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**New Year Review:
Must Do's and Smart Moves**
January 2026

The start of a new year is the perfect time to revisit your organization's employment-related legal compliance and best practices. To help you, this briefing note includes a:

- **Legislative compliance checklist** for provincially regulated employers in Ontario; and
- **Best practices checklist** to minimize legal risk.

To learn more and for assistance drafting policies, tailored to your workplace, or regarding any aspect of compliance or best practices, contact your Sherrard Kuzz LLP lawyer or info@sherrardkuzz.com.

Must Do's - Legislative Compliance

Provincially regulated employers in Ontario must prepare or review certain policies and documents annually. Here's what you need to do in 2026:

Occupational Health and Safety Act

- ✓ ***Review your health and safety policy and implementation program***

An employer must have a written occupational health and safety policy and a program to implement it. Both must be reviewed annually.

- ✓ ***Review your workplace violence and harassment policies***

An employer must have a written workplace violence policy and workplace harassment policy. Both must be reviewed as often as necessary but at least annually.

- ✓ ***Review health and safety training for workers exposed to hazards***

An employer must provide training to workers exposed, or likely to be exposed, to a hazardous material or a hazardous physical agent. An employer must review this training and its workers' familiarity with the training at least annually, and more often if there is a change in circumstances that may affect the health

or safety of a worker. The employer must develop and implement the training in consultation with its health and safety committee or safety representative.

Employment Standards Act (“ESA”)

✓ Prepare a Disconnecting From Work Policy

An employer with 25 or more employees as of January 1 of any year must have a written policy on disconnecting from work by **March 1** of that same year. The *ESA* defines “disconnecting from work” as “*not engaging in work- related communications, including emails, telephone calls, video calls or the sending or reviewing of other messages, so as to be free from the performance of work.*”

The policy is not required to provide an employee the ‘right’ to disconnect from work, only to set out workplace expectations. However, an employer should ensure it complies with the existing hours of work, vacation, and public holiday provisions of the *ESA*.

Each employee must be given a copy within 30 days of the policy being created or amended, or when they start employment.

✓ Prepare an Electronic Monitoring Policy

An employer with 25 or more employees as of January 1 of any year must also have a written electronic monitoring policy by **March 1** of that same year. The policy must describe how and in what circumstances the employer may electronically monitor employees and the purposes for which information obtained through electronic monitoring may be used.

Each employee must be given a copy within 30 days of the policy being created or amended, or when they start employment.

Workplace Safety and Insurance Act

✓ File an Annual Statement of Total Wages

A Schedule 1 employer must provide the Workplace Safety and Insurance Board (the “WSIB”) with an annual statement setting out the total wages earned during the preceding year by all workers, and any other information requested by the WSIB.

✓ File an Annual Reconciliation Form by March 31, 2026

An employer that reports and pays premiums monthly must file an annual Reconciliation Form by **March 31, 2026**. The online form will be available in February 2026.

Accessibility for Ontarians with Disabilities Act

✓ File an Accessibility Compliance Report by December 31, 2026

A [business or non-profit organization](#) with 20 or more employees in Ontario must file an accessibility compliance report every three years, confirming it has met the accessibility requirements under the Act and its Regulation. The next reporting deadline is **December 31, 2026**.

A [designated public sector organization](#) must file an accessibility compliance report every two years. The next reporting deadline is **December 31, 2027**.

Tip: Don't wait! It takes time to develop and implement the required policies and training.

Smart Moves - Best Practices to Minimize Legal Risk

To minimize legal risk, we recommend an employer take the following steps each year:

✓ ***Review employment and/or independent contractor agreements***

It seems with every passing week there is another decision from the courts calling into question the enforceability of an employment and/or independent contractor agreement.¹ This may mean that a contract that was enforceable last year, may no longer be enforceable. Having counsel review and update your employment and independent contractor agreements annually is a cost-effective way to mitigate the risk of liability. An ounce of prevention...

✓ ***Reconcile vacation pay***

Check that employees who earn commissions and/or bonuses received the correct statutory vacation pay. If they have received too little, this liability can add up quickly over time. Vacation pay in Ontario can have unexpected traps and pitfalls; if you have not had your vacation policy reviewed recently, now is a good time.

✓ ***Maintain complete and accurate records***

Keep detailed records of employment information and other matters that arise over the course of the year. Good record-keeping isn't just a legal requirement it's an important piece of your defense if a claim arises. Maintain written records regarding:

- Employee information
- Hours worked and wages paid
- Agreements, such as to average overtime, work excess hours, substitute holidays, *etc.*
- Vacation time and pay
- Leaves of absence
- Performance management and training.

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¹ To learn more about the importance of a well drafted employment agreement, see our April 1, 2025 Briefing Note, [Is an Employment Agreement Worth the Paper On Which It's Written?](#)