questions about political activities of Canadian charities.
- 9) The T3010 asks certain questions. Many <u>important questions</u> are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient or worthwhile to support is prone to failure. We have established a website at <u>www.SmartGiving.ca</u> which discusses in detail questions donors may want to ask before donating to charity.

#### This analysis was prepared as part of the Sean Blumberg Transparency Project.

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