



PERSONAL INFORMATION PROTECTION ACT
Breach Notification Decision

Organization providing notice under section 34.1 of PIPA	2026465 Alberta Ltd. (Organization)
Decision number (file number)	P2021-ND-185 (File #020976)
Date notice received by OIPC	April 26, 2021
Date Organization last provided information	June 15, 2021
Date of decision	October 12, 2021
Summary of decision	There is a real risk of significant harm to the individuals affected by this incident. The Organization is required to notify those individuals pursuant to section 37.1 of the <i>Personal Information Protection Act</i> (PIPA).
JURISDICTION	
Section 1(1)(i) of PIPA “organization”	The Organization is an “organization” as defined in section 1(1)(i) of PIPA.
Section 1(1)(k) of PIPA “personal information”	The incident involved T4 tax forms, which include name, social insurance number and related information. This information is about identifiable individuals and is “personal information” as defined in section 1(1)(k) of PIPA.
DESCRIPTION OF INCIDENT	
<input type="checkbox"/> loss <input type="checkbox"/> unauthorized access <input checked="" type="checkbox"/> unauthorized disclosure	
Description of incident	<ul style="list-style-type: none">• The Organization reported that, in January 2020, a number of employees requested their T4 tax forms.• The Organization’s accountant emailed the tax forms to the Organization; the same email was then forwarded to the employees. As a result, the employees inadvertently received all T4s and not just their own.• In January 2021, one of the employees made a complaint to my office about receiving his/her T4 tax form with other tax forms in the same email. This issue was resolved.• The Organization said the incident was an error and was not done maliciously.

Affected individuals	The incident affected six (6) individuals.
Steps taken to reduce risk of harm to individuals	In the future, will keep this incident in mind and not make the same mistake.
Steps taken to notify individuals of the incident	The Organization advised that on the day the email was sent (sometime in February 2020), one individual contacted the Organization and discussed the incident. The other affected individuals called the Organization during the first week of March 2020 to discuss the incident.
REAL RISK OF SIGNIFICANT HARM ANALYSIS	
Harm Some damage or detriment or injury that could be caused to affected individuals as a result of the incident. The harm must also be “significant.” It must be important, meaningful, and with non-trivial consequences or effects.	The Organization did not specifically provide an assessment of the possible harms that may occur as a result of his incident. In my view, a reasonable person would consider that the financial and salary information (T4 tax forms) at issue could be used to cause hurt, humiliation and embarrassment, as well as damage to relationships. The contact and the identity information (social insurance number) could be used to cause the harms of identity theft and fraud. These are significant harms.
Real Risk The likelihood that the significant harm will result must be more than mere speculation or conjecture. There must be a cause and effect relationship between the incident and the possible harm.	The Organization did not specifically provide an assessment of the likelihood that significant harm would result from this incident. In my view, a reasonable person would consider that the likelihood of harm is reduced because the incident resulted from human error and not malicious intent. However, although the Organization knows the unintended recipients, it did not request that the unintended recipients securely delete the information received in error, and not keep or re-distribute the information in any way. The existence of personal/professional relationships also increase the likelihood of hurt, humiliation, embarrassment or damage to relationships in this case.
DECISION UNDER SECTION 37.1(1) OF PIPA	
Based on the information provided by the Organization and given the circumstances of the incident, I have decided that there is a real risk of significant harm to the affected individuals. A reasonable person would consider that the financial and salary information (T4 tax forms) at issue could be used to cause hurt, humiliation and embarrassment, as well as damage to relationships. The contact and the identity information (social insurance number) could be used to cause the harms of identity theft and fraud. These are significant harms. The likelihood of harm is reduced because the incident resulted from human error and not malicious intent. However, although the Organization knows the unintended recipients, it did not request that the information received in error be deleted by the unintended recipients. The existence of	

personal/professional relationships also increase the likelihood of hurt, humiliation, embarrassment or damage to relationships in this case.

I require the Organization to notify the affected individuals in Alberta in accordance with section 19.1 of the *Personal Information Protection Act Regulation* (Regulation).

I understand the Organization spoke with one of the affected individuals in February 2020 and with the remaining individuals during the first week of March 2020. It is not clear to me that the Organization has notified the affected individuals in accordance with the Regulation. Therefore, I require the Organization **to confirm to my Office, within ten (10) days of the date of this decision, that affected individuals have been notified of this incident in accordance with the requirements outlined in the Regulation.**

Jill Clayton
Information and Privacy Commissioner