



# Whistleblowing

## Applicable United States and Canada whistleblowing laws, regulations and external reporting channels

Annex 3 to Whistleblowing Procedure (PR-COARM-WSB-01) | Rev. 5 – ed. 18/12/2024

U.S. and Canadian laws protect the right of individuals to report potential violations of specific laws to the appropriate Federal, State/Provincial or Local Agency. Detailed lists of these laws and agencies for the U.S. and Canada, respectively, are provided below.

When in doubt as to the relevant external agency or authority, or if the offense seems ambiguous or complex, contacting a legal advisor or the below agencies' non-emergency hotlines for guidance is often a prudent first step.

### UNITED STATES

Type of Violation or Offense	Applicable U.S. Law / Regulation	Federal, State or Local Agency and Reporting Links
Immediate threats to life, health, or safety	N/A	Call 911
Physical or sexual assault or threats, stalking or harassment; theft or vandalism; illicit drug use or distribution	Applicable state criminal laws	Local police or sheriff's department
Cybersecurity offenses (hacking, phishing, IP theft, cyber harassment or stalking)	Computer Fraud and Abuse Act and applicable local laws	<a href="#">Internet Crime Complaint Center</a>
Fraud, corruption, bribery, hate crimes, terrorist threats	Various federal criminal laws	<a href="#">Federal Bureau of Investigation</a> Phone: 1-800-CALL-FBI (1-800-225-5324)
Age discrimination in employment	Age Discrimination in Employment Act of 1967 (ADEA)	<a href="#">Equal Employment Opportunity Commission (EEOC)</a> Phone: 1-800-669-4000
Disability discrimination in employment	Americans with Disabilities Act of 1990 (ADA)	<a href="#">Equal Employment Opportunity Commission (EEOC)</a> Phone: 1-800-669-4000
Employment discrimination on the basis of protected class	Chicago Human Rights Ordinance (CHRO)	<a href="#">Chicago Commission on Human Relations (CCHR)</a> Phone: 312-744-4111
Chicago-specific whistleblower protections	Chicago Whistleblower Protection Ordinance (CWPO)	<a href="#">Chicago Office of Inspector General</a> Phone: 833-TALK-2-IG (833-825-5244)
Unequal pay based on gender	Equal Pay Act of 1963 (EPA)	<a href="#">Equal Employment Opportunity Commission (EEOC)</a> Phone: 1-800-669-4000
Wage theft, overtime pay violations, child labor issues	Fair Labor Standards Act of 1938 (FLSA)	<a href="#">Department of Labor (DOL)</a> : <ul style="list-style-type: none"><li><a href="#">Wage and Hour Division</a></li><li><a href="#">Office of Federal Contract Compliance Programs (OFCCP)</a></li><li><a href="#">Veterans' Employment and Training Service (VETS)</a></li></ul> Phone: 1-866-487-9243
Fraud against the federal government	False Claims Act (FCA)	<a href="#">Department of Justice</a> or option to consult an attorney Phone: 202-514-2000
Family and medical leave violations	Family and Medical Leave Act of 1993 (FMLA)	<a href="#">Department of Labor (DOL) Wage and Hour Division</a> Phone: 1-866-487-9243
Whistleblowing retaliation violations in Florida	Florida Whistle-blower's Act	<a href="#">Florida Commission on Human Relations</a>
Employment discrimination based on genetic information	Genetic Information Nondiscrimination Act of 2008 (GINA)	<a href="#">Equal Employment Opportunity Commission (EEOC)</a> Phone: 1-800-669-4000

Fraud against the State of Illinois (e.g. state contracts)	Illinois False Claims Act (IFCA)	Option to consult an attorney or contact <a href="#">the Illinois Attorney General</a>
Workplace discrimination in Illinois based on protected class (e.g., race, gender, disability, parental status, etc.)	Illinois Human Rights Act (IHRA)	<a href="#">Illinois Department of Human Rights (IDHR)</a> <b>Phone:</b> 1-800-662-3942
Prevailing wage violations in Illinois	Illinois Prevailing Wage Act (IPWA)	<a href="#">Illinois Department of Labor (IDOL)</a> <b>Phone:</b> 1-866-212-9016
Whistleblowing retaliation violations in Illinois	Illinois Whistleblower Act of 2008 (IWA)	<a href="#">Illinois Office of Executive Inspector General</a> <b>Phone:</b> 1-855-814-5554
Workplace discrimination in Massachusetts	Massachusetts Fair Employment Practices Law (MFEPL)	<a href="#">Massachusetts Commission Against Discrimination (MCAD)</a> <b>Phone:</b> 1-617-994-6000
Whistleblowing retaliation violations in Massachusetts	Massachusetts Whistleblower Protection Act (MWPA)	<a href="#">Applicable department of the Commonwealth of Massachusetts</a>
Unfair labor practices by employers or unions	National Labor Relations Act (NLRA)	<a href="#">National Labor Relations Board (NLRB)</a> <b>Phone:</b> 1-844-762-NLRB (1-844-762-6572)
Unsafe working conditions	Occupational Safety and Health Act of 1970 (OSHA)	<a href="#">Occupational Safety and Health Administration (OSHA)</a> <b>Phone:</b> 1-800-321-OSHA (1-800-321-6742)
Civil rights violations in Ohio	Ohio Civil Rights Act (OCRA)	<a href="#">Ohio Civil Rights Commission (OCRC)</a> <b>Phone:</b> 1-888-278-7101
Whistleblowing retaliation violations in Ohio	Ohio Whistleblower Protection Law (OWPL)	<a href="#">Ohio Office of the Attorney General</a> or option to consult an attorney
Whistleblowing retaliation violations in Texas	Texas Whistleblower Protection Act	<a href="#">Texas Office of the Attorney General</a> or option to consult an attorney
Civil rights protections against workplace discrimination	Title VII of the Civil Rights Act of 1964	<a href="#">Equal Employment Opportunity Commission (EEOC)</a> <b>Phone:</b> 1-800-669-4000
Retaliation against federal contractor employees (includes federal contracts and federally funded projects) reporting misconduct, fraud, or abuse on federal or federally funded projects	FAR 52.203-17: Contractor Employee Whistleblower Rights and Protections	Federal Agencies' Office of Inspector General (OIG): Report retaliation to the OIG of the federal agency funding the project.

\*Information on whistleblower laws in U.S. states not referenced above can be found [here](#).

## CANADA

Law / Type of Violation or Offense	Relevant Federal or Provincial Authority	Reporting Links or Channels
Immediate threats to life, health, or safety	Local police, emergency services	Local police or emergency services: Call 911
Physical or sexual assault, threats, harassment, stalking, theft, or vandalism	Criminal Code of Canada	Local police department or provincial/territorial police
Corruption, bribery, fraud against the federal government	Public Servants Disclosure Protection Act	<a href="#">Office of the Public Sector Integrity Commissioner (PSIC)</a> <b>Phone:</b> 1-866-941-6400
Environmental offenses (e.g., hazardous waste disposal, pollution violations)	Canadian Environmental Protection Act	<a href="#">Environment and Climate Change Canada (ECCC)</a> 1-800-668-6767
Cybersecurity offenses (hacking, phishing, cyber harassment)	Criminal Code of Canada	<a href="#">Canadian Centre for Cyber Security</a> 1-833-CYBER-88 (1-833-292-3788)
Workplace health and safety violations	Canada Labour Code Provincial Occupational Health and Safety Acts	<a href="#">Employment and Social Development Canada (ESDC) Labour Program</a> <b>Phone:</b> 1-800-641-4049 <b>Provincial Jurisdiction:</b> Contact the respective provincial Ministry of Labour
Federal government wrongdoing (fraud, mismanagement, gross misconduct)	Public Servants Disclosure Protection Act	<a href="#">Office of the Public Sector Integrity Commissioner (PSIC)</a> <b>Phone:</b> 1-866-941-6400
Discrimination (e.g., race, religion, age, disability)	Canadian Human Rights Act Provincial Human Rights Codes	<a href="#">Canadian Human Rights Commission (CHRC)</a> <b>Phone:</b> 1-888-214-1090 <b>Provincial Jurisdiction:</b> Contact the respective provincial Human Rights Commission

Harassment or violence in federally regulated workplaces	Canada Labour Code	<a href="#">Employment and Social Development Canada (ESDC) Labour Program</a> <b>Phone:</b> 1-800-641-4049
Whistleblower protection in federally regulated organizations	Public Servants Disclosure Protection Act	<a href="#">Office of the Public Sector Integrity Commissioner (PSIC)</a> <b>Phone:</b> 1-866-941-6400
Corporate wrongdoing, securities violations	Provincial Securities Regulators (e.g., Ontario Securities Commission, Alberta Securities Commission, Quebec Autorité des Marchés Financiers)	<a href="#">CSA Whistleblower Information</a> <b>Phone:</b> 1-877-525-0337
Tax evasion and offshore account violations	Income Tax Act	<a href="#">Canada Revenue Agency (CRA) - Informant Leads Program</a> <b>Phone:</b> 1-866-809-6841
Privacy breaches or data misuse	Personal Information Protection and Electronic Documents Act (PIPEDA)	<a href="#">Office of the Privacy Commissioner of Canada (OPC)</a> <b>Phone:</b> 1-800-282-1376
Provincial whistleblower complaints (e.g., fraud, public sector wrongdoing)	Varies by province	Links vary by province: <a href="#">BC Ombudsperson</a> , <a href="#">Ontario Ombudsman</a> , <a href="#">Alberta Auditor General</a> , <a href="#">Québec Ombudsman (Protecteur du citoyen)</a> ,
Employment standards violations (e.g., wage theft, overtime issues)	Canada Labour Code Provincial Employment Standards Acts	<a href="#">Employment and Social Development Canada (ESDC) Labour Program</a> <b>Phone:</b> 1-800-641-4049 <b>Provincial Jurisdiction:</b> Contact the respective provincial Ministry of Labour
Retaliation against whistleblower	Public Servants Disclosure Protection Act (Federal) Provincial Whistleblower Protection Laws	<a href="#">Office of the Public Sector Integrity Commissioner (PSIC)</a> <b>Provincial Jurisdiction:</b> - Contact the provincial Ombudsman or Auditor General in your province: <a href="#">Québec Ombudsman</a> <b>Phone:</b> 1-800-463-5070 <a href="#">Ontario Ombudsman</a> <b>Phone:</b> 1-800-263-1830 <a href="#">Alberta Auditor General</a> <b>Phone:</b> 1-800-282-9131 <a href="#">Nova Scotia Ombudsman</a> <b>Phone:</b> 1-800-670-1111 <a href="#">British Columbia Ombudsperson</a> <b>Phone:</b> 1-800-567-3247