## **GST/HST Number requirement for Employers / Host Organizations**

Employer / host organization GST/HST numbers are required as part of the Student Data Report for every WIL experience funded through CEWIL's iHUB. The GST/HST number is used to accurately capture the number of unique partners across the country. This number is not confidential and can be found on employer/host organization invoices and even in the footer of some charitable organizations' websites.

There are no tax implications in requesting this number, it is simply a way for us to identify unique employers/host organizations across the country. The Innovative WIL portfolio represents a significant investment from the Government of Canada and as such accurately measuring the impact is important.

## All private, public and non-profit businesses have a GST/HST number if they have any employees or an annual revenue greater than \$30,000.

A GST/HST number consists of a **9-digit business number** followed by a program identifier and reference number.

Example of GST/HST Number		
Business Number	Program Identifier	Reference Number
123456789	RT	0002

## To obtain the employer/host organization's GST/HST number, you will need to ask the employer/host organization.

## Please note:

- Entrepreneurial WIL: Use the GST/HST number for the post-secondary institution's incubator/accelerator. This may or may not be the same number as the post-secondary institution.
- Volunteer Community Organization (100% volunteer, no staff): If they cannot provide a GST/HST number, use the organization's legal name to search the <u>CRA Charity Listing</u>. If a registered charity number is listed on the site, enter that number in the GST/HST column of the Student Data Report
- **Canada's Business Registries:** You can look up the employer/host in <u>Canada's Business Registries</u> and submit the 9-digit business number instead of the GST/HST number.
- Indigenous groups/organizations: If the indigenous group/organization does not have a GST or Charity number, input the name of the indigenous organization / group in the GST/HST column of the Student Data Report
- Micro business (no employees, less than \$30K/year): Input the employer/host organization's business number instead of the GST/HST number or choose one of the options below.
- All other situations require that you submit the GST/HST number.

If you are still unable to secure a GST/HST, charitable number or business number, you will need to specify a reason from the list below. These options should only be used after asking the employer/host and doing your own search online. If CEWIL determines that the employer/host organization should have a GST/HST number, you may be required to resubmit your student data report which will delay any final payment.

- Does not file information returns (ie. RZ programs)
- Earns less than \$30k in revenue per year
- Not a registered charity
- Not incorporated
- Pays 0 employees
- Other (please specify)