



## Automobile Injury Compensation Appeal Commission

**IN THE MATTER OF an Appeal by [the Appellant]**  
**AICAC File No.: AC-06-186**

**PANEL:** Ms Yvonne Tavares, Chairperson  
Mr. Neil Cohen  
Mr. Neil Margolis

**APPEARANCES:** The Appellant, [text deleted], was represented by Ms Marcelle Marion and Mr. Bob Tyre of the Claimant Adviser Office; Manitoba Public Insurance Corporation ('MPIC') was represented by Ms Dianne Pemkowski.

**HEARING DATE:** March 11, 2008

**ISSUE(S):** Entitlement to Income Replacement Indemnity benefits

**RELEVANT SECTIONS:** Section 83(1) of The Manitoba Public Insurance Corporation Act ('MPIC Act')

**AICAC NOTE: THIS DECISION HAS BEEN EDITED TO PROTECT THE PERSONAL HEALTH INFORMATION OF INDIVIDUALS BY REMOVING PERSONAL IDENTIFIERS AND OTHER IDENTIFYING INFORMATION.**

### Reasons For Decision

The Appellant, [text deleted], was involved in a motor vehicle accident on February 28, 2006, when his vehicle was rear ended and pushed into the vehicle stopped in front of him. Due to the bodily injuries which the Appellant sustained in this accident, he became entitled to Personal Injury Protection Plan ('PIPP') benefits pursuant to Part 2 of the MPIC Act.

The Appellant has appealed to this Commission from the Internal Review decision dated October 12, 2006 respecting his entitlement to Income Replacement Indemnity ('IRI') benefits beyond April 30, 2006.

At the hearing of this matter, an issue arose as to whether the Appellant reported his self-employment income to the Canada Revenue Agency. The Commission heard and received the following evidence on this matter:

- The Appellant testified that, at the time of the motor vehicle accident, he was self-employed doing home renovations and handyman type work and had been so for the last twenty (20) years.
- The Appellant's Notices of Assessment from the Canada Revenue Agency for 2002, 2003 and 2004 indicate only T4 income.
- [Text deleted] testified that in 2003 and 2004 he hired the Appellant to perform some renovation work on two (2) homes. He indicated that the Appellant was hired as an independent contractor, not an employee, and was paid either by cash or cheque for that work.

Upon a review of the foregoing evidence, the Commission finds that the Appellant has failed to establish, on a balance of probabilities, that any remuneration he earned as a result of his self-employment as a home renovator was reported to the Canada Revenue Agency. In order to establish that he was working for remuneration and qualify for income replacement indemnity benefits, the Appellant must establish, on a balance of probabilities, that any income he earned as a result of his self-employment as a home renovator was reported to the Canada Revenue Agency. Since the Appellant's Notices of Assessment for 2002, 2003 and 2004 do not reflect

any self-employment earnings, the Appellant failed to satisfy the Commission that any remuneration he earned as a result of this self-employment was reported to the Canada Revenue Agency. Accordingly, the Commission finds that the Appellant was not entitled to IRI benefits based upon his self-employment as a home renovator.

As a result, the Appellant's appeal is dismissed and the Internal Review decision dated October 12, 2006 is hereby confirmed.

Dated at Winnipeg this 15<sup>th</sup> day of April, 2008.

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**YVONNE TAVARES**

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**NEIL COHEN**

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**NEIL MARGOLIS**