

General Questions		
1.	Regarding Guidebook Section 2.3.1.5 – “Products and services supplied to commercial customers for their consumption may be omitted”. Two questions: 1) In the case of a food service company, would sales to offices, or to individuals that take the food back to their offices for consumption be covered by this provision? 2) What are acceptable methods for supporting these deductions?	1) Sales to offices would not be considered obligated as it is a business to business transaction. If you are supplying to a consumer who takes the food back to their office for example, the PPP would be obligated. Any PPP which is supplied to a consumer is obligated. Please note that if you are applying any deductions they need to be detailed in the Deduction Declaration Form. 2) There are a couple of options to support these deductions and determining best choice is organization specific. Please contact National Steward Services for assistance.
2.	Regarding the Recycled Content Credit: To clarify, all packaging materials must be 100% recycled content in order to be eligible for the credit?	None of the stewardship programs that CSSA supports provide a credit for recycled content. You may be referencing a methodology used by EEQ. As part of the development of the four-step fee setting methodology, the Steward Consultation Committee determined that that credit for recycled content was not a consideration that stewards wanted to align on. However, the new fee setting methodology does have the effect of rewarding recyclable materials and ensuring that non-recyclable or difficult to recycle materials are not inadvertently rewarded in a number of ways. See this report and the CSSA website for more information. .
3.	I understand that milk containers in Saskatchewan are on deposit, does this include milk substitutes? i.e. Soy milk	The milk containers now under the deposit program in Saskatchewan include milk substitutes such as soy milk. Please ensure that you exclude them from your MMSW reports.
4.	Should cookbooks be reported?	Books are not obligated in any of the PPP programs. Please ensure that you exclude them from your stewardship reports.
5.	I suggest Stewardship fees should be applied on Vendor invoice	CSSA does not get involved in business-to-business transactions or in how stewards manage or seek to recoup their stewardship fees.

6.	<p>CSSA's intention was to be harmonized...Material List changes are going against this. Will the other provinces be jumping on board with these "clarifications"? It is difficult to separate accurate, actual packaging data stored per item, by province.</p>	<p>CSSA's intention is to harmonize the administration of programs as much as possible. However, CSSA must abide by each programs' regulation, which do differ in the types of PPP included and the material categories. From time to time, regulators can introduce changes to the regulation/legislation that may change obligated PPP, for example the recent clarification on paper for general use in Recycle BC, or milk container deposit program in MMSW.</p>
7.	<p>Should we include restaurant guides in our report?</p>	<p>If you are supplying your restaurant guides to a business who will not supply them to consumers (for example business to business catering orders) then you do not need to include these materials in your reports. If however you are providing take-out menus that consumers can take home or receive with their food delivery, those would be considered obligated PPP.</p>
8.	<p>Please repeat the 3 things to troubleshoot if the SUBMIT button is greyed out on the Submit Report tab?</p>	<ol style="list-style-type: none"> 1. Confirm that you are logged in as the Primary Contact, as only the Primary Contact can submit the report. 2. Under Terms and Conditions, ensure the Agree box is Checked. 3. Make sure you provide a response to the questions in all tabs.
9.	<p>If we change our primary contact will that contact need a new sign on?</p>	<p>If you would like to change your primary contact you may do so by executing a primary contact change form. The new contact will be assigned their own User ID.</p>
10.	<p>The new rules indicate that there will be an interest charge for late report submission. Interest is usually charged on late payment and late reporting does not mean that late payment will occur. Is this interest then not just a late filing penalty?</p>	<p>Interest and penalties are separate. Interest will start accruing on your 2018 report beginning June 1st if it has not been submitted. Depending on the program and when the reports are submitted, penalties may also be applied. If you are late making payments on these invoices, interest and penalties may also apply. Stewards are encouraged to file their 2018 reports by May 31st to avoid any interest or penalty charges.</p>

11.	The sub-categorization of PPP is far too detailed, especially when fees are the same for the various sub-categories. Stewards should not have to know the chemistry of their plastic packaging in order to complete reports.	Thank you for your feedback. CSSA is bound by each program's regulations, which list the specific material categories.
12.	The packaging material is being shipped to the retailers but not to the final customers. Should we include that packaging material weight into our data filing??	If the transportation packaging is not reaching the consumer, do not include it in your report. For example, in a shipment of toy dolls which are packaged in individual PPP as a bulk shipment, the outer boxboard shipped to the retailer would not be considered as part of your report, while the individual doll PPP would be obligated.
13.	I use a calculator from MMSM and asked for information when they will be available in January with no answer	Apologies for this. Our NSS team will send you your supplemental calculator application form following this webinar.
14.	We have quite a few acronyms in this webinar...where can I see the meaning of them all?	The most common acronyms are CSSA, which refers to Canadian Stewardship Services Alliance; PPP which refers to packaging and printed paper; and ABOM which refers to Average Bill of Materials and NSS – National Steward Services. Please refer to the Guidebook for Stewards or contact NSS for assistance with any other acronyms.
15.	When I log in to WeRecycle where can I find the resources? All I see is program registration steward reporting or is there a different site for resources?	Resources can be found on the CSSA website: www.cssalliance.ca . Please refer to the 2018 Reporting Resource page
16.	Where can I get the Guidebook?	The Guidebook can be viewed/downloaded on the 2018 Reporting Resource page on the CSSA website or can be accessed directly here .
17.	Where can we find previous webinars including this one and the one from yesterday?	Webinars are available at the CSSA website, under the resources section. The URL is www.cssalliance.ca/2018reporting

<p>18.</p>	<p>Some of our customers are passing on to us the blue box fees they pay to CSSA, resulting in double dipping because we also comply with reporting requirements with Stewardship ON. What do we do? Please advise.</p>	<p>CSSA does not get involved in business relationships. However, there should only be one steward reporting the same PPP. If the brand owner is resident, they would be obligated to report and pay fees. If the brand owner is not resident and has not elected to become a voluntary steward, the obligation falls on the first importer. If there has been double reporting, please review our Steward Initiated Adjustment Policy.</p>
<p>Small Business</p>		
<p>19.</p>	<p>Is a flat fee option available for small stewards across all programs?</p>	<p>Stewards that are resident may use the flat fee options for Recycle BC and MMSW provided that they meet the requirements. The MMSM and Stewardship Ontario programs do not offer flat fee options at this time. For further information on flat fees, please refer to the 2018 Reporting Resource page under “Materials”.</p>
<p>Reporting</p>		
<p>20.</p>	<p>How does a Franchisor who does not supply a Franchisee system report on behalf of their franchisees?</p>	<p>Franchisors are responsible for reporting all materials within a franchise system regardless if they supply the PPP or it is sourced independently by each franchisee. The franchisor will need to outreach to all franchisees and request information on all obligated PPP supplied by each franchise location within the entire franchise system. Franchisors will need to work closely with their franchisees to determine the best way to collect the information.</p>
<p>21.</p>	<p>Why do I need to provide additional detail related to my deductions in the deductions form? What if I am not done my declaration prior to reporting deadline?</p>	<p>Stewards claiming deductions in their 2018 reports will be required to provide information to support analysis that will guide future policy development by program boards. The deduction form requires all stewards taking deductions to identify the types of deductions taken, kilograms associated with the deduction and the rationale for the deduction. Completed forms can be either uploaded with your report submission by the reporting deadline or submitted via email by July 31st, 2018, to deductions@cssalliance.ca. The form is available on Portal and the 2018 Reporting Resources webpage.</p>

22.	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.
23.	Our customer has a DC in Manitoba that we ship to. Their revenue is over the \$750k, but they send 70% of their products to Alberta and Saskatchewan. How do we report for all 3 provinces?	We would need some additional information to determine the obligated steward in this situation. For example, whether your organization is a voluntary steward. It is likely that your customer would be the obligated steward to report, unless you have residency in the provinces your client ships to. If you require assistance on determining your obligation in Manitoba and Saskatchewan, please contact National Steward Services
24.	In prior years we stated that we had deductions in our reporting. However, these were actually just the standard exclusions (IC&I and transport packaging). Will we be required fill out the deductions form for 2018 based on our earlier reporting answers, or can we just state that we have not used deductions?	PPP supplied to the IC&I sector, transportation/ distribution packaging, or durable packaging do not need to be included in the Deduction Declaration Form . When filing your 2018 report please indicate that you have not applied any deductions.
25.	Please provide examples of reasonable ABOMs.	Detailed guidance on ABOMs is in Section 2.5.2 of the Guidebook . The two most common ABOMs are straight and weighted average. A weighted average ABOM will provide a more accurate report as it allows each product to be weighted relative to its percentage of total sales. CSSA recommends the use of weighted ABOMs.
26.	What do I need to submit via excel in July. Can you please elaborate on that?	If your organization is applying deductions in your report, a Deduction Declaration Form will need to be submitted by the end of July. The form is available on the 2018 Reporting Resources page or can be accessed on the WeRecycle Portal. If you are unable to complete it by the reporting deadline of May 31, 2018, it should be submitted by email before July 31, 2018.

27.	How do I know which province I need to report to? Are there different categories reported in each province?	<p>Your organization has a regulatory obligation to report supplied PPP in the provinces where it meets the residency requirements, unless it qualifies for exemptions. CSSA provides definitions and examples of residency in Part 1 of the Guidebook.</p> <p>Each program has its own set of material categories. The webinar held on February 28th, 2018, Ready to Report Webinar for New Stewards discusses obligation and report filing requirements. If the Guidebook and webinar do not provide the information you need, please contact NSS for assistance.</p>
28.	Our business is located in Ontario. We ship out west to only one distribution center which services BC, AB, SK and MB. Based on the presentation should we allocate these western sales based on the Stats Canada population?	Allocating PPP based on Statistics Canada population data is acceptable. Other options include using the number of stores that your products are ending up in or using the ship-to information from the distribution center.
29.	Why do we need to declare deductions? 90% of our business is Food Service and is not applicable. What will CSSA do with this data?	<p>PPP supplied to food service is likely an IC&I exclusion and not a deduction. For example, salad dressing containers for hospital patients is not obligated PPP and should not be included in your report. However if those salad dressing containers are provided to a food retailer and the consumer takes them home they would be obligated PPP.</p> <p>The program boards required that stewards claiming deductions in 2018 reports provide information to support analysis that will guide future policy development.</p>
30.	How do we capture items that we are writing off inventory? (Does not reach end consumer)	PPP not supplied to consumers is not usually reported though we would need additional information to understand why you are writing off. Please contact NSS for advice.
31.	We are an online retailer that ship out millions of packages to end consumers. Is there a typical methodology that other retailers use to determine their PPP? The usual methodologies listed in this presentation and online all seem to be targeted towards manufacturers of products, which doesn't apply to us	Different methodologies are listed in the Guidebook , but the most common ones are Specific Identification Method or Average Bill of Materials (ABOMs). At this time we do not have a specific methodology for online retailers, but please contact NSS for further assistance.

32.	We sell a small part of our goods to restaurants and food service, perhaps 5%. Are these products a deduction or simply excluded?	PPP supplied to IC&I is considered an exclusion and should not be included in your reports.
33.	We have been reporting PPP for items that we believe are likely to end up in the residential recycling stream, even if they are ICI sales. Is this acceptable?	All PPP that is supplied to consumers is obligated. If you are supplying your products to the IC&I sector, please do not include this in your report. If any errors have been made in past reports, please consult the Steward-Initiated Adjustment Policy .
Obligated Steward		
34.	Is there a place where the public can verify if a company is registered with Stewardship Ontario?	Stewards and members of the public can access the current National Steward List on the 2018 Reporting Resources page. The List consolidates registered resident and voluntary stewards for the Recycle BC, MMSW, MMSM and Stewardship Ontario programs for PPP in a single Excel file. The List includes registered businesses and program change logs. Individual lists for each program are also available.
35.	Why is there no business number for listed registered stewards?	CSSA and industry associations are discussing this and other suggestions to help stewards simplify the process of identifying registered and voluntary stewards.
36.	We have been registered as a voluntary steward in Manitoba, do we have to register again?	If your organization is an approved Voluntary Steward and already registered on the WeRecycle Portal, you do not need to register again. If your organization wants to stop being a voluntary steward or if you are currently not a voluntary steward and wish to become one, please note that Dec 1 st , 2018, is the deadline for all entries and exits for 2019.
37.	The Brand Owner of a product manufactured in Ontario is a resident of another country. Who is responsible for submitting the Stewardship ON report every year?	If the brand owner is not resident in Ontario, the obligation would fall to the first importer which in this case would be the manufacturer.
38.	Our complete sales report is available only by mid of Jan. So how do I know if I have to start or stop my voluntary steward membership a month before?	As voluntary stewardship requires meeting the tonnage thresholds in each program, you would need to estimate tonnes prior to the December 1st deadline for joining or exiting as a voluntary steward.

39.	How do you know who the brand owner is, and where they are resident?	Begin by checking the steward list, which identifies resident and voluntary registered stewards. Following that, review your list of vendors to determine where they are resident and what brands they own.
40.	The Brand owner resides in USA but the manufacturer resides in Ontario, therefore the product is domestically produced, is the manufacturer liable for reporting?	The manufacturer would be the obligated steward to report on the PPP if the brand owner does not have residency.
41.	If a supplier is resident (has a sales office) but is not on the steward list, should we be reporting PPP for which they should be obligated?	The supplier may not be the obligated steward as the brand owner would be the first obligated steward if they have residency. However, if the brand owner does not have residency, but the supplier does and is not on the steward list, do not include their PPP in your report.
42.	In your earlier Q&A question-if the manufacturer is residing in Ontario and the brand owner is in the US, is the manufacturer still obligated if the consumer is not in Canada?	If the product's end life is not in Canada, then it would not be captured in any of the PPP programs and therefore, not obligated.
Obligated Materials		
43.	Why would a steward use a national material list instead of the provincial list?	For stewards who are reporting in multiple programs, the national material list gives them the opportunity to report against a single material list that includes all materials for each of the four programs.
44.	If there is no requirement to report bound books, why does the portal calculator for Toys and games have a division for boxed games and books?	Books are not obligated. Board games are considered durable packaging and do not need to be included in your report. The portal calculator contains this category because board games or books could have plastic film around them.
45.	Why are user manuals that are likely to be kept for greater than 5 years reportable?	The Durable Packaging clause only refers to packaging. It does not apply to printed paper.
46.	Do we report the HR documents such as letters that are sent to employees' home addresses	All HR documentation is obligated in all PPP programs.

47.	Where do I find the new catalogue for weight measurements?	CSSA does not offer a catalogue of weights. The best way to determine your weights would be to contact your vendors/manufacturers for this information. If they are unable to provide the information, we suggest you to create ABOMs to group like PPP items (please refer to Section Two of the Guidebook for further details). Contact NSS for other potential solutions.
48.	For Pharmaceuticals, what about the promotional printed documents, as they do not reach final consumers?	If you are supplying PPP that does not reach the consumer, you do not need to include it in your reports. However if the PPP reaches the consumer (such as instructions) these will need to be included in your report.
49.	We send product catalogues to our retail customers. Are they considered to be PPP?	If these catalogues stay in the retail establishment and are not subsequently supplied to consumers, they would not be obligated. However if these are supplied or distributed to consumers they would be obligated PPP.
50.	Are bound colouring books obligated?	Bound colouring books are obligated in Recycle BC and MMSW.
51.	Please clarify what was said regarding pay stubs. All businesses issue pay stubs so does that require all companies to submit?	Pay stubs are obligated if they are printed and supplied to your staff. If they are sent electronically, then they are not obligated.
52.	Should durable plastic water bottles be reported?	Durable plastic water bottles are not obligated in any of the PPP programs.
53.	Our pay stub is done by an outside payroll company. So who is obligated to report to CSSA?	Your organization is the obligated steward to report these HR documents as the pay stubs have your companies name on them.
54.	We produce our pay stubs and T4's electronically, if an employee prints these items at home are we still obligated? How would we track that?	If you are only providing electronic copies and are not printing them for your employees, then they are not obligated.
55.	Our paystub is generated by a third party. We do not print them. Why should we be obligated to report them	Your organization is the obligated steward to report these HR documents as the pay stubs have your companies name on them.

<p>56.</p>	<p>The plastic type clarified/clear polypropylene is in the Other Plastics category, which contains PVC and has a higher fee rate than HDPE or PET. It is more environmentally friendly than PVC so should it not have a lower rate? Why do HDPE and PET have their own plastic categories?</p>	<p>Each provincial stewardship list differs slightly because the list of obligated materials is determined by each provincial government and defined in each province's recycling regulations. These happened to include HDPE and PET as their own plastic categories. CSSA is bound by these regulations. This material should be reported under their respective plastic categories PET and HDPE.</p>
<p>Billing & Fees</p>		
<p>57.</p>	<p>For the 2017 invoice that was paid late, when will the interest and penalty be billed? When will the interest and penalty be billed for late payment of the 2018 invoice for 2017 report?</p>	<p>If your organization has an unpaid 2017 invoice, interest would apply starting Jan 1, 2018, as the due date of the 2017 invoice is past 31 days from the payment deadline. Penalties on late/unpaid invoices will apply after 121 days for an MMSM invoices and after 191 days for Recycle BC, MMSW and Stewardship Ontario invoices. Interest will be billed on the 31st day following the invoice payment deadline for any 2018 invoice. Penalties on late/unpaid invoices will apply after 121 days for an MMSM invoices and after 191 days for Recycle BC, MMSW and Stewardship Ontario invoices. Please refer to the Penalties and Interest Policy posted on our website.</p>
<p>58.</p>	<p>Stewardship fees should be included in the supplier invoice, and could be paid on a monthly or quarterly basis to the stewardship, similar to taxes monthly reports.</p>	<p>Thank you for your suggestion. CSSA does not get involved in supplier and vendor relationships. Stewards are currently able to select annual or quarterly invoicing on the WeRecycle Portal for reports in the current year.</p>
<p>59.</p>	<p>What is the interest rate for penalties and interest?</p>	<p>The interest rates differ by stewardship program. For Recycle BC, MMSW and Stewardship Ontario, the interest rate is calculated at CIBC prime rate +4%. For MMSM, it is RBC prime rate +3%. Additional information on penalties and interest can be found in the policy here.</p>