

## Canadian Tax Foundation – Toronto Young Practitioners

### Steering Committee Guidelines

The Toronto Young Practitioners' Steering Committee (the "**Committee**") of the Canadian Tax Foundation ("**CTF**") strives to create opportunities for young tax practitioners ("**YPs**") to pursue professional development and to develop a network in the broader tax community.

These guidelines set out a general structure within which the Committee may operate in fulfilling its mandate. The guidelines are intended to be of practical assistance and are not exhaustive. Exceptions or variations may be made.

#### Definitions

1. A YP is an individual who has worked in the taxation field for ten years or less.
2. The Committee year shall begin on September 1st and end on August 31st (the "**Year**").

#### Committee

3. To the extent possible, the Committee should be comprised of:
  - (a) tax professionals from small, medium and large organizations in the private and public sectors; and
  - (b) an equal number of tax accountants and lawyers.
4. The Committee shall have no more than 20 committee members (the "**Committee Members**").
5. The Committee shall not have more than one Committee Member from the same organization during a Year.
6. The Committee shall hold an annual general meeting ("**AGM**") at the last YP event of the Year.

#### Sub-Committees

7. The Committee shall establish a standing sub-committee to oversee and manage membership related matters (the "**Membership Sub-Committee**"), including:
  - (a) communications with potential candidates; and
  - (b) oversight of the nomination and election processes.
8. The Membership Sub-Committee shall be comprised exclusively of Committee Members.
9. The Committee may establish other sub-committees to carry out its mandate. Any such sub-committee may include other YPs.

## **Committee Members**

10. Committee Members are expected to attend Committee meetings (either in person or through teleconference), actively participate in the Committee, support the goals of the Committee and contribute to its initiatives by promoting and attending YP events.
11. The minimum term of a Committee Member shall be one Year, and the maximum will ordinarily be two Years. That term may be further extended by one Year if:
  - (a) the Committee Member is significantly involved Committee initiatives; and
  - (b) Committee membership is not at capacity.

Subject to extraordinary circumstances, the term shall not exceed three consecutive Years.

12. If a Committee Member fails to perform his or her duties and, in particular, fails to attend more than one-half of the Committee meetings held during a Year, without good reason (*e.g.*, parental leave) or extenuating circumstances, his or her Committee Membership shall be terminated.

## **Membership Nomination & Election Process**

13. To be eligible for nomination, a candidate must be a YP and must have attended at least two YP events.
14. If there is more than one candidate from the same organization, the Membership Sub-Committee may ask the organization to identify which candidate it would prefer to nominate for election as a Committee Member.
15. In consultation with the CTF executive, the Committee shall have a Committee Membership Application Form (the “**Application**”) circulated to the YP membership along with a description of the nomination process.
16. Candidates shall deliver the completed Application to the CTF or the Membership Sub-Committee.
17. The Membership Sub-Committee shall review the Applications and recommend at least one list of candidates (the “**List**”) to the Committee prior to the AGM. The Committee may also review the Applications during this process.
18. The Committee shall agree on a List through majority vote and present this List for approval at the AGM.
19. In the event that the List presented at the AGM is not approved, the issue of appointment will be referred to the CTF executive for the upcoming Year.

### **Executive Positions**

20. The Chair shall be responsible for managing the Committee and for effectively facilitating its work. As appropriate, the Chair shall fulfil this responsibility in consultation with the CTF executive.
21. A person must have at least one Year of experience as a Committee Member to be eligible for nomination as Chair.
22. The minimum term of the Chair shall be one Year. The term shall commence on the date of appointment and conclude when the successor is appointed. The term shall not exceed one Year plus one month, unless the Chair is re-elected, in which case the term shall not exceed two Years plus one month.
23. The Chair may appoint a Committee Member as Vice-Chair, who shall have duties as delegated by the Chair and whose term shall be determined by the Chair.

### **Elections for Chair**

24. Elections for the Chair position shall normally be held by secret ballot through majority vote approximately one month before the AGM. Only Committee Members may vote.
25. The Committee shall hold an *in-camera* meeting to select the Chair. Potential candidates shall be excluded from this meeting.
26. The successful candidate must be approved by the CTF executive to be appointed at the AGM.

### **Voting**

27. The Chair and the Committee shall encourage open discourse and voting on issues that affect the Committee, Committee Members and YPs.
28. A Committee Member may vote in person or by proxy. Only other Committee Members may serve as proxies.
29. Any sub-committee or Committee Member may propose a resolution for consideration by the Committee. The resolution and supporting information shall be circulated at least two business days prior to the Committee meeting at which the resolution will be considered. Resolutions shall be determined by majority vote.
30. Sub-committees may present alternative resolutions to the Committee. The Committee shall vote for one of the options presented. If the majority of the Committee believes that none of the options are appropriate, the Committee may defer the decision to the next Committee meeting so that further options may be explored.
31. Once a resolution has been passed, it shall not be overruled or revisited unless there are extraordinary circumstances.