



Pamela L. Cross

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Pamela is a tax partner who focuses her practice on taxation, estate and trust planning, tax dispute resolution and voluntary disclosures of unpaid taxes.

She regularly advises tax-exempt organizations (including charities, not-for-profit organizations and municipal corporations) on the tax implications of their transactions and activities.

She also provides tax advice on employee compensation matters and has a subspecialty in the taxation of pensions and tax exempt registered plans (RRSPs, RRIFs, TFSA, RESP and RDSPs).

Pamela has appeared before the Ontario Superior Court of Justice, providing expert testimony on tax matters.

Pamela provides legal services through a Law Corporation.

Insights & Events

- T3 Trust Reporting Rules – CRA update for 2021 filings
- Presenter, Legal and Tax Update, IFIC Tax Symposium, June 2021
- Presenter, Policy and the Public Interest, STEP's impact and influence, June 2021
- CRA updates to COVID-19 relief guidelines and travel restrictions

- Canadian income taxation of equity compensation and Income Tax Act implications
- Fall Economic Statement 2020 — Key Tax Announcements
- When your employees work in Canada: Income tax help for non-Canadian employers
- When your employees work outside Canada: Income tax help for Canadian employers
- Federal government introduces COVID-19 Economic Response Plan
- Federal Government Announces Delay in Changes to Employee Stock Option Regime
- Private Companies: The Next Generation
- New Developments Regarding the Application of Registered Plan Advantage Rules
- Upcoming Changes to the Taxation of Employee Stock Options
- Co-author, “Upcoming Changes to the Taxation of Employee Stock Options,” BLG Publication, June 27, 2019
- Federal Budget 2019 – No Real Surprises
- Federal Budget 2018 – A Continued Focus on Fairness and the Middle Class
- Federal Government Partially Retreats from July 2017 Income Sprinkling Tax Proposals
- Impact of the Proposed Private Corporation Tax Changes
- Co-author, “Measures Announced to Stop Tax Planning Strategies Involving Private Corporations,” BLG Publication, July 19, 2017
- Welcome Clarification for Plan Administrators on Pension Investment Restrictions
- Author, “Pension Risk Management: Income and Commodity Tax,” BLG Publication, December 1, 2016
- Speaker, Toronto – Taxation of Testamentary Trusts and Related Issues, CTF – Ontario Tax Conference, October 22-23, 2016
- Taxation Of Testamentary Trusts And Related Issues CTF Ontario Tax Conference
- Estate Planning Case Study Senior Estates And Trusts Practitioners Forum
- Speaker, Estate Planning Case Study, Senior Estates & Trusts Practitioners' Forum, October 15-17, 2016

Beyond Our Walls

Professional Involvement

- Chair, STEP Canada, 2019-present
- Co-chair, STEP Canada Public Policy Committee, 2016-present
- Academician, The International Academy of Estate and Trust Law
- Associate Member, Conference for Advanced Life Underwriting (CALU)
- Member, Society of Trust and Estate Planners (STEP)
- Member, Registered Products Working Group, Investment Funds Institute of Canada (IFIC)
- Member, Tax Policy Committee, Canada's Venture Capital & Private Equity Association
- Member of the Law Society of Upper Canada, Canadian Bar Association, and Canadian Tax Foundation

Awards & Recognitions

- Selected by peers for inclusion in the 2022 (and since 2014) edition of *The Best Lawyers in Canada*® (Tax Law, Trusts and Estates).
- Recognized in the 2021 edition of *Who's Who Legal* as a Thought Leader - Private Client.
- Recognized in the 2021 edition of *The Best Lawyers in Canada- Lawyer of the Year* (Trusts and Estates).

- Recognized in the 2022 (and since 2019) edition of *Canadian Legal Lexpert® Directory* (Charities/Not-For-Profit Law). Also recognized in the 2022 edition (and since 2013) (Estate & Personal Tax Planning) and 2022 and 2018 edition (and since 2015) (Corporate Tax).
- Recognized as the 2018, 2016 and 2014 Ottawa Trusts and Estates Lawyer of the Year by *The Best Lawyers in Canada®*.
- Martindale-Hubbell® AV® Preeminent™ 4.8 out of 5 Peer Review Rated.
- Recipient of the Michael Cadesky Volunteer of the Year Award, 2014.
- Recipient of the Ottawa Business Journal's "Forty under 40" Award, 2006.

Education & Bar Admission

- Ontario, 1996
- In-Depth Tax Course, Canadian Institute of Chartered Accountants, 2001
- In-Depth Tax Course, Canadian Bar Association, 2000
- LLB (magna cum laude), University of Ottawa, 1994
- B.Sc. in Physiotherapy, Queen's University, 1989

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