



Largest Canadian Registered Charities by Employment Compensation

By Mark Blumberg and Henri Pasha (March 21, 2023)

There are millions of Canadians that work for Canadian registered charities, either on a full-time or part-time basis. Cumulatively, Canadian registered charities pay employees around \$178 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 2020 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.

Compensation			Schedule 3
Important: If you complete this section, you must answer yes to question C9.			
1	(a) Enter the number of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. Do not enter a dollar amount.	300	3,510,643
	(b) For the ten (10) highest compensated, permanent, full-time positions enter the number of positions that are within each of the following annual compensation categories. Do not tick the boxes, use numbers.		
305	<input type="checkbox"/> \$1 – \$39,999 62,821	310	<input type="checkbox"/> \$40,000 – \$79,999 79,363
320	<input type="checkbox"/> \$120,000 – \$159,999 8,309	325	<input type="checkbox"/> \$160,000 – \$199,999 3,301
335	<input type="checkbox"/> \$250,000 – \$299,999 825	340	<input type="checkbox"/> \$300,000 – \$349,999 503
		315	<input type="checkbox"/> \$80,000 – \$119,999 24,865
		330	<input type="checkbox"/> \$200,000 – \$249,999 1,750
		345	<input type="checkbox"/> \$350,000 and over 706
2	(a) Enter the number of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period.	370	3,318,564
	(b) Total expenditure on compensation for part-time or part-year employees in the fiscal period.	380	\$ 33,651,427,556
3	Total expenditure on all compensation in the fiscal period.	390	\$ 177,906,047,003

Confidential data	Schedule 4
In this chart below, we have the following information from the T3010 for 2020 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	\$8,063,246,000.00	51891	71190	\$4,627,270,000.00	\$16,406,784,000.00	49.1%
2	SASKATCHEWAN HEALTH AUTHORITY	SK	\$3,172,109,803.00	20989	19211		\$4,692,642,748.00	67.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
3	TORONTO DISTRICT SCHOOL BOARD	ON	\$2,804,471,552.00	24941	13842	\$118,252,475.00	\$3,434,307,043.00	81.7%
4	FRASER HEALTH AUTHORITY	BC	\$2,315,469,000.00	15249	20272	\$703,854,751.00	\$4,662,534,000.00	49.7%
5	VANCOUVER COASTAL HEALTH AUTHORITY	BC	\$2,015,026,000.00	11314	15048	\$437,861,281.00	\$4,596,277,000.00	43.8%
6	THE UNIVERSITY OF BRITISH COLUMBIA	BC	\$1,822,845,471.00	13143	14818	\$204,741,731.00	\$2,854,058,000.00	63.9%
7	INTERIOR HEALTH AUTHORITY	BC	\$1,798,832,832.00	8920	13749	\$688,386,459.00	\$2,839,172,005.00	63.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
8	NOVA SCOTIA HEALTH AUTHORITY (NSHA)	NS	\$1,776,195,155.00	18294	6172	\$170,630,121.00	\$2,514,256,000.00	70.6%
9	PEEL DISTRICT SCHOOL BOARD	ON	\$1,630,913,870.00	13699	10691	\$310,708,414.00	\$1,938,038,983.00	84.2%
10	THE GOVERNING COUNCIL OF THE UNIVERSITY OF TORONTO	ON	\$1,620,016,000.00	10540	6922	\$243,531,000.00	\$2,924,698,000.00	55.4%
11	VANCOUVER ISLAND HEALTH AUTHORITY	BC	\$1,605,136,827.00	11760	16468	\$569,923,156.00	\$3,141,861,119.00	51.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
12	UNIVERSITY HEALTH NETWORK	ON	\$1,550,508,000.00	11410	5612	\$155,549,464.00	\$2,640,898,000.00	58.7%
13	Provincial Health Services Authority	BC	\$1,469,058,906.00	9216	6878	\$253,034,679.00	\$4,269,420,261.00	34.4%
14	Centre Intégré Universitaire de Santé et de Services Sociaux du Centre-Sud-de-L'Île-de-Montréal	QC	\$1,329,065,290.00	12682	9476	\$381,935,486.00	\$2,251,451,994.00	59.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
15	Centre Intégré Universitaire de Santé et de Services Sociaux de l'Estrie - Centre Hospitalier Universitaire de Sherbrooke	QC	\$1,306,553,387.00	10275	8476	\$512,646,325.00	\$2,003,166,669.00	65.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
16	Centre Intégré Universitaire de Santé et de Services Sociaux de la Capitale-Nationale	QC	\$1,295,909,860.00	13063	5650		\$2,051,897,304.00	63.2%
17	JEFFERY HALE'S HOSPITAL	QC	\$1,295,909,860.00	13063	5650		\$2,051,897,304.00	63.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
18	Centre Intégré Universitaire de Santé et de Services Sociaux de la Mauricie-et-du-Centre-du-Québec	QC	\$1,263,658,619.00	7659	15070		\$2,005,248,189.00	63.0%
19	Centre Intégré Universitaire de Santé et de Services Sociaux de l'Est-de-l'Île-de-Montréal	QC	\$1,180,625,464.00	9304	10189		\$1,713,741,410.00	68.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
20	Centre Intégré de Santé et de Services Sociaux des Laurentides	QC	\$1,127,527,769.00	7090	10783		\$1,846,015,120.00	61.1%
21	THE GOVERNORS OF THE UNIVERSITY OF ALBERTA	AB	\$1,100,213,000.00	5929	7357	\$316,993,000.00	\$1,724,527,000.00	63.8%
22	YORK REGION DISTRICT SCHOOL BOARD	ON	\$1,088,932,350.00	13890	7626		\$1,586,720,984.00	68.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
23	THE CALGARY BOARD OF EDUCATION	AB	\$1,086,959,887.00	8137	6991	\$218,985,767.00	\$1,340,908,000.00	81.1%
24	HAMILTON HEALTH SCIENCES CORPORATION	ON	\$1,055,711,372.00	10132	4567	\$181,519,626.00	\$1,640,768,461.00	64.3%
25	ROYAL INSTITUTION FOR THE ADVANCEMENT OF LEARNING MCGILL UNIVERSITY	QC	\$981,771,567.00	7205	9771	\$87,264,901.00	\$1,447,287,284.00	67.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
26	Centre intégré de santé et de services sociaux de la Montérégie-Est	QC	\$973,903,651.00	6859	9734		\$1,390,385,687.00	70.0%
27	Shared Health Inc.	MB	\$967,233,508.00	7217	8361	\$258,515,884.00	\$1,435,687,425.00	67.4%
28	THE BOARD OF TRUSTEES OF EDMONTON SCHOOL DIVISION	AB	\$943,532,762.00	8906	2177	\$23,570,648.00	\$1,175,156,456.00	80.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
29	CENTRE UNIVERSITAIRE DE SANTÉ MCGILL- MCGILL UNIVERSITY HEALTH CENTRE	QC	\$929,036,659.00	6667	5999	\$284,880,527.00	\$1,726,452,496.00	53.8%
30	EASTERN REGIONAL INTEGRATED HEALTH AUTHORITY	NL	\$928,605,000.00	6874	3871	\$237,659,120.00	\$1,643,324,000.00	56.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
31	Regional Health Authority B/Régie régionale de la santé B	NB	\$928,055,865.00	13746			\$1,286,199,376.00	72.2%
32	Centre Intégré Universitaire de Santé et de Services Sociaux du Nord-de-l'Île-de-Montréal	QC	\$903,778,120.00	11429	5776	\$343,133,458.00	\$1,322,334,478.00	68.3%
33	WINNIPEG REGIONAL HEALTH AUTHORITY	MB	\$890,708,752.00	4702	5794	\$231,456,775.00	\$2,253,484,150.00	39.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
34	Centre intégré de santé et de services sociaux de Chaudière-Appalaches	QC	\$888,456,067.00	8970	4927		\$1,369,736,524.00	64.9%
35	DUFFERIN-PEEL CATHOLIC DISTRICT SCHOOL BOARD	ON	\$874,167,000.00	9032	3567	\$11,460,402.00	\$1,053,736,000.00	83.0%
36	CHU de Québec	QC	\$873,721,175.00	10142	2073		\$1,434,199,333.00	60.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
37	THE OTTAWA HOSPITAL/L'HOPITAL D'OTTAWA	ON	\$872,153,000.00	6619	4983	\$182,665,000.00	\$1,422,289,000.00	61.3%
38	LONDON HEALTH SCIENCES CENTRE	ON	\$867,406,000.00	5660	2570	\$165,176,000.00	\$1,371,109,000.00	63.3%
39	Centre Intégré de Santé et de Services Sociaux de Lanaudière	QC	\$866,992,448.00	6757	10602	\$410,651,484.00	\$1,380,870,878.00	62.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
40	Centre Intégré Universitaire de Santé et de Services Sociaux de L'Ouest-de-L'Île-de-Montréal	QC	\$841,144,363.00	13046	3338	\$68,899,915.00	\$1,210,258,227.00	69.5%
41	TRILLIUM HEALTH PARTNERS	ON	\$839,685,000.00	6230	4450	\$248,389,801.00	\$1,307,389,000.00	64.2%
42	The Governors of The University of Calgary	AB	\$832,350,107.00	4776	8984	\$119,987,561.00	\$1,403,251,465.00	59.3%
43	Unity Health Toronto	ON	\$832,173,000.00	6332	5664	\$141,202,485.00	\$1,315,039,000.00	63.3%

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44	Centre Intégré de Santé et de Services Sociaux de la Montérégie-Centre	QC	\$820,846,796.00	7402	8045	\$310,740,139.00	\$1,582,996,886.00	51.9%
45	OTTAWA-CARLETON DISTRICT SCHOOL BOARD	ON	\$810,562,315.00	8237	5705	\$90,134,177.00	\$1,004,762,244.00	80.7%
46	YORK UNIVERSITY,	ON	\$796,985,423.00	4738	4981	\$96,478,035.00	\$1,171,603,939.00	68.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
47	Centre Intégré Universitaire de Santé et de Services Sociaux du Centre-Ouest-de-L'Île-de-Montréal	QC	\$774,969,786.00	7925	9885	\$240,277,013.00	\$1,210,376,565.00	64.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
48	Centre Intégré Universitaire de Santé et de Services Sociaux du Saguenay-Lac-Saint-Jean	QC	\$768,629,433.00	7323	7996	\$233,376,833.00	\$1,183,106,448.00	65.0%
49	The Board of Education of School District No. 36 (Surrey)	BC	\$752,276,574.00	5464	5029		\$864,677,121.00	87.0%
50	UNIVERSITE DE MONTREAL	QC	\$752,118,260.00	5323	4192	\$157,960,597.00	\$1,158,814,000.00	64.9%

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51	Centre Intégré de Santé et de Services sociaux de Laval	QC	\$740,565,071.00	7097	4785	\$226,725,203.00	\$1,249,668,729.00	59.3%
52	Centre Intégré de Santé et de Services Sociaux de la Montérégie-Ouest	QC	\$735,822,546.00	5611	5521	\$305,045,526.00	\$1,108,782,413.00	66.4%
53	CENTRE HOSPITALIER DE L'UNIVERSITE DE MONTREAL	QC	\$734,316,636.00	6283	1968		\$1,530,050,777.00	48.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
54	Université d'Ottawa / University of Ottawa	ON	\$734,171,000.00	3332	2254	\$293,993,442.00	\$1,160,387,000.00	63.3%
55	NORTHERN HEALTH AUTHORITY	BC	\$728,402,454.00	5010	5248	\$182,191,534.00	\$1,032,014,287.00	70.6%
56	UNIVERSITY OF WATERLOO	ON	\$718,136,302.00	5937	2686	\$79,369,176.00	\$1,086,250,566.00	66.1%
57	THE HOSPITAL FOR SICK CHILDREN	ON	\$718,104,000.00	4636	3335	\$155,798,183.00	\$1,127,658,732.00	63.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
58	THAMES VALLEY DISTRICT SCHOOL BOARD	ON	\$716,007,595.00	8793	4736	\$89,239,232.00	\$1,029,254,473.00	69.6%
59	Centre intégré de santé et de services sociaux de l'Outaouais	QC	\$715,982,782.00	6180	5617		\$1,171,350,930.00	61.1%
60	SUNNYBROOK HEALTH SCIENCES CENTRE	ON	\$712,547,560.00	5352	3630	\$109,810,224.00	\$1,178,426,180.00	60.5%
61	THE DURHAM DISTRICT SCHOOL BOARD	ON	\$706,945,275.00	6334	255	\$14,001,517.00	\$869,475,414.00	81.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
62	The University of Western Ontario	ON	\$696,076,471.00	4519	8236	\$157,630,316.00	\$1,109,124,680.00	62.8%
63	MCMASTER UNIVERSITY	ON	\$684,870,458.00	4627	8329	\$200,069,560.00	\$1,068,652,000.00	64.1%
64	PROVIDENCE HEALTH CARE SOCIETY	BC	\$677,738,000.00	4282	3911	\$115,581,210.00	\$1,104,954,000.00	61.3%
65	COVENANT HEALTH	AB	\$660,137,029.00	3616	7969	\$309,747,847.00	\$858,639,815.00	76.9%
66	HALTON DISTRICT SCHOOL BOARD	ON	\$634,674,053.00	6596			\$801,257,095.00	79.2%
67	UNIVERSITE LAVAL	QC	\$607,160,638.00	3787	11290		\$1,000,074,131.00	60.7%

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68	UNIVERSITY OF SASKATCHEWAN,	SK	\$593,483,100.00	6368	1620	\$14,266,815.00	\$1,005,790,692.00	59.0%
69	Centre de services scolaire Marguerite-Bourgeoys	QC	\$591,450,221.00	8555	5582	\$47,309,482.00	\$729,861,192.00	81.0%
70	Centre Intégré de Santé et de Services Sociaux du Bas-Saint-Laurent	QC	\$555,136,831.00	4437	4747	\$201,215,218.00	\$950,057,701.00	58.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
71	YORK CATHOLIC DISTRICT SCHOOL BOARD	ON	\$551,667,670.00	5504	1425	\$29,084,416.00	\$677,823,493.00	81.4%
72	Halifax Regional Centre for Education	NS	\$550,884,395.00	6180	4857	\$25,752,896.00	\$649,380,966.00	84.8%
73	The Board of Education of School District No. 39 (Vancouver)	BC	\$547,857,037.00	5739			\$639,497,459.00	85.7%
74	RYERSON UNIVERSITY	ON	\$545,101,009.00	3207	4707	\$109,947,123.00	\$912,053,000.00	59.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
75	Centre de services scolaire de Laval	QC	\$543,786,705.00	5075	3435	\$116,188,544.00	\$665,792,658.00	81.7%
76	UNIVERSITY OF GUELPH	ON	\$540,205,000.00	3043	5119	\$106,402,945.00	\$828,319,000.00	65.2%
77	WILLIAM OSLER HEALTH SYSTEM	ON	\$536,955,378.00	3644	2892	\$122,933,123.00	\$954,002,463.00	56.3%
78	LAKERIDGE HEALTH	ON	\$532,291,941.00	3465	2871	\$144,571,083.00		#DIV/0!
79	SIMCOE COUNTY DISTRICT SCHOOL BOARD (SCDSB)	ON	\$531,915,108.00	5200	2500		\$660,792,843.00	80.5%
80	QUEEN'S UNIVERSITY AT KINGSTON	ON	\$528,247,309.00	2837	6660	\$117,627,410.00	\$956,658,629.00	55.2%

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81	Régie régionale de la santé A / Regional Health Authority A	NB	\$527,517,542.00	5045	1378		\$768,667,599.00	68.6%
82	SIMON FRASER UNIVERSITY	BC	\$526,280,105.00	4708	2651	\$50,807,139.00	\$784,045,466.00	67.1%
83	Scarborough Health Network	ON	\$514,455,000.00	2956	2495	\$117,867,008.00	\$757,650,000.00	67.9%
84	The Calgary Roman Catholic Separate School Division	AB	\$498,899,820.00	4699			\$609,638,875.00	81.8%

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85	Ottawa Catholic District School Board	ON	\$483,070,000.00	4577	555	\$21,416,893.00	\$592,097,000.00	81.6%
86	Sinai Health System	ON	\$464,609,092.00	3710	2908	\$105,877,096.00	\$764,512,664.00	60.8%
87	THE UNIVERSITY OF MANITOBA	MB	\$462,546,334.00	4942	4148	\$79,554,000.00	\$862,901,000.00	53.6%
88	St. Joseph's Healthcare Hamilton	ON	\$458,316,314.00	3488	2553	\$87,911,090.00	\$685,347,879.00	66.9%
89	UNIVERSITE DE SHERBROOKE	QC	\$456,940,984.00	2742	5999		\$679,672,492.00	67.2%
90	Kingston Health Sciences Centre	ON	\$455,851,698.00	2846	2166	\$87,566,216.00	\$664,032,359.00	68.6%

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91	Centre de services scolaire Marie-Victorin	QC	\$452,951,673.00	5705	1764	\$46,117,527.00	\$552,438,501.00	82.0%
92	CONCORDIA UNIVERSITY-UNIVERSITE CONCORDIA	QC	\$443,677,016.00	2878	4096	\$122,748,172.00	\$818,005,203.00	54.2%
93	NIAGARA HEALTH SYSTEM	ON	\$442,263,674.00	2969	2792	\$100,791,211.00	\$664,576,167.00	66.5%

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94	Centre Intégré de Santé et de Services Sociaux de l'Abitibi-Témiscamingue	QC	\$439,405,722.00	3789	1816		\$702,118,425.00	62.6%
95	DALHOUSIE UNIVERSITY	NS	\$431,656,000.00	3962	4571	\$22,281,601.00	\$700,632,000.00	61.6%
96	Centre de services scolaire de la Seigneurie-des-Mille-Îles	QC	\$428,444,103.00	5309	2096	\$25,706,646.00	\$531,015,633.00	80.7%

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97	CARLETON UNIVERSITY	ON	\$422,419,000.00	2421	2186	\$97,492,113.00	\$632,439,000.00	66.8%
98	CENTRE DE SERVICES SCOLAIRE DES AFFLUENTS	QC	\$419,311,512.00	4164	2480	\$28,486,320.00	\$523,526,019.00	80.1%
99	Centre de services scolaire de la Pointe-de-l'Île	QC	\$418,712,323.00	8316			\$503,263,293.00	83.2%
100	DISTRICT SCHOOL BOARD OF NIAGARA	ON	\$401,600,565.00	4189	2355	\$23,408,631.00	\$497,690,937.00	80.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
101	EDMONTON CATHOLIC SEPARATE SCHOOL DISTRICT NO. 7	AB	\$399,878,308.00	3349	1416	\$51,840,293.00	\$504,988,051.00	79.2%
102	MEMORIAL UNIVERSITY OF NEWFOUNDLAND	NL	\$396,691,201.00	2515	942	\$46,094,297.00	\$554,668,105.00	71.5%
103	UNIVERSITY OF VICTORIA	BC	\$395,559,247.00	2689	3651	\$108,361,989.00	\$640,539,475.00	61.8%
104	HALTON HEALTHCARE SERVICES CORPORATION	ON	\$391,983,000.00	2054	2641	\$121,599,853.00	\$553,431,000.00	70.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
105	GREATER ESSEX COUNTY DISTRICT SCHOOL BOARD	ON	\$379,607,193.00	4160	1596	\$30,059,439.00	\$467,377,721.00	81.2%
106	Humber River Hospital	ON	\$379,407,009.00	2438	1963	\$105,594,896.00	\$662,885,062.00	57.2%
107	HOPITAL SAINTE-JUSTINE	QC	\$378,966,023.00	4295	2192		\$598,494,927.00	63.3%
108	UPPER GRAND DISTRICT SCHOOL BOARD	ON	\$365,533,075.00	3562	1859	\$27,614,005.00	\$453,424,977.00	80.6%
109	The Board of Education of School District No. 43 (Coquitlam)	BC	\$356,728,883.00	3000	2000		\$407,147,080.00	87.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
110	HALTON CATHOLIC DISTRICT SCHOOL BOARD	ON	\$354,634,696.00	3647	1946		\$445,133,704.00	79.7%
111	CENTRE FOR ADDICTION AND MENTAL HEALTH	ON	\$353,222,647.00	2182	969	\$39,463,116.00	\$498,591,351.00	70.8%
112	Health Sciences North / Horizon Santé Nord	ON	\$338,403,000.00	2288	1766	\$96,329,673.00	\$580,096,000.00	58.3%
113	ST JOSEPH'S HEALTH CARE, LONDON	ON	\$334,929,480.00	2175	1886	\$79,508,900.00	\$499,519,812.00	67.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
114	WINDSOR REGIONAL HOSPITAL	ON	\$326,895,773.00	2168	2023		\$588,397,029.00	55.6%
115	Centre de services scolaire des Premières-Seigneuries	QC	\$325,752,324.00	3771	2661	\$73,623,458.00	\$409,235,586.00	79.6%
116	SOUTHLAKE REGIONAL HEALTH CENTRE	ON	\$323,711,640.00	2157	1702	\$77,986,452.00	\$487,991,080.00	66.3%
117	PRAIRIE MOUNTAIN HEALTH	MB	\$321,454,155.00	2739	5050	\$154,178,408.00	\$578,991,856.00	55.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
118	HAMILTON-WENTWORTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$318,404,188.00	3387	1985	\$31,510,275.00	\$389,899,419.00	81.7%
119	GRAND RIVER HOSPITAL CORPORATION	ON	\$317,923,000.00	2201	1829	\$68,346,723.00	\$488,312,000.00	65.1%
120	CANADIAN BLOOD SERVICES/SOCIETE CANADIENNE DU SANG	ON	\$308,635,384.00	2402	1898	\$86,462,974.00	\$1,238,062,160.00	24.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
121	NORTH YORK GENERAL HOSPITAL	ON	\$300,328,037.00	1982	2169	\$67,310,268.00	\$459,098,000.00	65.4%
122	CONSEIL DE DISTRICT CATHOLIQUE DU CENTRE-EST DE L'ONTARIO	ON	\$296,499,892.00	3002	188	\$6,998,787.00	\$396,260,576.00	74.8%
123	Centre de services scolaire de la Rivière-du-Nord	QC	\$296,328,614.00	2641	2474	\$53,968,987.00	\$378,642,296.00	78.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
124	ENGLISH-MONTREAL SCHOOL BOARD/COMMISSION SCOLAIRE ENGLISH-MO	QC	\$292,615,462.00	3225	1636		\$378,346,936.00	77.3%
125	Centre de services scolaire des Grandes-Seigneuries	QC	\$284,682,790.00	3734	1905		\$363,704,897.00	78.3%
126	THUNDER BAY REGIONAL HEALTH SCIENCES CENTRE	ON	\$283,955,805.00	1588	1224	\$69,828,478.00	\$417,457,662.00	68.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
127	Centre intégré de santé et de services sociaux de la Côte-Nord	QC	\$273,893,434.00	2489	1662	\$78,230,445.00	\$538,417,168.00	50.9%
128	MACKENZIE HEALTH	ON	\$273,227,000.00	2327	1781	\$61,152,845.00	\$441,122,000.00	61.9%
129	Royal Victoria Regional Health Centre	ON	\$272,636,411.00	1595	1734	\$82,961,527.00	\$428,679,000.00	63.6%
130	UNIVERSITE DU QUEBEC A MONTREAL	QC	\$272,081,456.00	1988	3195	\$65,758,815.00	\$569,818,216.00	47.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
131	The Humber College Institute of Technology and Advanced Learning	ON	\$270,683,172.00	1765	2901	\$84,770,424.00	\$454,811,617.00	59.5%
132	SAINT ELIZABETH HEALTH CARE	ON	\$268,995,230.00	4430	2875	\$59,508,586.00	\$306,846,272.00	87.7%
133	Centre Intégré de Santé et de Services Sociaux de la Gaspésie	QC	\$264,995,101.00	1732	1370		\$459,879,812.00	57.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
134	WATERLOO CATHOLIC DISTRICT SCHOOL BOARD	ON	\$259,848,298.00	2518	219		\$324,047,363.00	80.2%
135	St. Boniface Hospital Inc. / L'Hôpital Saint-Boniface Inc.	MB	\$259,822,926.00	4112	2509	\$117,922,098.00	\$357,688,140.00	72.6%
136	University of Windsor	ON	\$258,888,000.00	1554	873		\$361,841,000.00	71.5%
137	Southern Health - Santé Sud	MB	\$253,588,551.00	1132	2526	\$142,867,891.00	\$379,943,262.00	66.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
138	UPPER CANADA DISTRICT SCHOOL BOARD	ON	\$252,010,054.00	2965	682	\$24,951,618.00	\$381,179,310.00	66.1%
139	British Columbia Institute of Technology	BC	\$250,736,000.00	1724	762	\$61,307,000.00	\$354,285,000.00	70.8%
140	SENECA COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$246,408,070.00	1542	2317	\$69,281,712.00	\$419,493,243.00	58.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
141	The Board of Education of School District No. 23 (Central Okanagan)	BC	\$238,812,595.00	2044	1459	\$54,046,858.00	\$264,406,966.00	90.3%
142	Centre de services scolaire de la Région-de-Sherbrooke	QC	\$237,998,387.00	2158	1750	\$46,800,000.00	\$294,688,156.00	80.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
143	The Sheridan College Institute of Technology and Advanced Learning	ON	\$235,230,893.00	1484	1578	\$51,095,541.00	\$348,863,404.00	67.4%
144	PETERBOROUGH REGIONAL HEALTH CENTRE	ON	\$233,858,000.00	1528	1233	\$65,125,000.00	\$351,444,000.00	66.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
145	CHILDRENS HOSPITAL OF EASTERN ONTARIO - OTTAWA CHILDREN'S TREATMENT CENTRE	ON	\$228,074,000.00	1793	1269	\$52,808,000.00	\$342,432,000.00	66.6%
146	The Board of Education of School District No. 35 (Langley)	BC	\$226,795,819.00	1590	1492		\$267,961,728.00	84.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
147	DURHAM CATHOLIC DISTRICT SCHOOL BOARD	ON	\$226,344,878.00	2330	500	\$3,318,238.00	\$300,231,427.00	75.4%
148	GEORGE BROWN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$224,256,000.00	1485	4254	\$62,620,445.00	\$355,482,000.00	63.1%
149	NIAGARA CATHOLIC DISTRICT SCHOOL BOARD	ON	\$220,831,131.00	2197	1007	\$21,858,636.00	\$272,558,824.00	81.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
150	Centre de services scolaire des Hautes-Rivières	QC	\$220,678,524.00	2038	667	\$32,190,160.00	\$267,282,017.00	82.6%
151	BROCK UNIVERSITY	ON	\$220,556,689.00	1801	3420	\$30,789,714.00	\$334,399,090.00	66.0%
152	LONDON DISTRICT CATHOLIC SCHOOL BOARD	ON	\$220,215,373.00	2421	1329	\$16,573,264.00	\$284,266,436.00	77.5%
153	ROCKY VIEW SCHOOL DIVISION NO. 41	AB	\$218,410,852.00	1527	1606	\$25,750,700.00	\$279,519,278.00	78.1%
154	HÔPITAL LAVAL	QC	\$218,376,259.00	2141	909	\$42,298,237.00	\$348,763,655.00	62.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
155	CENTENNIAL COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$218,000,216.00	1350	4174	\$71,012,217.00	\$342,149,877.00	63.7%
156	WILFRID LAURIER UNIVERSITY	ON	\$217,820,000.00	1765	5289	\$26,851,942.00	\$375,992,000.00	57.9%
157	Chignecto-Central Regional Centre for Education	NS	\$216,829,457.00	1864	3368	\$55,231,145.00	\$252,741,474.00	85.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
158	The Board of Education of School District No. 61 (Greater Victoria)	BC	\$215,159,059.00	2083			\$255,940,243.00	84.1%
159	CONSEIL SCOLAIRE CATHOLIQUE MONAVENIR	ON	\$214,584,019.00	3194	2655	\$5,047,771.00	\$294,463,173.00	72.9%
160	WINDSOR-ESSEX CATHOLIC DISTRICT SCHOOL BOARD	ON	\$213,496,461.00	2032	26	\$1,244,496.00	\$269,076,991.00	79.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
161	CENTRE DE SERVICES SCOLAIRE DU CHEMIN-DU-ROY	QC	\$212,900,236.00	1954	1116	\$56,790,732.00	\$285,050,344.00	74.7%
162	IZAAK WALTON KILLAM - GRACE HEALTH CENTRE FOR CHILDREN, WOMEN AND FAMILIES	NS	\$211,963,000.00	1575	460	\$11,365,600.00	\$300,614,000.00	70.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
163	THE CONESTOGA COLLEGE INSTITUTE OF TECHNOLOGY AND ADVANCED LEARNING	ON	\$209,929,630.00	1370	3926	\$61,803,144.00	\$309,454,387.00	67.8%
164	The University of New Brunswick	NB	\$209,175,574.00	1328	1257	\$17,516,247.00	\$303,376,615.00	68.9%
165	The Algonquin College of Applied Arts and Technology	ON	\$207,928,466.00	1470	3594	\$54,472,019.00	\$336,957,770.00	61.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
166	BOARD OF EDUCATION OF THE REGINA SCHOOL DIVISION NO. 4 OF SASASKATCHEWAN	SK	\$204,017,750.00	2543	394		\$265,821,515.00	76.7%
167	CONSEIL DES ECOLES PUBLIQUES DE L'EST DE L'ONTARIO	ON	\$202,267,547.00	2201	3759	\$23,219,534.00	\$276,471,448.00	73.2%
168	Toronto East Health Network	ON	\$200,511,000.00	1811	1792	\$61,021,000.00	\$325,841,000.00	61.5%

#	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 CANADIAN RED CROSS SOCIETY LA SOCIÉTÉ CANADIENNE DE LA CROIX-ROUGE	ON	\$198,166,435.00	1258	4795	\$83,235,419.00	\$553,402,595.00	35.8%
170	LAMBTON KENT DISTRICT SCHOOL BOARD	ON	\$193,515,752.00	2439	1395	\$18,825,703.00	\$285,547,415.00	67.8%
171	NORTH BAY REGIONAL HEALTH CENTRE	ON	\$192,617,328.00	1356	1353	\$73,651,335.00	\$310,878,631.00	62.0%

#	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	\$191,602,138.00	2455	1028	\$32,607,523.00	\$407,554,868.00	47.0%
173	UNIVERSITY OF REGINA	SK	\$188,432,638.00	1429	2522	\$44,496,037.00	\$284,002,957.00	66.3%
174	NOVA SCOTIA COMMUNITY COLLEGE	NS	\$178,704,803.00	1815	396	\$6,959,748.00	\$233,027,482.00	76.7%
175	Centre de services scolaire du Val-des-Cerfs	QC	\$178,413,860.00	2063	1040	\$12,220,388.00	\$230,853,331.00	77.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
176	Saskatchewan Polytechnic	SK	\$175,964,932.00	1584	618	\$14,683,597.00	\$251,780,800.00	69.9%
177	Northern Regional Health Authority	MB	\$175,798,551.00	1681	538	\$7,374,237.00	\$246,031,702.00	71.5%
178	QUINTE HEALTHCARE CORPORATION	ON	\$173,716,012.00	1030	1160	\$61,496,844.00	\$251,434,314.00	69.1%
179	Conseil scolaire Viamonde	ON	\$173,603,185.00	1865	1825	\$21,138,203.00	\$241,389,441.00	71.9%
180	BLUEWATER DISTRICT SCHOOL BOARD	ON	\$172,283,565.00	2049	1684	\$13,552,756.00	\$224,429,164.00	76.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
181	Interlake-Eastern Regional Health Authority	MB	\$171,583,772.00	867	1634		\$248,560,672.00	69.0%
182	QUEENSWAY-CARLETON HOSPITAL	ON	\$171,183,111.00	923	1472	\$64,950,588.00	\$252,861,447.00	67.7%
183	CENTRE DE SERVICES SCOLAIRE DE SAINT-HYACINTHE	QC	\$171,170,270.00	20444	1609	\$28,464,975.00	\$216,110,052.00	79.2%
184	Centre de services scolaire des Trois-Lacs	QC	\$168,139,537.00	12	552	\$7,983,243.00	\$221,497,684.00	75.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
185	CAREWEST	AB	\$167,853,000.00	945	2082	\$87,284,000.00	\$211,101,000.00	79.5%
186	SAULT AREA HOSPITAL	ON	\$167,060,789.00	1086	935	\$38,016,376.00	\$265,273,918.00	63.0%
187	LA CORPORATION DE L'ECOLE POLYTECHNIQUE DE MONTREAL	QC	\$166,856,252.00	1125	1694	\$28,200,836.00	\$277,926,455.00	60.0%
188	AVON MAITLAND DISTRICT SCHOOL BOARD	ON	\$166,387,427.00	1673	395	\$14,765,098.00	\$213,463,392.00	77.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
189	The Board of Education of School District No. 44 (North Vancouver)	BC	\$164,822,722.00	1176	1800	\$55,993,653.00	\$192,329,169.00	85.7%
190	NORTHERN ALBERTA INSTITUTE OF TECHNOLOGY	AB	\$163,006,043.00	1736	91	\$6,730,221.00	\$243,764,704.00	66.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
191	The Board of Education of School District No. 42 (Maple Ridge-Pitt Meadows)	BC	\$162,809,744.00	1639	222		\$187,738,526.00	86.7%
192	RAINBOW DISTRICT SCHOOL BOARD	ON	\$162,199,286.00	1803	1020	\$13,353,520.00	\$212,491,182.00	76.3%
193	Joseph Brant Hospital	ON	\$160,055,574.00	1068	974	\$28,820,945.00	\$251,644,267.00	63.6%
194	CHRISTIAN HORIZONS	ON	\$159,583,806.00	1826	1884	\$42,713,523.00	\$197,693,128.00	80.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
195	INSTITUT DE CARDIOLOGIE DE MONTRÉAL-MONTREAL HEART INSTITUTE	QC	\$158,244,812.00	927	1394	\$76,661,544.00	\$276,394,256.00	57.3%
196	PETERBOROUGH VICTORIA NORTHUMBERLAND AND CLARINGTON CATHOLIC DISTRICT SCHOOL BOARD	ON	\$157,438,590.00	1704	742	\$13,119,487.00	\$198,322,679.00	79.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
197	BRUYÈRE CONTINUING CARE INC.	ON	\$156,520,812.00	1118	1566	\$48,828,159.00	\$205,109,145.00	76.3%
198	COMMISSION SCOLAIRE SIR-WILFRID-LAURIER/SIR-WILFRID-LAURIER SCHOOL BOARD	QC	\$154,734,156.00		36	\$46,983.00	\$202,117,520.00	76.6%
199	YMCA OF GREATER TORONTO	ON	\$153,878,513.00	2884	2009	\$15,925,250.00	\$218,778,880.00	70.3%
200	Centre de services scolaire des Chênes	QC	\$152,847,974.00	1515	1827	\$38,639,802.00	\$194,038,166.00	78.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
201	BRANT COMMUNITY HEALTHCARE SYSTEM	ON	\$152,706,475.00	880	970	\$47,908,475.00	\$209,896,265.00	72.8%
202	TORONTO PUBLIC LIBRARY BOARD	ON	\$152,657,851.00	1492	982	\$21,232,616.00	\$226,082,310.00	67.5%
203	MOHAWK COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$149,396,612.00	1232	2287	\$32,182,215.00	\$229,335,576.00	65.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
204	Cape Breton-Victoria Regional Centre for Education	NS	\$149,232,244.00	2027	814	\$8,060,299.00	\$173,306,875.00	86.1%
205	Grant MacEwan University	AB	\$148,665,349.00	1362	1288	\$20,313,843.00	\$212,050,071.00	70.1%
206	HOPITAL MONTFORT	ON	\$148,248,467.00	1066	846	\$65,595,294.00	\$249,343,840.00	59.5%
207	KWANTLEN Polytechnic University	BC	\$147,226,210.00	1301	1005	\$8,691,445.00	\$209,852,456.00	70.2%

#	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 Education of School District No. 68 (Nanaimo-Ladysmith)	BC	\$146,410,046.00	1066	1230	\$41,878,599.00	\$173,497,656.00	84.4%
209	THE BOARD OF GOVERNORS OF RED RIVER COLLEGE	MB	\$146,132,605.00	1484	1259	\$20,386,994.00	\$208,691,361.00	70.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
210	THE CATHOLIC DISTRICT SCHOOL BOARD OF EASTERN ONTARIO	ON	\$145,644,795.00	1541	902	\$4,425,594.00	\$197,182,902.00	73.9%
211	ST MARY'S GENERAL HOSPITAL	ON	\$144,994,710.00	763	880	\$55,657,124.00	\$206,049,574.00	70.4%
212	THOMPSON RIVERS UNIVERSITY	BC	\$144,760,928.00	1440	1035	\$19,946,990.00	\$211,856,339.00	68.3%
213	Mount Royal University	AB	\$144,576,495.00	1122	413	\$24,117,411.00	\$202,846,198.00	71.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
214	MARKHAM STOUFFVILLE HOSPITAL	ON	\$144,198,660.00	1274	1584	\$54,784,540.00	\$302,922,870.00	47.6%
215	The Board of Education of School District No. 57 (Prince George)	BC	\$143,939,583.00	1661	556	\$5,037,885.00	\$173,096,714.00	83.2%
216	Annapolis Valley Regional Centre for Education	NS	\$143,343,162.00	2065	915	\$4,855,341.00	\$173,891,158.00	82.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
217	VICTORIAN ORDER OF NURSES FOR CANADA - ONTARIO BRANCH	ON	\$142,994,351.00	1489	632	\$18,013,551.00	\$183,644,410.00	77.9%
218	THE BOARD OF TRUSTEES OF ELK ISLAND PUBLIC SCHOOLS	AB	\$142,392,612.00	1305			\$187,761,852.00	75.8%
219	CAPITAL CARE GROUP INC.	AB	\$142,183,407.00	709	2624	\$91,161,304.00	\$171,126,082.00	83.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
220	THE UNIVERSITY OF LETHBRIDGE	AB	\$142,096,950.00	948	552	\$11,938,800.00	\$205,932,114.00	69.0%
221	VHA HOME HEALTHCARE	ON	\$141,066,568.00	2341	1204	\$15,334,629.00	\$172,208,119.00	81.9%
222	CORPORATION DE L'ECOLE DES HAUTES ETUDES COMMERCIALES DE MONTREAL	QC	\$140,872,715.00	1072	2582	\$26,138,243.00	\$190,445,446.00	74.0%

#	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 GOOD SAMARITAN SOCIETY (A LUTHERAN SOCIAL SERVICE ORGANIZATION)	AB	\$136,210,130.00	773	2690	\$80,801,087.00	\$182,599,953.00	74.6%
224	THE SEVEN OAKS SCHOOL DIVISION	MB	\$135,787,682.00	1757	236	\$7,354,293.00	\$168,889,176.00	80.4%
225	BLUEWATER HEALTH	ON	\$135,355,901.00	1025	1171	\$47,221,760.00	\$228,783,459.00	59.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
226	ECOLE DE TECHNOLOGIE SUPERIEURE/INSTITUTE OF HIGHER TECHNOLOGY	QC	\$133,744,266.00	804	1425	\$35,495,569.00	\$214,303,524.00	62.4%
227	BAYCREST CENTRE FOR GERIATRIC CARE	ON	\$133,139,389.00	1038	508	\$23,121,577.00	\$195,960,728.00	67.9%
228	THE GEORGIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$132,436,348.00	858	1051	\$37,570,496.00	\$206,063,095.00	64.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
229	SOUTHERN ALBERTA INSTITUTE OF TECHNOLOGY	AB	\$131,665,018.00	1335	160	\$13,226,087.00	\$232,488,212.00	56.6%
230	ST. PAUL'S HOSPITAL (GREY NUNS) OF SASKATOON	SK	\$129,257,534.00	833	901	\$47,871,787.00	\$306,115,825.00	42.2%
231	LAURENTIAN UNIVERSITY OF SUDBURY	ON	\$128,416,000.00	770	1000	\$3,144,000.00	\$261,516,000.00	49.1%

#	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)	BC	\$128,330,235.00	1615	609	\$6,159,627.00	\$154,187,448.00	83.2%
233	DURHAM COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$127,598,718.00	841	2621	\$30,336,946.00	\$188,624,326.00	67.6%
234	LAKEHEAD UNIVERSITY	ON	\$127,185,000.00	1002	2171	\$22,149,405.00	\$187,648,000.00	67.8%
235	TRENT UNIVERSITY	ON	\$126,877,937.00	738	1162		\$185,252,414.00	68.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
236	Labrador-Grenfell Regional Integrated Health Authority	NL	\$126,393,562.00	1113	682	\$22,131,474.00	\$190,349,107.00	66.4%
237	Chatham-Kent Health Alliance	ON	\$125,359,946.00	608	600	\$43,051,121.00	\$178,465,177.00	70.2%
238	CAMBRIDGE MEMORIAL HOSPITAL	ON	\$125,328,899.00	743	579	\$26,819,330.00	\$174,405,213.00	71.9%
239	HEMA-QUEBEC	QC	\$125,172,433.00	1250	439	\$18,596,469.00	\$456,415,114.00	27.4%
240	Ontario Shores Centre for Mental Health Sciences	ON	\$124,849,422.00	856	665	\$28,355,950.00	\$153,315,507.00	81.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
241	ALGONQUIN & LAKESHORE CATHOLIC DISTRICT SCHOOL BOARD	ON	\$124,663,112.00		1013	\$10,140,038.00	\$164,824,897.00	75.6%
242	Waypoint Centre for Mental Health Care	ON	\$121,063,178.00	856	453	\$21,080,935.00	\$170,858,760.00	70.9%
243	LANGARA COLLEGE	BC	\$120,784,598.00	949	2120	\$30,898,773.00	\$164,176,667.00	73.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
244	COMMISSION SCOLAIRE RIVERSIDE / RIVERSIDE SCHOOL BOARD	QC	\$119,835,781.00		315	\$2,927,691.00	\$154,087,583.00	77.8%
245	DOUGLAS COLLEGE	BC	\$119,211,859.00	946			\$161,945,465.00	73.6%
246	Vancouver Island University	BC	\$118,756,020.00	841	1497	\$36,497,656.00	\$156,924,822.00	75.7%
247	UNIVERSITY OF ONTARIO INSTITUTE OF TECHNOLOGY	ON	\$118,601,575.00	732	1228	\$20,430,637.00	\$198,168,933.00	59.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
248	The Board of Education of School District No. 33 (Chilliwack)	BC	\$116,500,216.00	1938			\$168,516,845.00	69.1%
249	UNIVERSITY OF THE FRASER VALLEY	BC	\$110,210,889.00	947	948	\$18,035,685.00	\$148,267,478.00	74.3%
250	Athabasca University	AB	\$109,539,061.00	816	679	\$49,750,517.00	\$157,553,114.00	69.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
251	Centre de services scolaire de la Vallée-des-Tisserands	QC	\$108,814,960.00	1599	1452	\$10,946,452.00	\$136,625,304.00	79.6%
252	WOMEN'S COLLEGE HOSPITAL	ON	\$107,448,434.00	671	733	\$18,039,038.00	\$181,788,913.00	59.1%
253	GREY BRUCE HEALTH SERVICES	ON	\$107,044,115.00	1032	1037	\$37,333,519.00	\$219,700,798.00	48.7%
254	RENFREW COUNTY DISTRICT SCHOOL BOARD	ON	\$106,964,678.00	1180				#DIV/0!

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
255	LAKEHEAD DISTRICT SCHOOL BOARD	ON	\$106,942,488.00	1322	994	\$9,976,704.00	\$139,458,141.00	76.7%
256	CAMOSUN COLLEGE	BC	\$106,763,983.00	1100	500	\$12,811,678.00	\$140,810,493.00	75.8%
257	BLACK GOLD REGIONAL DIVISION NO 18	AB	\$106,580,039.00	1110	195	\$9,448,809.00	\$135,141,588.00	78.9%
258	MARCH OF DIMES CANADA	ON	\$106,331,395.00	1240	980	\$28,941,697.00	\$144,844,519.00	73.4%
259	Université de Moncton	NB	\$106,028,972.00	823	1770	\$11,750,029.00	\$149,880,508.00	70.7%

#	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	\$105,275,225.00	715	757	\$28,272,710.00	\$150,733,575.00	69.8%
261	Saskatchewan Cancer Agency	SK	\$104,785,511.00	624	266	\$15,845,696.00	\$202,128,550.00	51.8%
262	GUELPH GENERAL HOSPITAL COMMISSION	ON	\$104,023,940.00	668	1050		\$176,167,381.00	59.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
263	THE CHINOOK'S EDGE SCHOOL DIVISION	AB	\$102,170,464.00	1300	450		\$129,440,716.00	78.9%
264	The Lethbridge School Division	AB	\$101,989,850.00	1122	318	\$2,124,286.00	\$127,415,051.00	80.0%
265	UNIVERSITY OF OTTAWA HEART INSTITUTE/L'INSTITUT DE CARDIOLOGIE DE L'UNIVERSITE D'OTTAWA	ON	\$100,982,733.00	747	365	\$20,196,547.00	\$226,394,750.00	44.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
266	UNIVERSITE DU QUEBEC A CHICOUTIMI	QC	\$100,486,687.00	594	500	\$24,199,430.00	\$141,919,601.00	70.8%
267	BOARD OF EDUCATION OF THE REGINA ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 81 OF SASKATCHEWAN	SK	\$99,892,407.00	1135			\$130,266,651.00	76.7%

#	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	MB	\$99,825,788.00	853	1602	\$12,125,745.00	\$151,294,601.00	66.0%
269	Centre de services scolaire des Sommets	QC	\$99,247,386.00	907	1141	\$16,184,948.00	\$131,197,639.00	75.6%
270	UNIVERSITY OF PRINCE EDWARD ISLAND	PE	\$97,969,034.00	635	481	\$12,798,864.00	\$146,333,720.00	66.9%
271	ST. MARY'S OF THE LAKE HOSPITAL	ON	\$97,874,965.00	539	694	\$23,228,313.00	\$136,857,531.00	71.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
272	PARKLAND SCHOOL DIVISION NO 70	AB	\$96,461,994.00	781	723	\$15,260,109.00	\$130,614,797.00	73.9%
273	The Board of Trustees of the Red Deer Public School District No. 104	AB	\$96,168,496.00	1127	308	\$2,051,171.00	\$120,222,964.00	80.0%
274	ORILLIA SOLDIERS' MEMORIAL HOSPITAL	ON	\$96,097,659.00	699	789	\$33,823,849.00	\$150,892,998.00	63.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
275	THE BOARD OF EDUCATION OF THE PRAIRIE SPIRIT SCHOOL DIVISION NO. 206	SK	\$96,030,634.00	805	615	\$31,222,111.00	\$129,354,596.00	74.2%
276	THE ST. JAMES-ASSINIBOIA SCHOOL DIVISION	MB	\$96,001,211.00	1195			\$119,534,048.00	80.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
277	LE CONSEIL SCOLAIRE DE DISTRICT CATHOLIQUE DU NOUVEL-ONTARIO	ON	\$95,551,650.00	737	572	\$17,585,725.00	\$127,565,261.00	74.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
278	Eastern Ontario Regional Laboratory Association Inc/Association de laboratoires régionaux de l'est de l'Ontario inc.	ON	\$95,466,753.00	482	408	\$26,400,000.00	\$147,927,876.00	64.5%
279	THE BRANDON SCHOOL DIVISION NO 40	MB	\$94,811,363.00	1385	244	\$2,937,931.00	\$120,265,144.00	78.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
280	ST. CLAIR CATHOLIC DISTRICT SCHOOL BOARD	ON	\$94,772,795.00	1064	506	\$8,493,641.00	\$122,959,693.00	77.1%
281	The Governing Council of the Salvation Army in Canada / Conseil de direction de l'Armée du Salut du Canada	ON	\$94,412,142.00	1590	821	\$10,629,294.00	\$397,423,614.00	23.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
282	Centre de services scolaire des Laurentides	QC	\$94,218,048.00	1372	937	\$6,027,882.00	\$123,129,474.00	76.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
283	Victorian Order of Nurses for Canada - Nova Scotia Branch / Les infirmières de l'Ordre de Victoria du Canada - Succursale Nouvelle-Écosse	NS	\$93,972,083.00	814	965	\$36,166,209.00	\$116,134,257.00	80.9%
284	Hôtel-Dieu Grace Healthcare	ON	\$93,398,490.00	688	583	\$33,352,470.00	\$132,828,401.00	70.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
285	Saint Mary's University	NS	\$92,440,224.00	779	1652	\$14,136,404.00	\$145,590,986.00	63.5%
286	The Board of Education of School District No. 79 (Cowichan Valley)	BC	\$90,462,218.00	760	1241	\$19,849,613.00	\$106,347,608.00	85.1%
287	Conseil scolaire catholique de district des Grandes Rivières	ON	\$88,827,352.00	981	722	\$5,138,384.00	\$119,020,467.00	74.6%
288	COLLEGE DAWSON	QC	\$88,736,690.00	756	634	\$5,257,287.00	\$111,135,978.00	79.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
289	CHILDREN'S AID SOCIETY OF TORONTO	ON	\$88,313,000.00	662	31	\$872,000.00	\$165,136,000.00	53.5%
290	Wellington Catholic District School Board	ON	\$88,091,571.00	862			\$111,366,213.00	79.1%
291	The Board of Education of School District No. 22 (Vernon)	BC	\$87,974,071.00	567	662	\$24,913,342.00	\$107,250,145.00	82.0%
292	STRATFORD GENERAL HOSPITAL	ON	\$87,666,412.00	552	514	\$21,158,307.00	\$126,711,684.00	69.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
293	OKANAGAN COLLEGE	BC	\$87,409,520.00	831	787	\$15,257,547.00	\$115,838,623.00	75.5%
294	Prairie Valley School Division No. 208	SK	\$85,908,850.00	1018	347	\$9,574,016.00	\$112,669,163.00	76.2%
295	UNIVERSITE DU QUEBEC EN OUTAOUAIS	QC	\$85,889,985.00	639	1274	\$17,132,277.00	\$111,409,025.00	77.1%
296	The St. Clair College of Applied Arts and Technology	ON	\$85,539,015.00	575	511	\$17,176,696.00	\$198,746,935.00	43.0%
297	BETHANY CARE SOCIETY	AB	\$85,308,116.00	445	1657	\$53,829,749.00	\$134,001,498.00	63.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
298	WEST PARK HEALTHCARE CENTRE	ON	\$84,704,271.00	649	543	\$23,375,497.00	\$114,740,731.00	73.8%
299	COLLÈGE D'ENSEIGNEMENT GÉNÉRAL ET PROFESSIONNEL EDOUARD-MONTPETIT	QC	\$84,478,499.00	740	648	\$18,243,726.00	\$110,935,652.00	76.2%
300	Strait Regional Centre for Education	NS	\$84,441,463.00	1180	467	\$3,152,150.00		#DIV/0!

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
301	UNIVERSITE DU QUEBEC A RIMOUSKI	QC	\$84,163,120.00	505			\$126,772,332.00	66.4%
302	THE BOARD OF GOVERNORS OF NORQUEST COLLEGE	AB	\$82,966,000.00	620	175	\$13,445,379.00	\$111,789,000.00	74.2%
303	Centre de services scolaire des Hauts-Cantons	QC	\$82,424,441.00	782	997	\$16,593,907.00	\$109,839,428.00	75.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
304	FRANCOPHONE EDUCATION AUTHORITIES (CONSEIL SCOLAIRE FRANCOPHONE)	BC	\$82,337,199.00	560	384	\$15,817,361.00	\$125,980,273.00	65.4%
305	ROSS MEMORIAL HOSPITAL	ON	\$82,292,003.00	448	498	\$23,259,191.00	\$108,156,272.00	76.1%
306	CAPILANO UNIVERSITY	BC	\$82,264,865.00	782	296	\$7,835,503.00	\$118,258,475.00	69.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
307	TIMMINS AND DISTRICT HOSPITAL/L'HOPITAL DE TIMMINS ET DU DISTRICT	ON	\$81,663,429.00	546	631	\$23,250,580.00	\$118,049,271.00	69.2%
308	HOLLAND BLOORVIEW KIDS REHABILITATION HOSPITAL	ON	\$81,380,623.00	455	386	\$20,394,926.00	\$106,073,502.00	76.7%
309	ST. LAWRENCE COLLEGE OF APPLIED ARTS & TECHNOLOGY	ON	\$80,685,863.00	584	1693	\$16,121,025.00	\$119,577,410.00	67.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
310	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE STE-FOY	QC	\$80,316,086.00	688	922	\$21,849,104.00	\$101,221,678.00	79.3%
311	THE SIR SANDFORD FLEMING COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$80,310,544.00	663	1825	\$16,825,870.00	\$131,318,316.00	61.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
312	SOUTH EAST CORNERSTONE SCHOOL DIVISION NO. 209	SK	\$79,516,215.00	979	646		\$111,769,852.00	71.1%
313	PALLISER REGIONAL DIVISION # 26	AB	\$79,175,034.00	904	13	\$134,130.00	\$99,075,958.00	79.9%
314	Ottawa Hospital Research Institute/Institut de recherche de l'hôpital d'Ottawa	ON	\$78,274,313.00	1063	298	\$10,689,434.00	\$117,008,021.00	66.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
315	L'INSTITUT DE RECHERCHE DU CENTRE UNIVERSITAIRE DE SANTÉ MCGILL / THE RESEARCH INSTITUTE OF THE MCGILL UNIVERSITY HEALTH CENTRE	QC	\$77,405,102.00	874	444		\$128,106,934.00	60.4%
316	WOODSTOCK HOSPITAL	ON	\$77,222,985.00	1031	483	\$22,937,871.00	\$55,702,918.00	138.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
317	PEMBROKE REGIONAL HOSPITAL INC.	ON	\$77,155,812.00	447	467	\$30,476,546.00	\$105,719,412.00	73.0%
318	SEVEN OAKS GENERAL HOSPITAL	MB	\$76,331,918.00	382	733		\$103,873,201.00	73.5%
319	HALDIMAND-NORFOLK RESOURCE, EDUCATION AND COUNSELLING HELP	ON	\$76,019,097.00		82	\$491,171.00	\$15,071,536.00	504.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
320	COMMISSION SCOLAIRE EASTERN TOWNSHIPS EASTERN TOWNSHIPS SCHOOL BOARD	QC	\$75,729,664.00	731	543	\$5,608,176.00	\$97,935,304.00	77.3%
321	UNIVERSITY OF NORTHERN BRITISH COLUMBIA	BC	\$75,728,000.00	533	628	\$7,557,026.00	\$114,155,000.00	66.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
322	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL D'AHUNTSIC	QC	\$75,109,082.00	761	368	\$6,019,009.00	\$95,483,842.00	78.7%
323	THE CHRIST THE REDEEMER CATHOLIC SEPARATE REGIONAL DIVISION NO. 3	AB	\$75,078,245.00	768	345	\$5,763,662.00	\$105,504,558.00	71.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
324	The Grande Prairie School Division	AB	\$74,860,357.00	758	351	\$2,516,375.00	\$95,514,539.00	78.4%
325	The Board of Education of School District No. 83 (North Okanagan-Shuswap)	BC	\$74,799,108.00	968	179	\$3,854,964.00	\$88,786,768.00	84.2%
326	SUDBURY CATHOLIC DISTRICT SCHOOL BOARD	ON	\$74,572,936.00	772	558	\$6,044,255.00	\$97,597,554.00	76.4%
327	CATHOLIC SOCIAL SERVICES	AB	\$74,550,506.00	900	1124	\$21,131,396.00	\$101,502,859.00	73.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
328	THE CATHOLIC INDEPENDENT SCHOOLS OF VANCOUVER ARCHDIOCESE	BC	\$74,085,904.00	1503	607	\$8,231,767.00		#DIV/0!
329	THE ST. ALBERT PUBLIC SCHOOL DISTRICT NO. 5565	AB	\$73,883,732.00	549	690	\$20,052,213.00	\$92,035,650.00	80.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
330	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DU VIEUX MONTREAL	QC	\$73,812,007.00	701	789	\$19,532,553.00	\$94,709,806.00	77.9%
331	CENTRE DE SERVICES SCOLAIRE SOREL-TRACY	QC	\$73,587,260.00	776	325	\$1,755,000.00	\$88,468,796.00	83.2%
332	INSTITUT PHILIPPE PINEL DE MONTREAL	QC	\$72,860,682.00	400	738		\$90,120,557.00	80.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
333	FOOTHILLS SCHOOL DIVISION #38	AB	\$72,715,301.00	961	269	\$1,675,301.00	\$96,201,331.00	75.6%
334	KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD	ON	\$72,457,562.00	570	673	\$17,217,707.00	\$98,483,212.00	73.6%
335	FORT MCMURRAY CATHOLIC BOARD OF EDUCATION	AB	\$72,082,143.00	723	49	\$620,807.00	\$98,471,876.00	73.2%
336	INSTITUT NATIONAL DE LA RECHERCHE SCIENTIFIQUE	QC	\$71,916,009.00	335	31	\$1,318,356.00	\$131,376,861.00	54.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
337	School District No. 40 (New Westminster)	BC	\$71,658,183.00	65	200	\$5,000,000.00	\$84,302,435.00	85.0%
338	CANCERCARE MANITOBA	MB	\$71,566,670.00	707	304	\$11,808,812.00	\$194,614,618.00	36.8%
339	The Wolf Creek School Division	AB	\$71,276,812.00	551	634	\$18,783,522.00	\$89,607,497.00	79.5%
340	Centre de services scolaire de L'Or-et-des-Bois	QC	\$71,184,109.00	592	100		\$97,214,599.00	73.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
341	The Board of Trustees of Fort McMurray Public School Division	AB	\$70,486,972.00	509	351	\$14,636,341.00	\$95,112,030.00	74.1%
342	MUSKOKA ALGONQUIN HEALTHCARE	ON	\$69,802,159.00	403	294	\$16,146,874.00	\$93,843,185.00	74.4%
343	CEGEP REGIONAL DE LANAUDIERE	QC	\$69,717,601.00	577	344	\$8,180,178.00	\$77,872,055.00	89.5%
344	The Medicine Hat Public Board of Education	AB	\$69,013,788.00	727	10	\$16,464.00	\$88,289,771.00	78.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
345	The Board of Education of School District No. 75 (Mission)	BC	\$68,777,068.00	588	502		\$81,256,466.00	84.6%
346	BOW VALLEY COLLEGE	AB	\$68,528,718.00	542	551	\$12,465,003.00	\$10,332,423.00	663.2%
347	GOVERNORS OF ST. FRANCIS XAVIER UNIVERSITY	NS	\$68,507,818.00	808	961	\$10,761,688.00	\$132,714,323.00	51.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
348	PRAIRIE SOUTH SCHOOL DIVISION NO. 210 OF SASKATCHEWAN	SK	\$68,026,398.00	920	245	\$2,887,793.00	\$90,364,355.00	75.3%
349	COMMUNITY LIVING TORONTO	ON	\$67,894,514.00	747	221	\$11,697,518.00	\$101,590,043.00	66.8%
350	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE MAISONNEUVE	QC	\$67,673,637.00	632	239	\$14,960,891.00	\$88,285,923.00	76.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
351	CENTRE REGIONAL DE SANTE ET DE SERVICES SOCIAUX DE LA BAIE-JAMES	QC	\$67,628,442.00	429	298	\$13,621,777.00	\$100,401,214.00	67.4%
352	ST. AMANT INC.	MB	\$66,680,719.00	754	965	\$26,388,919.00	\$95,516,894.00	69.8%
353	CENTRE DE SERVICES SCOLAIRE DE ROUYN-NORANDA	QC	\$66,255,898.00	612	756		\$86,925,077.00	76.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
354	COLLEGE D'ARTS APPLIQUES ET DE TECHNOLOGIE LA CITE COLLEGALE	ON	\$65,705,340.00	450		\$14,583,498.00	\$104,240,494.00	63.0%
355	The Board of Education of School District No. 60 (Peace River North)	BC	\$65,117,848.00	627	470		\$82,437,276.00	79.0%
356	YEE HONG CENTRE FOR GERIATRIC CARE	ON	\$64,979,174.00	663	734	\$17,321,001.00	\$88,980,569.00	73.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
357	CHINOOK SCHOOL DIVISION NO. 211	SK	\$64,851,628.00	1010	627	\$5,551,845.00	\$87,214,790.00	74.4%
358	The Board of Education of School District No. 5 (Southeast Kootenay)	BC	\$64,093,358.00	573	491	\$3,356,309.00	\$77,665,497.00	82.5%
359	BROCKVILLE GENERAL HOSPITAL	ON	\$63,886,890.00	487	446	\$16,472,306.00		#DIV/0!

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
360	ST. THOMAS ELGIN GENERAL HOSPITAL	ON	\$63,581,181.00	559	445	\$19,997,368.00	\$128,867,279.00	49.3%
361	FORENSIC PSYCHIATRIC SERVICES COMMISSION	BC	\$63,550,413.00	369	317	\$10,866,434.00	\$83,763,214.00	75.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
362	THE TORONTO AND REGION CONSERVATION AUTHORITY / OFFICE DE PROTECTION DE LA NATURE DE TORONTO	ON	\$63,412,279.00	585	522	\$11,467,247.00	\$131,541,001.00	48.2%
363	HORIZON SCHOOL DIVISION NO. 205	SK	\$63,147,082.00	658	331	\$10,651,219.00	\$86,705,832.00	72.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
364	THE GOLDEN HILLS REGIONAL DIVISION NO. 15	AB	\$63,062,887.00	477	39	\$3,045,031.00	\$87,738,807.00	71.9%
365	BAYCREST HOSPITAL	ON	\$62,914,451.00	473	214	\$9,765,597.00	\$84,012,876.00	74.9%
366	CAMBRIAN COLLEGE OF APPLIED ARTS AND TECHNOLOGY,	ON	\$62,831,448.00	478	453	\$12,605,708.00	\$90,486,184.00	69.4%
367	The Peace Wapiti School Division	AB	\$62,602,210.00	562	658	\$6,260,221.00	\$85,184,232.00	73.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
368	CONSEIL SCOLAIRE ACADIEN PROVINCIAL	NS	\$62,489,330.00	782	947	\$12,033,962.00	\$106,422,667.00	58.7%
369	ONTARIO COLLEGE OF ART & DESIGN	ON	\$61,594,000.00	447	684	\$8,174,000.00	\$90,885,362.00	67.8%
370	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SHERBROOKE	QC	\$61,484,008.00	506	472	\$7,562,907.00	\$79,456,764.00	77.4%
371	Sunnybrook Research Institute	ON	\$60,926,098.00	536	220	\$4,011,580.00	\$110,142,137.00	55.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
372	The Board of Education of School District No. 72 (Campbell River)	BC	\$60,732,606.00	699	233	\$12,608,065.00	\$75,190,249.00	80.8%
373	GOOD SPIRIT SCHOOL DIVISION NO. 204	SK	\$59,877,060.00	798			\$59,797.00	100133.9%
374	YUKON HOSPITAL CORPORATION	YT	\$59,807,000.00	361	341	\$14,870,393.00	\$103,630,000.00	57.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
375	CANADIAN CANCER SOCIETY - SOCIÉTÉ CANADIENNE DU CANCER	ON	\$59,723,533.00	504	93	\$3,506,663.00	\$159,002,896.00	37.6%
376	UNIVERSITE DU QUEBEC EN ABITIBI-TEMISCAMINGUE	QC	\$59,604,577.00	411	829	\$17,734,204.00	\$83,084,125.00	71.7%
377	LETHBRIDGE COLLEGE	AB	\$59,346,960.00	494	575	\$11,149,176.00	\$85,788,713.00	69.2%
378	The Battle River School Division	AB	\$58,936,212.00	228	408	\$7,590,825.00	\$75,572,750.00	78.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
379	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SAINT-JEROME	QC	\$58,905,433.00	518	646	\$7,362,116.00	\$75,849,416.00	77.7%
380	DESSERCOM INC	QC	\$58,744,216.00	501	370	\$16,834,783.00	\$78,770,632.00	74.6%
381	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL FRANCOIS-XAVIER GARNEAU	QC	\$58,667,544.00	785	1080	\$10,557,258.00	\$76,920,141.00	76.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
382	PEMBINA HILLS REGIONAL DIVISION NO 7	AB	\$58,530,310.00	730	335	\$2,082,011.00	\$74,968,293.00	78.1%
383	The Board of Education of School District No. 8 (Kootenay Lake)	BC	\$58,335,440.00	497	383	\$9,912,436.00	\$71,436,324.00	81.7%
384	LIVING SKY SCHOOL DIVISION NO. 202	SK	\$57,909,698.00	651	686	\$12,175,172.00	\$77,406,007.00	74.8%
385	RANCH EHRLO SOCIETY	SK	\$57,727,091.00	858	299	\$6,990,949.00	\$75,237,970.00	76.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
386	HAWKESBURY AND DISTRICT GENERAL HOSPITAL	ON	\$57,566,426.00	423	492	\$17,336,752.00	\$102,382,471.00	56.2%
387	CONCORDIA HOSPITAL	MB	\$57,154,306.00	267	631		\$79,603,266.00	71.8%
388	NIPISSING UNIVERSITY	ON	\$57,071,000.00	422	434	\$8,459,000.00	\$80,152,000.00	71.2%
389	COLLEGE OF NEW CALEDONIA	BC	\$56,956,502.00	527	173	\$5,498,886.00	\$76,737,190.00	74.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
390	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE L'OUTAOUAIS	QC	\$56,679,320.00	587	223	\$8,277,751.00	\$61,301,702.00	92.5%
391	The Board of Education of School District No. 48 (Sea to Sky)	BC	\$56,380,318.00	612	453	\$11,543,065.00		#DIV/0!
392	ACADIA UNIVERSITY	NS	\$56,165,000.00	462	428	\$5,176,340.00	\$95,368,000.00	58.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
393	CAREFOR HEALTH & COMMUNITY SERVICES	ON	\$56,057,672.00	581	987	\$21,340,708.00	\$68,241,360.00	82.1%
394	Centre intégré de santé et de services sociaux des Iles	QC	\$55,933,938.00	302	304	\$20,904,278.00	\$83,218,314.00	67.2%
395	Ornge	ON	\$55,770,030.00	388	24	\$1,313,630.00	\$215,163,507.00	25.9%
396	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE TROIS-RIVIERES	QC	\$55,647,708.00	500	375	\$4,550,000.00	\$67,916,892.00	81.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
397	HEADWATERS HEALTH CARE CENTRE	ON	\$55,545,050.00	324	416	\$20,058,454.00	\$85,800,842.00	64.7%
398	RED DEER POLYTECHNIC	AB	\$55,382,531.00	527	598	\$5,904,311.00	\$90,459,461.00	61.2%
399	GEORGIAN BAY GENERAL HOSPITAL	ON	\$55,332,957.00	325	416	\$16,087,961.00	\$81,364,707.00	68.0%
400	MCMAN YOUTH, FAMILY & COMMUNITY SERVICES ASSOCIATION	AB	\$54,854,297.00	590	367	\$4,340,751.00	\$77,789,557.00	70.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
401	NORTHERN LIGHTS SCHOOL DIVISION NO. 113 OF SASKATCHEWAN	SK	\$54,780,437.00	682	166	\$740,812.00	\$79,059,495.00	69.3%
402	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LIMOILOU	QC	\$54,296,737.00	527	515	\$29,606,752.00	\$74,210,359.00	73.2%
403	TRIUMF	BC	\$53,985,501.00	554	110	\$861,323.00	\$88,856,152.00	60.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
404	COMMISSION SCOLAIRE NEW FRONTIERS / NEW FRONTIERS SCHOOL BOARD	QC	\$53,635,644.00	686	256	\$6,272,397.00	\$70,432,610.00	76.2%
405	The Board of Education of School District No. 27 (Cariboo-Chilcotin)	BC	\$53,318,092.00	418	432	\$17,023,396.00	\$66,947,251.00	79.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
406	HURON-PERTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$53,124,024.00	532	143	\$6,159,252.00	\$71,598,637.00	74.2%
407	THE LORD SELKIRK SCHOOL DIVISION	MB	\$52,498,793.00	699	518	\$1,921,597.00	\$65,374,892.00	80.3%
408	ELK ISLAND CATHOLIC SEPARATE REGIONAL DIVISION NO. 41	AB	\$52,420,550.00	574	430	\$8,110,779.00	\$80,492,911.00	65.1%
409	KERRY'S PLACE AUTISM SERVICES	ON	\$52,377,072.00	670	868	\$17,360,736.00	\$74,222,157.00	70.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
410	THE BRENDA STRAFFORD FOUNDATION LTD.	AB	\$52,307,792.00	490	680	\$20,845,449.00	\$77,552,014.00	67.4%
411	MISERICORDIA GENERAL HOSPITAL	MB	\$52,177,287.00	310	759	\$26,255,792.00	\$92,269,615.00	56.5%
412	The Board of Education of School District No. 91 (Nechako Lakes)	BC	\$51,653,844.00	370	500	\$14,316,040.00	\$65,437,789.00	78.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
413	Conseil scolaire public du Grand Nord de l'Ontario	ON	\$51,639,547.00	553	190	\$1,143,972.00	\$72,510,394.00	71.2%
414	NORTHUMBERLAND HILLS HOSPITAL	ON	\$51,530,063.00	322	427	\$17,565,865.00	\$83,958,558.00	61.4%
415	COLLEGE D'ENSEIGNEMENT GENERAL & PROFESSIONNEL DE JONQUIERE	QC	\$51,218,200.00	540	709	\$9,485,071.00	\$70,249,997.00	72.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
416	LOYALIST COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$50,997,326.00	356	862	\$11,438,094.00	\$83,002,939.00	61.4%
417	THE CONFEDERATION COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$50,970,324.00	396	431	\$10,104,628.00	\$80,637,056.00	63.2%
418	THE CHILDREN'S AID SOCIETY OF THE REGION OF PEEL	ON	\$50,540,306.00	453	35	\$649,031.00	\$75,997,483.00	66.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
419	TRINITY WESTERN UNIVERSITY	BC	\$50,457,778.00	475	346	\$8,479,410.00	\$91,413,012.00	55.2%
420	Télé-Université	QC	\$50,367,340.00	361	654	\$13,762,863.00	\$59,980,189.00	84.0%
421	The Holy Spirit Roman Catholic Separate School Division	AB	\$49,794,214.00	414	442	\$11,023,962.00	\$62,198,608.00	80.1%
422	The Board of Education of School District No. 69 (Qualicum)	BC	\$49,270,310.00	278	529	\$21,225,354.00	\$59,581,981.00	82.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
423	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE ST-HYACINTHE	QC	\$49,022,469.00	739	185	\$9,804,494.00	\$65,779,182.00	74.5%
424	CIRCLE OF HOME CARE SERVICES (TORONTO)	ON	\$48,938,736.00	771	582	\$5,378,436.00	\$65,760,158.00	74.4%
425	MIDDLESEX-LONDON HEALTH UNIT	ON	\$48,632,546.00	298	857	\$19,580,827.00	\$61,704,808.00	78.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
426	ErinoakKids Centre for Treatment and Development	ON	\$48,596,414.00	671	134	\$9,568,616.00	\$104,249,233.00	46.6%
427	NORTHWEST SCHOOL DIVISION NO. 203	SK	\$48,561,638.00	485	296	\$8,030,378.00	\$67,206,156.00	72.3%
428	Collège Boréal D'Arts Appliqués et de Technologie	ON	\$48,350,609.00	371	946	\$12,658,365.00	\$77,441,397.00	62.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
429	The Board of Trustees of Grande Prairie Roman Catholic Separate School Division	AB	\$48,213,231.00	504	252	\$3,247,626.00	\$67,216,476.00	71.7%
430	CAPE BRETON UNIVERSITY	NS	\$48,207,928.00	372	343	\$3,440,759.00	\$79,952,867.00	60.3%
431	THE CATHOLIC CHILDREN'S AID SOCIETY OF TORONTO	ON	\$47,868,000.00	397	11		\$124,947,000.00	38.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
432	ROYAL ROADS UNIVERSITY	BC	\$47,503,566.00	456	105	\$2,917,532.00	\$74,678,112.00	63.6%
433	The Greater St. Albert Roman Catholic Separate School Division	AB	\$47,340,871.00	348	475	\$8,372,883.00	\$64,694,175.00	73.2%
434	THE BOARD OF TRUSTEES OF STURGEON SCHOOL DIVISION NO 24	AB	\$47,312,920.00	453	198	\$5,659,115.00	\$64,153,500.00	73.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
435	NORTH EAST SCHOOL DIVISION NO. 200	SK	\$46,844,813.00	651	55	\$2,299,898.00	\$62,356,726.00	75.1%
436	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SAINT-LAURENT	QC	\$46,832,108.00	228	372	\$20,642,598.00	\$61,433,074.00	76.2%
437	RIVERVIEW HEALTH CENTRE	MB	\$46,473,160.00	236	550	\$25,654,721.00	\$58,066,018.00	80.0%
438	KINARK CHILD AND FAMILY SERVICES	ON	\$46,285,095.00	522	236	\$6,434,768.00	\$96,275,308.00	48.1%
439	HOLLAND COLLEGE	PE	\$46,212,124.00	480			\$67,749,751.00	68.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
440	Brandon University	MB	\$46,125,708.00	419	265	\$3,675,535.00	\$64,598,070.00	71.4%
441	THE PERLEY AND RIDEAU VETERANS' HEALTH CENTRE	ON	\$46,036,094.00	513	505	\$12,098,427.00	\$66,934,821.00	68.8%
442	THE JEWISH HOME FOR THE AGED	ON	\$45,717,338.00	414	264	\$10,172,539.00	\$64,073,147.00	71.4%
443	The Board of Education of School District No. 82 (Coast Mountains)	BC	\$45,292,165.00	467	419	\$5,072,640.00	\$65,524,550.00	69.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
444	MOUNT SAINT VINCENT UNIVERSITY	NS	\$45,160,122.00	412	928	\$9,360,908.00	\$63,585,227.00	71.0%
445	THE GARDEN VALLEY SCHOOL DIVISION	MB	\$45,007,443.00	382	248	\$6,828,005.00	\$61,556,495.00	73.1%
446	TIKINAGAN CHILD AND FAMILY SERVICES	ON	\$44,841,590.00	588	96	\$1,309,356.00	\$82,552,043.00	54.3%
447	RIVERSIDE HEALTH CARE FACILITIES INC	ON	\$44,773,882.00	264	344	\$12,088,948.00	\$56,153,457.00	79.7%
448	WESTWIND SCHOOL DIVISION NO. 74	AB	\$44,426,313.00	580			\$57,202,690.00	77.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
449	MOUNT ALLISON UNIVERSITY	NB	\$44,312,646.00	441	831	\$5,399,387.00	\$73,758,057.00	60.1%
450	NORTHERN GATEWAY REGIONAL DIVISION NO 10	AB	\$44,253,406.00	470	3	\$17,012.00	\$65,276,794.00	67.8%
451	SEINE RIVER SCHOOL DIVISION	MB	\$44,231,275.00	709			\$60,871,744.00	72.7%
452	CENTRE DE SERVICES SCOLAIRE HARRICANA	QC	\$44,209,105.00	558	429	\$5,281,512.00	\$70,688,306.00	62.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
453	Wild Rose School Division # 66	AB	\$43,940,675.00	305	168	\$14,685,414.00	\$60,298,226.00	72.9%
454	Mastercard Foundation	ON	\$43,931,340.00	373	1	\$73,930.00	\$1,873,068,501.00	2.3%
455	PERTH AND SMITHS FALLS DISTRICT HOSPITAL	ON	\$43,851,352.00	262	479	\$16,231,504.00	\$72,551,572.00	60.4%
456	The Sault College of Applied Arts and Technology	ON	\$43,313,080.00	312	251	\$10,441,541.00	\$75,530,662.00	57.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
457	Bibliothèque et Archives nationales du Québec (BAnQ)	QC	\$43,040,713.00	540	90	\$3,246,971.00	\$96,946,415.00	44.4%
458	NORFOLK GENERAL HOSPITAL	ON	\$42,967,501.00	265	300	\$12,344,077.00	\$56,751,367.00	75.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
459	INTERNATIONAL DEVELOPMENT RESEARCH CENTRE-CENTRE DE RECHERCHES POUR LE DEVELOPPEMENT INTERNATIONAL	ON	\$42,771,836.00	353	41	\$711,208.00	\$204,746,856.00	20.9%
460	THE COLLINGWOOD GENERAL AND MARINE HOSPITAL	ON	\$42,733,369.00	274	374	\$16,875,442.00	\$72,399,504.00	59.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
461	NATIONAL ARTS CENTRE CORPORATION/SOCIETE DU CENTRE NATIONAL DES ARTS	ON	\$42,628,391.00	286	298	\$1,150,734.00	\$77,443,798.00	55.0%
462	The Board of Education of School District No. 20 (Kootenay-Columbia)	BC	\$42,368,973.00	272	505		\$52,551,282.00	80.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
463	Weeneebayko Area Health Authority	ON	\$42,325,147.00	350	90	\$8,465,029.00	\$101,293,723.00	41.8%
464	PLASP CHILD CARE SERVICES	ON	\$42,302,029.00	315	1067	\$19,070,528.00	\$49,724,342.00	85.1%
465	Covenant Care	AB	\$42,198,441.00	269	852	\$25,005,392.00	\$77,907,580.00	54.2%
466	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE BOIS-DE-BOULOGNE	QC	\$42,125,773.00	631	276	\$960,347.00	\$52,861,949.00	79.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
467	THE REGIONAL AUTHORITY OF THE GREATER NORTH CENTRAL FRANCOPHONE EDUCATION REGION #2	AB	\$41,854,985.00	375	250	\$5,707,866.00	\$60,604,627.00	69.1%
468	Grande Yellowhead Public School Division No. 77	AB	\$41,722,524.00	340	365	\$10,456,445.00	\$57,541,905.00	72.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
469	LAKE OF THE WOODS DISTRICT HOSPITAL	ON	\$41,629,062.00	280	316	\$13,419,165.00	\$66,002,728.00	63.1%
470	PHS COMMUNITY SERVICES SOCIETY	BC	\$41,418,899.00	520	367	\$6,188,898.00	\$60,994,125.00	67.9%
471	GOOD SAMARITAN CANADA (A LUTHERAN SOCIAL SERVICE ORGANIZATION)	AB	\$41,313,298.00	327	753	\$20,266,614.00	\$63,291,255.00	65.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
472	Conseil scolaire de district du Nord-Est de l'Ontario	ON	\$41,147,833.00	423	452	\$5,165,699.00	\$56,928,683.00	72.3%
473	THE CANADORE COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$40,947,787.00	340	636	\$7,292,237.00	\$133,846,881.00	30.6%

#	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 Board of Education of School District No. 6 (Rocky Mountain)	BC	\$40,915,033.00	249	443	\$23,010,058.00	\$51,180,093.00	79.9%
475	THE CHILDREN'S AID SOCIETY OF OTTAWA/LA SOCIETE DE L'AIDE A L'ENFANCE D'OTTAWA	ON	\$40,902,993.00	358	35		\$97,224,664.00	42.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
476	LOFT COMMUNITY SERVICES	ON	\$40,766,264.00	396	265	\$11,986,458.00	\$58,857,584.00	69.3%
477	VANCOUVER PUBLIC LIBRARY BOARD	BC	\$40,285,775.00	381	341	\$11,712,843.00	\$55,534,819.00	72.5%
478	THE BOARD OF TRUSTEES OF FORT VERMILION SCHOOL DIVISION NO. 52	AB	\$39,969,102.00	448	65	\$1,664,000.00	\$56,424,411.00	70.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
479	THE ONTARIO EDUCATIONAL COMMUNICATIONS AUTHORITY	ON	\$39,928,751.00	378	20	\$536,397.00	\$62,044,894.00	64.4%
480	RAINY RIVER DISTRICT SCHOOL BOARD	ON	\$39,849,997.00	306	399	\$12,518,278.00	\$56,468,806.00	70.6%
481	The Wetaskiwin School Division	AB	\$39,604,145.00	362	31	\$2,822,364.00	\$52,319,501.00	75.7%
482	Beaufort-Delta Divisional Education Council	NT	\$39,593,657.00	309			\$45,130,178.00	87.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
483	The Board of Education of School District No. 59 (Peace River South)	BC	\$39,546,723.00	340	562		\$54,274,589.00	72.9%
484	Northern Ontario School of Medicine University / Université de l'École de médecine du Nord de l'Ontario	ON	\$39,089,000.00	240	20	\$150,000.00	\$54,067,000.00	72.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
485	Centre de services scolaire du Lac-Abitibi	QC	\$39,053,105.00	429	149	\$10,075,701.00	\$57,386,425.00	68.1%
486	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE CHICOUTIMI	QC	\$39,024,201.00	428	80	\$2,180,640.00	\$47,880,449.00	81.5%
487	Northwestern Polytechnic	AB	\$39,008,721.00	331	237	\$4,406,159.00	\$60,123,561.00	64.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
488	King's University College at the University of Western Ontario	ON	\$38,984,285.00	249	390	\$5,334,394.00	\$60,112,102.00	64.9%
489	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL ANDRE-LAURENDEAU	QC	\$38,850,749.00	366	209		\$49,461,324.00	78.5%
490	NORTHWOODCARE HALIFAX INCORPORATED	NS	\$38,697,093.00	401	744	\$15,037,069.00	\$55,051,839.00	70.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
491	PEACE RIVER SCHOOL DIVISION NO. 10	AB	\$38,651,091.00	447	190	\$880,005.00	\$52,504,882.00	73.6%
492	Hull Services	AB	\$38,437,283.00	451	361	\$7,192,253.00	\$45,506,164.00	84.5%
493	ST THOMAS AQUINAS ROMAN CATHOLIC SEPARATE REGIONAL DIVISION #38	AB	\$38,157,934.00	285	277	\$6,919,933.00	\$49,127,987.00	77.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
494	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL ST-JEAN-SUR-RICHELIEU	QC	\$38,049,664.00	423	48	\$3,877,673.00	\$49,538,514.00	76.8%
495	COLLEGE D'ENSEIGNEMENT ET PROFESSIONNEL DE L'ABITIBI-TEMISCAMINGNE	QC	\$37,818,183.00	134	153	\$3,233,079.00	\$51,829,069.00	73.0%
496	SCHOOL DISTRICT OF MYSTERY LAKE 2355	MB	\$37,748,680.00	439	107	\$395,610.00	\$45,158,669.00	83.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
497	BROADMEAD CARE SOCIETY	BC	\$37,609,152.00	394	183	\$5,253,274.00	\$44,041,351.00	85.4%
498	LIVINGSTONE RANGE SCHOOL DIVISION #68	AB	\$37,546,550.00	451			\$51,980,022.00	72.2%
499	TORONTO FRENCH SCHOOL	ON	\$37,541,338.00	294	35	\$2,366,387.00	\$50,486,697.00	74.4%
500	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LEVIS-LAUZON	QC	\$37,451,015.00	287	408	\$5,353,209.00	\$49,180,211.00	76.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
501	YMCA OF THREE RIVERS (MIDWESTERN ONTARIO)	ON	\$37,398,857.00	463	616	\$10,654,127.00	\$54,819,634.00	68.2%
502	PRAIRIE ROSE SCHOOL DIVISION NO. 8	AB	\$37,266,859.00	370	83	\$3,012,462.00	\$52,863,124.00	70.5%
503	THE YOUNG MEN'S CHRISTIAN ASSOCIATION OF EDMONTON	AB	\$37,082,249.00	704	694	\$4,459,608.00	\$56,153,179.00	66.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
504	THE NEIGHBOURHOOD GROUP COMMUNITY SERVICES	ON	\$37,072,186.00	417	556	\$11,692,907.00	\$49,310,973.00	75.2%
505	WINDSOR-ESSEX CHILDREN'S AID SOCIETY	ON	\$36,989,797.00	322	20	\$699,488.00	\$62,220,922.00	59.4%
506	The Board of Education of School District No. 46 (Sunshine Coast)	BC	\$36,765,062.00	500	100	\$1,938,701.00	\$42,502,745.00	86.5%
507	WOODGREEN COMMUNITY SERVICES	ON	\$36,668,923.00	449	260		\$50,064,426.00	73.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
508	SURREY PLACE	ON	\$36,532,012.00	398	19	\$970,112.00	\$57,872,169.00	63.1%
509	LAKELAND COLLEGE	AB	\$36,447,425.00	347	233	\$6,212,977.00	\$58,593,313.00	62.2%
510	The Southern Francophone Education Region	AB	\$36,310,965.00	294	244	\$7,032,627.00	\$53,494,773.00	67.9%
511	SHOCK TRAUMA AIR RESCUE SERVICE	AB	\$36,293,397.00	319	48	\$2,200,841.00	\$72,462,080.00	50.1%
512	REENA	ON	\$36,269,926.00	455	300	\$8,621,311.00	\$66,498,080.00	54.5%
513	YMCA OF SOUTHWESTERN ONTARIO	ON	\$36,219,089.00	689	1601	\$13,219,481.00	\$58,051,382.00	62.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
514	The Board of Education of School District No. 28 (Quesnel)	BC	\$36,191,568.00	274	361	\$9,162,399.00	\$42,081,696.00	86.0%
515	SHEPHERD'S CARE FOUNDATION	AB	\$36,098,872.00	218	710	\$24,664,057.00	\$69,154,601.00	52.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
516	THE ROYAL COLLEGE OF PHYSICIANS AND SURGEONS OF CANADA / LE COLLÈGE ROYAL DES MÉDECINS ET CHIRURGIENS DU CANADA	ON	\$35,971,607.00	270	62	\$1,587,973.00	\$57,213,361.00	62.9%
517	ATIRA WOMEN'S RESOURCE SOCIETY	BC	\$35,778,494.00	616	329	\$2,891,982.00	\$65,758,259.00	54.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
518	LLOYDMINSTER SCHOOL DIVISION	AB	\$35,731,496.00	584	254	\$1,563,691.00	\$48,034,460.00	74.4%
519	RUNNymeDE HEALTHCARE CENTRE	ON	\$35,708,153.00	299	213	\$7,822,885.00	\$58,779,386.00	60.7%
520	NORTH ISLAND COLLEGE	BC	\$35,703,049.00	291	151	\$4,799,461.00	\$50,820,385.00	70.3%
521	RESIDENCE ANGELICA INC.	QC	\$35,487,727.00	319	200	\$9,683,066.00	\$41,906,728.00	84.7%
522	MOUNTAIN VIEW SCHOOL DIVISION	MB	\$35,055,798.00	556	153	\$478,030.00	\$46,872,492.00	74.8%
523	OTTAWA PUBLIC LIBRARY BOARD	ON	\$34,856,893.00	284	331	\$11,102,829.00	\$49,315,631.00	70.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
524	Lumenus Community Services	ON	\$34,787,053.00	421	212	\$9,587,712.00	\$86,593,862.00	40.2%
525	NEW DIRECTIONS FOR CHILDREN, YOUTH, ADULTS AND FAMILIES INC.	MB	\$34,716,183.00	439	740	\$10,796,921.00	\$58,345,022.00	59.5%
526	BETHANY NURSING HOME OF CAMROSE, ALBERTA	AB	\$34,484,389.00	227	340	\$18,263,701.00	\$44,976,089.00	76.7%
527	WEST PARRY SOUND HEALTH CENTRE	ON	\$34,399,656.00	273	229	\$9,222,779.00	\$73,565,697.00	46.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
528	WORLD VISION CANADA-VISION MONDIALE CANADA	ON	\$34,381,441.00	354	53	\$1,364,051.00	\$439,552,546.00	7.8%
529	NORTHLAND SCHOOL DIVISION 61	AB	\$34,084,853.00	346	51	\$1,358,606.00	\$58,273,135.00	58.5%
530	THE CITY OF EDMONTON LIBRARY BOARD	AB	\$33,902,645.00	280	306	\$9,004,365.00	\$58,219,751.00	58.2%
531	BISHOP'S UNIVERSITY	QC	\$33,899,246.00	329	835	\$7,409,695.00	\$64,444,075.00	52.6%
532	St. Joseph's Villa Dundas	ON	\$33,678,492.00	386	346	\$9,114,632.00	\$47,019,597.00	71.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
533	YELLOWKNIFE EDUCATION DISTRICT # 1	NT	\$33,664,427.00	318	100	\$400,000.00	\$43,718,198.00	77.0%
534	Sioux Lookout Meno-Ya-Win Health Centre	ON	\$33,599,728.00	398	201	\$3,682,337.00	\$53,919,208.00	62.3%
535	KINGS REGIONAL REHABILITATION CENTRE	NS	\$33,338,079.00	358	299		\$37,723,177.00	88.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
536	NORTHERN COLLEGE OF APPLIED ARTS AND TECHNOLOGY	ON	\$33,291,317.00	267	349	\$6,407,370.00	\$48,598,741.00	68.5%
537	THE BOARD OF TRUSTEES OF HORIZON SCHOOL DIVISION NO. 67	AB	\$33,205,081.00	207	513	\$12,984,304.00	\$47,268,176.00	70.2%
538	SIMCOE MUSKOKA CHILD, YOUTH AND FAMILY SERVICES	ON	\$33,179,958.00	342	33	\$663,599.00	\$54,189,064.00	61.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
539	MEDICINE HAT COLLEGE	AB	\$33,123,935.00	274	94	\$4,913,989.00	\$49,975,952.00	66.3%
540	NUNAVUT ARCTIC COLLEGE	NU	\$32,897,000.00	278	34	\$7,354,000.00	\$47,270,200.00	69.6%
541	Lookout Housing and Health Society	BC	\$32,889,283.00	417	545	\$10,287,767.00	\$53,026,941.00	62.0%
542	CANADA COUNCIL FOR THE ARTS CONSEIL DES ARTS DU CANADA	ON	\$32,872,028.00	249	38	\$827,226.00	\$445,509,603.00	7.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
543	DUCKS UNLIMITED CANADA - CANARDS ILLIMITES CANADA	MB	\$32,818,949.00	388	54	\$2,968,671.00	\$80,992,142.00	40.5%
544	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE VICTORIALILLE	QC	\$32,789,060.00	330	295	\$3,577,455.00	\$42,869,766.00	76.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
545	THE CHILDREN'S AID SOCIETY OF THE REGIONAL MUNICIPALITY OF WATERLOO	ON	\$32,749,849.00	353	41	\$798,720.00	\$55,261,112.00	59.3%
546	Coast Foundation Society (1974)	BC	\$32,720,244.00	366	432	\$4,036,537.00	\$44,667,565.00	73.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
547	HOPITAL MARIE-CLARAC DES SOEURS DE CHARITE DE STE-MARIE (1995) INC.	QC	\$32,604,855.00	226	265	\$13,272,452.00	\$39,962,319.00	81.6%
548	DURHAM CHILDREN'S AID SOCIETY	ON	\$32,594,810.00	289	52	\$1,612,518.00	\$58,932,750.00	55.3%
549	INDUSTRIES GOODWILL RENAISSANCE MONTREAL INC.	QC	\$32,494,398.00	1079	915	\$13,501,073.00		#DIV/0!
550	AURORA COLLEGE	NT	\$32,410,405.00	275	93	\$1,626,409.00	\$52,224,347.00	62.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
551	Collège Lasalle / Lasalle College	QC	\$32,358,490.00	400	211	\$8,378,108.00	\$63,169,041.00	51.2%
552	YMCA OF HAMILTON/BURLINGTON/BRANTFORD	ON	\$32,331,908.00	617	913	\$6,860,869.00	\$48,010,853.00	67.3%
553	ART GALLERY OF ONTARIO	ON	\$32,304,091.00	309	81	\$2,163,654.00	\$76,150,075.00	42.4%
554	Empower Simcoe Services	ON	\$32,237,091.00	323	233	\$9,239,213.00	\$44,914,253.00	71.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
555	THE CHILDREN'S AID SOCIETY OF LONDON AND MIDDLESEX	ON	\$32,228,231.00	349	8	\$38,739.00	\$55,340,787.00	58.2%
556	COMMUNITY LIVING ESSEX COUNTY	ON	\$32,204,624.00	187	361	\$17,624,164.00	\$40,717,059.00	79.1%
557	EXCEL RESOURCES SOCIETY	AB	\$32,051,848.00	507	330	\$6,019,784.00	\$43,650,547.00	73.4%
558	CALGARY PUBLIC LIBRARY BOARD	AB	\$31,891,458.00	268	500	\$13,047,892.00	\$66,144,687.00	48.2%
559	UPPER CANADA COLLEGE	ON	\$31,793,932.00	242	9	\$160,000.00	\$52,621,134.00	60.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
560	The Canadian National Institute for the Blind L'Institut national Canadien pour les aveugles	ON	\$31,771,545.00	354	124	\$2,822,347.00	\$67,891,084.00	46.8%
561	HOMES FIRST SOCIETY	ON	\$31,720,583.00	352	466	\$5,383,508.00	\$51,264,685.00	61.9%
562	Erie Shores Healthcare	ON	\$31,643,766.00	172	233	\$13,761,491.00	\$55,982,065.00	56.5%
563	ONGWANADA HOSPITAL	ON	\$31,593,945.00	304	235	\$13,006,567.00	\$48,987,680.00	64.5%
564	KEYANO COLLEGE	AB	\$31,577,918.00			\$340,226.00	\$54,337,605.00	58.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
565	MON SHEONG FOUNDATION	ON	\$31,297,085.00	243	415	\$14,862,394.00	\$66,404,484.00	47.1%
566	SUPPORTED LIFESTYLES LTD	AB	\$31,112,658.00	223	399	\$9,727,334.00	\$33,216,638.00	93.7%
567	ROYAL ONTARIO MUSEUM	ON	\$30,936,778.00	415	95	\$1,156,494.00	\$65,075,366.00	47.5%
568	SHERBROOKE COMMUNITY SOCIETY INC.	SK	\$30,543,036.00	214	450	\$13,950,109.00	\$35,219,653.00	86.7%
569	PLAN INTERNATIONAL CANADA INC.	ON	\$30,525,566.00	287	44	\$3,725,464.00	\$231,220,467.00	13.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
570	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE DRUMMONDVILLE	QC	\$30,483,636.00	303	201	\$6,548,240.00	\$38,540,264.00	79.1%
571	Wood's Homes	AB	\$30,346,742.00	413	47	\$1,469,159.00	\$39,102,841.00	77.6%
572	CHILDREN'S AID SOCIETY OF THE NIAGARA REGION	ON	\$30,208,076.00	354	114	\$1,806,443.00	\$51,754,002.00	58.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
573	THE RELIGIOUS HOSPITALLERS OF ST. JOSEPH OF THE HOTEL DIEU OF ST. CATHARINES	ON	\$30,166,882.00	201	196	\$8,583,590.00	\$36,988,015.00	81.6%
574	CHILDREN AND FAMILY SERVICES FOR YORK REGION	ON	\$30,061,964.00	278	1	\$50,665.00	\$45,452,615.00	66.1%
575	CARE CANADA	ON	\$30,038,316.00	741	23	\$538,214.00	\$82,230,378.00	36.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
576	VILLA COLOMBO HOMES FOR THE AGED INC	ON	\$29,485,501.00	342	178	\$5,012,518.00	\$38,163,442.00	77.3%
577	INSTITUT DE RECHERCHES CLINIQUES DE MONTREAL	QC	\$29,171,152.00	367	54	\$1,890,000.00	\$52,208,967.00	55.9%
578	GEF Seniors Housing	AB	\$29,136,020.00		245	\$4,861,043.00	\$41,881,000.00	69.6%
579	LA CORPORATION DU COLLEGE JEAN-DE-BREBEUF	QC	\$29,116,514.00	303	57	\$2,005,261.00	\$38,441,869.00	75.7%
580	YMCA BC	BC	\$29,094,016.00	683	869	\$3,326,977.00	\$48,847,305.00	59.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
581	ST. JOSEPH'S HOSPITAL	ON	\$28,766,269.00	262	240	\$7,299,934.00	\$39,065,601.00	73.6%
582	RAINCITY HOUSING AND SUPPORT SOCIETY	BC	\$28,732,619.00	185	210	\$8,340,940.00	\$41,400,597.00	69.4%
583	PATHWAYS TO INDEPENDENCE	ON	\$28,681,787.00	267	210	\$7,827,923.00	\$35,605,080.00	80.6%
584	NOG-DA-WIN-DA-MIN FAMILY AND COMMUNITY SERVICES	ON	\$28,569,213.00	312	1	\$23,866.00	\$52,083,247.00	54.9%
585	OPTIONS COMMUNITY SERVICES SOCIETY	BC	\$28,514,867.00	251	194	\$4,927,304.00	\$47,504,768.00	60.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
586	ECOLE NATIONALE D'ADMINISTRATION PUBLIQUE	QC	\$28,454,716.00	199		\$6,382,582.00	\$37,152,526.00	76.6%
587	GREATER VANCOUVER COMMUNITY SERVICES SOCIETY	BC	\$28,265,161.00	121	369	\$11,936,754.00	\$29,970,698.00	94.3%
588	COMMUNITY LIVING MISSISSAUGA	ON	\$28,257,268.00	290	371	\$7,370,490.00	\$41,938,669.00	67.4%
589	THE FFCA CHARTER SCHOOL SOCIETY	AB	\$28,241,187.00	224	295	\$4,385,359.00	\$37,407,109.00	75.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
590	CENTRE COMMUNAUTAIRE JURIDIQUE DE MONTREAL	QC	\$28,182,864.00	271	73	\$1,663,391.00	\$46,314,321.00	60.9%
591	Les YMCA du Québec / The YMCAS of Québec Inc.	QC	\$28,142,593.00	514	1049	\$6,000,000.00	\$45,659,655.00	61.6%
592	ROBIN HOOD ASSOCIATION FOR THE HANDICAPPED	AB	\$28,076,069.00	411	299	\$3,383,749.00	\$32,396,440.00	86.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
593	BORDER LAND SCHOOL DIVISION	MB	\$28,047,115.00	298	184	\$4,486,649.00	\$38,167,397.00	73.5%
594	COLLEGE STANISLAS INCORPORÉ	QC	\$28,019,568.00	222	200	\$2,682,691.00	\$31,212,820.00	89.8%
595	COLLEGE OF THE ROCKIES	BC	\$28,005,970.00	347	372	\$3,204,101.00	\$42,243,349.00	66.3%
596	Canadian Mental Health Association, Waterloo Wellington Branch	ON	\$27,998,990.00	312	116	\$3,969,589.00	\$43,824,381.00	63.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
597	NATIVE CHILD AND FAMILY SERVICES OF TORONTO	ON	\$27,984,217.00	317	22		\$51,167,944.00	54.7%
598	MENNONITE BENEVOLENT SOCIETY	BC	\$27,952,243.00	217	205	\$9,899,909.00	\$40,180,897.00	69.6%
599	HAVERGAL COLLEGE	ON	\$27,895,389.00	224	67	\$1,276,799.00	\$41,263,012.00	67.6%
600	TRILLIUM GIFT OF LIFE NETWORK	ON	\$27,803,090.00	190	117	\$4,935,073.00	\$50,726,305.00	54.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
601	DIVISION SCOLAIRE FRANCOPHONE #310	SK	\$27,667,900.00	361	463	\$3,743,531.00	\$42,978,569.00	64.4%
602	RENFREW VICTORIA HOSPITAL	ON	\$27,627,140.00	182	344	\$12,984,756.00	\$52,239,484.00	52.9%
603	ST. GEORGE'S SCHOOL	BC	\$27,625,674.00	316	116	\$363,628.00	\$45,926,166.00	60.2%
604	THE RED RIVER VALLEY SCHOOL DIVISION	MB	\$27,558,003.00	327	254	\$5,707,731.00	\$35,379,717.00	77.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
605	BETHESDA COMMUNITY SERVICES INC.	ON	\$27,266,147.00	256	152	\$6,877,187.00	\$36,851,140.00	74.0%
606	THE CHILDREN'S AID SOCIETY OF HAMILTON	ON	\$27,181,214.00	242	52	\$901,950.00	\$47,174,739.00	57.6%
607	OLDS COLLEGE	AB	\$26,842,738.00	308	336	\$4,365,370.00	\$56,269,097.00	47.7%
608	COMMUNITY LIVING SOCIETY	BC	\$26,839,727.00	356	183	\$2,919,434.00	\$33,998,472.00	78.9%
609	ST. THOMAS UNIVERSITY	NB	\$26,716,568.00	191	205	\$3,569,981.00	\$38,958,568.00	68.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
610	ACTIONMARGUERITE (SAINT-BONIFACE) INC.	MB	\$26,712,363.00	230	277	\$7,965,044.00	\$32,184,401.00	83.0%
611	VITA COMMUNITY LIVING SERVICES OF TORONTO	ON	\$26,359,691.00	266	111	\$1,523,149.00	\$34,677,897.00	76.0%
612	APPLEBY COLLEGE	ON	\$26,321,533.00	196	81	\$1,579,794.00	\$45,633,861.00	57.7%
613	STRATHROY MIDDLESEX GENERAL HOSPITAL	ON	\$26,276,858.00	203	273	\$8,830,850.00	\$46,306,411.00	56.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
614	GROVES MEMORIAL COMMUNITY HOSPITAL	ON	\$26,151,620.00	164	285	\$11,509,006.00	\$45,976,711.00	56.9%
615	CONCORDIA UNIVERSITY OF EDMONTON	AB	\$26,150,769.00	233	406	\$5,380,998.00	\$35,274,104.00	74.1%
616	CLEARVIEW SCHOOL DIVISION NO. 71	AB	\$26,078,616.00	247	220	\$4,934,392.00	\$33,508,971.00	77.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
617	Valoris pour enfants et adultes de Prescott-Russell/Valoris for Children and Adults of Prescott-Russell	ON	\$26,056,890.00	283	119	\$3,160,074.00	\$47,170,400.00	55.2%
618	SOUTH SLAVE DIVISIONAL EDUCATION COUNCIL	NT	\$26,027,102.00	190	150	\$799,834.00	\$31,148,319.00	83.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
619	THE NATURE CONSERVANCY OF CANADA - LA SOCIETE CANADIENNE POUR LA CONSERVATION DE LA NATURE	ON	\$26,006,155.00	292	182	\$4,331,369.00	\$112,055,471.00	23.2%
620	FRED VICTOR CENTRE	ON	\$25,937,844.00	327	177	\$2,199,606.00	\$43,791,684.00	59.2%
621	COLLINGWOOD SCHOOL SOCIETY	BC	\$25,881,772.00	215	28	\$1,558,046.00	\$36,109,740.00	71.7%
622	Cégep de Granby	QC	\$25,879,984.00	247	160	\$2,483,000.00	\$29,844,798.00	86.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
623	The Board of Education of School District No. 53 (Okanagan-Similkameen)	BC	\$25,840,735.00	219	255	\$7,658,888.00	\$32,189,478.00	80.3%
624	POSABILITIES ASSOCIATION OF BRITISH COLUMBIA	BC	\$25,837,579.00	215	324	\$11,294,921.00	\$34,566,044.00	74.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
625	LLOYDMINSTER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION 89	AB	\$25,816,825.00	311	4	\$39,456.00	\$33,610,077.00	76.8%
626	THE BOARD OF TRUSTEES OF LAKELAND ROMAN CATHOLIC SEPARATE SCHOOL DISTRICT NO 150	AB	\$25,800,952.00	264	29	\$1,400,416.00	\$37,680,055.00	68.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
627	COMMUNITY LIVING WINDSOR	ON	\$25,774,429.00	202	383	\$8,132,211.00	\$35,675,316.00	72.2%
628	THE HOSPITAL FOR SICK CHILDREN FOUNDATION	ON	\$25,646,865.00	205	12	\$127,093.00	\$148,759,154.00	17.2%
629	Yukon University	YT	\$25,620,853.00	251	473	\$4,823,457.00	\$37,725,039.00	67.9%
630	ACCLAIM HEALTH AND COMMUNITY CARE SERVICES	ON	\$25,415,218.00	189	553	\$11,863,129.00	\$33,404,056.00	76.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
631	CÉGEP BEAUCE APPALACHES	QC	\$25,335,116.00	196	329	\$9,950,838.00	\$33,629,679.00	75.3%
632	The Salvation Army Toronto Grace Health Centre	ON	\$25,308,894.00	158	293	\$8,275,518.00	\$35,401,349.00	71.5%
633	KENORA CATHOLIC DISTRICT SCHOOL BOARD	ON	\$25,300,750.00	292	203	\$1,294,372.00	\$32,260,130.00	78.4%
634	TILLSONBURG DISTRICT MEMORIAL HOSPITAL	ON	\$25,293,915.00	146	195	\$7,862,225.00	\$33,656,976.00	75.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
635	VICTORIA UNIVERSITY	ON	\$25,269,939.00	180	231	\$2,829,353.00	\$41,483,539.00	60.9%
636	THE STEVENSON MEMORIAL HOSPITAL	ON	\$25,245,302.00	151	261	\$6,427,226.00	\$36,392,402.00	69.4%
637	HOLLAND CHRISTIAN HOMES INC.	ON	\$25,186,751.00	235	397	\$6,356,922.00	\$50,280,414.00	50.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
638	DEVELOPMENTAL DISABILITIES ASSOCIATION OF VANCOUVER-RICHMOND	BC	\$25,101,416.00	311	293	\$5,429,664.00	\$31,328,967.00	80.1%
639	BRITISH COLUMBIA SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS	BC	\$25,034,541.00	316	233	\$3,449,270.00	\$42,956,204.00	58.3%
640	Baptist Housing Enhanced Living Communities	BC	\$25,001,014.00	166	435	\$13,276,785.00	\$42,493,089.00	58.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
641	HEART AND STROKE FOUNDATION OF CANADA / FONDATION DES MALADIES DU COEUR ET DE L'AVC DU CANADA	ON	\$24,990,125.00	240	32	\$909,108.00	\$98,296,000.00	25.4%
642	ALGOMA UNIVERSITY UNIVERSITÉ ALGOMA	ON	\$24,883,497.00	212	381	\$5,397,707.00	\$41,311,229.00	60.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
643	Credit Valley Conservation Authority	ON	\$24,822,565.00	192	130	\$1,734,857.00	\$31,511,112.00	78.8%
644	BRANKSOME HALL	ON	\$24,712,162.00	203	177	\$1,720,729.00	\$37,686,830.00	65.6%
645	PRAIRIE SPIRIT SCHOOL DIVISION	MB	\$24,622,759.00	224	172	\$4,564,433.00	\$31,883,266.00	77.2%
646	THAMES VALLEY CHILDREN'S CENTRE	ON	\$24,607,791.00	274	80	\$2,999,404.00	\$35,053,311.00	70.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
647	COMMISSION SCOLAIRE EASTERN SHORE/EASTERN SHORES SCHOOL BOARD	QC	\$24,557,800.00	185	350	\$1,592,769.00	\$33,447,083.00	73.4%
648	ADDICTIONS FOUNDATION OF MANITOBA	MB	\$24,541,318.00	208	307	\$4,267,734.00	\$36,389,830.00	67.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
649	North Eastern Ontario Family and Children's Services / services à la famille et à l'enfance du Nord-Est de l'Ontario	ON	\$24,540,652.00	311	108	\$1,812,385.00	\$32,763,212.00	74.9%
650	AIMHI - PRINCE GEORGE ASSOCIATION FOR COMMUNITY LIVING	BC	\$24,515,280.00	359	138	\$2,813,134.00	\$29,352,630.00	83.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
651	UNIVERSITY COLLEGE OF THE NORTH	MB	\$24,419,357.00	360	155	\$2,221,405.00	\$44,152,274.00	55.3%
652	RENFREW EDUCATIONAL SERVICES SOCIETY	AB	\$24,400,158.00	201	154	\$6,538,117.00	\$28,725,853.00	84.9%
653	THE BISHOP STRACHAN SCHOOL	ON	\$24,031,688.00	185	83	\$2,189,349.00	\$33,646,984.00	71.4%
654	THE CANADIAN MENTAL HEALTH ASSOCIATION TORONTO BRANCH	ON	\$24,002,792.00	337	282	\$3,027,309.00	\$42,392,298.00	56.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
655	TEMISKAMING HOSPITAL	ON	\$24,002,143.00	142	134	\$7,625,000.00	\$33,736,512.00	71.1%
656	PARTICIPATION HOUSE SUPPORT SERVICES - LONDON & AREA	ON	\$23,992,836.00	174	318	\$14,395,702.00	\$29,339,349.00	81.8%
657	Eagle's Nest Youth Ranch Inc.	SK	\$23,963,021.00	333	139	\$3,910,279.00	\$28,859,751.00	83.0%
658	FAMILY DAY CARE SERVICES	ON	\$23,843,805.00	528	44	\$102,843.00	\$33,415,803.00	71.4%
659	NORTHERN LAKES COLLEGE	AB	\$23,722,989.00	217	159	\$2,412,832.00	\$37,003,000.00	64.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
660	SASKATCHEWAN ABILITIES COUNCIL INC.	SK	\$23,612,702.00	359	233	\$2,931,368.00	\$43,118,032.00	54.8%
661	REGIONAL RESIDENTIAL SERVICES SOCIETY	NS	\$23,590,814.00	155	313	\$14,327,881.00	\$28,548,921.00	82.6%
662	S.U.C.C.E.S.S. (ALSO KNOWN AS UNITED CHINESE COMMUNITY ENRICHMENT SERVICES SOCIETY)	BC	\$23,511,167.00	224	575	\$9,356,712.00	\$36,801,316.00	63.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
663	THE EASTERN ONTARIO HEALTH UNIT	ON	\$23,497,434.00	165	263	\$6,531,086.00	\$29,591,922.00	79.4%
664	Northwood Homecare Incorporated	NS	\$23,478,364.00	276	408	\$8,221,268.00	\$27,831,454.00	84.4%
665	WINCHESTER DISTRICT MEMORIAL HOSPITAL	ON	\$23,475,364.00	165	201	\$8,216,377.00	\$46,577,797.00	50.4%
666	RÉSIDENCE BERTHIAUME-DU TREMBLAY	QC	\$23,415,230.00	181	211	\$12,603,606.00	\$29,016,841.00	80.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
667	COMMUNITY LIVING LONDON	ON	\$23,385,570.00	209	279	\$9,992,116.00	\$28,705,891.00	81.5%
668	ST. MICHAELS UNIVERSITY SCHOOL SOCIETY	BC	\$23,330,034.00	179	192	\$4,177,187.00	\$38,780,063.00	60.2%
669	Rehoboth Christian Ministries Association	AB	\$23,286,134.00	318	249	\$5,255,315.00	\$25,820,995.00	90.2%
670	Highland Shores Children's Aid Society	ON	\$23,260,118.00	235	55	\$723,877.00	\$35,998,866.00	64.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
671	VECOVA CENTRE FOR DISABILITY SERVICES AND RESEARCH	AB	\$23,166,698.00	233	355	\$8,883,493.00	\$27,144,507.00	85.3%
672	HILLFIELD STRATHALLAN COLLEGE	ON	\$23,126,619.00	212	76	\$1,712,677.00	\$32,750,023.00	70.6%
673	UNITED WAY OF GREATER TORONTO	ON	\$23,118,175.00	187	32	\$1,028,115.00	\$185,223,750.00	12.5%
674	GEORGE DERBY CARE SOCIETY	BC	\$23,113,698.00	160	57	\$2,460,874.00	\$28,948,092.00	79.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
675	The Boyle Street Service Society	AB	\$23,060,837.00	228	235	\$5,619,989.00	\$36,801,096.00	62.7%
676	MARS DISCOVERY DISTRICT	ON	\$22,975,143.00	153	34	\$1,934,136.00	\$40,330,588.00	57.0%
677	Université de Saint-Boniface	MB	\$22,967,812.00	160	348	\$4,546,554.00	\$31,061,432.00	73.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
678	HOPITAL SHRINERS POUR ENFANTS (QUEBEC) INC./SHRINERS HOSPITAL FOR CHILDREN (QUEBEC) INC.	QC	\$22,947,260.00	225	173	\$9,506,275.00	\$46,140,150.00	49.7%
679	CANADIAN MENTAL HEALTH ASSOCIATION, ELGIN-MIDDLESEX	ON	\$22,859,918.00	266	203	\$2,517,985.00	\$37,461,997.00	61.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
680	Central West Specialized Developmental Services	ON	\$22,828,933.00	252	110	\$3,330,704.00	\$37,479,026.00	60.9%
681	Goodwill Industries, Ontario Great Lakes	ON	\$22,827,107.00	242	1129	\$10,374,965.00	\$37,766,340.00	60.4%
682	HOLY FAMILY CATHOLIC REGIONAL DIVISION NO. 37	AB	\$22,800,900.00	236	22	\$676,000.00	\$31,437,532.00	72.5%
683	SOUTH BRUCE GREY HEALTH CENTRE	ON	\$22,636,572.00	184	325	\$10,197,156.00	\$48,148,940.00	47.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
684	POWER TO CHANGE MINISTRIES	BC	\$22,607,138.00	475	69	\$1,084,916.00	\$31,468,202.00	71.8%
685	OTTAWA-CARLETON ASSOCIATION FOR PERSONS WITH DEVELOPMENTAL DISABILITIES	ON	\$22,594,305.00	299	259	\$1,948,231.00	\$30,507,597.00	74.1%
686	INSTITUTE FOR CLINICAL EVALUATIVE SCIENCES	ON	\$22,487,404.00	198	8	\$216,829.00	\$29,163,209.00	77.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
687	Young Women's Christian Association	BC	\$22,457,908.00	287	180		\$39,531,780.00	56.8%
688	L'ATELIER LA FLÈCHE DE FER INC.	QC	\$22,431,730.00	628	51	\$288,809.00	\$27,874,457.00	80.5%
689	CHINESE CHRISTIAN WING KEI NURSING HOME ASSOCIATION	AB	\$22,399,888.00	199	357	\$9,094,808.00	\$31,386,235.00	71.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
690	The Board of Education of School District No. 52 (Prince Rupert)	BC	\$22,389,722.00	209	228	\$5,139,501.00	\$32,624,381.00	68.6%
691	CALGARY PROGRESSIVE LIFESTYLES FOUNDATION	AB	\$22,385,065.00	148	307	\$4,353,775.00	\$23,366,797.00	95.8%
692	HALIBURTON HIGHLANDS HEALTH SERVICES CORPORATION	ON	\$22,370,250.00	142	331	\$9,224,982.00	\$34,943,843.00	64.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
693	THE BOARD OF MANAGEMENT OF THE TORONTO ZOO	ON	\$22,351,005.00	279	119	\$3,786,727.00	\$45,508,092.00	49.1%
694	Coast Mountain College	BC	\$22,300,818.00	161	218	\$6,384,743.00	\$35,770,132.00	62.3%
695	LUTHERWOOD	ON	\$22,259,533.00	278	123	\$2,484,780.00	\$34,425,424.00	64.7%
696	Sunbeam Community & Developmental Services	ON	\$22,195,956.00	102	209	\$13,986,153.00	\$50,146,962.00	44.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
697	YOUTH SERVICES BUREAU OF OTTAWA/BUREAU DES SERVICES A LA JEUNESSE D'OTTAWA	ON	\$22,142,427.00	261	226	\$2,730,420.00	\$32,381,659.00	68.4%
698	The Board of Education of School District No. 78 (Fraser-Cascade)	BC	\$22,108,008.00	438	124	\$1,301,131.00	\$26,992,072.00	81.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
699	COVENANT HOUSE TORONTO	ON	\$22,056,071.00	223	65	\$3,179,098.00	\$35,315,512.00	62.5%
700	LUTHERAN SUNSET HOME OF SASKATOON	SK	\$22,031,933.00	205	308	\$7,322,701.00	\$30,835,104.00	71.5%
701	CALGARY SCOPE SOCIETY	AB	\$22,024,835.00	273	103	\$1,490,521.00	\$23,991,425.00	91.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
702	Ottawa Heart Institute Research Corporation-Corporation de Recherches de l'institut de Cardiologie d'ottawa	ON	\$22,017,247.00	239	89	\$4,138,636.00	\$32,137,477.00	68.5%
703	FASD Life's Journey Inc.	MB	\$21,929,375.00				\$38,324,199.00	57.2%
704	SHEPHERD VILLAGE INC.	ON	\$21,903,716.00	177	361	\$7,449,701.00	\$34,713,832.00	63.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
705	YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF GREATER TORONTO	ON	\$21,884,988.00	324	154	\$2,127,403.00	\$40,166,061.00	54.5%
706	ST. JOSEPH'S GENERAL HOSPITAL ELLIOT LAKE	ON	\$21,770,594.00	193	215	\$8,001,942.00	\$38,732,651.00	56.2%
707	ALMONTE GENERAL HOSPITAL CORPORATION	ON	\$21,756,000.00	173	382	\$11,875,439.00	\$42,182,000.00	51.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
708	YELLOWKNIFE PUBLIC DENOMINATIONAL DISTRICT EDUCATION AUTHORITY	NT	\$21,728,429.00	170	15	\$688,322.00	\$31,245,188.00	69.5%
709	CANADIAN ROCKIES REGIONAL DIVISION NO. 12	AB	\$21,671,358.00	272	79		\$28,887,489.00	75.0%
710	THE KENSINGTON HEALTH CENTRE	ON	\$21,628,498.00	214	306	\$5,730,171.00	\$34,215,270.00	63.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
711	DISTRICT OF KENORA HOME FOR THE AGED	ON	\$21,604,309.00	149	164	\$6,312,101.00	\$26,532,531.00	81.4%
712	THE MUSTARD SEED SOCIETY	AB	\$21,567,262.00	261	322	\$5,781,750.00	\$31,201,776.00	69.1%
713	KIDS HELP PHONE / JEUNESSE J' ECOUTE	ON	\$21,566,120.00	226	207	\$3,451,242.00	\$35,869,162.00	60.1%
714	MARIANOPOLIS COLLEGE	QC	\$21,506,257.00	205	282	\$2,366,622.00	\$29,110,304.00	73.9%
715	Services and Housing in the Province (SHIP)	ON	\$21,443,172.00	299	99	\$1,860,482.00	\$39,764,285.00	53.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
716	Reconnect Community Health Services	ON	\$21,356,668.00		37	\$576,662.00	\$33,133,494.00	64.5%
717	PORTAGE COLLEGE	AB	\$21,271,807.00	175	29	\$2,582,137.00	\$31,940,066.00	66.6%
718	PARKLAND COMMUNITY LIVING AND SUPPORTS SOCIETY	AB	\$21,174,754.00	262	320	\$6,122,684.00	\$24,967,758.00	84.8%
719	PERIMETER INSTITUTE	ON	\$21,152,029.00	168	43	\$1,223,646.00	\$29,397,533.00	72.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
720	CALGARY DROP-IN & REHAB CENTRE SOCIETY	AB	\$20,946,981.00	245	407	\$4,580,758.00	\$38,122,231.00	54.9%
721	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE RIVIERE-DU-LOUP	QC	\$20,934,719.00	222	287	\$4,727,096.00	\$24,409,025.00	85.8%
722	CANADIAN MENTAL HEALTH ASSOCIATION, YORK REGION BRANCH	ON	\$20,886,186.00	278	84	\$2,811,932.00	\$32,453,639.00	64.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
723	AGENCE UNIVERSITAIRE DE LA FRANCOPHONIE	QC	\$20,863,450.00	267	117		\$54,831,801.00	38.0%
724	DRYDEN REGIONAL HEALTH CENTRE	ON	\$20,838,078.00	177	120	\$3,595,800.00	\$22,534,717.00	92.5%
725	NORTH BAY PARRY SOUND DISTRICT HEALTH UNIT	ON	\$20,779,027.00	173	257	\$4,457,916.00	\$26,822,209.00	77.5%
726	MEDICAL COUNCIL OF CANADA / LE CONSEIL MEDICAL DU CANADA	ON	\$20,760,944.00	196	12	\$41,867.00	\$30,816,885.00	67.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
727	THE ROLLING RIVER SCHOOL DIVISION	MB	\$20,728,433.00	186	275	\$3,702,462.00	\$27,075,592.00	76.6%
728	Communitas Supportive Care Society	BC	\$20,706,016.00	250	217	\$5,631,936.00	\$27,413,315.00	75.5%
729	MULGRAVE INDEPENDENT SCHOOL SOCIETY	BC	\$20,678,220.00	221	27	\$154,866.00	\$28,942,284.00	71.4%
730	THE LEARNING ENRICHMENT FOUNDATION	ON	\$20,622,752.00	312	194	\$3,931,017.00	\$26,429,287.00	78.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
731	RIGHT TO PLAY INTERNATIONAL	ON	\$20,571,998.00	468	53	\$1,584,754.00	\$45,253,969.00	45.5%
732	BOARD OF MANAGEMENT OF CASSELLHOLME, HOME FOR THE AGED FOR THE DISTRICT OF EAST NIPISSING	ON	\$20,493,403.00	163	321	\$7,209,723.00	\$24,557,353.00	83.5%
733	ST. ANDREW'S COLLEGE	ON	\$20,471,075.00	213	66	\$1,141,024.00	\$40,397,302.00	50.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
734	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE LA POCATIERE	QC	\$20,449,508.00	187	218	\$4,564,599.00		#DIV/0!
735	COSTI IMMIGRANT SERVICES	ON	\$20,393,924.00	273	117	\$2,965,105.00	\$29,085,029.00	70.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
736	HOLY TRINITY ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 22 OF SASKATCHEWAN	SK	\$20,374,940.00	245	138	\$662,011.00	\$26,827,096.00	75.9%
737	VICTORIA COOL AID SOCIETY	BC	\$20,364,854.00	233	146	\$2,426,100.00	\$34,511,420.00	59.0%
738	The Board of Education of School District No. 64 (Gulf Islands)	BC	\$20,308,442.00	300	100		\$26,164,377.00	77.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
739	SKILLS Society - Supporting the Citizenship of People with Disabilities	AB	\$20,284,505.00	195	292	\$6,064,845.00	\$21,969,582.00	92.3%
740	BURNABY ASSOCIATION FOR COMMUNITY INCLUSION	BC	\$20,211,182.00	200	340		\$33,421,787.00	60.5%
741	CENTRE DE LA PETITE ENFANCE PARC-EN-CIEL	QC	\$20,181,519.00	40	70		\$3,133,370.00	644.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
742	RUNDLE COLLEGE SOCIETY	AB	\$20,130,218.00	185	14		\$28,896,899.00	69.7%
743	THE ROYAL CONSERVATORY OF MUSIC	ON	\$20,087,881.00	162	567	\$4,930,639.00	\$41,061,715.00	48.9%
744	THE CRESCENT SCHOOL	ON	\$20,076,245.00	163	20	\$110,098.00		#DIV/0!
745	SAULT STE. MARIE & DISTRICT GROUP HEALTH ASSOCIATION	ON	\$20,046,691.00	153	183	\$9,806,446.00	\$28,422,514.00	70.5%
746	STRIDES TORONTO SUPPORT SERVICES	ON	\$20,045,609.00	259	124	\$2,574,774.00	\$26,471,177.00	75.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
747	CALGARY YOUNG MEN'S CHRISTIAN ASSOCIATION	AB	\$19,998,611.00	285	480	\$4,353,492.00	\$44,492,605.00	44.9%
748	Fraser Valley Aboriginal Children and Family Services Society	BC	\$19,971,978.00	285	1	\$4,586.00	\$57,194,487.00	34.9%
749	COMMUNITY LIVING GUELPH WELLINGTON	ON	\$19,908,711.00	278	234	\$6,045,335.00	\$26,261,072.00	75.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
750	The Michener Institute of Education at UHN	ON	\$19,886,751.00	156	132	\$1,670,755.00	\$28,699,474.00	69.3%
751	LEGAL SERVICES SOCIETY	BC	\$19,886,119.00	203	23	\$401,014.00	\$105,352,818.00	18.9%
752	ACHEV	ON	\$19,874,707.00	305	162	\$2,871,476.00	\$28,430,986.00	69.9%
753	HOPITAL GENERAL DE NIPISSING OUEST / THE WEST NIPISSING GENERAL HOSPITAL	ON	\$19,859,703.00	92	182	\$7,786,050.00	\$27,642,423.00	71.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
754	COLLEGE CHARLES-LEMOYNE DE LONGUEUIL INC.	QC	\$19,840,092.00	237	215	\$1,482,758.00	\$31,905,839.00	62.2%
755	THE NEW VISTA SOCIETY	BC	\$19,835,686.00	175	195	\$7,321,424.00	\$27,664,544.00	71.7%
756	St. Patrick's Home of Ottawa	ON	\$19,663,942.00	146	225	\$10,570,687.00	\$27,623,973.00	71.2%
757	RIDLEY COLLEGE	ON	\$19,603,684.00	170	98	\$924,681.00	\$36,122,906.00	54.3%
758	Ontario Conference of the Seventh-day Adventist Church	ON	\$19,550,815.00	266	71	\$1,348,922.00	\$41,755,874.00	46.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
759	BRAMPTON CALEDON COMMUNITY LIVING	ON	\$19,483,175.00	219	22	\$1,252,828.00	\$30,594,593.00	63.7%
760	THE HALTON REGION CONSERVATION AUTHORITY	ON	\$19,468,751.00	151	850	\$3,608,149.00	\$30,192,600.00	64.5%
761	F. J. DAVEY HOME	ON	\$19,355,572.00	307	231		\$29,043,535.00	66.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
762	Office des télécommunications éducatives de langue française de l'Ontario / Ontario French-Language Educational Communications Authority	ON	\$19,274,207.00	204	54	\$11,546.00	\$40,514,779.00	47.6%
763	CROFTON HOUSE SCHOOL	BC	\$19,264,260.00	163	81	\$1,377,537.00	\$29,638,336.00	65.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
764	Board of Governors of The Banff Centre	AB	\$19,253,420.00	374	208	\$1,104,437.00	\$35,880,960.00	53.7%
765	WESTERN SCHOOL DIVISION NO 47	MB	\$19,248,909.00	184	89	\$2,751,343.00	\$24,077,516.00	79.9%
766	COMMUNITY LIVING ALGOMA	ON	\$19,230,006.00	234	108	\$3,055,844.00	\$26,736,882.00	71.9%
767	HURON UNIVERSITY COLLEGE	ON	\$19,206,299.00	164	224	\$1,455,631.00	\$32,840,905.00	58.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
768	DIRECT ACTION IN SUPPORT OF COMMUNITY HOMES INCORPORATED	MB	\$19,176,241.00	295	306	\$5,185,947.00	\$23,799,952.00	80.6%
769	Arnprior Regional Health	ON	\$19,104,000.00	137	266	\$6,698,303.00	\$34,657,000.00	55.1%
770	GLEN HILL TERRACE CHRISTIAN HOMES INC.	ON	\$19,079,380.00	202	427	\$7,042,775.00	\$27,857,321.00	68.5%
771	Silvera for Seniors	AB	\$19,043,000.00	229	342	\$6,192,000.00	\$34,014,000.00	56.0%
772	TRINITY COLLEGE SCHOOL,	ON	\$18,930,676.00	182	59	\$1,096,263.00	\$30,428,159.00	62.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
773	VISION LOSS REHABILITATION CANADA/ RÉADAPTATION EN DÉFICIENCE VISUELLE CANADA	ON	\$18,922,052.00	264	62	\$1,514,713.00	\$27,951,147.00	67.7%
774	ST PATRICK'S MERCY HOME	NL	\$18,921,811.00	563	102	\$5,077,316.00	\$22,741,782.00	83.2%
775	Father Lacombe Care Society	AB	\$18,918,816.00	390	260	\$6,843,567.00	\$26,359,321.00	71.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
776	ANNE & MAX TANENBAUM COMMUNITY HEBREW ACADEMY OF TORONTO	ON	\$18,898,110.00	129	68	\$2,456,233.00	\$28,754,048.00	65.7%
777	Community Living Trent Highlands	ON	\$18,838,338.00	226	196	\$4,539,062.00	\$29,656,183.00	63.5%
778	Board of Health for the Huron Perth Health Unit	ON	\$18,828,535.00	128	212	\$5,779,317.00	\$24,425,566.00	77.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
779	JEWISH HOME FOR THE AGED OF BRITISH COLUMBIA	BC	\$18,802,104.00	171	112	\$3,091,991.00	\$22,676,069.00	82.9%
780	PACIFIC COMMUNITY RESOURCES SOCIETY	BC	\$18,761,198.00	329	13	\$333,732.00	\$30,092,849.00	62.3%
781	KEMPTVILLE DISTRICT HOSPITAL	ON	\$18,694,139.00	78	225		\$27,518,249.00	67.9%
782	West Point Grey Academy	BC	\$18,686,606.00	144	115	\$2,097,585.00	\$27,325,835.00	68.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
783	North Shore Health Network / Réseau santé Rive Nord	ON	\$18,685,519.00	105	152	\$6,356,546.00	\$25,943,990.00	72.0%
784	THE STRATFORD SHAKESPEAREAN FESTIVAL OF CANADA	ON	\$18,625,223.00	174	457	\$6,580,820.00	\$29,924,093.00	62.2%
785	Cégep de Thetford	QC	\$18,556,272.00	159	135	\$4,527,732.00	\$27,475,305.00	67.5%
786	Meta Centre	ON	\$18,512,755.00	176	102	\$4,979,045.00	\$23,542,437.00	78.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
787	ARCHWAY COMMUNITY SERVICES SOCIETY	BC	\$18,451,507.00	268	265	\$5,226,709.00	\$29,266,268.00	63.0%
788	SOURCES COMMUNITY RESOURCES SOCIETY	BC	\$18,436,334.00	183	194	\$178,023.00	\$25,998,012.00	70.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
789	CENTRE DE RECHERCHE DE L'HOPITAL DOUGLAS - DOUGLAS HOSPITAL RESEARCH CENTRE	QC	\$18,380,768.00	150	306	\$2,792,000.00	\$27,019,569.00	68.0%
790	HALIFAX REGIONAL LIBRARY BOARD	NS	\$18,354,444.00	182	183	\$4,875,646.00	\$27,245,895.00	67.4%
791	THE KELSEY SCHOOL DIVISION NO. 45	MB	\$18,345,382.00	224	117	\$344,395.00	\$23,169,602.00	79.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
792	ST. LAWRENCE LODGE	ON	\$18,326,163.00	12	170	\$5,286,977.00	\$24,267,664.00	75.5%
793	HAMILTON PUBLIC LIBRARY BOARD	ON	\$18,319,243.00	136	242	\$5,266,133.00	\$29,160,538.00	62.8%
794	THE RELIGIOUS HOSPITALLERS OF ST. JOSEPH OF CORNWALL, ONTARIO	ON	\$18,300,396.00	52	54	\$6,632,976.00	\$23,625,842.00	77.5%
795	THE YORK SCHOOL	ON	\$18,286,556.00	164	19	\$270,675.00	\$24,594,422.00	74.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
796	Shaw Festival Theatre, Canada	ON	\$18,280,322.00	135	444	\$10,882,914.00	\$26,518,184.00	68.9%
797	AbleLiving Services Inc.	ON	\$18,267,886.00	165	297	\$5,462,743.00	\$22,633,371.00	80.7%
798	COMMUNITY LIVING THUNDER BAY	ON	\$18,229,472.00	132	258	\$8,740,136.00	\$22,306,197.00	81.7%
799	UNISON HEALTH AND COMMUNITY SERVICES	ON	\$18,227,816.00	153	73	\$3,478,503.00	\$24,133,581.00	75.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
800	UNLIMITED POTENTIAL COMMUNITY SERVICES SOCIETY	AB	\$18,181,600.00	278	17	\$135,735.00	\$24,746,789.00	73.5%
801	SWAN VALLEY SCHOOL DIVISION	MB	\$18,168,882.00	295	35	\$445,181.00	\$24,236,820.00	75.0%
802	The Board of Education of School District No. 85 (Vancouver Island North)	BC	\$18,111,623.00	120	154	\$3,577,441.00	\$25,886,725.00	70.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
803	ALEXANDRA COMMUNITY HEALTH CENTRE	AB	\$18,101,469.00	216	226	\$3,539,896.00	\$32,241,408.00	56.1%
804	STANDARDS COUNCIL OF CANADA	ON	\$17,984,483.00	137	13	\$663,985.00	\$27,737,815.00	64.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
805	CHILDREN'S HOSPITAL OF EASTERN ONTARIO RESEARCH INSTITUTE INC./INSTITUT DE RECHERCHE DE L'HOPITAL POUR ENFANTS DE L'EST INC.	ON	\$17,935,101.00	138	242	\$4,909,588.00	\$26,278,479.00	68.3%
806	COMPASS EARLY LEARNING AND CARE	ON	\$17,893,815.00	345	155	\$5,547,083.00	\$22,276,851.00	80.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
807	COTA HEALTH	ON	\$17,866,746.00	355	91	\$1,534,217.00	\$67,404,211.00	26.5%
808	LONDON CHILDREN'S CONNECTION INC	ON	\$17,851,105.00	162	416	\$8,257,580.00	\$22,884,663.00	78.0%
809	M.O.S.A.I.C. Multi-Lingual Orientation Service Association for Immigrant Communities	BC	\$17,849,803.00	244	94	\$3,251,893.00	\$31,342,516.00	57.0%
810	LETHBRIDGE FAMILY SERVICES	AB	\$17,828,989.00	106	225	\$9,076,077.00	\$21,325,491.00	83.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
811	THE BAPTIST HOUSING CARE HOMES SOCIETY	BC	\$17,771,860.00	73	203	\$10,108,635.00	\$24,005,858.00	74.0%
812	THE GLEBE CENTRE INCORPORATED	ON	\$17,767,458.00	153	197	\$7,388,709.00	\$23,716,083.00	74.9%
813	CANADIAN MENTAL HEALTH ASSOCIATION/PEEL BRANCH	ON	\$17,739,266.00	252	51	\$361,614.00	\$23,299,996.00	76.1%
814	UNITED JEWISH APPEAL OF GREATER TORONTO	ON	\$17,725,638.00	142	22	\$507,403.00	\$155,436,889.00	11.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
815	MUSLIM ASSOCIATION OF CANADA	ON	\$17,707,244.00	242	271	\$1,847,581.00	\$29,409,448.00	60.2%
816	CENTRE DE LA PETITE ENFANCE L'AMIBULLE	QC	\$17,694,049.00	56			\$18,074,099.00	97.9%
817	ASSOCIATION OF NEIGHBOURHOOD HOUSES OF BRITISH COLUMBIA	BC	\$17,617,621.00	211	293	\$5,293,891.00	\$23,562,015.00	74.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
818	EAST CENTRAL ALBERTA CATHOLIC SEPARATE SCHOOL DIVISION	AB	\$17,614,668.00	195	34		\$24,361,124.00	72.3%
819	THE MACAULAY CHILD DEVELOPMENT CENTRE	ON	\$17,557,928.00	153	122	\$740,117.00	\$20,449,485.00	85.9%
820	ESPAÑOLA GENERAL HOSPITAL	ON	\$17,557,015.00	101	209	\$5,728,337.00	\$23,473,594.00	74.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
821	LENNOX & ADDINGTON COUNTY GENERAL HOSPITAL ASSOCIATION	ON	\$17,552,474.00	145	247	\$7,767,958.00	\$35,203,016.00	49.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
822	PINECREST-QUEENSWAY COMMUNITY HEALTH CENTRE / CENTRE DE SANTÉ COMMUNAUTAIRE PINECREST-QUEENSWAY	ON	\$17,488,352.00	118	273	\$6,701,576.00	\$25,518,524.00	68.5%
823	LACOMBE ACTION GROUP FOR THE HANDICAPPED	AB	\$17,487,030.00	208	422	\$5,582,341.00	\$19,738,050.00	88.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
824	COLLEGE DUROCHER SAINT-LAMBERT	QC	\$17,363,673.00	156	285	\$3,626,570.00	\$24,458,648.00	71.0%
825	Conseil scolaire de district catholique des aurores boréales	ON	\$17,362,818.00	299	87	\$1,789,174.00	\$25,638,654.00	67.7%
826	THE FAMILY CENTRE OF NORTHERN ALBERTA (ASSOCIATION)	AB	\$17,344,504.00	240	32	\$111,636.00	\$22,906,150.00	75.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
827	The Living Waters Catholic Separate School Division	AB	\$17,277,616.00	199	85	\$448,063.00	\$29,290,385.00	59.0%
828	Fair Haven Homes Society	BC	\$17,248,899.00	111	80	\$4,146,858.00	\$29,871,416.00	57.7%
829	The Northwest Catholic District School Board	ON	\$17,235,654.00	358	182	\$1,924,066.00	\$26,608,752.00	64.8%
830	EVERYMIND MENTAL HEALTH SERVICES	ON	\$17,205,269.00	223	59	\$318,352.00	\$21,577,362.00	79.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
831	COMMUNITY LIVING BURLINGTON	ON	\$17,175,087.00	200	100	\$3,325,111.00	\$21,000,050.00	81.8%
832	SENSENBRENNER HOSPITAL	ON	\$17,142,372.00	124	162	\$6,284,671.00	\$28,996,428.00	59.1%
833	Evergreen Baptist Care Society	BC	\$17,109,138.00	121	73	\$3,664,707.00	\$26,582,270.00	64.4%
834	CAMPBELLFORD MEMORIAL HOSPITAL	ON	\$17,101,411.00	96	169	\$10,463,515.00	\$27,224,480.00	62.8%
835	BETHESDA CHRISTIAN ASSOCIATION	BC	\$17,084,733.00	93	412	\$10,726,979.00	\$21,567,662.00	79.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
836	NORTH WELLINGTON HEALTH CARE CORPORATION	ON	\$17,045,764.00	92	174	\$7,379,522.00	\$29,118,083.00	58.5%
837	GREEN ACRES FOUNDATION	AB	\$17,026,930.00	145	339	\$6,840,903.00	\$24,973,670.00	68.2%
838	ASHBURY COLLEGE INCORPORATED	ON	\$17,019,727.00	129	33	\$1,702,020.00	\$26,890,088.00	63.3%
839	VANGUARD SCHOOL OF QUEBEC LIMITED-ECOLE VANGUARD QUEBEC LIMITEE	QC	\$17,009,478.00	176	72	\$3,467,312.00	\$23,156,028.00	73.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
840	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SEPT-ILES	QC	\$16,991,829.00	181	124	\$1,593,182.00	\$22,300,235.00	76.2%
841	MPA - MOTIVATION, POWER & ACHIEVEMENT SOCIETY	BC	\$16,980,666.00	220	60	\$3,396,133.00	\$28,023,075.00	60.6%
842	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL DE SOREL-TRACY	QC	\$16,978,066.00	139	46		\$20,626,934.00	82.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
843	THE MARIE ESTHER SOCIETY	BC	\$16,972,419.00	94	248	\$9,349,530.00	\$21,225,834.00	80.0%
844	BOARD OF HEALTH FOR THE ALGOMA HEALTH UNIT	ON	\$16,969,973.00	196	127	\$1,587,596.00	\$23,370,764.00	72.6%
845	Canadian Hearing Services / Services canadiens de l'ouie	ON	\$16,946,236.00	225	404	\$5,241,493.00	\$24,588,892.00	68.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
846	GOODWILL INDUSTRIES OF ALBERTA (REGISTERED SOCIETY)	AB	\$16,898,896.00	506	508	\$3,443,675.00	\$35,590,623.00	47.5%
847	CLH Developmental Support Services	ON	\$16,884,847.00	172	157	\$5,533,834.00	\$22,247,898.00	75.9%
848	CALGARY ALPHA HOUSE SOCIETY	AB	\$16,874,918.00	244	357	\$4,976,977.00	\$27,313,619.00	61.8%
849	ALEXANDRA HOSPITAL, INGERSOLL	ON	\$16,870,656.00	78	163	\$5,169,384.00	\$22,000,585.00	76.7%
850	Inclusion Langley Society	BC	\$16,838,339.00	137	189	\$5,261,321.00	\$25,576,441.00	65.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
851	THE IMMIGRANT SERVICES SOCIETY OF BRITISH COLUMBIA	BC	\$16,759,364.00	275	102	\$1,110,369.00	\$24,487,775.00	68.4%
852	The Board of Education of School District No. 74 (Gold Trail)	BC	\$16,740,466.00	226	70	\$580,771.00	\$22,558,203.00	74.2%
853	COPERNICUS LODGE	ON	\$16,706,045.00	152	227	\$5,280,279.00	\$29,568,034.00	56.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
854	The Board of Education of School District No. 51 (Boundary)	BC	\$16,705,204.00	113	127	\$5,055,644.00	\$21,072,500.00	79.3%
855	FAMILY SERVICES OF GREATER VANCOUVER	BC	\$16,677,791.00	171	316	\$4,572,632.00	\$25,984,446.00	64.2%
856	PROVIDENCE MANOR	ON	\$16,659,523.00	166	301	\$5,471,417.00	\$22,045,924.00	75.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
857	ALEXANDRA MARINE AND GENERAL HOSPITAL OF GODERICH	ON	\$16,638,074.00	122	142		\$28,860,380.00	57.7%
858	LITTLE MOUNTAIN RESIDENTIAL CARE & HOUSING SOCIETY	BC	\$16,597,399.00	125	77	\$3,253,221.00	\$19,812,268.00	83.8%
859	BIALIK HEBREW DAY SCHOOL	ON	\$16,589,028.00	136	85	\$2,610,000.00	\$21,879,980.00	75.8%
860	YORK MANOR INC.	NB	\$16,569,347.00	146	275	\$9,930,785.00	\$23,822,601.00	69.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
861	PLEA COMMUNITY SERVICES SOCIETY OF BRITISH COLUMBIA	BC	\$16,564,787.00	205	72	\$1,824,838.00	\$33,989,252.00	48.7%
862	FAMILY AND CHILDREN'S SERVICES OF FRONTENAC, LENNOX AND ADDINGTON	ON	\$16,561,779.00	179	40	\$716,163.00	\$27,864,326.00	59.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
863	THE RIDGE MEADOWS ASSOCIATION FOR COMMUNITY LIVING	BC	\$16,548,292.00	252	84	\$3,309,654.00	\$23,251,951.00	71.2%
864	DOCTORS WITHOUT BORDERS CANADA MEDECINS SANS FRONTIERES CANADA	ON	\$16,534,149.00	105	304	\$7,064,358.00	\$122,289,769.00	13.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
865	SIR HUGH JOHN MACDONALD MEMORIAL HOSTEL,	MB	\$16,529,630.00	294	426	\$2,750,510.00	\$26,704,644.00	61.9%
866	YMCA OF SIMCOE/MUSKOKA	ON	\$16,519,482.00	569	416	\$2,576,614.00	\$28,691,059.00	57.6%
867	Holy Trinity School Educational Network	ON	\$16,499,750.00	142	7	\$125,935.00	\$22,526,950.00	73.2%
868	CHILD DEVELOPMENT INSTITUTE	ON	\$16,488,529.00	231	157	\$2,327,048.00	\$19,871,367.00	83.0%
869	STRIVE LIVING SOCIETY	BC	\$16,480,426.00	103	405	\$13,138,922.00	\$33,305,583.00	49.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
870	BRENTWOOD COLLEGE ASSOCIATION	BC	\$16,427,565.00	168	139	\$2,221,000.00	\$28,224,400.00	58.2%
871	ST JOSEPH'S HOME FOR THE AGED	ON	\$16,406,566.00	124	211	\$7,220,974.00	\$21,111,691.00	77.7%
872	COMMUNITY LIVING KINGSTON AND DISTRICT	ON	\$16,381,920.00	145	180	\$6,717,250.00	\$22,363,815.00	73.3%
873	TABOR HOME SOCIETY	BC	\$16,380,266.00	117	70		\$19,122,740.00	85.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
874	Light of Christ Roman Catholic Separate School Division No. 16	SK	\$16,359,533.00	176	189	\$3,560,402.00	\$23,370,340.00	70.0%
875	SASKATCHEWAN INDIAN INSTITUTE OF TECHNOLOGIES	SK	\$16,335,546.00	232	97	\$1,565,414.00	\$28,796,007.00	56.7%
876	Renison University College	ON	\$16,327,140.00	152	222	\$2,978,820.00	\$20,874,608.00	78.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
877	CAREFIRST SENIORS AND COMMUNITY SERVICES ASSOCIATION	ON	\$16,309,399.00	132	294	\$9,345,452.00	\$20,996,363.00	77.7%
878	GRAND RIVER CONSERVATION AUTHORITY	ON	\$16,300,303.00	128	241	\$3,561,195.00	\$28,048,719.00	58.1%
879	THE COUNTRY DAY SCHOOL	ON	\$16,264,797.00	140	12	\$398,201.00	\$22,842,851.00	71.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
880	THE NATIONAL BALLET OF CANADA LE BALLET NATIONAL DU CANADA	ON	\$16,253,395.00	115	36	\$1,575,255.00	\$21,827,524.00	74.5%
881	CARRIER SEKANI FAMILY SERVICES (A BRANCH SOCIETY OF THE CARRIER SEKANI TRIBAL COUNCIL)	BC	\$16,236,143.00	221	41	\$1,259,637.00	\$42,332,265.00	38.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
882	VICTORIAN ORDER OF NURSES FOR CANADA - LES INFIRMIÈRES DE L'ORDRE DE VICTORIA DU CANADA	ON	\$16,213,685.00	187	6	\$261,029.00	\$24,902,824.00	65.1%
883	CHRIST THE TEACHER ROMAN CATHOLIC SEPARATE SCHOOL DIVISION NO. 212	SK	\$16,206,238.00	153	119	\$3,160,216.00	\$20,791,393.00	77.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
884	EDMONTON CITY CENTRE CHURCH CORPORATION	AB	\$16,164,466.00	224	208	\$3,237,129.00	\$23,834,831.00	67.8%
885	BRESCIA UNIVERSITY COLLEGE	ON	\$16,113,228.00	115	107	\$3,325,704.00	\$30,486,910.00	52.9%
886	HAMILTON-WENTWORTH CATHOLIC CHILD CARE CENTRES INC	ON	\$16,080,164.00	162	279	\$5,579,050.00	\$18,919,142.00	85.0%
887	CHILD AND FAMILY SERVICES OF GRAND ERIE	ON	\$16,072,280.00	154	6	\$482,862.00	\$25,343,680.00	63.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
888	THE GOOD SHEPHERD CENTRE HAMILTON	ON	\$16,062,332.00	239	95	\$2,394,000.00	\$31,746,884.00	50.6%
889	COMMUNITY LIVING NORTH HALTON	ON	\$15,981,879.00	182	320	\$4,085,289.00	\$20,924,607.00	76.4%
890	CHILLIWACK SOCIETY FOR COMMUNITY LIVING	BC	\$15,941,391.00	214	150	\$3,168,194.00	\$21,421,079.00	74.4%
891	ST. JOSEPH'S HOSPITAL OF ESTEVAN	SK	\$15,937,781.00	130	187	\$6,302,074.00	\$24,151,515.00	66.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
892	LOCH LOMOND VILLA INC.	NB	\$15,917,301.00	148	224	\$7,003,613.00	\$25,118,890.00	63.4%
893	PARKDALE QUEEN WEST COMMUNITY HEALTH CENTRE	ON	\$15,898,598.00	115	77	\$3,816,405.00	\$21,960,502.00	72.4%
894	SASKATCHEWAN ASSOCIATION OF REHABILITATION CENTRES	SK	\$15,866,377.00	169	340	\$4,417,877.00	\$44,492,690.00	35.7%
895	AERIC INC.	ON	\$15,822,979.00	142	48	\$1,328,412.00	\$23,390,111.00	67.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
896	HALDIMAND WAR MEMORIAL HOSPITAL	ON	\$15,770,556.00	79	201	\$4,844,219.00	\$20,590,373.00	76.6%
897	MOATFIELD FOUNDATION	ON	\$15,752,163.00	155	6	\$239,308.00	\$24,728,511.00	63.7%
898	ABORIGINAL PEOPLES TELEVISION NETWORK INCORPORATED	MB	\$15,729,106.00	156	21	\$425,017.00	\$46,878,969.00	33.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
899	CANADIAN MENTAL HEALTH ASSOCIATION, SIMCOE COUNTY BRANCH	ON	\$15,688,287.00	195	80	\$1,306,729.00	\$22,127,778.00	70.9%
900	ST JOHN'S-RAVENCOURT SCHOOL	MB	\$15,656,964.00	132	97	\$1,003,882.00	\$24,761,709.00	63.2%
901	SUPERIOR NORTH CATHOLIC DISTRICT SCHOOL BOARD	ON	\$15,653,428.00	180	124	\$585,986.00	\$22,905,665.00	68.3%
902	THE CALGARY ZOOLOGICAL SOCIETY	AB	\$15,623,846.00	132	444	\$3,171,302.00	\$40,745,020.00	38.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
903	CHATHAM-KENT CHILDREN'S SERVICES	ON	\$15,617,196.00	186	54	\$595,454.00	\$24,817,467.00	62.9%
904	L'ACADEMIE STE-THERESE INC.	QC	\$15,605,245.00	145	136	\$3,589,860.00	\$23,106,345.00	67.5%
905	(A.C.C.E.S.) ACCESSIBLE COMMUNITY COUNSELLING AND EMPLOYMENT SERVICES	ON	\$15,585,564.00	201	6	\$26,208.00	\$25,291,605.00	61.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
906	PROVIDENCE PLACE FOR HOLISTIC HEALTH INC.	SK	\$15,560,026.00	91	252	\$9,362,182.00	\$20,031,484.00	77.7%
907	Alberta University of the Arts	AB	\$15,488,163.00	127	110	\$3,608,039.00	\$21,966,867.00	70.5%
908	ST PETER'S CARE CENTRES	ON	\$15,482,937.00	148	225	\$4,175,780.00	\$20,165,828.00	76.8%
909	COMMUNITY LIVING CAMBRIDGE	ON	\$15,428,493.00	135	40	\$3,300,220.00	\$18,912,245.00	81.6%
910	IOOF. SENIORS HOMES INC.	ON	\$15,421,571.00	187	244	\$3,907,031.00	\$29,257,083.00	52.7%

#	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 Princess Margaret Cancer Foundation	ON	\$15,416,790.00	90	15	\$1,056,087.00	\$206,553,221.00	7.5%
912	TRI COUNTY MENNONITE HOMES	ON	\$15,394,915.00	214	315	\$4,284,065.00	\$23,789,037.00	64.7%
913	GRANDVIEW CHILDREN'S CENTRE	ON	\$15,374,748.00	130	114	\$3,587,008.00	\$18,510,531.00	83.1%
914	CANADIAN MEMORIAL CHIROPRACTIC COLLEGE	ON	\$15,338,690.00	134	221	\$3,482,773.00	\$25,108,972.00	61.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
915	CALGARY CATHOLIC IMMIGRATION SOCIETY	AB	\$15,326,887.00	221	70	\$2,730,434.00	\$21,608,724.00	70.9%
916	C O U HOLDING ASSOCIATION INC	ON	\$15,227,400.00	138	19	\$470,540.00	\$50,853,174.00	29.9%
917	ACADEMIE LAFONTAINE INC.	QC	\$15,224,510.00	148	239	\$2,604,091.00	\$21,918,989.00	69.5%
918	CHESHIRE HOMES OF LONDON	ON	\$15,223,949.00	191	159	\$4,871,664.00	\$19,745,833.00	77.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
919	CATHOLIC CHILDREN'S AID SOCIETY OF HAMILTON	ON	\$15,199,335.00	143	66	\$2,248,246.00	\$25,066,404.00	60.6%
920	St. Joseph's Continuing Care Centre of Sudbury	ON	\$15,167,579.00	131	88	\$1,834,037.00	\$20,421,904.00	74.3%
921	UNIVERSAL REHABILITATION SERVICE AGENCY	AB	\$15,138,257.00	193	121	\$2,844,790.00	\$18,233,155.00	83.0%
922	LE COLLEGE BOURGET	QC	\$15,119,358.00	136	148	\$3,091,818.00	\$23,044,161.00	65.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
923	COMMUNITY LIVING ASSOCIATION FOR SOUTH SIMCOE	ON	\$15,112,854.00	96	69	\$3,078,525.00	\$18,958,847.00	79.7%
924	COLLEGE D'ENSEIGNEMENT GENERAL ET PROFESSIONNEL D'ALMA	QC	\$15,100,813.00	168	108	\$1,987,040.00	\$26,035,473.00	58.0%
925	PROVIDENCE RESIDENTIAL AND COMMUNITY CARE SERVICES SOCIETY	BC	\$15,091,859.00	114	227	\$10,262,464.00	\$20,230,356.00	74.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
926	Axia Services	QC	\$15,073,889.00	595	280	\$2,001,307.00	\$19,390,443.00	77.7%
927	TORONTO MONTESSORI SCHOOLS,	ON	\$15,054,174.00	152	35	\$497,893.00	\$19,519,009.00	77.1%
928	KIDSABILITY CENTRE FOR CHILD DEVELOPMENT	ON	\$15,054,136.00	154	69	\$3,100,640.00	\$19,788,426.00	76.1%
929	UHN FOUNDATION	ON	\$15,043,904.00	103	4	\$68,369.00	\$119,152,359.00	12.6%
930	RYGIEL SUPPORTS FOR COMMUNITY LIVING	ON	\$14,997,603.00	94	51	\$1,096,057.00	\$17,880,234.00	83.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
931	The Rekai Centres	ON	\$14,969,635.00	157	246	\$4,726,233.00	\$23,823,443.00	62.8%
932	LOWER CANADA COLLEGE	QC	\$14,966,268.00	152	17	\$512,913.00	\$22,692,479.00	66.0%
933	COVENANT HOUSE VANCOUVER	BC	\$14,929,362.00	208	99	\$367,668.00	\$19,946,643.00	74.8%
934	ST. JOSEPH'S LIFECARE CENTRE, BRANTFORD	ON	\$14,913,108.00		265		\$21,724,025.00	68.6%
935	COMMUNITY LIVING NORTH BAY	ON	\$14,858,309.00	185	122	\$4,090,456.00	\$18,606,151.00	79.9%
936	Assiniboine Park Conservancy Inc.	MB	\$14,846,401.00	162	221	\$2,398,067.00	\$53,865,190.00	27.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
937	SASKATCHEWAN ASSOCIATION OF HEALTH ORGANIZATIONS	SK	\$14,839,236.00	141	1	\$75,048.00	\$65,754,340.00	22.6%
938	ST. MICHAEL'S COLLEGE SCHOOL	ON	\$14,836,603.00	141	23	\$120,879.00	\$26,635,338.00	55.7%
939	WEST REGION CHILD AND FAMILY SERVICES COMMITTEE INCORPORATED	MB	\$14,826,918.00	214	37	\$339,014.00	\$36,629,097.00	40.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
940	OPTIONS NORTHWEST PERSONAL SUPPORT SERVICES	ON	\$14,817,055.00	105	165	\$6,149,078.00	\$18,419,852.00	80.4%
941	CHATS-COMMUNITY & HOME ASSISTANCE TO SENIORS	ON	\$14,812,605.00	302	99	\$1,953,107.00	\$20,381,677.00	72.7%
942	TORONTO INTERNATIONAL FILM FESTIVAL INC	ON	\$14,738,331.00	152	420	\$2,061,306.00	\$27,466,215.00	53.7%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
943	The Church of Jesus Christ of Latter-Day Saints in Canada	AB	\$14,705,093.00	155	86	\$11,171,112.00	\$198,175,935.00	7.4%
944	THE CANADIAN COLLEGE OF NATUROPATHIC MEDICINE	ON	\$14,702,715.00	126	206	\$4,886,210.00	\$22,733,377.00	64.7%
945	YMCA OF NIAGARA	ON	\$14,696,033.00	207	463	\$4,482,836.00	\$23,243,565.00	63.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
946	KENORA ASSOCIATION FOR COMMUNIY LIVING	ON	\$14,675,482.00	204	144	\$2,431,102.00	\$18,658,343.00	78.7%
947	DIXON HALL	ON	\$14,672,147.00	213	158	\$2,962,112.00	\$22,770,981.00	64.4%
948	THE KAWARTHA-HALIBURTON CHILDREN'S AID SOCIETY	ON	\$14,662,512.00	142	21	\$372,071.00	\$24,913,509.00	58.9%
949	HARO PARK CENTRE SOCIETY	BC	\$14,656,330.00	105	161	\$4,135,524.00	\$17,951,479.00	81.6%
950	MANITOULIN HEALTH CENTRE	ON	\$14,646,583.00	78	89	\$6,062,450.00	\$22,512,479.00	65.1%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
951	HOPE MISSION	AB	\$14,646,195.00	281	91	\$1,290,140.00	\$25,752,473.00	56.9%
952	HANOVER & DISTRICT HOSPITAL	ON	\$14,589,267.00	74	95	\$4,757,714.00	\$21,042,967.00	69.3%
953	PACE INDEPENDENT LIVING	ON	\$14,525,395.00	143	164	\$4,364,380.00	\$16,129,272.00	90.1%
954	SURREY PUBLIC LIBRARY	BC	\$14,518,557.00	114	144	\$4,723,843.00	\$22,363,700.00	64.9%
955	Board of Health for the Peterborough County-City Health Unit	ON	\$14,485,342.00	103	241	\$3,319,368.00	\$18,390,709.00	78.8%
956	CEGEP DE BAIE-COMEAU	QC	\$14,475,616.00	170	50	\$1,016,488.00	\$20,576,149.00	70.4%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
957	MARIANHILL INC	ON	\$14,470,182.00	120	164	\$5,655,635.00	\$18,116,803.00	79.9%
958	IDLEWYLD MANOR	ON	\$14,469,726.00	100	262	\$5,112,516.00	\$18,032,852.00	80.2%
959	Accreditation Canada / Agrément Canada	ON	\$14,445,444.00	66	17	\$448,219.00	\$26,945,232.00	53.6%
960	ENERGY SAFETY CANADA	AB	\$14,433,121.00	111	15	\$621,321.00	\$25,771,873.00	56.0%
961	ISANS. Immigrant Services Association of Nova Scotia	NS	\$14,397,667.00	220	195	\$2,139,353.00	\$20,639,797.00	69.8%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
962	Scarborough Centre for Healthy Communities	ON	\$14,385,325.00	167	47	\$1,870,092.00	\$19,245,263.00	74.7%
963	NORTHWESTERN HEALTH UNIT	ON	\$14,383,090.00	141	86	\$1,995,825.00	\$20,281,979.00	70.9%
964	COLLEGE ANDRÉ-GRASSET (1973) INC.	QC	\$14,359,208.00	120	371	\$2,900,266.00	\$20,372,329.00	70.5%
965	Addiction and Mental Health Services - KFLA	ON	\$14,340,471.00	147	67	\$2,371,780.00	\$20,398,291.00	70.3%
966	LONDON PUBLIC LIBRARY BOARD	ON	\$14,318,714.00	158	211	\$1,498,383.00	\$25,437,704.00	56.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
967	ANDREW FLECK CHILDREN'S SERVICES / SERVICES A L'ENFANCE ANDREW FLECK	ON	\$14,312,353.00	365	91	\$1,727,441.00	\$20,562,919.00	69.6%
968	REHABILITATION CENTRE FOR CHILDREN	MB	\$14,282,276.00	112	92	\$4,163,170.00	\$17,851,840.00	80.0%
969	SASKATOON PUBLIC LIBRARY	SK	\$14,199,000.00	111	191	\$4,340,300.00		#DIV/0!
970	INSTITUT CANADIEN DE QUEBEC	QC	\$14,182,528.00	99	294	\$7,653,964.00	\$19,448,178.00	72.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
971	JEWISH FAMILY AND CHILD SERVICE OF GREATER TORONTO	ON	\$14,177,620.00	116	20	\$1,639,264.00	\$23,471,697.00	60.4%
972	UNIVERSITY OF TORONTO SCHOOLS	ON	\$14,149,016.00	108	8	\$597,651.00	\$20,317,911.00	69.6%
973	ADVENT HEALTH CARE CORPORATION	ON	\$14,137,781.00	149	178	\$3,695,000.00	\$22,794,455.00	62.0%
974	MARYMOUND INC.	MB	\$14,135,520.00	200	150	\$2,250,000.00	\$21,315,508.00	66.3%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
975	INSTITUT DE RECHERCHE ROBERT SAUVE EN SANTE ET EN SECURITE DU TRAVAIL	QC	\$14,133,360.00	133	18	\$1,001,237.00	\$31,111,785.00	45.4%
976	SAHTU DIVISIONAL EDUCATION COUNCIL	NT	\$14,131,206.00	90	81	\$1,075,131.00	\$17,019,974.00	83.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
977	THE CHILDREN'S AID SOCIETY OF THE CITY OF GUELPH AND THE COUNTY OF WELLINGTON	ON	\$14,111,361.00	146	22	\$190,002.00	\$22,337,143.00	63.2%
978	ASSOCIATION FOR COMMUNITY LIVING - STEINBACH BRANCH INC.	MB	\$14,108,256.00	339	182	\$2,857,961.00	\$18,278,713.00	77.2%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
979	THE UNITED CHURCH OF CANADA	ON	\$14,064,549.00	129	54	\$3,462,058.00	\$51,566,000.00	27.3%
980	UNION GOSPEL MISSION,	BC	\$14,047,451.00	186	134	\$2,536,612.00	\$31,680,783.00	44.3%
981	ACADEMIE ST-LOUIS (QUÉBEC)	QC	\$13,996,861.00	108	286		\$20,187,926.00	69.3%
982	ST. JOSEPH'S HOME CARE	ON	\$13,988,307.00	189	129	\$1,625,898.00	\$18,169,136.00	77.0%
983	THE WOMEN'S CHRISTIAN ASSOCIATION OF LONDON	ON	\$13,966,003.00	104	246	\$7,302,518.00	\$18,262,837.00	76.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
984	COMMUNITY LIVING DURHAM NORTH	ON	\$13,964,289.00	195	192	\$4,640,460.00	\$17,142,497.00	81.5%
985	COMMUNITY LIVING ST. CATHARINES	ON	\$13,960,934.00	145	100	\$3,038,436.00	\$17,526,760.00	79.7%
986	MI'KMAQ FAMILY & CHILDREN'S SERVICES OF NOVA SCOTIA	NS	\$13,922,016.00	187	41	\$491,941.00	\$24,977,845.00	55.7%
987	MUSEE DE LA CIVILISATION	QC	\$13,850,277.00	182	129	\$2,590,800.00	\$30,450,484.00	45.5%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
988	COMMUNITY LIVING OAKVILLE	ON	\$13,841,260.00	189	139	\$4,616,391.00	\$17,397,938.00	79.6%
989	THE YOUNG MEN'S AND YOUNG WOMEN'S CHRISTIAN ASSOCIATION OF WINNIPEG INCORPORATED	MB	\$13,833,757.00	215	741	\$2,941,547.00	\$19,315,451.00	71.6%
990	COLLEGE REGINA ASSUMPTA (1995)	QC	\$13,793,793.00	116	221	\$3,601,552.00	\$21,884,855.00	63.0%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
991	BLANCHE RIVER HEALTH	ON	\$13,784,956.00	224	232	\$6,126,436.00	\$20,127,845.00	68.5%
992	VANCOUVER RESOURCE SOCIETY FOR THE PHYSICALLY DISABLED	BC	\$13,782,417.00	121	161	\$5,226,363.00	\$33,309,130.00	41.4%
993	ELIM CHRISTIAN CARE SOCIETY	BC	\$13,757,848.00	106	128		\$27,989,451.00	49.2%
994	YOR-SUP-NET SUPPORT SERVICE NETWORK	ON	\$13,745,419.00	183	14	\$146,857.00	\$26,000,539.00	52.9%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
995	SHAWNIGAN LAKE SCHOOL	BC	\$13,734,894.00	187	94	\$794,483.00	\$32,879,054.00	41.8%
996	Family and Children's Services of Renfrew County	ON	\$13,733,405.00	123	92	\$616,441.00	\$25,708,535.00	53.4%
997	THE CHILDREN'S AID SOCIETY OF THE REGIONAL MUNICIPALITY OF HALTON	ON	\$13,719,629.00	133	25	\$715,628.00	\$20,901,561.00	65.6%

#	Account name	Province	Total Compensation Expenditures	Full Time Employees	Part Time Employees	Part Time Expenditures	Total Expenditures	Compensation as a percentage of expenditures
998	WYCLIFFE BIBLE TRANSLATORS OF CANADA INC.	AB	\$13,678,440.00	174	151	\$3,973,100.00	\$1,535,511.00	890.8%
999	WYCLIFFE BIBLE TRANSLATORS OF CANADA INC.	AB	\$13,678,440.00	174	151	\$3,973,100.00	\$17,197,540.00	79.5%

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: www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-donees.html. As well, Blumbergs also maintains Canada's largest charity information portal at www.CharityData.ca with up to 19 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 recently over 10 years' worth of information from the Charities Listing, www.CharityData.ca has far more years available.

- 1) The data in this note is based on the 2021 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 needs 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 will hopefully reduce errors and speed up the process for T3010 data becoming available.
- 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 or political 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 [Guide Completing the Registered Charity Information 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.

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, 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.

9) The T3010 asks certain questions. Many [important questions](#) 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 www.SmartGiving.ca 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 in memory of my youngest brother Sean Blumberg. Sean was a sweet, kind person, a great brother who helped me on a number of occasions with many tasks including the time consuming and arduous task of reviewing T3010 databases and making them into something useful. As part of the Sean Blumberg Transparency Project, Blumbergs has been releasing information on the Canadian charity sector to provide a better understanding of the size, scope, complexity, and challenges of the sector.

Mark Blumberg is a lawyer at Blumbergs in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. Henri Pasha is a summer student working at Blumbergs. To find out more about legal services that Blumbergs provides to charities and non-profits please visit www.CanadianCharityLaw.ca.

This article is for information purposes only. It is not intended to be legal advice. You should not act or abstain from acting based upon such information without first consulting a legal professional.