

Topics	Lawyer Probably Required?	Priority for new content	Question	Answer
Meetings Members	No	High	When do AGMs need to happen by?	There are two rules in ONCA that govern when AGMs need to happen 1) AGMs must happen within 15 months of the last AGM (s.52). 2) AGMs must take place not more than 6 months after the end of the fiscal year (s.83). How do these work together in practice? Here's an example based on a case where the organization holds its AGM on the last possible day it can each time. • Time 0: Fiscal year 1 starts/members' meeting 1 • 12 months after time 0: Fiscal year 2 begins • 15 months after time 0: Deadline for members' meeting 2 (only 3 months from fiscal year end but 15 months from last AGM) • 24 months after time 0: Fiscal year 3 begins • 30 months after time 0: Deadline for members' meeting 3 (15 Months from last AGM and 6 months from end of fiscal year) • 36 months after time 0: Fiscal year 4 starts • 42 months after time 0: Deadline for members' meeting 4 (only 12 months from last AGM but 6 months from end of fiscal year) • 48 months after time 0: fiscal year 5 starts • 54 months after time 0: Deadline for members meeting 5 (only 12 months from last AGM but 6 months from end of fiscal year) The pattern of 12 months from the last AGM and 6 months from the end of fiscal year repeats as long as the organization keeps the same fiscal year and there are no other irregularities. There are many permutations of this based on when the organization has its AGMs in practice.
Articles	No	High	Is it mandatory to have a 2/3 majority of votes at a members' meeting to change articles or the members meeting can decide?	Yes, it is required to have either a two-thirds vote at a members' meeting or a written resolution outside of a members meeting signed by all the members.

Bylaws	No	High	Our by-laws refer to Board policies in a few sections, e.g nomination, and conflict of interest (e.g precluding membership. Is that appropriate in by laws?	Yes, this is a perfectly normal strategy and balances the level of enforcement of bylaws with the flexibility of policies which do not necessarily need to be approved by the members to be changed.
Bylaws	No	High	What % of members at a members meeting must approve resolution of Board to change by-laws or create a new bylaw?	By default for most questions it is a "simple majority" 50%+1 of the members voting at the members meeting. Your bylaws can provide a higher threshold. Some very important decisions also require a threshold of 67% or higher.
Charities	Maybe	High	Can you get charitable status without a lawyer?	Yes, it can certainly be done. It is likely to take longer and if your organization is particularly innovative it may not be possible to make the right arguments without having some background in charity law, but 80% of applicants are accepted.
Charities	No	High	When can directors of a nonprofit be paid?	By default directors of a nonprofit can be paid for the work they do as directors or in other capacities (e.g. as employees or contractors of the organization), unless their bylaws or articles say otherwise. Directors of charities can never be paid for the work that they do as directors and only under very limited circumstances can they be paid for the work they do in other capacities. To learn more about paying directors of charities, visit "Paying Directors and Connected Persons" a guide of the Ontario Public Guardian and Trustee. https://www.publications.gov.on.ca/store/20170501121/Free_Download_Files/300777.pdf
Director Consent	No	High	Where can we find a template of a director consent form?	The Government of Ontario provides a form for the first directors of a nonprofit that can be adapted for other directors. At some point the Government may mandate a form, in which case that form will need to be used. https://www.forms.ssb.gov.on.ca/mbs/ssb/forms/ssbforms.nsf/FormDetail?OpenForm&ACT=RDR&TAB=PROFILE&SRCH=&ENV=WWE&TIT=Consent+to+act+as+a+director&NO=5260E
Filings, director consent	No	High	What if we have not collected director consent forms in the past? What are the consequences of not having them?	Practically speaking, for most organizations it will be sufficient to keep director consent forms on a going forward basis. The impact of not having a director consent form is minimal since any individual who acts as a director is deemed to be one and their actions are still effective even if there are "irregularities" in their appointment. Where it may matter is if there is some kind of internal governance dispute and a question is raised about who was the director at a point in time. The absence of a consent form may be pointed to as one factor among many to support one side's view.
Terminology	No	High	What does term x mean?	You can check out CLEO's glossary to see if the term is defined. https://nonprofitlaw.cleo.on.ca/resources/glossary/

Financial Review	No	High	When do ONCA audit standards begin to apply?	The financial review rules under ONCA are effective as of October 19, 2021 unless the bylaws or articles of the organization say something to the contrary that was permitted before ONCA took effect. For example, ONCA may say that an organization can waive an audit and get a review engagement instead, but the bylaws might make an audit a requirement in every case. To learn more about ONCA financial review standards, visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/finances/
Financial Review	No	High	What if ONCA doesn't require me to get an audit but one of my funders does?	ONCA sets a minimum for financial review. Your funders are welcome to set higher standards.
Government Filings, Tax	No	High	who is required to file annually with the CRA?	All nonprofit corporations are required to file a T2, some nonprofits are required to file an information return and an HST return, registered charities are required to file a T3010. To learn more about Income Tax Act requirements visit the following guides or call the CRA business or charities hotline. https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4117/income-tax-guide-non-profit-organization-information-return.html https://www.google.com/search?client=firefox-b-d&q=HST+guide+for+nonprofits https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html https://www.canada.ca/en/revenue-agency/news/newsroom/tax-tips/tax-tips-2022/need-contact-cra-business-taxes.html
Incorporation	No	High	Do we need to file our bylaws with the Government?	Most provincially incorporated nonprofits do not need to file their bylaws with the Government. A nonprofit needs to file its bylaws if: (1) it is a soliciting corporation under the Canada Not-for-Profit Corporations Act. https://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs04956.html (2) the nonprofit is in a specifically regulated subsector that requires it., or (3) it is a registered charity, in which case it must file its bylaws with the CRA. https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/making-changes/amend-governing-document.html
Legal help	Maybe	High	Where can I find templates and tools to review our bylaws and articles?	CLEO's website has a number of tools to help nonprofits incorporated in Ontario review their bylaws and articles, including: an interactive bylaw builder, a sample set of bylaws with options, and a guide to amending existing bylaws. https://nonprofitlaw.cleo.on.ca/resources/

Legal help	Yes	High	Where can I find a lawyer to help us with the ONCA transition process?	CLEO's website has a directory of lawyers that work at least in part in nonprofit law. However, CLEO does not vet or recommend lawyers, so make sure to do your due diligence. CLEO's website contains a number of helpful questions to screen a lawyer before retaining them. https://nonprofitlaw.cleo.on.ca/onca-legal-help/
Legal help	No	High	Do we require a lawyer to transition to the ONCA?	No, it is not legally required to retain a lawyer to transition to the ONCA. Retaining a lawyer, at least to review the work you do, may be helpful particularly if you manage significant assets, have a complex or unusual governance structure, are a charity and are considering changing your purposes, or have governing documents that are significantly out of date.
Legal help	Yes	High	Are there any free services to help with our application for charitable status?	No.
Meetings	No	High	does ONCA require voting to be anonymous?	In person voting can be done by show of hands or another method specified in the bylaws unless a member entitled to vote on the issue demands a ballot, in which case it would need to be anonymous. For online voting, ONCA currently requires that it be anonymous, but that may be changing in the fall of 2022, so stay tuned.
Meetings Members	No	High	Are online members' meetings allowed under ONCA?	Yes, unless your bylaws say you cannot. To learn more about members' meetings visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/meetings/
Meetings, Records, Notices	No	High	What defines a board "meeting"? Can votes be done over email?	the Act says that any phone or electronic tools you use must allow "all participants to communicate adequately with each other during the meeting." Practically speaking, Directors should only vote by phone or electronically. To learn more about board meetings visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/meetings/
Members	No	High	Can some members have the right to vote and other members not have the right to vote?	Yes, a nonprofit can have multiple classes of members. The names and the voting rights of each of these classes must be specified in the nonprofit's articles. To learn more about member rights visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/members/
Membership	No	High	Under ONCA, can members be the same as directors? Do directors have to be members? Do officers have to be directors?	The members, directors, and officers in an organization can be different people or the same people depending on what the bylaws say. The only exception to this flexibility is that the chair of the board must be a director. If bylaws say nothing, then the default rules under ONCA is that (1) the members are the incorporators of the organization and anyone named by the Board as a members. (2) The directors do not need to be members. (3) officers do not need to be directors.

Membership	No	High	Under ONCA, what happens if members are not engaged and most don't attend members' meetings?	I cannot provide advice but can describe generally what is the effect of keeping members who do not regularly participate. These individuals remain entitled to various things such as receiving notice, financial statements, making proposals, nominating directors, etc. If the quorum has been set as a percentage, they may continue to increase the number of people that your organization needs to have a members' meeting. Similarly, under ONCA members have a right to demand that a members' meeting be called if members controlling 10% of the vote submit together, this number would be higher as a result of the inactive members. None of these are necessarily good or bad things, each nonprofit needs to decide for itself who it makes sense to have as a voting member, a non-voting member, or a non member that's engaged in some other way.
Membership	Maybe	High	Under ONCA, what defines a member? Are all nonprofits required to have members?	All nonprofits must have at least one group of individuals or corporations, or both individuals and corporations, who do important things like elect the Board, appoint an auditor, receive the financial statements, approve any changes to the governing documents, and vote on important decisions for the organization. This group is called "the members". The articles and bylaws of a nonprofit should explain who the members of the nonprofit are. If they don't, the default under ONCA are the founders listed in the articles plus anyone named by the Board.
Ontario Business Registry	No	High	Can a third party receive the CompanyKey on the nonprofit's behalf?	The CompanyKey will be sent the official address the nonprofit has on file with the ServiceOntario. The nonprofit can give a third party's address as its official address, but if it has not, the CompanyKey will be sent to the nonprofit, not the third party. Nonprofits should be careful about who they share their CompanyKey with as whoever holds the key will be able to make changes to the nonprofit's information in the Ontario Business Registry.
Ontario Business Registry	No	High	What should a nonprofit do if it has no physical address?	Nonprofits use various strategies in this case, including using a willing member's address, using an accountant's or lawyer's office, some community centres offer this service, as do some shared spaces. CLEO and the Ontario Nonprofit Network recognize the difficulties this causes and are actively expressing this issue to the Government.

Ontario Business Registry	No	High	How does a nonprofit confirm that the Government of Ontario has the right address on file on the Ontario Business Registry? .	To determine whether the Government of Ontario has the right address on file, a nonprofit needs to search itself on the Ontario Business Registry, click on its name, and in the top left corner click "order a corporate profile". There is a fee associated with the corporate profile. If a nonprofit does not wish to pay this fee, it can go to the home page of the Ontario Business Registry, scroll down to the "order a CompanyKey button", click on it. This will open a form that will ask for the organization's address. The organization may enter its current address, if this leads to an error, it may mean the Government has the wrong address on file.
Officers	No	High	Under ONCA, are nonprofits required to have a chair?	Yes. Unless bylaws or articles require a different procedure, the board can pass a resolution and name any director as chair. A director who currently holds an officer position like president or secretary can be appointed to another officer position like chair unless the bylaws or articles provide otherwise.
ONCA	No	High	Does ONCA apply to us?	Visit this page to learn if ONCA applies to you. https://nonprofitlaw.cleo.on.ca/transition-to-onca/need-to-act/
ONCA	No	High	Under ONCA, can we use a PO Box as our address?	No, a PO box is not a valid address under ONCA, a physical address must be provided.
ONCA	No	High	Does a change to bylaws trigger an end to the 3 year ONCA transition period?	No, it does not. It is only changes to articles which triggers an end to the transition period for certain key provisions such as membership structure and the size of the board.
ONCA	No	High	how many years of minutes need to be kept?	ONCA requires that all minutes be kept. Furthermore, for registered charities, the Canada Revenue Agency requires that all minutes be kept. Practically speaking, however, for nonprofits that have been around for many decades and have records missing it may not be possible to reconstruct minutes. In practice, nonprofits will want to ask themselves what is the risk of not having minutes for a particular year and will want to ensure going forward minutes are kept.
Public Benefit Corporations	No	High	Does paying an honorarium to the directors make them an employee?	An honorarium is generally not enough to make someone an employee and therefore they would not necessarily count towards the minimum requirement. You will need to look to the definition of employee under the Employment Standards Act to have a sense of what it takes to make someone an employee.
Records	No	High	Under ONCA, how often do you have to update your members register?	Members registers must be kept accurate at all times. In practice, nonprofits need it most when determining who has a right to receive notice of members meetings, when someone with a right to see it asks to review it, and other similar times.

Records	Maybe	High	What does ONCA say about in camera minutes?	ONCA does not address the issue of in-camera motions directly. However, under ONCA only directors and auditors/financial reviewers have a right to access Board meeting minutes. Consequently, you are not required to share more widely and you can store the minutes in a secure place accordingly. Furthermore, if it's a confidential matter, individuals' privacy rights may be at stake, so you may want to consider that and seek appropriate counsel before sharing such information.
Board, Officers	No	Low	Do officers get a vote on the board?	Officers do not have a vote on the Board unless they are also directors.
			Do ex officio directors get a vote on the board?	Yes, unless otherwise provided in the governing documents.
Bylaws	No	Low	Can a Constitution take the place of Bylaws?	Bylaws may be given other names. The fundamental question is whether they contain your governing rules.
Director Consent	No	Low	how often do directors need to sign consent? Annually, at renewal of term? only once?	Directors only need to consent once when they serve multiple continuous terms. If there is a break between terms, then they need to sign a new consent form.
Director consent form	No	Low	Do minutes recording that a director consented count as a director consent form?	No. Only a form signed by the director recording the essential information (their name, the name of the organization, the date they agreed to start serving, their signature, and for good measure the individual's address) would count.
Financial review	No	Low	Can an "audit" carried out by Board members satisfy the audit requirement under ONCA?	No. ONCA defines an audit as a specific financial review process carried out by an independent certified public accountant. A review process which is internal to the organization cannot fulfill the requirement for an audit.
Financial Review	No	Low	a public accountant just a paid, certified accountant?	A public accountant does not need to be paid. It is a person certified as a CPA and independent of the organization.

Governance	No	Low	Under ONCA, are nonprofits required to have a meeting procedure like Robert's Rules of Order?	I'm so glad to hear it and thank you for your question! Please note the following is general legal information not legal advice specific to your situation. ONCA gives nonprofits basically total discretion over the procedures of their meetings committees. If nothing is set out, and the bylaws don't say otherwise, by default the procedure is decided by the Chair of the meeting or the board for the committees. Something like Robert's Rules is helpful because it has thought through all the details so you don't have to, but on the other hand, the books are expensive, inaccessible, and time consuming. Many alternatives have sprung up since then (here's a simple list that's a top Google result). In the US, there's the Nonprofit Democracy Network that, among other things, discusses democratic meeting procedures. Where a system is formally adopted in the articles or bylaws and not followed it could invalidate a process, so that a nonprofit may wish to be realistic about what rules it thinks it's actually capable of adopting.
Government Filings	No	Low	How do we find out what law our nonprofit is incorporated under?	CLEO explains what procedure to follow on this page: https://nonprofitlaw.cleo.on.ca/start-a-nonprofit/how-do-we-find-our-nonprofits-current-status/
Government Filings	No	Low	What do we do if our government filings are out of date?	To access the Ontario Business Registry, it is necessary to have an accurate address and board members listed. For nonprofits whose filings are very out of date, they may wish to call ServiceOntario to determine how many years back they need to make up. This is a common situation and there is often flexibility.
Meetings	No	Low	does ONCA proxy form require details of each vote that will be taken? so can the form state that the proxy can vote as they wish (ie the giver of the proxy does not give directions)?	It needs to list the votes that will be taken and provide a place to tick yes, no, abstain. The proxyholder is required to vote according to the instructions of the member.
Meetings	No	Low	Our bylaw says one person may not exercise more than one proxy vote. Is that allowed?	It would appear from ONCA that a nonprofit could not limit how many votes an individual could hold. If this is an important point for your organization, consider seeking legal advice.
Meetings Members	No	Low	What does ONCA require for online voting?	ONCA requires that online voting must be done in a way where the organization can confirm it's only members voting, but cannot know how each member voted. However, these rules are difficult for many organizations to implement so they may be changed in the Fall of 2022.

Membership	No	Low	Members controlling 10% of the votes can demand in writing that the Board call a members' meeting. How do we calculate 10% of the votes?	Calculate the total number of votes that could be cast at a members' meeting if everyone entitled to vote did so. Members who control votes equal to 10% of that number are entitled to demand in writing that the Board call a members' meeting. Practically speaking, this number will only be different from the 10% of the members if your organization has multiple member classes with different voting rights (e.g. some may be non-voting members and some may have more than one vote.)
Membership	No	Low	Under ONCA, can the Board members be the only members of the organization?	Yes. However, it is important to ensure that you make a clear distinction when they are filling which role (e.g. keeping separate minutes for board meetings versus members meetings) and following the procedure appropriate to each role.
Miscellaneous	No	Low	Are 'seals' still needed?	ONCA does not require that an organization have a seal although it still allows this. Seals have generally passed out of fashion but sometimes financial institutions and funders still require it. Every organization needs to decide for itself if it needs a seal and for what.
NAICS	No	Low	The Ontario Business Registry requires that a nonprofit provide a NAICS Code. What is the NAICS Code for charities?	There is no one code for charities, unfortunately, so you would select a code based on the type of work you do. There are websites only that provide descriptions of each code and a way to search.
Officers	No	Low	What if no one is willing to be chair?	There is a requirement for a chair. If this is a real problem, consider seeking legal advice for work-arounds.
ONCA	No	Low	Are organizations of all sizes required to transition to ONCA?	Yes.
ONCA	No	Low	Does the term "article" mean the same as constitution or by-laws?	No, it does not. Articles refers to the document the Government sent you when you first got incorporated. It says important things like your purposes and address. Your bylaws or constitution say your governing rules and are not sent to you by the Government but you develop them yourselves.
Legal help	Yes	Low	What are the costs associated with transitioning to the ONCA?	It is difficult to say as it depends on many variables, including experience and specialty of lawyer, how organized you are to begin with, whether it's a new or old organization, how complex your governing documents are. It would almost certainly a few thousand dollars for a lawyer to review documents which you created and could be much more if the lawyer is creating documents from scratch.

Charities	No	Low	If we change our articles to match ONCA we then need to get CRA approval on changes. Do all ONCA requirements meet CRA requirements?	CRA's approval is not "required" but it may be prudent to advise the CRA about the changes you are considering, especially if you are planning to make changes to your purposes (something which is not required by ONCA but you may choose to do as part of the broader review), and solicit their input on them. There is nothing required by ONCA which would violate a charity's obligations under the Income Tax Act.
Bylaws	Maybe	Low	Under ONCA, are nonprofits required to have bylaws?	No. If a nonprofit does not have bylaws, default bylaws will kick in. However, for many organizations, these default bylaws will not be appropriate. https://www.ontario.ca/page/not-profit-corporations-act-2010-standard-organizational-law
Public benefit corporations	Maybe	Low	What counts towards the \$10,000 that might qualify a nonprofit as a public benefit corporation under ONCA?	The general principle is that if the money is a fee for service or product (i.e. the organization is legally obligated to deliver a purchased service or product), then it would not count, but if it is a donation, grant, or financial assistance, it would count.
Records, Privacy, Members	Yes	Low	Under ONCA, members have a right to access the list of members, including their addresses. Are there any protections in place?	Yes, there are definitely some privacy concerns around accessing members' list. Even though there are concerns, however, members as well as others have a right to access the members list. ONCA does provide some protections though. Firstly, it requires that before giving access, the nonprofit require that the requesting member sign a declaration basically saying that they will only use the information for official nonprofit business and nothing else (s.96(3)). Furthermore, a nonprofit, or another member, can apply to court to reject a member's request to access to the membership list (s.99). The same applies if there are minors listed, at least as far as ONCA is concerned. I'm not aware of any privacy legislation that might protect its disclosure, but privacy law is not my area. If a nonprofit wishes to deny a member access or only provide some information and not others, then there is a process to apply to the Superior Court of Ontario. It's on the nonprofit to do this, not the individual who is asking. Section 193(1) provides that a person (that includes a corporation) that fails to comply with any provision of the Act (and that would include not giving access to documents someone is entitled to access) commits an offence with a penalty of up to \$5,000 and up to 6 months in prison. Section 193(3) states that someone who misuses membership information is liable for a penalty of up to \$25,000 and not more than 6 months in prison. There is no Department of the Government who actively enforces these provisions so an aggrieved individual or the nonprofit would need to take the matter to Court.

Board	No	Low	Under ONCA, does a chair have to be a voting director along with breaking of ties?	Under ONCA, the Chair has to be a director but does not have to be a voting director. Bylaws can specify whether they have the power to vote or not to break ties. If the bylaws say nothing, chairs can vote but do not have a second vote to break ties.
AGM	No	Medium	How can nonprofits manage AGMs that are held prior to member dues being paid?	How can nonprofits manage AGMs that are held prior to member dues being paid? Section 54 of ONCA provides as follows: "54 (1) The directors may fix a date as the record date for, (a) determining members entitled to receive notice of a meeting of the members; (b) determining members entitled to vote at a meeting of the members; (c) determining members entitled to participate in a liquidation distribution; or (d) determining members for any other purpose" This date may not be more than 50 days before the meeting.
Membership	Yes	Medium	Under ONCA, is family membership allowed?	Membership can have two or more votes attached to it, as long as the voting rights are defined in the articles. ONCA does not directly address whether it is possible for a family to be a member, and I cannot specifically advise on what wording would be appropriate (this specific question may be an area to seek out legal advice), but I can say that in general wherever multiple individuals jointly hold a membership, it is prudent for nonprofits to think about how things could go wrong and prepare rules in advance. Here is a non-comprehensive list of things that could go wrong: • One individual dies. Does the membership end or transfer? • A couple divorces. Who holds the membership? • There is a disagreement about how to vote. Does each get one vote or must they both agree on how to vote both? • One individual is disciplined. Do both face restrictions?
Board	No	Medium	Do you have a sample code of conduct for board members?	We do not have a sample code of conduct. I would check websites like Board Source, Board Effect, and that sort of place. Of course, these weren't made for Ontario in particular so I cannot speak to their legal applicability but they will likely offer a strong place to start.

Board	Maybe	Medium	Under ONCA, can the Board remove a director?	ONCA states that a director can only be removed by a simply majority of members voting at a members' meeting (i.e. 50%+1 of the votes cast at that meeting) or a unanimous written resolution of the votes cast at the meeting. There are various work arounds for this. For example, making directors conditional on membership. The Board does have the ability to remove members if provided in the bylaws and fair procedures are followed (these procedures are specified in ONCA). Similarly, the bylaws can provide for conditions under which a board member is deemed to automatically resign (e.g. missing three meetings in a row without excuse). How this is drafted can be important in determining whether it is valid or invalid so it may be prudent to seek legal advice.
Board	No	Medium	Under ONCA are board members only allowed to serve four years cumulatively?	No, a single term of a director can be no more than four years, but, unless the articles or bylaws say otherwise, a director is free to run for re-election and serve an unlimited number of other terms. Basically what this means is that while a nonprofit is free to impose a limit in their articles or bylaws, a director can serve indefinitely but is going to have to face an election at least every four years.
Board	No	Medium	Public benefit corporations can only have one-third of their directors be employees. The employees who attend our Board Meetings do not vote and are considered "ex officio" to the Board. Will they count towards the new limits?	Yes, they do count towards that limit. And furthermore, people don't realize that non-voting members have the same legal duties and liabilities as their voting counterparts and are responsible along with everyone else for the decisions that are collectively taken.
Board	No	Medium	In a sliding scale board composition as you described 5-9 members, does it quorum always fall to the minimum number of 3 even if there are 9 active members?	Quorum is a majority of the minimum number of the seats set in the articles, or if a higher number is set by board resolution, then default quorum becomes 50%+1 of that higher number. In the example given, it would go from 3 to 5. The articles or bylaws can provide for a different quorum.

Conflict of Interest	No	Medium	We have a Conflict of Interest policy for our Directors that is separate from our by-law document. Do we need to have an actual Conflict of Interest section in our by-law document, or can it remain as a separate document?	Ontario's Not-for-Profit Corporations Act (ONCA) provides certain rules that govern a conflict of interest (see s.41) regardless of whether an organization includes those rules in their bylaws or in a policy. Nonprofits under ONCA are free to add to the requirements set out under ONCA whether through a bylaw or a policy (or simply reiterate the rules in the ONCA), but they cannot set out a more lenient process than is required by ONCA. From a legal perspective, the main difference between setting rules out in the form of a bylaw or a policy is simply how difficult does a nonprofit want to make it to change. Bylaw changes must be approved by members, whereas policy changes need not necessarily go to the members (unless a nonprofit provides otherwise). Additionally, while members are entitled to a copy of the bylaws, they are not necessarily entitled to a copy of policies (unless a nonprofit provides otherwise).
Director consent form	No	Medium	Under ONCA, does an annual information return need to include information on returning directors? Does it need to be filed if no directors have changed?	Does a nonprofit corporation's Annual Information Return need to include information about returning directors? An annual return may need to include information on returning directors if, for example, their personal address has changed. It does not need to include information on directors whose details have not changed. Does an annual return need to be filed if no information has changed? Yes. Filing an annual return is mandatory for most nonprofits (there are some rare exceptions under special Acts) even if its only to say nothing has changed. Note that a notice of change and an annual return are not the same thing although it's the same form. A notice of change only has to be filed if a change has been made, an annual return needs to be filed annually regardless of whether a change has been made.
Jurisdiction	No	Medium	Some people have said that it is better to continue under CNCA rather than transition to ONCA. Why would that be?	Some lawyers encouraged people to continue to the CNCA in part because it's been around for 10 years and it's tech system and customer service is much better federally. There are some detailed differences, such as financial review thresholds and who can serve on the Board if you are a public benefit corporation. Additionally, if you want to be able to tell someone that you can't have ex-officio directors then you may want to continue to the CNCA.
Meetings	No	Medium	Under ONCA, where a nonprofit allows for proxy voting and requires that the proxyholder be a member, does the member have to be a voting member?	No, there is no specific requirement that the proxyholder be a voting member, the bylaws may only provide that the proxyholder is required to be a member.

Meetings Members	No	Medium	Under ONCA, can we change what quorum is in our bylaws without first having quorum present to approve that change?	Unless the articles or bylaws say otherwise, the Board has the power to change the bylaws where the quorum is articulated. This is subject to approval, rejection or amendment by the members at the next members meeting which could be held with the lower quorum.
Membership	No	Medium	Is there a limit on the Membership term - does it have to be annual or can it be longer?	By default membership only ends in a specific list of cases (e.g. resignation, death, expulsion). If a nonprofit wants there to be a specific term this needs to be spelled out explicitly in the bylaws.
OBR	No	Medium	Should we first get a key, and then go about making all the necessary compliance steps?	It is not necessary to wait to be able to access the system in order to start gathering, studying, and discussing your governing documents. You may wish to get a key before being fully prepared to make a transition if you will be required to make a notice of change or annual information return before you are ready to transition to the ONCA.
Officers	No	Medium	Is a chair elected or appointed?	The default rule is that the Chair is appointed by the Board, but that means they're elected by the Board. Your bylaws can set out a different process.
ONCA	Yes	Medium	We do not have any letters patent, what do we do?	If you were incorporated under Ontario's Corporations Act, then you may have lost the letters patent, but the Government of Ontario does have a copy. You can follow the steps on this page to order it: https://nonprofitlaw.cleo.on.ca/start-a-nonprofit/how-do-we-find-our-nonprofits-current-status/ If you were incorporated a long time ago or under a special Act, then you may not have a letters patent, but the official document that the government issued that recognizes you as a corporation will likely serve as the legal equivalent of your letters patent. If you are in this position, you likely need to seek legal advice from someone knowledgeable about special act corporations.
ONCA	No	Medium	A few years ago we had our by-law and regulations developed through a lawyer to ensure our compliance and want to learn if there are other items that we need to tend to.	Yes, if you changed your articles and bylaws before ONCA took effect, there will be a few things that are now possible which were not previously possible. For example, it is now possible to list a range of seats on the board in your articles rather than a fixed number. You may want to compare your bylaws and articles against the following CLEO resource to give you a general indication of what you may still want to change: https://nonprofitlaw.cleo.on.ca/transition-to-onca/update-governing-documents/how-to-adjust-existing-bylaws/
ONCA	No	Medium	Does ONCA apply to us if we are not incorporated?	If you are not incorporated then the ONCA does not apply to you unless you want to incorporate provincially.

ONCA	No	Medium	What is the role of the Ontario Public Guardian and Trustee (OPGT) in the transition process? Do they have to sign off on your application to continue to ONCA?	The Public Guardian and Trustee has said that they are going to take a less involved role under the ONCA as the Ontario Business Registry will mean a lot of things will get sent to them automatically so you won't need their pre-approval. Two situations in which you will need their approval is if your name includes "charity" or "Foundation", or if you plan on changing your charitable purposes without including a provision in your articles that commits to spending all assets accumulated before the change only on purposes that you had before the change.
Oversight/Accountability	No	Medium	What happens if the government finds out you are not following your bylaws?	There are no ONCA police. There are three reasons you might want to regularly follow your bylaws. (1) They reflect what you thought was a good idea when everyone's head was cool and you didn't have an immediate conflict or controversial issue in front of you. If you depart from your bylaws, people can feel they're being treated unfairly and their rights are being ignored. The rules you come up with under these circumstances may feel arbitrary. (2) If you take a major decision that is controversial and doesn't follow the bylaws, a member could theoretically take you to court and you may be forced to redo the process, which can be expensive and waste money. (3) Funders and others may want to see that your books are in order and you are following your rules.
Public Benefit Corporations	Maybe	Medium	Does sponsorship count towards the \$10,000 that might cause a nonprofit to be considered a public benefit corporation?	If the sponsor has a contract with the nonprofit which is an exchange of funds for services (in this case advertising services), then it does not count towards the PBC amount. If it is in the nature of a donation and it is the nonprofit's practice to recognize the donor out of appreciation, then it would count as long as the sponsor is not a member, director, employee, or officer. It may be necessary to seek legal advice to determine which side a given relationship falls on. If uncertain, nonprofits can always abide by the stricter rules of PBCs to be safe.
Public benefit corporations	No	Medium	Do members dues count towards the \$10,000 that might cause a nonprofit to be considered a public benefit corporation?	Annual dues do not count towards PBC status because they are revenue that come from members. PBC status is meant to capture revenue from public sources (i.e. people not directly connected to the organization)
Articles, ONCA	No	No	Under ONCA, what are the duties of the chair?	The chair's duties are whatever duties are assigned to the chair in the bylaws. Nonprofits have wide flexibility about what these duties are.
Board	No	No	Can non-residents be directors of Canadian incorporated entities/charities?	Non-residents can be directors of Ontario nonprofits, but the organization must have an Ontario address. The rules are more complicated for registered charities. Visit the CRA Charities website or call their hotline for more details.

Bylaws	No	No	Should bylaws be written in vaguely or detailed language?	There is no one answer. There is an unavoidable trade-off between the flexibility that vague language gives you and the consistency and certainty that clear fixed language gives you. The answer may vary from provision to provision. Organizations may wish to consider their future and which they're more concerned about: rigid and cumbersome rules that will become irrelevant and get ignored, or future boards that won't know what to do. There are of course other ways to address this issue in how you recruit and train future board members. CLEO has a guide that goes through this and other trade-offs that run throughout bylaws. https://nonprofitlaw.cleo.on.ca/wp-content/uploads/2020/03/ONCA-guided-pathways.pdf
Bylaws	No	No	Is it possible to view or request a copy of the by-laws on file with the CRA	Yes, you can request information on any charity including their bylaws online by filling in a form and you can specify that you are requesting a document for your own organization. https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/information-about-a-charity.html
Bylaws	No	No	What are articles vs. by-laws?	Articles, also known as letters patent, is the document the Government sent you when you first got incorporated. It includes important information like your purposes, address, and founding directors. Crucially it is more difficult to change than bylaws because you need 2/3 approval from members, have to pay a fee, and file changes with the Government. Bylaws are internal documents that explain your rules of governance and they only require member approval (50%+1 in most cases) and don't have to be filed with the Government unless you're a charity.
Charities	No	No	Can nonprofits and charities pay staff?	Yes, a person can have a salary working at a nonprofit or a charity. However, it is very rare that a person is allowed under charity law to be a director of a charity and also be an employee and it raises red flags for funders and the CRA. Some lawyers simply say it's not allowed at all.
Dissolution	No	No	Do you have to have a dissolution clause in the Articles?	Nonprofits that are not PBCs are not required to have a dissolution clause in their articles. However, if they do have a dissolution clause and want it to be legally binding, it must be in the articles.
Filings	No	No	Are board members list to be updated every time there is a change	Yes, furthermore a notice of change needs to be filed with the government within 15 days.
Financial review	No	No	Can you draft a special resolution that would waive the audit requirement for the following year?	No. An audit can only be waived by an extraordinary resolution and it can only be passed one year at a time. To learn more about audits, visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/finances/

Financial review	No	No	Must we have an auditor?	By default, yes. Whether your organization can waive this requirement depends on three things: Your income level, whether you're a public benefit corporation, whether there is sufficient support to waive the audit among your members. See this page for more details. https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/finances/
Financial Review	No	No	What standards apply to the audit?	It must follow GAAP and be done by an independent CPA.
Governance	No	No	Can an Officer be a paid employee of the organization?	Yes, an officer can be an employee of the organization.
Governing Documents	No	No	What is the difference between By-Laws and governance policies	The difference between bylaws and a governance policy is that bylaws must be approved by the members and in some cases ONCA requires that if a rule is going to be changed it must be done in the form of a bylaw or in the articles. Policies on the other hand are more detailed and operational, flexible, and therefore easier to change.
Government Filings	No	No	How do you get the names of Directors and address of organization updated?	There are three methods if you have a CompanyKey: Ontario Business Registry, mail in form, third party provider. If you don't have a Company Key, you must go through one of the third party providers enumerated on the OBR website.
Legal help	No	No	Can we just scrap our current bylaws and start fresh? Is there a template we can use?	Yes, it is possible to replace your bylaws in their entirety. CLEO offers a sample bylaws with options as well as an online interactive bylaw builder. You can access both here: https://nonprofitlaw.cleo.on.ca/resources/
Meetings Members	No	No	Is the notice period for members' meetings still 10 days?	The notice period for members' meetings in general is still a minimum of 10 days, though your bylaws may specify a higher number. If your bylaws don't say anything, then ONCA says a minimum of 10 days and a maximum of 50 days.
Meetings, Board	No	No	Does ONCA allow proxies at board meetings?	No. To learn more about the rules of board meetings visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/meetings/
Membership	No	No	Under ONCA, who has the power to set member fees?	The default rule under the ONCA is that the Board has the power to adjust membership fees. The articles or bylaws can override this rule with a wide variety of rules. They can set a rigid rule (e.g. \$5 a year) or a more flexible rule (e.g. a base fee + an additional fee determined by the board, membership fee adjusted for inflation, some other totally customized decision-making procedure or formula, etc.). Nonprofits have total flexibility. In short, it is not necessary to be silent about membership fees in the articles or bylaws to have flexibility, but if a nonprofit does choose to say nothing, the Board will have the flexibility to set membership fees.

OBR	No	No	Does the key get sent to an email address? or mailed to a physical address?	For corporations that pre-dated the ONCA the CompanyKey will be sent to a physical address because the Government of Ontario will not have an address of gile for that corporation. Once the nonprofit has entered an official email address in the system, if it ever orders another CompanyKey, it will be sent to the email address.
Officer	No	No	What are the terms for officers?	By default, officers, unlike board members, serve indefinitely until they die, resign, or are removed by whoever has the power to do that under the governing documents (if the governing documents are silent, then it's the board). Bylaws and articles can say how long a given officer serves for.
Officers	No	No	Can the 3 directors be the President, Vice President & Secretary if these are 3 different people?	Yes, a single individual can even hold multiple roles, unless the bylaws say otherwise. Note that nonprofits are now required to have a Chair.
ONCA	No	No	Under ONCA, is annual revenue for the purpose of determining what financial review is required and whether an organization is a public benefit corporation based on fiscal year or calendar year?	Fiscal year.
ONCA	No	No	Where should we start the ONCA transition process?	CLEO provides a step by step approach that's available on its website here: https://nonprofitlaw.cleo.on.ca/transition-to-onca/
ONCA, Public Benefit Corporations	No	No	If funding comes from an institution, rather than a person, is it a gift? or if it counts toward the limit?	Yes, a gift from an institution can count towards the minimum of \$10,000 for the purpose of qualifying as a PBC. To learn more about public benefit corporations, visit: https://nonprofitlaw.cleo.on.ca/run-a-nonprofit/public-benefit-corporations/
Purposes	Maybe	No	What happens if the purposes in our letters patent don't include everything we're currently doing?	ONCA does not in and of itself require an organization to make any change to the scope of its purposes. However, while organizations are review their governing documents, including their bylaws and letters patent, some for the first time in a very long time, they may come to see that the official legal purposes of the organizations no longer reflect the full scope of the activity of the organization. Particularly for charitable organizations, this can become a problem. Therefore an organization may wish to change it activities or update its purposes. The advantage of doing this at the same time as the ONCA filing process is then the organization only needs to file articles of amendment once, which saves a \$155 fee.

Records	No	No	What minutes are nonprofits required to keep?	Minutes Books are they the minutes for AGM's only or all board meetings as well. Nonprofits are required to keep minutes for: • AGMs • Board meetings • Board committee meetings • Member committee meetings
Records	No	No	Could documents be kept virtually?	Yes, ONCA explicitly allows documents to kept virtually and even on the Cloud provided the documents are available from the official address of the organization or another address set in a board resolution as the location where those corporate records are held.
Records	No	No	what information you are to keep on members?	Name, start date, end date, physical address, and if they agree to receive documents electronically, their email address, as well as what type of member they are.
Records, Membership	Maybe	No	Our members are all community members within a certain stated boundary. Do we need a register?	Yes, a nonprofit must keep a register of all of its members regardless of how membership is defined. Additionally, whereas under Ontario's Corporations Act notice of members meetings could be given by running an ad in a newspaper, that option is eliminated and now must be sent directly to members. Consequently, when membership is defined in a way which is impossibly wide for the organization to keep a list of or send notice to, nonprofits often add an additional criteria such as "and has applied to the Board to be a member". This is only one of many strategies and I cannot provide legal advice, but the general principle is to ensure the nonprofit has the identity and contact information (physical address for sure and possibly email address if members agree) of all members.
Resources	No	No	Are your resources available in French?	Yes. https://nonprofitlaw.cleo.on.ca/fr/