



[TRANSLATION]

Citation: *LS v Minister of Employment and Social Development*, 2026 SST 258

**Social Security Tribunal of Canada  
General Division – Income Security Section**

**Decision**

**Appellant:** L. S.  
**Respondent:** Minister of Employment and Social Development

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**Decision under appeal:** Minister of Employment and Social Development  
reconsideration decision dated November 8, 2024  
(issued by Service Canada)

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**Tribunal member:** Antoinette Cardillo  
**Type of hearing:** Videoconference  
**Hearing date:** January 14, 2026  
**Hearing participants:** Appellant  
Respondent's representative  
**Decision date:** January 21, 2026  
**File number:** GP-25-142

## Decision

[1] The appeal is dismissed because there is nothing for the Social Security Tribunal (Tribunal) to decide.

[2] This decision explains why I am dismissing the appeal.

## Overview

[3] The Guaranteed Income Supplement (GIS) is a monthly benefit for people who get an Old Age Security (OAS) pension. How much they get for the GIS (or whether they get it at all) usually depends on their income from the year before.

[4] The Appellant is L. S.

[5] The Appellant was getting GIS payments.

[6] In March 2024, the Minister of Employment and Social Development (Minister) recalculated the Appellant's GIS payments. It decided that he was overpaid \$2,604 for the period between July 2020 and June 2021. This was because of a request to correct an erroneous deduction on his 2019 tax return.<sup>1</sup> The Appellant had to pay back the GIS payments he got for that period.

[7] The Appellant appealed the Minister's decision to the Tribunal's General Division.<sup>2</sup>

[8] The Appellant said in his notice of appeal and at the hearing that the Minister went back six years, even though each year there was no mention of a problem with his tax returns. He finds it unfair to have to pay back the amount asked for.

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<sup>1</sup> See GD2-14 and GD2-16.

<sup>2</sup> The Appellant asked the Minister of Employment and Social Development to reconsider its decision. The reconsideration decision is at GD2-26.

## Reasons for my decision

[9] One of the issues in the appeal was about the Appellant's income. This meant that the Tribunal had to refer the appeal to the Tax Court of Canada (Tax Court). Only the Tax Court can decide appeals about income.<sup>3</sup>

[10] The Tribunal referred the appeal to the Tax Court in February 2025.

[11] The Appellant and the Minister reached an out-of-court settlement in July 2025. This agreement said that the Appellant would withdraw his appeal before the Tax Court, and the Minister would forgive his debt for the overpaid GIS. That was for the months of November 2020 to July 2021, in the amount of \$1,736.

[12] In July 2025, the Appellant withdrew his appeal before the Tax Court. For that reason, the Tax Court considered the appeal to be dismissed and the file closed.

[13] The Minister confirmed in August 2025 that the out-of-court settlement was carried out.

[14] The Tribunal sent a letter to the Appellant asking him whether there were still any issues in this appeal that the Tribunal needed to decide.

[15] In his reponse, the Appellant wanted the Minister to forgive all of the overpayment balance.<sup>4</sup>

[16] At the hearing, I explained to the Appellant that I didn't have the authority to accept his request. His request to forgive all of the debt is beyond my jurisdiction.

[17] The issue of the Appellant's income—to be used to calculate his GIS—was referred to the Tax Court. He withdrew, and there was an out-of-court settlement with the Minister. That settlement was carried out.

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<sup>3</sup> See section 28(2) of the *Old Age Security Act* (OAS Act).

<sup>4</sup> See GD05.

[18] Considering this, and because the Appellant raised no other ground to dispute the GIS amount, I am dismissing the appeal.

[19] When a person is overpaid benefits, the Minister has the power to forgive all or part of what they owe.<sup>5</sup> But I don't have any authority over this process.<sup>6</sup> I can't tell the Minister to investigate something. And I can't decide whether the Minister should forgive the Appellant's overpayment.

[20] As for the Appellant's statement that the Minister went back six years and that he didn't find this fair, the *Old Age Security Act* and the *Old Age Security Regulations* say that the Minister may at any time reconsider initial eligibility decisions and require the claimant to pay back benefits already paid.<sup>7</sup>

## Conclusion

[21] This means the appeal is dismissed.

Antoinette Cardillo  
Member, General Division – Income Security Section

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<sup>5</sup> See section 37(4) of the OAS Act.

<sup>6</sup> See *Canada (Minister of Human Resources Development) v Tucker*, 2003 FC 278; and *Canada (Attorney General) v Vinet-Proulx*, 2007 FC 99.

<sup>7</sup> See section 37 of the OAS Act; section 23 of the *Old Age Security Regulations*; and the Federal Court of Appeal's decision in *Canada (Attorney General) v Burke*, 2022 FCA 44.