

General Questions		
1.	When will this presentation be available to view?	The slides and a recording of the presentation are available here . Other reporting resources are available here .
2.	Are any other provinces going to be added to the CSSA family of programs in 2018?	At this time we are not aware of any other packaging and printed paper EPR program regulations that will come into force in 2018.
3.	Why does EEQ refuse to join CSSA?	Each province has its own specific regulatory framework. Éco-Entreprises Québec manages Québec's program in accordance with its Regulation.
4.	By having an account with CSSA is my company automatically stating that we will follow the steward program of each province? And if so, do we have to notify the director or Ministry about our intentions of following each province's approved stewardship program?	Obligated companies must register with each program individually, however it can all be done in one place, namely on the WeRecycle Portal . If you need any assistance call us at 1-888-980-9549. By registering with each provincial stewardship organization, reporting your materials and paying the required fees, you will have fulfilled your regulatory obligations and there is no need to advise the provincial governments.
5.	What does PPP stand for?	PPP is the commonly used acronym for packaging and printed paper.
6.	Have you thought of setting up an online chat feature on the portal?	CSSA is always looking for ways to improve the reporting experience and will explore adding online chat to the WeRecycle Portal for the prime reporting period.
7.	Will there be a seminar or a conference meeting anytime soon?	CSSA holds a reporting webinar every spring and an annual steward meeting in the fall of each year. CSSA's National Steward Services team is available year round to answer specific questions and provide steward support.
8.	A seminar specifically for the pharmaceutical sector would be useful that covers supply chain impact, the definition of the end customer, existing recycling and waste management programs, and how to determine obligated materials would be useful.	Thank you for your suggestion regarding a sector specific seminar. We will definitely consider it. In the meantime, please contact National Steward Services for any specific questions related to these topics, or for any help you need completing your steward report.

9.	Would it be possible to host a webinar focusing on defining the material product categories and how to determine weights particularly for reporting bottles with labels affixed to them, plus the cap and liner?	Thank you for this suggestion. We will add it to the potential list of topics to be covered in upcoming webinars. In the meantime if you need assistance in preparing your steward report, please review Part 2.4.1 of the Guidebook for Stewards which covers the Component Threshold Rule . Alternatively, please contact National Steward Services with any specific questions about how to report materials.
10.	For future webinars, it would be appreciated if you could host one for Hotel and restaurant sector, particularly for businesses that are part of a franchise.	Thank you for this suggestion. We will definitely consider it. In the meantime, please review Part 1.10 of the Guidebook for Stewards, which helps organizations understand their obligations as a franchisee and franchisor in each program. Alternatively, contact National Steward Services with any specific questions as you prepare your steward report.
11.	Is there a basic guide?	<p>Yes, please refer to the Guidebook for Stewards which is a comprehensive guide covering all aspects of stewardship obligations and reporting in the four PPP programs. The Guidebook includes topics such as: how to determine if you are a steward, definitions of obligated materials, step by step instructions on how to complete a steward report and the national materials list.</p> <p>Also available is a “Ready to Report” checklist that summarizes everything stewards should have on hand when preparing their steward report. That checklist can be found here and on Page 13 of the Portal User Guide.</p> <p>The National Steward Services team is available to assist with any questions about your obligations and/or how to complete your steward report.</p>
12.	Where do we go to download the tip sheets?	The tip sheets can be found on the Guidebook micro-site . Please see the Steward Resources list for links to the Best Practice Reporting Tips and the Sector Tip Sheets.
Small Business		
13.	Are additional flat fee categories being considered for 2018? This would be very useful.	MMBC now offers four flat fee categories, (two are new this year) and MMSW offer two flat fee categories for low volume stewards. Please visit the MMBC or MMSW websites for more information on flat fee categories and Online Assessment Tools.

March 1, 2017 Reporting Webinar QA Document

14.	There are two new flat fee categories for 2017. Can I pay a flat fee if I fall into one of these categories this year or next year?	For the MMBC program, there are now four categories for flat fees for eligible stewards reporting supplied PPP of 1,000 to 15,000 kg. Stewards using one of the flat fee categories for 2017 reports will receive an invoice in 2018. For the MMSW program, there are two new categories for eligible stewards reporting supplied PPP of 1,000 to 5,000 kg. Stewards using one of the flat fee categories for 2017 reports will receive an invoice in 2018.
15.	I am a resident of Quebec. I signed up as a voluntary steward for Ontario and the other provinces due to the business we do with retail partners. If we do not meet the minimum required tonnage for a specific province can we still ask to pay the flat fees to avoid fees from our retailers?	If you do not meet the criteria of a voluntary steward due to the volume of material you supply into that province, you do not qualify and are not able to register as a voluntary steward. Please review the Voluntary Steward Policy for details on eligibility. With respect to flat fees, they are only available for obligated stewards, i.e., stewards that are resident in British Columbia or Saskatchewan.
16.	We report using the ABOM method however, when I use the online assessment tool based on the number of customers we have, it says we have the option to report as a low volume steward. Is that correct?	When you use the MMBC or MMSW Online Assessment Tool and input your data, the tool will indicate if your organization is either exempted from the regulation based on the amount of material distributed to consumers or if you are eligible for simplified reporting and flat fee payment via the WeRecycle Portal. Please contact National Steward Services if you require further clarification.
17.	What is the minimum amount you have to report?	Stewards are required to report all the packaging and printed paper materials that they supply provinces where they are obligated. Section 1.9 of the Guidebook for Stewards identifies the obligated materials. In an effort to reduce the administrative burden on small businesses, each program has a small business policy. Please review Section 1.11 What is a Small Business Policy? in the Guidebook for more information on small business exemptions and de minimis thresholds.
18.	Why does Manitoba not have a minimum tonnage similar to BC or SK?	Each provincial program is managed by separate rules and regulations. For this reason the approach to small businesses can be different for each program. In Manitoba, rather than a weight-based threshold there is a revenue-based threshold that identifies those stewards who are exempt from the program. Businesses with revenue in Manitoba of less than \$750,000 are exempt from reporting and paying fees to MMSM as noted in the MMSM Rules for Stewards . There is however still a requirement to register on the portal.

March 1, 2017 Reporting Webinar QA Document

19.	If we fall in the exemption category, how and who do we notify?	Each program has specific requirements for exempt businesses. For the MMBC and MMSW programs, exempt businesses have no obligation to notify anyone and no requirement to register. For the MMSM program, exempt businesses (as noted in question above) must register and declare that they are exempt from reporting. For the Stewardship Ontario program, there are two types of exemption as noted in the SO Rules for Stewards . If your organization's status is unclear, National Steward Services is available to discuss your specific situation.
Reporting		
20.	Is the data we will be submitting start from April 1, 2016 to May 31, 2017?	Typically the steward reports due by May 31, 2017, are based on data from the previous calendar year (January to December 2016.) Some stewards report based on their unique fiscal year. If you would like any guidance on what data to include in your report, please contact National Steward Services.
21.	Is the report I file in May, 2017, my 2016 sales data?	Typically the report you file by May 31, 2017, will be based on your 2016 sales data.
22.	I am completely new to the process and the prior team member that handled the reports is no longer with the business. Where would I be able to see what my company reported last year?	All past reports and invoices can be accessed through the WeRecycle Portal . You will need a User ID and Password to log on to the portal. Please contact National Steward Services for assistance.
23.	With respect to ABOMs, Can I use either straight ABOM or a weighted average ABOM?	Yes, you may use either a straight or a weighted average ABOM method, however a weighted average ABOM will provide a more accurate report.
24.	What do we do if there were errors in a previous year's report that was submitted?	If you have identified errors in a previously submitted steward report you may request an adjustment to that report. The adjustment request must be made within the allowable timeframe of two years and provide the back-up material required to support the request. You can find more information on the Adjustment Policy here .
25.	Please repeat the importance of the December 31, 2017 date.	Businesses that want to become voluntary stewards must submit a completed Voluntary Steward Agreement to National Steward Services no later than December 31. Existing voluntary stewards wishing to

		terminate their Voluntary Steward Agreement must notify NSS in writing no later than December 31.
26.	Why would a steward use a national material list instead of the provincial list?	For stewards that are reporting in multiple programs, the national material list gives stewards the opportunity to report against a single material list that includes all materials for each of the four programs.
27.	Do you have easy templates for us to resource?	Steward Resources are available on CSSA's main Guidebook page . National Steward Services is available to assist you in preparing your steward report and can advise on the reporting tools available.
28.	What if we have products that come in seasonally and we failed to capture their weights at that time?	Stewards are required to report all materials supplied to consumers each year, including seasonal products. Please contact National Steward Services for assistance in calculating the missed materials.
29.	Is a new company that became resident in January 2017 required to register and file a report by May 31, 2017?	Yes, please contact National Steward Services so we can support your onboarding process.
30.	I am a new user and will be the primary contact. How do I set up my login?	Please visit the WeRecycle Portal to set up an account. Our Portal User Guide walks you through the process of creating a User ID and Password and entering your contact information. If you need additional assistance contact National Steward Services.
31.	Are universities allowed to continue to use the multiplier agreed to several years ago?	In Ontario, universities continue to use the agreed-upon multiplier. Please note that it only covers the following materials: <ul style="list-style-type: none"> • Non-CNA/OCNA Newsprint • Magazines and Catalogues • Other Printed Paper It does not account for any of the packaging and printed paper associated with any other products for which you are the brand owner. This material should be calculated and reported separately.
32.	Why must we report in the CBCRA portion of the CSSA portal? CBCRA requires us to report the beverage containers every month instead of quarterly. Is this a duplication of our reporting requirements?	MMSM stewards who are CBCRA members are required to report the CBCRA material quantities to MMSM on an annual basis. These quantities are those supplied to the residential market only. MMSM uses this information to prepare an invoice for payment by CBCRA on your behalf. This payment is funded by the fees that CBCRA members have paid to CBCRA.

33.	Sometimes we sell our products directly to a customer that uses their own distribution centre and then ships our product across several provinces. Asking for an allocation to provinces is out of our control and is burdensome and unreasonable request	If you ship products to a third party's distribution centre and are uncertain of the final destination of your products, the best approach is to work with your customers to secure data about the 'sold to' parties. If this information is not available, you may estimate the quantities of PPP supplied in each province (and sold to consumers) by referencing Statistics Canada Population Percentage data as provided in Section 2.0.1 of the Guidebook.
34.	Instead of using percentage of population for customer distribution centre shipments, can we use the number of stores in each province to allocate materials to each province?	Yes, you can allocate your materials to the provinces based on the number of stores in each province. However, it should take into account the relative size of each store. If you would like additional clarification or guidance, please contact National Steward Services.
35.	If you are a brand owner and you sell to different retailers, when reporting, do you have to break down results by retailer or can you group information together?	Stewards are only required to report the total supplied amount for each material category. There is no requirement to report your data by retailer.
36.	Where can we download the ABOM calculators developed by CSSA this year?	If you want to set up your own ABOM groups, step by step instructions on preparing an ABOM are available in Section 2.5.2 of the Guidebook. If you are referring to calculators generally, please contact National Steward Services for assistance.
37.	What do the calculators do?	Calculators are designed to assist stewards to determine estimated packaging weights when they are unable to develop their own database of material types and weights. Calculators are only available for certain product categories and sectors.
38.	Are there restrictions on using our own ABOM calculators? Are there specific guidelines?	The Guidebook provides information on how to set up appropriate ABOM groupings – please refer to Section 2.5.2 . You can also contact National Steward Services for assistance.
39.	What is an ABOM calculator?	ABOM stands for "Average Bill of Material" – it is one of the methods stewards can use to calculate their packaging weights. Section 2.5.2 of the Guidebook provides step by step instructions on how to create ABOMs for your steward report. Some specific sector calculators have also been developed that are based on the concept of "average weights". If you are looking for additional assistance with your reporting, please contact National Steward Services.

40.	Are calculators available this year as in the past?	Supplemental Excel-based calculators for 2017 are available by contacting National Steward Services. There are also portal-based calculators currently accessible on the WeRecycle Portal .
41.	For a bank using the online assessment tool, should we use the average number of residential customers of our bank during the year as provided on the tool?	Yes, when using the online assessment tool, you will be prompted to enter the average number of residential customers of your bank during the year.
42.	Where is the checklist and when will it be provided?	The Ready to Report checklist is available here and on Page 13 of the Portal User Guide .
43.	What does ABOM stand for?	ABOM is the acronym for Average Bill of Material. It is one of the methods used by stewards to calculate packaging weights. The other method is “specific identification” – please see section 2.2.1 of the Guidebook for additional information.
Obligated Steward		
44.	If you sell products in all provinces but are only resident in one province, do you have to sign up as a voluntary steward in provinces where you are not resident?	A steward that does not have residency in a province with stewardship obligations may elect to become a voluntary steward but it is not an obligation. Please review the Voluntary Steward Policy to determine if your organization is eligible to be a voluntary steward.
45.	Can we pay voluntarily even if we are not obliged because we don’t meet the gross sales as a steward?	If your organization does not have residency in the province where you distribute materials but meet all the criteria in the Voluntary Steward Policy your organization has the option to register as a voluntary steward. Note that eligibility thresholds in the policy are tonnage based, not sales based.
46.	Is there a place where the public can verify if a company is registered with Stewardship Ontario?	A list of stewards registered with Stewardship Ontario can be found here .
47.	What are you doing to increase the steward participation – in other words increase compliance with the programs?	We know that a level playing field is important for stewards that are fulfilling their stewardship obligations. However, compliance is ultimately the responsibility of the provincial governments to enforce their own regulations. The Stewardship organizations work with the governments to help maximize the participation of the all obligated organizations.
48.	What are you doing to increase membership, particularly the web-based importers/ brand owners and e-tailers that qualify as stewards but may be	Companies that are not resident in the province where stewardship regulations exist are not obligated by the regulations, with the exception in some cases, of non-resident franchisors.

	operating from out of the province or out of the country.	
49.	Is MMBC regulated by law? Meaning all companies that produce PPP must report and pay the invoices by law?	Effective May, 2014 Schedule 5 of BC's Recycling Regulation requires every producer of packaging and printed that supplies material into the BC residential marketplace to be responsible for the end of life management of their materials. MMBC was established to help producers meet their obligations under this regulation.
50.	If I sell my products to retailers who in turn sell them to consumers who is the obligated steward?	If you are the brand owner and resident in the province where there are stewardship regulations then you are the obligated steward. If you are not resident in the province where there are stewardship regulations but you ship to retailers that are resident, then they are the obligated "first importer" of your products and therefore responsible for reporting the packaging and printed paper associated with your products. However, you may be eligible to become a Voluntary Steward – please see the policy here .
51.	Our company is based in BC and distributes products across Canada. Do we need to report to each province?	You are only obligated to report and pay fees in the provinces where you have residency. See Section 1.7 of the Guidebook for more information on residency. You can elect to be a Voluntary Steward in the other provinces where you supply your products. Please review the Voluntary Steward Policy to determine if you qualify as a voluntary steward.
52.	We drop ship orders on behalf of several companies. Who is responsible for what? We import some products from out of country that we then sell to them and drop ship to their customer.	Please contact National Steward Services so we can discuss the specifics of your situation.
53.	How can we be certain that we are not double reporting in the event we include our packaging and our supplier included the same material in their report?	Please review the steward lists before preparing your steward report. The lists will help you identify the voluntary and obligated companies that are reporting in each province.
54.	Is Amazon obligated and are they participating?	To determine the stewards that are participating in each stewardship program, please refer to the steward lists posted on the CSSA site and on each of the program sites.
55.	Are on-line retailers obligated to report and remit fees?	If an online retailer has residency in a province where there are stewardship obligations they are obligated and must participate; if they

		do not have residency in that province they are not obligated by the Regulations.
56.	Are online retailers obligated to file steward reports? If we sell to an on-line retailer do we have to report the sales to them? If we do, then would it be double reporting?	<p>If you are a brand owner with residency in a packaging and printed paper regulated province, then you would report what you supply, no matter if you sell it to an on-line retailer. Also, if you are a voluntary steward for a particular program, you are responsible for reporting all the material that you supply. However, if neither of these two conditions apply then the online retailer could be the obligated steward.</p> <p>Online retailers have the same obligations as all other retailers under the provincial recycling regulations. Any retailer that has residency in the province where they are supplying products to consumers must participate in the stewardship program. All retailers, distributors and first importers should check the steward list before completing their steward report to determine which of their suppliers is reporting their materials as an obligated or voluntary steward.</p>
57.	It does not appear that courier companies are registered in any of the programs. Are courier companies obligated to report? If the answer is no, please explain why they would not be obligated for their envelopes and other materials?	Couriers are obligated for packaging and printed paper that they supply into the residential marketplace, unless they meet de minimis thresholds.
58.	Do businesses have to engage in all programs? My business is located in Ontario and we report to Stewardship Ontario.	Your business is obligated in the province where it has residency. If you are located in Ontario and only distribute products to consumers in Ontario, then you only need to report to Stewardship Ontario. If your business has residency in other provinces with stewardship regulations you may be required to join the stewardship organization(s) and report in those provinces as well. You can elect to become a voluntary steward in provinces where you distribute your products but do not have residency if you meet the criteria set out in the Voluntary Steward Policy .
59.	Do we need to report for vendors outside Ontario if we are based in Ontario	If your vendor(s) are located outside Ontario and you are the first importer of products that will be distributed to consumers then you are the obligated steward and must report and pay on that material. Before preparing your steward report, please confirm that your vendor is not

		registered as a voluntary steward by checking the registered steward list posted on the Stewardship Ontario website .
60.	If we sell through Amazon.ca does Amazon remit for us as the final retailer?	If you are not resident in a province with stewardship obligations and you supply product to consumers through a resident on-line retailer, then it is the first importer of your product and must report and pay on your materials that will be distributed to the consumer.
61.	Must we file in a province where we have a sales office but not a production facility? What constitutes residency?	If you have a sales office in a province with stewardship obligations you do have residency and are therefore an obligated steward. Additional information can be found in Section 1.7 of the Guidebook.
62.	The Guidebook is unclear and describes a number of 'maybe' residency scenarios. Where can I download a clear definition of residency for each province, such as is found in the Stewardship Ontario Rules?	Section 1.7 of the Guidebook considers a number of residency scenarios as it pertains to stewardship obligations. If your particular situation does not match these examples, National Steward Services is available to help you determine your organization's residency status.
63.	How is a brand owner defined?	A brand owner is an organization that is the registrant of a trademark. If the brand/trademark is unregistered then the brand owner is the organization that owns the intellectual property rights to the brand or trademark. Please review Section 1.10 in the Guidebook for more detail.
64.	If only a logo is added to a product, who is obligated? The manufacturer or the brand owner?	The obligated steward is the company whose brand name or logo is on the product.
65.	If we have a stationery supply company that creates a postcard for our company to mail out to our clients, who would report this PPP?	Your company would be the obligated steward in this scenario since your brand would be on the materials that are supplied to your customers.
66.	I manage private label products for another company. Do I report this product or does my customer?	The obligated steward is the company whose brand name is on the product. Manufacturers of private label products do not pay stewardship fees on products they manufacture for other brand owners.
Obligated Materials		
67.	Are we only reporting products where we are the end user?	Stewards need to report the packaging and printed paper materials that are distributed to residential consumers.
68.	As a retailer, if we have closed a location in 2016, do we still need to include that location's sales in our 2017 reporting as they are no longer open?	If a location was in operation for any part of the 2016 calendar year, please include in your report the materials that were supplied to consumers from that location during that period of time in 2016. Please contact National Steward Services if you have any remaining questions.

69.	Are we required to submit metrics for materials that are not included in recycling programs such as black plastics and laminated pouches	Black plastics and laminated pouches are obligated materials in all packaging and printed paper programs. All obligated materials supplied to residential consumers must be included in your steward report regardless of whether or not they are collected for recycling. Part Three of the CSSA Guidebook has a complete list of the obligated materials for each program.
70.	As a retailer who sells products manufactured by a vendor that is exempt under de minimis, do I have to include those products in our report?	If your vendor is a resident steward in the program in which you are reporting but they are exempt under a small business policy, you do not need to include any materials associated with their products in your report.
71.	If we affix labels (as per CFIA requirements) to the retail unit, do we take that into account when submitting weights for the products we are reporting?	The weight of the label does need to be reported when submitting your PPP weights. You may be able to take advantage of the Component Threshold Rule if the weight of the label is less than 5% of the total packaging weight. If this is the case, the weight of the label can be included with the weight of the package and not reported as a separate material category. Please see Section 2.4.1 of the Guidebook for more information on the Component Threshold Rule or contact National Steward Services if you require additional assistance.
72.	Is there a difference between each province's definition of PPP and the fees associated with each material?	Yes, there are some differences in the obligated PPP materials in each province because the list of obligated materials is determined by each provincial government and defined in each province's recycling regulations. Part Three of the Guidebook provides an overview of which materials are obligated in each province. Because the costs to manage materials vary from province to province, the fees associated with the materials vary from program to program as well.
73.	We are an insurance brokerage. Insurance companies send us the policies and we then mail them to the homeowners with a 1-2 page letter. Should the insurance company be reporting the policy and the brokerage reporting the letter that we attach?	Stewards are required to report the materials for which they are the brand owner if they have residency in the province where that material is distributed. If the insurance company does have residency in your province they would be the brand owner for the policy and would need to report on that printed paper. If your company's brand is on the letter that accompanies the policy, that material should be reported by your brokerage assuming you are not exempt from reporting due to the small business policy.

		If the insurance company does not have residency in your province, you would be the distributor of that printed paper and would have to report it on behalf of the insurance company, as the first importer.
74.	Do we include bottles that we pay a recycling fee on?	The PPP stewardship obligations for beverage containers that are on deposit varies from province to province. Please review Section 1.9.2 of the Guidebook under alcoholic and non-alcoholic beverage containers for more information on your reporting obligations for these materials.
75.	I'm a Bakery and purchase my cake boxes and paper bags locally, do I have to report these or should my supplier report them as they are also resident in the province?	You would be obligated and responsible for reporting the cake boxes and bags, as it is considered service packaging that is filled in your store. When your supplier sells it to you they are selling it as a product and you are then turning it into service packaging that is provided to the end consumer.
76.	The national list is helpful but Manitoba really needs to get closer to the other provinces on reporting.	Thank you for your comment. However, the Manitoba government has defined the obligated packaging and printed paper materials in regulation.
77.	If consumers purchase our products on-line and we ship products directly to their home in a bag or a corrugate box, do we need to report that material?	Yes, that material must be included in your steward report since it is packaging that is supplied to the consumer.
78.	Are we required to report HR type documents or other printed material that is distributed to employees?	Printed paper documents such as T4s, Records of Employment and all other HR related documents provided to employees are obligated materials and should be reported under Other Printed Materials.
79.	Is there a specific department or person a steward should contact for specific questions regarding what is and is not part of packaging?	The National Steward Services team is available to assist you with any questions. Please contact them at 1-888-980-9549 or stewards@cssalliance.ca .
80.	Do acrylics and paper type items used for display purposes sold to our retailers need to be reported?	If these items are for in-store display of your products and will not be supplied to the consumer but will be disposed of on site by the retailer, that material is considered to be ICI (Industrial, Commercial and Institutional) and should not be included in your steward report.
81.	Are there specific products which the manufacturer reports, particularly when the product is not branded?	If a product or packaging is not branded, the manufacturer may or may not be the obligated steward. It would depend on how the product is packaged and supplied to the consumer. For specific questions of this nature please contact National Steward Services

82.	In a university setting, where we have franchisees that box their own food items, do we need to report on that material?	Franchisors or franchisees (depending on the province) that distribute branded packaging and have residency in the province would be responsible for reporting that material. The fact that their products are sold on a university campus does not obligate the university.
83.	Do we need to report materials that are made with recycled material?	Yes, you are required to report all the obligated packaging and printed paper products supplied to consumers regardless of the recycled content.
84.	We sell both generic and store brand products to retailers. Which of these products are we required to report?	The obligated steward is the company whose brand name is on the product. Please contact National Steward Services to discuss in more detail
85.	Do we need to report all the cartons purchased that are used in our product? How do we know if our supplier has already included this packaging in their steward report?	You are required to report all of the packaging and printed paper associated with your products that is supplied to the consumer. This does not include transportation packaging that is used to ship your product to the retailer, only the material that is provided to the consumer. By referring to the steward lists that are posted on the CSSA and program sites, you can determine if your supplier is already reporting their material as either an obligated or voluntary steward.
Billing & Fees		
86.	What are the fees that are collected used for?	Stewards pay fees to stewardship organizations to support end-of-life management of the materials they supply into the marketplace.
87.	Can you please provide some clarity amongst the different reporting options? For example, quarterly reporting? Using the steward list? Getting quarterly invoices vs. annual invoices.	PPP stewards file their steward reports annually, which are due May 31 -- there is no option for reporting quarterly. With respect to invoicing, you can select your invoicing options on the WeRecycle Portal and have the choice of annual or quarterly invoicing.
88.	Is there a place on the reporting portal where we can indicate that we use recycled material in our packaging and claim a credit for using that material?	There is no credit offered for using recycled content. Stewards have been asked if they want to report their use of recycled content and they have indicated that tracking and reporting on this material would be too burdensome.
89.	As for companies that recycle more paper and plastic and other materials than they add to the waste stream, is there any special consideration given or a method to mitigate fees?	Each steward pay fees based on their proportionate share of packaging and printed paper material that is supplied to consumers and the cost to manage the material. Special consideration or fee mitigation measures for individual stewards would unfairly shift the costs to the other members of the program.

90.	Why is the use of recycled paper treated the same as paper sourced from virgin forests? Although the pulp process is the same for both sources, there should be a price difference for using more sustainable sources of fibres. We believe that virgin fibre should be more expensive.	The costs to collect, process and recycle paper – whether it is made from recycled content or virgin material -- is the same.
91.	For businesses that make an effort to use recycled paper and other materials, vs a business that doesn't, is there a reporting difference, discount or incentive for using recycled material?	Please see the answer above.
92.	Do you know when we receive the SO invoices for this year?	SO invoices will be issued on April 1.
93.	Please provide the reason why Ontario issues its invoices so late in the year.	Stewardship Ontario Rules require that invoices are issued on April 1 st . If stewards would like to receive these invoices on January 1 st , Stewardship Ontario could consider making the change in the 2018 Rules.
94.	The MMBC 2017 fees for paper are much lower than the 2016 rates – what is the reason for this decrease? When will Stewardship Ontario's fees for printed paper be similarly reduced?	The reason for the decrease in fees for printed paper for the MMBC program is the adoption of the new Four Step Fee Methodology for the 2017 fees. Stewardship Ontario is waiting for Ministerial approval of the new fee methodology for use in Ontario.
95.	When will we get an invoice for May 31, 2016 and May 31, 2017?	Invoices associated with steward reports submitted by May 31, 2016 were issued in January by MMBC, MMSW and MMSM. Stewardship Ontario invoices based on steward reports submitted in May 2016 will be issued in April 2017. Invoices associated with stewards' May 2017 reports will be issued in 2018. If you have not received your invoice for your 2016 report please contact our finance team at accounting@cssalliance.ca or 1-888-288-3360, ext. 145
96.	Are there reporting, invoicing and payment trackers that CSSA uses and can provide to us as a best-in-class.	Please contact National Steward Services to discuss your needs.
97.	Should we expect any major changes in fees for 2016 reporting?	Fees are calculated based on steward reports and the costs to manage each material category through the recycling system. Since these inputs change each year and vary from province to province it is difficult to predict future fee rates. 2018 fee schedules for each program will be made available in time for the Annual Steward Meeting in October.

March 1, 2017 Reporting Webinar QA Document

98.	Under the SO 2017 fee schedule, the rates are split between before and after cost containment and surplus drawdown. Can you please explain what this means and which rate our budgets should be based on?	<p>For Stewardship Ontario 2017 Fee Rates the highlighted column labelled “After Cost Containment and Surplus Drawdown” contains the applicable fees and should be used to set your budget.</p> <p>“After Cost Containment” is a reference to the fact that Stewardship Ontario returned \$5.4 million to stewards in the 2017 fees. At the time that the 2016 fees were calculated in the fall of 2015, Waste Diversion Ontario (WDO) had not yet set the municipal payment obligation. In the absence of that information, Stewardship Ontario conservatively estimated the obligation based on 50% of municipal-reported net costs (using verified information from Datacall). In June of 2016, the WDO determined that the 2016 municipal obligation payment to be \$5.4 million less than the proxy used by Stewardship Ontario. Therefore the 2017 fees were reduced by \$5.4 million.</p> <p>“After Surplus Drawdown” is a reference to the \$1.2 million surplus that Stewardship Ontario accessed from the reserves for printed paper stewards to help mitigate the effect of the use of the three factor formula, pending approval of the new Four Step Fee Methodology, by the Ontario Minister of Environment and Climate Change. More detailed information about the \$5.4 cost containment and the \$1.2 million surplus drawdown can be found on pages 5-8 of the 2016 Annual Steward Meeting Pre-read.</p>
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