

Coming to Canada, eh?

A GUIDE FOR UNITARIAN UNIVERSALIST MINISTERS
CONSIDERING SETTLEMENT IN CANADA

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TABLE OF CONTENTS

INTRODUCTION.....	3
A Word About Language.....	6
Getting Informed Before You Come.....	6
SECTION I: GETTING ESTABLISHED HERE.....	7
Initial Admission – Establishing Temporary Residence....	7
Establishing Permanent Residence Status.....	10
Sample Costs.....	12
Gathering the Right Documents.....	14
Medical Evaluations.....	16
Medical and Other Insurance.....	18
Enrolling Your Children in School.....	20
Temporary Assignments – Interim or Intern.....	21
SECTION II: GETTING YOUR STUFF HERE.....	22
Bringing Your Household Effects Through Customs.....	22
SECTION III: FINANCIAL CONSIDERATIONS.....	24
Comparative Living Costs.....	24
Social Security Programs.....	25
Pension Plans.....	26
Taxes.....	27
Minister’s Housing Allowance.....	28
Ministerial Expenses.....	29
Buying a Home.....	30
SECTION IV: OTHER CONSIDERATIONS.....	31
The Legal Status of Ministers.....	31
The Role of Lay Chaplains.....	32
APPENDIX.....	33

INTRODUCTION

From the Canadian Unitarian Council

This document has been prepared to provide guidance to ministers coming from other countries to serve Canadian congregations. It applies primarily to ministers from the United States, but much of the information also is relevant to those coming from other countries. Ministers coming from countries other than the USA will be required to research specific details applicable to them.

Immigration laws and procedures are uniform across Canada, except in the province of Quebec, which has its own criteria for selecting immigrants as a result of the Canada-Quebec Accord. Ministers considering working and/or immigrating to Quebec, will need to go through the Quebec selection process, as well as portions of the federal process.

Much of the information is from ministers who have gone through the process in recent years. There is also additional information as appendices and references, which we hope you, will find useful.

The complexity of government policies, both in the United States and Canada, mean that this can only be a guide. As you read it, look for areas where your situation may require the advice of a competent immigration lawyer or financial consultant. Many of our ministers highly recommend that you request this additional support, since immigration and financial regulations can be difficult to navigate while also trying to serve a congregation well. If you believe you require more assistance than provided here, your calling congregation should be able to steer you to appropriate sources. We at the Canadian Unitarian Council may also be able to help—please contact us.

Canada is open to immigrants from all over the world. For the last several years the United Nations has ranked it first among countries in the world as a desirable place in which to live.

I hope very much you find your time in Canada such that you'll want to stay—or at least come back often.

If there is any way that I personally can assist, please do contact me,

Sincerely,

Linda Thomson
Acting Executive Director
linda@cuc.ca

From the Unitarian Universalist Ministers of Canada (UUMOC)

April 2008

Dear Colleagues:

My name is Steven Epperson. I accepted the call of the congregation to serve as parish minister of the Unitarian Church of Vancouver (UCV) in May 2002. Subsequently, I moved from the U.S. with my spouse and two of our children (who were 14 and 18 at the time).

My ministry at UCV has been rewarding and exhilarating; serving this congregation has enabled me to explore, experience, and deepen my professional skills and calling in myriad ways. Lay members support and value their professional ministers. They welcome our commitment to the UU movement and our service in helping to grow Unitarianism in a distinct Canadian context. As well, UU ministers in Canada enjoy the benefits of a strong UUMA national chapter, and real collegial support on local and regional levels.

As you read *Coming to Canada, Eh*, you will be reminded that if you live in the States and accept a call to serve a congregation, or an offer to serve in community ministry in Canada, you will be moving to a *foreign* country. The challenge of immigration is real; the process is labour intensive; and the wait to attain permanent residence is a long one. That said, however, there is a clear, step-by-step process which, if anticipated and patiently followed through, will produce the desired results. If you are considering 'coming to Canada,' I urge you to become familiar with and engage the immigration process *as soon as possible*. In speaking with Search Committees and negotiating teams, you can tell them that you expect the congregation, or your employer, to incur the costs for moving, immigration fees, and for engaging an immigration lawyer or certified immigration consultant.

In addition, crossing the border to serve in Canada entails an expectation that you are ready, willing and able to serve *Canadian* Unitarian Universalism; that you will identify with and serve *Canadian* UUs. Be prepared to become contextual theologians, pastors, and activists, that is, alert, sensitive, and able to doing professional ministry to Canadian UUs who are proud of their country and cultures. It is an amazing opportunity for growth and service to Unitarian Universalism in a distinctly Canadian way.

Sincerely,

Rev. Dr. Steven Epperson
Unitarian Church of Vancouver
sepperson@telus.net

October 2008

Dear Colleagues:

I'm often asked if I would have accepted the call to the Unitarian Church of Montreal had I known then all that I know now about the immigration process. My answer is still yes. I love my congregation and I love living here. It's been a wonderful move for my family and me.

The best advice I can offer: Consider the match with the congregation; then consider the location. Making the move across borders can be well worth it, but it is not easy, especially given all the usual challenges that come with the first years of ministry in any congregation. Be prepared for a lot of paperwork and the reality that, until you receive permanent residence, your right to remain in this country will always be at the discretion of Immigration Canada.

I'm now in my third year of ministry in Montreal. After a lengthy application process, the province of Quebec has accepted my family to become permanent residents. This would not have been possible without the support of an excellent attorney and a wise congregation that budgeted for the costs. We've made it to the final step and we're hopeful that the federal government will confirm our status soon.

I don't think I could have survived without a lot of patience and the willingness to take risks. In return I've found myself engaged in a fulfilling ministry with the support of many wonderful colleagues. Things are smaller in the CUC than in the UUA, but I appreciate the intimacy and warmth of a tightly knit movement.

The guide you're about to read is filled with more information than can possibly be absorbed in one reading. Don't be overwhelmed. Step by step, there are lots of us who have survived the process and will be happy to assist you.

I look forward to welcoming you to Canada.

Good luck with your search,

Rev. Diane Rollert
Minister/Pasteure
Unitarian Church of Montreal/Église unitarienne de Montréal
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A WORD ABOUT LANGUAGE

Most of our congregations and fellowships know us as “ministers,” and that’s the word we use in this guide. However, beware. The rest of Canada thinks of “ministers” as those who serve in government. “Clergy” or “pastor” is more readily understood, especially when dealing with border guards and immigration officers.

GETTING INFORMED BEFORE YOU COME

Citizenship and Immigration Canada (CIC) has an extensive website (<http://www.cic.gc.ca>) that is worth taking the time to navigate. You’ll want to look at the section on “Working Temporarily” in Canada. This includes information on those jobs that do not require a work permit, which includes clergy. (Information about the visa you will need is not spelled out in the website, but detailed information can be found in this guide. See ***Initial Admission*** below.) The CIC’s section on “Immigrating to Canada” provides details about applying for permanent residency.

The “Skilled Worker and Professionals” section includes a free online self-assessment test that can help you determine whether or not you will qualify to immigrate. It is a good idea to take the test before you launch too deeply into your Canadian search. “Failing” the test does not mean you can’t immigrate, but it will give you an indication that you may need additional immigration advice from a professional.

The website provides calculations tools for determining immigration fees as well. While the CIC website is a good place to start, it is limited. The number of clergy immigrating from the U.S. and elsewhere is statistically insignificant, and many immigration officers are not familiar with the rules that apply. It is wise to arrive in Canada well informed.

SECTION I: GETTING ESTABLISHED HERE

INITIAL ADMISSION – ESTABLISHING TEMPORARY RESIDENCE

In recent years it has become increasingly difficult to immigrate to Canada. Requirements have been tightened considerably. In spite of that, large numbers of refugees, people coming under "family reunification plans", and other categories have created backlogs of applicants at most Canadian consulates such that it may take many months even to begin the process of becoming a permanent resident (formerly known as "landed immigrant"). Even when successful, the process itself can take anywhere from six months to two years, far too long to meet the normal needs of a congregation calling a minister from outside Canada.

Despite these barriers, ministers can easily enter Canada as temporary workers. If you arrive at the border with the correct documents, you should be granted a Temporary Resident Visa (TRV) good for one year and renewable annually. We'll go into greater detail about this below. Suffice to say, the Canadian Unitarian Council recommends that you take this approach, and focus on immigration and establishing permanent residence later.

Thanks to special provisions in Canada's Immigration Act, clergy are exempt from the requirements that other workers face. Section R186 (l) of the Immigration Act, states that religious workers coming to live and work in Canada are exempt from the need to obtain an employment authorization. (We've included the pertinent page of the Immigration manual in the appendix at the end of this document.)

Although the Canadian Immigration and Citizenship materials use the term "Temporary Resident Visa," some ministers have found that immigration officials consistently use the term "Visitor Record" instead.

Obtaining a Temporary Resident Visa (TRV)

In order to obtain a special Temporary Resident Visa (TRV) under Section R186(l) of the Immigration Act, you should present the following to Immigration Canada at your port of entry (airport or border crossing):

1. Your letter of appointment from the congregation clearly stating your terms of engagement and your compensation.
2. Your ordination certificate.
3. Your passport.

Some ministers have found it helpful to bring proof of their education and finances, as well as a letter from the congregation attesting to the importance of the minister in the Canadian Unitarian movement or their local settlement. In at least one case, the additional letter may account for the minister receiving a NAFTA type-20 work permit, which provides more privileges than the TRV.

If your papers are in order, you are on your way to take up your ministry. The Canadian Unitarian Council recommends that you begin by obtaining your TRV and then start the more permanent immigration process once you arrive.

When and how do I renew my Temporary Resident Visa (TRV)?

Your TRV visa must be renewed annually. Renewals can be done by mail and forms can be downloaded from the Citizenship and Immigration Canada website. There can be a backlog for these requests, so it is advised that you send your renewal to Vegreville approximately three months before the expiration date.

Can I renew my Temporary Resident Visa at a port of entry?

If you prefer, you can renew your TRV by going to any border crossing to process and receive your paperwork on the same day. You will need to exit the country (which can be for as little time as it takes to make a U-turn) and then return to Canada and report to the immigration office at the border. Your paperwork will be processed while you wait and you will receive your new permit that same day. Some lawyers recommend that you renew only by mail, since there is always the possibility that you will be barred from re-entry to Canada at the border. However, we have not heard of this happening to date.

How many times can you renew the TRV?

The current information we have indicates that there is no statutory limit on the number of times the TRV can be renewed. However, immigration policy has always limited the number of extensions to five years only with advice to apply for permanent residence after that.

An immigration officer told one minister that this provision was only for temporary periods, and that any minister coming into Canada without a specific date of termination on an employment contract could be turned away unless they had permanent resident status before their arrival at the border. However, to date everyone who has used the provision has been admitted without difficulty, and the explanation in the Immigration Department's Manual makes no reference to a time limit.

What are the fees for renewal of the TRV?

The fee for the TRV was \$150 in 2008. Up-to-date information and online payment forms for the TRV and all immigration fees can be found on the Immigration Canada website. At least one minister was informed there was no fee for a visitor record for a “minister of religion,” and his fee was waived.

What are the disadvantages of staying in Canada as a temporary resident?

There are some disadvantages to staying in Canada as a temporary resident with a TRV. Benefits which are provided by provincial governments may not be available to ministers working in Canada under R186(1). These include health insurance coverage, access to education and driver licenses. Because these entitlements are provincially administered and may change from time to time, the minister or the congregation’s search committee should ascertain what services are available to those who have entered under the special visa in the relevant province.

What will be the status of my spouse or common law partner under the TRV?

When you enter as a temporary resident, your spouse or common law partner may accompany you, but they will be required to satisfy an immigration officer that they intend to stay in Canada temporarily, and may have to prove that they do not have a criminal record.

Spouse is defined in the Immigration Regulations as a person to whom a person is joined in marriage where the marriage is recognised in the applicant’s jurisdiction including same-sex marriages and all same-sex marriages to a Canadian citizen or permanent resident. Common law partners are defined as two people of the same or opposite sex who have co-habited for a minimum of one year.

Can my spouse or common law partner work while in Canada?

Spouses and common law partners cannot generally receive a work permit based on your Temporary Resident Visa. There has been a report that under some circumstances the local Director of Immigration may grant an exemption to this, but it would be rare for this to happen, especially in difficult economic times. In some cases, your spouse or partner may qualify for a work permit under NAFTA rules. NAFTA provides for 63 professions that do not require a work permit for citizens of the US, Mexico and Canada temporarily working across borders.

In recent years (2007 and 2008) at least two ministers’ partners were granted open work permits, leading us to believe that the law may have changed recently. Again, it is wise to consult with a lawyer or immigration specialist to verify your partner’s eligibility to work in Canada.

Will my family members' professional credentials be valid in Canada?

Professional credentials of spouses/common law partners or children accepted in the U.S. may not be accepted in Canada. They may not be able to practice their profession in Canada at all, at least without additional training and qualifying. In addition, Canadian experience is frequently a precondition of qualification or employment.

Do my children require a permit to attend school?

Children in primary or secondary school, as well as college and university, require a study permit under the temporary visa provision to attend school. There is a fee for this permit (the fee was \$125.00 in 2008). There is no permit required for preschool and kindergarten aged children. See below for information about enrolling your children in school.

Once I have my TRV do I need a Social Insurance Number to start working and get health care?

As soon as you arrive in Canada, go immediately to the nearest Service Canada Centre with your passport and your TRV. You'll receive a temporary Social Insurance Number (SIN) similar to the Social Security number in the U.S., which will be good for the duration of your TRV.

As soon as you have your SIN, go to your local Medicare office to apply for your Medicare card. In Quebec, it is known as the RAMQ. Depending on the province, it can take several months from the date of filing before you receive your card, so don't delay.

Each time that you renew your TRV, you must renew your SIN and your Medicare card.

ESTABLISHING PERMANENT RESIDENCE STATUS

Once I have my TRV, can I establish permanent residency?

Once you have been granted your Temporary Resident Visa, and you are settled in Canada, you can apply for "permanent resident" status. A "permanent resident" is an immigrant whose application to enter Canada has been accepted, and who has subsequently arrived (landed) at a point of entry into Canada (port, airport, or border crossing) and has been accepted for entry there by an immigration official. This status is generally equivalent to citizenship in all but rights to vote, sit as a member of a jury, and the like. As a permanent resident you remain a citizen of your own country, but have the right to remain and work in Canada.

Where do I apply for permanent resident status?

You must apply for permanent resident status from outside Canada. This does not mean you must leave Canada. It simply refers to the location where you must send your application. U.S. citizens must apply through the Canadian Processing Centre (CPC) in Buffalo, NY. Applications can be mailed in. You may select from a limited number of CPC interview sites in the event an interview is required (Seattle, Los Angeles, Detroit, New York City).

Can I include my partner and/or children on my application?

As the principal holder of the Temporary Resident Visa, you will be the principal applicant. You may include your Spouse or Common Law Partner as well as any dependent children (biological or adopted). Dependent children 19 years and over must prove that they have been continuously in school and substantially dependent on the parents to qualify as a dependent.

What are the fees, and how much should my congregation budget for the process?

There can be substantial fees and costs associated with the process to become a permanent resident in Canada. The CUC recommends that congregations consider these fees part of the expense of calling their minister, and budget for them as part of their ministerial "package" rather than expecting the minister to cover the costs out of salary.

A current schedule of fees can be found on the Citizenship and Immigration Canada website (<https://services3.cic.gc.ca/efee/efee.do>). In addition to those fees there are other costs to be taken into consideration.

Here's a sample chart of costs, based on several ministers' experience. Overall costs vary, based on the individual case, and the number of members of the family who will be immigrating with the minister.

SAMPLE IMMIGRATION COSTS – FOR ONE MINISTER AND PARTNER*	
APPLICATION FOR PERMANENT RESIDENCY	
Legal Fees	4220
Medical Exams <i>(for two adults over age 18)</i>	486
Photos <i>(for medical exams and immigration forms)</i>	140
Security checks <i>(including fingerprints, processing fees for each state lived in since age 18)</i>	400
Right of permanent residence fee	490
Principal applicant fee	550
Fees for partner <i>(for adults over age 19)</i>	550
Total	----- 6836

**Based on fees for 2008.
Additional fees apply for immigration to Quebec.
Consult the Canadian Immigration and Citizenship website
for the most up-to-date information.*

How can I find out if I will qualify for permanent residence?

You can take a self-assessment test online

(<http://www.cic.gc.ca/english/immigrate/skilled/apply-who.asp>). This is a good way to gauge for yourself whether or not you will qualify for permanent residence, before you accept your call.

Some immigration offices use a pre-application questionnaire to pre-screen applicants. These questionnaires may be filed without charge and will be reviewed to determine whether or not the applicant may qualify. Make sure that you give all possible details on this form, using additional sheets if necessary. If you successfully pass the pre-screening, the immigration office will send a regular application form for you to complete and return along with the required supporting documentation and fees.

Is there anything I should know about pre-screening in advance?

One minister reported "It is important to look carefully at the point system for scoring permanent resident applications. I was astonished to discover that some questions MUST give you points or you'll be denied entry automatically - e.g., you MUST have at least one year of experience in your current profession, or your application will be rejected outright. I got around this by reporting my internship as two years of professional experience, but if you're coming to Canada for your first congregation, this is a make or break question." Others have used their CPE and internship or time as religious educators to fulfil this experience requirement without difficulty. Another make-or-break issue is age. Points decrease significantly for anyone over the age of 50. In Quebec, significant points are gained for speaking fluent French.

Information about the point system for scoring permanent resident applications can be found on the Citizenship and Immigration Canada and website.

What is a Labour Market Opinion and it will help me gain extra points for my application?

One way to gain an additional qualification points is to have your congregation apply to the Human Resources and Social Development Ministry for a Labour Market Opinion (LMO). While ministers are technically exempt from needing this document, the LMO proves that you have a bona fide job offer (even if you've been serving the congregation for months or years) and gives you an extra 10 points on your pre-screening score. The Temporary Resident Visa for a religious worker receives no points on the selection grid. LMO documentation should be submitted at the same time that you submit your other documents. At least two ministers have found that they would not have qualified for selection without the LMO.

GATHERING THE RIGHT DOCUMENTS

We strongly recommend that you read the extensive list below BEFORE you start packing for Canada. Don't throw anything out, until you're sure you have all the information and paperwork you'll need to eventually file your application for permanent residence.

What documents will I need to apply for permanent residence?

When you submit your application for permanent residence you'll be asked to furnish a variety of documents. It is highly advised that you submit everything at the same time to avoid delays. You should include certified copies when required, or photocopies of the requested documents (with English or French translations if they are not in either of those languages).

The types of documents you will be asked to submit include, where applicable:

1. School certificates, diplomas, and degrees.
2. Transcripts of school marks.
3. Trade certificates or apprenticeship records.
4. Membership in professional institutes or bodies.
5. Marriage certificate or evidence of common law relationship for same or opposite sex partners.
6. Birth certificates.
7. Letters of reference from past employers.
8. Character references from people such as your minister or other professionals
9. Original copy of any employment offer. The congregation should provide you with at least two original copies of the offer. (You would have needed one, as noted previously under Initial Admission, to obtain your special TRV.)
10. Certified divorce certificate or separation papers if applicable, including Court documents clarifying custody of children. You will be asked to sign a statement at the consulate stating that you accept said conditions of custody and your ex-spouse will be required by law to sign such a statement in front of a notary. (This is not always required.)

11. Court documents relating to adopted children.

12. Police certificates for yourself, spouse/common law partner and dependents over 18 years of age. You must supply certificates from each locality where you have lived for more than six months since age 18, stating that you do not have a criminal record. For the U.S. both FBI and State police checks are required. In larger cities these may take some time and require fingerprinting. Most local police organizations will provide fingerprints. Each state and country has its own procedures and fees for providing security checks, so you will need to do some research.

In Canada, you can get fingerprint cards and receive FBI, RCMP, international and state-by-state information on how to process requests through the nationwide firm International Fingerprinting Services (<http://www.policecheck.com/locations.html>). For FBI checks, it is recommended that a required date be written on the outside of the envelope. It is best to allow at least 6-8 weeks. Some applicants have fingerprints that do not print well and may find that their requests are rejected multiple times by the reporting agencies or states. IFS recommends using hydrocortisone cream three times a week for three weeks on your fingers to restore your prints.

13. Proof of assets - bank books, stocks, bonds, deeds for property, etc. (Funds sufficient to settle in Canada must be demonstrated. The amount required varies according to the size of the immigrating family, and ranges from \$8,600 Canadian for a single individual to about \$22,000 for a large family destined for a major Canadian urban area. Again, check the CICS site for up-to-date amounts)

14. Valid passports for yourself and your dependents.

15. Passport photos and Immigration photos. You'll need two to five passport photos for each member of your family for the required medical exams (see below). Check in advance with the clinic that does your exam for the exact number required. You'll need four immigration photos for your application. Both sets of photos have distinct and specific dimensions.

16. Immigration application forms, which will include:

- Addresses of every place you have lived for 6 months or more since you were 18.
- Personal history for the past ten years with dates, locations and names of institutions where you have worked or studied.
- Professional organizations, military and government service.

The same information will be needed for all family members aged 18 years and older.

What happens after I submit all these documents?

After the immigration office reviews everything, they will ask you to come in for an interview. Following the interview you will subsequently be notified, usually in writing, if you have successfully passed this stage of the process. If so, you then move on to the next stage, which is a security and medical evaluation.

The immigration department will contact the police in those places where you have lived, to ensure that you are not a criminal or security risk. Concurrently, you will be required to take a medical exam by a doctor approved by immigration for this purpose. Immigration provides the list of doctors eligible.

MEDICAL EVALUATIONS

What does the medical evaluation include?

The medical exam to qualify for permanent residence includes:

Physical Exam

- Chest x-ray.
- Blood test.
- Urinalysis
- Stool examination (possibly).

The tests look for conditions such as diabetes, TB and HIV. As of the date of writing, no drug testing is done.

Are there medical conditions that could deem a family member or me inadmissible to immigrate?

If you have a minor medical problem that will not prevent your immigration to Canada but which is revealed by the medical exam, you may be required to be treated. Applicants can be deemed medically inadmissible to Canada if, in the eyes of doctors and visa officers, they or their dependents "might reasonably be expected to cause excessive demands on health or social services." There have been a number of legal challenges to this aspect of the act, particularly involving children with disabilities. However, anyone contemplating such action still faces a battle in proving in court that the family will not let the child become a drain on the public purse.

One minister stated that you "Should think carefully about your health issues. Immigration is very fussy about letting people in who might require chronic health care - even a history of seeing a therapist can become problematic - i.e., they'll ask for all kinds of additional information. My application took about 14 months to get approved because they kept asking me for additional medical info."

If there are any "special circumstances" in your situation - problems related to custody, the citizenship status of a spouse, common law partner or chronic or disabling illness of a member of your family, for example, we recommend that you get advice early from a reputable and experienced immigration lawyer or certified immigration consultant.

What if a family member or I have a record of being arrested or charged with a crime?

If you or a family member has ever been arrested or charged with a crime, even if they have never been convicted, Immigration Canada reserves the right to reject your application. It is important that these questions be answered honestly, since arrests will appear in your security checks and lying is considered cause for instant rejection. Again, an experienced immigration lawyer can help you determine whether or not you'll need to make a case for admissibility.

Once I pass the medical and security checks, what's next?

If you pass the medical and security checks, you will receive an immigrant visa to Canada. It will be given to you in a sealed envelope with instructions to present it to the immigration officer upon your arrival in Canada. Along with this package you should also have with you a valid passport. It may also be useful to have proof of settlement funds (bank statements); birth and marriage certificates; and an inventory (in triplicate) of the items you are bringing to Canada (or that are to follow). If you are already in Canada, you may send your documents to Vegreville, along with your passport (leaving you without a passport for two months). One minister was advised to drive to Buffalo, NY, instead. She arrived at 8 a.m. with her passport and packet and was finished with triplicate paperwork in hand by 10:30 a.m.

Once having entered Canada as a Permanent Resident, a PR card will be mailed to the applicant and family members. This is the document that is required for re-entry into Canada when using any form of public transportation (bus, plane). Currently, it is not required for border crossing by private auto.

How long does it take to receive permanent residence?

The whole Permanent Residency process will normally take up to two years, depending on the visa office where you apply. If there are complications it may take twice as long.

There is normally a significant delay before hearing anything from Immigration. However, do not assume, once you have applied, that if you haven't heard anything it is all going well. The immigration process is long, but it is also subject to hazard; lost documents, things

slipping to the bottom of the pile, and so on.

What if I am applying for permanent residence in Quebec?

The Quebec government has exclusive control over the selection of independent applicants who seek to settle in the Province of Quebec. Such applicants should file their applications with the immigration officials for the Province of Quebec at Quebec Missions abroad. Needless to say, fluency in French is a major asset when applying through Quebec. Once you are granted acceptance by Quebec, you must submit a federal application. The federal government handles the security checks and medical exams and provides the final immigration visa.

Can I become a Canadian citizen?

A permanent resident who has resided in Canada for a total of three years within the four years immediately preceding the application for citizenship and who is at least 18 years of age may apply through the Citizenship Court of Canada for Canadian citizenship. Since 1990, Americans who take the citizenship of another country are assumed to want to retain U.S. citizenship. U.S. citizens are now subject to loss of citizenship only if they perform certain expatriating acts "with the intention to relinquish U.S. citizenship."

It is recognized that dual citizens are likely to vote in elections and hold passports of both countries. However, they're expected to use only a U.S. passport on re-entering the United States. There are also important tax implications for dual citizens, which should be explored.

Does my permanent residence status require renewal?

Permanent resident status does not require periodic renewal, but it can be lost. One of the most basic requirements of retaining Permanent Residence in Canada is to be physically present in Canada for two years out of every five. The two years do not need to be consecutive.

MEDICAL AND OTHER INSURANCE

Can I get medical insurance coverage in Canada?

Don't give up any medical insurance you have in the United States until you are sure you have new coverage in Canada to replace it. All Canadian provinces have compulsory universal medical plans run by their governments covering most medical and hospital (but not dental) costs. In some provinces there is a waiting period (three months in Quebec, Ontario and BC, for example) and if you are on a visitors' permit the province may not cover you at all. Someone from the calling congregation should check the applicable provincial requirements.

Can I get interim private coverage?

It may be desirable to arrange for interim or supplementary coverage in the province to which you are going through private insurance companies. Blue Cross (800-873-2583) will provide coverage for \$3.25 per day per person under 60 for up to 180 days for non-pre-existing conditions. The Insurance Association (800-268-8099) will provide names of insurers in specific areas of the country who provide basic medical insurance. Current premiums for a person under age 65 also run in the neighbourhood of \$3.25 a day for a maximum of \$50,000 coverage for one year. (Shorter terms are also available.) Most insurers require application within five days of arrival in Canada, although it is prudent to make application prior to arrival.

What is covered by Canada's national health insurance?

Canada's national health insurance program, sometimes known as Medicare, pays for most necessary medical services. A permanent resident is fully covered by the medical plan in the province in which he or she resides, and all the provinces except Quebec have reciprocal agreements. Your Medicare card allows you to get medical services from a licensed medical doctor of your choice. Medicare does not pay for prescription medicines or dental services.

How do I get a Medicare card?

You must have an official health card from the province you live in to qualify for Medicare. To find out how to get one in your province, contact Health Canada or the provincial ministry of health. In some provinces, you can get a Medicare application form from a doctor's office, hospital or pharmacy. Your Medicare card will be accepted throughout Canada. However, you must register again if you move to another province.

Is supplemental health insurance advised when travelling or otherwise?

Any Canadian resident leaving the country for any length of time, short or long, is advised to take out a special supplemental health insurance policy for the trip to meet any expenses not covered by the provincial plan. Such insurance costs only a few dollars, and is available from the organizations mentioned above. In particular, you may be well advised to obtain out-of-the-country health insurance before any and all visits to the United States. Otherwise, in the event of medical treatment in the United States, your expenses will likely far exceed your provincial insurance coverage.

Many Canadians do opt for supplemental health insurance for coverage not provided through Medicare. The Canadian Council on Christian Charities (cccc.org) offers an affordable supplemental health coverage plan which may include dental and eye care, as well as chiropractic and registered massage therapy.

Should I give up my UUA Health Insurance?

Once you are sure you have your Canadian health coverage in place, give up your UUA Health Insurance if you have it. The provisions of the plan allow ministers who have been covered by the plan while in the U.S. to withdraw from it if they go and work in Canada, and to rejoin the plan without previous condition upon return to the U.S. Renewed coverage is automatic and by right upon request, regardless of one's medical condition, or that of immediate family members.

Do I need disability insurance?

UU ministers working in Canada might do well to consider disability insurance. Such plans are available in Canada. For example, the Canadian Council on Christian Charities (cccc.org) offers a benefits package for church employees, which includes disability insurance, at a reasonable cost. The UUA can provide disability insurance as well. It is advised that this be arranged immediately upon your arrival, since there can be time limits for enrolment.

How is disability insurance handled for tax purposes?

There is some difference of opinion about how to handle this for tax purposes. If the church pays the insurance premium, the employee will have to pay tax on any benefits that are paid out. However, if the employee pays for the insurance, he or she will not have to pay tax on any benefits collected. Some opt to pay their own disability on the grounds that it is preferable to make payments while well than to have to pay taxes in the event of a disability.

What about life insurance?

It would be wise to verify that your U.S. life insurance covers you outside of the U.S and to make arrangements, if necessary, for premiums to continue to be paid regularly.

What about car insurance?

Car insurance is available from private providers. Check with your provincial registry of motor vehicles for the amount of coverage required to register your car. In order to establish insurance coverage in Canada it is likely that you will need to provide copies of your driving records in all states where you have lived since first obtaining a licence.

ENROLLING YOUR CHILDREN IN SCHOOL

Public schools in Canada are completely funded by the government through tax revenue. (Only post-secondary institutions charge tuition fees.) Telephone your local school board to find out the name and location of the elementary or high school in your area.

You will need the following documents to register your child:

- birth certificate
- Temporary Resident Visa (TRV)
- passport
- medical records
- school records.

Children older than kindergarten age require a study permit under the temporary visa provision to attend school. There is a fee for this permit (the fee was \$125.00 in 2008).

TEMPORARY ASSIGNMENTS – INTERIM OR INTERN

If you are coming to Canada as an Interim Minister or on an internship, applying for a Temporary Resident Visa is the appropriate immigration procedure to follow (see the section on Initial Admission above).

You will need a letter from your congregation stating that they have called you to their ministry. The letter should include the dates of the appointment. The CUC can supply confirming letters as well, although this is not technically necessary. When you arrive in Canada, the Immigration Officer will stamp the letter. You should carry it with you each time you cross the border. (In a recent instance a minister came into Canada carrying these letters and the statement of the regulation with her. The Immigration Officer said, "At last! Someone who has done her homework!")

It is essential that you have health coverage. Some provinces do not provide such coverage under the clergy exemption.

One minister, who has twice been an interim in Canada, recommends that you use a tax accountant who is familiar with both Canadian and American tax law when you prepare your taxes during the interim and the year following. There are reciprocal agreements between the two countries, but the provisions are complex, complicated by the fact that in many cases the interim minister will be living in the two countries for part of two tax years.

SECTION II: GETTING YOUR STUFF HERE

BRINGING YOUR HOUSEHOLD EFFECTS THROUGH CUSTOMS

What you can bring into Canada is not under the jurisdiction of the Immigration Department. It is the responsibility of the Customs and Excise Division of Revenue Canada.

When can I bring my belongings into Canada?

Persons moving to Canada to take up permanent residence who have not resided in Canada for at least six months are allowed to bring all their belongings with them duty-free and tax-free as settlers' effects once, and only once. "Once" refers to the number of times you can declare the goods that you will bring. If you are arriving early with some of your effects and have arranged for the rest to arrive later, this is not a problem, as long as you provide a list of "goods to follow" when you officially declare your arrival in Canada.

What can I bring?

Belongings of the immigrant (settler) must have been "owned and in his possession and use" before arrival in Canada. In other words, they must be used, not brand-new. Check with Canadian Customs on the current regulations for settlers' effects before you buy anything new, or bring something unusual and expensive with you. (They can be reached at 1-800-511-7755.) This is especially important as applied to automobiles. Multiple customs agents informed at least one minister that a new or used car purchased the week before arrival was admissible as "owned and used." Car prices are significantly higher in Canada than in the US, and purchasing a car after you've arrived can be complicated, so it is worth investigating your options.

How do I declare what I'm bringing with me?

The immigrant must declare settlers' effects and their value at the time of admission to Canada. Such effects may accompany you in person or by moving van at the same time, or come later if declared by the individual when admitted as "goods to follow." Customs inspectors will expect you to have an itemized list. You should make two: one for the goods coming with you, another for the goods that will follow. Both lists should be in triplicate.

What about my car?

Automobiles being brought in as settlers' effects must comply with Canadian safety and pollution standards. Not all cars are admissible. You would be wise to check the current regulations before you decide to bring yours. In order to import a previously owned vehicle

to Canada, it must first be exported from the U.S. through U.S. Customs. In order to do so, a copy of the vehicle's title must be mailed/faxed to the appropriate border crossing at least 72 hours prior to arriving at the border. The Registrar of Imported Vehicles website provides all the details you'll need to know about bringing your car to Canada:

http://www.riv.ca/english/html/how_to_import.html

Note that if you have a car loan, you may have to pay it off before importing your car. Check with the holder of your loan. One minister says that Honda insisted that she retire her loan before leaving the U.S., since leaving the country qualified her as "at risk" for not paying, thus leaving the lender without jurisdiction.

There may be a maximum value of a used car brought in duty- and tax-free. (You can check with Revenue Canada at 1-800-461-9999.)

Once you are here, your car will need to be re-registered in the province in which you are living, which will in most cases require an inspection to certify it as meeting provincial requirements. (Conversely, if you subsequently purchase a car manufactured for the

Canadian market, it may not be let into the United States, unless driven by a visitor who will shortly be returning to Canada with it.) Contact the local registry of motor vehicles to verify how long you have before you must register your car. In some provinces you may have up to 180 days.

Can I bring my pets?

The importation of plants and pets is governed by Customs regulations. You will probably need appropriate certificates of vaccination for any pets that you contemplate bringing. There may also be specific regulations applicable only to certain Provinces. Ask someone on your search committee to check on the requirements.

Several ministers say that they had no problems bringing their dogs into Canada and were not asked to show their certificates of vaccination when they entered the country.

SECTION III: FINANCIAL CONSIDERATIONS

One minister who has gone through the process strongly suggests that if you come for a pre-candidating meeting, negotiate with the church to pay for a visit to a Canadian chartered accountant to review these issues. He felt that it "saved his hide."

COMPARATIVE LIVING COSTS

What about exchange rates?

Though called by the same name, the units of Canadian currency are as distinct from U.S. currency as the peso and the pound sterling. The Canadian dollar fluctuates in exchange value in relation to the U.S. dollar, a fact to be kept in mind in any matter involving financial transactions across the border. In 2000 and 2001, the value of one Canadian dollar hovered around 65 U.S. cents. Under such circumstances, if you have \$10,000 in loans outstanding in the U.S., it will cost you over \$15,000 in Canadian currency to repay the balance. If you sell a house in the U.S. for \$100,000, you may find you have \$150,000 in Canadian funds with which to buy a house in Canada. In 2007, the Canadian dollar was equivalent to or on par with the U.S. dollar (reaching a high of \$1.10 U.S., November 2007). In 2008, the Canadian dollar was significantly stronger and then weaker as oil prices fluctuated (from \$1 U.S. to 77 U.S. cents). This significantly changes the rate of exchange and the purchase power of the U.S. dollar in Canada.

How do you compare the cost of living in Canada to the U.S.?

In Canada some consumer items, such as restaurant meals, gasoline, and dental care may be substantially higher than in the United States, especially when federal and provincial sales taxes are added in.

One method of comparing the real purchasing power of a Canadian \$ salary is the Purchasing Power Parity Index of the OECD. This adjusts the official exchange rate by an index of the average price level, and is a somewhat more useful measure of the real standard of living, since it eliminates the fluctuations in exchange rates due to currency speculation and foreign investment.

Another very simple but surprisingly useful method of evaluating purchasing power in each country is the Big Mac Index of The Economist magazine.

What about housing costs?

Comparative costs of housing between the U.S. and Canada depend on what you want, what you need, and, very importantly, where in Canada you are living. There are as many provincial and regional variations as there are in the U.S. One minister reported that the cost of living in Saskatoon, Saskatchewan, is about the same as in the U.S. For rapidly growing metropolitan areas such as Toronto, Vancouver, or Calgary, it is much higher, as in Boston or Washington. However, there are intangibles such as cleaner, safer cities with healthy inner cores, which you may also value.

What about taxes?

Canadian income taxes are higher in percentage terms than U.S. taxes. On the other hand, medical care is virtually free to permanent residents, though some provinces charge (relatively small) health insurance premiums, and the cost of a Canadian university education, compared to that in the U.S. is a bargain (tuition is typically \$2,000 to \$10,000 per year, depending on province, residential status, and programme of study).

Canada has a national sales tax (the G.S.T.), currently 6.5%; in addition most provinces have their own separate sales taxes, which range from 6 to 9%. These taxes apply to nearly all goods and services except groceries, and include such things as insurance premiums, the labour portion of car repairs, dental bills, legal fees, and so forth.

SOCIAL SECURITY PROGRAMS

U.S. citizens working in Canada and Canadian citizens working in the U.S. pay social insurance to only one of these jurisdictions. They are not expected to pay its counterpart in the other country as well. The basic principle is the legitimate place of residence. A minister settled in Canada should not pay U.S. social security tax, even though he or she is an American citizen. However, a U.S. minister working in Canada who remains a U.S. resident should continue to pay the U.S. social security tax and not pay the Canadian one. Additionally, an American minister who is assigned to work in Canada by a district or the UUA (and is paid directly by them) for a period of up to 60 months will continue to pay U.S. coverage and be exempt from the Canadian plan.

American ministers working in Canada and Canadian ministers working in the U.S. will be eligible for social security benefits from both countries if contributions are sufficient in amount and duration in both countries. Or, credits from both countries will be used to get a totalisation of accrued benefits for payments from the U.S. or to meet eligibility requirements for Canadian social security benefits. Americans who have worked in Canada who thereby qualify for U.S. social security are likely to find some reduction in monthly retirement payments proportionate to the length of time contributed to the Canada Pension Plan (or the Quebec Pension Plan) at the lower Canadian rate.

Settled ministers in Canada who are U.S. citizens should check with Revenue Canada to see if current regulations make it prudent for them to submit any additional documentation to help maintain the proper relationship between their U.S. and Canadian social security benefits.

One of the first things you should do after coming to Canada is to apply for a Social Insurance Number (SIN). This is done through the local Service Canada office. A directory can be found online at <http://www.servicecanada.gc.ca/en/home.shtml>

PENSION PLANS

The UUA Pension Plan is not a registered pension plan under Canadian tax regulations. Contributions to it by an individual or employer are considered taxable income. There is no penalty involved in ceasing to contribute to the UUA Plan while in Canada. The UUA will hold previous contributions, and they can resume when and if the minister returns to the U.S.

In Canada there is a device known as a Registered Retirement Savings Plan (RRSP). This is a tax deferral plan registered with Revenue Canada into which you can contribute a portion of your earned income (subject to limitations) and claim that contribution as a tax deduction. All income generated by the investments inside an RRSP remain tax deferred until money is

withdrawn from the plan. RRSPs allow the long-term accumulation of a much larger fund for retirement than could be obtained by investing outside an RRSP. Ministers, or their congregations on their behalf, can contribute to an RRSP in Canada. On return to the U.S., they can leave the RRSP in Canada, where it can continue to grow in value. (This is the most tax-advantageous route.) RRSPs cannot be rolled over tax-free into IRAs or 401(K) plans (the U.S. equivalents of an RRSP). Income earned on your RRSP after you become a U.S. resident is taxable in the U.S. Under the Canada/U.S. tax treaty, you may elect to defer paying tax on these earnings until you start withdrawing the funds.

The advantage of the RRSP is that you invest pre-tax dollars when your income and tax bracket are higher, and take it out and pay taxes on it after retirement, when both are presumably lower. However, the tax-free housing allowance for ministers, which stops when you retire, may affect this relationship; your marginal tax rate may not change as much from pre- to post-retirement as most salaried people's income does. It is generally true that the closer people are to retirement the less advantage there is in putting money into an RRSP as opposed to investing it in an equivalent non-registered investment. A further disadvantage is that when they must be redeemed they are counted as income and may make the individual ineligible for other government benefits.

TAXES

Canada Revenue Agency has a website (<http://www.cra-arc.gc.ca>) that is an excellent resource.

U.S. citizens are required by law to pay U.S. taxes on their worldwide income, regardless of where they live or work. (There is some exception to this with respect to work in places of hardship or unusual expense such as Saudi Arabia. Canada is not yet one of those rare places.) This requirement entails no cost to persons working in Canada, since Canadian income tax rates tend to be higher than U.S. ones. You will be able to deduct from U.S. tax payable taxes paid in foreign countries on income made in those countries. Probably the only U.S. tax you might have to pay is on income earned in the U.S.

Except for a housing allowance deduction (described later), ministers in Canada enjoy no special tax status. They are employees of churches, and, except for housing, pay taxes the same as any employed person. UUMA dues are deductible as professional dues connected with employment. In officiating at baptisms, weddings, and funerals and such for the general public, however, and in speaking elsewhere than in their own pulpits, ministers are not employees but are self-employed, and may deduct expenses related to these activities. (See below under Other Expenses.)

Interest payments and real estate taxes are not tax deductible in Canada. The one exception is interest paid in order to produce investment income. However, interest paid on a loan to put money in a Registered Retirement Savings Plan is not tax deductible.

Dividends from taxable Canadian corporations produce a tax credit that reduces the dividend tax payable to a net rate below both these on capital gains and "interest" income. Capital gains attract tax at 50% of the taxpayer's marginal rate, while interest and other income is taxed at 100%.

There are no joint income tax returns in Canada; a taxpayer may claim one's spouse as a dependent, but incomes may not be combined for tax purposes. Some deductions or expenses such as charity donations and medical and dental payments are transferable between spouses/common law partners. There is no capital gains tax in Canada on one's principal place of residence.

Medical expenses for oneself, one's spouse/common law partner or dependants may be deducted, less a percentage of income, provided receipts are filed with income tax returns. Supplementary medical insurance premiums may be claimed as a deduction.

Charitable donations to registered Canadian charities (eg. your congregation) are deductible if accompanied by receipts. For the most part, donations to charities outside Canada cannot be claimed. There are some exceptions, including Harvard and Meadville/Lombard

theological schools, PBS and so forth. (The UUA and its affiliates are not among them.) Donations can be made through the Canadian Unitarian Council to some related organizations outside of Canada for which a tax receipt acceptable to Canadian tax authorities can be issued. Also, congregations can receipt donations to Chalice Lighters or other UUA District purposes in their own districts, for their members.

While Canadian banks will always accept U.S. funds, many U.S. banks will not accept cheques in Canadian funds, or even U.S. funds drawn on Canadian banks. (It's a lot of bother to get a money order every time you want to renew your subscription to Readers' Digest or send your niece \$10 for her birthday. You might consider either keeping a small chequing account in the U.S. to cover these kinds of expenses, or checking with your Canadian bank to see if they offer U.S. checking accounts payable through U.S. banks.) In coming to Canada, you may have difficulty establishing credit, as most Canadian credit card companies or other lenders do not have access to American credit reporting agencies. One minister worked with his bank and needed to show proof of other assets to receive a Canadian credit card. Some banks will issue a credit card with a small spending limit after you have been in the country for six months.

Normally, when a person leaves Canada, there's a deemed disposition of capital property. This means that, where you have Canadian assets that have appreciated in value, you'll pay tax on those gains when you leave Canada.

MINISTER'S HOUSING ALLOWANCE

The Canadian Income Tax Act allows for ministers to deduct an amount for housing expenses from their income. For more information see the page regarding clergy housing deductions on the Revenue Canada website (<http://www.cra-arc.gc.ca/tx/ndvdl/tpcs/ncm-tx/rtrn/cmpltng/ddctns/lns206-236/231/clrgy-eng.html>). The following section is written from the perspective of a parish minister, however community and other ministers can and do qualify for a housing allowances.

The Act allows a member of the clergy to claim a deduction for the value of the residence or other housing accommodation supplied by the congregation. Where accommodation is not supplied, the deduction permitted is equal to the rent paid by the minister for accommodation, or the fair rental value of a residence owned and occupied by the minister.

For purposes of tax deductions at source, when the minister pays for his or her own housing, it is advisable to have the church designate a portion of the minister's earned income as a housing allowance. If the housing allowance exceeds the rent or the fair rental value, the difference must be declared as taxable income. Where the fair rental value exceeds the housing allowance, the difference should be claimed as a deductible expense. Utilities may be included in the housing allowance or expenses to the extent that they would normally be included if the housing were rented, although the regulations are somewhat ambiguous on this point. The amount of the housing allowance is included in Employment Income before deductions and as insurable earnings for Unemployment Insurance purposes, but is excluded from Canada Pension Plan pensionable earnings. Under Canadian tax law, the employer need

not formally designate the housing allowance beforehand. (It may continue to make a difference to the American IRS, however.)

No income tax should be deducted at source for the housing allowance. All that is required is a request in writing from the minister to the church declaring his or her intent to claim the clergy housing deduction, with a request that he or she wishes relief from tax deductions at source (including Canada Pension Plan) on the amount of the housing allowance. This should be done before it goes into effect. This is normally done at the time the minister is asked to complete the form that all employees must fill out to indicate the deductions to be withheld from their income.

To claim the housing allowance you must file form T1223. This form is available on the Canada Revenue Agency website (<http://www.cra-arc.gc.ca>). Select the link to forms and publications and click on the T1223. On the second page of this form you will find a calculation section. The calculation determines the limit of the deduction you can take, which should be one-third of your total income or the fair market rental value of your housing, whichever is less.

There is a limit to the size of the housing allowance. It should not be excessive in relation to the minister's remuneration for his or her work. If a minister's employment by a congregation is full-time, it should probably not be so large as to reduce taxable income to zero. In the case of part-time employment, the housing allowance may be as much as the remuneration.

Retired ministers no longer employed as ministers of societies or denominational organizations are not permitted to deduct a housing allowance, or to receive one as non-taxable income.

In the province of Quebec, every church is entitled to have one house occupied by clergy free of real estate taxes, or taxed at a much-reduced rate. The house may be owned by a minister rather than by the congregation. The minister may not need to be in the full-time employ of the congregation to reduce the real estate tax on his or her house.

In recent years the situation of clergy couples has arisen, with each spouse claiming the same housing deduction available to a cleric married to a layperson. This has been disallowed by Revenue Canada, but the matter is before the Tax Appeal Courts as of the time of writing.

MINISTERIAL EXPENSES

Reasonable expenses for transportation and travel incurred in the discharge of duties are not taxable. However, the cost of transportation between place of residence and place of work is treated as a personal, not a business, expense. If actual expenses exceed or are less than the allowances received, the two should be declared and the difference applied to reduce or increase taxable income.

A minister in receipt of a reasonable car allowance in respect of pastoral duties is not required to report the amount of the allowance as income. However, an allowance not based on actual kilometres driven will not be deemed reasonable and the full amount of the allowance will then have to be added to income. While we have no information that this provision has been enforced, ministers are advised to keep a detailed log of "business" driving, in case the amount of the car allowance is questioned. The allowable rate per kilometre is periodically adjusted, and can be determined by a call to the local Revenue Canada office.

Other expenses, such as robes, books, and magazines paid for and owned by the minister, are not deductible. We have been advised by an official of another Canadian denomination who advises clergy on tax matters that honoraria for infant dedications, weddings and funerals need not be declared as income, the supposition being that they will be used for ecclesiastical purposes such as robes, books, entertainment, etc. However, no out-of-pocket expenses associated with such events could be deducted from self-employment income, if the income itself is not reported.

If a minister does not levy charges, any monies he or she receives from parishioners for rites of passage are considered gifts. One approach is to put such honoraria in a discretionary fund. The church tax advisors of the Canadian Council of Christian Charities state that ministers' honoraria are not employment income. They are business income and taxable as such. Expenses incurred in earning such business income are deductible as such. Here such items as periodicals, books and ecclesiastical robes may be charged.

BUYING A HOME

The process of buying a home in Canada is essentially the same as in the U.S., but has a few wrinkles of its own. As in the U.S., most homes, whether a house, or a condominium apartment or townhouse, are sold through real estate agents, who are paid a commission by the seller. (Depending on the economic climate, this can sometimes be negotiated a bit.)

"Conditional offers" are widespread. These involve an agreement to buy, based on one or more conditions, such as: provided I sell my current house first; that I qualify for a mortgage; that you get rid of the purple wallpaper in the bedroom, etc. The seller, of course, is free to accept or reject any such conditions, and is usually free to accept your conditional offer, and then accept a subsequent one that contains no such conditions. Such offers are quite common when there are many houses available, but few buyers. They are less frequently encountered when there are many buyers, and few properties.

Those who have gone through the process in both countries indicate that obtaining a mortgage is simpler and faster in Canada. At the same time, Canadian banks are much more conservative about lending than US banks have been. This has been good news for Canada, which appears (as of this revision in October of 2008) not to be threatened by the same financial crisis that the U.S. and other countries are currently facing.

Keep in mind that interest paid on mortgage payments is not tax deductible in Canada. Clergy on a visitor's visa may have difficulty obtaining a mortgage. As a non-resident you may be required to pay at least a 30% down payment in order to qualify for a mortgage.

There may also be a mechanism available to foreign purchasers to avoid payment of sales tax on the transaction. A competent real estate agent can verify this.

Real estate taxes are levied by the local municipalities. As in the U.S., these vary widely from location to location.

Arranging, and paying, for utilities such as water, gas, and electricity (referred to as "hydro" in most parts of Canada, since it frequently comes from hydro-electric sources) is not much different than in the U.S. In order to have telephone service installed, expect to pay a substantial initial (refundable) deposit, on the order of several hundred dollars. It usually takes only a few days to be connected. Television service in most urban areas is provided by the local cable TV company. There is a monthly fee for the basic service, which will increase if you desire additional specialty channels. You can arrange to pay for all these services by pre-authorized withdrawals from your bank account.

SECTION IV: OTHER CONSIDERATIONS

THE LEGAL STATUS OF MINISTERS

The Canadian Unitarian Council is the Ecclesiastical Authority for registration of clergy with the appropriate provincial bodies with the exception of Quebec and Nova Scotia where congregations relate directly to the appropriate provincial authority. Contact us for information about what is needed for registration in the province where you will be located. The process is straightforward for ordained clergy, but it sometimes takes a few weeks to get the paper work back from provincial licensing bureaus.

A minister acting in the course of his or her work under Canadian law is generally considered to be acting as an employee. As such, the employer (in our religious community, the local congregation) may be liable for certain actions, rather than the minister. However, this would not cover professional misconduct. This status also has implications in the case of termination of a minister's contract. Clergy have more rights as employees than they would otherwise, if they choose to exercise them.

THE ROLE OF LAY CHAPLAINS

A significant difference between the ministry in Canada and the United States is the existence of lay chaplains, a unique institution of the Canadian Unitarian Council. Chaplains are lay people appointed by Canadian churches and fellowships to conduct rites of passage, under guidelines established by the Canadian Unitarian Council. The Council arranges provincial accreditation of these chaplains to do weddings with all provincial governments except Nova Scotia and Quebec. Their legal authority, in all cases, derives from the provinces in which they perform the wedding.

Lay chaplains act on behalf of the societies, which appoint them, and hold their office at the pleasure of the same societies. The CUC requires congregations to renew lay chaplains' appointments on an annual basis. Lay chaplains are expected to receive continuing training, attend lay chaplains' meetings from time to time to develop and maintain standards, and to file annual reports with the CUC.

While lay chaplains are supposed to serve no other function than to celebrate rites of passage for non-members, lay chaplains tend to be regarded as ministers by the Canadian public who come in contact with them. In the past they may have accrued some status as ministers among some Unitarians, too. Currently, CUC guidelines for Unitarian lay chaplains state clearly that chaplains provide rites of passage for non-Unitarians in the wider community, not members of Unitarian congregations and fellowships.

Ministers are advised to ascertain the role of lay chaplains in any congregation they are considering serving. How long has the lay chaplain been serving? How is the lay chaplain viewed by the congregation? How does the lay chaplain view ministers? What is the actual role of the lay chaplain? Will the lay chaplain observe the code of conduct with respect to ministers recommended by the Canadian Unitarian Council? Does the lay chaplain know what the code requires?

Once guidelines on lay chaplaincy are understood, and distinctive roles clarified and adhered to, lay chaplains can be a real asset to professional ministers, and serve as effective representatives of Unitarian communities to the broader public. It is important to note that the Canadian expression of Unitarianism and Unitarian Universalism has more a more overt and consistent commitment to shared ministry than ministers may have experienced in the U.S. The lay chaplaincy programme is one such example.

The Lay Chaplaincy Guidelines are available through the CUC website.

APPENDIX

LEGAL DOCUMENTS PERTAINING TO CLERGY IMMIGRATING TO CANADA:

FW 1 Foreign Worker Manual 2007-06-29 Page 21 of 169

5.13. Work without a work permit R186(l)—Clergy R186(l) applies to persons whose employment will consist mainly of preaching of doctrine, presiding at liturgical functions or providing spiritual counselling, either as an ordained minister, a lay person, or a member of a religious order.

See Section 5.38, Charitable and religious work R205(d), C50 Persons seeking entry under the authority of R186(l) should be able to provide documentation to support their request for entry that addresses:

- the genuineness of the offer of employment of the religious denomination that seeks to employ them and
- their ability to minister to a congregation under the auspices of that religious denomination.

In exceptional cases, officers may require more information to assess the genuineness of the job offer.

Any of the following information may be of assistance:

- Certificate of Incorporation in the province or territory of destination;
- proof of registration as a charity or non-profit organisation with Canada Revenue Agency (CRA) under the Income Tax Act;
- a statement from the religious organisation showing:
 - date and place of founding of the religious organisation;
 - length of time in continuous operation in the province or territory of destination;
 - description of the structure of the organisation, including names and addresses of officers in the province of destination and any affiliation with a larger religious group;
 - the size of the adult congregation;
 - number of clergy employed;

- address or the regular meeting place of the congregation;
- scheduled days and hours of worship;
- copies of relevant sections of the Constitution and by-laws of the religious organisation that provide for the ordination, appointment and dismissal of ministers or clergy;
- financial statements for the past fiscal year;
- copy of residential lease if a residence is not supplied for the foreign national;
- proof of ordination or appointment of the foreign national;
- letter of authorization from the governing official of the denomination that includes:
 - the current status of the foreign national with the denomination;
 - recognition of the foreign national's entitlement to minister to the denomination's congregation;
- name and mailing address of church or congregation to be served;
- arrangements for remuneration or care of the foreign national;
- description of exact duties and hours to be worked.

Most religions will be registered as charities or non-profit organisations under the *Income Tax Act* and also under provincial or territorial laws.

Processing work permit applications from religious workers (that is clergy, ministers, priest) at missions or POE If a foreign national who is normally authorized to work under R186 (1) applies to a mission or a POE for a work permit, the application must be considered under R200(1). In the case of religious workers, who **are not** described in R200(1)(c)(i) and (ii), the work permit application **must** be accompanied by an LMO [Labour Market Opinion]. There is no exemption from the LMO requirement in these cases. The LMO exemption R205(a)(Canadian interests **C10**) does not apply in these cases. Please consult section 5.29 for more details on the use of R205(a). The exemption described in R205(d) **C50**, applies to charitable or religious workers who are carrying out duties for a Canadian religious or charitable organisation. **Therefore, it does not apply to religious workers who are entering to preach doctrine or minister to a congregation.** See Section 5.38 for details. If an application for a work permit is submitted without an LMO, missions or POE officers should refuse the application; and if applicable, a temporary resident visa (at missions) or a visitor record (at POE) may be issued. Applications who are refused a work

permit overseas or at a POE should be informed that they may work in Canada without a work permit under R186(l), and that, if they still want a work permit, they can apply for a work permit under R199(b) after they enter Canada and once they have obtained a positive LMO.

At CPC Vegregille Religious workers who are in Canada and who were initially authorized to preach doctrine or minister to a congregation pursuant to R186(l) may apply for work permits to CPCV under R199(b) providing that they have first obtained a positive LMO. **If the application does not have a positive LMO, CPCV should not issue a work permit.**

REFERENCES

Internet Web Sites

Citizenship and Immigration Canada: <http://www.cic.gc.ca>

Canada Revenue Agency: <http://www.cra-arc.gc.ca/menu-e.html>

Canadian Broadcasting Corporation
(Canadian equivalent of National Public Radio): <http://www.cbc.ca>

International Fingerprinting Services: <http://www.policecheck.com/locations.html>

Registrar of Imported Vehicles: http://www.riv.ca/english/html/how_to_import.html

Service Canada (provides single window access to a wide range of Government of Canada programs, including Social Insurance Numbers): at <http://www.servicecanada.gc.ca/en/home.shtml>

Publications

"Immigrating to Canada"
Gary L. Segal, B.A., LL.B.
Self-Counsel Press
11th Edition, March 2003

"Canada-U.S. Employment Transfers, a Guide to Personal Tax Planning"
Levine, Miller, Roy of Peat Marwick Thorne
CCH International
5th Edition

"Preparing Your Income Tax Returns"
Arthur Anderson & Co., Chartered Accountants

CCH Canada Limited, Don Mills, Ontario
2007 Edition

"Charities Handbook"
Canadian Council of Christian Charities
2006

"Treasurer's Handbook"
United Church of Canada

IMMIGRATION LAW FIRMS

Siskind, Susser, Haas & Chang: <http://americanlaw.com>

Campbell & Cohen: <http://canadavisa.com>

HIGHLY RECOMMENDED READING

Fire and Ice: The United States, Canada and the Myth of Converging Values,
Michael Adams (2003)

Sex in the Snow: Canadian Social Values at the End of the Millennium,
Michael Adams (1999)

Reflections of a Siamese Twin: Canada at the Beginning of the Twenty-First Century,
John Ralston Saul (1997)

And for laughs:

So You Want to Be Canadian,
Kerry Colburn and Rob Sorensen (2004)